

**DUVAL COUNTY APPRAISAL DISTRICT  
P. O. BOX 809  
SAN DIEGO, TEXAS 78384**

**STANDARD OPERATING PROCEDURES MANUAL**

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**GENERAL**

The procedures outlined in the manual are to be followed by the employees of the Duval County Appraisal District in normal intra-office administration. This manual is divided into sections for reference so a more detailed description can be made for each administrative action.

The manual will be maintained in a three ring binder and a copy will be issued to the Chief Appraiser. The master copy will be issued to and maintained by the Assistant Chief Appraiser. As changes are issued, the Assistant Chief Appraiser will remove the outdated original pages from the master copy. The changes that are issued will be a "page change" and will be integrated into the particular section it pertains to and a new page will be printed and distributed for inclusion into the manual.

All files referred to in this manual will be maintained on a calendar year basis. They will be closed at the end of the year and transferred to a file holding area. New files will be opened at the beginning of each year. File drawers containing files from past years will be labeled as to what files are in the drawer and year covered. The exception to files retired yearly is the individual personnel files. They will be maintained in current files until the individual is either terminated, resigns, or retires and then the files disposed as outlined in another section of this manual.

The majority of the files referred to in this publication are to be opened and maintained by the Administrative Secretary.

All forms designed by the Duval County Appraisal District and used for accounting, personnel and purchasing immediately follow each function that is discussed in this publication.

## **GENERAL FILES**

The general files will contain all other files that do not fall under any of the other categories in this manual. The files will be maintained in one or more file drawers as required.

The sections of this file will be developed as needed, but as a minimum, will have the following general areas:

- A. Budget
- B. Contracts
- C. Correspondence
- D. Insurance
- E. Miscellaneous
- F. Personnel Administration
- G. Purchasing
- H. Monthly Reports

The above areas will be subdivided as required and will contain as many folders as needed to keep the file orderly and easily accessible. The file divisions and folders will be maintained alphabetically.

Blank forms for the use of personnel, reports, insurance, purchasing, etc. will be in a separated file drawer and will contain as many division and folders as necessary. Each form will be in a separate folder and will be categorized by type. Blank forms will be printed and/or purchased by the Administrative Secretary as required.

## **ACCOUNTS PAYABLE FILES**

Accounts payable files will be maintained in one or more drawers by year, as required, in alphabetical order. A file folder for each payee will be opened. Invoices or statements will be identified with check number and date or copy of check will be filed in the appropriate folder. Substantiating documents pertaining to the payment will be attached to the check copy before filing.

These invoices/statements will be used to verify monthly statements as they are received. When the monthly statement is received, all invoices listed on that statement will be verified with copies of invoices, attached to the statement and the total balance. All papers will then be filed in the statement file.

All documents will be filed in the payee's file. Invoices and statements are paid as they are received.

The above files will be closed at the end of the calendar year and transferred to the retained file area. New files will be opened each year.

## **ACCOUNTS RECEIVABLE FILES**

Account receivable files will be maintained in a file drawer under Assessments/Allocations with a file folder opened for each year with entity in the District. Quarterly files will contain all mailings including quarterly statement letters and check stubs or copies of the check pertaining to payment.

This section will be labeled "Assessment/Allocation" and will contain the following files:

- A. Mailings to entities by quarters and year.
- B. Tax Levy Rate – A consolidation of tax levies and rates will be kept in the First Quarter File.
- C. Entity check stub or copies of the check will be attached to statement letter.

The above files will be closed at the end of the calendar year. New files will be opened each year.

## PERSONNEL FILES

A file will be opened for each individual when they are employed by the Appraisal District. The file will have permanent papers which contain all forms (**Federal, State, and District**) necessary for the administration of personnel. The Personnel Evaluation Report will be considered as a permanent document.

The above files will be maintained in one file drawer under Employees and divided alphabetically. Employees may examine their personnel file at any time upon request, but may not leave the Chief Appraiser's office when examining it. The Chief Appraiser and Assistant Chief Appraiser may also examine the staff's file at any time upon request, but may not leave the Chief Appraiser's Office when examining it. If a copy is needed of a particular form or document, the Administrative Secretary will make copies.

Job vacancies will be publicized for at least 2 weeks through local newspapers. A blank application may be obtained from the Administrative Secretary. Completed applications will be forwarded to the Chief Appraiser.

In the "Job Description" filing cabinet drawer there will be a folder labeled "**Job Descriptions**". All applications for employment that are received will be kept in the file labeled "**Applications**". These applications will be reviewed for qualified personnel whenever an opening occurs. These files will be closed at the end of the year.

When an employee is terminated, resigns, or retires, the employee file will be placed in a section labeled "**Former Employees**" and will be kept in that section until the end of the calendar year.

All employees while driving the District vehicle will have a valid driver's license.

**PESONNEL FORMS**



## **LEAVE REQUEST AND RECORD FILES**

Leave must be requested for any time during regular work hours that an employee is absent. The leave request must be turned in before the leave is taken, with the exception of sick leave. Immediately upon return to work an employee will turn in a request for sick leave.

Leave requests will be completed by the individual and given to the Chief Appraiser for approval. The Chief Appraiser will approve or disapprove the leave, sign the request and have forward the form back to the employee who in turn will forward the request to the Administrative Secretary who will file it in the employee's personal leave file. At the end of the month the Administrative Secretary will check the employee's leave record to verify that the amount requested has not exceeded the balance accrued. If approved, the amount of leave requested will be posted to the employee's leave record and filed in the individual's leave file. Employees have their own leave files.

A request for leave sheet will be maintained in the file by date and month with an explanation for leave. The sheets will have the employee's name, leave days accrual rate for annual leave and sick leave. A new sheet will be made each time leave is requested, both annual and sick leave. Leave will be posted as accrued and when taken. Employees may examine their leave record any time upon request.

## **LEAVE FORMS**

## ACCOUNTING

The general accounting of the Appraisal District will operate under normal accepted accounting practices. The necessary journals, ledgers, and subsidiary files will be maintained by an external accountant.

Generally, the following procedures will be followed, with all entries recorded by an external accountant. The current year approved budget will be filed under “**Budget**” by year.

- A. General Ledger – A ledger indicating all receipts and expenditures by category. At the end of the month, the ledger will be balanced by an external accountant.
- B. Payroll – A file under “**Payroll**” by year with a payroll ledger for all employees indicating all pay and allowances paid to employees. Check stubs showing gross amount earned, amounts deducted by specific area, all allowances due and net pay for all employees.
- C. Accounts Receivable and Payable – The annual assessment will be entered for all the entities.
- D. After any journal entry has been made and the general ledger balanced, the following monthly reports will be prepared and presented to the Board of Directors at the next meeting after the end of the previous month.
  - 1. Monthly Disbursement – A listing of all disbursements made during the month for normal operating expenses. The listing will include check number, date of payment, payee, a brief description of purpose and the amount of the check.
  - 2. Budget Report – A report indicating total amounts budgeted by item, total monthly expenditures, total year to date expenditures, percentage expended to date, encumbered accounts payable and the total of encumbered budget by external accountant.
  - 3. Balance Sheet – A monthly balance sheet will be prepared listing all assets, liabilities, and remaining reserves by external accountant.
  - 4. Accounts Receivable Report – A monthly report listing each entity that has been assessed for the year, the amount assessed and the quarterly amounts that have been paid by the external accountant. A Semi-Annual report is presented to the Board of Directors.

The above records will be closed at the end of the calendar year, the necessary adjusting entries made and final reports rendered. New records will be opened each year.

An external accounting firm will make audits periodically. The firm is to be selected by the Board of Directors and will be a local, reputable firm.

## **CHECKING AND CD ACCOUNTS**

The Appraisal District will maintain a bank account consisting of one checking account and one CD account. Depository bids will be requested for the checking account every two years. The bidding process will be according to state law requirements. The depository awarded the bid will maintain records and secure deposits as required by law.

The checking account will be maintained in a normal manner. Each month the bank statement for the preceding month will be reconciled. The bank statement will be obtained by the Administrative Secretary and given to the external accountant for the reconciliation.

The checks that are to be used for the checking account will be numbered consecutively. The checks will be printed only for the amount shown on the substantiating document. The Administrative Secretary will type the checks. In the absence of the Administrative Secretary, checks will be typed by the clerk directed by the Chief Appraiser. All accounts payable will be documented by the Administrative Secretary by invoice or detailed statement and a copy of the document will be attached to the check before it is presented for signature. All checks require signature by the Chairman of the Board and the Chief Appraiser. For reference purposes, a brief description of what the payment is for will be entered on the lower half of the check.

All receipts will be deposited to the checking account as soon as possible after receipt. All deposits will be made by the Administrative Secretary. Deposit slips will be prepared in a normal manner and if additional information is desired, it will be entered at the bottom of the form.

**CHECKING ACCOUNT FORMS**

## ACCOUNTS RECEIVABLE

As outlined in another section, an “**Equity**” file will be maintained under Assessments/Allocations. All assessments or receipts from the entities will be filed under Assessments/Allocations file.

Annual entity assessments will be divided into four quarters for payment. These quarters will be on a calendar year basis, January 1, April 1, July 1, and October 1. A statement for quarterly payments will be forwarded to each entity 30 days prior to due date. Payments are due by December 31, March 30, June 30, and September 30. The statement will indicate the total annual assessment and quarterly payment due. If payment has not been received, a reminder will be forwarded to the entity concerning the payment due, with a copy of the statement attached. This reminder will be forwarded approximately five days after the payment is due.

Approximately five days after the end of the month that the quarterly payment is due, any entity that is delinquent will be forwarded and overdue notice. This notice will include the amount of payment due, the penalty charge, the interest charge, and any previous past accounts and the total due.

All statements and overdue notices will be examined and balanced by the Administrative Secretary. After all totals have been verified, the Chief Appraiser’s signature will appear on each item sent to the entity file. If any entity falls behind on their payment even after an overdue notice has been sent, the District Attorney’s office will take action to collect.

When payment is made, a copy of the check will be made, date stamped, then filed in the entity file to indicate the date and amount of payment. When payment is made including penalty and interest, the penalty and interest will be posted to the “Revenue Earned Interest” account. As outlined in a different section of this manual, an entity payment report will be made monthly and presented to the Board of Directors for their information.

The above files will be closed at the end of the calendar year. A new file will be opened each year. Any items still active from the past will be filed in the new file for the new year.

**ACCOUNTS RECEIVABLE FORMS**

## **PAYROLL**

The Appraisal District will follow the guidelines of the “Texas Payday Law” in matters pertaining to District payrolls.

Payroll will be prepared by the Administrative Secretary, to pay bi-weekly.

The payroll ledger is filed by month and then by year. The basis for payroll calculations is the payroll sheets maintained by the Administrative Secretary. Employees who leave the District’s employ will be paid as soon as possible after departure. All earnings, allowances, and deductions will be shown as well as net pay. There will be no deductions from the employee’s pay unless it is authorized in writing by the employee, ordered by a court, or authorized by law. Withholding Earnings will also be shown. After balancing, checks will be prepared using approved payroll checks and will be made by the Administrative Secretary.

When all checks have been prepared, they will be examined, balanced to the payroll ledger and then separated and the original check presented to the Chairman of the Board and the Chief Appraiser. After signing, the Administrative Secretary will distribute checks employees personally on the authorized date. Paychecks will be given to the employee only, unless the employee has given written permission to the Chief Appraiser to give the check to another individual. All undelivered checks will be kept by the Administrative Secretary.

Upon payroll completion, the withholding taxes and medicare payments are telefiled by the external accountant. At the end of each quarter, Form 941 will be prepared using the work copy current during the period and forwarded to the IRS. At the end of the calendar year, Form W-2 will be prepared by the external accountant and distributed to all employees, both current and departed from employment, not later than January 31<sup>st</sup> of the following year. Form W-3 and IRS copies of Form W-2 will be forwarded by February 28 of the following year. Above files will be closed at the end of the year and transferred to the retained files area. New files will be opened each year.



## **PAYROLL FORMS**

## **PER DIEM**

Per diem will be paid to employees at the rates set by the Board of Directors annually.

Per diem will be paid to employees that are on Appraisal District business. Per diem will also be paid when the employee is attending a course, examination, or seminar related to the appraisal/tax field.

The Chief Appraiser will determine when per diem will be paid under other circumstances.

Per diem will be paid to the employee at least one (1) day before departure. The Chief Appraiser will notify the Administrative Secretary who is to receive per diem and total amount to be paid. The Administrative Secretary will distribute the checks to the personnel who are to receive per diem.

## **INVENTORY CONTROL**

All items purchased by the Appraisal District that cost \$100.00 or more will be entered into the District's inventory system. Consumable items and items that cost under \$100.00 will not be entered into the system.

Each item that is entered into the inventory system will be labeled with an inventory label that has the following information printed on the label: Property of Duval County Appraisal District and an identification number for that particular item. These labels will be placed on items in such a manner that they can be readily seen for quick identification.

An inventory listing will be maintained and will have the following: description, serial number (if available), and District number. These listings will be updated each time a change is effected (receipt or disposal of items). These inventory listings will be kept in a file with a cover sheet indicating the date the latest update was made. This file will be kept in the current files area and will be renewed each calendar year after an inventory is made. An annual inventory will be made during the first six months of the year and the cover sheet dated and signed by the individual completing the inventory.

Items that are declared excess, uneconomically repairable or non-repairable will be deleted from the listing.

## **INVENTORY CONTROL FORMS**

## **PURCHASING**

Purchasing of items will be regulated by state laws. Purchase of office machines, office furniture, and purchases of appraisal supplies will be on a quote or “best buy” basis. Repairs and maintenance on equipment, materials and supplies for a particular machine that cannot be purchased except from the machine distributor and maps and publications purchased from exclusive sources will be exempt from obtaining quotes.

Items over \$25,000 to be obtained by bid will be advertised, as required by state law, in a newspaper that has countywide distribution. A general description will appear in the notice, with a cut-off date and time, the place the bid is to be delivered and specific instructions on how to obtain specifications that are required. Copies of these specifications and bid instructions will be kept on file at the Appraisal District office for distributions to those individuals and/or companies that wish to bid on that particular item/items.

After all bids have been received, they will be opened by the Chief Appraiser, tabulated and presented to the Board of Directors for the awarding or rejection of the bid. The Board may reject all bids and issue instructions to re-advertise for bids or to obtain quotes for individual items. When the bid is selected, a notice will be sent to the bidder that is to furnish the item or items, and if necessary, a purchase order and state sales tax exemption certificate. The Appraisal District will formally inform the other bidders of the award of the bid.

The Board of Directors also reserves the right to call for bids for items costing less than \$25,000.

Specific instructions for the issuing of purchasing order are outlined in another section of the manual.

## **APPRAISAL SUPPLIES**

Commonly used appraisal supplies will be purchased on a monthly or as needed basis. A list will be made periodically to determine if there are any supplies that are needed for operation.

A list of items needed will be forwarded to the Administrative Secretary. The supplies will be purchased from the office supply firm that offers the “best buy”.

The Administrative Secretary will be responsible for monitoring the need for supplies.

## **OFFICE FURNITURE AND MACHINES**

All furniture and office machines will be purchased by the Chief Appraiser via a quote basis with the exception of items under \$100.00 or “best buy”.

The Chief Appraiser will approve for purchase only those items that are budgeted or are considered an emergency purchase.

Upon approval of the items and office furniture needed, the Chief Appraiser will purchase the furniture and items in the immediate area.

## **HEALTH INSURANCE**

The Duval County Appraisal District has contracted with the Texas Municipal League to offer health insurance coverage beginning October 1.

The Board of Directors reserves the right to request new bids for health insurance coverage at any time.

Upon the award of the bid, the agent representing the company awarded the bid will be notified and the necessary administrative work to place the policy in effect will be accomplished.



## **CASUALTY AND LIABILITY INSURANCE AND BONDS**

Quotes for casualty and liability insurance for the employees and Board members of the District will be obtained as required. Coverage will begin on January 1 of the following year. The coverage will be for a one-year period. Insurance will cover, but not be limited to the following areas:

### A. Liability Insurance

1. Premises – Coverage of individuals while in the Appraisal District building or adjacent property controlled by the District and coverage of District employees or Board members for damage of other property while acting on District business.
2. Individual – Coverage of bodily injury to individuals for District employees or Board members while acting on District business.

### B. Casualty Insurance

1. Office Furniture and Equipment – Full coverage of office contents including fire, theft, windstorm, etc.
2. Valuable Papers – Full coverage for all records, maps, cards, etc. kept in the Appraisal District's office. This includes computer tapes, compact discs, diskettes, or original programs.

C. Workman's Compensation – All Appraisal District employees will have full coverage as required by current state laws and regulations.

D. Unemployment insurance – All Appraisal District employees will have full coverage as required by current state laws and regulations.

Amounts of coverage for the above will be set by the Board of Directors, but will not be below the minimum set by state law.

For better service and overall economic cost to the Appraisal District, coverage will be accepted only from those agencies that have a complete line of insurance coverage. Agencies must quote on all coverages. After the quotes have been received, they will be tabulated, analyzed and presented to the Board of Directors for their selection. The agency selected will be notified and all necessary applications and information will be forwarded to that agency to place the coverage in effect on January 1 of the following year. If there is no change or there is a reduction in premium, the policies will be renewed with the current agency furnishing the insurance during the previous year.

## MAIL

The Administrative Secretary will pick up incoming mail each morning from the post office and will open the mail. After opening each letter, all envelopes will be checked for incoming checks and/or money orders. If such items are received, they will be entered into the deposit record and deposited the same day. The deposit will indicate date received, check number, amount of check, whom the check is from and who the check was given to. Money orders will be entered in the same manner. After all the mail is opened, the Administrative Secretary will stamp each piece of incoming mail with the date of distribution. The secretary will then distribute mail to the appropriate staff members of the Appraisal District.

Outgoing mail will be brought to the Administrative Secretary by 4:00 p.m. each afternoon for proper weighing and postage. During period of large mail-outs, certified mail and certificate of mailing **must** be in by 3:00 p.m. The Administrative Secretary will deliver mail to the post office or whoever else she assigns from the office.