

5-01.00 Payroll and Employee Benefits

01.01 Payroll Account

A payroll account will be established with the Bank Depository separate from the general account. This account will be used for all payroll expenses.

01.02 Retirement Plan

The Appraisal District shall provide a retirement plan to all employees working 1,000 hours or more each calendar year.

The Board shall enter into a contract with a Retirement Plan Administrator and Retirement Plan Trustee and said contract shall remain in effect until the Board becomes dissatisfied with the services of the Administrator and Trustee.

The Appraisal District shall contribute up to a total of 14 percent toward employees' retirement. Eight percent shall be contributed toward all qualified employees, with an additional 6 percent to be contributed if an employee makes a voluntary contribution. Employees may contribute a minimum of 6 percent toward their retirement. An employee wishing to contribute an amount in excess of 6 percent may do so under the guidelines of the Internal Revenue Service.

Revised 5/12/04
Resolution #04-06
Revised 4/24/96
Resolution #96-7
Revised 3/16/88
Resolution #88-9
Revised 11/20/91
Resolution #91-12

Former governmental employees hired prior to January 1, 1985 shall be granted service credit towards vesting for all years of service with other political subdivisions of the State of Texas. The years of service shall be approved by the Administrative Committee.

All employees shall be vested based on the following schedule:

- 2 years - 20 percent
- 3 years - 40 percent
- 4 years - 60 percent
- 5 years - 80 percent
- 6 years - 100 percent

Revised 4/21/04
Resolution #04-06
Revised 5/17/89

An Administrative Committee consisting of three Appraisal District staff members and one Board of Director member shall be appointed to work with the Retirement Plan Administrator. The Committee appointments require the approval of the Board of Directors, with the Chief Appraiser recommending three staff members to serve and the Board selecting the Board member.

01.03 Social Security

The Appraisal District shall not participate in the Social Security Plan.

01.04 Unemployment Taxes

The Appraisal District shall be taxed for unemployment compensation rather than be a reimbursing entity, provided that the District be taxed at a rate applicable to all State agencies.

01.05 Health and Life Insurance

The Appraisal District shall provide all full-time and part-time permanent employees with health and life insurance.

Revised 11/12/97
Resolution #97-26

Said health and life insurance is available to the spouse and dependents of an employee at the expense of the employee, providing said spouse and dependents qualify under the guidelines of the insurance plan.

The Appraisal District shall pay all of the employee's portion of the health and life insurance.

01.06 Cellular Phone Policy

The Appraisal District will allow its employees to maintain cellular phone service for their personal use through Verizon's State Zero Rate Plan. However, since this Plan has been phased out by Verizon, no new service contracts can be executed, nor can new phones be activated or reactivate if disconnected due to delinquency under the Zero Rate Plan. Employees can obtain cellular phone service through any of Verizon's calling plans that offer a government discount rate. Monthly bills for both Verizon's State Zero Rate Plan and the government discount plans will go directly to the employees, appraisal and non-appraisal.

Under the terms of the cellular phone service agreement with Verizon's Zero Rate Plan or government discount plans, the District must assume financial responsibility for all phone service of the District employees. Therefore, should an employee become delinquent in paying for this service, the District will pay the delinquent charges incurred, and the employee's phone service will automatically be disconnected.

An employee must sign a payroll deduction form authorizing the District to automatically deduct any delinquent charges paid by the District from the employee's

next paycheck. Should a delinquent bill be incurred by an employee who has terminated employment and has received the last paycheck from the District, the cost of any outstanding bill will be guaranteed for payment through the Employee Coke Fund, being funds received from employees through the sale of soft drinks.

Cellular phone service that is disconnected due to the delinquency of an employee may only be restored to that employee with authorization from the Chief Appraiser.

All appraisal personnel (defined as those employees receiving a monthly car allowance) are required to have a cellular phone using the service provider of their choice. An allowance of \$35 per month (\$75 per month for the Chief Appraiser) is added to the employee's monthly car allowance to cover the expense of cellular phone service. The cellular phone of appraisal personnel should be on at all times when at employee leaves the office for District business.

Added 4/19/95
Resolution #95-6
Revised 11/16/06
Resolution #06-13

5-02.00 Insurance

02.01 Texas Multi-Peril Policy

A multi-peril policy shall be maintained covering property damage and theft to the contents of the Appraisal District office with the minimum amount of coverage being \$300,000. Bodily injury and property damage coverage shall also be maintained with a minimum coverage of \$300,000 for bodily injury and \$100,000 property damage each occurrence of a legal nature, and \$1,000 medical payments for each person and \$10,000 per each accident for occurrences of a non-legal nature.

Should the Appraisal District open satellite offices, multi-peril insurance shall also be maintained for those offices.

02.02 Non-Ownership Liability

A non-ownership liability policy shall be maintained covering damage to automobiles of Appraisal District employees using their personal automobiles in the conduct of Appraisal District business.

02.03 Public Officials and Employees Liability Insurance

A Public Officials and Employees Liability Insurance policy shall be maintained covering all employees of the Appraisal District and the Board of Directors.

Limits of liability shall be \$1,000,000 for each loss and aggregate for each policy year. Defense costs are included within limit of liability and are a retention of \$2,500 for each loss and \$500 for each insured for loss which cannot be indemnified by the Appraisal District by reason of statutory or adjudicated prohibition thereof.

02.04 Umbrella Excess Liability Policy

An Umbrella Excess Liability policy shall be maintained covering any damage or loss for which the Appraisal District is not covered in any other insurance policy and covering any loss incurred by the District as the results of a suit or bond. The limit of liability shall be \$1,000,000 for each occurrence and annual aggregate and the retained limit shall be \$25,000.

02.05 Workmen's Compensation

A Workmen's Compensation policy shall be maintained covering any damages because of bodily injury sustained by an employee in the performance of his work. The minimum limit of liability shall be \$100,000 for each occurrence.

5-03.00 Personnel

03.01 Non-Discrimination Policies

In accordance with Article 6252-15, VTCS, no person making application for employment with the Appraisal District shall be denied employment solely because of age.

In accordance with Article 6252-16, VTCS, the Appraisal District may not refuse employment due to a person's race, religion, color, sex, or national origin. Nor may a person be discharged due to his race, religion, color, sex, or national origin.

In accordance with the Americans with Disabilities Act of 1990, as amended, the Appraisal District may not discriminate against employees with disabilities in hiring, promotion, discharge, pay, job training, fringe benefits, classification, referral, or any other aspect of employment. The District shall also provide qualified applicants and employees with disabilities with reasonable accommodations that do not impose undue hardships on the District.

Revised 2/15/95
Resolution #95-4

03.02 Hiring Practices

Applications received by the Appraisal District shall be maintained on file for a period of one year.

Once a position becomes open, notice of the opening shall be posted on the Office bulletin board maintained by the Personnel Office. Such notices on openings shall be posted for seven (7) consecutive days and any bids from District employees must be received by the seventh (7th) day that the job is posted. Once all bids have been received, they will be reviewed and those employees deemed qualified shall be interviewed.

Should no employee be deemed qualified for the posted position or should no employee bid on the job opening, then the applications of outside persons shall be reviewed and interviews conducted.

03.03 Nepotism

In accordance with Chapter 573 of Texas Government Code and the policy of the Board of Directors of the Jefferson County Appraisal District, no person shall be employed by the Appraisal District if that person is related within the second degree by affinity or within the third degree by consanguinity to a member of the Board of Directors, the Chief Appraiser, or a member of the Appraisal District staff.

No employee or chief appraiser may hire, directly supervise, or be supervised by an employee who is related in a prohibited degree. Should two employees become related in a prohibited degree after employment, then the employee causing the conflict shall be immediately dismissed. Should both employees be involved in the conflict, then the employee with less tenure shall be immediately dismissed.

Exceptions to this rule are:

The nepotism statute and this policy do not prevent employees from continuing in their present positions provided they have been continuously employed by the Appraisal District for a period of two years prior to the appointment of a Board member or a new chief appraiser who is related to the employee in a prohibited degree. However, the Board member to whom the employee is related may not participate in any deliberation or voting on the employment, reemployment, change in status, compensation, or dismissal of the employee if that action applies only to the employee and is not taken regarding a bona fide class or category of employees. The impact on an employee who is related to a candidate for appointment as chief appraiser in a prohibited degree shall be considered by the Board of Directors in making its appointment decision.

If employees become related in prohibited degrees after employment, the nepotism statute and this policy do not prevent them from continuing in their present positions provided both employees have been continuously employed by the Appraisal District for a period of two years and provided further that neither employee is employed in a supervisory capacity over the other.

Revised 9/8/99
Resolution #99-13
Exhibit #5

03.04 Employee Recognition

The Board shall recognize employees who have attained 10 years of service with the District with a token of appreciation.

An annual banquet will be held in order to recognize employees for their service with the District. This banquet will be held after office hours.

The District shall pay all expenses for the annual banquet, with the exception of the cost related to meals for employee guests, which will be paid by the Employee Coke Fund.

Added 5/24/95
Resolution #95-10

03.05 Miscellaneous

All other provisions concerning personnel as outlined by the Appraisal District Personnel Policies maintained in the Personnel Office files shall be adhered to.