

KAUFMAN COUNTY APPRAISAL DISTRICT

POLICY MANUAL AND

MISSION AND VISION STATEMENTS

OUR MISSION

KAUFMAN COUNTY APPRAISAL DISTRICT is committed to improving and maintaining the accuracy and uniformity of appraisals of all property in the Appraisal District. Kaufman County Appraisal District strives for excellence in the provision of quality appraisals with sensitivity to the cost of operations and also the interaction with property owners.

Through the exercise of concern and consideration for all property owners alike the District will keep all values as current to actual market value as humanly possible. All classes of property will be appraised at their market values. All property owners will be treated the same with care and attention given to their needs.

The legislature created countywide appraisal districts in order to ensure uniformity, equality, and fairness in the valuation of property for purposes of ad valorem taxation by local taxing jurisdictions. The leadership of the appraisal district will remain cognizant of their responsibilities for the provision of innovative quality leadership and their commitment to stewardship for the long-term, fiscal integrity of the district through the most effective use of its financial resources.

OUR VISION

Is to be the premier statewide example of all that is expected and perceived of an Appraisal District.

FORWARD

The establishment of long-range policies is the most important single function of the Kaufman County Appraisal District Board of Directors. By establishment of such policies in written form, the employees of the Kaufman County Appraisal District may proceed with assurance that the policies are administered in accordance with the wishes of the Board of Directors.

Policies should be carefully considered before they are adopted in order that they will not need to be modified under stress during any one period of time. The taxing community, the Chief Appraiser/Director and administrative staff can be demoralized by frequent changes in policy. Frequent changes result in uncertainty. On the other hand, it should be recognized that no policy is perfect. All policies should be re-examined annually and modified as wisdom may require.

TABLE OF CONTENTS

100	Board of Directors	Page 6 - 29
200	Administration	Page 30 - 83
300	Personnel	Page 84 - 114

KAUFMAN COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

- 100 BOARD OF DIRECTORS**
- 101 Legal Authority for the Kaufman County Appraisal District**
- 102 Enactment of Board of Directors**
- 103 Membership**
- 104 Organization**
- 105 Duties of Officers**
- 106 Committees**
- 107 Duties of the Board of Directors**
- 108 Regular Meetings of the Board of Directors**
- 109 Special Meetings of the Board of Directors**
- 110 Notice of Meetings**
- 111 Quorum**
- 112 Budget Hearings**
- 113 Transaction of Official Business**
- 114 Voting**
- 115 Order of Business**
- 116 Minutes**
- 117 Rules of Order**
- 118 Chief Appraiser/Directors Performance Review**
- 119 Policy Concerning Visitors**
- 120 Policy Statement on Periodic Reappraisals**

LEGAL AUTHORITY FOR THE KAUFMAN COUNTY SINGLE APPRAISAL DISTRICT

The Kaufman County Single Appraisal District was established by the passage of HB 1060 in May 1978, which resulted in the implementation of the Property Tax code and created the Appraisal District. Effective January 1, 1980, an appraisal district was established for each county with the responsibility for (1) listing and appraising taxable property in the district, and (2) providing local remedies for dissatisfied property owners. After January 1, 1982 property taxes for the state and for all local taxing entities will be based on the district's appraisal.

Chapter 6, Subchapter A, Property Tax Code reads:

Sec. 6.01. Appraisal Districts Established

- (a) An appraisal district is established in each county**
- (b) The district is responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the district.**
- (c) An appraisal district is a political subdivision of the state.**

ENACTMENT OF BOARD OF DIRECTOR POLICIES

The policy statements in this manual are enacted subject to the provisions of all special and general laws of the State of Texas. Any and all policies heretofore enacted, which may be in conflict with those in this manual, are hereby repealed. Policies affecting employees and the operation of the Kaufman County Single Appraisal District shall be kept by supplements added to the manual

Any of these policies may be amended or repealed and additional policies enacted after being read at 3 regular meetings of the Board of Directors provided they do not contradict the Property Tax Code, Rehabilitation Act of 1973, and the Vietnam Era Veteran's Readjustment Act and the Americans with Disabilities Act.

MEMBERSHIP

The Kaufman County Single Appraisal District Board of Directors shall consist of seven (7) members serving two-year terms beginning January 1st of even number years.

(a) The governing board of the taxing units that make up the Kaufman County Single Appraisal District invoked the Three-Fourth Rule, under Section 6.031 of the Property Tax Code, and changed the number and the method of selecting members.

(1) There will be seven instead of five members to be elected by the taxing entities as follows:

Terrell ISD-	1 member
City of Terrell-	1 member
Forney ISD & City of Forney-	1 member
Crandall ISD, City Crandall-	1 member
Kemp ISD & City of Kemp-	1 member
Kaufman ISD and City of Kaufman-	1 member
Scurry Rosser ISD & City of Mabank-	1 member

(b) To be eligible to serve on the Board of Directors, an individual must meet all requirements established in Chapter 6, Section 6.03 of the Texas Property Tax Code.

(c) If a vacancy occurs on the Board of Directors the taxing entity or entities that is/are not represented by a member is responsible for replacing that member.

Amended 10-5-83 by Entities as follows:

There will be seven instead of five members to be elected by the taxing entities to be organized as follows:

City of Terrell-	1 member
Terrell ISD-	1 member
Forney ISD & City of Forney-	1 member
Kaufman ISD & City of Kaufman-	1 member
Crandall ISD, City of Crandall & Scurry-Rosser ISD-	1 member
Kemp ISD, City of Kemp & City of Mabank-	1 member
Kaufman County-	1 member

AMENDED BY TAXING ENTITIES RESOLUTIONS 1987:

Under Section 6.034 of the Property Tax Code the terms of Board members were staggered beginning January 1988. Lots were drawn (See minutes 1-29-1988) with Jim Thompson, John Darden and James Carrell drawing one year terms, Don Rabon, Skip Weatherford, Andy Scott and Sandy Cowart drawing 2 year terms.

ORGANIZATION

The organization of the Board of Directors (Sec. 6.04) (a) for the ensuing year shall be effected at its first regular meeting in January of each year.

- 1. Administering the oath of office to any newly elected members by the District Judge, County Judge, Notary Public or the Chairman of the Board of the preceding year.**
- 2. Election of a Chairman**
- 3. Election of Vice Chairman**
- 4. Election of Secretary**

DUTIES OF OFFICERS

THE CHAIRMAN- It shall be the duty of the Chairman to preside at all meetings of the board, appoint all committees and perform all other functions and duties prescribed by law or by the Board. The Chairman shall call special meetings of the Board (Sec. 6.04).

THE VICE-CHAIRMAN- The Vice-Chairman shall perform the duties of the Chairman in case of resignation, absence or disability of the Chairman.

THE SECRETARY- The Secretary shall attend all meetings of the Board and record all the proceedings in a minute book to be kept for that purpose and countersign the minutes. The secretary shall give notice of all meetings of the Board and shall perform other duties as may be prescribed by the Board. In the absence of both Chairman and Vice-Chairman, the Secretary shall call the meeting to order, and the members present shall choose a Chairman Pro-Tem. Checks are required to have two signatures. The Chief Appraiser and Secretary of the Board of Directors. If the Secretary is not available, then the Chairman or Vice-Chairman may sign.

GENERAL- Each officer shall be elected for one calendar year. Board members may not be compensated for service on the Board, but may receive reimbursement for actual and necessary expenses incurred in the performance of their duties (Sec. 6.04(c)).

COMMITTEES

The Board of Directors shall not have standing committees, but it shall operate as a committee of the whole. Special committees and advisory committees may be appointed by the Chairman of the Board as they are needed and discharged when their particular functions have been fulfilled.

Amended December 19, 1996 Board of Directors Meeting-At the first Meeting of the Board of Directors, a Budget Committee, Personnel Committee and a Facility/Building Committee will be appointed.

In addition per HB 2799, the Board of Directors established an Investment Policy and appointed an Investment Committee at the December 19, 1996 meeting as required by law.

DUTIES

The Board of Directors is to be regarded as a policy making body delegating the authority of administering the policies to the Chief Appraiser/Director and staff.

Amended December 19, 1996

Checks are required to have two signatures. The Chief Appraiser and Secretary of the Board of Directors. If the Secretary is not available then the Chairman or Vice-Chairman may sign.

All checks must be reviewed by the Board of Directors monthly. A listing is to be sent to Board members even if there is not a scheduled meeting.

The Board of Directors shall appoint members of the Appraisal Review Board according to the requirements of Section 6.41-6.413, Texas Property Tax Code. The Board of Directors must comply with the eligibility restrictions; conduct and contract prohibitions prescribed by Sections 6.035 and 6.036, Texas Property Tax Code.

Amended-December 19, 1996

Appraisal Review Board members will be selected after every contributing entity is afforded the opportunity to submit two applicants. If an entity has no applicants, the Board asks they state so in writing. The Board of Directors would like to further state that when notice is sent to the entities regarding openings on the ARB, a brief description of the ARB's duties and responsibilities be included. The ARB members will be chosen by the Board of Directors from this pool only.

Appraisal Review Board members cannot be former employees of the Appraisal District or former members of the Board of Directors. It was the intent of the Legislators for this to be a Citizen Review Board and any perception of bias diminishes the effectiveness of this board.

The Appraisal Review Board will be allowed a small budget to attend any schools or training that are specifically designed to assist them in their performance of duty. They will not be allowed to attend the annual TAAD Conference at taxpayer expense. If they feel they need to go, it will be at their own expense.

The Appraisal District will not buy lunch or perform any other favors for the Appraisal Review Board that could be perceived to influence their decisions.

The Board of Directors shall appoint a taxpayer liaison officer at such time the County's population exceeds 125,000 (Section 6.052, Property Tax Code)

The Board of Directors shall approve each member of the Agricultural Advisory Committee appointed by the Chief Appraiser.

REGULAR MEETINGS OF THE BOARD OF DIRECTORS

The Kaufman County Single Appraisal District Board of Directors shall meet on or before June 15th of each year to formally receive the Chief Appraiser/Director's budget (Sec. 6.06(a)). In order to conduct the regular business the KCSAD Board shall meet on the fourth Thursday of each month at 5:30 p.m. at a place designated and posted at least 72 hours prior to the meeting date.

SPECIAL MEETINGS OF THE BOARD OF DIRECTORS

Special meetings of the KCSAD Board of Directors may be called by the Chairman or Secretary of the Board of Directors upon written request of at least three members of the Board or as requested by the Chief Appraiser/Director.

NOTICE OF MEETINGS

Notice of a meeting whether regular, special and emergency, shall be conducted according to Article 6252-17 of the Civil Statutes of the State of Texas.

Executive Sessions pursuant to Texas Government Code 551.071 or 551.074 will be scheduled as the need arises and will adhere to the Open Meetings Act.

QUORUM

At all meetings of the Board a majority of the members of the Board shall constitute a quorum for the transaction of business (Sec. 6.04 (a)). The act of a majority of the Directors present at any meeting at which there is a quorum shall be the act of the Board.

BUDGET HEARINGS

Each year the Chief Appraiser/Director shall prepare a budget in accordance with Section 6.06 of the Property Tax Code for Board approval. The Board may meet before the dates prescribed by statute to estimate the amount of money required for the next fiscal year. The Board shall notify all taxing jurisdictions of the meetings in which formal budget estimates are to be prepared. Once the Board has completed its budget estimates, the Secretary shall notify all taxing jurisdictions participating in the District of the amount of payment due if the Board subsequently adopts the estimate as its official budget.

Sec. 6.06(a) each year the Chief Appraiser shall prepare a proposed budget for the operations of the district for the following tax year and shall submit copies to each taxing unit participating in the District and to the District Board of Directors before June 15. He/she shall include in the budget a list showing each proposed position, the proposed capital expenditure and an estimate of the amount of the budget that will be allocated to each taxing unit. Each taxing unit entitled to vote on the appointment of board members shall maintain a copy of the proposed budget for public inspection at its principal administrative office.

Amended December 19, 1996

All items must be budgeted for in advance. If an item is not approved in the budget, then the item shall be presented to the Board for consideration and action before the funds are expended.

All line-item transfers in the budget are to be approved by the Board of Directors.

The budget shall be itemized more to reflect specific expenditures for individual items: (Example: board of Directors, Appraisal Review Board, Schools, Seminars etc. for Chief Appraiser, Appraisers, Appraisal Review Board or Board of Directors)

The Board of Directors shall hold public hearing to consider the budget. The Secretary of the Board shall deliver to the presiding officer of the governing body of each taxing

Amended-December 19, 1996

The Contingency Fund will have a maximum of \$150,000 and a minimum of \$50,000.

TRANSACTION OF OFFICIAL BUSINESS

The Board of Directors can transact business that is binding on the KCSAD only when it is in open session with a quorum present and official minutes of the meeting are kept.

VOTING

Voting shall be by voice. In a case where a decision is not unanimous, the vote of each individual member present shall be recorded by the Secretary.

ORDER OF BUSINESS

- 1. Call to order by Chairman**
 - 2. Invocation**
 - 3. Action on minutes of previous meeting**
 - 4. Open Forum**
 - 5. Recognition of visitors or persons not on agenda**
 - 6. Action Items (all being identified and listed)**
 - 7. Information Items-(all being identified and listed)**
 - 8. Report from Chief Appraiser**
 - 9. Executive Session***
 - 10. Adjournment**
- An Executive Session will be posted as needed to comply with Section 551.071-Texas Government code with each specific topic listed.**

It is the intent of this Board of Directors to comply fully with Attorney General Opinion GA0668 regarding agenda content.

**KCSAD POLICY
Manual**

**BOARD OF DIRECTORS No. 116
Established**

MINUTES

The official minutes of the board shall be kept by the Secretary or may be delegated to a member of the clerical staff, and shall be accessible to perusal by the public upon request.

**KCSAD POLICY
Manual**

**BOARD OF DIRECTORS No. 117
Established**

RULES OF ORDER

All deliberations of the board shall be conducted in accordance with “Robert’s Rule of Order”, Revised, unless otherwise prescribed in these policies.

CHIEF APPRAISER/DIRECTOR PERFORMANCE REVIEW

The Board of Directors of the Kaufman County Appraisal District shall conduct an annual performance review of the Chief Appraiser/Director in executive session of the regular meeting in the month of May. The purpose is providing insight and guidance to the Chief Appraiser/Director.

POLICY CONCERNING VISITORS

Citizens shall be invited to attend and are encouraged to participate in meeting of the Board of Directors. In order to insure maximum benefit to each guest desiring to make specific presentations to the Board, the following guidelines will be used:

Individuals who wish to present any matters of concern to the Board for discussion shall notify the Secretary of the Board of Directors or the Chief Appraiser/Director so their name may be printed on the agenda. As the agenda is prepared eight days before the board meeting for Board study, the request should be made within sufficient time to be included in the agenda. Such individuals shall be included in the distribution of the agenda.

- (a) It is the policy of the Board of Directors to provide the public with a reasonable opportunity to address the Board on the subject of the policies and procedures of the Appraisal District and the Appraisal Review Board and on any issue under the Board's jurisdiction. At each regularly scheduled meeting, the Chairman of the Board shall announce that each person wishing to address the Board on such policies, procedures or issues may have five (5) minutes in which to do so. The board may vote to expand any person's time for speaking. If a large number of persons wish to speak to the Board, the Board may vote to 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 policies and procedures of the Appraisal District or the Appraisal Review Board and unrelated to any other issues under the board's jurisdiction.**
- (b) If a person who does not speak English or who communicates by sign language, wishes to address the Board at the meeting, and that person is unable to provide his own interpreter, he should notify the Chief Appraiser in writing at least two business days prior to the meeting and earlier, if possible. Upon receiving such a notice, the Chief Appraiser shall arrange to have an interpreter at the meeting. If the**
- (c) Chief Appraiser cannot arrange to have an interpreter present, he shall inform the board a meeting of the request he received and the reason he was unable to provide an interpreter.**
- (d) If a person has a disability that prevents him from entering the Appraisal District's office or the room where the board's meetings are held, or that otherwise prevents him from having access to the Board, he should notify the Chief Appraiser in writing at least two business days prior to the meeting and earlier, if possible. The notice should describe the person's disability and how it prevents the person from having access to the Board. Upon receiving such a notice, the Chief Appraiser shall determine whether**

the person can be given access to the Board (1) by some temporary modification of the Appraisal District's Office that is practicable and safe under the circumstances; (2) by means of some other assistance from the employees of the District that is practicable and safe under the circumstances, or (3) by having the Board relocate its meeting to some other room or part of the Appraisal District's office.

If the person cannot be given access to the Board in such a manner, the Chief Appraiser shall arrange for the person to address the Board by telephone from some other location through the use of a speakerphone. Under such circumstances, the Chief Appraiser shall inform the Board at the meeting of the reason why the person was not able to address the Board in person.

- (e) The written public notices of the Board's meeting shall contain in English and Spanish a brief description of the board's policy concerning public access to the Board, and access disabled or non-English speaking persons.**

Wording to be used on each posted agenda

At each regular meeting, the Board of Directors invites comments from the public about the policies and procedures of the Appraisal District and the Appraisal Review Board and about other matters within the Board's jurisdiction. If you wish to address the Board, but do not speak English and if you cannot bring your own interpreter, please notify the District's Chief Appraiser in writing at least two business days prior to the meeting. Arrangements will be made for an interpreter. If you have some handicap or disability that may prevent you from speaking to the board, please notify the district's Chief Appraiser in writing at least two business days prior to the meeting. The District will try to help you.

En cada una de sus reuniones ordinarias la Junta Directiva invita al publico a presentar sus comentarios sobre las politicas y los procedimientos del Distrito de Tasacion y de la Junta de Analisis de Tasaciones de la Junta. Si desea dirigirse a la Junta y no habla ingles y le es imposible presentarse con su interprete personal, sirvase comunicarse por escrito con el Tasador Principal del Distrito, por lo menos dos dias habiles antes de la reunion. Se hara arreglos para conseguir un interprete. Si sufre de algun impedimento o incapacidad que le impida hablar ante la Junta, sirvase comunicarse por escrito con el Tasador Principal del Distrito, or lo menos dos dias habiles antes de la reunion. El Distrito hara lo posible para ayudarle.

POLICY STATEMENT ON PERIODIC REAPPRAISALS

It is the policy of Kaufman County Appraisal District to reappraise all real property in the district at least once every other year. The Chief Appraiser is to establish a comprehensive program for the conduct of all appraisal activities that will meet the requirements of this policy. The Chief Appraiser will keep the Board informed on the progress of appraisal activities. (See board minutes June 22, 1989)

KAUFMAN COUNTY APPRAISAL DISTRICT

ADMINISTRATION

200	ADMINISTRATION
201	Organizational Structure of the Kaufman County Single Appraisal District
202	Chief Appraiser/Director Functions & Duties
203	Deputy Chief Appraiser Functions & Duties
204	Staff Job Descriptions, Duties, Responsibilities & Salary range
205	Reporting all Unusual and Critical Incidents
206	Pubcations and Public Appearances
207	Closing of Appraisal Office Due to Weather Conditions
208	Kaufman County Single Appraisal District Owned Property
209	Correspondence Files
210	Petty Cash
211	Auditing

**ORGANIZATIONAL STRUCTURE OF THE KAUFMAN COUNTY
APPRAISAL DISTRICT**

The organizational structure of the Kaufman County Single Appraisal District shall consist of five major classifications.

**Clerical
Personal Property Appraisals
Real Property Appraisals
Computer Operator
Mapping**

Each classification shall be supervised by a Manager who will function directly under the Chief Appraiser/Director.

.The Chief Appraiser/Director shall present an organizational chart of the KCSAD administration at the beginning of each year to the Board of Directors. Directors are encouraged to provide information concerning recommended changes that will facilitate the delivery of services to the taxpayer.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an "at will" employer.

CLASSIFICATION:

Chief Appraiser/District Director

SALARY CLASSIFICATION:

	<u>Grade 24</u>	
Minimum		\$60,773
Mid-Point		\$72,921
Maximum		\$83,260

JOB SUMMARY:

**CHIEF APPRAISER/DIRECTOR FUNCTION
AND DUTIES**

The Chief Appraiser/Director of the KCSAD shall be hired by the Board of Directors. The Chief Appraiser/Director is the chief executive officer and professional advisor to the Board of Directors. The Chief Appraiser/Director may delegate to other staff members the responsibility for such tasks as he/she may deem advisable, but responsibility rests with the Chief Appraiser/Director. In this capacity he/she shall have the responsibility for the following:

- 202.1 The Chief Appraiser is the chief administrator of the Appraisal office. The chief appraiser is appointed by and serves at the pleasure of the Appraisal District Board of Directors. If a taxing unit performs the duties of the appraisal office pursuant to a contract, the assessor for the unit is the chief appraiser.
- 202.2 Supervision of the administration of policies.
- 202.3 Attending all regular and special meetings of the board and participating in the deliberations without the privilege of presenting or seconding motions or voting.
- 202.4 Preparing the agenda for regular board meetings with the Board Chairman.
- 202.5 Reporting regularly to the Board upon programs, staff and other District problems and status so that members of the Board may be

kept informed about the District's operation, working within the established and recorded policies of the Board of Directors.

- 202.1 Recommending for Board consideration, new policies or revision of previously adopted policies.
- 202.2 Assisting the Board in evaluating the effectiveness of general or specific areas of the District's operation.
- 202.3 Developing new and dynamic plans for the operation of the District, giving special attention to the appraising function, budget, staff and physical plant.
- (a) Because the physical plant is a very important and necessary investment, the Chief Appraiser is entrusted with this responsibility and can spend the funds as included in the Budget for such purposes. A written plan should be included with the budget each year to keep the Board of Directors aware of the anticipated expenditures. All emergency expenditures for the plant will be handled as they occur, and will be reported to the Board at the next meeting after the occurrence.
- (Amended 3-23-2000 Board of Directors meeting)
- 202.4 Recommending to the Board the hiring of professional staff members for positions approved by the Board of Directors in its budget, with all recommendations being made on the basis of the selection of the best person available for the position to be filled.
- 202.5 Assigning professional staff members to specific positions and reassigning them as conditions warrant the changes.
- 202.6 Employing personnel or by delegation, prospective employees as approved within the budget.
- 202.7 Directing the adjustment of personnel relationships and problems pertaining to personnel referring to the Board of Directors only such problems as would necessitate Board decision.
- 202.8 Suspending any professional or technical staff member whose personal conduct or ineffectiveness in his/her position makes continued employment contrary to the best interest of the District.
- 202.9 related to a member of the Board of Directors within the second degree by affinity or within the third degree by consanguinity, as determined Appraisal District may not employ or contract with an

individual or the spouse of an individual who is related to the Chief Appraiser within the first degree by consanguinity or affinity, as determined under Article 5996(h), Revised Statutes.

- 202.10 The Chief Appraiser shall report to the Chairman of the Board of Directors on such things as vacation time, trips or any other matter than may take his/her out of the office for a prolonged period.
- 202.11 The Chief Appraiser shall appoint, with the advice and consent of the Board of Directors, an Agricultural Advisory Board under Article
- 202.12 5996(h), Revised Statutes. A person commits an offense if the person intentionally or knowingly violates this subsection. An offense under this subsection is a misdemeanor punishable by a fine of not less than \$100 or more than \$1,000.

The Chief Appraiser is an officer of the Appraisal District for purposes of the nepotism law, Article 5996(a), Revised Statutes.

- 202.13 Supervising the preparation of the general budget for the operation of the District and presenting it to the Board for approval as a financial plan of operation.
- 202.14 The Chief Appraiser may delegate authority to his/her employees.
- 202.15 Supervising the administering of the budget in keeping with federal, state and local statutes and board policy.
- 202.16 Informing the general public about the operation of the District, interpreting the District to the public and the public to the District.
- 202.17 Coordinating all activities within the District and interfacing with taxing units that are associated with the Kaufman County Appraisal District.
- 202.18 Developing administrative procedures as necessary to implement the general policies of the District, with Board approval.
- 202.19 Attending local, state and national meetings as deemed advisable and necessary for continued enhancement of the District.
- 202.20 Allocating the timing of payments by taxing units to the District.
- 202.21 Overseeing the administration of exemptions, renditions, valuation of all property and equalization of value.
- 202.22 Preparing all appraisal records and presenting them to the Appraisal Review Board.

- 202.23** **Performing other valuation duties which include:**
(1) Notifying owners of increase in values.
(2) Defending his value against challenges by taxing units and
taxpayers before the Appraisal Review Board.
- 202.24** **Performing such other duties as may be requested by the Board of**
Directors and as required by law.
- 202.25** **The Chief Appraiser may not employ any individual provisions of**
Section 6.12, Texas Property Tax Code.

JOB GOALS:

To ensure the smooth operation of the appraisal district, compliance with the law, and completion, on schedule, of all facets of the appraisal process and the equality and fairness of the appraisals.

REPORTS TO:

Board of Directors

GENERAL QUALIFICATIONS:

College graduate or equivalent with emphasis in real estate, business, or four years experience in real estate appraisal, plus at least five years of progressively responsible experience in ad valorem tax field, including supervisory experience; membership in one or more professional appraisal organizations, thorough knowledge of real estate and construction principles and practices and Texas property tax law; skilled public contact; ability to select and evaluate pertinent data and to prepare clear and concise reports of findings.

Must have thorough knowledge of appraisal and valuation techniques and procedures; thorough knowledge of generally accepted management and supervisory skills techniques; proficient administrative skills. Should be highly skilled in public contact and have the ability to train and supervise the work of all employees. Must have a thorough knowledge of Texas property tax law and be able to perform all of the duties required by law. Must be able to establish and maintain an effective working relationship with the chief administrators and governing bodies of all the participating jurisdictions and with all state agencies. Must be registered with the BTPE and acquire the certification as a Registered Professional Appraiser (RPA) by the State of Texas.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an "at will" employer.

CLASSIFICATION:

Deputy Chief Appraiser

SALARY CLASSIFICATION:

	<u>Grade 18</u>	
Minimum		\$42,842
Mid-Point		\$50,630
Maximum		\$58,694

JOB SUMMARY:

Assist and act in the absence of the chief administrative officer in all administrative and operational activities of the appraisal district. Implement the reappraisal plan. Ensure timely filing of all state mandated, contractual, and administrative reports as required. Provide support to staff and taxing entities.

JOB GOALS:

To ensure the smooth operation of the appraisal district, compliance of the law, and completion, on schedule, of all facets of the appraisal process and the equality and fairness of the appraisals.

REPORTS TO:

Chief Appraiser/District Director

GENERAL QUALIFICATIONS:

College graduate or equivalent with emphasis in real estate, business, or four years experience in real estate appraisal, plus at least five years of progressively responsible experience in ad valorem tax field, including supervisory experience; membership in one or more professional appraisal organizations, thorough knowledge of real estate and construction principles and practices and Texas property tax law; skilled public contact; ability to select and evaluate pertinent data and to prepare clear and concise reports of findings.

Must have thorough knowledge of appraisal and valuation techniques and procedures; thorough knowledge of generally accepted management and supervisory skills techniques; proficient administrative skills. Should be highly skilled in public contact and have the ability to train and supervise the work of all employees. Must have a thorough knowledge of Texas property tax law and be able to perform all of the duties required by law. Must be able to establish and maintain an effective working relationship with the chief administrators and governing bodies of all the participating jurisdictions and with all state agencies. Must be registered with the BTPE and acquire the certification as a Registered Professional Appraiser (RPA) by the State of Texas.

KAUFMAN COUNTY APPRAISAL DISTRICT

Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an "at will" employer.

CLASSIFICATION:

Director of Appraisal Operations

SALARY CLASSIFICATION:

Grade 17

Minimum	\$40,417
Mid-Point	\$47,764
Maximum	\$55,372

JOB SUMMARY:

Assist in the development and implementation of the reappraisal plan. Communicate well with staff and management for the development of an efficient team. Exercise independent judgment and initiative and actively participate by providing constructive suggestions and implementing improved plans, policies and procedures for the district. Establish consistency in the work plans of the district through good communications with the management team. Responsible for coordinating, implementing, monitoring, and directing all operational activities of the appraisal team to accurately and timely complete the reappraisal plan. Assist in the filing of state mandated reports as required. Perform other duties as assigned by the district management.

JOB GOALS:

To ensure the smooth operation of the appraisal district, compliance of the law, and completion, on schedule, of all facets of the appraisal process and the equality and fairness of the appraisals.

REPORTS TO:

Deputy Chief Appraiser / Chief Appraiser/District Director

EDUCATION:

College graduate or equivalent with emphasis in real estate, business or economics. Level IV RPA designation as well as maintenance of Continuing Education Units as required by the BTPE for recertification.

QUALIFICATIONS:

Must have a thorough knowledge of appraisal and valuation techniques and procedures and a working knowledge of generally accepted management and supervisory skills techniques. Must have a thorough knowledge of the Property Tax Code and the ability to perform all of the duties required by law for the appraisal function. Ability to communicate through good written and verbal skills with staff, management, state agencies, taxing entities and taxpayers.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee's attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline,

motivation, and dedication to district goals. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an “at will” employer.

CLASSIFICATION:

Appraiser IV/ Lead Appraiser

SALARY CLASSIFICATION:

Grade 17

Minimum	\$40,417
Mid-Point	\$47,764
Maximum	\$55,372

JOB SUMMARY:

Exercise a positive and professional team oriented attitude. Develop and implement work plans for the appraisal team and execute a productive work effort to insure accuracy of work and maintain deadlines as defined in the field work plan. Establish consistency in work plans through coordination with Senior Appraisers. Coordinate with district management in development and implementation of field and office procedures for the appraisal team. Responsible for implementation of other office procedures and policies in an efficient and expedient manner. Responsible for residential, personal property, land, and commercial cost and depreciation schedules as assigned. Communicate well with fellow staff members and management for the development of an efficient team. Exercise independent judgment and initiative and actively participate by providing constructive suggestions and implementing improved plans, policies and procedures for the district. Maintain a respectful and courteous attitude toward taxpayers, taxing entities, fellow staff members, management, Appraisal Review Board, and the Board of Directors. Perform other duties as assigned by the district management.

REPORTS TO:

Deputy Chief Appraiser / Chief Appraiser/District Director

EDUCATION:

Associate degree or equivalent; with emphasis in real estate, business or economics. Level IV RPA designation as well as maintenance of Continuing Education Units as required by the BTPE for recertification.

QUALIFICATIONS:

Minimum of seven years of progressively responsible experience in the ad valorem tax field. The thorough knowledge and independent judgment to determine conclusions and lead staff in the discovery, listing and valuation of residential, personal property, land, and commercial properties. The proven ability to lead and manage the appraisal staff through good communication with the staff and management and effective time management skills. The demonstrated motivation to continually seek individual self growth and growth of the appraisal staff. All other skills qualifications in Grade 15.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee’s attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline,

motivation, and dedication to district goals. Completion and maintenance of all certifications as outlined by the BTPE and a demonstration of proficiency in technical applications, and people and organizational skills is required. Promotion between and within grades is a function of time, personal and

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an “at will” employer.

CLASSIFICATION:

Appraiser IV/Senior Appraiser

SALARY CLASSIFICATION:

Grade 17

Minimum	\$40,417
Mid-Point	\$47,764
Maximum	\$55,372

JOB SUMMARY:

Exercise a positive and professional team oriented attitude. Develop and implement work plans for individual assigned area of responsibility and execute a productive work effort to insure accuracy of work and maintain deadlines as defined in the field work plan. Establish consistency in individual work plan through coordination with the Lead Appraiser on the staff field work plan. Responsible for thorough knowledge and execution of all office procedures and policies in an efficient and expedient manner. Responsible for residential, personal property, land, and commercial cost and depreciation schedules as assigned. Communicate well with fellow staff members and management for the development of an efficient team. Exercise independent judgment and initiative and actively participate by providing constructive suggestions to improve plans, policies and procedures of the district. Maintain a respectful and courteous attitude toward taxpayers, taxing entities, fellow staff members, management, Appraisal Review Board, and the Board of Directors. Perform other duties as assigned by the district management.

REPORTS TO:

Deputy Chief Appraiser / Chief Appraiser/District Director

EDUCATION:

Associate degree or equivalent; with emphasis in real estate, business or economics. Level IV RPA designation as well as maintenance of Continuing Education Units as required by the BTPE for recertification.

QUALIFICATIONS:

Minimum of seven years of progressively responsible experience in the ad valorem tax field. The thorough knowledge and independent judgment to determine conclusions in the discovery, listing and valuation of residential, personal property, land, and commercial properties. The demonstrated motivation to continually seek individual self growth and growth of the appraisal staff. All other skills qualifications in Grade 15.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee’s attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline, motivation, and dedication to district goals. Completion and maintenance of all certifications as outlined by the BTPE and a demonstration of proficiency in technical applications, and people and organizational skills is required. Promotion between and

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an “at will” employer.

CLASSIFICATION:

Appraiser IV, RPA

SALARY CLASSIFICATION:

Grade 16

Minimum	\$38,129
Mid-Point	\$45,060
Maximum	\$52,237

JOB SUMMARY:

Exercise a positive and professional team oriented attitude. Perform independent field inspections as defined in the field work plans and implement all office procedures and policies in an efficient and expedient manner. Responsible for a productive work effort, accuracy of work and meeting deadlines as defined in the implemented field work plan and in procedural training. Responsible for residential, personal property, land, and commercial cost and depreciation schedules as assigned. Communicate well with fellow staff members and management for the development of an efficient team. Exercise independent judgment and initiative and actively participate by providing constructive suggestions to improve plans, policies and procedures of the district. Maintain a respectful and courteous attitude toward taxpayers, taxing entities, fellow staff members, management, Appraisal Review Board, and the Board of Directors. Perform other duties as assigned by the district management.

REPORTS TO:

Lead Appraiser / Deputy Chief Appraiser

EDUCATION:

Minimum requirement is a graduate of an accredited high school or equivalent; prefer some college with special work in real estate, appraising, marketing, or business related courses. Level IV RPA designation as well as maintenance of Continuing Education Units as required by the BTPE for recertification.

QUALIFICATIONS:

Minimum of seven years of progressively responsible experience in the ad valorem tax field. The thorough knowledge and independent judgment to determine conclusions in the discovery, listing and valuation of residential, personal property, land, and commercial properties. The demonstrated motivation to continually seek individual self growth and growth of the appraisal staff. All other skills qualifications in Grade 14.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee’s attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline, motivation, and dedication to district goals. Completion and

maintenance of all certifications as outlined by the BTPE and a demonstration of proficiency in technical applications, and people and organizational skills. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an "at will" employer.

CLASSIFICATION:

Appraiser IV/Senior Appraiser

SALARY CLASSIFICATION:

	<u>Grade 15</u>	
Minimum		\$35,971
Mid-Point		\$42,510
Maximum		\$49,281

JOB SUMMARY:

Exercise a positive and professional team oriented attitude. Develop and implement work plans for individual assigned area of responsibility and execute a productive work effort to insure accuracy of work and maintain deadlines as defined in the field work plan. Establish consistency in individual work plan through coordination with the Lead Appraiser on the staff field work plan. Responsible for thorough knowledge and execution of all office procedures and policies in an efficient and expedient manner. Responsible for residential, personal property, land, and commercial cost and depreciation schedules as assigned. Communicate well with fellow staff members and management for the development of an efficient team. Exercise independent judgment and initiative and actively participate by providing constructive suggestions to improve plans, policies and procedures of the district. Maintain a respectful and courteous attitude toward taxpayers, taxing entities, fellow staff members, management, Appraisal Review Board, and the Board of Directors. Perform other duties as assigned by the district management.

REPORTS TO:

Deputy Chief Appraiser / Chief Appraiser/District Director

EDUCATION:

Associate degree or equivalent; with emphasis in real estate, business or economics. Must register with the BTPE and obtain the Level IV RPA designation. Must also maintain Continuing Education Units as required by the BTPE for recertification.

QUALIFICATIONS:

Minimum of five years of progressively responsible experience in the ad valorem tax field. The ability to exercise independent judgment in developing relevant facts, formulating alternative solutions and making appropriate conclusions and recommendations in the valuation of residential, personal property, land and commercial properties. Good written and verbal skills. Must have a thorough knowledge of the Property Tax Code. Must have good keyboard skills, and a thorough knowledge of word processing, spreadsheets and appraisal software.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee's attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline, motivation, and dedication to district goals. Completion and maintenance of all certifications as outlined by the BTPE and a demonstration of proficiency in technical applications, and people and

organizational skills is required. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an "at will" employer.

CLASSIFICATION:

Appraiser IV/ Lead Appraiser

SALARY CLASSIFICATION:

Grade 15

Minimum	\$35,971
Mid-Point	\$42,510
Maximum	\$49,281

JOB SUMMARY:

Exercise a positive and professional team oriented attitude. Develop and implement work plans for the appraisal team and execute a productive work effort to insure accuracy of work and maintain deadlines as defined in the field work plan. Establish consistency in work plans through coordination with Senior Appraisers. Coordinate with district management in development and implementation of field and office procedures for the appraisal team. Responsible for implementation of other office procedures and policies in an efficient and expedient manner. Responsible for residential, personal property, land, and commercial cost and depreciation schedules as assigned. Communicate well with fellow staff members and management for the development of an efficient team. Exercise independent judgment and initiative and actively participate by providing constructive suggestions and implementing improved plans, policies and procedures for the district. Maintain a respectful and courteous attitude toward taxpayers, taxing entities, fellow staff members, management, Appraisal Review Board, and the Board of Directors. Perform other duties as assigned by the district management.

REPORTS TO:

Deputy Chief Appraiser / Chief Appraiser/District Director

EDUCATION:

Associate degree or equivalent; with emphasis in real estate, business or economics. Must register with the BTPE and obtain the Level IV RPA designation. Must also maintain Continuing Education Units as required by the BTPE for recertification.

QUALIFICATIONS:

Minimum of five years of progressively responsible experience in the ad valorem tax field. The ability to exercise independent judgment in developing relevant facts, formulating alternative solutions and making appropriate conclusions and recommendations in the valuation of residential, personal property, land and commercial properties. Ability to manage field staff and exercise good time management skills. Good written and verbal skills. Must have a thorough knowledge of the Property Tax Code. Must have good keyboard skills, and a thorough knowledge of word processing, spreadsheets and appraisal software.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee's attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline,

motivation, and dedication to district goals. Completion and maintenance of all certifications as outlined by the BTPE and a demonstration of proficiency in technical applications, and people and organizational skills is required. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an "at will" employer.

CLASSIFICATION:

Administrative Assistant III/Office Manager

SALARY CLASSIFICATION:

Grade 14

Minimum	\$33,935
Mid-Point	\$40,104
Maximum	\$46,491

JOB SUMMARY:

Complex accounting and administrative support functions

DUTIES:

Primary:

General fund and payroll accounting, personnel record maintenance, inventory control, supplies purchasing, administrative and secretarial support for district staff and Board of Directors.

Secondary:

Public Assistance. Other duties as assigned.

REPORTS TO:

Chief Appraiser/District Director

EDUCATION:

Associates Degree or equivalent, supplemented by courses in business practices, stenography, word processing, and accounting. Some college desirable with special work in business administration, accounting or journalism.

QUALIFICATIONS:

Should have extensive secretarial, accounting, and general office experience. Working knowledge of office procedures, proficiency in business communications, English, math, word processing and shorthand. Ability to apply knowledge of department rules, regulations, and procedures; to work independently, maintain complex records and prepare accurate reports. Ability to compose effective correspondence and to communicate in a pleasant and effective manner.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee's attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline, motivation, and dedication to district goals. Successful completion within one year of Course #100, Texas Property Tax System. Continued employment and advancement to Level II contingent upon combination of three years experience and six semester hours college level accounting. Advancement to Level III contingent upon combination of five years experience, successful completion of Course #325, Texas Property Tax Law and twelve semester hours college level

business administration courses. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an “at will” employer.

CLASSIFICATION: Programmer/Information System Manager

SALARY CLASSIFICATION:

	<u>Grade 14</u>
Minimum	\$33,935
Mid-Point	\$40,104
Maximum	\$46,491

JOB SUMMARY:

Exercise a positive and professional team oriented attitude. Provide quality programming, system management, data processing, and technical support and services. Develop and maintain an effective and open computing environment, which provides for maximum exchange and utilization of data between departments, agencies and the public. Effectively communicate status and discuss prioritization when necessary of all projects with the district management. Assess and communicate hardware and software needs to the district management. Prepare specifications and solicit RFP’s and bids for acquisition of approved hardware and software needs. Perform other duties as assigned by district management.

REPORTS TO:

Deputy Chief Appraiser/ Chief Appraiser/District Director

EDUCATION:

College graduate or equivalent with emphasis in computer science and two years experience in application programming languages; or the equivalent of five years experience in application programming languages.

QUALIFICATIONS:

Minimum of two years of progressively responsible experience in programming languages; a sound understanding of ad valorem taxation and collections processes. Must produce documentation of application programs, and have the ability to correspond with users; must be skilled in debugging programs, and have an understanding of various operating systems.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee’s attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline, motivation, and dedication to district goals. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an “at will” employer.

CLASSIFICATION:

GIS Coordinator

SALARY CLASSIFICATION:

Grade 14

Minimum	\$33,935
Mid-Point	\$40,104
Maximum	\$46,491

JOB SUMMARY:

Exercise a positive and professional team oriented attitude. Develop and implement work plans for the GIS team. Organize, monitor and execute a productive work effort to insure accuracy of work and maintenance of deadlines as defined in the work plan. Coordinate with district management in development and implementation of office procedures for the team. Responsible for implementation of other office procedures and policies in an efficient and expedient manner. Responsible for accurately listing of property ownership and the development and maintenance of the Geographic Information System (GIS). Communicate well with fellow staff members and management for the development of an efficient team. Exercise independent judgment and initiative and actively participate by providing constructive suggestions and implementing improved plans, policies and procedures for the district. Maintain a respectful and courteous attitude toward taxpayers, taxing entities, fellow staff members, management, Appraisal Review Board, and the Board of Directors. Perform other duties as assigned by the district management.

REPORTS TO:

Deputy Chief Appraiser / Chief Appraiser/District Director

EDUCATION:

College graduate or equivalent with emphasis in GIS or computerized information systems and two years experience in development on ARC/INFO software; or the equivalent of six years experience in developing and maintaining GIS systems.

QUALIFICATIONS:

Minimum of two years experience in designing, developing, managing and maintaining integrated GIS systems. Must have a thorough knowledge of GIS applications to include ESRI ARC/INFO, ARC/VIEW, Avenue, AML and ARC/INFO Windows operating systems. Working knowledge and experience in local and area wide networking. The ability to exercise independent judgment in researching and correctly listing property ownership and boundary information. Ability to manage GIS team and exercise good time management skills. Good written and verbal skills. Must have a working knowledge of the Property Tax Code. Must have good keyboard skills, and a thorough knowledge of word processing, spreadsheets and GIS software.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee's attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline, motivation, and dedication to district goals. A demonstration of proficiency in technical applications, and people and organizational skills is required. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an "at will" employer.

CLASSIFICATION:

Taxpayer Assistance Manager

SALARY CLASSIFICATION:

	<u>Grade 14</u>
Minimum	\$33,935
Mid-Point	\$40,104
Maximum	\$46,491

JOB SUMMARY:

Exercise a positive and professional team oriented attitude. Develop and implement work plans for the taxpayer assistance and support team and execute a productive work effort to insure accuracy of work and maintain deadlines as defined in the office work plan. Establish consistency in work plans through coordination with Senior Support staff. Coordinate with district management in development and implementation of office procedures for the taxpayer assistance and support team. Responsible for implementation of other office procedures and policies in an efficient and expedient manner. Responsible for exemptions, appraisal data entry, appraisal review board, and taxpayer assistance support staff for all facets of the operation as assigned. Communicate well with fellow staff members and management for the development of an efficient team. Exercise independent judgment and initiative and actively participate by providing constructive suggestions and implementing improved plans, policies and procedures for the district. Maintain a respectful and courteous attitude toward taxpayers, taxing entities, fellow staff members, management, Appraisal Review Board, and the Board of Directors. Perform other duties as assigned by the district management.

REPORTS TO:

Deputy Chief Appraiser/ Chief Appraiser/District Director

EDUCATION:

Associate degree or equivalent; with emphasis in management, real estate, business or economics.

QUALIFICATIONS:

Minimum of five years of progressively responsible experience in the ad valorem tax field. The ability to exercise independent judgment in developing relevant facts, formulating alternative solutions and making appropriate conclusions and recommendations in the administration of exemptions and support functions. Ability to manage office staff and exercise good time management skills. Good written and verbal skills. Must have a thorough knowledge of the Property Tax Code. Must have good keyboard skills, and a thorough knowledge of word processing, spreadsheets and appraisal software.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee's attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline,

motivation, and dedication to district goals. Completion and maintenance of all certifications as outlined by the BTPE and a demonstration of proficiency in technical applications, and people and organizational skills is required. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an "at will" employer.

CLASSIFICATION:

Appraiser IV, RPA

SALARY CLASSIFICATION:

	<u>Grade 14</u>
Minimum	\$33,935
Mid-Point	\$40,104
Maximum	\$46,491

JOB SUMMARY:

Exercise a positive and professional team oriented attitude. Perform independent field inspections as defined in the field work plans and implement all office procedures and policies in an efficient and expedient manner. Responsible for a productive work effort, accuracy of work and meeting deadlines as defined in the implemented field work plan and in procedural training. Responsible for residential, personal property, land, and commercial cost and depreciation schedules as assigned. Communicate well with fellow staff members and management for the development of an efficient team. Exercise independent judgment and initiative and actively participate by providing constructive suggestions to improve plans, policies and procedures of the district. Maintain a respectful and courteous attitude toward taxpayers, taxing entities, fellow staff members, management, Appraisal Review Board, and the Board of Directors. Perform other duties as assigned by the district management.

REPORTS TO:

Lead Appraiser / Deputy Chief Appraiser

EDUCATION:

Minimum requirement is a graduate of an accredited high school or equivalent; prefer some college with special work in real estate, appraising, marketing, or business related courses. Must register with the BTPE and obtain the Level IV RPA designation. Must also maintain Continuing Education Units as required by the BTPE for recertification.

QUALIFICATIONS:

At least five years of progressively responsible experience in the ad valorem tax field. The ability to exercise independent judgment in developing relevant facts, formulating alternative solutions and making appropriate conclusions and recommendations in the valuation of residential, personal property, land and commercial properties. Good written and verbal skills. Must have a thorough knowledge of the Property Tax Code. Must have good keyboard skills, and a thorough knowledge of word processing, spreadsheets and appraisal software.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee's attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline, motivation, and dedication to district goals. Completion and maintenance of all certifications as

outlined by the BTPE and a demonstration of proficiency in technical applications, and people and organizational skills. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an “at will” employer.

CLASSIFICATION:

Senior GIS Technician

SALARY CLASSIFICATION:

Grade 12

Minimum	\$30,202
Mid-Point	\$33,673
Maximum	\$39,036

JOB SUMMARY:

Exercise a positive and professional team oriented attitude. Perform property transfers, legal description changes, property identifications and jurisdictional changes as required to accurately list property and ownership. Provide GIS information to taxing entities, staff and the public. Assist in developing and implementing the work plan for the GIS department. Responsible for a productive work effort, accuracy of work, and meeting deadlines as defined by the work plan and in procedural training. Communicate well with fellow staff members and management for the development of an efficient team. Actively participate by providing constructive suggestions to improve plans, policies and procedures of the district. Maintain a respectful and courteous attitude toward taxpayers, taxing entities, fellow staff members, management, Appraisal Review Board, and the Board of Directors. Perform other duties as assigned by the district management.

REPORTS TO:

GIS Coordinator / Deputy Chief Appraiser

EDUCATION:

Associate degree or equivalent; with emphasis in GIS/CAD and real estate. Level IV RPA designation as well as maintenance of Continuing Education Units as required by the BTPE for recertification. Must also successfully complete the professional courses related to the thorough development of GIS software and hardware expertise.

QUALIFICATIONS:

Minimum of five years extensive experience in GIS implementation and implementation of the policies and procedures for accurately listing properties in the Property Tax System. The ability to exercise independent judgment in the execution of all aspects of the GIS department work plan and management. Good written and verbal skills. Must have a thorough knowledge of the Property Tax Code. The demonstrated motivation to continually seek individual self growth and growth of the staff. All other skills qualifications in Grade 10.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee’s attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline, motivation, and dedication to district goals. Completion and maintenance of all certifications as

outlined by the BTPE and a demonstration of proficiency in technical applications, and people and organizational skills is required. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an "at will" employer.

CLASSIFICATION:

Appraiser III

SALARY CLASSIFICATION:

Grade 12

Minimum	\$30,202
Mid-Point	\$35,692
Maximum	\$41,377

JOB SUMMARY:

Exercise a positive and professional team oriented attitude. Perform independent field inspections as defined in the field work plans and implement all office procedures and policies in an efficient and expedient manner. Responsible for a productive work effort, accuracy of work and meeting deadlines as defined in the implemented field work plan and in procedural training. Communicate well with fellow staff members and management for the development of an efficient team. Actively participate by providing constructive suggestions to improve plans, policies and procedures of the district. Maintain a respectful and courteous attitude toward taxpayers, taxing entities, fellow staff members, management, Appraisal Review Board, and the Board of Directors. Perform other duties as assigned by the district management.

REPORTS TO:

Lead Appraiser / Deputy Chief Appraiser

EDUCATION:

Minimum requirement is a graduate of an accredited high school or equivalent; prefer some college with special work in real estate, appraising, marketing, or business related courses. Must register with the BTPE and obtain the Level III RPA designation. Must also complete Course 325 and 360 as outlined by the BTPE.

QUALIFICATIONS:

Minimum of two years experience using acceptable appraisal principles and practices. The ability to exercise independent judgment in developing relevant facts, formulating alternative solutions and making appropriate conclusions and recommendations in the valuation of residential, personal property, land and commercial properties. Good written and verbal skills. Must have a thorough knowledge of the Property Tax Code. Must have good keyboard skills, and a thorough knowledge of word processing, spreadsheets and appraisal software.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee's attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline, motivation, and dedication to district goals. Completion of all required courses as outlined by the BTPE is also required. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an “at will” employer.

CLASSIFICATION:

Senior GIS Technician

SALARY CLASSIFICATION:

<u>Grade 10</u>	
Minimum	\$26,880
Mid-Point	\$31,766
Maximum	\$36,826

JOB SUMMARY:

Exercise a positive and professional team oriented attitude. Perform property transfers, legal description changes, property identifications and jurisdictional changes as required to accurately list property and ownership. Provide GIS information to taxing entities, staff and the public. Assist in developing and implementing the work plan for the GIS department. Responsible for a productive work effort, accuracy of work, and meeting deadlines as defined by the work plan and in procedural training. Communicate well with fellow staff members and management for the development of an efficient team. Actively participate by providing constructive suggestions to improve plans, policies and procedures of the district. Maintain a respectful and courteous attitude toward taxpayers, taxing entities, fellow staff members, management, Appraisal Review Board, and the Board of Directors. Perform other duties as assigned by the district management.

REPORTS TO:

GIS Coordinator / Deputy Chief Appraiser

EDUCATION:

Minimum requirement is a graduate of an accredited high school or equivalent; prefer some college with special work in GIS/CAD and real estate emphasis. Must register with the BTPE and successfully complete required appraisal courses necessary for RPA designation.

QUALIFICATIONS:

Minimum of two years experience in GIS/CAD and implementation of the policies and procedures for accurately listing properties in the Property Tax System. Thorough experience in GIS platforms to include ARC/INFO and the ability to interpret deeds, plats, surveys and other legal instruments. The ability to exercise independent judgment in researching and correctly listing property ownership and boundary information. Good written and verbal skills. Must have a working knowledge of the Property Tax Code. Must have good keyboard skills, and a thorough knowledge of GIS/CAD, word processing, and spreadsheets. Experience Windows operating systems database.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee’s attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline,

motivation, and dedication to district goals. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an "at will" employer.

CLASSIFICATION:

Appraiser II

SALARY CLASSIFICATION:

	<u>Grade 10</u>	
Minimum		\$26,880
Mid-Point		\$31,766
Maximum		\$36,826

JOB SUMMARY:

Exercise a positive and professional team oriented attitude. Perform independent field inspections as defined in the field work plans and implement all office procedures and policies in an efficient and expedient manner. Responsible for a productive work effort, accuracy of work and meeting deadlines as defined in the implemented field work plan and in procedural training. Communicate well with fellow staff members and management in the development of an efficient team. Maintain a respectful and courteous attitude toward taxpayers, taxing entities, fellow staff members, management, Appraisal Review Board, and the Board of Directors. Perform other duties as assigned by the district management.

REPORTS TO:

Lead Appraiser / Deputy Chief Appraiser

EDUCATION:

Minimum requirement is a graduate of an accredited high school or equivalent; prefer some college with special work in real estate, appraising, marketing, or business related courses. Must register with the BTPE and complete Courses 210, 220, 230 and 250 as outlined by the BTPE.

QUALIFICATIONS:

Minimum of one year experience using acceptable appraisal principles and practices. The ability to recognize and adjust for influences on property values in the data collection and analysis techniques used to appraise residential, personal property, and commercial properties. Good written and verbal skills. Must have a working knowledge of the Property Tax Code. Must have good keyboard skills, and a working knowledge of word processing, spreadsheets and appraisal software.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee's attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline, motivation, and dedication to district goals. Completion of all required courses as outlined by the BTPE is also required. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an “at will” employer.

CLASSIFICATION:

Appraiser I

SALARY

CLASSIFICATION:

	<u>Grade 8</u>	
Minimum		\$23,923
Mid-Point		\$28,272
Maximum		\$32,775

JOB SUMMARY:

Exercise a positive and professional team oriented attitude. Perform independent field inspections as defined in the field work plans and implement all office procedures and policies in an efficient and expedient manner. Responsible for a productive work effort, accuracy of work and meeting deadlines as defined in the implemented field work plan and in procedural training. Communicate well with fellow staff members and management in the development of an efficient team. Maintain a respectful and courteous attitude toward taxpayers, taxing entities, fellow staff members, management, Appraisal Review Board, and the Board of Directors. Perform other duties as assigned by the district management.

REPORTS TO:

Lead Appraiser / Director of Appraisal Operations / Deputy Chief Appraiser

EDUCATION:

Minimum requirement is a graduate of an accredited high school or equivalent; prefer some college with special work in real estate, appraising, marketing, or business related courses. Must register with the BTPE and complete Course 100 and 120 as outlined by the BTPE.

QUALIFICATIONS:

Good written and verbal communication skills. Good math and problem solving skills. Adequate keyboard skills, with a basic knowledge of word processing and spreadsheets. No previous experience in the appraisal field or Property Tax Code knowledge is required.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee’s attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline, motivation, and dedication to district goals. Completion of all required courses as outlined by the BTPE is also required. Promotion between and

within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an "at will" employer.

CLASSIFICATION:

GIS Technician

SALARY CLASSIFICATION:

Grade 8

Minimum	\$23,923
Mid-Point	\$28,272
Maximum	\$32,775

JOB SUMMARY:

Exercise a positive and professional team oriented attitude. Perform property transfers, legal description changes, property identifications and jurisdictional changes as required to accurately list property and ownership. Provide GIS information to taxing entities, staff and the public. Assist in developing and implementing the work plan for the GIS department. Responsible for a productive work effort, accuracy of work, and meeting deadlines as defined by the work plan and in procedural training. Communicate well with fellow staff members and management for the development of an efficient team. Actively participate by providing constructive suggestions to improve plans, policies and procedures of the district. Maintain a respectful and courteous attitude toward taxpayers, taxing entities, fellow staff members, management, Appraisal Review Board, and the Board of Directors. Perform other duties as assigned by the district management.

REPORTS TO:

GIS Coordinator / Deputy Chief Appraiser

EDUCATION:

Minimum requirement is a graduate of an accredited high school or equivalent; prefer some college with special work in GIS/CAD and real estate emphasis. Must register with the BTPE and successfully complete Course #100, Texas Property Tax System and Course #120, Introduction to Appraisal. Must also successfully complete Intro. to Arc/Info and Advanced Arc/Info within first year of employment.

QUALIFICATIONS:

Experience in GIS platforms and the ability to interpret deeds, plats, surveys and other legal instruments. The ability to exercise judgment in researching and correctly listing property ownership and boundary information. Good written and verbal skills. Exposure to the Property Tax Code. Must have good keyboard skills, and a working knowledge of GIS/CAD, word processing, and spreadsheets.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee's attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline, motivation, and dedication to district goals. Completion and maintenance of all certifications as

outlined by the BTPE and a demonstration of proficiency in technical applications, and people and organizational skills is required. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an "at will" employer.

CLASSIFICATION:

Senior Support Technician

SALARY CLASSIFICATION:

Grade 5

Minimum	\$20,086
Mid-Point	\$23,737
Maximum	\$27,518

JOB SUMMARY:

Independently exercise judgment in performing technical data entry, data retrieval, documents, applications and forms processing. Provide support and training for Support Technicians and provide input to managers on procedure improvements and efficiency suggestions. Provide courteous and technically accurate communications with taxpayers, staff, management and taxing entities.

DUTIES:

The duties for this classification will be assigned by one of the following managers. The manager will provide a written time management outline of the duties for this position. The duties are subject to change based on the needs of the appraisal district.

REPORTS TO:

Taxpayer Assistance Manager / Director of Appraisal Operations / GIS Coordinator / Deputy Chief Appraiser

EDUCATION:

Graduate of an accredited high school or equivalent. Successful completion within one year of Course #100, Texas Property Tax System. Continued employment and advancement contingent upon successful completion the second year of Course #120, Introduction to Appraisal and the third year of Course #325, Texas Property Tax Law. Additional courses or seminars related to data processing as required.

QUALIFICATIONS:

Minimum three years technical experience. Accurate data entry skills. Thorough knowledge of software applications. Ability to work independently, assist in reviewing procedures, and perform tasks necessary to support the technical needs of the appraisal district. Good communication skills, both oral and written, with taxpayers, fellow staff members and the management team.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee's attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline, motivation, and dedication to district goals. Completion of all required

courses as outlined by the BTPE is also required. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the diiscretion of management.

KAUFMAN COUNTY APPRAISAL DISTRICT
Job Classification
Effective January 1, 2009

STATEMENT OF EMPLOYMENT PRACTICES:

The Kaufman County Appraisal District is an equal opportunity employer. The Kaufman County Appraisal District is an "at will" employer.

CLASSIFICATION:

Support Technician

SALARY CLASSIFICATION:

	<u>Grade 4</u>	
Minimum		\$18,949
Mid-Point		\$22,394
Maximum		\$25,960

JOB SUMMARY:

Perform technical data entry, data retrieval, documents, applications and forms processing. Provide courteous and technically accurate communications with taxpayers, staff, management, and taxing entities.

DUTIES:

The duties for this classification will be assigned by one of the following managers. The manager will provide a written time management outline of the duties for this position. The duties are subject to change based on the needs of the appraisal district.

REPORTS TO:

Taxpayer Assistance Manager / GIS Coordinator / Deputy Chief Appraiser

EDUCATION:

Graduate of an accredited high school or equivalent. Successful completion within one year of Course #100, Texas Property Tax System. Continued employment and advancement contingent upon successful completion the second year of Course #120, Introduction to Appraisal and the third year of Course #325, Texas Property Tax Law.

QUALIFICATIONS:

Minimum two years technical experience. Accurate data entry skills. Must have the ability to understand and follow oral and written instructions, to learn assigned tasks readily, and to adhere to prescribed department routines.

EMPLOYMENT STATUS:

Continued employment and advancement is reviewed and determined based on an employee's attitude, job performance, attendance, ability, aptitude, self-improvement actions, self-discipline, motivation, and dedication to district goals. Promotion between and within grades is a function of time, personal and professional growth, and occurs at the discretion of management.

The Board of Directors of the Kaufman County Appraisal District hereby Revises Section 203 thru 212 of the Policy Manual to include specific job descriptions, duties and responsibilities as recommended in the Property Value Study conducted by the Property Tax Division of the Comptroller of Public Accounts. This revision shall list in detail positions, salaries, and duties shall be incorporated into the existing Policy Manual of the Kaufman County Appraisal District after the third reading by the Board of Directors.

**First Reading- January 25, 2007
Second Reading- May 3, 2007
Third Reading- July 23, 2007**

**REPORTING ALL UNUSUAL AND CRITICAL INCIDENTS, ACCIDENTS
OR TRAFFIC VIOLATIONS**

To keep the Chief Appraiser/Director and through him or her, the Board of Directors properly informed of all unusual and critical incidents occurring during programs. It is the responsibility of each Director

to immediately report an unusual or critical incident to the Chief Appraiser/Director using an Incident Report form. This report should be received in the office of the Chief Appraiser no later than three- (3) working day following the incident.

- 208.1** Any avoidable accident or traffic violation, whether on or off duty can affect an employee's disciplinary record and affect insurability. A "clean driving record" includes keeping a valid driver's license. If your position requires that you travel on Appraisal District business, loss of insurability can cause termination.

- 208.2** All traffic violations committed either on or off the job will be reported to the Chief Appraiser/Director within (3) three days.

PUBLICATIONS AND PUBLIC APPEARANCES

Any employee of this organization who is called upon to attend any meeting, conference, or make any other public appearance as a representative of KCSAD, shall first notify his/her supervisor who will in turn, notify the Chief Appraiser/Director as to the nature of the public appearance. No employee of the KCSAD shall be authorized to release to any person, organization or agency any information for use as a public relations or news release by any branch of the news media without prior approval and the expressed consent of the Chief Appraiser/Director. All persons seeking to issue any information for use by the media shall submit it to the Chief Appraiser/Director for is approval. No employee of the KCSAD shall be authorized to release to any person, organization or agency any list of property owners of any taxing entity without the written permission of the tax entity involved. If permission is given there will be a charge for this service.

CLOSING OF APPRAISAL OFFICE DUE TO WEATHER CONDITIONS

The decision in determining whether to close or remain open during adverse weather conditions shall be guided by the discretion of the Chief Appraiser/Director.

KAUFMAN COUNTY APPRAISAL DISTRICT OWNED PROPERTY

Kaufman County Appraisal districts equipment and facilities shall be used for official purposes only. Personal and social uses of any nature are prohibited without written approval by the Chief Appraiser/Director.

- 211.1 Use of the office or records after hours, weekends or holidays by associated personnel is prohibited unless written approval is given by the Board of Directors.**

CORRESPONDENCE FILES

A copy of all letters and other written correspondence which are the official business of the District shall be maintained in the administrative office.

PETTY CASH

A petty cash fund, not to exceed \$75.00, will be kept for the purposes of purchasing miscellaneous supplies. One person will be designated as responsible for maintaining the petty cash fund. All petty cash expenditures will be subject to prior approval by the appropriate department director and/or the Chief Appraiser/Director. Petty cash fund will be replenished by check and balancing of the cash and proof of expenditure receipts.

AUDITING

The Kaufman County Appraisal District is entrusted with public resources and the authority for applying them so therefore has a responsibility to render a full accounting of their activities.

- 214.1 **General Standards**
 - a. Give consideration to the needs of the potential Users of the audit results.
 - b. Examine the financial transaction, accounts and reports and include an evaluation of compliance with applicable laws and regulations.
 - c. Possess adequate professional proficiency.
 - d. Maintain an independent attitude in all matter relating to the audit.
 - e. Exercise a high degree of professional care in preparing and performing the audit and in presenting related reports.
 - f. Follow guidelines of GASB 34

- 214.2 **Examination and Evaluation Standards**
 - a. Review is to be made as to whether there was compliance with legal requirements.
 - b. Evaluation should be made of the system and internal control, if it is to be relied upon to ensure accurate information and that laws and regulations are being followed.
 - c. Sufficient, competent and relevant evidence should be obtained to afford a reasonable basis for rendering an opinion, passing judgement, forming conclusions and in making recommendations.

- 214.3 **Reporting Standards**
 - a. A written audit report is to be submitted to the Board of Directors.
 - b. The report shall:
 - 1. Be as concise as possible but, at the same time, clear and complete enough to be understood.
 - 2. Present factual matter accurately and completely.
 - 3. Present findings and conclusions objectively and in language as clear and simple as the subject matter permits.
 - 4. Include, when possible, the auditors recommendations for actions to affect improvements.
 - 5. Identify, if any, and explain issues and questions needing further study and consideration by the auditor or others.
 - 6. Include, if any, noteworthy accomplishments.
 - 7. Clearly explain the scope and objectives of the audit.
 - c. The annual audit report shall contain financial reports and shall:
 - 1. Include and expression of the auditor's opinion on whether the information contained in the financial reports is presented fairly.
 - 2. State whether the financial reports have been prepared in accordance with generally accepted accounting requirements on a consistent basis from one period to the next.

Continued

- 3. Contain appropriate supplementary explanatory information about the contents of the financial operations of the organization, program, function or activity audited. Violations of legal or other regulatory requirements, including instances of non-compliance, shall be explained in the audit report.**

Section 214.1 added f.

First Reading- September 30, 2004

Second Reading- December 8, 2004

Final Reading- January 27, 2005

KAUFMAN COUNTY APPRAISAL DISTRICT

PERSONNEL

300

PERSONNEL POLICIES MANUAL

The contents of this Personnel Policies Manual are intended neither to constitute nor imply an employment contract but simply to explain the normal policy and procedures under which Kaufman County Appraisal District operates and to provide a uniform set of rules governing Appraisal district employee relations. All employees of Kaufman County Appraisal District are employees at will and as such, are free to resign at any time with or without reason. The Appraisal District likewise retains the right to terminate an employee's employment at any time for any reason. Nothing contained in this manual is intended to be or should be construed as a guarantee that employment or any benefit program will be continued for any period of time. Any salary figure stated to an employee in annual or monthly terms are stated for the sake of convenience or to facilitate comparisons and are not intended to create an employment for any specific period of time.

BASIC OBJECTIVES

The fundamental objectives of good personnel administration sought to be achieved by the specific policies contained herein include:

To promote and increase efficiency and economy in the service of the Appraisal District.

To develop a program of recruitment, advancement and tenure which will make the service of the Appraisal district attractive as a career and encourage each employee to render their best services to the Appraisal District.

To promote high morale among employees by providing good working relationship, uniform personnel policies, opportunity for advancement and consideration for employee welfare.

300 PERSONNEL

- 301 Supervisor of Personnel**
- 302 Staffing Responsibility**
- 303 Employee Recruitment and Selection**
- 304 Personnel File**
- 305 New Employee Orientation**
- 306 Conduct and Ethics**
- 307 Requirements and Physical and Mental Conditions**
- 308 Health and Safety Standards**
- 309 Work Days**
- 310 Pay Periods**
- 311 Vacations**
- 312 Leave**
- 313 Holidays**
- 314 Civic Duties**
- 315 Mileage and Travel Allowance**
- 316 Group Insurance**
- 317/318/319 Termination of Employment**
- 320 Resignations**
- 321 Personnel Policy Changes**
- 322 Professional Dressing**

SUPERVISION OF PERSONNEL

All personnel shall function under the direct supervision of their Manager in each department. Department Manager will be responsible for the proper and effective administration of the rules within their respective departments, and notify the Chief Appraiser/Director of any duty changes, efficiency of employees, and make recommendations of personnel matters. Department Manager will also be responsible for the following:

- 301.1 Promoting and increasing efficiency and economy in the service of the District.**
- 301.2 To establish and promote high morale among employees by providing good working relationship and considerations of employees needs and desires.**
- 301.3 Maintain a uniform plan for evaluation and compensation based on duties and responsibilities relative to the positions in the Districts service.**
- 301.4 Provide for continuing education courses for those employees that are required, under the code, to obtain certification or where duties warrant continuing education courses or seminars.**

STAFFING RESPONSIBILITY

The Chief Appraiser/Director, with the advise and recommendations of the Board of Directors shall provide a staff, as outlined in the approved budget, to maintain all the needed services of the Appraisal District. Final authority in the form of approval and review is reserved by the Chief Appraiser/Director with regard to all personnel matters and subjects.

- 302.1 Employment of personnel for positions not allocated for in the budget must be approved by the Board of Directors before the position may be filled.**

EMPLOYEE RECRUITMENT AND SELECTION

Kaufman County Appraisal District complies with all applicable state and federal non-discriminatory laws. Job applications are accepted at the main Appraisal District office in Kaufman and must be filled out completely. Misrepresentation or omissions shall constitute grounds for immediate dismissal. Vacancies on any level will be filled by the Chief Appraiser/Director.

- 303.1 No person shall be eligible for permanent employment in the District who is related to any member of the Board of Directors, to the Chief Appraiser or to the Manager of a Department, either by direct line collaterally nearer than the fourth degree.**

- 303.2 Texas Property Tax Code Sec. 6.05 (g)
The Chief Appraiser is an officer of the Appraisal District for purposes of the nepotism law, Article 5996a, Revised Statutes. An Appraisal District may not employ or contract with an individual or the spouse of an individual who is related to the Chief Appraiser within the first degree by consanguinity or affinity, as determined under Article 5996h, Revised Statutes.**

PERSONNEL FILE

Upon employment with the Appraisal District, a personnel folder will be established for each individual. The folder will be available only to the Chief Appraiser/Director or his/her designated representative and the members of the Kaufman County Appraisal District Board of Directors.

- 304.1** The folder will be inactivated at the time of separation but kept on file for seven (7) years for purposes of completing recommendations.
- 304.2** The folder must contain:
- 1. Completed application**
 - 2. College transcript, if applicable**
 - 3. Proof of high school graduation or equivalent**
 - 4. Withholding allowance certificates (W-4 and I-9 statements)**
 - 5. Social Security number**
 - 6. Drivers License number**
 - 7. Certificate of insurance on motor vehicle for those who are required to use their vehicles in connection with their work.**
 - 8. Renewal of insurance each time renewed**
 - 9. Provide current address and telephone number. (If the employee wishes he/she may, with written request, not allow public access to their address and telephone number.)**

NEW EMPLOYEE

Orientation will be given for all new employees during the first month of employment by the Manager of the respective department.

CONDUCT AND ETHICS

Harassment regardless of its nature will not be tolerated. Any incident must be reported to the Chief Appraiser or if the Chief Appraiser is the source, then the incident should be reported to the Chairman of the Board of Directors. All EEO and ADA guidelines will be adhered to.

Every employee in the district's service is working for all the citizens of Kaufman County; therefore said employees must maintain the following qualities:

- 306.1 All employees must be courteous, pleasant, concerned for others, and neat in appearance and friendly at all time.
- 306.2 All employees must maintain their sense of responsibility toward their positions in which they serve the Appraisal District.
- 306.3 It is the policy of the District to create a drug-free workplace in keeping with the spirit and intent of the Drug-Free Workplace Act of 1988 and the Texas Workers Compensation Act of 1989. The use of alcohol and controlled substances are inconsistent with the behavior expected of employees, and subjects all employees, visitors to our facility, and the public to safety risks and undermines the Districts ability to operate effectively and efficiently. In this connection, the unlawful manufacture, distribution, dispensation, possession, sale or use of alcohol or a controlled substance in the workplace or while engaged in District business off District's premises is strictly prohibited. Such conduct is also prohibited during non-working time to the extent that, in the opinion of the District, it impairs an employee's ability to perform on the job or threatens the reputation or integrity of the District.

Section 306.3 amended December 30, 1999-Board of Directors Minutes of the Meeting
- 306.4 An employee's personal vehicle may be used on official District business if it has:
 - a. Current Texas registration
 - b. Valid vehicle inspection sticker
 - c. Liability insurance that meets the state's safety responsibility requirements.
 - d. The driver must hold a valid Texas drivers license
 - e. The vehicle must have no know safety defects.
 - f. Use of seat belts is required while on duty
- 306.5 An employee of the Appraisal District must create an actual perception of total fairness and equity at all times and to accomplish this;
 - a. When values are concerned, no one shall assist a relative in determination of their value.
 - b. If an employee has an interest in a property and the value is in question, that employee will

follow the same procedure as any other property owner with any change submitted to the Chief Appraiser for approval.

**This entire section amended by Third Reading June 27, 1999 Board of Directors minutes
Section 306.3 amended further December 30, 1999 Board of Directors minutes.**

REQUIREMENTS OF PHYSICAL AND MENTAL CONDITIONS

Every District employee must be in such physical and mental condition as to be capable of rendering efficient service to the District as the duties demand.

HEALTH AND SAFETY STANDARDS

A hostile work environment is not conducive to a healthy work place and action will be taken to eliminate the problem or situation.

Kaufman County Appraisal District will comply with all local, state and federal laws, which govern health standards for employees.

- 308.1 It shall be the duty of each Department Manager to provide safe, clean surroundings in all places or employment coming under his/her jurisdiction. The direct responsibility for providing accident-free service shall rest with the Department Manager.**

- 308.2 Solicitation of support, merchandise, services or insurance will not be permitted without prior approval of Chief Appraiser.**

- 308.3 Distribution of literature is also prohibited without approval of Chief Appraiser.**

WORK DAYS

The Kaufman County Appraisal District shall be open from eight (8) a.m. until five (5) p.m., Monday through Friday.

Lunch periods shall be staggered to enable the office to remain open during the noon hour; each employee will have a one-hour lunch break.

Breaks will be given for 15 minutes, one in the morning and one in the afternoon, to be staggered. Breaks may be changed if the employee is working with a property owner at his/her assigned time. If the time needs to be changed, the employee must make sure the work area is covered.

Tardiness is a bad habit and shows no respect for the job or fellow employees. Excessive tardiness will not be tolerated and can lead to termination.

All personal mail and personal telephone calls will be directed to your personal address and phone numbers, however sometimes it is necessary to receive personal calls at work.

FlexTime will be used at the discretion of the Chief Appraiser and guidelines will be developed by the Chief Appraiser.

- 1. Flex Time is a method that allows full-time employees the opportunity to work extended hours during a two-week period with one Friday off during that two week period.**
- 2. FlexTime promotes moral.**
- 3. FlexTime motivates personnel.**
- 4. FlexTime is suspended during certain times of the year because of scheduling problems.**
- 5. FlexTime is at the option of each employee.**
- 6. FlexTime is scheduled using 3 groups. Group 1 prefer to continue 8:00-5:00, with the other split into A & B and are staggered to make sure the office is adequately staffed at all times.**

PAY PERIODS

All full time employees of the Kaufman County Appraisal District shall be paid for services rendered on a bi-weekly schedule, with the Director of Operations disbursing them before 5:00 p.m. every other Friday.

All full-time employees of the Kaufman County Appraisal District will be paid for holidays at the same rate of pay as their regular salary.

Because of budget restraints, overtime pay must be approved by the Chief Appraiser before the work is started.

Compensatory Time shall also have prior approval by the Chief Appraiser.

VACATION

All permanent full time employees of the Kaufman County Appraisal District shall be afforded vacation benefits in the amount of ten (10) working days after each full calendar year of employment cumulative to a maximum of twenty (20) days.

Upon termination all unused vacation time will be paid to employee, “subject to termination in good standing” as reflected in Section 320.

- 311.1 Beginning the 6th year of employment, those full time employees shall be afforded fifteen (15) working days per calendar year of employment cumulative to a maximum of twenty (20) days.**

LEAVE

Employees in permanent full time positions will be eligible for leave with full pay as follows:

312.1

Sick Leave

Each full time employee shall accumulate sick leave at the rate of one (1) per month of employment, so as to total twelve (12) working days cumulative to a maximum of sixty (60) days.

1. Sick leave may be granted only for absence from duty because of personal illness, illness in the immediate family requiring the employee's presence or a doctor's appointment.
2. After 60 days Sick Leave, a review of each incidence shall be made to determine if extenuating circumstances may cause leave without pay to be granted.
3. Excessive use of sick leave or absence can lead to termination.
4. The Appraisal District will not pay the employee for any unused sick time accumulated except upon retirement from the Appraisal District under the TCDRS Plan. Then the employee will be paid for up to 60 days accumulated unused sick leave. Part-time personnel are not eligible for any benefits.
5. If an employee is out 3 days or more a doctor's excuse is required.

312.2

Maternity Leave

In establishing leave for maternity reasons, the policy of the Appraisal District is to consider pregnancy as a condition which eventually requires the employee to be absent from the job because of incapacitation. As such, absence due to pregnancy and childbirth will be treated as any other temporary disability.

1. Accrued sick leave will be granted to cover time for physical examinations and periods of incapacitation including delivery and recuperation. If additional time is needed for adjustment or time to make arrangements for childcare, additional leave may be granted by use of annual vacation or leave incapacitation including delivery and recuperation. If additional time is needed for adjustment or time without pay if vacation leave is exhausted.

2. No fixed arbitrary leave dates are established in the Appraisal District's policy no maternity leave. Such dates will be based on individual circumstances, to be KCSAD Policy decided jointly by the employee and the Chief Appraiser, to provide gainful employment and make use of the employee skills for as long as the employee is not incapacitated and the work elements are not harmful to the employee.
3. The employee is responsible for making known in advance as far as possible, her intention to request maternity leave, including the type of leave, approximate dates anticipated, duration of absence, to allow time to prepare for any staffing adjustments which may be necessary. If the employee is not planning to return to work following pregnancy, she should submit a timely resignation to allow staffing needs to be appropriately met.

312.3 Injury Leave

In the event that an employee who without misconduct on his part, is injured while engaging in the actual performance of duties, will be covered by Workmen's Compensation.

Injuries while off duty will be reviewed on a case by case basis by the Chief Appraiser and a determination made about leave.

312.4 Emergency Leave

All allowance of (3) days with pay shall be extended to any permanent employee upon the death of a member of his or her immediate family, whether related by blood, or marriage. Such relatives include the employee's husband, wife, son, daughter, son-in-law, daughter-in-law, mother, father, stepmother or stepfather, brother, sister, brother-in-law, sister-in-law, grandparent, aunt or uncle.

A Serious Health Condition is defined as an illness, injury, and impairment or physical or mental condition that:

(1) requires inpatient care at a hospital, hospice, or residential medical care facility including any period of incapacity or any subsequent treatment in connection with such inpatient care; or (2) requires continuing care by a licensed health care provider. If more time is needed an extended leave may be granted by the Chief Appraiser at his or her discretion.

This Section amended December 30, 1999-Board of Directors Minutes

- 312.5** Employees will be granted two (2) days per year for personal use, which will be charged to sick leave.
- 312.6** Employees may be granted 3 days of paid leave to be married. However, these days must have prior approval by the Chief Appraiser.
- 312.7** Military Leave and National Guard Summer Camp Military Leave and Military Summer Camp leave shall be granted without pay and not charged against vacation or sick leave.
- 312.8** Family and Medical Leave-
General Provisions- It is the policy of the Kaufman County Appraisal District to grant up to 12 weeks of family and medical leave during any 12 month period to eligible employees, in accordance with the Family and Medical Leave Act of 1993 (“FMLA”). The leave is unpaid.

Types of Leave Covered- To qualify as family and medical leave, the employee must be taking leave for one of the reasons listed below:

- 1.** To care for the employee’s child after birth or placement for adoption or foster care. (For this category, intermittent leave will only be granted with prior permission of the Chief Appraiser.)
- 2.** To care for the employee’s spouse, child or parent who has a serious health condition.
- 3.** For a serious health condition that makes the employee unable to perform his or her job.

An eligible employee may take up to 12 weeks of leave under this policy during any 12-month period. The Chief Appraiser will measure the 12 month period as a rolling 12 month period measured backward from the date an employee uses any leave under this policy. Each time an employee takes leave, the Chief Appraiser will compute the amount of leave the employee has taken under this policy and subtract it from the 12 weeks of available leave. The remaining balance is the amount the employee is entitled to take at that time.

Family and Medical Leave is designed to cover illnesses of a serious and long-term nature, resulting in recurring or lengthy absences. Generally, a chronic or long-term health condition which, if left untreated, would result in a period of incapacity of more than three days would be considered a serious health condition. Common colds, flu or other symptoms that does not require care by a health care provider are not covered by the FMLA. Medically unnecessary treatments (such as voluntary treatment or cosmetic treatment) are not considered serious health conditions unless

hospitalization is required. In addition, routine preventive physical exams are not considered serious health conditions.

Employees with questions about what illnesses are covered under this FMLA policy are encouraged to consult Human Resources.

Scope- The provisions of this policy shall apply to all family and medical leaves of absence except to the extent that such leaves are covered under other paid employment benefit plans or policies for any part of the twelve weeks of leave to which the employee may be entitled under this policy. In other words, if an employee is on paid leave under another benefit plan or policy; the employee must take the paid leave first.

Eligibility- To be eligible for leave under this policy an employee must have been employed for at least twelve months in total, and must have worked at least 1,250 hours during the twelve month period preceding the commencement of the leave.

Exception: If the employee on leave is a salaried employee and is among the highest paid ten percent of Appraisal District employees within seventy-five miles, and keeping the job open for the employee would result in substantial economic injury to the Kaufman County Appraisal District, re-instatement to the employee on leave can be denied. In this situation, however, the employee will be given an opportunity to return to work.

Basic Regulations and Conditions of Family & Medical Leave- The Chief Appraiser will require medical certification to support a claim for leave for an employee's own serious health condition or to care for a seriously ill child, spouse or parent. For the employee's own medical leave, the certification must include a statement that the employee is unable to perform the functions of his or her position. For leave to care for a seriously ill child, spouse, or parent, the certification must include an estimate of the amount of time the employee is needed to provide care. At his/her discretion, the Chief Appraiser may require a second medical opinion and periodic re-certifications at the employee's own expense. If the first and second opinions differ, the Kaufman County Appraisal District, at its own expense, may require the binding opinion of a third health care provider, approved jointly by the Kaufman County Appraisal District and the employee.

If medically necessary for a serious health condition of the employee or his or her spouse, child or parent, leave may be taken on an intermittent or reduced leave schedule. If leave is requested on this basis, however, the Chief Appraiser may require the employee to transfer temporarily to an alternative position, which better accommodates recurring periods or absence or a part-time schedule, provided that the position has equivalent pay and benefits.

Spouses who are both employed by the Kaufman County Appraisal District are entitled to a total of twelve weeks of leave (rather than twelve weeks each) for the birth or adoption of a child or for the care of a sick parent.

Notification and Reporting Requirements- When the need for leave is foreseeable, such as the birth or adoption of a child, or planned medical treatment, the employee must provide reasonable prior notice, and make efforts to schedule leave so as not to disrupt Appraisal District operations. In cases of illness, the employee will be required to report periodically on his or her leave status and intention to return to work.

Status of Employee Benefits during leave of Absence- Any employee who is granted an approved leave of absence under this policy is advised to provide for the retention of his or her group insurance coverage by arranging to pay the premium contributions during the period of unpaid absence.

In the event that an employee elects not to return to work upon completion of an approved unpaid leave of absence, the Appraisal District may recover from the employee the cost of any payments made to maintain the employee's coverage, unless the failure to return to work was for reasons beyond the employee's control. Benefit entitlement based upon length of service will be calculated as of the last paid workday prior to the start of the unpaid leave of absence.

Procedures- A request for Family and Medical Leave of Absence form must be signed in duplicate by the employee. This form should be completed in detail, signed by the employee, submitted to the immediate supervisor for property approvals and forwarded to Human Resources. If possible, the form should be submitted thirty (30) days in advance of the effective date of the leave.

All requests for family and medical leaves of absence due to illness will include a form entitled Certification of Physician or Practitioner and will contain the following information: 1) the date on which the serious health condition commenced; 2) the probable duration of the condition; and 3) the appropriate medical facts within the knowledge of the health care provider regarding the condition. In addition, for purposes of leave to care for a child, spouse or parent, the employee requesting leave should give an estimate of the amount of time that the employee is needed to provide such care. For purposes of leave for an employee's illness, the completed form must state

that the employee is unable to perform the functions of his or her position. In the case of certification for intermittent leave or leave on a reduced leave schedule for planned medical treatment, the dates on which such treatment is expected to be given and the duration of such treatment must be stated.

Amended by Board of Directors

First Reading-	9-28-00
Second Reading-	10-26-00
Third Reading-	12-01-00

Second Revision to 312.1 (4) by Board of Directors

First Reading-	10-26-00
Second Reading-	12-01-00
Third Reading-	1-26-01

HOLIDAYS

The Kaufman County Appraisal District will be closed on the following holidays:

313.1	New Years Day	1 Day
313.2	Martin Luther King Birthday	Monday after January 15 th
313.3	President's Day	Third Monday in February
313.4	Good Friday	Friday before Easter
313.5	Memorial Day	Last Monday in May
313.6	Independence Day	July 4 th
313.7	Labor Day	First Monday in September
313.8	Veterans Day	November 11 th
313.9	Thanksgiving Day	Two Days
313.10	Christmas Day	Three Days

Any holiday falling on Saturday will be observed on the preceding Friday. Any holiday falling on Sunday, the following Monday will be observed.

Holidays falling during vacation will not be counted against his/her vacation time.

First Reading-	9-30-04
Second Reading-	12-8-04
Final Reading-	1-27-05

CIVIC DUTIES

Employees who are required by the due process of law to render jury service or testify in legal proceedings shall receive their regular pay during such period.

- 314.1 All employees entitled to vote at national, state, county, or municipal election, shall, when necessary, be allowed sufficient time off with pay to exercise this privilege.**

- 314.2 The Appraisal District is political subdivision of the state and our office is supported by the entities that make up the district. No employee shall be allowed to campaign for themselves or anyone else while on duty.**

MILEAGE, TRAVEL and FOOD ALLOWANCE

A travel allowance will be allowed to employees designated by the Chief Appraiser/Director, in compliance with the approved budget.

- 315.1 Employees on Kaufman County Appraisal District business, authorized by the Chief Appraiser/Director, shall be reimbursed for out of county expenses based on Internal Revenue reimbursement allowable.**

- 315.2 Employees of the Kaufman County Appraisal District will be reimbursed for actual food expenses up to \$40.00 per day when at school or on Appraisal District business. To receive reimbursement, actual tickets must be turned in showing what was purchased. It is understood that no alcoholic beverages will be paid for with Appraisal District funds.**

- 315.3 The cost of meals or expenses incurred because of business related functions would be re-imbursed at the same rate as the cost of meals in out-of-district policy. Any such business related expenses must be pre-approved by the Chief Appraiser.**

First Revision by Board of Directors

**First Reading- 10-26-00
Second Reading- 12-01-00
Third Reading- 01-26-01**

Second Revision adding 315.3 by Board of Directors

**First Reading- 12-01-00
Second Reading- 01-26-01
Third Reading- 05-30-01**

GROUP INSURANCE

Each District employee is covered by a Group Hospitalization Policy.

- 316.1 The District selects the health insurance coverage and pays the total premium for that coverage until the employee leaves the Appraisal District or if still full time at the Appraisal District at age 65.**
- 316.2 Employees pay the sponsored dependent/dependents cost of the health plan by bi-weekly payroll deduction.**
- 316.3 When an employee reaches the age of 65, and still employed by the Appraisal District, the district's health insurance carrier will determine the primary insurance carrier. If Medicare Insurance is the primary health insurance carrier, the Appraisal District will choose and provide a supplemental policy for the employee. The Appraisal District will pay the combined premiums (Social Security and Supplemental) up to but not more than the amount of the then current premium for health insurance provided to other full time employees.**
- 316.4 Upon termination all insurance benefits will cease.**
- 316.5 Employees that retire from the Kaufman County Appraisal District under Texas Co. & District Retirement System are eligible to remain in the group health-life insurance plan if they retire at age 60 or older. The cost of the coverage will be paid by the retiree and will be based on the same premium as other full-time employees. Coverage will terminate the month following their 65th birthday.**

**This Section amended February 3, 2000 Board of Directors Minutes
Section 316.5 Amended 1st Reading- 9-30-2004/2nd Reading-12-8-04
Final Reading-1-27-05**

TERMINATION OF EMPLOYMENT

Every employee of the Kaufman County Appraisal District is an at will employee. The Appraisal District is free to terminate the employee at any time, with or without cause or notice, without liability. Further, this handbook is not intended to and shall not create any contractual rights of any kind. No manager or employee of the Appraisal District has the authority to enter into an employment contract or make any other arrangement other than employment at will. Only the Board of Directors in writing may agree to any contract of employment in its sole discretion. The Chief Appraiser, as the administrator of the District, may in their discretion terminate any employee with or without cause or notice pursuant to the terms of the policy.

Amended June 26, 1986-Board of Director Minutes

Amended by Board of Directors-	First Reading-	May 30,2001
	Second Reading-	July 26, 2001
	Third Reading-	December 20, 2001

RESIGNATIONS

An employee may leave the service of the District in good standing by submitting written notice of resignation to his/her Department Director at least ten (10) working days before leaving. Failure to give such notice shall be entered in the service record of the employee and shall be considered grounds to disapprove termination pay covering any unused vacation leave.

- 320.1 The Chief Appraiser/Director and Department Directors shall be required to give four (4) weeks written notice excluding vacation time, prior to resignation.**

PERSONNEL POLICY CHANGES

The Chief Appraiser/Director may recommend changes or amendments to the Board of Directors, within limitations to the extent deemed necessary in order to more effectively promote the interest of the Appraisal District.

PROFESSIONAL DRESSING

In an effort to promote a more professional and business atmosphere, a certain standard of dress will be expected and enforced.

Dress or skirt length must be no shorter than 2 inches above the knee. Dresses or skirts with a slit may not be slit any higher than 2 inches above the knee.

City shorts/skorts are acceptable as long as they are part of a co-ordinating suit and must be no shorter than 2 inches above the knee.

Stirrup pants are acceptable but leggings are not.

Tee shirts with advertisement or writing are not acceptable. Knit shirts or tee shirts that are painted and decorated are acceptable as long as they are not suggestive or offensive.

Jeans that are properly laundered and do not have holes, patches or frays are acceptable.

Sweat suits and wind suits are not acceptable.

No thong or flip-flop footwear is acceptable. All shoes must be enclosed or at least have a strap around the heel. Footwear for those working in the field must be entirely enclosed.

No facial piercing is acceptable.

Appropriate foundation garments are expected.

This section amended September 15, 1994.

RETIREMENT

A Retiree is defined as:

- 323.1 A person that has worked at least 10 years for the Kaufman County Appraisal District and the combined years of service and age equal at least 75.**

Amended by Board of Directors-February 3, 2000

