

PERSONNEL RULES

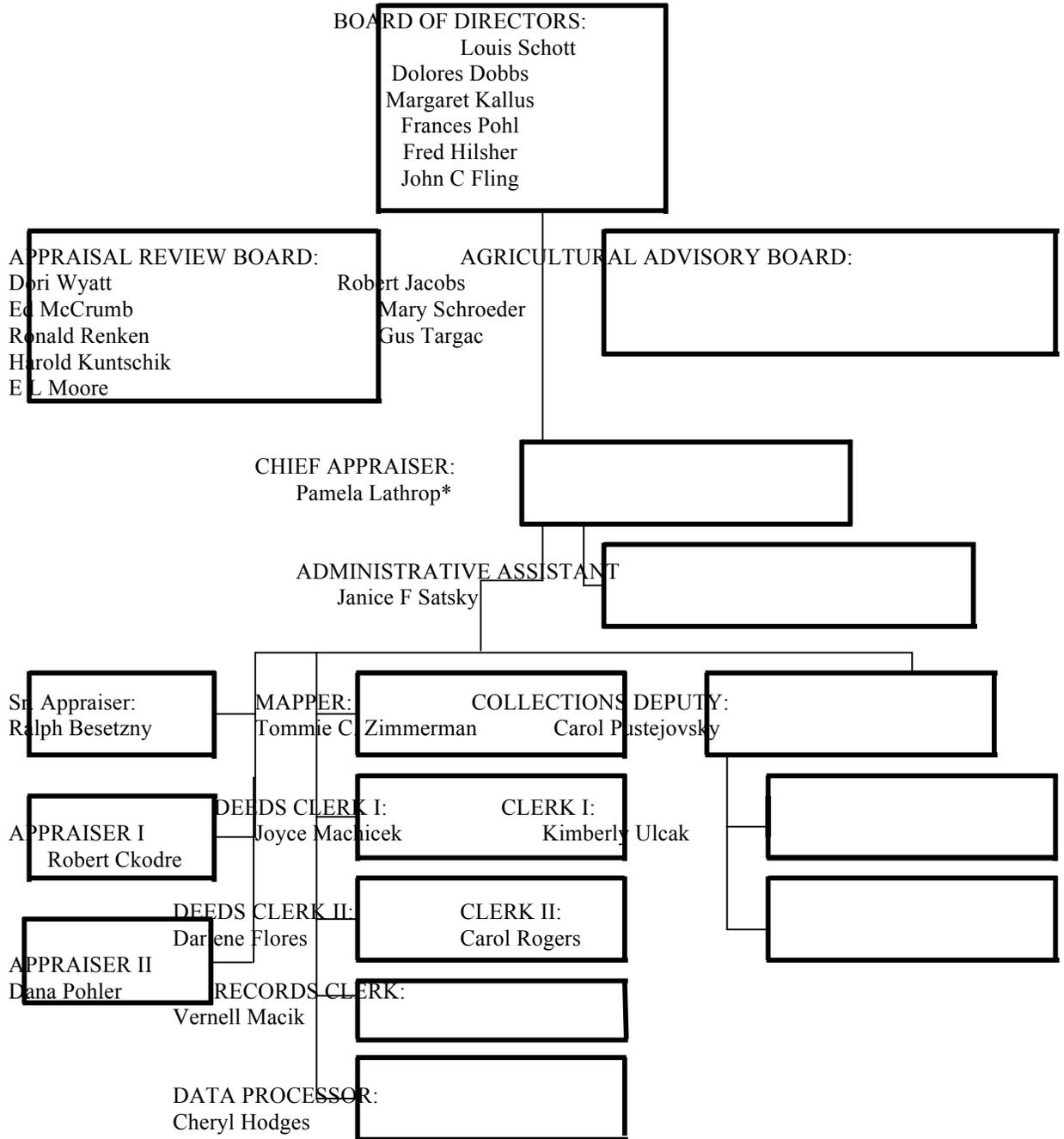
AND

POLICY HANDBOOK

LAVACA COUNTY CENTRAL APPRAISAL DISTRICT

UPDATED JANUARY 14, 2009

ORGANIZATION CHART



Total 12 Employees, and Chief Appraiser
Updated, January 14, 2009

*Records Management Officer & Public Funds Investment Officer

TABLE OF CONTENTS

| | |
|--|-------|
| Applicability..... | 1 |
| Statement of Personnel Policy..... | 2 |
| Organization..... | 3 |
| Equal Employment Opportunity, Application and Appointment, Training Period..... | 4-5 |
| Nepotism and Pre-Employment..... | 6 |
| Categories of Employment..... | 7 |
| Loyalty and Prejudice..... | 8 |
| Promotions and Performance Evaluations..... | 9 |
| Resignation, Termination and Lay-Off..... | 10-11 |
| Compensation Plan-Pay and Overtime Pay..... | 12-13 |
| Time and Attendance, and Terminal Pay..... | 14 |
| Annual Leave..... | 15-16 |
| Personal Business Leave..... | 17 |
| Sick Leave..... | 18 |
| Disability Leave and maternity and Adoptive Leave..... | 19 |
| Pay in Lieu of Annual/Sick Leave; Compassion Leave; Education Leave; Military and Civic Duty Leave..... | 20-21 |
| Unpaid Leaves, Absence Without Authorization and Leave of Absence..... | 22 |
| Absence From Duty Reports..... | 23 |
| Excessive Day of Absence..... | 24 |
| Compensatory Time..... | 25 |

Designated Holidays..... 26

Travel and Expense Reimbursement..... 27-28

Conduct and Discipline..... 29

Employee Conduct and Standards of Ethics..... 30

General Provisions..... 31-32

Employee Benefit Program: Insurance, Worker’s Comp., Section 125
Cafeteria Plan, and Retirement Plan..... 33

General Complaint Procedures..... 34

Harassment..... 35-36

Complaint Procedure for Sexual Harassment..... 37

II

APPLICABILITY

These policies shall become a part of the employment conditions of each employee and employment or continued employment with the Lavaca County Central Appraisal District shall be contingent upon the employee's compliance with the provisions of these policies.

These policies shall apply to all employees of the Lavaca County Central Appraisal District (hereinafter called Appraisal District), except in those instances when they are in conflict or contrary to either Texas State Statutes and Law or laws and/or regulations of the United States Government.

These policies were approved by the Board of Directors in regular session on April 8, 1991.

STATEMENT OF PERSONNEL POLICY

The purpose of this personnel policy is to ensure equitable treatment of all Appraisal District employees, to make all employees aware of their rights and privileges and what they can expect from the Appraisal District as well as what the Appraisal District expects from them.

In terms of policy, employment with the Appraisal district shall:

1. Be based upon technical qualifications and overall fitness of the employee for the position.
2. Be subject to the employee's good behavior and satisfactory performance of work, as well as the Appraisal District's availability of funds.
3. Provide just and equitable incentives, compensation, and conditions of employment with persons having similar duties and responsibilities being compensated on a uniform basis.
4. Honor and protect the rights and interest of employees consistent with the best interest of both the Appraisal District and the citizens of Lavaca County.

ORGANIZATION

The Appraisal District is operated under the direction of a governing body known as the Appraisal District Board of Directors. The Board adopts policies and sets rules and regulations for the operation of the Appraisal District. The policies, rules and regulations are implemented by the Chief Appraiser who is appointed by the Board to administer the business of the Appraisal District. The duties of the Chief Appraiser are set out in State Law (Chapter 6, Texas Property Tax Code) and provide that he/she is responsible for the administration of the Appraisal District.

The Appraisal District Board is directly responsible to the taxing jurisdictions within the county for the manner in which the Appraisal District is administered. The board appoints the Chief Appraiser and may remove him/her at any time he/she fails to execute duties.

In every large organization, much of the authority and responsibility for running it must be delegated to department heads, supervisors, and ultimately each employee. Each department is responsible to the Chief Appraiser and the Chief Appraiser is directly responsible to the Appraisal District Board of Directors for efficient operation of the Appraisal District.

EQUAL EMPLOYMENT OPPORTUNITY,
APPLICATION AND APPOINTMENT,
TRAINING PERIOD

EQUAL EMPLOYMENT OPPORTUNITY

The District is an Equal Opportunity Employer, and it is committed to providing a work environment free of discrimination on the basis of race, color, age, religion, national origin, sex, or disability (physical or mental). This policy applies to all aspects of employment including, but not limited to, hiring, training, promotions, transfers, discipline/counseling, compensation and benefit plans, employer-employee relations and terminations.

It is the policy of the District to recruit, employ, compensate, and promote employees solely on the basis of qualifications, merit, and competency. It is the policy of the District to deal with applicants and employees fairly and without discrimination because of age, race, sex, disability, marital status, or religion.

APPLICATION

1. All persons desiring to be employed by the Appraisal District should file an Application for Employment with the Chief Appraiser. If and when a position becomes available, the applicant may be contacted by the Chief Appraiser for further processing and evaluation.
2. The Chief Appraiser shall select the applicant, which, in his/her judgment, is the best qualified applicant for the position. All applicants will be notified in writing of the Chief Appraiser's decision for employment.
3. Upon acceptance of the offer, the Chief Appraiser shall complete all necessary employment and benefit forms and conduct orientation programs. Each employee shall be furnished with a copy of these personnel rules and policies.
4. All applications submitted will be kept on file for six (6) months from the date of submission.
5. All individuals selected for employment will be required to present documents establishing both employment authorization and identity, in compliance with the Immigration Reform and Control Act of 1986. Failure by an employee to produce genuine and sufficient document within the time period required by law will result in ineligibility for continued employment.

TRAINING PERIOD

1. The first six (6) months of employment will be a training period for each employee. Performance of the employees will be carefully observed by the Chief Appraiser to evaluate the work of the employee and to aid in adjustment to the job. The Chief Appraiser will submit a report to the Board stating whether or not performance has been satisfactory at the end of the period. An employee may be removed at any time during this training period for unsatisfactory performance.
2. At the mid-point of each employee's training period, a review of performance is conducted and the employee is briefed by the Chief Appraiser on his/her work and other factors relating to total performance.
3. At the completion of the training period, a thorough review is conducted and the employee is either certified as a regular employee or terminated.
4. The purpose of the training period is to determine that the employee can and will perform satisfactorily. It provides a period of training wherein the Chief Appraiser may help the employee succeed.
5. An employee, during the training period, will be compensated for legal holidays, but will not be allowed to take annual leave.

NEPOTISM AND PRE-EMPLOYMENT PHYSICAL

NEPOTISM

Any immediate relative of an employee of the Appraisal District within the first degree of affinity (marriage) and/or within the second degree of consanguinity (blood) shall not be employed by the appraisal District. (i.e. father, father-in law, mother, mother-in-law, brother, sister, wife, husband, child, grandmother, grandfather, grandchild, uncle, aunt, first cousin)

No person may be employed by the Appraisal District in violation of the nepotism requirements set forth in the Texas Property Tax Code, Section 6.05(f), 6.05(g), 6.412(a), and 6.412(b).

PRE-EMPLOYMENT DRUG SCREEN

As a condition to employment with the Appraisal District, a pre-employment drug screen shall be required and used in consideration of employment applicants.

(Revised by Board of Directors 6-13-07)

Full time employees who have had extended leave due to illness shall be required to provide a release to return to duty from their physician before re-entering full time employment. Failure to provide release will result in dismissal

CATEGORIES OF EMPLOYMENT

All appointments will be made to one of the following categories:

1. Regular Full Time- requiring service for the full workday. (40 hours/week)
2. Regular Part Time- requiring service for part of a workday or week. Regular Part Time employees are not eligible for retirement, group life or health insurance, sick or annual leave, holiday pay or merit increases, or any other benefits or programs provided in these policies.
3. Temporary- requiring service that will last for a limited period of time, not exceed six (6) months in any twelve (12) month period. Temporary employees are not eligible for retirement, group life or health insurance, sick or annual leave, holiday pay or merit increases, or any other benefits or programs provided in these policies.

The Chief Appraiser may employ and terminate Regular Part Time and/or Temporary employees as the orderly discharge of his/her duties of office may require, subject to the budget; with the exception of Worker's Compensation Insurance (which shall be provided for all employees).

LOYALTY AND PREJUDICE

LOYALTY

Every Appraisal District employee and official is expected to be loyal to the Lavaca County Central Appraisal District by supporting and complying with State Laws and complying with instructions and regulations implemented by the Appraisal District Board of Directors and the Chief Appraiser.

PREJUDICE

No employee shall display prejudice for or against people or organizations that might affect the cordiality of their contracts with other employees or with the public.

PROMOTIONS AND PERFORMANCE EVALUATIONS

PROMOTIONS

It is the policy of the Appraisal District to provide promotional opportunities whenever possible to qualified personnel. Positions will be filled on the basis of merit, aptitude, experience, ability, education, and attitude.

PERFORMANCE EVALUATIONS

Each January and July of every year the Chief appraiser and/or the immediate supervisor of each employee shall prepare a Performance Planning Record indicating thereon the employee's manner of performance during the six (6) months immediately preceding; he/she shall indicate on the report his/her suggestions for the employee's improvement and state his/her reasons for the evaluation appearing thereon.

Upon conclusion of the evaluation, the original evaluation form shall be retained for the employee's personnel file, and one copy shall be retained by the employee.

RESIGNATION, TERMINATION, AND LAY-OFF

RESIGNATIONS

Employees who resign their employment with the Appraisal District shall be deemed to be terminated in good standing, if reasonable notice is given at least two (2) weeks before the effective date, in writing, to the Chief Appraiser of their intention to resign and the reason for leaving, and if other circumstances of the resignation are such as to justify good standing. Any employee who gives less than a two week notice is subject to forfeiture of accrued annual leave. Failure to comply with this procedure will be entered on the service record of the employee's and shall be considered grounds for denying future employment with Appraisal District.

TERMINATION

All employees of the Appraisal district are non-contract employees, are employed for an indefinite term of service, and are terminable at will, with or without cause.

Termination may be, but is not required to be, preceded by a conference with the Chief Appraiser and may be, but is not required to be, preceded by a period of time to be determined by the Chief Appraiser in which the employee will be given a written statement of areas in which improvements are mandatory and an opportunity to improve in these areas. Termination may be immediate and without a conference or without an opportunity to improve performance if in the sole judgment and discretion of the Chief Appraiser, the best interests of the Appraisal District are served by immediate termination of the employee. No part of these personnel policies is intended to create, and should not be construed to create tenure, contract rights, or any expectation of continued employment

All employees holding positions with the Appraisal District, which require professional registration or certification, such as appraisers, must maintain such registration or certification during their employment. Failure to do so will result in automatic termination of employment with the Appraisal District.

PROPOSED REVISION 3-12-07

LAYOFF

In the event positions are abolished or vacated, and it hereby becomes necessary to dismiss employees from the Appraisal District, the Chief Appraiser shall notify the employee or employees in writing at least fifteen (15) days prior to the effective date the position is to be vacated or abolished.

COMPENSATION PLAN-PAY AND OVERTIME PAY

The Compensation Plan will be the budget adopted by the Appraisal District Board of Directors on an annual basis. An automatic cost-of-living and salary adjustment is not implied and can only be approved by the Board of Directors. Each employee's salary will be listed individually in the budget by position.

PAY

1. Pay rate will be monthly. All employees will be paid a monthly salary and will receive pay on a semi-monthly basis.
2. Discrepancies in payroll checks resulting in overpayment, underpayment or otherwise should be brought to the immediate attention the Chief Appraiser or the designated payroll supervisor.
3. The official paydays for employees are the fifteenth (15) and the last day of each month. If one of these dates falls on a Saturday or Sunday, then the payroll will be issued on the last working day preceding this date.
4. The Appraisal District is not allowed to pay for services or goods not received; therefore, there can be no salary advances to employees.
5. Employees attending approved courses that extend past the forty (40) hour work week shall be compensated for "Professional Development Hours" at a regular rate of pay not to exceed eight (8) hours per day.

OVERTIME PAY

Employees who are not in administrative positions and who work in excess of forty (40) hours per week shall be paid overtime, if the work is authorized by the Chief Appraiser and is necessary to maintain proper Appraisal District services. Overtime shall be paid at the rate of one and one-half (1-1/2) times the regular rate. The Chief Appraiser and other administrative/supervisory personnel shall not receive overtime pay.

An example of how overtime is calculated is shown below:

Annual salary= \$10,000.00

\$10,000.00 – 52 weeks in 1 year = \$192.31/week

5 days in 1 week = \$ 38.46/week

8 hours in 1 day = \$ 4.81/hour

\$4.81/hour x 1-1/2 = \$ 7.22 overtime rate

Hours in excess of forty (40) hours in one week spent attending educational courses required by the State Property Tax Board shall not be considered for overtime compensation.

TIME AND ATTENDANCE, AND TERMINAL PAY

TIME AND ATTENDANCE

1. All employees will maintain their own time cards each pay period. These time cards are used to prepare payroll and therefore should be properly filled out with employee's name, I.D. number, payroll periods, sick leave, paid leave, or annual leave. Upon completion of the payroll period, each employee should sign and date their time card. Any abuse or neglect of the above instructions will be grounds for disciplinary action.
2. Working hours will be 8:00 a.m. to 5:00 p.m. Monday through Friday. The Appraisal District office will open during the lunch hour.
3. The daily lunch period is for one hour. Employee's lunch hour will be arranged accordingly by the Chief Appraiser.
4. The standard work week will be forty (40) hours, consisting of five (5) standard work days. The standard work week begins on Saturday, and ends on Friday.
5. There will be two (2) daily coffee breaks allowed for fifteen (15) minutes each. These periods allowed are not cumulative, and employees must clock out via the time clock for all breaks taken.

TERMINAL PAY

All employees who leave employment for any reason shall receive all pay due them with the following qualifications:

1. Regular employees who have completed their training period and resign in good standing shall receive such pay.
2. Regular employees who resign or retire in good standing are entitled to all benefits that they have accrued.
3. Regular employee who expire, whether while actively employed or on leave, shall have the benefits paid to their respective beneficiaries or estates just as if they had resign in good standing.
4. Regular employees who are dismissed as a result of any criminal conviction shall forfeit their accrued annual.
5. Regular employees who give less than two (2) weeks notice before resigning shall forfeit their accrued annual leave.

ANNUAL LEAVE

Annual leave (vacation) is provided for all regular full time employees of the Appraisal District.

1. Annual leave is earned as follows:
 - a) All regular full time employees after one (1) full year of service through five (5) full years of service shall be allowed two (2) full work weeks annual leave with full pay (basic hourly rate established in the budget).
 - b) All regular full time employees after five (5) full years of service accumulated on (1) full day per year, to reach a maximum of three (3) full work weeks at ten (10) years of service.
 - c) Annual leave may not be carried over to the next annual cycle.
2. Regular Part Time and Temporary employees do not earn annual leave credits.
3. Annual leave will be schedule as follows:
 - a) The Chief Appraiser shall ensure that all eligible employees take the full amount of annual leave due them each year. Employees with earned leave days must take one (1) full week and the remaining leave at a minimum of one (1) day, anytime within a work week. *(Revised 1-8-07)*
 - b) Annual leave of two (2) days or more shall be scheduled, in writing, at least ten (10) work days in advance to allow planning which will minimize the effect of the vacationing employee's absence. Annual leave of one (1) day must be requested in writing (1) day in advance. A form provided by the Appraisal District must be completed and turned in for approval before any annual leave will be granted. (Waiver of notice for emergencies or unexpected situations is at the Chief Appraiser's discretion.)
 - c) Normally, employees with longer service will be given preference in annual leave scheduling.
 - d) There will be no unearned annual leave granted to any employee.
 - e) Department heads will have the authority to ask for changes in the annual leave schedules for any employee in their department if the work load requires it, or if other employees are absent for any other reason.
 - f) Illness or accident while on annual leave: Once leave is taken and the employee goes on annual leave, the employee shall remain on annual leave until the certified period is ended even though said employee becomes is ill or

is accidentally hurt while on annual leave; until all annual leaves exhausted; at such time as the annual leave is exhausted, the accrued sick leave will be granted and will continue until exhausted or until the employee returns to work.

g) Employees who leave the Appraisal District before completing training periods are not eligible to receive annual leave time.

(Revised by Board January 21, 2003)

PERSONAL BUSINESS LEAVE

Regular full time employees of the Appraisal District may be granted up to two (2) days (16 working hours) additional leave with pay for personal business reasons. Personal Business may be accumulated to a maximum of two (2) days. No one will receive compensation for accumulated personal business leave time upon termination of service from the Appraisal District.

Personal Business Leave accumulation begins upon employment; however, an employee must become a regular full time employee in order to take paid leave.

Personal Business Leave is earned at a rate of four (4) hours per quarter (3 month period) credited to an employee for each twelve (12) month period.

All personal business leave of four (4) hours or more shall be scheduled, in writing, two (2) days in advance; less than four (4) hours leave shall be scheduled one (1) day in advance or as soon as possible. A form provided by the Appraisal district must be completed and turned in for approval by the Chief Appraiser before any Personal Business Leave may be granted. (Waiver of notice for emergencies or unexpected situations is at the Chief Appraiser's discretion.)

SICK LEAVE

Sick leave is provided for all regular Full Time Employees of the Appraisal District.

1. Sick leave is allowed at a rate of .833 days per month, for a total of ten (10) days, credited to an employee for each twelve (12) month period. Sick leave may be accumulated to a maximum of forty (40) days. No one will receive compensation for accumulated sick leave time upon termination of service from the Appraisal District.
2. Sick leave accumulation begins immediately upon regular full time employment; however, an employee must be a certified regular full time employee in order to take paid sick leave.
3. Regular Part Time and Temporary employees are not eligible to accrue or take sick leave with pay.
4. An employee who becomes ill and cannot report to work shall notify the Chief Appraiser within a reasonable period of time. Failure to make proper notification without valid reasons constitutes absence without pay.
5. When an employee exceeds the amount of accrued sick leave, the employee will then be allowed to take accrued annual leave in order to remain on the payroll. When annual leave is totally used, the employee will be placed on unpaid leave of absence.
6. Other than in an emergency situation, employees should make all appointments with their doctors at a time whereby sick leave may be conserved.
7. Sick leave will not be authorized for an employee to remain home for the purpose of babysitting.
8. Sick leave will not be authorized for an employee to accompany his or her spouse to go through a clinic or receive shots and/or other medical check-ups or physicals.
9. Sick leave may be granted for personal illness, legal quarantine, and illness in the immediate dependent family. The immediate dependent family shall include spouse, child, father and mother.
10. Abuse of sick leave shall constitute grounds for disciplinary actions. Sick leave shall not be used to take care of personal business, travel or any reason other than illness.

(Revised by Board January 21, 2003)

DISABILITY LEAVE AND MATERNITY AND ADOPTIVE LEAVE

DISABILITY LEAVE

An employee, full, temporary, or part time, who is temporarily disabled in the line of duty shall receive pay equal to the difference between the amount received from worker's compensation benefits and his/her normal salary for the period of their disability without charge against their sick or annual leave, subject to the following conditions:

1. Provided that the disability resulted from an injury or illness sustained directly in the performance of the employee's work, as provided in the State's worker's Compensation Act. The Chief Appraiser must be notified immediately of the injury.
2. If incapacitated for his/her regular assignment, the employee may be given other duties with the Appraisal District for the period of recuperation. Unwillingness to accept such an assignment will make the employee ineligible for disability leave during the time involved.
3. A physician selected for approval by the Chief Appraiser shall determine the physical ability of the employee to continue working or when to return to work.
4. Disability leave shall not exceed sixty (60) working days for any one injury.

MATERNITY AND ADOPTIVE LEAVE

All aspects of the sick leave policy shall apply to maternity and adoptive leave except that arrangements must be made as to length an expectant employee will be taking unpaid leave of absence which cannot exceed ninety (90) days unless there are medical reasons.

Such leave shall be non-compensated leave absence when it extends beyond accumulated sick, annual and personal business leave.

PAY IN LIEU OF ANNUAL/SICK LEAVE
COMPASSION LEAVE
EDUCATION LEAVE
MILITARY AND CIVIC DUTY LEAVE

PAY IN LIEU OF ANNUAL/SICK LEAVE

It shall be the policy of the Appraisal District not to pay an employee a payment in lieu of sick leave. It shall be the policy of the Appraisal District not to pay an employee a payment in lieu of annual leave except as termination pay.

COMPASSION LEAVE

A leave of up to three (3) working days with pay may be extended to an employee if there is a death in the immediate family. Immediate family shall be defined as an employee's husband, wife, son, daughter, stepson, stepdaughter, father, mother, stepfather, stepmother, father-in-law, mother-in-law, brother, sister, stepbrother, stepsister, grandfather, grandmother, grandchild, brother-in-law, sister-in-law. *(Revised 1-8-07)*

EDUCATION LEAVE

The Appraisal District will provide payment for tuition and annual renewal fees for certification of personnel as required by State Law. Employees attending educational courses scheduled by the Chief Appraiser will be reimbursed for all actual and necessary expenses as outlined in the travel section of this handbook.

The Chief Appraiser will consider on an individual basis college educational courses for employees as professional advancement, if they meet the following guidelines:

1. If they relate directly to the job description of the employee.
2. If the course will enhance the performance and productivity of the employee.
3. If funds are available (must be budgeted for the year) and the course is recommended by the Chief Appraiser, the Appraisal District will pay tuition and related registration fees only, for the approved courses. (not travel, etc.) This reimbursement will be provided at the end of the course, semester, etc. after successful completion of the course.
4. Normally employees who are registered in and RPA, RTA or other BTPE program will not qualify for college course professional advancement until after they have finished their professional programs. At that time, such courses may qualify for Continuing Education Unit Credits, if approved by the BTPE. Professional Development Days (schools, CEU's, state meetings, seminars, conferences, etc.) will be allowed as provided for in the current year's budget.

MILITARY LEAVE

Enlisted Reserve Corps Officers, Reserve Corps Reservists or National Guardsmen that are regular full time employees of the Appraisal District are entitled to two (2) weeks leave of absence for reserve duty with full pay less the amount received for said reserve duty. This is necessary as the work load of the Appraisal District may be such that the department head may have to request the military to reschedule the military leave for another date.

CIVIC DUTY

Jury duty and trial witness duty will be paid leave. Employees will retain any fees paid for their jury services.

**UNPAID LEAVES, ABSENCE WITHOUT AUTHORIZATION, AND
LEAVE OF ABSENCE**

UNPAID LEAVES

At the discretion of the Chief Appraiser, leave without pay may be granted to any employee to take care of personal business.

ABSENCE WITHOUT AUTHORIZATION

Any employee failing to report for duty or failing to remain at work as scheduled, without proper notification or authorization or excuse, shall be considered absent without leave and shall not be paid for the period of absence involved. Such absence shall be grounds for disciplinary action. Unauthorized absence from work for a period of three (3) working days will be considered by the Chief Appraiser as a resignation of employment.

LEAVES OF ABSENCE

1. Employees on paid leave of absence:
 - a) Will continue to participate in all benefit plans.
 - b) Will be paid for holidays occurring during the leave.

2. Employees on unpaid leave of absence:
 - a) Will pay their normal share of group insurance premiums.
 - b) Will not be paid for holidays occurring during the leave.
 - c) Do not accrue sick leave days during the leave.
 - d) Will not be eligible for employer retirement plan contributions.
 - e) Items a) and c) addressed in this section shall apply only to unpaid leave in excess of ten (10) working days per month.

ABSENCE FROM DUTY REPORTS

An Absence From Duty Report will be furnished by the Appraisal District and must be completed by each employee immediately upon returning from an absence of duty of any kind.

This report must be filled out completely and signed by the employee and approved by the Chief Appraiser. Any supporting information such as a report from the attending physician may be included with the report.

The Secretary to the Chief Appraiser shall be responsible to see that these forms are completed for each absence and that they are placed in the employee's personnel files.

EXCESSIVE DAYS OF ABSENCE

All employees of the Appraisal District are employed for the purpose of providing services to the taxing jurisdictions and to the property owners of Lavaca County. The Appraisal District Board of Directors therefore expects employees to perform this service at the time provided for. The dates and times that all reports and information are to be generated by this office are specified by law and therefore require that all employees can be depended upon to be present at the times scheduled.

Any employee who may be absent from duty for personal reasons for more than five (5) days in one year will be subject to having his/her employment reviewed buy the Chief Appraiser and the board of Directors. Excessive absence for personal reasons may result in termination.

COMPENSATORY TIME

1. Employees may accumulate compensatory time for hours worked in excess of normally scheduled hours in lieu of overtime pay.
2. Compensatory time off may be used only with the approval of the Chief Appraiser and must be used during the same or following pay period, or at the discretion of the Chief Appraiser.
3. Compensatory time shall be on the basis of one and one-half (1 1/2) hours for each hour accumulated.

DESIGNATED HOLIDAYS

Designated holidays observed by the Appraisal District employees, unless such employees are required to be on regular duty, are as follows:

| | |
|-------------|---------------------------------------|
| January | New Year's Day |
| January | Martin Luther King, Jr. Day |
| February | Presidents Day |
| March/April | Good Friday |
| May | Memorial Day |
| July | Independence Day |
| September | Labor Day |
| November | Veteran's Day |
| November | Thanksgiving Day and Friday following |
| December | Christmas Eve and Christmas Day |

And any additional days as may be designated from time to time by the Chief Appraiser in conjunction with other local government entities and businesses, subject to approval by the Board of Directors.

Whenever any one of the above designated holidays falls on a Saturday, the holiday shall normally be observed the preceding Friday. Whenever one of the above designated holidays falls on a Sunday, the holiday will normally be observed on the following Monday.

All employees shall receive full pay for each holiday observed by the Appraisal District. Holidays that fall during any approved, paid leave or absence shall not be changed as days of leave taken.

NOTE: Employees, who are members of religious faiths, which celebrate widely recognized holidays that are not appraisal district holidays, may take leave for those days and charge such time against annual vacation leave.

(Revised by Board January 10, 2005)

TRAVEL AND EXPENSE REIMBURSEMENT

TRAVEL OUTSIDE THE DISTRICT

1. All out of District travel by employees of the Appraisal District must be authorized by the Chief Appraiser.
2. Transportation costs for Appraisal District officials or employees duly authorized to travel on official Appraisal District business, shall be paid for by the Appraisal District on a direct or reimbursable basis.
3. Costs for parking shall be reimbursed by the Appraisal district upon presentation of documentation of costs.
4. In addition to transportation and parking costs actual costs for meals, not to exceed \$30 per day, and hotel/motels will be paid; however, only those charges supported by documentation will be paid. Receipts will not be required in those cases where receipts are not “normally” given the traveler, but a written, signed, record of costs must be presented for reimbursement, in any case.
5. Appraisal District officials or employees who use their privately owned vehicle for out of District travel shall be reimbursed based on the IRS approved rate per each mile of travel. Detailed mileage records must be maintained and proof of automobile liability insurance coverage must be presented prior to any payment made by the Appraisal District. Additional expenses due to accident, theft or loss of personal effects are included in the reimbursement rate.

TRAVEL WITHIN THE DISTRICT

1. Employees of the Appraisal District who use their privately owned vehicles in performing duties related to their jobs shall be reimbursed based on the IRS approved rate per each actual mile of travel. Field Appraisers while performing field duties shall be reimbursed based on IRS approved rate per each actual mile of travel plus \$0.05 per mile. Additional expenses due to accident, theft or loss of personal effects are included in the reimbursement rate.
2. Daily mileage will be logged in a mileage log book provided by the Appraisal District. This book contains the specific area of travel, the actual odometer readings, and will be submitted with the expense reimbursement form provided by the Appraisal District for verification and reimbursement

(revised by Board effective Jan. 18, 2002 meeting)

REIMBURSABLE EXPENSES

1. All requests for reimbursements related to the Appraisal District (such as mileage, lodging, meals, etc.) shall be submitted by the claimant on the form provided by the Appraisal District. Receipts must be furnished. A daily log of actual mileage traveled in the performance of official business must be maintained by each claimant.
2. The Bookkeeper shall be responsible for the reimbursement forms and shall see that they are completed, signed and approved before the reimbursements are made.

CONDUCT AND DISCIPLINE

1. All employees are expected to report to work on time, remain in the office during standard office hours, and to be diligent in performance of their assignments. If it is necessary for employees to leave the office during regular office hours, they should inform the Chief Appraiser.
2. All employees shall maintain a high level of personal conduct, both on and off the job.
3. All employees shall exercise the utmost care in the use of the Appraisal District's property.
4. All employees shall render courteous treatment to the public.
5. No employee shall accept any gifts or favors from any person, firm or corporation that might reasonably tend to influence him in the discharge of his official duties, or grant, in the discharge duties any improper favor, service or thing of value.
6. No employee shall use his official position to secure special privileges.
7. No employee shall grant any special consideration, treatment or advantage to any citizen, individual or group beyond that which is available to every other citizen, individual or group.
8. No employee shall disclose information that could adversely affect the property, government or affairs of the Appraisal District, nor directly or indirectly use any information gained by reason of their official position or employment for their own personal gain or benefit or for the private use of others.
9. Employees shall not engage in outside activities which will interfere with the performance of the duties assigned to them in the employment of the Appraisal District, or which might impair their independent judgment in the performance of their public duty.
10. No employee shall use Appraisal District supplies or equipment for any purpose other than to conduct Appraisal District business.
11. No employee shall engage in any dishonest or criminal act or any other conduct prejudicial to the Appraisal District or that reflects discredit upon the Appraisal District
12. Employees may be disciplined for dishonesty, insubordination, discourteous treatment to the public and such other acts of misconduct.
13. Discipline includes, but is not limited to, suspension without pay or other appropriate action.

EMPLOYEE CONDUCT AND STANDARDS OF ETHICS

The following standards of conduct shall apply to all employees of the Appraisal District. Every employee has a personal responsibility to conduct themselves at a level of acceptance, both public and private, that will earn and keep the respect of taxpayers and the general public.

1. No employee shall accept or solicit any gift, favor, or service that might reasonably tend to influence the employee in the discharge of official duties or that the employee knows or should know is being offered with the intent to influence official positions.
2. No employee shall accept employment or engage in any business or professional activity which employee might reasonably expect would require or induce the disclosure of confidential information acquired by reason of the official position.
3. No employee shall accept other employment or compensation, which could reasonably be expected to impair the employee's independence of judgment in performance of official duties.
4. No employee shall intentionally or knowingly solicit, accept, or agree to accept any benefit for having exercised the employee's official powers or performed official duties in favor of another.
5. Employees must exercise the principles of fairness, trust, honesty and sound ethical values in all of their contacts with taxpayers and the general public. A positive and constructive attitude towards the Appraisal District and its employees will make a major contribution in attaining the desired goals and objectives. No employee should ever try to justify acts of misconduct, such as dishonesty, arrogance, false statements, incorrect data, scheming, etc., in order to protect themselves or others in reaching personal goals.

An employee's failure to practice the standards of conduct and ethics as covered here can result in termination of employment.

GENERAL PROVISIONS

WORKING RELATIONSHIPS

It should be the responsibility of each employee to maintain high standards of cooperation with all employees and the public as well as efficiency and economy in their dealing with the Appraisal District. Work shall be organized and directed toward achievement of these goals by all employees.

1. When work abilities, attitudes, personal production or conduct of any employee fall below the normal personnel standard, the Chief Appraiser should call this to the employee's attention. If the action or conduct is serious, this information will be documented in the employee's file.
2. All employees shall obey and carry out all orders given by the Chief Appraiser.

POLITICAL ACTIVITY

All political activity not in accordance with the basic political concepts of good management procedures is prohibited while employees are at work.

OTHER EMPLOYMENT

An employee is not restricted in any other employment as long as the employment does not conflict or affect their position with the Appraisal District. It is, however, strongly suggested that all permanent employees notify the Chief Appraiser of any non-district employment.

TELEPHONES

1. All outgoing long distance calls must be logged in the Record for Long Distance Calls Book by the employee making the call. Any personal long distance calls will be handled the same way. When the bills arrive, it is expected that each employee pay their personal calls. Failure to adhere to this policy could be grounds for disciplinary action.
2. It shall be the responsibility of the bookkeeper to check the telephone bill each month against all Record for Long Distance Calls books and bring to the attention of the chief Appraiser any discrepancies.
3. Personal local calls will be kept to an absolute minimum.

CHANGE OF PERSONAL DATA

Correct and accurate employment records are important both to the Appraisal District and to the employee. Employees are urged to notify the Appraisal District when changes occur, such as change of address, telephone number, marital status, number of dependents, etc.

DRESS CODE

The Appraisal District employees will be required to wear suitable office attire that is judged to be in good taste when compared with similar professional office staffs in the area.

Jeans are appropriate for employees with duties requiring them to spend time on field assignments. Employees should not wear clothing intended for sportswear or leisure activities.

Field Appraisers shall wear Appraisal District uniforms.

EMPLOYEE BENEFIT PROGRAM:
INSURANCE, WORKERS' COMPENSATION,
SECTION 125 CAFETERIA PLAN
AND RETIREMENT PLAN

The following employee benefit programs are available;

INSURANCE

The Appraisal district has a major medical plan for regular full time employees. It is mandatory that all employees participate in the plan upon full time employment. Dependent coverage is available at the employee's option. The Appraisal District pays the premium of the employee. If dependents are included, the employee pays the premium for the dependent's coverage through a payroll deduction, as specified on the appropriate form. Insurance is reviewed annually by the District's Board of Directors.

SECTION 125 CAFETERIA PLAN

All employees are eligible to participate in the flexible benefit plan under Section 125 of the Internal Revenue Code. Employees will be responsible for the annual administrative fees. *(Revised 1-8-07)*

WORKER'S COMPENSATION

All employees are covered under the Worker's Compensation Insurance Act. This Act entitles an injured employee to be compensated for lost time due to an on-the-job injury. The Chief Appraiser must be notified immediately of any related injury.

RETIREMENT PLAN

Appraisal District employees are eligible to participate in the Lavaca County Central Appraisal District Money Purchase Pension Plan. In each plan year, the Appraisal District shall contribute on behalf of each employee an amount calculated in accordance with the following:

1. Effective the 1st day of January or July following two years of continuous employment, 3.5% of each employee's compensation for the plan year.
2. Beginning in years subsequent, the following applies:
 - 5 years of continuous employment, 4.5% of compensation
 - 10 years of continuous employment, 6% of compensation
 - 15 years of continuous employment, 7% of compensation
 - 20 years of continuous employment, 8% of compensation
 - 25 years of continuous employment, 9% of compensation

The district pays the annual administrative fees for the Money Purchase Plan for Active employees only. Once employment is terminated whether voluntary or involuntary and the employee elects leaving his/her retirement funds in the Money Purchase Plan if applicable in lieu of a request for distribution of funds the employee will be responsible for the annual administrative fees for his/her account. These fees will be directly charged to the employees account. *(Revised 1-8-07)*

GENERAL COMPLAINT PROCEDURES

Any employee with questions or concerns about any discrimination is strongly encouraged to bring these to the attention of his or her immediate department manger. Any employee who believes that he or she has been subjected to discriminatory treatment should make a written complaint and submit it to his or her immediate department manager. If your complaint is of the department manager or you are uncomfortable for any reason submitting the complaint to the department manger, submit your complaint to the Chief Appraiser immediately. All issues raised by you will be addressed and investigated as confidentially as possible under the circumstances, and without any retaliation or reprisal. Anyone found to be engaging in any type of unlawful discrimination will be subject to disciplinary action, up to and including termination of employment. Complaints of discrimination by the Chief Appraiser are to be brought to the attention of any member of the Lavaca County Central Appraisal District Board of Directors (“the Board”).

HARASSMENT

The District strictly prohibits any harassment of any employees by fellow employees, by members of management, or by non-employees on account of an employee's race, color, age religion, national origin, sex, or disability (physical or mental). Thus, the use of racial and ethnic slurs, "jokes", name calling, derogatory statements or any other acts of harassment regarding any individual's age, race, gender, religion, nationality, or disability are strictly prohibited.

SEXUAL HARRASSMENT

Sexual harassment will **not** be tolerated under any circumstances. It is the policy of the District to strictly prohibit any conduct, which constitutes sexual harassment, and to discipline any employee who has committed such conduct.

Sexual harassment is defined as unsolicited, unwanted sexual advances, requests for sexual favors and other verbal, graphic or physical conduct of a sexual nature (including sexually explicit language, jokes, etc.) where:

1. Submission to such conduct is either an express or implied term or condition of employment
2. Submission to or rejection of such conduct is used as a basis for an employment decision affecting the harassed person; or
3. The conduct has the purpose or effect of substantially interfering with an affected person's work performance or creating an intimidating, hostile or offensive work environment.

Sexual harassment may include explicit or implied sexual propositions, sexual innuendo, suggestive comments, sexually oriented "kidding" or "teasing," practical jokes, jokes about gender-specific traits, foul or obscene language or gestures, displays of foul or obscene printed or visual material, and physical conduct, such as patting, pinching, or brushing against another's body. This conduct is strictly prohibited.

It is the policy of the District to strictly prohibit any conduct, which constitutes sexual harassment, and to discipline any employee who has committed such conduct.

Sexual harassment is defined as unsolicited, unwanted, sexual advances, request for sexual favors and any other conduct of a sexual nature (including sexually explicit language, jokes, etc.) when:

1. The employee must submit to offensive conduct as an explicit or implicit condition of employment.
2. The employee rejects advances and risks losing a job, promotion privileges, or benefits; whereas, the employee who submits gains favors and advantages.
3. The employee's job performance is interfered with as a result of the offensive behavior or the work atmosphere becomes hostile or intimidating.

It is the responsibility of management to create an atmosphere free of sexual harassment. It is the responsibility of each employee to respect the rights of fellow employees. For the purpose of interpretation and application of this policy, the following examples of sexual harassment are set forth:

1. Overt physical: the employee is subjected to actual touching or objectionable contact.
2. Overt non-physical: the employee is approached with the suggestion of sexual relations, coupled with stated or suggested adverse consequences that would result from rejection of the advances.
3. Subtle: the employee is approached in a more subtle manner, with the suggestion that “friendly” employees will have more opportunities for advancement, etc.

The above are only examples of the type of conduct which would support a finding that sexual harassment has occurred. Sexual harassment that occurs as either category one, overt physical, or category two, overt non-physical, shall be construed as gross misconduct. Any employee who is found to have exercised these forms of sexual harassment is subject to immediate termination, as is appropriate.

An employee who has a complaint concerning sexual harassment should file a written complaint with the Chief Appraiser immediately, or as soon as practicable, to ensure prompt, appropriate action is taken in accordance with the complaint procedure outlined below.

Vendors, contract employees and other employees employed by businesses doing business with and/or for the District who are found to have violated this policy subject themselves to termination of their services and/or other appropriate action.

COMPLAINT PROCEDURE FOR SEXUAL HARASSMENT

Any employee who feels that he or she has encountered, experienced, or witnessed sexual harassment should immediately report the incident(s) to his or her immediate department manager in writing. The District forbids retaliation against anyone who has reported alleged sexual harassment. The Chief Appraiser (or the District Board of Directors, when appropriate) will receive and process all complaints for sexual harassment and will be responsible for coordinating all investigations.

The Chief Appraiser (or the Board) will make a determination of whether a reasonable basis exists to believe that sexual harassment has occurred. If such reasonable basis exists, the Chief Appraiser will take appropriate action. To the extent practicable, the District will keep complaints of sexual harassment and the terms of the resolution of the complaint confidential.