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LIBERTY COUNTY 146
CENTRAL APPRAISAL
DISTRICT

2009 BUDGET

ALAN CONNER
CHIEF ADMINISTRATOR
JUNE 2008

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General Provisions

Health, Dental, Life and Accidental Death & Disability:

The District provides the above described benefit for all full time employees as provided by Board policy #207. For 2008 the District's monthly cost per employee is as follows:

Health	\$539.29
Dental	\$ 26.97
Life	\$ 7.00
AD&D	.50

Texas County & District Retirement System (TCDRS):

This budget provides for an employee contribution rate of 7% of salary. The District's contribution rate for 2008 is 8.92% and the projected 2009 rate of 8.86% with eight (8) year vesting and a matching rate of 250%. Additionally, the District's plan provides for a supplemental death benefit of one (1) year salary for employees or \$5,000 for retirees.

Social Security:

The District does not participate in the Federal old Age, Survivors and Disability Insurance Program.

Federal Medicare:

All District employees participate in the Medicare portion of the Federal Insurance Contribution Act. Employees contribute at a rate of 1.45% which is matched by the District.

Worker's Compensation Insurance:

All employees are protected by Worker's Compensation Insurance. The District participates in the Texas Association of Counties Self Insurance Pool. Below is the historical rate for the last three (3) years:

	<u>Appraisers</u>	<u>Clerical</u>
2006	1.04	.71
2007	.74	.46
2008	.63	.39

Unemployment Insurance:

The historical annual contribution rate under Chapter 204 Subchapter F of Texas Unemployment Compensation Act are as follows:

2006	3.00 %
2007	.50 %
2008	1.10 %

Incentive Pay:

The District provides for Longevity pay to all full time employees after one (1) year of continuous employment as provided by Board policy #221. Qualifying employees will be paid eight dollars (\$8.00) per month for each year of continuous service. Additionally, this policy allows employees to sell back sick hours in excess of 50% of the sick hours accrued for the current year at a rate of \$7.00/Hour. Incentive raises are awarded to appraisers upon completion of certain educational requirements. A \$500 annual increase in salary for completion of a course including Exam approved by the Chief Appraiser. A 10% increase in annual salary for successful completion of either the Board of Tax Professional Examiners Class III or Class IV RPA Exam. Currently, the District has ten (10) certified Registered Professional Appraisers (RPA) out of eighteen (18) appraisers registered with the Board of Tax Professional Examiners (BTPE).

Mileage/ Car Allowance:

Employees or Board Members who use their privately owned vehicles on official District business are authorized reimbursement at a rate authorized by the Internal Revenue Service as the standard mileage deduction rate. The current rate for January 1 through June 30, 2008 is \$.505/mile and from July through December 31, 2008 is \$.585/mile. The budget provides for a car allowance of \$650/month for the Deputy Chief Appraiser and \$900/month for the Chief Appraiser.

Travel Expenses:

Employees or Board Members may be reimbursed for meal, lodging and other expenses incurred while traveling outside the District boundaries on official business as provided by Board policy #206. All monies spent during travel must be supported with receipts. A person may not claim reimbursement for the purchase of alcoholic beverages.

Appraisal Review Board Member Compensation:

ARB members are paid \$150 per meeting as provided by Board Policy #131.

Sick Leave:

A full time employee must be employed for 90 days before sick leave can be granted. Sick leave will accrue per year according to the following lengths of employment:

90 Days to 1 Year	40 Hours
1 Year to 5 Years	80 Hours
5 Years on	160 Hours

Unused sick leave may be carried over from year to year until the maximum of 400 hours is reached.

Employees shall not be reimbursed for unused sick leave upon separation or retirement. Emergency leave of up to 5 days per year may be granted by the Chief Appraiser for family, weddings, illness or death.

Employee Vacations:

As provided by Board Policy # 210, all full time employees accrue vacation at a rate of 80 hours per year for employment years 1 through 10 and 120 hours per year after 10 years of employment. Vacation may not be taken in the first 6 months of employment. Upon separation employees who have completed 1 year of continuous service will be reimbursed for up to 240 hours of unused vacation.

Holidays:

The District will observe the holiday schedule approved by the Liberty County Commissioner's Court.

Fund Balance:

According to Section 6.06 (j) of the Property Tax Code, if the District's income exceeds the expenses for a fiscal year, the Chief Appraiser shall return this fund balance to each participating Taxing Unit in proportion to their assessed contribution. This is accomplished by credit to each taxing unit's allocated payment for the fourth quarter of the following fiscal year. The fund balance history for the last ten (10) years as determined by District's auditor is as follows:

<u>Year</u>	<u>Balance</u>
1998	\$71,457
1999	\$45,218
2000	\$68,990
2001	\$61,686
2002	\$76,019
2003	\$99,421
2004	\$80,776
2005	\$79,817
2006	\$105,453
2007	\$116,278

Capital Expenditures:

For 2009 the District expects to have the capital expenditures for the following items:

Pc's & Monitors	\$15,000
Printers & Scanners	\$10,000
Misc. Equipment	\$ 5,000

Debt Service:

The District has the following major items budgeted for under debt service:

Computer and software	\$48,696
Building	\$46,416
Arc- Info GIS Base map	\$30,147

Other:

The 2009 operating budget includes approximately \$50,000 for an aerial photography and software license for the County from Pictometry International.

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STATEMENT OF POLICY

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RE: MAJOR PURCHASES

THE APPRAISAL DISTRICT WILL FOLLOW COMPETITIVE BIDDING PROCEDURES SET OUT BY SECTION 6.11 OF THE PROPERTY TAX CODE AND OTHER STATE LAW FOR ANY CONTRACT THAT REQUIRES AN EXPENDITURE OF MORE THAN \$15,000. TYPES OF EXPENDITURES WHICH DO NOT REQUIRE COMPETITIVE BIDDING ARE:

1. EXPENDITURES OF LESS THAN \$15,000.
2. UNFORESEEN REPAIRS OR REPLACEMENT FOR DAMAGED PROPERTY.
3. PURCHASE OF LAND OR BUILDING.
4. HIRING OF SALARIED EMPLOYEES.
5. PROFESSIONAL OR PERSONAL SERVICES.
6. EMERGENCY EXPENDITURES TO PROTECT PROPERTY FROM A CALAMITY (FLOOD, HURRICANES, ETC)

THE CHIEF ADMINISTRATOR WILL BE RESPONSIBLE FOR DECIDING WHEN COMPETITIVE BIDDING IS NECESSARY AND FOR SOLICITING BIDS.

**RE: NOTICE OF APPRAISED VALUE-SEE SECTION 25.19(A) (1) AN 25.19(G)
OF THE STATE PROPERTY TAX CODE.**

THE CHIEF ADMINISTRATOR MAY DISPENSE WITH WRITTEN NOTICE REQUIRED BY SECTION 25.19(A) TO A PROPERTY OWNER OF APPRAISED VALUE OF THE AMOUNT OF INCREASE IS APPRAISED VALUE IS \$1,000 OR LESS.

THE CHIEF ADMINISTRATOR SHALL DELIVER A SHORT NOTICE TO ANY PROPERTY OWNER WHO IS NOT ENTITLED TO RECEIVE A NOTICE UNDER THE REGULAR PROVISIONS IF SECTION 25.19(A), BUT WHOSE PROPERTY WAS REAPPRAISED IN THE CURRENT YEAR OR IF THE PROPERTY OWNERSHIP HAS CHANGED SINCE THE PRECEDING YEAR.

D E L E T E

(NOVEMEBER 1999)

RE: AGRICULTURE ADVISORY BOARD

AS PROVIDED BY SECTION 6.12 OF THE STATE PROPERTY TAX CODE, THE CHIEF ADMINISTRATOR SHALL APPOINT, WITH THE ADVICE AND CONSENT OF THE APPRAISAL DISTRICT BOARD, AN AGRICULTURAL ADVISORY BOARD. THE ADVISORY BOARD SHALL CONTAIN FIVE (5) MEMBERS. ONE MEMBER MUST REPRESENT THE COUNTY AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE. THE REMAINING MEMBERS WILL BE COMPRISED OF ONE PERSON FROM EACH COUNTY PRECINCT WHO OWN LAND QUALIFIED FOR PRODUCTIVITY VALUE FOR AT LEAST FIVE YEARS. AN APPRAISAL DISTRICT OFFICER OR AN EMPLOYEE MAY NOT SERVE.

MEMBERS OF THE ADVISORY BOARD SERVE TWO (2) YEARS STAGGERED TERMS AND WILL MEET AT THE CALL OF THE CHIEF ADMINISTRATOR OR LEAST 3 TIMES PER YEAR.

THE RESPONSIBILITY OF THE ADVISORY BOARD WILL BE TO ADVISE THE CHIEF ADMINISTRATOR ON THE EVALUATION AND USE OF LAND DESIGNATED FOR AGRICULTURAL OR TIMBER APPRAISAL. THE BOARD WILL REVIEW AND ASSIST IN MAINTING LOCAL GUIDELINES FOR QUALIFICATION FOR AGRICULTURAL AND TIMBER USE.

RE: RECORDS MANAGEMENT PROGRAM

AS PROVIDED BY THE TEXAS LOCAL GOVERNMENT RECORDS ACT (TITLE 6, SUBTITLE C, LOCAL GOVERNMENT CODE) THE LIBERTY COUNTY CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS WILL PROVIDE FOR EFFICIENT, ECONOMICAL AND EFFECTIVE CONTROLS OVER THE CREATION, DISTRIBUTION, ORGANIZATION, MAINTENANCE, USE AND DISPOSITION OF ALL DISTRICT RECORDS THROUGH A COMPREHENSIVE SYSTEM OF INTEGRATED PROCEDURES FOR THE MANAGEMENT OF RECORDS FROM THEIR CREATION TO THEIR CREATION TO THEIR ULTIMATE DISPOSITION, CONSISTENCE WITH THE REQUIREMENTS OF THE TEXAS LOCAL GOVERNMENT RECORD ACT AND ACCEPTED RECORDS MANAGEMENT PRACTICE.

THE CHIEF ADMINISTRATOR SHALL DESIGNATE AN INDIVIDUAL EMPLOYEE BY THE DISTRICT, TO SERVE AS RECORDS MANAGEMENT OFFICER FOR THE DISTRICT. THE INDIVIDUAL DESIGNATED AS RECORD MANAGEMENT OFFICER SHALL FILE HIS OR HER NAME WITH THE DIRECTOR AND LIBRARIAN OF THE TEXAS STATE LIBRARY WITHIN THREE (3) DAYS OF THE DATE OF DESIGNATION, AS PROVIDED BY STATE LAW.

THE RECORDS MANAGEMENT OFFICER SHALL DEVELOP A RECORD MANAGEMENT PLAN FOR SUBMISSION TO THE LIBERTY COUNTY CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS IN ACCORDANCE WITH THE TEXAS LOCAL GOVERNMENT RECORDS ACT. ONCE APPROVED, THE RECORDS MANAGEMENT PLAN SHALL BE BINDING ON THE DISTRICT AND ALL RECORDS SHALL BE CREATED, MAINTAINED, STORED AND MICROFILMED IN ACCORDANCE WITH THE PLAN.

THE DUTIES OF THE RECORDS MANAGEMENT OFFICER SHALL INCLUDE THE FOLLOWING:

1. ADMINISTER THE RECORDS MANAGEMENT PROGRAM.
2. PLAN, FORMULATE AND PRESCRIBE RECORDS DISPOSITION POLICIES, SYSTEMS, STANDARDS, AND PROCEDURES.
3. IDENTIFY ESSENTIAL RECORDS RETENTION SCHEDULES FOR COMPLIANCE WITH THE STATE LAW;
4. ENSURE THAT MAINTENANCE, PRESERVATION, MICROFILMING, DESTRUCTION OR OTHER DISPOSITION OF RECORDS IS CARRIED OUT IN ACCORDANCE WITH POLICIES AND PROCEDURES OF THE RECORDS MANAGEMENT PROGRAM AND REQUIREMENTS OF STATE LAW.
5. ENSURE THAT MAINTENANCE, PRESERVATION, MICROFILMING, DESTRUCTION OR OTHER DISPOSITION OF RECORDS IS CARRIED OUT IN ACCORDANCE WITH POLICIES AND PROCEDURES OF THE RECORDS MANAGEMENT PROGRAM AND REQUIREMENTS OF STATE LAW.

RE: NO SMOKING AREA

IN ORDER TO PROVIDE A BETTER WORKING ENVIRONMENT FOR EMPLOYEES, VISITING TAXPAYERS AND OTHERS, THE BOARD OF DIRECTORS HAS DESIGNATED THE OFFICES OF THE LIBERTY COUNTY APPRAISAL DISTRICT AS A NON SMOKING PUBLIC BUILDING. WITH PERMISSION OF THE CHIEF ADMINISTRATOR, EMPLOYEES WILL BE ALLOWED TO LEAVE THE BUILDING ON SMOKING BREAKS FOR A REASONABLE AMOUNT OF TIME, IF THE ABSENCE DOES NOT INTERFERE WITH THE PERFORMANCE OF THEIR DUTIES. THIS POLICY WILL BE COME EFFECTIVE MARCH 1, 1991.

RE: DISTRICT DRUG POLICY

THE ABUSE OF DRUGS BY EMPLOYEES, WHETHER ON OR OFF THE JOB CAN PUT THE WELL BEING OF BOTH THE EMPLOYEES AND THE DISTRICT AT RISK AND WILL NOT BE TOLERATED. THE APPRAISAL DISTRICT HAS A STRONG COMMITMENT TO PROVIDE A SAFE WORKPLACE TO PROMOTE HIGH STANDARDS OF EMPLOYEE HEALTH.

POLICY

FOR THE PURPOSE OF THIS POLICY, THE TERM DRUGS INCLUDE ALCOHOL, ILLEGAL DRUGS, AND CONTROLLED SUBSTANCES.

ILLEGAL DRUGS ARE LISTED IN FEDERAL, STATE, AND LOCAL LAWS. THESE INCLUDE MARIJUANA, HASHISH, HEROIN, COCAINE, CRACK, AND HALLUCUCINOGENS SUCH AS PCP, LSD, AND OTHERS.

CONTROLLED SUBSTANCES INCLUDE NARCOTICS THAT REQUIRE A DOCTOR'S PRESCRIPTION SUCH AS DEMEROL AND CODEINE, DEPRESSANTS, AND BARBITURATES, TRANQUILIZERS SUCH AS VALIUM OR LIBRIUM, AND STIMULANTS OR AMPHETAMINES COMMONLY KNOWN AS SPEED.

THESE DRUGS HAVE A POTENTIAL FOR ABUSE BECAUSE OF THE STIMULATION OR DEPRESSION OF BRAIN FUNCTION THAT CAN DEVELOP DEPENDENCE AND LEAD TO ADDICTIONS.

STANDARD FOR DRUG TESTING

ALL APPLICANTS FOR EMPLOYMENT BY THE DISTRICT SHALL BE REQUIRED TO UNDERGO DRUG TESTING FOR THE PRESENCE OF THE DRUG GROUPS SET FORTH IN THIS POLICY. APPLICANTS WHO REFUSE TO CONSENT TO DRUG SCREENING WILL NOT BE CONSIDERED FOR EMPLOYMENT. AN APPLICANT WHO HAS A POSITIVE TEST SHALL NOT BE ELIGIBLE FOR EMPLOYMENT.

THE DISTRICT MAY REQUIRE THE EMPLOYEE TO UNDERGO DRUG TESTING OF THERE IS A REASONABLE SUSPICION THAT THE EMPLOYEE IS UNDER THE INFLUENCE OF DRUG OR ALCOHOL DURING WORKING HOURS. AN EMPLOYEE WHO REFUSES TO CONSENT TO DRUG TESTING WHEN "REASONABLE SUSPICION" OF DRUG USE HAS BEEN IDENTIFIED IS SUBJECT TO DISCIPLINARY ACTION UP TO AND INCLUDING DISMISSAL.

EMPLOYEES WILL BE REQUIRED TO SUBMIT TO RANDOM DRUG AND ALCOHOL TESTING. EMPLOYEES REFUSING TO SUBMIT TO RANDOM DRUG TESTING IS SUBJECT TO DISCIPLINARY ACTION UP TO AND INCLUDING DISMISSAL.

ALL INFORMATION FROM AN EMPLOYEE'S OR APPLICANT'S DRUG TEST IS CONFIDENTIAL AND ONLY THOSE WITH A NEED TO KNOW ARE TO BE INFORMED OF THE TEST RESULTS.

ANY EMPLOYEE WITH A CONFIRMED POSITIVE DRUG TEST IS SUBJECT TO DISCIPLINARY ACTION UP TO AND INCLUDING DISMISSAL.

EMPLOYEE RESPONSIBILITIES AND SANCTIONS

EMPLOYEES MAY BE DISCHARGED FOR USING, SELLING, OR POSSESSING DRUGS UNLESS PROPERLY PRESCRIBED BY A PHYSICIAN, WHILE ON THE JOB OR ON DISTRICT'S PROPERTY. ANY SUBSTANCE THAT INVOLVES ILLEGAL DRUGS WILL BE REPORTED AND CONFISCATED SUBSTANCES WILL BE TURNED OVER TO THE PROPER LAW ENFORCEMENT AUTHORITY AND MAY RESULT IN CRIMINAL PROSECUTION.

EMPLOYEES WHO USE DRUGS OFF THE JOB CAN ADVERSELY AFFECT THEIR JOB PERFORMANCE AND JEOPARDIZE THE SAFETY OF OTHER EMPLOYEES, THE PUBLIC, AND DISTRICT'S PROPERTY. THEREFORE, THEY WILL BE SUBJECT TO DISCIPLINARY ACTION AS APPROPRIATE UP TO AND INCLUDING TERMINATION OF EMPLOYMENT.

*EMPLOYEES WHO PHYSICIANS PRESCRIBES CONTROLLED SUBSTANCE FOR CONTINUED USAGE SHOULD REPORT THIS TREATMENT TO THEIR SUPERVISOR FOR DUTY STATUS EVALUATION.

COMPANY RESPONSIBILITY

THE DISTRICT WILL ESTABLISH A DRUG-FREE EDUCATION PROGRAM THAT INFORMS EMPLOYEES OF THE DISTRICT'S POLICY, THE DANGERS OF DRUG USAGE ON AND OFF THE JOB, AND THE COUNSELING AND REHABILITATION SERVICES THAT ARE AVAILABLE IN THE LOCAL COMMUNITY. THE DISTRICT WILL ALSO FURNISH TO EACH EMPLOYEE A WRITTEN COPY OF THE DISTRICT'S DRUG POLICY.

RE: QUALIFICATIONS AND APPOINTMENT OF ARB MEMBERS

ELIGIBILITY

TO BE ELGIBLE TO SERVE ON THE APPRAISAL REVIEW BOARD AN INDIVIDUAL MUST BE A RESIDENT OF THE APPRAISAL DISTRICT FOR AT LEAST TWO (2) YEARS. A MEMBER OF THE BOARD OF DIRECTORS OR AN OFFICER OR EMPLOYEE OF THE COMPTROLLER'S OFFICE, THE APPRAISAL OFFICE, OR A TAXING UNIT IS INELIGIBLE TO SERVE.

AN INDIVIDUAL IS ALSO INELIGIBLE TO SERVE IF THE INDIVIDUAL IS RELATED WITHIN THE SECOND DEGREE OF CONSANGUINITY OR AFFINITY TO AN INDIVIDUAL WHO APPRAISES PROPERTY FOR COMPENSATION FOR USE IN A PROTEST HEARING OR OF REPRESENTING PROPERTY OWNERS FOR COMPENSATION IN A PROCEEDING IN LIBERTY COUNTY.

AN INDIVIDUAL IS ALSO INELIGIBLE TO BE APPOINTED TO OR TO SERVE ON THE APPRAISAL REVIEW BOARD IF THE INDIVIDUAL OR A BUSINESS ENTITY IN WHICH THE INDIVIDUAL HAS A SUBSTANTIAL INTEREST IS A PARTY TO A CONTRACT WITH THE DISTRICT OR WITH A TAXING UNIT THAT PARTICIPATES IN THE DISTRICT. SUBSTANTIAL INTEREST SHALL BE DEFINED AS THE COMBINED OWNERSHIP OF THE INDIVIDUAL AND THE INDIVIDUAL'S SPOUSE OF AT LEAST 10 PERCENT OF THE VOTING STOCK OR SHARES OF THE BUSINESS ENTITY OR THE INDIVIDUAL'S SPOUSE IS A PARTNER, OR OFFICER OF THE BUSINESS ENTITY.

A PERSON WHO HAS SERVED FOR ALL OR PART OF THREE CONSECUTIVE TERMS AS A BOARD MEMBER IS INELIGIBLE TO SERVE ON THE APPRAISAL REVIEW BOARD DURING A TERM THAT BEGINS ON THE NEXT JANUARY 1 FOLLOWING THIRD OF THOSE CONSECUTIVE TERMS.

TERMS

THE LIBERTY COUNTY APPRAISAL REVIEW BOARD WILL CONSIST OF SIX (6) MEMBERS WHO SHALL SERVE TWO (2) YEAR, STAGGERED TERMS WITH TERMS OF AS CLOSE TO ONE-HALF (1/2) OF THE MEMBERS EXPIRING EACH YEAR. AN INDIVIDUAL WHO IS INELIGIBLE TO SERVE ON THE BOARD BECAUSE HE HAS SERVED FOR ALL OR PART OF THREE (3) PREVIOUS TERMS ON THE APPRAISAL REVIEW BOARD MAY BE REAPPOINTED TO THE BOARD AFTER THE EXPIRATION OF ONE (1) TWO YEAR TERM.

METHOD OF SELECTION

IT IS THE DESIRE OF THE BOARD OF DIRECTORS FOR THE APPRAISAL REVIEW BOARD MEMBERS TO REPRESENT THE DIFFERENT GEOGRAPHIC AREAS OF THE COUNTY. THEREFORE, THE DIRECTORS WILL STRIVE TO APPOINT ONE RESIDENT MEMBER FROM EACH OF THE FOUR COUNTY PRECINCTS AND AN ADDITIONAL TWO MEMBERS DESIGNATED AS AT LARGE MEMBERS. THE BOARD RESERVES THE RIGHT TO SELECT THE MOST QUALIFIED MEMBER REGARDLESS OF PRECINCT RESIDENCY.

THE BOARD OF DIRECTORS WILL SOLICIT NOMINATIONS FOR EACH ARB POSITION FROM THESE VOTING TAXING UNITS LOCATED IN THE PRECINCT IN WHICH THE POSITION IS LOCATED OR FROM THE LIBERTY COUNTY COMMISSIONERS COURT FOR THE AT-LARGE POSITIONS. THE DIRECTORS, UPON THEIR OWN INITIATIVE, MAY PLACE A NAME OR NAMES IN NOMINATION. A VACANCY ON THE APPRAISAL REVIEW BOARD IS FILLED IN THE SAME MANNER.

COMPENSATION

APPRAISAL REVIEW BOARD MEMBERS SHALL BE COMPENSATED AS PROVIDED BY THE APPRAISAL DISTRICT'S BUDGET. MEMBERS SHALL BE ENTITLED TO RECEIVE ONE HUNDRED (\$150.00) PER MEETING BEGINNING JUNE 26, 2008.

DUTIES AND RESPONSIBILITIES

THE APPRAISAL REVIEW BOARD IS STATUTORILY RESPONSIBLE FOR THE REVIEW OF THE APPRAISAL RECORDS FOR ACCURACY AND UNIFORMITY AND FOR THE HEARING OF TAXPAYER PROTEST AND TAXING UNIT CHALLENGES. THE APPRAISAL REVIEW BOARD SHALL ADOPT RULES OF ORDER AND PROCEDURE FOR THE CONDUCT OF THEIR MEETINGS.

IMPROPER COMMUNICATION

A MEMBER OF THE APPRAISAL REVIEW BOARD MAY NOT COMMUNICATE WITH ANOTHER PERSON CONCERNING A PROPERTY THAT IS SUBJECT OF A PROTEST EXCEPT DURING A HEARING ON ANOTHER PROTEST OR OTHER PROCEEDING BEFORE THE BOARD WHICH THE PROPERTY IS COMPARED TO OTHER PROPERTY OR USED IN A SAMPLE OF PROPERTIES. IF A BOARD MEMBER HAS COMMUNICATED WITH ANOTHER PERSON IN VIOLATION OF THIS PROVISION, THE MEMBER MUST BE EXCUSED FROM THE

PROCEEDING AND MAY NOT HEAR, DELIBERATE ON, OR VOTE ON THE DETERMINATION OF PROTEST. A BOARD MEMBER WHO IS EXCUSED MAY BE TEMPORARILY REPLACED BY ANY PERSON WHO HAS PREVIOUSLY SERVED ON THE APPRAISAL REVIEW BOARD, AND STILL MEETS THE OTHER ELIGIBILITY REQUIREMENTS. IF NO OTHER FORMER MEMBER IS AVAILABLE, THE CHAIRMAN OF THE APPRAISAL REVIEW BOARD MAY SELECT ANY PERSON WHO IS OTHERWISE QUALIFIED FOR MEMBERSHIP AS A TEMPORARY REPLACEMENT. AN ALTERNATE MEMBER WILL BE PAID THE SAME AS A REGULAR APPRAISAL REVIEW MEMBER.

REMOVAL OF ARB MEMBER

ACCORDING TO SEC. 6.41(F) OF THE PROPERTY TAX CODE, AN ARB MEMBER MAY BE REMOVED BY MAJORITY VOTE OF THE BOARD OF DIRECTORS GROUNDS FOR REMOVAL ARE:

1. A VIOLATION OF SECTION 6.412 OR 6.413;
2. GOOD CAUSE RELATING TO ATTENDANCE AT CALLED MEETINGS, MEMBERS ARE REQUIRED TO ATTEND AT LEAST 66 2/3 % OF CALLED MEETINGS.

TRAINING

A MEMBER OF THE APPRAISAL REVIEW BOARD MAY NOT PARTICIPATE IN A HEARING CONDUCTED BY THE BOARD UNLESS THE PERSON HAS COMPLETED AN ARB TRAINING COURSE AS PROVIDED BY SECTION 5.041 OF THE TEXAS PROPERTY TAX CODE.

RE: FIREARMS

A LICENSED PEACE OFFICER MAY CARRY OR POSSESS A FIREARM ON THE PREMISES OF THE DISTRICT. NO OTHER PERSON MAY POSSESS A FIREARM, CONCEALED OR OTHERWISE, ON THE PREMISES OF THE DISTRICT. FOR THE PURPOSES OF THIS SECTION, "PREMISES OF THE DISTRICT" MEANS THE LIBERTY COUNTY CENTRAL APPRAISAL DISTRICT OFFICES LOCATED AT 2030 SAM HOUSTON, LIBERTY, and TEXAS 77575. "FIREARM" HAS THE MEANING ASSIGNED TO THAT TERM BY SEC. 46.01 OF TEXAS PENAL CODE.

RE: INVESTMENT POLICY

THE POLICY APPLIES TO THE INVESTMENT ACTIVITIES OF THE LIBERTY COUNTY CENTRAL APPRAISAL DISTRICT AS REQUIRED BY SECTION 1, CHAPTER 2256, AND GOVERNMENTAL CODE.

THE APPRAISAL DISTRICT SHALL MANAGE AND INVEST ITS CASH FUNDS WITH THE FOLLOWING OBJECTIVES: SAFETY, LIQUIDITY, DIVERSIFICATION AND RETURN ON INVESTMENT. THE SAFETY AND LIQUIDITY OF THE CASH INVESTED SHALL BE THE PRIMARY OBJECTIVE. ALL INVESTMENTS SHALL BE DESIGNED AND MANAGED IN A MANNER RESPONSIVE TO PUBLIC TRUST AND CONSISTENT WITH STATE AND LOCAL LAW.

ALL DEPOSITS OR INVESTMENTS WHICH EXCEED THE FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC) INSURED AMOUNT SHALL BE THE COLLATERALIZED WITH PLEDGED SECURITIES. ALL INVESTMENTS SHALL BE MADE IN THE NAME OF THE LIBERTY COUNTY APPRAISAL DISTRICT AND SHALL NOT BE COMMINGLED WITH ANY FUNDS WHICH ARE NOT AN ASSET OF THE APPRAISAL DISTRICT.

THE CHIEF APPRAISER IS DESIGNATED AS THE INVESTMENT OFFICER FOR THE DISTRICT WITH AUTHORITY TO INVEST THE DISTRICT'S FUNDS INCLUDING DEPOSIT, WITHDRAWAL, INVESTMENT, TRANSFER, AND MANAGING. THE INVESTMENT OFFICER SHALL ATTEND A TRAINEE SESSION RELATING TO HIS RESPONSIBILITIES UNDER CHAPTER 2256, GOVERNMENT CODE WITHIN 12 MONTHS AFTER TAKING OFFICE.

THE INVESTMENT OFFICER SHALL NOT BE RESPONSIBLE FOR ANY LOSS OF LIBERTY COUNTY CENTRAL APPRAISAL DISTRICT FUNDS THROUGH THE FAILURE OR NEGLIGENCE OF ANY DEPOSITORY; BUT NOTHING IN THIS POLICY SHALL RELEASE ANY APPRAISAL DISTRICT INVESTMENT REPRESENTATIVE FOR ANY LOSS RESULTING FROM ANY OFFICIAL MISCONDUCT OR NEGLIGENCE ON HIS/HER PART; NOR FOR ANY MISAPPROPRIATION OF SUCH FUNDS BY THE INVESTMENT OFFICER.

THE CHIEF APPRAISER SHALL USE ANY OR ALL OF THE FOLLOWING INVESTMENT INSTRUMENTS CONSISTENT WITH FEDERAL AND STATE LAW AND THE APPRAISAL DISTRICT'S DEPOSITORY CONTRACT:

STATEMENT OF POLICY (CONTINUED)

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1. CERTIFICATES OF DEPOSIT ISSUED BY BANKS LOCATED IN LIBERTY COUNTY *WITH MATURITY DATES OF TWELVE (12) MONTHS OR LESS*, AND INSURED IN FULL BY THE FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC). WHEN THE AMOUNT OF THE CERTIFICATE EXCEEDS THE AMOUNT OF FDIC INSURANCE, SECURITIES WITH A MARKET VALUE EQUAL TO OR GREATER THAN THE EXCESS SHALL BE PLEDGED TO SECURE THE DEPOSIT. BIDS ON CERTIFICATES OF DEPOSIT MAY BE SOLICITED ORALLY OR ELECTRONICALLY.
2. DIRECT OBLIGATIONS OF THE UNITED STATES. THE APPRAISAL DISTRICT MAY INVEST FUNDS IN DIRECT DEBT SECURITIES OF THE UNITED STATES AS PROVIDED BY LOCAL GOVERNMENT SECTION 116.112 AND GOVERNMENT CODE CHAPTER 2256.
3. MONEY MARKET ACCOUNTS, NOW ACCOUNTS, OR OTHER INTEREST BEARING ACCOUNTS.

THE CHIEF APPRAISER SHALL NOT USE THE FOLLOWING TYPES OF INVESTMENTS:

- 1) **REPURCHASE AGREEMENTS;**
- 2) **INVESTMENT POOLS;**
- 3) **BANKERS ACCEPTANCE**
- 4) **COMMERCIAL PAPER**
- 5) **MUTUAL FUNDS**

THE CHIEF APPRAISER MUST DISCLOSE TO THE BOARD OF DIRECTORS AND THE TEXAS ETHICS COMMISSION, ANY PERSONAL BUSINESS RELATIONSHIP WITH ANYONE ATTEMPTING TO SELL AN INVESTMENT TO THE LIBERTY COUNTY CENTRAL APPRAISAL DISTRICT.

THE CHIEF APPRAISER SHALL MAKE REPORTS AT LEAST QUARTERLY ON THE DISTRICT'S INVESTMENTS TO THE BOARD OF DIRECTORS.

REVISED 02/28/08

THE DISTRICT'S INVESTMENT POLICY WILL BE REVIEWED ANNUALLY BY THE DISTRICT'S INDEPENDENT AUDITOR AND THE BOARD OF DIRECTORS.

RE: APPRAISAL ROLL CORRECTIONS

THE CHIEF APPRAISER MAY CORRECT INACCURACIES IN THE APPRAISAL ROLLS UNDER SECTION 25.25(B) OF THE PROPERTY TAX CODE TO THE MAXIMUM EXTENT PERMITTED BY LAW IF, IN HIS SOLE DESCRETION, HE DETERMINES THAT THE CORRECTION IS IN THE BEST INTERESTS OF THE CITIZENS RESIDING IN THE LIBERTY COUNTY CENTRAL APPRAISAL DISTRICT.

THE CHIEF APPRAISER SHALL REPORT THESE CORRECTIONS UNDER 25.25(B) TO THE BOARD OF DIRECTORS AND THE APPRAISAL REVIEW BOARD AT LEAST QUARTERLY.

RE: NON-HARASSMENT POLICY

THE LIBERTY COUNTY CENTRAL APPRAISAL DISTRICT IS COMMITTED TO PROVIDING A PROFESSIONAL WORK ENVIRONMENT THAT MAINTAINS EMPLOYEE EQUALITY, DIGNITY, AND RESPECT. IN KEEPING WITH THIS COMMITMENT, THE DISTRICT STRICTLY FORBIDS DISCRIMINATORY PRACTICES, INCLUDING SEXUAL HARASSMENT AND OTHERS FORMS OF HARASSMENT PROHIBITED BY THIS POLICY, WHETHER VERBAL, PHYSICAL OR ENVIRONMENTAL, IS UNACCEPTABLE AND WILL NOT BE TOLERATED, WHETHER IT OCCURS IN THE WORKPLACE OR AR OUTSIDE WORK SPONSORED ACTIVITIES.

HARASSMENT DEFINED

THE DISTRICT PROHIBITS ANY VERBAL, PHYSICAL OR VISUAL CONDUCT WHICH COULD OFFEND, INTIMIDATE, OR CREATE A HOSTILE WORKING ENVIRONMENT FOR ANY INDIVIDUAL ON THE BASIS OF RACE, COLOR, RELIGION, NATIONAL ORIGIN, GENDER, AGE, DISABILITY OR ANY OTHER CHARACTERISTICS PROTECTED BY FEDERAL, STATE OR LOCAL LAW. THE DISTRICT ALSO SPECIFICALLY PROHIBITS SEXUAL HARRASMENT, WHICH IS DEFINED IN THIS POLICY AS SEXUAL ADVANCES, REQUESTS FOR SEXUAL FAVORS, OR OTHER INAPPROPRIATE CONDUCT OF A SEXUAL NATURE. THE CONDUCT PROHIBITED BY THE PRECEDING PARAGRAPH WILL NOT BE TOLERATED UNDER ANY CIRCUMSTANCES, INCLUDING CASES WHERE THE CONDUCT IS UNWELCOMED, AND/OR:

1. SUBMISSION TO THE CONDUCT IS MADE EITHER EXPLICITLY OR IMPLICITLY A TERM OR CONDITION OF AN INDIVIDUAL'S EMPLOYMENT, OR
2. SUBMISSION TO OR REJECTION OF SUCH CONDUCT BY AN INDIVIDUAL IS USED AS THE BASIS FOR EMPLOYMENT DECISIONS AFFECTING THE INDIVIDUAL;
3. THE CONDUCT HAS THE PURPOSE OR EFFECT OF UNREASONABLY INTERFERING WITH THE INDIVIDUAL'S PERFORMANCE OR OF CREATING AN INTIMIDATING, HOSTILE OR OFFENSIVE WORKING ENVIRONMENT. THE TYPES OF BEHAVIORS THAT MAY CONSTITUTE PROHIBITED HARASSMENT INCLUDE, BUT NOT LIMITED TO: DEROGATORY, VULGAR, OR GRAPHIC WRITTEN OR ORAL STATEMENTS OR JOKES REGARDING RACE, COLOR, RELIGION, NATIONAL ORIGIN, DISABILITY, GENDER, SEXUALITY, SEXUAL EXPERIENCE OR ANY OTHER CHARACTERISTICS PROTECTED BY FEDERAL , STATE, OR LOCAL LAW OR UNNECESSARY AND

INAPPROPRIATE TOUCHING OR PHYSICAL ASSAULT. THIS POLICY APPLIES TO ALL THE DISTRICT'S EMPLOYEES, MANAGERS, SUPERVISORS AND OTHER STAFF.

RE: RESPONSIBILITY

IT SHALL BE THE JOINT RESPONSIBILITY OF SUPERVISORS AND THE CHIEF APPRAISER TO ENSURE ADHERENCE TO THIS POLICY. ALL SUPERVISORS HAVE THE DUTY OF ENSURING THAT NO INDIVIDUAL OR EMPLOYEE IS SUBJECTED TO SEXUAL HARASSMENT OR ANY OTHER FORM OF UNLAWFUL HARASSMENT. SUPERVISORS SHALL DISCUSS THIS POLICY WITH EMPLOYEES AND ASSURE THEM THAT THEY ARE NOT REQUIRED TO ENDURE ANY FORM OF UNLAWFUL HARASSMENT.

COMPLAINT PROCEDURE:

THE DISTRICT ENCOURAGES EMPLOYEES TO REPORT ALL PERCEIVED INCIDENTS OF HARASSMENT, REGARDLESS OF THE POSITION OF THE ALLEGED OFFENDER. ANY EMPLOYEE WHO HAS A HARASSMENT COMPLAINT AGAINST A SUPERVISOR, CO-WORKER, VISITOR, CUSTOMER OR OTHER PERSON, MUST BRING THE PROBLEM TO THE EMPLOYER'S ATTENTION.

IF YOU BELIEVE THAT YOU HAVE BEEN HARASSED, YOU SHOULD IMMEDIATELY REPORT THE INCIDENT TO:

YOUR IMMEDIATE SUPERVISOR

IF YOU ARE UNCOMFORTABLE WITH REPORTING THE HARASSMENT TO THIS PERSON OR IF YOU BELIEVE THAT YOUR COMPLAINT WAS NOT PROPERLY ADDRESSED, YOU SHOULD REPORT THE INCIDENT TO:

1. **THE CHIEF APPRAISER;**
2. **CHAIRMAN OF THE BOARD OF DIRECTORS.**

THE COMPLAINT WILL BE THOROUGHLY INVESTIGATED IN A PROFESSIONAL MANNER. THERE WILL BE NO DISCRIMINATION OR RETALIATION AGAINST ANY INDIVIDUAL WHO FILES A GOOD-FAITH HARASSMENT COMPLAINT, EVEN IF THE INVESTIGATION PRODUCES INSUFFICIENT EVIDENCE TO SUPPORT THE COMPLAINT, AND EVEN IF THE CHARGES CANNOT BE PROVEN. THERE WILL BE NO DISCRIMINATION OR

RETALIATION AGAINST ANY OTHER INDIVIDUAL WHO PARTICIPATES IN THE INVESTIGATION OF A HARASSMENT COMPLAINT. IF THE INVESTIGATION SUBSTANTIATES THE COMPLAINT, APPROPRIATE CORRECTIVE AND/OR DISCIPLINARY ACTION WILL BE PURSUED. DISCIPLINARY ACTION WILL ALSO BE TAKEN AGAINST INDIVIDUALS WHO MAKE FALSE OR FRIVOLOUS ACCUSATIONS, SUCH AS THOSE MADE MALICIOUSLY OR RECKLESSLY. ACTIONS TAKEN INTERNALLY TO INVESTIGATE AND RESOLVE HARASSMENT COMPLAINTS SHALL BE CONDUCTED CONFIDENTIALLY TO THE EXTENT PRACTICABLE AND APPROPRIATE, AND CONSISTENT WITH THE TEXAS OPEN RECORDS ACT, IN ORDER TO PROTECT THE PRIVACY OF PERSONS INVOLVED.

RE: PUBLIC OFFICIALS LIABILITY INSURANCE

THE DISTRICT SHALL MAINTAIN A PUBLIC OFFICIALS "DUTY TO DEFEND" INSURANCE POLICY WITH A MINIMUM OF \$1,000,000.00 FOR EACH LOSS AND IN AGGREGATE FOR EACH POLICY YEAR. THIS POLICY SHALL AT A MINIMUM COVER THE DISTRICT'S BOARD OF DIRECTORS, APPRAISAL REVIEW BOARD, AND THE CHIEF APPRAISER. ANY DEDUCTIBLE OR RETENTION ARISING UNDER THIS POLICY WILL BE PAID FOR USING APPRAISAL DISTRICT'S FUNDS.