



ITEM A. 2.

ADMINISTRATIVE REGULATIONS

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Administrative Regulations are procedures approved by the Chief Appraiser. These regulations provide guidelines for personnel to work under. Department supervisors are to make certain all employees have a copy of the administrative regulations established for the Hidalgo County Appraisal District (HCAD). The Business office is to make certain new employees are provided with these regulations at the time of employment. As the administrative regulations are updated, the revisions will be forwarded to each Supervisor to provide to staff.

The Chief Appraiser has the responsibility to interpret all HCAD Policies and Administrative Regulations. The Chief Appraiser encourages HCAD staff to be familiar with all Policies and Administrative Regulations.

INTERPRETATION - HCAD employees are encouraged to request from the Department Supervisor interpretations of HCAD Policies and Administrative Regulations. The Supervisor is encouraged to respond in a manner whereby the employee is not offended or intimidated.

When Supervisors feel uncomfortable in any way of their knowledge to interpret HCAD Policies and Administrative Regulations, they should request from the Assistant Chief Appraiser a meeting with the Assistant Chief Appraiser and Chief Appraiser for an interpretation.

HCAD's goal is to have uniform interpretation of all policies and regulations and encourage all staff members to be familiar with HCAD policies and regulations.

APPRAISAL RELATED

APPRAISERS-POLICY WHEN ENTERING A PROPERTY -HCAD appraisers need to have access to the property in order to properly appraise it. Sometimes the appraiser encounters problems in entering the property, such as locked gates, fences, no trespassing signs, property owners refusing entrance, etc. If problems are encountered, the appraiser will estimate measurements to appraise the property as best as he/she can to arrive at a reasonable value and notate in the system that the dimensions are estimated, how they were estimated and the reasons for the estimation. Reasonable value and or estimated measurements means as near actual as possible.

1. INGRESS-RIGHT TO ENTER

- a. If the gate is open, enter and knock on the door. If no answer, leave a business card on the door and proceed to appraise the property;
- b. If the gate is locked, do not attempt to jump it. Leave an estimation card on the gate and estimate the measurements;
- c. If a no trespassing sign is posted, do not enter. Leave an estimation card in a visible place and estimate the measurements.
- d. If the property owner requests that you leave the property, then do so immediately and estimate the measurements.
- e. If unable to estimate the measurements, the appraiser will be required to arrive at a reasonable value using an estimated flat value.

Personnel encountering threats or bodily harm while on appraisal district business need to follow these procedures:

- a. Leave the area as soon as possible; do not further aggravate the situation;
- b. Inform the Supervisor of the incident. If the threats are made in HCAD facilities, immediately obtain help from the nearest administrator;
- c. The Supervisor, and the person receiving the threat, will meet with the Assistant Chief Appraiser and Chief Appraiser;
- d. The Chief Appraiser will determine if legal counsel is required;
- e. If legal counsel is required, and a recommendation is made by legal counsel to pursue the case and file criminal charges, HCAD will provide counsel;
- f. If a recommendation is made by legal counsel not to pursue the case and the employee chooses otherwise, HCAD will not provide legal counsel.

Appraisal Related Continued

IMPROPER CONDUCT -HCAD expects all personnel to be courteous, polite and exercise common sense when speaking and working with the public.

HCAD staff is not to be degraded, abused, be subject to foul language or threats of bodily harm from anyone. If an employee is discussing a problem and the taxpayer threatens the employee to a point, which is considered dangerous, the incident is to be reported immediately to a supervisor for their involvement. If a supervisor is not available, an available administrator needs to become involved before the situation gets out of hand. Most situations of this nature can be and should be stopped before they become uncontrollable.

If the situation becomes uncontrollable, do the following:

- a. Ask the individual to leave the premises and escort them out of the building.
- b. If that does not happen, let them know you will be calling the police.

BUILDING

BUILDING SECURITY- Each Supervisor has been provided with a code to the back door to enter the facility. It is the responsibility of the Supervisor to make certain no one else, other than HCAD employees, enter the building after working hours.

The following personnel are provided with the code or key to enter the facility: **(1-15-03)**

Aguirre, Patricia	Back door code; office key; alarm code
Blackwell, Mary Lou	Front door key; alarm code
Cruz, Ramiro	Back door code; alarm code; master key
Garate, Jennifer	Front door key
Dunn, David	Back door code; alarm code; Data Processing door code
Elizondo, Lydia Q.	Back door code; alarm code; all master keys
Garcia, Hector Jr.	Back door code; alarm code
Garza, Rolando	Back door code; alarm code; master key
Guzman, Soledad	Back door code; alarm code
Martinez, Fernando	Back door code; alarm code
Olivarez, Ramon A.	Back door code; alarm code
Rosales, Ruben, Jr.	Back door code; alarm code; Data Processing office code
Salazar, Oscar	Back door code; alarm code
Torres, Mari	Back door code
Vega, Alonzo	Back door code; alarm code, master key

ENTRANCE/EXITS - The building has two back doors. The door situated on the southwest side is opened at 7:30 a.m. for employees arriving at work and closed at 8:10 a.m. The front door will be opened to the public at 8:00 a.m. and closed at 5:00 p.m. except during the time when we work an extended workweek.

NOTE: All exits will be used during evacuation of the building. Refer to your Safety Manual for which route to take during an emergency.

MAINTENANCE-BUILDING - Building maintenance is the responsibility of HCAD. When HCAD Personnel become aware of building maintenance needed, they are to inform their Supervisor, who will notify the Finance/Personnel Director in writing of the problem. The Finance/Personnel Director will take proper action and stay abreast of the problem until corrected.

MECHANICAL ROOM -The Mechanical Room is not a storage room. If you see items being stored there, report it to the Business Office.

PARKING -The parking lot located on the south side of the building is designated as employee parking. Employees are to use this area on a first come first serve basis. Should this lot be full, employees may then use the spaces on the extreme north of the north side parking lot (Public Parking). The parking lot located on the west side of the building has been designated "Reserved Parking" for Administrative staff.

Employees with a disability or medical condition will be allowed to use other areas on a temporary basis, with the approval of the Department Supervisor.

EDUCATION

The following guidelines have been set by HCAD for all regular employees **REQUIRED TO REGISTER** with the Board of Tax Professional Examiners (BTPE).

A. HCAD will be following a planned system to insure that every employee required to register with the BTPE is provided the opportunity to attend the necessary courses needed for their certification within the required time. It is the responsibility of each employee in the Registered Professional Appraiser (RPA) tracking program to schedule a meeting with their Supervisor as soon as they receive information from the BTPE, plan the tracking program and keep their Supervisor informed of their progress.

TRACKING- Procedures for tracking education courses for HCAD personnel:

1. The Assistant Chief Appraiser is responsible in coordinating all HCAD courses.
2. Department Supervisors are responsible in making certain their personnel obtain the required educational courses by working together with staff and education coordinator.
3. Each person is responsible in making certain they keep track of their education courses.

B. HCAD abides by Section 5.04 (c), Property Tax Code which states "An appraisal district shall reimburse an employee of the appraisal office for all actual and necessary expenses, tuition and other fees, and costs of materials incurred in attending, with approval of the chief appraiser, a course or training program conducted, sponsored, or approved by the board." HCAD will pay for registration, tuition, and travel expense under its current per diem policy, upon approval by the Chief Appraiser.

C. HCAD personnel in a RPA tracking program will be allowed to retake failed courses as many times as allowed by state regulations. The cost and time of retaking a course will be borne by the employee and upon passing a failed course; HCAD will reimburse the employee for the passed course only. What this means is if an employee fails a retake course, no reimbursement will be allowed to the employee.

D. All requests to attend a course or examination will require the approval of the Supervisor, Assistant Chief Appraiser and Chief Appraiser.

E. HCAD recommends that courses be taken in the following sequence:

1. Course 1 – Introduction to the Texas Property Tax System – 34 CEU's
2. Course 2 – Appraisal of Real Property – 34 CEU's
3. Course 3 – Income Approach to Value – 26 CEU's
4. Course 4 – Business Personal Property Appraisal – 26 CEU's
5. Course 5 – Mass Appraisal Concepts – 26 CEU's
6. Course 7 – Texas Property Tax Law – 24 CEU's
7. Course 300 – Agricultural Appraisal – 18 CEU's

All other courses will be taken only upon approval by the Chief Appraiser.

Education Continued

F. HCAD will reimburse the employee in a required tracking program the cost of level III and level IV RPA exams as permitted under law.

G. STUDY TIME-LEVEL III & IV EXAM - HCAD will allow personnel taking Level III and IV exams two office hours per week to use as study time. The time frame for the two hours will be from 4:00 to 5:00 p.m. This study time is effective two weeks prior to the exam.

The boardroom may be used, with prior approval, for these days unless it is being utilized by the District. Employees taking the opportunity offered by the District need to assure that proper precautions are taken in locking up after usage. HCAD facilities, equipment, and data may be used after hours, upon prior approval by the Assistant Chief Appraiser.

H. DEMONSTRATION APPRAISAL - HCAD will make available the facilities and resources to the appraisal district's staff that are engaged in writing their demonstration appraisal for the RPA track or a district approved designation. Resources available are access to research material, typing of the demo, materials, postage, and draftsman. Any other resources will require the Chief Appraiser's approval. Staff will be allowed three (3) office hours per week (unaccumulative) to use in the preparation of the demo appraisal. The time frame for the three (3) hours will require the Supervisor's approval.

In lieu of writing a demonstration appraisal, the appraiser has the option of taking a class titled " Appraisal Analysis (Course 10).

BTPE-CANCELLATION OF REGISTRATION -Once an employee is on the RPA tract and the registration is canceled, the employee will be unable to perform appraisal functions. If a cancellation is received, HCAD will immediately take action to prevent an employee from appraising property. The employee will be placed in a non appraisal position and receive their present salary until the next pay period or approximately fifteen days, depending on the time-frame as stated on the cancellation letter. If the employee is not able to register, he/she will be terminated at the next pay period and will be given the opportunity to apply for a non-registered position with HCAD if one is available, but not guaranteed a position.

RPA-RECERTIFICATION PROGRAM EDUCATION COURSES AND CONTINUING EDUCATION UNITS (CEU)

A. Once a person receives their RPA designation, they are required to be recertified every five years. HCAD will provide opportunities to earn the required seventy-five (75) CEU's within the specified time, by allowing staff members to attend courses, seminars and conferences.

Below are conferences, seminars and courses that will be attended by individuals requiring CEU's. Additional in-house training where we can get BTPE credit will be looked into for future credits.

Education Continued

RPA Re-Certification Program

<u>Conferences/Seminars</u>	CEU's	
ARB Training	4 x 2	8
ARB Seminar	4 x 3	12
Tip-O-Tex Conference	4 x 5	20

<u>Courses</u>	CEU's	
Income Approach	26	
Mass Appraisal	26	
Law	24 x 1	24
Personal Property	26	
Ag-Use	18 x 1	<u>18</u>
		82 CEU's

No more than two courses every 5 years

B. Other designations and educational courses the District reserves the right to make available to employees courses of study which may lead to special designation not required under the Texas Property Tax Code. The District will make a determination that the designation and training the person is to receive is important to the District; thus, the District will reimburse these educational expenses.

NON-REGISTERED

The following guidelines have been set by HCAD for all regular employees who DO NOT have to be registered with the BTPE.

A. The following courses are not mandatory but are beneficial to its employees and the District as a whole. Therefore, HCAD will provide, at the Districts discretion, the following courses for individuals who are not in a tracking program. HCAD recommends the courses be taken in the following sequence. On courses where exams are part of the course, the exam will be taken.

- *1. In House Seminar – Taxpayers Rights Remedies & Responsibilities
2. Course 1 – Introduction to the Property Tax System
3. Course 130 – Property Tax Assessment
4. Course 235 – Property Tax Collection
5. Other courses approved on an individual basis by the Appraisal District

* It is the responsibility of each Department Supervisor to teach their personnel the "Taxpayers Rights, Remedies & Responsibilities".

B. Personnel approved for the above courses will be reimbursed for their expenditures under HCAD's per diem policy. HCAD will not reimburse for re-examinations or a retake of a course.

Education Continued

COLLEGE HOURS -Refer to HCAD Personnel Policy Manual, Unpaid Benefits, page III-B-1.

LEAVE-EDUCATIONAL - Request for educational leave to take courses in other fields such as Real Estate License, College, etc., must have prior approval, in a timely manner, from the Supervisor, Assistant Chief Appraiser and Chief Appraiser. The request will be analyzed on an individual basis.

The District encourages personnel to improve their knowledge through courses offered by other entities. From time to time, the Chief Appraiser will approve seminars and other educational courses unrelated to appraisal on taxation that will benefit employees such as non-tracking, public relations, management, conferences, seminars, etc.

LOCAL EDUCATION - Personnel attending educational courses or seminars in the Rio Grande Valley that end at 3:00 p.m. or earlier are required to report back to work. Employees failing to report back will be docked for the time off. 10-04-02

FURNITURE, EQUIPMENT & SUPPLIES

COFFEE - The coffee club was discontinued effective September 26, 2003, due to several problems arising the collection of monthly fees and the lack of membership.
(01-12-2004)

COMPUTER EQUIPMENT - HCAD employees are not allowed to bring privately owned computer equipment for use on district premises.

COMPUTER EQUIPMENT - DATA ENTRY - No computer equipment will be used by anyone other than HCAD staff without permission and authority of the Department supervisor.

COMPUTER SOFTWARE - Only software that has been purchased by the licensed to HCAD will be allowed to be installed on HCAD's personal computers. Privately owned or other software installed is strictly prohibited and against the law. Data Processing will periodically and randomly inspect personal computers for illegally installed software. Any such software found will be removed. Repeat offenses (re-installing illegal software) are grounds for termination.

COPIER MACHINES - No one from the outside is to use HCAD copier machines. HCAD personnel are to make copies for parties requesting a copy of HCAD records, etc.

EQUIPMENT-DISTRICT- All outside service and repairs on district personal computers, copy machines, typewriters, calculators and any other equipment are processed through the business office. Transfer of equipment between departments within the district must be pre-approved by the business office and supervisor should be notified.

EQUIPMENT-DATA PROCESSING - Data Processing Department is responsible for any questions, problems or inside maintenance to the Main Frame, Peripheral Equipment and Software.

EQUIPMENT-FURNITURE (EXCESS) - Any excess equipment or furniture from any department will be placed in the storage room or transferred to another department. If stored away and not used, the items will be removed from the inventory list and donated to the entities or auctioned.

Furniture, Equipment & Supplies Continued

EQUIPMENT/FURNITURE-NON-OPERABLE - Any non-operable equipment/furniture will be removed from the inventory list and donated to the entities, auctioned or disposed of.

EQUIPMENT/FURNITURE-NON-USABLE - Any non-usable equipment/furniture will be removed from the inventory list, and donated to the entities or auctioned.

EQUIPMENT-NON-EXPENDABLE - HCAD personnel that lose or misplace equipment assigned to them are responsible and will be required to reimburse the District based on current value.

FAX MACHINE - FAX machines are located in all Departments and staff members are to adhere to the following guidelines:

1. Documents will always be accompanied by a "header sheet". The person transmitting the documents will complete the sheet. The blanks will be completed by printing or typing and they must be in BLACK INK. Colored ink, especially blue, will not transmit properly. If required, an invoice for charges will be made and sent with the FAX information. The person transmitting the documents will file the original documents, with header sheet, for "back up" information. The individual transmitting the documents will wait until the documents are completely transmitted. They will not hand documents to the operator with instructions to return the documents after the transmission is completed.

2. Informational documents transmitted to individuals will be charged as per instructions outlined in "Office Procedures," "Charges for Reproduction and/or Information of the Administrative Regulations." The first sheet will be the "header sheet" in all instances. Payment is to be made as soon as the documents are received.

3. HCAD will FAX information to entities assessed by HCAD, legal counsel and companies who have contracts with HCAD at no charge, as long as the requested documents are of a reasonable size.

4. **DOCUMENTS RECEIVED** - If a document is received in a department that is to go to another department, the document is given to the department secretary it corresponds to.

LOCKERS - The district assigns lockers to HCAD employees on request for their personal use. Currently, one set is placed in the Property Records and Mapping Department (18), one set in Personal Property Department (6), one set in Real Estate (18), and a set of six (6) lockers in Market Analysis Department. Supervisors of the above departments will assign lockers to those individuals who wish to use them.

1. The District is not responsible for items left in the lockers. The employee using the locker must provide his or her own lock (padlock with key or combination lock) for the locker. When an individual leaves the employment of the District, they will remove the lock and locker contents. Should they depart without having removed the lock and contents, the District will cut off the lock and dispose of the contents of the locker.

Furniture, Equipment & Supplies Continued

MICROWAVE OVEN - A microwave oven has been provided for all personnel to use. Starting January 1, 2002, the Appraisal District will incur repairs or purchase of a microwave oven.

Below are the rules to maintain the microwave oven:

1. To avoid splatters, cover your food;
2. Clean the microwave oven after each use by using hot soapy water; rinse;

REFRIGERATOR - Refrigerator has been provided for all personnel to use. Starting January 1, 2002, the Appraisal District will incur repairs or purchase of a refrigerator.

Below are the rules to maintain the refrigerator:

1. Members are encouraged to keep the refrigerator clean; monitor the food you bring to be sure it does not spill and dirty the refrigerator.
2. Food brought in should be for daily consumption. Food and or containers with food will be discarded if left in the refrigerator by the end of the day;
3. Do not take food that is not yours;
4. Do not bring containers that take a lot of space (gallon jugs, etc.);
5. All items are to be identified with the owner's name.

TELEPHONE-CELLULAR - **HCAD Issued** - Personal calls in excess of the plan will be charged to the caller. (12/2005)

TELEPHONE-CELLULAR-PERSONAL - HCAD will not reimburse employees for use of privately owned cellular telephones.

OFFICE PROCEDURES

ATTENDANCE REPORTS - A schedule requiring time sheets and mileage sheets will be issued to the supervisor of each department. This schedule will indicate time and date the above reports are due.

Supervisors will be personally responsible for submission of the above reports. It is pointed out that mileage sheets are due only the second pay period of each month. Any employee planning to be absent on the day the above reports are due, must submit reports prior to departure. If an employee is absent, the Supervisor will submit the required reports to the Business Office.

As per directive from the Chief Appraiser, personnel of the Business Office will bring late submission of above reports to his attention.

BULLETIN BOARD - PERSONNEL USE - There is one bulletin board in the lounge for items of information for all personnel. It is not a board whereby offensive material is to be posted. Proper disciplinary action will be taken against anyone who disregards this policy. If HCAD personnel are a witness to offensive material being placed on the board, it is to be brought to the attention of Administration.

BULLETIN BOARD-OFFICIAL USE ONLY - There is one bulletin board located in the lounge for official use only.

CALENDAR - The Chief Appraiser's office maintains a four-month calendar of all appointments the Chief Appraiser has been scheduled for. All Department Supervisors are to inform the Executive Secretary when scheduling appointments that are of interest to the Chief Appraiser or if the Chief Appraiser is to be in attendance. The Executive Secretary will post the time and type of meeting on the specified monthly calendar. (1-15-2003)

CHARGES FOR REPRODUCTION AND/OR INFORMATION - The General Services Commission of the State of Texas has adopted rules and charges for the copying of documents by governmental bodies. (Texas Administrative Code, Sections 111.61-111.70.) The District will follow the rules and charges as outlined in the GSC adopted rules. Contact your Supervisor for copy of rules and charges.

The invoice that will be used by all district personnel in calculating charges will be obtained from the Public Records Clerk. Each employee will complete the form for any copies and/or computer printouts made. All individuals will be charged accordingly. The exception is an individual property owner, who will not be charged for copies or information on their private property (house, mobile home, farm, etc.) However, if the property owner wants additional information such as copies of maps, subdivisions, copies of adjacent properties, etc., they will be charged for those copies at the standard rate as shown on the charge sheet.

Office Procedures Continued

All real estate agents or representatives, tax representatives, attorneys, (i.e., all private enterprise) will be charged. Local tax entities that are not members of the District will also be charged. State and Federal agencies and entities that are assessed by HCAD will not be required to pay, with the exception of special project requests. It will be determined at the time the special request is made what charge will be levied.

All charges will be paid for upon receipt of information and there will be no running accounts established or credit given to be debited at a later date. Payment may be by check or cash. As stated above, the employee making the copies or printouts will complete a copy of the form and escort the individual receiving the copies to the Public Records Clerk's office. The clerk will collect for all copies and will complete the form at the bottom; filling in the method paid and signs that payment has been received. After the clerk completes the form, a copy of the form will be given to the individual receiving the information. Proper distribution of the invoice is indicated on the invoice. Additional receipts are not necessary, as the paid invoice becomes the receipt.

If the information is not readily available (i.e. research past years records or the information is in several different categories, areas or special preparation of information, etc.) the individual will be charged for the time needed to compile such information. Charges to be made are indicated on the form. Information to be furnished by the Data Section must be paid in advance before it is computer generated.

FAX messages will be sent by personnel on the FAX machines that are installed in their department. An invoice indicating the charges for the copies will be completed and sent with the information requested by the taxpayer or other individuals. An invoice will be made and turned in to the Public Records Clerk and that payment will either be made by check or money order. The Public Records Clerk will set up a file for those invoices and will complete the invoice as the payments are received. Copies of the completed invoice will be distributed as indicated on the invoice.

When a request is made by an individual for information to be sent by FAX, it must be made clear that the FAX is being sent in good faith and that they will pay for the information immediately upon receipt of the FAX. Payment must be received within ten (10) days of receipt. If payment is not received, other requests for information will not be honored.

The Public Records Clerk will keep all monies and checks in locked cash box in a locked drawer. The clerk will turn in cash and checks daily to the Business Office. The amount that should be kept on hand for change is \$15.00. All completed invoices will also be turned in at that time. These invoices will be filed for accounting purposes for funds received.

EARLY RELEASE - Early release is an executive decision by the Chief Appraiser. If "Early Release" is provided, it is only for personnel that are here that day. Personnel on Leave will not participate in "Early Release".

Office Procedures Continued

EMPLOYMENT INFORMATION - All inquiries received concerning prior employment are to be directed to HCAD's Business Office.

EXPENDITURES - HCAD will reimburse employees on expenditures approved by the Appraisal District not covered under mileage and per diem.

FOODS-BEVERAGES - No food or beverages will be consumed while at your workstation. Designated place to eat and drink is the break room. When eating in the break room, left-overs are to be discarded in the garbage.

FORMS - See "Standardization".

FUNDS RECEIVED - The Business Office is responsible for all funds received at the District. The Assistant Chief Appraiser's Secretary is required to log all funds and their source. A daily check log indicating the source, check number, amount, forward to, invoice to, and date of transmission is used by both the secretary and business office. The following procedures are followed:

FUNDS RECEIVED:

1. The secretary opens the mail and makes a log of checks received on the daily check log;
2. The secretary forwards copy of the log to the Business Office along with checks indicated;
3. The Business office makes copies of the checks and forwards the copies to the respective departments and indicates this information on the daily check log;
4. A deposit is made daily of the checks that are for the Business Office along with the funds returned to the Business Office from the departments;
5. All funds are recorded on the daily check log;
6. The check log is kept in a folder by dates.

IDENTIFICATION - HCAD employees, other than the Telephone Receptionist, in answering the telephone, will state their department and full name. Employees should not hesitate to repeat their full name when requested by the caller.

IDENTIFICATION CARDS - All employees are issued ID cards at the time of employment with HCAD and must be worn during working hours (in the office and out in the field) for identification purposes to taxpayers or other visitors. Additionally, business cards are provided and should be given to taxpayers by staff for identification. Taxpayers should know which HCAD employee they are working with.

The BTPE requires all persons registered with the State to carry their registration card with them while performing appraisal functions. These registration cards are to be shown to taxpayers or other individuals that request information.

IDENTIFICATION MAGNETIC SIGNS - Appraisal District staff will use magnetic signs while performing official duties. The signs should not be placed on the vehicle doors while traveling at a higher speed on the highway.

Office Procedures Continued

LEAVE-HOLIDAYS - At least one Supervisor will be present during the holidays. Leave approval will be based on those having the highest amount of leave time accrued. Supervisors that are on leave or attending an office related function must designate an employee within their department to act on their behalf while on leave.

MAIL - HCAD employees may drop off stamped, outgoing personal letters (no packages) in the business office, which in turn will be delivered to the post office or picked up by postal personnel. No personal letters or packages are to be received at the districts' postal or physical address.

MAIL - All regular mail must be in the business office by 4:00 p.m. Each workday afternoon, Certified Mail and Certificate of Mail must be in by 3:00 p.m. during the normal time of year. During ARB hearings, Certified Mail must be in the business office by 3:00 p.m.

Bulk mail should be turned in, as batches are ready. During ARB meetings, mail should be turned in the morning of the ARB meeting. The mail clerk will remind the departments to turn in the mail early.

In order to make certain the business office has sufficient postage, departments must notify the Business Office ahead of time when they are going to have a large mail out.

MEMORANDUMS-CHAIN OF COMMAND - In any organization there is a formal chain of command. The Assistant Chief Appraiser is to be kept informed and receive copies of memo's addressed to the Chief Appraiser. Also, the Chief Appraiser should receive copy of every memo addressed to the Assistant Chief Appraiser.

Memorandums addressed to the Assistant Chief Appraiser must indicate c: at the bottom, that you are furnishing a copy to the Chief Appraiser and vice versa if a memo is addressed to the Chief Appraiser, the bottom of the memo must indicate c: that you are furnishing a copy to the Assistant Chief Appraiser.

Progress reports from the Departments furnished to the Board of Directors should be addressed to the Chief Appraiser. Inter-office Department Reports should be addressed to the Assistant Chief Appraiser, as it is his responsibility to see the workflow is carried through as planned. A copy of these reports will be provided to the Chief Appraiser.

When the Chief Appraiser requests a report, the report should be addressed to the Chief Appraiser and copy to the Assistant Chief Appraiser. When an administrator requests a report, it should be addressed to the administrator making the request with copies to other interested parties. All memorandums must be responded in a prompt and timely manner.

MEMORANDUMS-PERSONNEL - Personal memorandums that make reference to HCAD personnel are to be delivered in a sealed envelope. Each memorandum should address one employee at a time.

Office Procedures Continued

OFFICE HOURS - The districts' normal work hours are from 8:00 a.m. to 5:00 p.m., Monday through Friday. In order to close on time, the system in the information center will be logged off five minutes prior to 5:00 p.m.

PAYROLL CHECKS - DIRECT DEPOSIT - Effective January 1, 2002, any employee hired thereafter will be placed on direct deposit unless the employee can prove that they are unable to establish a qualifying account at a financial institution.

Employees already on direct deposit will not have the availability of reverting to a hand-delivered payroll check, unless the employee can prove that they are unable to establish a qualifying account at a financial institution.

Employees with direct deposit will have their account credited by the authorized payday. The payroll transaction will be sent via electronic transfer two days before payday in case there is an error or any other type of difficulties. The problem can then be corrected before payday.

1. Those employees with direct deposit will receive a check stub on the authorized payday.
2. All undelivered check stubs will be kept in the Business office.

PAYROLL CHECKS - HAND DELIVERED - Payroll checks will be distributed in a sealed envelope.

1. After signing, checks will be placed in individual pay envelopes for distribution.
2. Finance/Personnel and/or Bookkeeper will distribute checks to Department Supervisors on the morning of the authorized pay day.
3. The Supervisors will designate a second person to receive and distribute the payroll checks in their absence.
4. Pay checks will be given to the employee only, unless the employee has given written permission to Accounting to give the check to another individual. (Forms are available in the Business Office).
5. All undelivered checks will be kept in the Business Office.

Office Procedures Continued

TELEPHONE - Working hours for HCAD employees are from 8:00 a.m. to 5:00 p.m., therefore the Receptionist will open the switchboard at 8:00 a.m. and close it at 5:00 p.m. Incoming calls are not to be answered by anyone other than the Receptionist or the designated person replacing the Receptionist when out of the office. Personnel calling in sick or late must call the Supervisor or designated personnel. Messages are not to be left with the Receptionist. All incoming calls will be routed via the departments' secretary. The receptionist will not transfer calls to extensions requested by the calling party.

TELEPHONE-INTERRUPTIONS DURING BREAK/LUNCH HOURS - Staff will be required to notify the person who receives telephone calls in their department that they are on their break or lunch period. The individual will not be paged during this period unless it is an "EMERGENCY" or by individual request. It is suggested that when an individual receives a call while on break, the person calling should be told "Mr. or Ms. is not at their desk at the moment; would you care to leave a message."

Administrative personnel are an exception to the above as they will be paged if called.

TELEPHONE-PERSONAL - Personal Telephone calls are to be as short as possible and kept at an absolute minimum.

Personal long distance calls are not to be made on HCAD lines. If personal long distance calls are necessary, then they will be collect calls.

STANDARDIZATION - All universal forms will be standardized. The Finance/Personnel Director will make a survey to identify forms being used, which need to be standardized.

EVALUATION FORM - The evaluation form is to be designed by the Assistant Chief Appraiser. Once the form is approved, it will be forwarded to the Finance/Personnel Director. The Finance/Personnel Director is responsible to distribute the form to all Departments. Once distributed, the Departments will make copies of the form for their use. The original form will be kept in the Business office.

THEFT - If evidence is presented indicating without a reasonable doubt that someone is appropriating other peoples' items, this is just cause for termination. The district will file charges on individuals (public) caught stealing from employees or the district.

PERSONNEL

ABSENCE OR TARDINESS - Contact the Department Supervisor immediately after 8:00 a.m. If the employee knows in advance that they will be late or miss work, the Department Supervisor should be notified so that arrangements for someone else to do the work can be made. The District will view unreported absence of two (2) or more consecutive working days, excessive absences or tardiness as grounds for dismissal. If a history develops on personnel who have excess absenteeism or tardiness, the immediate supervisor will provide counseling; the Family Leave Act will be explained to the employee. If the employee continues to have excessive absences or tardiness not covered by the Medical Leave Act, the employee will receive a reprimand, which will be filed in personnel records. If the employee is unable to defend excessive absences or tardiness, it will be grounds for dismissal.

AFTER HOUR WORK - Personnel that work additional hours after normal working hours must obtain approval from their immediate Supervisor and a Department Supervisor or Assistant Supervisor should be present.

BREAKS-LUNCH HOURS - Personnel are allowed a 15-minute break in the morning and 15 minutes in the afternoon, with a one-hour lunch break. Each Supervisor is to make certain all employees take their designated lunch hour and morning/afternoon breaks. Scheduling of breaks and lunch hours is the responsibility of the employee's Supervisor.

BREAKROOM-EXCESSIVE NOISE - Personnel in the break room are to keep noise down to a minimum. Loud laughter not only disrupts personnel taking a break but other personnel working nearby. Keep the doors to the break room closed at all times.

CONTINUATION OF GROUP MEDICAL BENEFITS - You may elect to remain temporarily covered under our health group plan provided you make such election within (60) days of the date you leave the employment of HCAD. You may continue this coverage until you become eligible for other group medical coverage, but in no event for more than 18 months if an employee or 36 months if a surviving spouse and/or dependents; the divorced spouse; or any child who has reached the limiting age, or meets the termination provisions, as allowed by the plan.

DANGEROUS SITUATION - When a District employee witnesses a dangerous situation at the District, they will immediately notify any Supervisor and the Chief Appraiser's office for their immediate assistance.

DEPARTMENT SUPERVISOR - Each employee has a department supervisor to whom they are responsible to for the effective performance of their job. The department supervisor is selected for their skill, experience and knowledge of the work being performed and will go out of their way to help an employee.

Their primary responsibility is to see that the job gets done in an efficient manner. The supervisor, together with the employee, should be able to work out most of the problems encountered during the course of the performance of the job.

Personnel Continued

DRESS CODE-PERSONAL APPEARANCE OF EMPLOYEES - Each employee's dress, grooming, and personal hygiene should be appropriate to the work situation. Employees are expected at all times to present a PROFESSIONAL, BUSINESS-LIKE IMAGE to the public. Favorable personal appearance is an ongoing requirement of employment with HCAD. Departure from normal business dress or personal grooming and hygiene standards are not permitted.

Pullover shirts should be tucked in. Athletic, tennis shoes and casual sandals are prohibited.

EMPLOYEE RESPONSIBILITY - The public is entitled to the best manners, appearance and efficiency from Appraisal District personnel at all times.

EMPLOYMENT - Applicants are required to have a G.E.D. or High School Diploma to be employed with HCAD. Employees who do not have a G.E.D. or High School Diploma before Administrative Regulations went into effect will not be terminated.

EMPLOYMENT OF RELATIVES - Administrative staff will not be permitted to have direct supervision of relatives who are within the degree of the nepotism chart outlined in HCAD Board of Directors policies on personnel.

Should marriage create a violation of this regulation, the District will attempt to find a suitable position within the District for the employee who created the violation. If a position is not found, the employee will be required to resign.

FIRE ARMS - HCAD employees are prohibited from carrying firearms or illegal weapons, either on themselves or in their vehicle while performing duties for the District.

HALLOWEEN COSTUMES - HCAD personnel are allowed to dress for Halloween, as long as it is in good taste and not offensive to the public.

AUTO LIABILITY INSURANCE AND DRIVERS LICENSE - All personnel that use their vehicles for District business will have valid Texas drivers' license and the vehicle being used will have liability coverage. There are no exceptions to this policy.

Employees are reminded that it is THEIR responsibility to submit a copy of their current drivers' license and liability insurance ID card to the Business Office BEFORE the expiration date. If those items expire, the employee is suspended without pay until those documents are submitted. The suspension will be effective the first day of work after the above documents expire.

Notifications will be forwarded on each payday, covering a month's period of time. In some instances, the employee will be notified twice during that period due to the overlap of the periods. The first notification will indicate the item and the date of expiration and will come from Accounting. A copy will be furnished to the employee's supervisor.

Personnel Continued

The second notification will come from the Chief Appraiser one day before the expiration date and will give the employee until 5:00 p.m. of the day of notification to turn in the item required. A copy will also be furnished to the employee's supervisor and the Assistant Chief Appraiser. Insurance expires one minute after midnight the day the policy shows the expiration date and a person is not covered that day. Example - your policy states the expiration date of July 25, 2001. This policy expired at 12:01 am, July 25, 2001, not at 12:00 midnight, July 25, 2001.

The reason for HCAD's insistence to comply is that, should an employee have an accident without a current driver's license and liability coverage, the Appraisal District's liability insurance is rendered null and void.

LEAVE-PERSONAL (added 11-12-01) - It is the responsibility of each Department Supervisor to schedule and approve leave time for personnel within their department. Because a variety of reasons play an important part in approving leave time, guidelines must be established for personnel to take leave time accrued during the year. Below are important factors to consider in approving leave time:

1. Supervisors will continuously monitor the department's projected workflow schedule to make certain the employees leave request time will not delay the completion of any project, thus hindering the overall workflow schedule for that year.
2. Supervisors must emphasize the importance of the district's heavy work months (January through July) to current personnel and prospective employees, that it is difficult to allow leave during those times, unless it is an emergency, or the job required of the employee is up to date.
3. Supervisors will be required to employ a methodology when confronted with multiple leave requests for the same day within the same job functions. The important factor to consider is the status of the assigned work that is expected within the department's section. Other factors to consider is amount of leave accrued and sufficient back up while the employee is out on leave. Seniority, a rotation basis by years or perhaps allowing employees to arrive at an agreed schedule among them are three methods that could be utilized in deciding who and when employees will be off.
4. In order to administer leave effectively, Supervisors must be kept informed as to the amount of leave accrued by each of their employees. A leave report will be provided to each Administrator by the Accounting Department each pay period.
5. Leave requests must be submitted approximately 45 days prior to the requested time. The employee will be notified of the approval or denial of that time no later than 30 days prior to the requested time. If the request for leave is not submitted within 45 days, the Supervisor will respond or notify the employee within a reasonable amount of time.

Personnel Continued

6. Leave requests denied by the Supervisor are considered final. Employees not satisfied have the option of meeting with the Assistant Chief Appraiser. The Assistant Chief Appraiser will meet with the employee and the employee's Supervisor for additional information. The Assistant Chief Appraiser will make a determination at that time and inform the Supervisor and employee of the decision.

7. Leave requests approved by the Supervisor are considered final. Once leave is granted, it is understood the Supervisor has reviewed all aspects of the departments work and there will be no need to request for overtime due to personnel having taken leave time. The request will then be routed to the Assistant Chief Appraiser and Chief Appraiser for approval. The Chief Appraiser's office will submit the leave request to the business office for processing.

LEAVE-SPORTS EVENT - Non-Exempt Personnel that take off to attend a sports event related to a conference will be required to take the time off personal leave.

MILEAGE - Mileage reimbursement will be made when an employee's personal vehicle is used on District business.

Mileage sheets will be turned in on the cut-off date for the last pay period of the month.

Reimbursement for mileage will be paid on the last pay period of each month.

Reimbursement will also be made for employee attendance at educational courses, examinations or conferences in the appraisal/tax fields and approved by the Chief Appraiser.

MILEAGE-REIMBURSEMENT-OUT OF THE VALLEY - HCAD will pay mileage in advance to employees based on Texas Highway Department Map-Mileage Table from District to destination. HCAD will reimburse the employee for additional mileage driven on District business between site of lodging and site of conference, etc. Mileage sheet must be turned in immediately after arrival back at HCAD office. All additional mileage must be justified and approved by the Chief Appraiser prior to payment.

NEPOTISM - Relatives of the Board of Directors, Chief Appraiser, and Assistant Chief Appraiser will not be hired initially to the degree of the nepotism chart outlined on pages IV-3 of the Personnel Policies.

OUTSIDE APPRAISALS - HCAD does not permit personnel to conduct fee appraisals in Hidalgo County. Neither does HCAD permit personnel to work for individuals collecting data for fee appraisals. This type of employment represents a conflict of interest and a potential illegal use of public information for personal profit.

OUTSIDE EMPLOYMENT - Board policy permits outside employment as long as it does not reduce job efficiency or is a conflict of interest.

Personnel Continued

It will be considered reducing job efficiency if any outside work is performed during business hours. HCAD resources such as personnel, equipment, material or HCAD facilities are not permitted to be used for outside work.

Personnel are not permitted to conduct personal business during work hours. HCAD employees cannot use their employment with HCAD for financial gain outside the appraisal district.

OVERTIME-COMPENSATION - Overtime is payable for all hours over 40 worked per week, except where provided otherwise by the FLSA Act (for example, hospitals and public sector). Hours that are paid but not worked (holiday, vacation, sick days, etc.) do not count as hours worked under the FLSA. Overtime pay rate is one and one-half times the employee's regular rate.

PERFORMANCE EVALUATIONS - Supervisors are to set goals & objectives for all personnel under their supervision. The Supervisor is to provide each employee with proper training and the time to achieve these goals and objectives. Supervisors will review samples of work performed by their staff in their evaluation. When negative remarks are included in the evaluation, support data should be made part of the evaluation. Performance evaluations will be completed on all regular employees by their department supervisors in March of each year. Both the department supervisor and employee will sign the evaluation. This evaluation will be used to determine whether or not the employee will be recommended for a raise and/or promotion for the following year. The necessity for the early evaluation is due to time constraints placed on the District for preparation of the budget for the coming year. In November of each year, the evaluation will be reviewed and if the employee has negative changes for the period March to November, this will automatically cause a re-evaluation to be completed. This re-evaluation will determine if the employee merits a raise and/or promotion as recommended in March. Employees that are in a probationary period will be evaluated and counseled frequently as determined by the Department Supervisor.

An evaluation will be made shortly before the employee completes their probation to determine if that employee will be recommended for retention as a regular employee.

RESIGNATIONS - The Chief Appraiser is the only person authorized to employ or terminate district personnel. The following procedures need to be followed:

1. Normal resignations will be handled by the Department Supervisor, Assistant Chief Appraiser and Chief Appraiser.
2. Personnel resigning during authorized leave will be handled only by the Chief Appraiser.
3. Letters of resignation will be addressed to the Chief Appraiser and should state the reason(s) for the resignation. All employees separating from the District are required to have exit interviews. An oral interview will be conducted by the Department Supervisor, followed by additional exit procedures by the Business Office.
4. Resignations must be written by the person resigning.

Personnel Continued

SEXUAL HARASSMENT - HCAD will not tolerate verbal or physical conduct by any employee, which harasses, disrupts, or interferes with another's work performance or which creates an intimidating, offensive, or hostile environment.

- (1) Employees are expected to act in a positive manner and contribute to a productive work environment that is free from harassing or disruptive activity. No form of harassment will be tolerated, and special attention is called to the prohibition of sexual harassment.
- (2) Each Supervisor has a responsibility to maintain the work place free of any form of sexual harassment. No Supervisor is to threaten or insinuate, either explicitly or implicitly, that an employee's refusal or willingness to submit to sexual advances will affect the employee's terms or conditions of employment.
- (3) Other sexually harassing or offensive conduct in the work place, whether committed by Supervisors, non-supervisory employees, or non-employees, is also prohibited. Such conduct includes:
 - a. Sexual flirtations, touching, advances, or propositions;
 - b. Verbal abuse of a sexual nature;
 - c. Graphic or suggestive comments about an individual's dress or body;
 - d. Sexually degrading words to describe an individual; and
 - e. The display in the work place of sexually suggestive objections or pictures, including nude photographs.
- (4) Any employee who believes that a supervisor, another employee or a non-employee's actions or words constitute unwelcome harassment has a responsibility to report or complain about the situation as soon as possible. Such report or complaint should be made to the employee's supervisor, or to the department head if the complaint involves the supervisor.
- (5) Complaints of harassment are to be handled and investigated under HCAD's Grievance policy. If the complainant feels the need to make the report directly to the Chief Appraiser, they are entitled and encouraged to do so under Board Policy.
- (6) Regardless, all complaints of harassment are to be investigated promptly in an impartial and confidential manner as possible. Employees are required to cooperate in any investigation. A timely resolution of each complaint is to be reached and communicated to the parties involved. Retaliation against any employee for filing a complaint or participating in an investigation is strictly prohibited.

Sexual Harassment Continued

- (7) Any employee, supervisor, or administrator who is found to have engaged in harassment of another employee will be subject to appropriate disciplinary action, depending on the circumstances, up to and including termination.
- (8) In the case where an employee discusses a possible sex harassment or any type of harassment and the employee requests it be kept confidential and no action taken, the Administrator, at the time of discussion, shall keep a dated memorandum of the discussion on his/her personal file for future recordings in case harassment is brought against that person.

TRAINING OF EMPLOYEES - Employees are to be continually trained and evaluated by Administrators according to HCAD Administrative Procedures. When an employee is not performing their assigned duties, the Administrator will meet with the employee for counseling and training. All counseling between the Supervisor and staff are to be documented.

TRANSFERRED PERSONNEL - Once an employee is transferred temporarily to another department, the department supervisor or person in charge of that person assumes the responsibility of supervision. It is the responsibility of the supervisor temporarily in charge of that employee to account for the employee's time.

VOTING - The availability of early voting has done away with long lines at the voting precincts. No time off will be given during working hours for voting.

SOCIAL ACTIVITIES

SOCIAL COMMITTEE - HCAD has set up a committee whereby numerous employee functions can be planned and all employees can attend. The committee is represented by personnel from each Department allowing constant communication and planned activities. Funding will be from fundraisers and HCAD contributions. Everyone is encouraged to participate in the fundraisers and the events.

The Social Committee will be allowed about 15 minutes after 8:00 a.m., if needed, to clean up when selling breakfast. When a place needs to be reserved for an event, a member of the committee will be allowed to go during working hours to make arrangements. The Social Committee will meet once a month at 4:30 p.m. to discuss and plan the events. If the committee needs to have a special meeting, besides the regular scheduled meeting, a written request shall be submitted to the Supervisors and Chief Appraiser.

SOLICITATION - Persons other than those under item 1 who are not employed by the District are prohibited from soliciting funds, signatures, conducting membership drives, distributing literature or gifts, offering to sell merchandise or services, or engaging in any other solicitation or similar activity on District premises.

1. The District may authorize a few fund drives by employees on behalf of charitable organizations. Employees are encouraged to volunteer to assist in these drives. However, employees are not to be discriminated against because of their willingness or unwillingness to participate.
2. Employees are permitted to engage in solicitation only in accordance with the following restrictions:
 - a. Solicitation is prohibited during the working time of either the employee making the solicitation or the targeted employee. The term "working time" does not include an employee's authorized lunch or rest periods or other time when the employee is not required to be working.

**HIDALGO COUNTY APPRAISAL DISTRICT
P.O. BOX 208
EDINBURG, TEXAS 78540-0208**



**STANDARD OPERATING PROCEDURES
MANUAL**

REVISED: December 27, 2005

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GENERAL

The procedures outlined in this manual are to be followed by the employees of the Hidalgo County Appraisal District in normal intra-office administration. This manual is divided into sections for easier 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 following individuals: the Chief Appraiser, the Assistant Chief Appraiser, the Executive Secretary, the Supervisor and the secretary of each department. The master copy will be maintained by the Accounting/Personnel Department and will consist of the original pages. As changes are issued, the Accounting/Personnel Department will remove the outdated original pages from the master copy. The changes that are issued will be a "page change" type of change, i.e. a major change will be integrated into the particular section it pertains to and a new page 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 the year covered. The exception to files being retired yearly is the individual personnel files. They will be maintained in current files until the individual is terminated and then the files disposed of as outlined in another section of this manual.

The majority of the files referred to in this publication is to be opened and maintained by the Accounting/Personnel Department and have no bearing on the administrative functions of the various departments. A copy of this publication is issued to the departments as information purposes only and only those items that directly affect the departments will be followed by the departments.

All forms designed by the 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 separate file drawer and will contain as many divisions 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 Accounting/Personnel Department as required.

ACCOUNTS PAYABLE FILES

Accounts payable files will be maintained in one or more drawers, as required, in alphabetical order. A file folder for each payee will be opened and all third copies (pink) of checks printed will be filed in the appropriate folder. Substantiating documents pertaining to the payment will be attached to the check copy before filing.

Two separate folders will be placed in the front of the file drawer labeled "Invoices" and "Statements". As items are received, all invoices will be checked, attached to the last copy of the purchase order (pink) that lists the items purchased and then filed in the delivery invoice file. These invoices 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 the delivery invoices, the invoices attached to the statement (with the copy of the purchase order) and the total balanced. All papers will then be filed in the statement file.

From the first to the tenth of each month, all statements will be removed from the statement file and payments will be made. All documents will be attached to the retained copy of the check and filed in the payee's file.

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

ACCOUNTS RECEIVABLE FILES

Accounts receivable files will be maintained in one file drawer, with a file folder opened for each entity by the District.

The files will be sectioned in the drawer by county, EMS district, city, school district and water district. The folders within the sections will be filed alphabetically and papers in the folders will be filed chronologically. Individual folders will contain all mailings include quarterly statements, past due notices, letters and memos pertaining to payments, annual assessments, etc.

This section will be labeled "Accounts Receivable" and will contain the following files:

- A. Mailings to Entities - One copy of the invoices to all entities. Mailings addressed to specific entities will not be filed in this file, but will be filed in each separate entity file the mailing pertains.
- B. Tax Levy Rate - A consolidation of tax levies and rates will be kept in this file.
- C. Miscellaneous Receipts - Copies of printout charges, copies of checks paid and other copies of miscellaneous charges paid will be kept in this file.

The above files will be closed at the end of the calendar year and transferred to the retained files area. New files will be opened each year. Those items that are carried over from the past year will be withdrawn from the retired file and filed in the newly opened file for the new year.

PERSONNEL FILES

A file will be opened for each individual when they are employed by the District. The file will have two sections, a permanent section and a temporary section. The permanent section will contain all forms, federal state and District, necessary for administration of personnel. Examples of District designed forms follow this file procedure description. The Evaluation Report will be considered as a permanent document. All other papers will be temporary in nature (1 year or less for retention) and filed in chronological order on top of the divider. Temporary papers include:

- A. Leave Requests - Removed and filed with old leave balance record at the end of the calendar year. These papers will be filed in the retained file area.

The above files will be maintained in one file drawer and divided alphabetically. Employees may examine their personnel file at any time upon request, but may not leave the Accounting/Personnel Department when examining it. The Chief Appraiser, Assistant Chief Appraiser and the supervisors may also examine their staffs' files at any time upon request, but may not leave the Accounting/Personnel Department when examining it. If a copy is needed of a particular form or document, the Finance/Personnel Director or the Bookkeeper will make the copies.

Notices of job vacancies will be posted on the bulletin board in the lounge and on the website. A blank application may be obtained from the Accounting/Personnel Department or from the District's website. Completed applications will be forwarded to the Supervisor of the department the vacancy occurs, with the exception of appraiser vacancies, which will be forwarded to the Assistant Chief Appraiser.

In the "Job Description" filing cabinet drawer there will be a folder labeled "Applications". All applications for employment that are received will be kept in this section in folders and filed alphabetically. These applications will be reviewed for qualified personnel whenever an opening occurs in the various sections. These files will be closed at the end of the year and transferred to the files holding area. Individuals wishing to may update their applications at the first of the new year and it will placed in the new files for consideration for openings for that year.

When an employee is terminated, the file will be placed in a section labeled "Former Employees" and will be kept in that section until the end of the calendar year. This section will be in the rear of the drawer. The file will then transferred to the retained files area.

There will be one other drawer maintained. One section will be labeled "Mileage Sheets" and will contain all mileage sheets turned in by personnel for mileage reimbursement. Folders will be maintained for each month of the year and individual sheets will be filed in the folders alphabetically.

The other section will be labeled "Time Sheets" and will contain all the time sheets turned in by personnel for each pay period. Folders will be maintained for each month of the year and individual sheets will be filed alphabetically. The above mileage sheet files and time sheet files will be closed at the end of the calendar year and transferred to the retained file area. New files will be opened at the beginning of the year.

All employees, when driving on District business, must have proof of liability insurance on their vehicle and a valid driver's license. The employee will be notified in advance when their liability insurance or driver's license is to expire.

PERSONNEL FORMS

HIDALGO COUNTY APPRAISAL DISTRICT

ADMINISTRATION

Alonzo Vega, Chief Appraiser
Rolando Garza, Asst. Chief Appraiser
4405 S. Professional Drive
P.O. Box 208 Edinburg, Texas 78540-0208
(956) 381-8466 (956) 565-2461



BOARD OF DIRECTORS

Richard A. Garza Chairman
Arturo E. Guerra Jr. Vice-Chairman
Amador Requeñez Secretary
Roy Rodriguez Member
Noé Tamez Member
Armando Barrera, Jr. Member

WWW.HIDALGOAD.ORG

EMPLOYMENT APPLICATION

Date: _____

Name: _____
Last First Middle

Present Address: _____

Social Security Number: _____ Driver's License #: _____

Home Number: _____ Work Number: _____

Position for Which You Are Applying: _____

DO NOT WRITE BELOW THIS BOX

FOR APPRAISAL DISTRICT USE ONLY

Interviewed by: _____ Time: _____ Date: _____

Remarks: _____

Position Employed: _____ Department: _____

Starting Salary - Annual: _____

Date of Employment: _____ Authorized by: _____

FAX: ADMINISTRATION (956) 289-2120 MARKET ANALYSIS (956) 289-2120 REAL ESTATE (956) 289-2121
DATA PROCESSING (956) 289-2121 PERSONAL PROPERTY (956) 289-2122
PROPERTY RECORDS/MAPPING (956) 289-2123 EXEMPTIONS (956) 289-2123 PUBLIC INFORMATION (956) 289-2123

- 1. Are you 18 years or older? Yes No
- 2. Do you have transportation? Yes No
- 3. Do you have a valid driver's license? (If the job you're applying for, warrants one.) Yes No
- 4. Do you have relatives working for the Appraisal District, the Board of Directors, or the Appraisal Review Board? Yes No

Name: _____ Relationship: _____ Position: _____

- 5. What languages do you speak? English _____ Spanish _____ Other _____
- 6. Have you ever been convicted of a felony? Yes No

If "yes," explain _____

- 7. Clerical Skills: (Check all that you have experience in.)
Calculator: _____ Typewriter: _____ (wpm): _____
Shorthand: _____ (wpm): _____ Copy Machine: _____
Personal Computer: _____ Data Entry (state computer system and type of terminal that you have experience on): _____

- 8. Have you ever been discharged from employment? Yes No

If "yes," explain _____

- 9. May we inquire of your present and past employers? Yes No

- 10. Education: Circle highest grade completed:

High School: 9 10 11 12 College: 1 2 3 4 5

High School: Place _____

Diploma or GED: _____

College or University: Name: _____
 Type of Degree: _____ Majored in: _____
 Minored in: _____ If not completed, number of hours completed: _____ (Please attach copy of transcript or college hours).

Vocational School: Name _____ School Completed: Yes No
 Year Completed: _____ (Please attach listing of courses completed).

Other Training:

11. Were you in the military service of the United States? Yes No

If "yes," what branch? _____

Duties: _____

Rank at Time of Discharge: _____ Type of Discharge: _____

List Duties (including special training): _____

12. **REFERENCES:** At least three (3) references must be supplied, including full name and address. These should include employers or others under whom you have worked or who have first had knowledge of your character, personality, scholarship or working ability. **DO NOT LIST RELATIVES.**

	<u>NAME</u>	<u>OCCUPATION</u>	<u>ADDRESS</u>	<u>PHONE</u>
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____

13. **EMPLOYMENT HISTORY:** Give records of each employment you have held for the past five (5) years. Start with your present employer and work back through previous positions.

Name of Employer or Firm		Position Held
Address		City & State
FROM: Month - Year	TO: Month - Year	Duties

Name of Employer or Firm		Position Held
Address		City & State
FROM: Month - Year	TO: Month - Year	Duties

Name of Employer or Firm		Position Held
Address		City & State
FROM: Month - Year	TO: Month - Year	Duties

.....

FOR ADDITIONAL EMPLOYMENT, ATTACH LISTING.

14. Give any other pertinent information that would be relative to the position you are applying for.

15. I hereby certify that the above information, to the best of my knowledge, is true, accurate and complete. Any falsification of this record will be sufficient cause for disqualification, and if employed, for discharge. Further, it's understood that this application becomes the property of the Chief Appraiser, Hidalgo County Appraisal District who reserves the right to accept or reject it.

Signature of Applicant

Hidalgo County Appraisal District

ADMINISTRATION

Alonzo Vega, Chief Appraiser
Rolando Garza, Asst. Chief Appraiser
4405 S Professional Drive
P.O. Box 208, Edinburg, Texas 78540-0208
(956) 381-8466*(956) 565-2461
Fax: (956) 289-2120



BOARD OF DIRECTORS

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Arturo E. Guerra Jr.	Vice-Chairman
Amador Requeñez	Secretary
Roy Rodriguez	Member
Noé Tamez	Member
Armando Barrera, Jr.	Member

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ASSIGNMENT OF POSITION

TO:

FROM: Rolando Garza, Assistant Chief Appraiser

DATE:

This is to advise you that effective _____ you are assigned as
_____ in the _____ Department. Your
annual salary will be _____ or _____ per pay period.

Some positions require the use of your personal vehicle. You will be reimbursed for use of your personal vehicle when used for Appraisal District business. These positions require you to furnish the business office with a valid Texas Drivers licenses and Liability Insurance.

The job descriptions of your new assignment are attached and if you have any questions, please do not hesitate to ask.

Good luck in your new assignment.

Rolando Garza, RPA
Assistant Chief Appraiser

HIDALGO COUNTY APPRAISAL DISTRICT
CONFIDENTIALITY REQUEST

In accordance with the Texas Open Records Act, it is requested that my home telephone number and home address:

be held confidential

will not be held confidential

Signature

Date

Member, Board of Directors

Member, Appraisal Review Board

Employee, Hidalgo County Appraisal District

CERTIFICATE

I, THE UNDERSIGNED, CERTIFY THAT I HAVE RECEIVED A COPY OF THE HIDALGO COUNTY APPRAISAL DISTRICT'S PERSONNEL POLICIES THIS DATE.

Date

Signature

CERTIFICATE

I, THE UNDERSIGNED, CERTIFY THAT I HAVE RECEIVED A COPY OF THE HIDALGO COUNTY APPRAISAL DISTRICT'S ADMINISTRATIVE REGULATIONS THIS DATE.

Date

Signature

Memo

To:

From: Mr. Rolando Garza, RPA, Asst. Chief Appraiser

Date:

Re: Vehicle Liability Insurance and/or Drivers License Requirement Notice

All employees, who drive on Appraisal District business, using their personal vehicles, MUST HAVE at least state minimum liability insurance coverage and a valid driver's license.

_____ Your liability insurance on your vehicle used for Appraisal District business expires at 12:01 A.M. _____. Please furnish a copy of your new insurance ID card to the business office for file.

_____ Your driver's license will expire 12:00 midnight _____. Please furnish a copy of your new driver's license to the business office for file.

IF YOU DO NOT FURNISH THE BUSINESS OFFICE WITH PROOF OF RENEWAL OF YOUR INSURANCE OR DRIVERS LICENSE BEFORE THEY EXPIRE, YOU WILL BE SUSPENDED WITHOUT PAY. Suspended employees are not entitled to annual or sick leave. Suspension without pay will continue until the necessary information is furnished to the business office.

A copy of this notice has been forward to your supervisor.

CONTINUATION OF GROUP MEDICAL BENEFITS

Date:

To:

In accordance with the terms of Hidalgo County Appraisal District's Group Health Plan coverage, your coverage will terminate as of _____.

You may elect to remain temporarily covered under our health group plan provided you make such election within sixty (60) days of the date you leave the employ of the Hidalgo County Appraisal District. You may continue this coverage until you become eligible for other group medical coverage, but in no event for more than 18 months if an employee or 36 months if a surviving spouse and/or dependents: the divorced spouse: or any child who has reached the limiting age, or meets the termination provisions, as allowed by the plan.

Your current monthly rates are listed below. They are subject to change in the future.

\$ _____ Single coverage

\$ _____ Family coverage

Payment for the cost of the coverage must be made to:

Employer: Hidalgo County Appraisal District
Address: P.O. Box 208
City: Edinburg, Texas 78540-0208

In the event of a claim the necessary forms and certification of coverage must be obtained from the Employer at the address shown above.

Your payment equal to the first two month's cost in the form of a cashiers check or money order must be received by the first of the month following the date you sign this form. Subsequent monthly payments must be received by the first of each month. Failure to comply with these terms will cause termination of coverage.

For our records, please indicate below whether you wish to have your group health coverage temporarily continued or not and return this form to us.

_____ I do not elect to continue coverage

_____ I elect to continue coverage

Signature

Date

Certified for Employee by: _____

Lydia Elizondo,
Finance/Personnel Director

Hidalgo County Appraisal District

ADMINISTRATION

Alonzo Vega, Chief Appraiser
Rolando Garza, Asst. Chief Appraiser
4405 S. Professional Drive
P.O. Box 208 Edinburg, Texas 78540-0208
(956) 381-8466 (956) 565-2461
Fax: (956) 289-2120



BOARD OF DIRECTORS

Richard A. Garza	Chairman
Arturo E. Guerra Jr.	Vice-Chairman
Amador Requeñez	Secretary
Roy Rodriguez	Member
Noé Tamez	Member
Armando Barrera, Jr.	Member

WWW.HIDALGOAD.ORG

Date _____

Dear _____:

You have been receiving group health insurance as an employee benefit of Hidalgo County Appraisal District. Due to your termination of employment, insurance coverage from all group plans will be terminated effective _____. **To provide options for individuals who lose coverage from an employer-sponsored health insurance plan, the Federal Government enacted the Consolidated Omnibus Budget Reconciliation Act of 1985, commonly known as "COBRA".** This notification is designed to explain the law and how it affects you (and your covered dependents) in regards to continuing under our group plan (s).

COBRA LAW – Employers with twenty or more employees (who provide health insurance benefits) must offer a temporary extension of the organization's group insurance coverage when an employee (or covered dependent) experiences a "qualifying event" and offers you (and covered dependents) the right to continue the group insurance plan(s) for a maximum of 18 months.

This procedure differs from converting your group coverage to an individual plan. The major advantages are that you cannot be discriminated against for having a pre-existing medical condition and will receive the company's group rates. In addition, COBRA benefits remain identical to that of an active employee. On the other hand, conversion insurance plans calculate rates on factors such as age and sex of the applicant, offer different benefits and can be less expensive for some individuals. For these reasons, we recommend you directly contract the insurance company for further information on their conversion plans. (Note- Not all insurance plans offer a conversion plan.)

ELIGIBLE QUALIFIERS – You are eligible to continue coverage based upon your "qualifying event." Any dependents who were enrolled on your plan on the day prior to the "qualifying event" also have the independent right to continue their coverage. If you are enrolled in more than one plan, each qualifier may select which plan he or she would like to continue. For example, a person having family coverage for both medical and dental insurance may elect to continue just medical or dental and can enroll the family or just one qualifier. Remember, you may only continue with plans in which you were

enrolled on the day prior to the “qualifying event”. Effective January 1, 1997, the Health Insurance Portability and Accountability Act of 1996 (HIPAA) expanded eligibility under COBRA to include a child born to (or placed for adoption with) the employee will be granted all rights of a “Qualified Beneficiary.”

DISABILITY EXTENSION – If the “qualifying event” experienced was termination of employment or a reduction in work hours and you (or a covered dependent) were “disabled” at the time of the qualifying event (or in the first sixty days of COBRA continuation), you (and covered dependents) are eligible for the “Disability Extension.” If the SSA determines you (or covered dependent) to be “disabled”, COBRA coverage will be extended from 18 to 29 months. To receive the additional 11 months of coverage, you must provide written documentation from the Social Security Administration determining disability status in the initial 18 months time frame and within 60 days of the date that SSA makes its determination.

MULTIPLE QUALIFYING EVENTS – If you are initially offered 18 months or 29 months of COBRA continuation coverage and have a dependent experience another “qualifying event” (death of original employee, divorce/legal separation or a child no longer meets the health plan’s definition of a “dependent”), the dependent may increase his or her maximum period of coverage under COBRA to 36 months. The 36 month time frame is calculated from the employee’s original COBRA start date. If a second “qualifying event” occurs, the affected individual has 60 days to provide written notification to our office. If this notification is not received within the 60 day time frame, the extension to 36 months will be denied.

COBRA TERMINATION - As stated, COBRA has maximum time frames for which you may continue coverage under the company’s group plan but you may voluntarily terminate coverage at any time by notifying our office in advance. The COBRA legislation provides the employer the right to terminate continuation coverage for any of the following reasons:

- 1) The company terminates the plan(s) you are continuing for all active employees. (If a replacement plan is offered, you would be offered the right to enroll);
- 2) Your COBRA premiums are not paid in a timely manner (as explained below);
- 3) If you (or covered dependent) become covered under another similar group plan. (However, if the new plan excludes a covered person’s medical pre-existing conditions, that person may continue under COBRA. HIPAA limits maximum time frames for pre-existing conditions, therefore a person with prior coverage credit exceeding the pre-existing limitation period of the new group plan may be terminated by the employer);
- 4) If you become entitled to Medicare. (Dependent’s continuation coverage may be extended to 36 months upon notifying our office of the Medicare entitlement);
- 5) If you (or a covered dependent) are enrolled in a plan that requires you visit contracted providers and you move from their “service area,” coverage will be terminated. (This is not detailed in the COBRA legislation but is part of the insurance company’s contract with our organization); or
- 6) You have reached the end of the maximum allowable months under COBRA. You may (or may not) have the right to convert to an individual plan upon completion of your COBRA term.

PREMIUM COSTS – Your cost for continuation coverage is based upon the current premiums charged for active employees (or calculated equivalent for self-funded plans) with similar coverage. The COBRA legislation allows employers to charge up to 2% of total premium for administrative cost for standard COBRA participants and up to 50% for “disabled” participants in their 11 month extension. Our company has elected to charge 0% for standard participants and 0% for “disabled” participants.

COBRA allows qualifiers to continue only under plans that they were enrolled on the day prior to the “qualifying event.” Since COBRA is a temporary extension of benefits, there may be no lapse in coverage. This means that regardless of when you notify our organization of your decision to accept COBRA continuation, you are responsible for all premiums back to the day you lost coverage (08/31/05).

If you wish to continue the same coverage that you have been receiving under the company’s group plan(s), the following displays your monthly COBRA premiums.

<u>Plan Name</u>	<u>Coverage</u>	<u>COBRA Premium</u>
------------------	-----------------	----------------------

Remember, you (or covered dependent) have the right to continue any or all of the above plans. Rates for other tiers are shown on the COBRA Summary and Election Form.

These premiums are set for a 12 month period, commonly known as the “Plan Year” and COBRA Participants will be notified of renewal rates prior to the beginning of a new Plan Year.

PLAN YEAR - The Plan Year is based upon the initial effective date of the health plan, therefore could differ between insurance plans. The following displays the plan(s) in which you (and your dependents) have enrolled and the associated plan year:

Name of Health Insurance Company and year

PREMIUM PAYMENT REQUIREMENTS – Premium payments are due (in full) the first of the month for that month coverage. (Example: July’s premiums are due July 1st). The COBRA law provides a 45 day grace period (beginning on the date you inform us of your desire to continue coverage) for the initial premium payment. Subsequent premium payments will have a 31 day grace period. If your premium payment is not delivered or postmarked within the grace period, your coverage will be terminated to the last day 180 days of your COBRA term.

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT OF 1996 – With the signing of the Health Insurance Portability and Accountability Act of 1996 (HIPAA), COBRA’s rules changed creating further options for individuals losing insurance coverage under a group plan. The law further defined the “Disability Extension,” Eligible COBRA Qualifying Beneficiaries and when coverage can be terminated from COBRA due to coverage under another group plan.

The scope of the law is to eliminate barriers for individuals (mainly people with medical pre-existing conditions that would have difficulty obtain immediate coverage) who lose coverage and want to find some form of replacement plan. Effective dates for most of the provisions will vary depending upon the contract renewal date of group plan but all employers will be responsible for the law by June 30, 1998.

The law limits a plan’s “pre-existing condition limitation time frame” to twelve (12) months for newly enrolling individuals and provides credit for prior insurance coverage. A Certificate of Coverage will be provided when you terminate from a group plan illustrating coverage under the plan.

HIPAA allows individuals to pay for their COBRA premiums from withdrawals from an Individual Retirement Account (IRA). After December 31, 1996, withdrawals may be made free (usually 10%) for medical insurance if the individual has received unemployment compensation under federal or state law for at least twelve (12) weeks. This provision only eliminates the 10% penalty fee and not the standard income tax.

CERTIFICATE OF COVERAGE – Upon termination from one of our firm’s group plans, you (and covered dependents) will be provided a Certificate of Coverage detailing the time spent on the insurance plans. This certified coverage will reduce a new insurance plan’s pre-existing condition limitation by one month for every month of prior coverage. But, if you go sixty-three (63) days without coverage, the new employer does not have to apply any prior coverage credit. This sixty-three day period does not include any “new hire waiting period” that may apply with the new employer.

In addition, HIPAA provisions force insurance companies in the individual plans market to offer a popular plan without medical pre-existing conditions and cannot refuse coverage to any “eligible individual.” To be considered an “eligible individual” the person must:

- 1) Have eighteen or more months of coverage credit under most recent group health plan;
- 2) Be ineligible (or have) any other group coverage, Medicare (Parts A or B) or Medicaid;
- 3) Have not been terminated from most recent coverage for nonpayment of premiums; and
- 4) If eligible, elected and exhausted COBRA continuation coverage.

ACCEPTANCE/ENROLLMENT PROCEDURES – You have 60 days (from the latter of this letter’s date or your coverage termination date) to accept COBRA continuation coverage. If you do not notify our office by _____, you (and any covered dependent) will not be able to continue your group coverage. To notify our office, we request that you complete the attached COBRA Summary and Election Form and send it to our office at:

Hidalgo County Appraisal District
Attn: Lydia Elizondo
P.O. Box 208
Edinburg, Texas 78540

Some insurance companies require COBRA participants to complete their COBRA applications. Upon receipt of the COBRA Summary and Election form, you will be provided the necessary COBRA applications. Please complete the form and return it to the above address.

QUESTIONS REGARDING THIS NOTIFICATION – If you (or a covered dependent) have any questions regarding this notification or the COBRA legislation, please contact me or Mary Lou Blackwell by calling (956) 381-8466 Ext. 130.

Sincerely,

Lydia Elizondo
Finance/Personnel Director

**Statement Concerning Your Employment in a Job
Not Covered by Social Security**

Employee Name _____

Employee ID# _____

Employer Name _____

Employer ID# _____

Your earnings from this job are not covered under Social Security. When you retire, or if you become disabled, you may receive a pension based on earnings from this job. If you do, and you are also entitled to a benefit from Social Security based on either your own work or the work of your husband or wife, or former husband or wife, your pension may affect the amount of the Social Security benefit you receive. Your Medicare benefits, however, will not be affected. Under the Social Security law, there are two ways your Social Security benefit amount may be affected.

Windfall Elimination Provision

Under the Windfall Elimination Provision, your Social Security retirement or disability benefit is figured using a modified formula when you are also entitled to a pension from a job where you did not pay Social Security tax. As a result, you will receive a lower Social Security benefit than if you were not entitled to a pension from this job. For example, if you are age 62 in 2005, the maximum monthly reduction in your Social Security benefit as a result of this provision is \$313.50. This amount is updated annually. This provision reduces, but does not totally eliminate, your Social Security benefit. For additional information, please refer to Social Security Publication, "Windfall Elimination Provision."

Government Pension Offset Provision

Under the Government Pension Offset Provision, any Social Security spouse or widow(er) benefit to which you become entitled will be offset if you also receive a Federal, State or local government pension based on work where you did not pay Social Security tax. The offset reduces the amount of your Social Security spouse or widow(er) benefit by two-thirds of the amount of your pension.

For example, if you get a monthly pension of \$600 based on earnings that are not covered under Social Security, two-thirds of that amount, \$400, is used to offset your Social Security spouse or widow(er) benefit. If you are eligible for a \$500 widow(er) benefit, you will receive \$100 per month from Social Security (\$500 - \$400=\$100). Even if your pension is high enough to totally offset your spouse or widow(er) Social Security benefit, you are still eligible for Medicare at age 65. For additional information, please refer to Social Security Publication, "Government Pension Offset."

For More Information

Social Security publications and additional information, including information about exceptions to each provision, are available at www.socialsecurity.gov. You may also call toll free 1-800-772-1213, or for the deaf or hard of hearing call the TTY number 1-800-325-0778, or contact your local Social Security office.

I certify that I have received Form SSA-1945 that contains information about the possible effects of the Windfall Elimination Provision and the Government Pension Offset Provision on my potential future Social Security benefits.

Signature of Employee _____

Date _____

Information about Social Security Form SSA-1945 Statement Concerning Your Employment in a Job Not Covered by Social Security

New legislation [Section 419(c) of Public Law 108-203, the Social Security Protection Act of 2004] requires State and local government employers to provide a statement to employees hired January 1, 2005 or later in a job not covered under Social Security. The statement explains how a pension from that job could affect future Social Security benefits to which they may become entitled.

Form SSA-1945, **Statement Concerning Your Employment in a Job Not Covered by Social Security**, is the document that employers should use to meet the requirements of the law. The SSA-1945 explains the potential effects of two provisions in the Social Security law for workers who also receive a pension based on their work in a job not covered by Social Security. The Windfall Elimination Provision can affect the amount of a worker's Social Security retirement or disability benefit. The Government Pension Offset Provision can affect a Social Security benefit received as a spouse or an ex-spouse.

Employers must:

- Give the statement to the employee prior to the start of employment;
- Get the employee's signature on the form; and
- Submit a copy of the signed form to the pension paying agency.

Social Security will not be setting any additional guidelines for the use of this form.

Copies of the SSA-1945 are available online at the Social Security website, www.socialsecurity.gov/form1945. Paper copies can be requested by email at oplmswrm.rqct.orders@ssa.gov or by fax at 410-965-2037. The request must include the name, complete address and telephone number of the employer. Forms will not be sent to a post office box. Also, if appropriate, include the name of the person to whom the forms are to be delivered. The forms are available in packages of 25. Please refer to Inventory Control Number (ICN) 276950 when ordering.

Employment Eligibility Verification

Please read instructions carefully before completing this form. The instructions must be available during completion of this form. **ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification. To be completed and signed by employee at the time employment begins.

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #
I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.		I attest, under penalty of perjury, that I am (check one of the following):	
		<input type="checkbox"/> A citizen or national of the United States <input type="checkbox"/> A Lawful Permanent Resident (Alien #) A _____ <input type="checkbox"/> An alien authorized to work until _____ (Alien # or Admission #)	
Employee's Signature			Date (month/day/year)

Preparer and/or Translator Certification. (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature	Print Name
Address (Street Name and Number, City, State, Zip Code)	Date (month/day/year)

Section 2. Employer Review and Verification. To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number and expiration date, if any, of the document(s).

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____

CERTIFICATION - I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) _____ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name	Address (Street Name and Number, City, State, Zip Code)	Date (month/day/year)

Section 3. Updating and Reverification. To be completed and signed by employer.

A. New Name (if applicable)	B. Date of rehire (month/day/year) (if applicable)	
C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility.		
Document Title: _____	Document #: _____	Expiration Date (if any): _____

I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Date (month/day/year)
--	-----------------------

LISTS OF ACCEPTABLE DOCUMENTS

LIST A Documents that Establish Both Identity and Employment Eligibility	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Eligibility
<ol style="list-style-type: none"> 1. U.S. Passport (unexpired or expired) 2. Certificate of U.S. Citizenship (<i>Form N-560 or N-561</i>) 3. Certificate of Naturalization (<i>Form N-550 or N-570</i>) 4. Unexpired foreign passport, with <i>I-551 stamp</i> or attached <i>Form I-94</i> indicating unexpired employment authorization 5. Permanent Resident Card or Alien Registration Receipt Card with photograph (<i>Form I-151 or I-551</i>) 6. Unexpired Temporary Resident Card (<i>Form I-688</i>) 7. Unexpired Employment Authorization Card (<i>Form I-688A</i>) 8. Unexpired Reentry Permit (<i>Form I-327</i>) 9. Unexpired Refugee Travel Document (<i>Form I-571</i>) 10. Unexpired Employment Authorization Document issued by DHS that contains a photograph (<i>Form I-688B</i>) 		<ol style="list-style-type: none"> 1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <p style="text-align: center;">For persons under age 18 who are unable to present a document listed above:</p> <ol style="list-style-type: none"> 10. School record or report card 11. Clinic, doctor or hospital record 12. Day-care or nursery school record 		<ol style="list-style-type: none"> 1. U.S. social security card issued by the Social Security Administration (<i>other than a card stating it is not valid for employment</i>) 2. Certification of Birth Abroad issued by the Department of State (<i>Form FS-545 or Form DS-1350</i>) 3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (<i>Form I-197</i>) 6. ID Card for use of Resident Citizen in the United States (<i>Form I-179</i>) 7. Unexpired employment authorization document issued by DHS (<i>other than those listed under List A</i>)

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

LEAVE REQUEST AND RECORD FILES

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

Leave requests will be completed by the individual and given to their Supervisor for approval. The Supervisor will check the request form for completeness, approve or disapprove the leave, sign the request and forward the form to the Accounting/Personnel Department. The Accounting/Personnel Department will check the individual's leave record to verify that the amount of leave requested does not exceed the balance accrued, then forward the request to the Assistant Chief Appraiser for approval or disapproval and his signature. It will then be forwarded to the Chief Appraiser for his approval or disapproval and his signature. If approved, the amount of leave requested will be posted to the employee's leave record and filed in the individual's personnel file in the Temporary section.

A Leave Record Balance Sheet will be maintained in a binder, alphabetically, with a separate sheet for each employee. The sheets will have the employee's name, section assigned, date employed, years of service and leave days accrual rate. There will be one sheet, divided in half, for annual leave and sick leave. A new sheet will be made each year and carry-over leave authorized, both annual and sick, will be posted as of January 1. Leave will be posted as accrued and when taken. The posting will be in a lump sum total at the end of each pay period and balances brought forward after each posting. Employees may examine their leave record any time upon request. The Accounting Department will print out a report of the employees' leave record every pay period to be given to each department supervisor.

The old leave record will be removed from the binder at the end of the year and filed in the records holding area. The individual leave request will be removed from the personnel files and filed with the individual Leave Record Balance Sheet. A new balance will be opened each year.

LEAVE FORMS

HIDALGO COUNTY APPRAISAL DISTRICT

EMPLOYEE LEAVE REPORT

NAME: _____ DEPT: _____

Leave requests will be submitted only when total exceeds one (1) hour or more.

Covert 15 minute increments into hundredths. EXAMPLE:

15 minutes = .25; 30 minutes = .50; 45 minutes = .75

LEAVE REQUEST AND APPROVAL

PERSONAL LEAVE: _____ HOURS DATE(S) FROM: _____ THRU: _____

COURT LEAVE: _____ HOURS DATE(S) FROM: _____ THRU: _____
Attach a copy of jury summons or court subpoena

MILITARY LEAVE: _____ HOURS DATE(S) FROM: _____ THRU: _____
Attach a copy of your ACDUTRA or Activation Orders

EMPLOYEE'S SIGNATURE DATE SUPERVISOR'S SIGNATURE DATE

SICK LEAVE

SICK LEAVE: _____ HOURS DATE(S): FROM _____ THRU: _____

EMPLOYEE'S SIGNATURE DATE SUPERVISOR'S SIGNATURE DATE

HCAD-PAID SICK LEAVE – FAMILY USE (AFTER FIVE (5) YEARS)

I am eligible to request paid sick leave for family use by meeting the following conditions: (1) I have five (5) more years of service with the District. (2) I am going to care for a family member. (3) I have eligible prior year sick leave.

NAME: _____ RELATIONSHIP: _____

NUMBER OF HOURS: _____ DATE(S): FROM: _____ THRU: _____

EMPLOYEE'S SIGNATURE DATE SUPERVISOR'S SIGNATURE DATE

FOR ACCOUNTING USE ONLY	
_____ HOURS	PERSONAL LEAVE
_____ HOURS	SICK LEAVE
_____	VERIFIED
_____	POSTED

ASSISTANT CHIEF APPRAISER

CHIEF APPRAISER

ACCOUNTING

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

Generally, the following procedures will be followed, with all entries recorded in Quickbooks. The current year approved budget will be set up in Quickbooks at the beginning of each year.

- A. General Ledger - A ledger indicating all receipts and expenditures by category. At the end of the month, the ledger will be balanced.
- B. Payroll - Payroll will be set up in Quickbooks as of January 2006. A ledger indicating all pay and allowances paid to employees. A separate pay card will be maintained for each employee. The pay card will indicate gross amount earned (both regular and overtime), amounts deducted by specific area, all allowances due and net pay due.
- C. Accounts Receivable and Payable - The annual assessment will be entered for all the entities, all payments received will be posted in Quickbooks which will show a running balance. An accounts payable section will be maintained with all encumbered accounts payable posted at the beginning of the year and posted monthly as accounts are paid.
- D. After any journal entries have 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 Disbursements - 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 of payment and the amount of 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 unencumbered budget.
 3. Balance Sheet - A monthly balance sheet will be prepared listing all assets, liabilities and remaining reserves.
 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.

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.

Specific procedures for accounts payable, accounts receivable, payroll, etc., are outlined in another section of this manual.

CHECKING AND CD ACCOUNTS

The District will maintain one bank account, a checking account. There will also be purchases made of certificates of deposit. The purchases will be made from funds that are in excess of needed current operating expenses. The balance of the checking account will be monitored closely so that any excess funds may be used to purchase CD's.

Depository bids will be requested for the checking account every two years and have the option of extending the contract for one additional two year period (Act passed on September 1, 2003). 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 Finance/Personnel Director and given to the Bookkeeper for the reconciliation. After reconciliation, all entries and totals will be checked by the Finance/Personnel Director for accuracy.

The checks that are to be used for the checking account will be preprinted, numbered consecutively and be a three-page voucher type check. The original will be forwarded to the payee, the second copy (yellow) will be filed in a binder to be used for reference purposes and third copy (pink) will be filed in the designated payee file folder. The checks will be printed only for the amount shown on the substantiating document. The Finance/Personnel Director will print checks. In the absence of the Finance/Personnel Director, checks will be printed by the Bookkeeper as directed by the Chief Appraiser. All accounts payable will be documented by the Accounting Department 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 the signature of two of the following individuals: the Chief Appraiser, Assistant Chief Appraiser or the Secretary of the Board. For reference purposes, a brief description of what the payment is for will be entered on the lower half of the check. The Chief Appraiser will not sign any check until substantiating document are examined and attached.

All receipts will be deposited to the checking account as soon as possible after receipt. All deposits will be made by the Finance/Personnel Director. 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

Hidalgo County Appraisal District

12/27/2005

(SAMPLE)

Register: General Fund

From 12/12/2005 through 12/27/2005

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
12/12/2005	6683	South Star Security S...	-split-	Invoice# 8459	1,360.00			432,806.37
12/12/2005	6684	South Texas Microgr...	-split-	Invoice# 1017; ...	107.00			432,699.37
12/12/2005	6685	Vega, Alonzo	-split-	BOD Christma...	1,665.27			431,034.10
12/12/2005	6686	Staples Credit Plan	-split-	Acct#7972 360...	354.37			430,679.73
12/12/2005	6687	Quill Corporation	-split-	Invoice# 25510...	2,572.39			428,107.34
12/12/2005	6688	AFLAC	-split-	Acct# Q6123	4,845.37			423,261.97
12/12/2005	6689	Aetna Inc.	-split-	Control# 88186...	307.50			422,954.47
12/12/2005	6690	Southwestern Bell	-split-	Monthly teleph...	2,851.18			420,103.29
12/12/2005	6691	Bush Supply Company	-split-	Invoice# 63193...	308.79			419,794.50
12/13/2005	6692	Cingular Wireless	5.00 · Facility & Operat...	Acct# 7500015...	61.38			419,733.12
12/13/2005	6693	Vega, Alonzo	3.00 · Professional Tra...	BOD Special ...	148.92			419,584.20
12/16/2005	6695	Attorney General	-split-	payment for mo...	147.50			419,436.70
12/16/2005	6696	Attorney General	-split-	payment for mo...	182.50			419,254.20
12/16/2005	6697	Attorney General	-split-	payment for mo...	172.00			419,082.20
12/16/2005	6698	Holiday Inn	-split-	Employees' Aw...	1,058.52			418,023.68
12/19/2005	6699	Aguirre, Patricia M.	3.00 · Professional Tra...	ARB Christmas...	46.06			417,977.62
12/21/2005	6700	Magic Valley Electric...	5.00 · Facility & Operat...	Acct# 152767 ...	3,086.14			414,891.48
12/21/2005	6701	Engraving Express	-split-	Employee Awar...	382.50			414,508.98
12/21/2005	6702	Department of Public ...	-split-	Invoice# 0600 ...	4.00			414,504.98
12/21/2005	6703	Quill Corporation	-split-	Acct# 0335242...	885.89			413,619.09
12/22/2005	6704	U.S. Postmaster	-split-	Postage for Ren...	6,027.30			407,591.79
12/22/2005	6705	Samuel V. Sanchez	4.00 · Appraisal Expen...	ARB meeting o...	100.00			407,491.79
12/22/2005	6706	Yolanda Y Chapa	-split-	ARB Meeting ...	100.00			407,391.79
12/22/2005	6707	Eduardo R. Izaguirre ...	4.00 · Appraisal Expen...	ARB Meeting o...	100.00			407,291.79
12/22/2005	6708	Macario Garza	-split-	ARB meeting f...	100.00			407,191.79
12/22/2005	6709	Ismael Hernandez	4.00 · Appraisal Expen...	ARB meeting f...	100.00			407,091.79
12/22/2005	6710	Richard R Cantu	-split-	ARB Seminar o...	100.00			406,991.79
12/22/2005	6711	Robert R. Rodriguez	4.00 · Appraisal Expen...	ARB meeting f...	100.00			406,891.79
12/22/2005	6712	Rivera, Ramiro	-split-	ARB Christmas...	54.00			406,837.79
12/23/2005	6713	Masune First Aid & ...	-split-	P.O.# 184 ; Inv...	219.90			406,617.89

ACCOUNTS RECEIVABLE

As outlined in another section, an "Entity" ledger will be maintained. A ledger page will be opened for each entity the District serves. All assessments or receipts from the entities will be posted to this ledger.

Annual entity assessments will be divided into four quarters for payment. These quarters will be on a calendar year basis, i.e. 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 each quarter by the tenth day after the beginning of the quarter. The statement will indicate the total annual assessment, amount paid to date, quarterly payment due, the amount due for the remainder of the year and the period covered for that payment. The statement will also have the date the payment becomes past due and an outline of penalty and interest charges for past due payments. 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 an overdue notice. This notice will include the amount of payment due, the penalty charge, the interest charge, any previous past due accounts and the total due.

All statements and overdue notices will be examined and balanced by the Accounting Department. After all totals have been verified, the Chief Appraiser's signature will appear on each item sent to the entities. Copies of the statements or overdue notices will be filed in each entity file. If any entity falls behind on their payment even after an overdue notice has been sent, the District's attorney 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 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 and transferred to the retained files area. A new file will be opened each year. Any items still active from the past year will be filed in the new file for the new year.

ACCOUNTS RECEIVABLE FORMS



Hidalgo County Appraisal District
 P.O. Box 208
 Edinburg, TX 78540-0208

DATE	INVOICE #
12/27/2005	698

BILL TO

DUE DATE
12/27/2005

ITEM	AMOUNT

Fourth Quarter Statement: October - December 2005

Total	\$0.00
Balance Due	\$0.00

Please Remit to:

Hidalgo County Appraisal District
 P.O. Box 208
 Edinburg, Texas 78540-0208

Please Note: Penalty and interest charges are required by the Texas Property Tax Code, Section 6.06, paragraph e.

Penalty - 5% of quarterly payment due.

Interest - 10% per annum of quarterly payment due.

Penalty and Interest will begin to accrue if payment is not received by October 21, 2005.

Phone #	Fax #
(956) 381-8466	(956) 289-2120

Web Site
www.hidalgoad.org

(TO BE PRINTED ON CURRENT LETTERHEAD)

To:

From: Hidalgo County Appraisal District

Date:

Subject: Overdue Quarterly Payment

The balance shown on the attached statement is slightly overdue. We would appreciate payment as soon as possible as penalty and interest will begin to accrue shortly. Penalty and interest charges are required by the Texas Property Tax Code, Section 6.06, paragraph e.

If payment has been forwarded, please disregard this notice.

Thank you for your consideration in this matter.

Alonzo Vega, RPA
Chief Appraiser

Encl

Federal Tax No. 74-2079762

(TO BE PRINTED ON A CURRENT LETTERHEAD)

PAST DUE NOTICE

To: _____ Date: _____

PAYMENT DUE - PAST QUARTER (S) _____ \$ _____

PENALTY DUE - PAST QUARTER (S) _____ \$ _____

INTEREST DUE - PAST QUARTER (S) _____ \$ _____

PAYMENT DUE - CURRENT QUARTER (S) _____ \$ _____

BALANCE CURRENTLY DUE: \$ _____

BALANCE SHOWN DUE UPON RECEIPT. PLEASE REMIT TO:

HIDALGO COUNTY APPRAISAL DISTRICT
P.O. BOX 208
EDINBURG, TEXAS 78540-0208

Alonzo Vega, RPA
Chief Appraiser

NOTE: Penalty and interest charges are required by the Texas Property Tax Code, Section 6.06, paragraph e.

Penalty - 5% of quarterly payment due.
Interest - 10% per annum of quarterly payment due.

Penalty and interest shown is through _____

Penalty and interest for _____ quarter will begin to accrue if payment is not received by _____.

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 Bookkeeper, to pay twice monthly (semimonthly). Pay will be made on the 15th and the last day of the month. If either day falls on a holiday or weekend, the payroll will be prepared to pay on the last workday preceding that non-workday.

The payroll is set up in Quickbooks. Instructions for the preparation of a payroll precedes each section of the payroll in the computer. The main menu of the payroll is entered in sequence and each portion of preparation has the various sub-menus that are also in sequence. Each screen indicates the necessary entries to make for the completion of the payroll and the reports that are to be made for each payroll.

The basis for payroll calculations is the time sheets maintained by each employee. Time sheets will be turned in by the secretaries of the various departments on the cut-off date. A cut-off date and payday schedule will be issued by the Accounting Department to the Supervisors. A payday schedule will be published and posted on the employee bulletin board at the beginning of each calendar year. Employees who leave the District's employ will be paid as soon as possible after departure. Reimbursement for mileage will be made on the last pay period of the month. Mileage sheets will be turned in by the secretaries of the various departments at the same time the time sheets are turned in for that pay period. Calculations will be based on the rate set by the Board of Directors. All earnings, allowances and deductions will be shown as well as net pay due. 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. All totals on the individual cards will be totaled and balanced. All grand totals will then be posted to the ledger, by category. After balancing, checks will be prepared using approved payroll checks and direct deposits will be made by the Bookkeeper or the Finance/Personnel Director. The direct deposits will be sent two days before payday.

When all checks have been prepared, they will be examined, balanced to the payroll ledger and then balanced, separated, and the original check presented for signature to two of the following: the Chief Appraiser, Assistant Chief Appraiser or Secretary of the Board.

The second (yellow) copy of the payroll check will be filed in a binder for reference purposes. The Chief Appraiser will not sign any payroll check until all checks have been balanced to the pay cards. After signing, checks will be placed in individual pay envelopes for distribution. The Finance/Personnel Director and/or Bookkeeper will distribute checks to the department supervisors on the authorized payday. The supervisors will designate a second person to receive and distribute payroll checks in their absence. Paychecks will be given to the employee only, unless the employee has given written permission to the Accounting Department to give the check to another individual. (See proper form following this section). All undelivered checks will be kept in the Accounting Office.

Upon payroll completion, the withholding taxes and medicare will be sent via internet and posted to a form with an assigned number. A printout of the settlement date and the acknowledge confirmation number will be filed. The amount and date of forwarding will be posted to the work copy of the current TD Form 941E. At the end of the each calendar quarter, TD Form 941E will be prepared, using the work copy kept current during the period, and forwarded to the IRS. A copy will be filed, with attached copies of checks paid to the District's depository, in the file in a folder labeled "Internal Revenue Service". This report will be prepared and forwarded not later than the 31st of the following month, after the end of the quarter. At the end of the calendar year, TD Form W-2 will be prepared and distributed to all employees, both current and terminated, not later than January 31st of the following year.

TD Form W-3 and IRS copies of TD Form W-2 will be forwarded by February 28 of the following year, to IRS. All reports and checks will be prepared by the Bookkeeper and checked by the Finance/Personnel Director.

At the end of the month, two internal control reports will be prepared and forwarded to the Chief Appraiser for his information and control.

- A. Mileage Report - This report will indicate total miles driven and total amounts reimbursed for mileage for the month. These totals will be shown by department.
- B. Overtime Report - This report will indicate the total overtime hours and total amounts paid for overtime for the month. This report will be shown by department.

Copies of the above reports will also be forwarded to the Supervisor of each section for his information.

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

PAYROLL FORMS

**HIDALGO COUNTY APPRAISAL DISTRICT
EMPLOYEE ATTENDANCE RECORD
TIME SHEET: _____**

(MONTH-YEAR)

Name: _____

SALARIED EMPLOYEE HOURLY EMPLOYEE

1ST MONTHLY PAY PERIOD 2ND MONTHLY PAY PERIOD

ASSIGNED SECTION

Administration Data Processing Exemptions
 Market Analysis Personal Property Property Records
 Real Estate

DATES	REGULAR HOURS	LEAVE HOURS	TOTAL	OVERTIME	TOTAL HOURS	ABSENCES & OVERTIME REMARKS
01/02/06	8		8			
01/03/06	8		8			
01/04/06	8		8			
01/05/06	8		8			
01/06/06	8		8			
01/07/06						Saturday
01/09/06	8		8			
01/10/06	8		8			
01/11/06	8		8			
01/12/06	8		8			
01/13/06	8		8			
01/14/06						Saturday

_____ _____ _____
Date **Employee's Signature** **Supervisor's Signature**

NOTE: Convert 15 minutes into hundredths. Example: 15 minutes=.25; 30 minutes = .50 45 minutes= .75

AUTHORIZATION FOR DIRECT DEPOSIT

I AUTHORIZE YOU AND THE FINANCIAL INSTITUTION LISTED BELOW TO INITIATE ELECTRONIC ENTRIES TO MY:

_____ CHECKING ACCOUNT

_____ SAVINGS ACCOUNT

EACH PAYDAY. THIS AUTHORITY WILL REMAIN IN EFFECT UNTIL I HAVE CANCELLED IT IN WRITING.

FINANCIAL INSTITUTION

NAME

BRANCH/CITY

SIGNATURE

ROUTING NUMBER

DATE

ACCOUNT NUMBER

*** ATTACH PRE-ENCODED BANK DEPOSIT SLIP HERE ***

(PLEASE FILL OUT AND RETURN TO THE PAYROLL DEPARTMENT)

FAX TRANSMITTAL FOR FIRST NATIONAL BANK

TO: ACH/Commercial Dept.
CO: First National Bank
Phone: (956) 380-8558
Fax: (956) 380-8512

FROM: Lydia Elizondo
CO: Hidalgo County Appraisal District
Phone: (956) 381-8466
Fax: (956) 289-2120

ACH FILE TOTAL VERIFICATION FORM

DATE: _____ EFFECTIVE DATE: _____

DEBIT TOTAL: _____

CREDIT TOTAL: _____

NUMBER OF ITEMS: _____

FILE NAME: _____ N/A _____

COMPANY: HIDALGO COUNTY APPRAISAL DISTRICT

SENT BY: _____
(SIGNED BY AUTHORIZED SIGNER)

PLEASE FAX OR DELIVER THIS SHEET WITH EACH ACH FILE SUBMITTED
(FOR BANK USE ONLY)

RECEIVED BY: _____ **DATE:** _____

GOLDPAC VERIFICATION:

FILE TOTAL: _____

NUMBER OF ITEMS: _____

EXP FILE NAME: _____

INITIALS: _____

Hidalgo County Appraisal District

ADMINISTRATION

Alonzo Vega, Chief Appraiser
Rolando Garza, Asst. Chief Appraiser
4405 S. Professional Drive
P.O. Box 208 Edinburg, Texas 78540-0208
(956) 381-8466 (956) 565-2461
Fax: (956) 289-2120



BOARD OF DIRECTORS

Richard A. Garza	Chairman
Arturo E. Guerra Jr.	Vice-Chairman
Amador Requeñez	Secretary
Roy Rodriguez	Member
Noé Tamez	Member
Armando Barrera, Jr.	Member

WWW.HIDALGOAD.ORG

MEMORANDUM

To: Accounting/Personnel Office

From: _____

Date: _____

Subject: Delivery of my Paycheck to Designated Person

Since I can not be present for the regular pay day, it is requested that you deliver my paycheck to _____, who is my
(Name)

_____. They will present you with identification
(Spouse, child, friend, etc.)

indicating they are the person I want my check to be delivered to.

Thank you,

Signature

Note: Please complete this form and turn in to Accounting/Personnel at least one day in advance of payday.

Revised 5/30/00

MILEAGE

Mileage reimbursement will be made when an employee's personal vehicle is used on District's business. The rate will be set by the Board of Directors annually.

The mileage sheet that is completed for travel or field work in the valley area, will be turned in to the secretary or clerk of the various departments. These mileage sheets will be turned in on the cut-off date for the last pay period of the month. All entries will be checked for accuracy and completeness. After the form is completed, the individual's Supervisor will approve and sign the mileage sheet. The secretary will turn in the mileage sheets to the Accounting Department the same time the time sheets for that pay period are turned in. Reimbursement for mileage will be paid on the last pay period of each month.

Reimbursement will also be made for employee attendance at educational courses, examinations for classifications or conferences in the appraisal/tax fields as approved by the Chief Appraiser. Mileage to and from the city the function is held will be based on the mileage chart that is contained in the Texas Official Highway Travel map. The chart will be read from McAllen to the city of destination. After the employee that is driving his/her personal vehicle arrives at the designated city, HCAD will reimburse that employee for mileage driven, and/or parking fees, on District business between site of lodging and site of the function. If the employee traveled to the city of designation by other than his personal vehicle, the employee will be reimbursed for any expenses entailed by having to ride public transportation (taxi, bus, etc) to and from the lodging area to the function area. Receipts for public transportation and/or mileage sheets for that travel in the city of designation will be turned in to the Accounting Department immediately upon return.

If there is more than one employee attending these functions, at one location, the employee that uses his/her vehicle will be reimbursed mileage and will provide transportation for other employees attending the same function that do not use their own vehicle. The employee that is using his/her vehicle will take as many individuals as safety permits, but in no case more than three (3) passengers per vehicle.

As approved by the Board of Directors, the chief appraiser and the assistant chief appraiser will be paid a car allowance every month instead of mileage. The Board of Directors set the amount each year.

MILEAGE FORMS

PER DIEM

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

Per diem will be paid to employees that are on District business. Per diem will also be paid when the employee is attending a course or an examination for classification in the appraisal/tax field.

Per diem will be authorized when the employee is out of the Valley area for eight (8) or more hours. The Valley area is defined as Hidalgo, Cameron, Willacy and Starr counties.

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

Per diem will be paid by check to the employee at least one (1) day before departure. The Chief Appraiser will notify personnel in the Accounting Department who is to receive per diem and total amount to be paid. Personnel will go to the Accounting Department to pick up their check.

INVENTORY CONTROL

All items purchased by the 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 Hidalgo County Appraisal District and below that title will be an identification number (i.e. C-178) for that particular item. These labels will be placed on items in such a manner that they can be readily seen for quick identification. There will be three (3) categories of identification numbers:

1. Computer equipment numbers will be pre-fixed with a C.
2. Office furniture numbers will be pre-fixed with an F.
3. Office machines numbers will be pre-fixed with an M.

Non-consumable items that cost under \$100.00 that are not entered into the inventory system such as chairs, paper cutters, step ladders, typewriter stands, portable calculators, tape recorders, tape measures, etc. will be labeled with a tag that reads Property of Hidalgo County Appraisal District. These labels will not have a District identification number.

An inventory listing will be maintained for each category and will have the following columns: description, serial number (if available), District number, cost, date acquired, remarks, and employee's name. 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. An example of this listing is contained in another section of this manual.

Items that are declared excess, uneconomically repairable or non-repairable will be deleted from this listing. A certificate will be completed and signed by the Chief Appraiser attesting to the disposal of the item. These certificates will be filed with the current inventory listings. When a new listing is published after inventory, these certificates will be filed with the annual inventory listing of the inventory that was just completed.

INVENTORY CONTROL FORMS

CERTIFICATE OF DISPOSAL OF PROPERTY

It is certified that the below listed property belonging to the Hidalgo County Appraisal District was deleted from the (Computer) (Furniture) (Office Machine) Inventory listing.

<u>Item Description</u>	<u>Serial Number</u>	<u>HCAD Number</u>	<u>Unit</u>	<u>Unit Cost</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Total: _____

The above action was taken due to the item(s) being (non-repairable) (uneconomically repairable) (surplus). The items were (salvaged) (sold).

If salvaged, the item(s) were disposed of by _____

If sold, the item(s) were sold to _____

And the monies received were deposited into the Hidalgo County Appraisal District's checking account and carried as Miscellaneous Revenue.

Alonzo Vega, RPA
Chief Appraiser

Date

PURCHASING

Purchasing of items will be as regulated by state law. 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 that purchased from exclusive sources will be exempt from obtaining quotes.

All items, except for normal operating expenses, will be purchased by purchase order if possible. All bid requests, purchases and maintenance requests will be made through the Accounting Department.

Items over \$25,000 (as of July 2003) 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 time and date, the place the bid is to be delivered and specific instructions on how to obtain specifications for the items that are required. Copies of these specifications and bid instructions will be kept on file at the District office for distribution to those individuals and/or companies that wish to bid on that particular item or 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 District will formally inform the other bidders of the award of bid.

Specific instructions for the issuing and use of purchasing orders are outlined in another section of this manual.

PURCHASE ORDERS

All purchases will be made by purchase order only. Exceptions to this are repair and maintenance of equipment, maintenance materials and supplies that are needed for a particular machine or purpose and maps and publications that are purchased from exclusive sources. There will be no purchase made unless a purchase order has been issued and only those items appearing on the purchase order will be purchased. The only instance that a purchase can be made without a purchase order is if it is not known what item is needed to accomplish what is required, then a purchase order number will be issued and the purchase order will be prepared after the purchase has been made.

The system will be administered as follows:

- A. The Purchase Order Request form will be prepared in one copy. It will be signed by the Supervisor of the department and forwarded to the Accounting Department.
- B. The Accounting Department will prepare the Purchase Order in Quickbooks and the Finance/Personnel Director, who is the Purchasing Agent as part of his duties, will sign the Purchase Order. Purchase Orders will be pre-numbered, have the District's address, date, name of vendor, place of delivery and itemized listing of items to be purchased with prices of items. If the purchase is not approved, the request will be returned to the department requesting the item with the reason for refusal.
- C. If it is a normal purchase, the Accounting Department will make arrangements for delivery of the item. If the item is needed immediately, the Accounting Department will pick up the item as soon as possible. It will be emphasized to vendor that the purchase order number must appear on the invoice. All copies of the invoice will be turned in to the Accounting Department
- D. The Accounting Department will file the copy of the purchase order in the Purchase Order file. A copy will be attached to the invoice, which in turn will be attached to the monthly copy of the check written for the statement and filed in an appropriate payee's file. The original copy of the purchase order will be forwarded to the vendor.

PURCHASE ORDER FORMS

Hidalgo County Appraisal District PURCHASE ORDER REQUEST

DEPARTMENT: _____ P.O.# _____ Date: _____

GENERAL NOTES

QUANTITY	ITEM NO.	DESCRIPTION	UNIT PRICE	TOTAL
APPROVED: _____			APPROVED-DISAPPROVED _____	
			GRAND TOTAL	

DEPARTMENT SUPERVISOR _____

CHIEF APPRAISER _____

REASON FOR
DISAPPROVAL _____

Hidalgo County Appraisal District

P.O. Box 208

Edinburg, TX 78540-0208

Purchase Order

Date	P.O. No.
12/27/2005	190

Vendor

Ship To
Hidalgo County Appraisal District 4405 S Professional Drive Edinburg, TX 78539

				Terms
Item	Description	Qty	Rate	Amount
			Total	\$0.00

Phone #
(956) 381-8466

APPRAISAL SUPPLIES

Commonly used appraisal supplies will be purchased on a monthly basis or as needed. A survey will be made periodically to determine if there are any supplies that are needed for operation of the various departments. Special items that are used only by one department, will be purchased as needed and will be purchased, if possible, in large quantities to receive economical "price breaks".

The departments will prepare a Request for Purchase Order, listing all items and amounts needed, forward to the Accounting Department. Upon receipt, the supplies listed will be purchased from the office supply firm that gives the District the "best buy" due to the fact supply prices fluctuate erratically.

The Accounting Department will purchase all supplies and materials.

OFFICE FURNITURE AND MACHINES

All furniture and office machines will be purchased by the Accounting Department on a quote basis with the exception of items under \$100.00.

The various departments will list the items needed and the lists will be consolidated by the Accounting Department. The listing will be reviewed and approved by the Chief Appraiser. Only those items that are budgeted or are considered an emergency purchase will be approved.

Upon approval of the items needed, office furniture and supply companies in the county area will be directly contacted to see if they desire to quote on any item. The item will be described and delivery date desired will be stated. Upon receiving a price quote, the information recorded will be: name of person quoting, date, and price. The quotes will be tabulated, analyzed and presented to the Chief Appraiser for selection. If it is an item that bids have to be requested, the normal processing for bids will be followed. Upon selection of the item or items, either by quote or bid, a purchase order and state sales tax exemption certificate will be prepared and forwarded to the firm that the item is to be purchased from.

HEALTH INSURANCE

With an Interlocal Agreement between the District and the County of Hidalgo, the district is able to provide coverage for the employees at a lower rate. The County will advertise for bids for health insurance on an annually basis, with the coverage beginning on February 1. Only policies from reputable companies, that offer standard coverage or better, will be accepted.

The District will furnish an employee census to the county for the bidders, which includes names, ages, dependents, and gender so that they may offer a viable bid.

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

CASUALTY INSURANCE, LIABILITY INSURANCE AND BONDS

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

A. Liability Insurance.

1. Auto - Full coverage on individually owned autos for employees and Board members while acting on District business.
2. Premises - Coverage of individuals while in 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.
3. 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 District's office. This includes computer tapes, compact discs, diskettes, or original programs.

C. Bonds - District employees will be covered by an honesty blanket bond (fidelity bond). Board members will be covered by a public officials liability bond (surety bond).

D. Workman's Compensation - All District employees will have coverage as required by current state laws and regulations.

E. Unemployment Insurance - All District employees will have 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 economical cost to the District, coverage will be accepted only from those agencies that have a complete line of insurance and bond coverage. Agencies must quote on all coverages. After the quotes have been received, they will be tabulated, analyzed and presented to the Board 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 Assistant Chief Appraiser's 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 are received, they will be registered in the incoming check/money order register and given to the Finance/Personnel Director or Bookkeeper. The register will indicate date received, check number, amount of check, whom the check is from and who the check was given to after registration. Money orders will be registered in the same manner. After all mail is opened, the secretary will stamp each piece of incoming mail with the date of distribution.

The secretary will then distribute mail to the various departments that are responsible for that particular area the item belongs, i.e. items pertaining to personal property will be distributed to the Personal Property Department, name and address changes will be distributed to the Property Records/Mapping Department, building permits to the Real Estate Department, etc. Mail bins, with the departments labeled on the bins will be placed in the General Administration area for placement of mail. Supervisors or the secretaries or clerks of the various departments will check the mail bins on a daily basis to pick up any items pertaining to their department. Mail bins will also be used for other distribution such as memos, directives, etc.

Outgoing mail will be brought to the Accounting Department and placed in the outgoing mailbox. Each department will bring the mail as it is ready to be mailed. Regular mail must be in by 4:00 p.m. each afternoon in order for proper weighing and stamping. During periods of large mail outs, certified mail and certificate of mailing must be in by 3:00 p.m. and regular mail by 4:00 p.m. each afternoon. Addresses will be complete and the envelope sealed before placing in the mailbox. Personnel in the General Administration Department will weigh, stamp and deliver mail to the post office each workday afternoon. Permit mailings will not be handled by the General Administration Department, but will be handled by the department that is sending out the mailings.