

**OPERATING POLICIES**  
**OF THE**  
**STERLING COUNTY APPRAISAL**  
**DISTRICT**

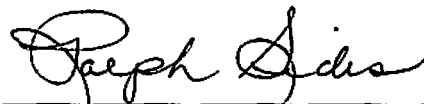
**BOARD OF DIRECTORS 2008-2009**

**Ralph Sides, Chairman**  
**Jason Cox, Secretary**  
**Billy Blair**  
**Scot Long**  
**Kevin McSpadden**  
**Joy Manning**

616 Fourth Street  
Sterling City, TX 76951

(325) 378-7711

This Operating Policies Manual and the Personnel Policy Manual  
adopted this the 17<sup>th</sup> day of December, 2008.



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Ralph Sides, Chairman

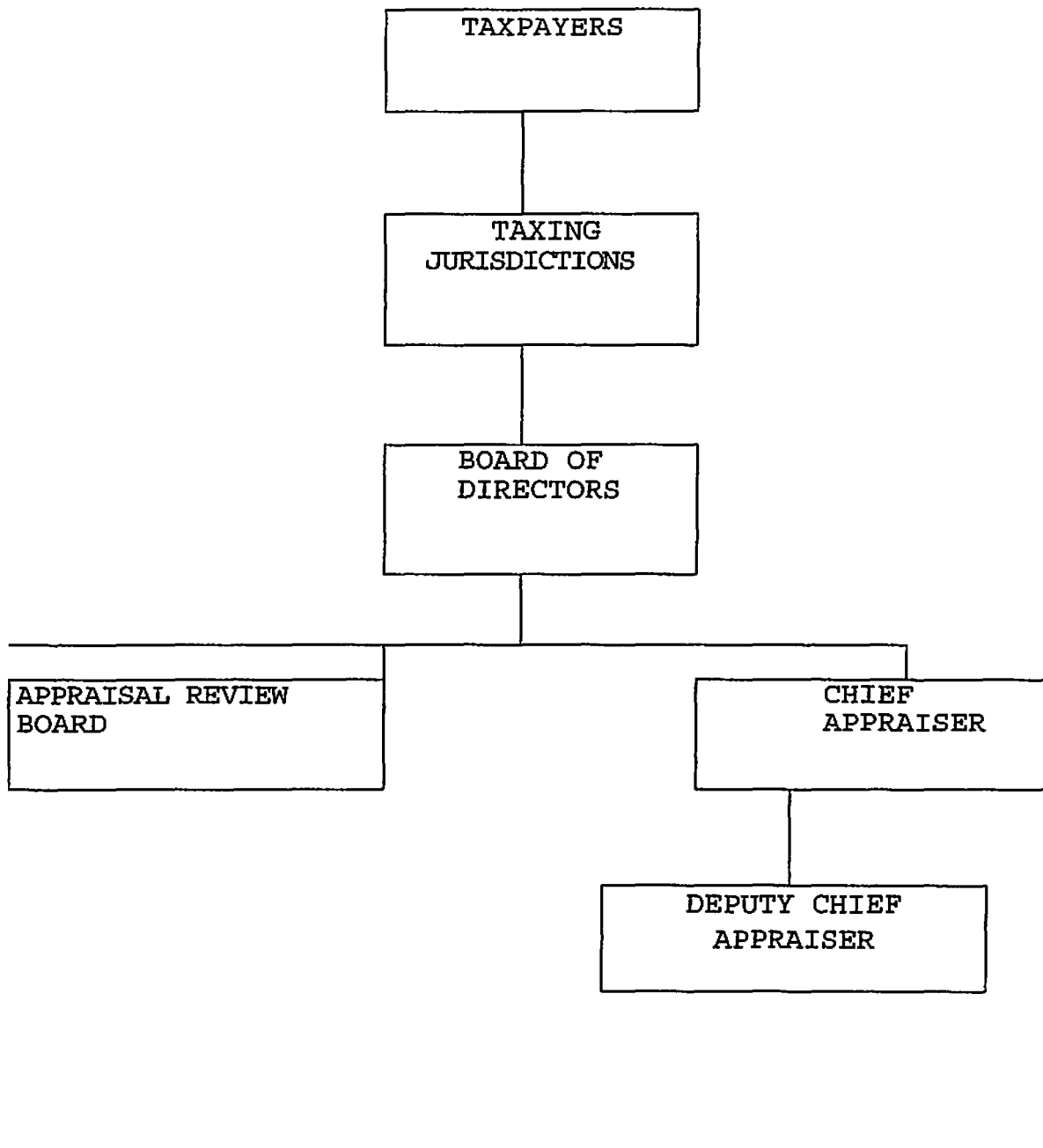


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Jason Cox, Secretary

STERLING COUNTY APPRAISAL DISTRICT

ORGANIZATIONAL CHART



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## FOREWORD

The Sterling County Appraisal District is a political subdivision of the State of Texas created pursuant to Subchapter A of Chapter 6, Local Administration, of the Texas Property Tax Code. The District's primary responsibility is the development of an Appraisal Roll for use by taxing units in imposing ad valorem taxes on property in the District.

Generally, the Appraisal District's boundaries are the same as the County's boundaries. Exceptions are taxing units with boundaries extending into two or more counties. These units may choose to participate in more than one, or in only one, Appraisal District. In the event they choose one, the boundaries of the District chosen extend outside the County to the extent of that unit's boundaries.

The costs of District operations are allocated to the various taxing units participating in the District, based upon their relative tax levy. A unit which levies five percent of the total of taxes levied by all units is allocated five percent of the Appraisal District's budgeted costs. Payments are due before the first day of each calendar quarter and late payments are assessed penalty and interest.

A majority of the taxing units is entitled to appoint the Board of Directors, have the authority to veto the Appraisal District's budget and any other action of the Board of Directors.

## STERLING COUNTY APPRAISAL DISTRICT

### BOARD OF DIRECTORS

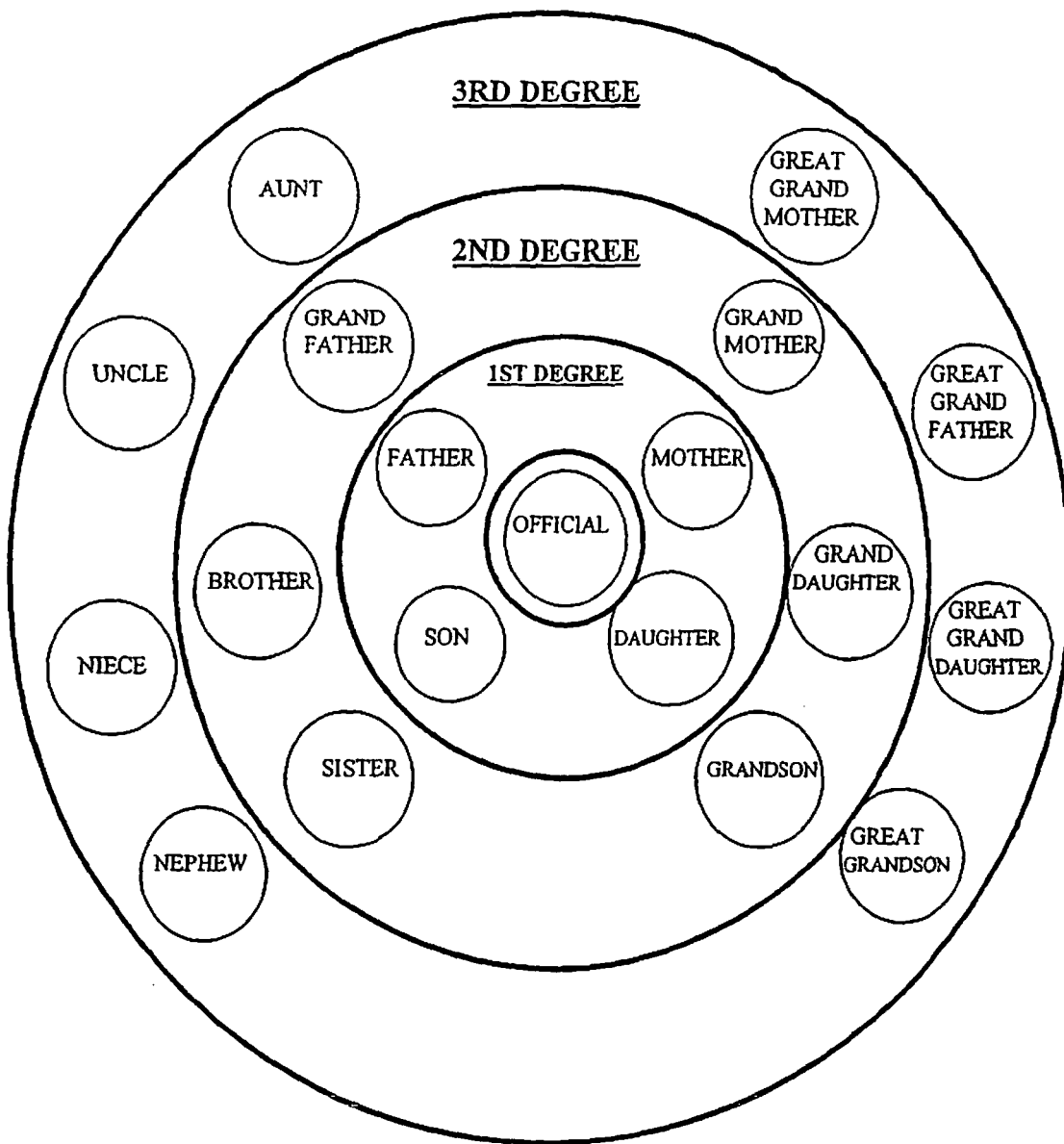
The Sterling County Appraisal District is governed by a board of five voting directors and the County Tax Assessor/Collector, who is a non-voting member of the Board.

#### Eligibility

To be eligible to serve on the Board of Directors, an individual must be a resident of Sterling County and must have resided in the District for at least two years immediately preceding the date the individual takes office. An employee of a taxing unit that participates in the Sterling County Appraisal District is not eligible to serve on the District's Board of Directors, unless he/she is an elected official on the governing body of the taxing unit.

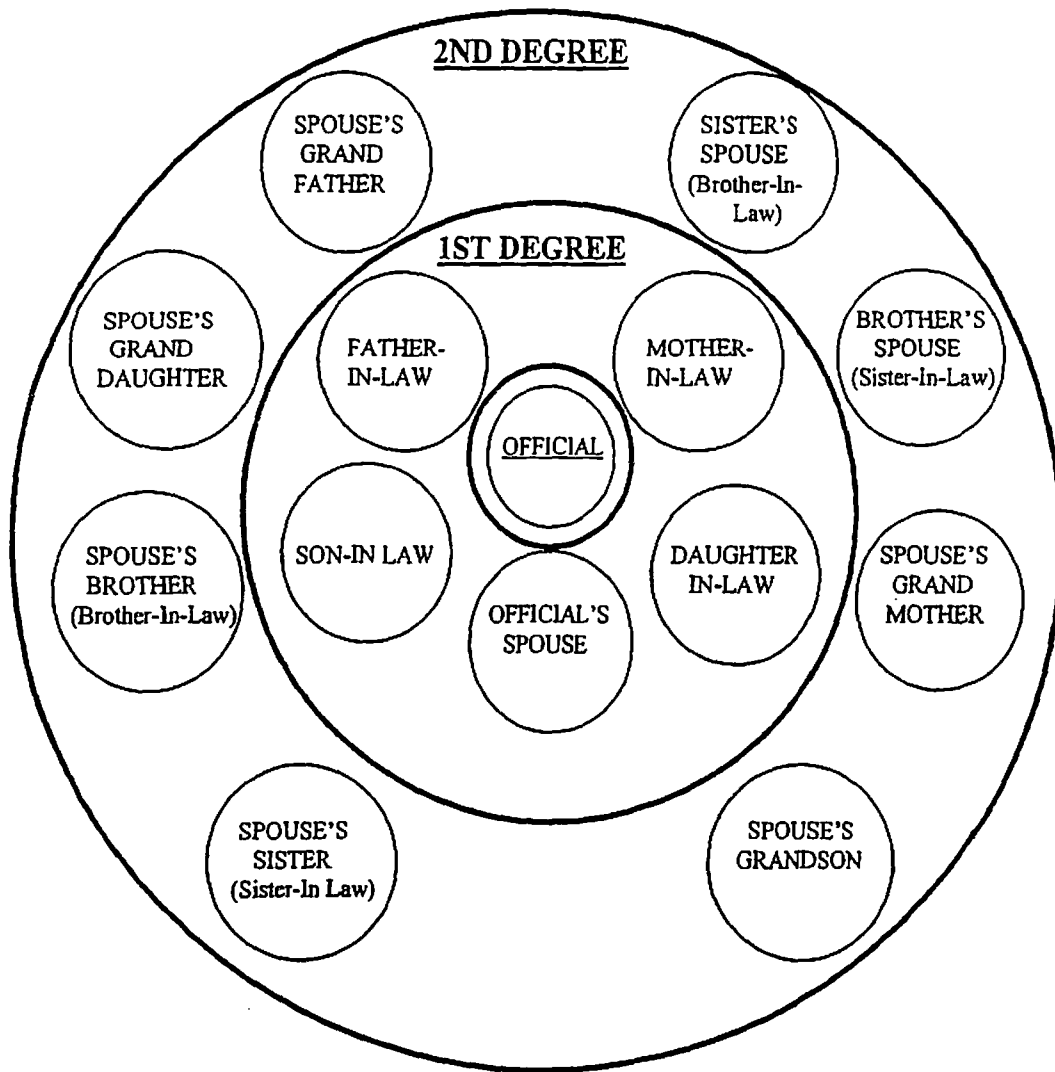
A board member is prohibited from serving on the Board of Directors if the member is related to a person who is in the business of appraising property in or represents property owners for a fee in proceedings in the Appraisal District. Relatives barred are those within the second degree by consanguinity (blood) or affinity (marriage). These persons include: spouse; children; brothers and sisters; parents; grand-parents; grandchildren; aunts and uncles; and brothers-in-law and sisters-in-law. The spouse's relatives in the same degree are included.

A person is ineligible to serve on the Board of Directors if the individual, or a business in which the individual has a substantial interest, enters into a contract with the Appraisal District or a taxing unit in the District if the contract activity is governed by the Texas Property Tax Code. Substantial interest is defined as the person and person's spouse having a combined ownership of at least ten percent (10%) of the voting stock or shares of a business, or the person or person's spouse is a partner, limited partner, or an officer of a business. An Appraisal District is barred from contracting with a board member or a business entity in which a board member has a substantial interest. A taxing unit is prohibited from making a tax-related contract with a member of the Board of Directors of a business entity in which the member has a substantial interest.



Consanguinity Kinship Chart  
(Blood)

**TEXAS NEPOTISM CHART  
CIVIL LAW METHOD**



Affinity Kinship Chart  
(Marriage)

**TEXAS NEPOTISM CHART  
CIVIL LAW METHOD**



### Terms

Members of the Board serve two-year terms beginning on January 1 of even-numbered years.

### Selection

Members of the Board of Directors are appointed by vote of the governing bodies of the incorporated cities and towns, the school districts, and the county. A governing body may cast all of its votes for one candidate or distribute them among the candidates for any number of directorships, as required by the Texas Property Tax Code, Section 6.03, (c), (d), (e), (j), & (k) .

### Vacancies on the Board

If a vacancy occurs on the Board of Directors, the taxing unit for which that member was serving will appoint a replacement to fill the vacancy.

### Officers of the Board

The officers of the Board shall consist of a Chairman and Secretary who shall be selected by majority vote at the regular January meeting of each year. In the event of a vacancy of office, the office is filled at the first regular meeting following the vacancy.

The duties of the Chairman shall include:

- presiding at Board meetings;
- appointing committee members unless otherwise instructed by the Board;
- signing legal instruments requiring the Board Chairman's signature; and,
- performing legal duties required by statute and as designated by the Board.

The Chairman may vote on any matter coming before the Board except as prohibited by statute.

The duties of the Secretary shall include:

- signing legal instruments requiring the Board Secretary's signature; and,

- perform legal duties required by statute and functions as designated by the Board.

#### Compensation

Members of the Board may not receive compensation for service on the Board, but are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the budget adopted by the Board.

#### Meetings

All meetings of the Board shall be held in the Appraisal District office, 616 Fourth Street, Sterling City, TX, unless a different location is designated by Board action or in the notice of meeting. Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present.

The regular meeting of the Board shall be held the third Wednesday of each quarter beginning at 4:00 p.m. Special meetings or emergency meetings may be called by the Chairman or by a majority of the members.

Notices of meetings shall be posted as required by law. No business shall be transacted at the meeting except that for which the meeting is called.

A majority of the members of the Board shall constitute a quorum for transaction of business.

The Board shall have the authority to hold a closed or executive session without public admittance, consistent with the requirements of law.

The minutes of the preceding meeting shall be approved by the Board as the first order of business and signed by the Chairman and Secretary. The official minutes shall be bound and kept by the Chief Appraiser in the central office of the Appraisal District.

The Board of Directors shall make available to the public and taxing jurisdictions information of public interest describing the functions of the Board and procedures for filing and resolving complaints by the Board.

The Board of Directors, at least quarterly and until final disposition of any complaint filed, shall notify the parties to the complaint the status of the complaint unless notice would jeopardize an undercover investigation.

#### Citizen Participation

It shall be the policy of the Board of Directors to allow opportunities for the public to speak to the Board on any issue under its jurisdiction. The agenda for the order of business for all regular meetings shall include an item entitled "Open Forum", to allow receipt of citizen's input on Appraisal District and Appraisal Review Board policies and procedures.

Citizens will not be permitted to enter into discussion or debate as other agenda items are being considered by the Board.

The Board of Directors shall provide reasonable access to the Board for a person who does not speak English or who has a physical, mental, or developmental disability.

#### Authority of the Board

The Board of Directors shall establish general policies in keeping with the wishes of the community and the requirements of State law. Members of the Board of Directors shall exercise the authority of office only when acting as a Board legally in session. The Board shall not be bound by any statement or action on the part of any individual member.

The Board may establish committees as needed to carry out its responsibilities. Majority vote of members present will be required to establish a committee. The chairman shall appoint committee members.

The statutory responsibilities of the Board of Directors include:

1. Establishment of an Appraisal Office (Section 6.05)  
The administrative offices of the District shall be located in the Appraisal District office, 616 Fourth Street, Sterling City, Texas. Office hours for the District shall be 9:00 A.M. to 5:00 P.M., (closed from 12:00 to 1:00 P.M. for lunch daily) Monday through Thursday and 9:00 am to 4:00 P.M. on Fridays unless the day is designated a holiday.
2. Designation of a Chief Appraiser (Section 6.05)  
The Board shall appoint a Chief Appraiser who will serve at the pleasure of the Board, and is the chief administrator of the appraisal office.
3. Approval of the Budget (Section 6.05)  
The Board shall consider and adopt an annual budget by September 15th of each year. The budget may not be adopted until written notice is given to the taxing units and the public and the Board has conducted a public hearing on the proposed budget.  
  
The Chief Appraiser shall prepare a preliminary budget and schedule a public workshop session for the Board of Directors and any other eligible and interested parties to present the budget. This preliminary budget will be sent to all taxing units. Based on changes to the preliminary budget as approved by the Board of Directors, the Chief Appraiser shall prepare the budget and present it for final Board approval as required by statute.
4. Annual Financial Audit (Section 6.063)  
The Board shall contract for an annual audit by an independent certified public accountant. A copy of the audit report shall be delivered to the presiding officers of the county, cities, and schools (voting taxing units) participating in the District.
5. Designation of Depository (Section 6.09)  
The Board shall solicit bids for the District depository at least once every two years and shall designate the institution(s) that offer the most favorable terms and conditions for the handling of District funds. Funds must be secured in the manner provided by law for county funds.

Competitive Bidding Requirements (Section 6.11)

The Board shall solicit bids for any expenditure of more than \$25,000 or other amount as set by Legislature, and is subject to the requirements and powers included in the Certificate of Obligation Act of 1971 (Subchapter C, Chapter 271, Local Government Code.)

Appointment of Agricultural Advisory Board (Section 6.12) The Chief Appraiser, with the advice and consent of the Board of Directors, shall appoint an Agricultural Appraisal Advisory Board to advise the Chief Appraiser on the valuation and use of agricultural land. The Advisory Board must consist of three members. The members must own agricultural land which receives productivity valuation under Article VIII, Sections 1-d or 1-d-1, of the Texas Constitution, and they must have resided in the Appraisal District for at least five years. Appraisal District officers and employees are ineligible to serve. The Advisory Board is required to meet at least three times a year. Members will serve two-year terms and may not be compensated.

Appointment of Appraisal Review Board (Subchapter 6 Local Administration, Texas Property Tax Code) The Appraisal Review Board shall consist of 3 members who serve two-year terms. An individual who has served for all or part of three (3) consecutive terms on the ARB is ineligible to serve on the ARB during a term that begins on the next January 1 following the third of those consecutive terms.

Appointments to the Appraisal Review Board are made by resolution of the Board of Directors. A vacancy on the ARB is filled in the same manner for the unexpired portion of the term. Section 6.41(d)

9. Appraisal Contracts (Section 25.01(b) and (c))

The Board shall annually review and approve contracts between the Appraisal District and private appraisal firms who perform appraisal services for the District.

10. Periodic Appraisal (Section 25.18)

The Board provides that the appraised values of all real property shall be reviewed and the appraised values updated at least once every three years.

STERLING COUNTY APPRAISAL

DISTRICT REAPPRAISAL PLAN

Land values shall be reviewed by Appraisal District staff annually to determine if a reappraisal of land by geographic areas, categories, or classes is required. Thus, once changes are identified and approved, mass reappraisal of land is done, in order to justify the changes, not only to the taxpayers, but also to the Appraisal Review Board in the review process.

Appraisal District staff shall continually gather from owners, realtors, building contractors and developer's information used in developing improvement cost schedules. Areas where building permits are not available, such as rural areas, shall be inspected by District staff by driving through the area.

Taxpayer renditions, manuals on valuation of personal properties, and SCAD history on personal properties shall be used to develop current cost schedules for personal properties in the District. SCAD staff shall apply current cost schedules to the properties annually. Cost schedules shall be approved by the Chief Appraiser before they are implemented.

Sterling County Appraisal District, through the implementation of cost schedules and land rates, shall reappraise all properties in the District at least every three years. SCAD is limited in the number of staff available to physically inspect properties annually, therefore, a physical inspection shall be done at least once every three years.

GENERAL POLICY FOR PUBLIC ACCESS  
TO BOARD OF DIRECTORS

It is the policy of the Board of Directors to provide the public with a reasonable opportunity to address the Board on the subject of the policies and procedures of the Appraisal District and the Appraisal Review Board and on any other issue under the Board's jurisdiction. Generally, the Board's statutory duties are:

- a. adopting the District's annual operating budget
- b. contracting for necessary services
- c. hiring the Chief Appraiser and assigning responsibilities to the position
- d. making general policy regarding the operation of the Appraisal District
- e. appointing Appraisal Review Board members

At each regularly scheduled meeting on the third Wednesday of each quarter at 4:00 p.m., the Chairman of the Board shall announce that each person wishing to address the Board on such policies, procedures or issues may have five (5) minutes in which to do so. The Board may vote to expand any person's time for speaking. If a large number of persons wish to speak to the Board, the Board may require the group to appoint a spokesperson to allow the Board to complete its business and adjourn the meeting at a reasonable time.

The Board may refuse to hear any person who attempts to speak on a subject unrelated to the policies and procedures of the Appraisal District or the Appraisal Review Board and unrelated to any other issue under the Board's jurisdiction. (Refer to Section 6.04(d), Texas Property Tax Code.)

If a person who does not speak English or who communicates by sign language wishes to address the Board at a meeting, and that person is unable to provide an interpreter, the individual should notify the Chief Appraiser in writing at least three (3) business days prior to the meeting, and earlier if possible. Upon receiving such a notice, the Chief Appraiser shall arrange to have an interpreter at the meeting. (Refer to Section 6.04(e), Texas Property Tax Code.)



If a person has a disability and needs assistance to enter the Appraisal District office building, the individual should notify the Chief Appraiser in writing at least three (3) business days prior to the meeting so that arrangements can be made. (Refer to Section 6.045(e), Texas Property Tax Code.)

#### Policies for Resolving Complaints

Consideration will be given to written complaints on any matter within the jurisdiction of the Board of Directors, except that a complaint may not be addressed to any of the grounds for challenge and protest before the Appraisal Review Board as set out in Sections 41.03 and 41.41, Texas Property Tax Code.

The Board of Directors will respond to written complaints about the policies and procedures of the Appraisal District, Appraisal Review Board, and the Board of Directors. Correspondence shall be mailed to: Chairman, Board of Directors, Sterling County Appraisal District, P O Box 28, Sterling City, TX 76951.

At each regularly scheduled meeting, the Chief Appraiser shall deliver by written or oral report the nature of complaints and the status of resolution.

The Board's deliberations at its meetings with respect to complaints shall occur in open session or executive session, as authorized by the Open Meetings Act, Texas Government Code, Chapter 551.

At least quarterly and until final disposition of the complaint, the Board shall notify the parties to the complaint of its status unless notice would jeopardize an undercover investigation. (Refer to Section 6.04(g), Prop. Tax Code.)

PUBLIC INFORMATION ABOUT THE BOARD OF DIRECTORS AND ABOUT  
COMPLAINTS

The Sterling County Appraisal District has two distinct boards working in conjunction with it, the Board of Directors and the Appraisal Review Board.

The Board of Directors is the board ultimately responsible for governing the Appraisal District. It consists of five (5) people, who are voting members of the board, selected by the taxing units for which the Appraisal District appraises property (cities, school districts and the county), and the County Tax Assessor/Collector, who is a non-voting member. The directors serve two-year terms.

The Board of Directors is responsible for making the District's major administrative and financial decisions. For example, they approve the District's budget and make decisions concerning contracts.

The Board of Directors also selects the District's Chief Appraiser and the members of the Appraisal Review Board. The Board of Directors however, does not take an active roll in the appraisal of individual properties. Properties in the Appraisal District are appraised by the Chief Appraiser and his/her staff. If a property owner has some complaint about the appraisal of his property in a particular year, he should discuss that problem with the Appraisal District's staff, or file a formal protest before the Appraisal Review Board.

The Appraisal Review Board is responsible for hearing and resolving protests from property owners concerning appraisal of their properties. The Appraisal Review Board's duties and a property owner's right to protest the appraisal of his property are more thoroughly explained in the pamphlets called "Taxpayers' Rights, Remedies and Responsibilities" and "The Appraisal Review Board" available in the Appraisal District office or from the State Comptroller's office at <http://www.window.state.tx.us/taxinfo/proptax/remedy08/> or at (512) 305-9999.

The Board of Directors meets on the third Wednesday of each quarter at 4:00 P.M., and its meetings are open to the public. Persons interested in addressing the Board of Directors about the policies and procedures of the Appraisal District or the Appraisal Review Board, or about any other matter within the jurisdiction of the Board of Directors, may do so at its meetings.

Any person who would like to speak to the Board, but who does not speak English and who cannot arrange for an interpreter, should advise the Chief Appraiser in writing at least three (3) business days before a scheduled meeting of the Board so that an interpreter can be obtained.

Any person who would like to speak to the Board, but who cannot do so because of some handicap or disability, should advise the Chief Appraiser in writing at least three (3) days before a scheduled meeting of the Board so that special arrangements can be made. Copies of the Appraisal District's policies concerning access to the Board of Directors are available upon request at the Appraisal District's office.

While the Appraisal Review Board considers protests about the appraisals of particular properties, the Board of Directors considers other types of complaints from property owners and taxing units. If a property owner has a complaint about the Appraisal District or the Appraisal Review Board, which cannot be resolved by the Chief Appraiser or the Appraisal Review Board executive committee, the property owner should set out that complaint in writing addressed to the Board. The Board will refer the complaint to the Chief Appraiser who will investigate the matter and report to the Board at a meeting. The Board will notify the property owner of the status of his complaint at least once each calendar quarter, and will notify the property owner of the final resolution of the complaint. (Refer to Sec. 6.04(g) Texas Property Tax Code.)

STERLING COUNTY APPRAISAL DISTRICT

SEXUAL HARASSMENT POLICY

Sexual harassment means unwelcome sexual advances, request for sexual favors, or other verbal or physical conduct of a sexual nature, submission to which is made a term or a condition of a person's employment, continued employment, promotion, or any condition of employment, either expressed or implied. Sexual harassment also includes such conduct that has the purpose or effect of unreasonably interfering with an employee's work performance or creating an intimidating, hostile, or offensive working environment.

Verbal harassment includes, but is not limited to:

- unwanted sexual teasing, jokes, remarks or questions
- sexual comments, innuendoes, or stories
- personal questions about sexual life
- derogatory or vulgar comments regarding a person's gender, physical anatomy or characteristics, clothing, or looks.

Physical harassment includes, but is not limited to:

- touching another employee in a sexually-suggestive way
- touching another employee so as to invade his/her personal privacy, especially intentionally touching another employee's breast, genital area, or buttocks
- deliberately leaning over or cornering an employee
- facial expressions such as throwing kisses
- making sexual gestures with hands or through body movements.

Other types of sexual harassment include, but are not limited to:

- giving unwanted personal gifts
- having in the workplace nude photos or pictures, sexually-oriented magazines or posters, or other words or pictures of a sexually-suggestive nature.

## EMPLOYEE'S RESPONSIBILITY

### (REPORTING)

Any employee who believes he or she is being sexually harassed should take the following actions.

1. Politely, but firmly confront the harasser and ask him/her to stop.
2. Document the complaint/ if possible.
3. If the employee is uncomfortable with Step 1, or the harassment continues after the employee complains to the harasser, or the employee feels the harasser will cause problems, the employee should immediately report the harassment to the Chief Appraiser. If the Chief Appraiser is involved in the harassment, the complaint should be reported to the Chairman of the Board of Directors of the Appraisal District. The employee may be asked to put his/her complaint in writing and sign it.

## INVESTIGATION

The Chief Appraiser or Appraisal District Board Chairman shall be responsible for seeing that a prompt, thorough and fair investigation is undertaken. The investigator may be an employee of the District or a neutral person designated by the Chief Appraiser or Board Chairman.

## REPORT FORWARDED

After completion, the report will be promptly forwarded to the Board of Directors. They will then take appropriate action.

## CONFIDENTIALITY

The Appraisal District will attempt to keep all claims of sexual harassment confidential, limiting the information to those who are involved in the claim and those who are involved in the investigation, decision, or action to be taken. However, both the complainant and the accused employee should be aware that confidentiality cannot be guaranteed.

## NOTIFICATION TO COMPLAINING EMPLOYEE

After completion of the report, the complaining employee will be notified of the results of the investigation. The complaining employee will also be notified of the action taken by the Appraisal District

## RETALIATION

Retaliation or discrimination against an employee who makes a sexual harassment complaint is prohibited.

## DISTRICT ADMINISTRATION POLICY

The Chief Appraiser is the chief administrator of the appraisal office.

Appointed by the Board of Directors, the Chief Appraiser serves at the pleasure of the Board and is directly accountable to the Board in the discharge of duties and responsibilities. All other personnel of the appraisal office are employed by and accountable to the Chief Appraiser. The Chief Appraiser may delegate authority to his/her employees.

Duties and Responsibilities of Chief Appraiser: The Chief Appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Texas Property Tax Code, and other applicable laws and rules. The Chief Appraiser's responsibilities include numerous statutory responsibilities related to the development of appraisal rolls and for the administration of the appraisal office. Additionally, the Chief Appraiser is assigned duties by the Board of Directors necessary for conduct of Board duties and implementation of Board policy.

The Chief Appraiser shall:

- establish a comprehensive program for conduct of all appraisal activities and keep the Board informed on the progress of appraisal activities
- develop and implement sound administrative procedures for conduct of all District functions
- develop and implement an effective financial management system and provide reports to the Board to allow evaluation of the District's fiscal affairs
- develop and implement an effective internal budget development system and prepare a proposed budget by June 15th of each year
- serve as the District's spokesperson in providing information to news media, taxing units, and the general public on the operations of the Appraisal District and provisions of property tax laws

- prepare the agenda for each Board meeting, attend all meetings, and provide staff recommendations for all appropriate Board actions
- in conjunction with District counsel, provide recommendations for Board action on litigation
- develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy, and other personnel-related matters
- employ and compensate professional, clerical and other personnel as provided by the budget
- report to the Board prior to April 1st of each year concerning the accuracy of District appraisals and contractor performance
- be entitled to appeal an order of the Appraisal Review Board determining a taxpayer protest as provided by Subchapter C, Chapter 41, of the Texas Property Tax Code (Section 42.02).



STERLING COUNTY APPRAISAL DISTRICT

JOB DESCRIPTION - APPRAISER I

The Appraiser I performs the duties required to gather information pertinent to developing the tax appraisal roll.

The Appraiser I:

- assumes responsibility for gathering information, locating, recording, and placing a value on all properties for tax purposes
- applies accepted appraisal techniques, as set out in the District's manual, in determining fair market value
- collects and correlates data relative to the market value of all taxable property in the District
- collects and correlates data relative to the special valuation of qualified properties, such as agricultural-use valuation of land
- locates, measures, and classifies new improvements and enters appraisal information in computer
- sketches diagrams of improvements on real property appraisal cards and in computer
- makes land revisions on appraisal cards and in computer
- assists Chief Appraiser with sales ratio studies
- assists property owners in completing homestead exemption application forms, over-65, disabled, and disabled veteran's exemption application forms
- assists property owners in completing special-use valuation application forms
- will be knowledgeable of legal descriptions and appraisal cards
- performs other duties as assigned by the Chief Appraiser

STERLING COUNTY APPRAISAL DISTRICT

JOB DESCRIPTION - APPRAISAL CLERK

The Appraisal Clerk performs the duties required to assist in developing and maintaining tax appraisal records.

The Appraisal Clerk:

- keeps appraisal cards, maps, homestead exemption, ag-use and other application forms in order
- obtains ownership changes from the County Clerk's records and updates appraisal records accordingly
- works address changes to appraisal records (including computerized records)
- assists in keeping appraisal cards current
- assists property owners in completing homestead exemption, ag-use and other application forms
- assists appraisers with clerical duties
- will be knowledgeable of legal descriptions and appraisal cards
- assists Chief Appraiser in the development of sales ratio studies
- performs other duties as assigned by the Chief Appraiser.

## APPRAISAL REVIEW BOARD (ARB) POLICY

The Appraisal Review Board is responsible for the local administrative review of appraisal records. (Sections 6.41 through 6.43 Property Tax Code)

### Selection

Members of the Appraisal Review Board are appointed by the Board of Directors of the Appraisal District.

### Eligibility

To serve on the Appraisal Review Board an individual must be a resident of the Appraisal District and must have resided in the District for at least (2) years. A member of the Board of Directors or an officer or employee of the State Comptroller, the appraisal office, or a taxing unit is ineligible to serve.

An individual is ineligible to serve on the ARB if the individual is related within the second degree by consanguinity or affinity to an individual who appraises property for compensation or of representing property owners for compensation proceedings in the Appraisal District.

An individual is ineligible to serve on the ARB if the individual or a business entity in which the individual has a substantial interest is a party to a contract with the Appraisal District or with a taxing unit that participates in the Appraisal District. An individual is considered as having substantial interest in a business entity if:

(a) the combined ownership of the individual and the individual's spouse is at least ten (10) percent of the voting stock or shares of the business entity; or

(b) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.

"Business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.

A person is ineligible to serve on the ARB if the person is:

(1) a former officer or employee of the Appraisal District or a taxing unit for which the Appraisal District appraises property;

(2) a former member of the Board of Directors of the Appraisal District; or

(3) a former member of the governing body of a taxing unit for which the Appraisal District appraises property.

#### Terms

Members of the ARB shall serve two-year, staggered terms beginning on January 1, with terms of as close to one-half of the members as possible expiring each year. An individual who has served for all or part of three (3) consecutive terms as a member on the ARB is ineligible to serve on the ARB during a term that begins on the next January 1 following the third of those consecutive terms.

#### Recall

A member of the Appraisal Review Board may be removed from the board by a majority vote of the Appraisal District Board of Directors. Grounds for removal are:

(1) a violation of Section 6.412 or 6.413; or

(2) good cause relating to the attendance of members at called meetings of the ARB.

#### Compensation

Appraisal Review Board members shall be compensated as provided by the Appraisal District's budget. Members shall be entitled to receive \$50 for a full day's scheduled meeting or training session, or \$25 per meeting for any meeting lasting less than four (4) hours.

#### Duties and Responsibilities

The Appraisal Review Board is statutorily responsible for the review of the appraisal records and the hearing and determination of taxpayer protests and taxing unit challenges.

#### Staff Assistance

The Chief Appraiser shall delegate appraisal office staff to provide clerical assistance to the Appraisal Review Board.

#### Rules of Procedures

The Appraisal Review Board may adopt rules of procedure.

STERLING COUNTY APPRAISAL  
DISTRICT

PERSONNEL POLICY

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## I. INTRODUCTION

The purpose of this personnel policy is to insure equitable treatment of all District employees, to make all employees aware of their rights and privileges and what they can expect from the District, as well as what the District expects from them. Employees of the Sterling County Appraisal District are public servants; all persons are to be treated cordially, regardless of their attitude. Disrespectful comments or profanity will not be tolerated. A business-like attitude should always be maintained. No employee of the Sterling County Appraisal district will release confidential information.

## II. DEFINITIONS

1. APPOINTMENT - initial employment in the District service.
2. BREAK IN SERVICE - severance of active duty for one or more days as a result of dismissal, resignation or retirement followed by subsequent reappointment.
3. DEMOTION - assignment of an employee to a position of lesser skill which has a lower maximum salary.
4. DISMISSAL - termination of services usually as a result of unsatisfactory performance of duties and/or unacceptable conduct.
5. EDUCATIONAL LEAVE - authorized absence for training purposes deemed to be in the best interest of the District. May be with or without pay, depending upon the circumstances and amount of time involved.
6. EMPLOYEE - any person working in the regular service of the District.
7. IMMEDIATE FAMILY - the group of individuals including the employee's father, mother, step-father, step-mother, sister/s, brother/s, spouse, child/ren, step-child/ren, or any other relative actually living in the same household.
8. LEAVE WITHOUT PAY - authorized absence without pay for acceptable reasons.
9. MERIT INCREASE - advancement from a lower to higher step of a salary schedule based on meritorious performance and recommendation of the supervisor. Merit increases are discretionary rather than automatic.
10. PROBATIONARY EMPLOYEE - an employee who has not completed the probation period.
11. PROMOTION - assignment of an employee to a position of a higher skill which has a higher maximum salary.
12. REAPPOINTMENT - appointment of an individual who has had previous service with the District.
13. REDUCTION IN FORCE - involuntary separation resulting from curtailment of work.
14. REINSTATEMENT - return to active duty status either from leave or suspension.
15. RESIGNATION - voluntary separation from the District.

### III. DISTRICT ORGANIZATION

#### GENERAL

The Sterling County Appraisal District is operated under the direction of a governing body known as the Board of Directors. The Board of Directors adopts policies, set rules and regulations, and establishes local laws in the form of resolutions, for the operation of the District. These policies, rules, regulations and resolutions are carried out and enforced by a professional manager who has been retained by the Board to administer the business of the District, known as the Chief Appraiser. The Chief Appraiser is responsible for the administration of all personnel matters for the District.

The Sterling County Appraisal District is composed of five (5) Board members who are elected in the odd-number years to serve two-year terms. The County Tax Assessor/Collector is a non-voting member of the Board. The Chairman, Vice-Chairman, and Secretary are elected from the Board every year in January.

#### PERSONNEL FUNCTIONS

The Chief Appraiser is responsible for the following personnel functions:

1. Review and approve all new appointments, reappointments and reinstatements to the District service.
2. Review and approve promotions, merit raises, transfers, leaves of absence (with or without pay), and other personnel actions affecting an employee's job status.
3. Administer discipline and grievance procedures.
4. Administer policies and procedures governing authorized leave from duty status. Monitor paid leave programs, such as sick leave, to assure compliance with policy.
5. Hear and pass upon complaints offered by or directed against employees.
6. Audit and certify payrolls as to correctness of name, rate of pay, and leave expenditure.
7. Insure correct identity of receiver of paychecks.
8. Conduct regular surveys for the purpose of salary comparison and answer or approve all salary information released to outside agencies.
9. Answer all requests for information regarding an employee's job status or personal data that may be contained in his/her personnel files.
10. Maintain a personnel file and an official leave records on each District employee.
11. Administer job classification and evaluation programs.
12. Take all other steps necessary for the proper administration of the personnel system as established.



## APPLICATIONS

All persons desiring to be employed by the Sterling County Appraisal District should file a job application. If and when a position becomes available, the applicant with necessary qualifications met, will be notified by the Chief Appraiser for further processing and evaluation.

The top-ranked applicant is then appointed after the background clearance and verification of references have been made.

Upon acceptance of the offer, the Chief Appraiser shall complete all necessary employment and benefit forms and conduct an orientation program. At the mid-point of the employee's probationary period, a review of performance is conducted, and the employee is briefed by his/her supervisor on his/her work and other factors relating to total performance.

At the completion of the probationary period, a thorough review is conducted, and the employee is either certified as a regular employee, or terminated.

## PROBATION

All employment with the Sterling County Appraisal District shall be considered "at will" employment. No contract of employment shall exist between any individual and Sterling County Appraisal District for any duration, either specified or unspecified. Sterling County Appraisal District shall have the right to terminate the employment of any employee for any legal reason, or no reason, at any time either with or without notice. Sterling County Appraisal District shall also have the right to change any condition, benefit, policy, or privilege of employment at any time, with or without notice. Employees of Sterling County Appraisal District shall have the right to leave their employment with the District at any time, with or without notice.

## NEPOTISM

Any immediate relative, whether by blood or marriage, of a Board Member or the Chief Appraiser of the Sterling County Appraisal District will not be hired to perform functions within the Office of the District. See the Texas Nepotism Chart Civil Law Method attached to page 2 of the Operating Manual.

AGE

All regular employees of the District must be at least 18 years old.

CATEGORIES OF EMPLOYMENT

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

- Regular Full-time - requiring service for the full work day.
- Regular Part-time - requiring service for a fraction of the full work day.
- Temporary - requiring service that will last for a limited period of time, not to exceed six (6) months in any 12-month period.

Regular Full-time employees are eligible for retirement, sick leave, vacation leave, and holidays.

TERMINATIONS

Terminations are identified with the following personnel actions:

- Resignation
- Dismissal
- Retirement
- Abolition of Position

ABOLITION OF POSITION AND REDUCTION IN FORCE

The Chief Appraiser may require the abolition of any position or reduction in force. Competition for retention is limited to employees holding similar positions and selection will be based first on performance and secondly, if necessary, seniority of service.

#### ABANDONMENT OF POSITION

All employees of the District shall be on duty at the times indicated by the rules and under the conditions of their employment. An employee who is absent without leave and who fails to return to duty within twenty-four (24) hours after receiving notice to do so shall be deemed to have resigned his/her position. Such resignation is not in good standing and the employee may not be eligible for re-employment.

#### IV. COMPENSATION PLAN

##### PAY

Pay rates will be monthly. All employees will be paid a monthly salary and will receive pay on a monthly or semi-monthly basis. The district shall be responsible for establishing salary ranges. These ranges shall take into consideration the following:

- the level of duties and responsibilities of the class,
- the salary ranges for other classes,
- the availability of employees in particular occupational categories,
- prevailing rates of pay for similar positions in private industry and other public jurisdictions, and
- cost of living factors.

##### DISTRIBUTION OF PAYROLL

Discrepancies in salary check resulting in overpayment or otherwise should be brought to the attention of the Chief Appraiser.

## V. LEAVE

### VACATION

Every employee in the District holding a permanent status position shall be allowed annual vacation leave. Vacation leave shall be granted on the basis of the number of years of continuous service an employee has given. Employees with six months to five years of continuous service with the District shall be allowed vacation leave of ten regularly scheduled working days each year. Employees with six to ten years of continuous service with the District shall be allowed twelve days per year. Eleven to 15 years of continuous service earns fifteen days of vacation leave. Sixteen to twenty years of continuous service earns seventeen days. Employees with twenty one plus years of continuous service shall be allowed vacation leave of twenty regularly scheduled days. Vacation leave shall be taken during the year after being earned without accumulation. If not taken in the year following, then it is lost. If any vacation leave has been earned but not taken upon termination of employment, the employee shall be paid for the earned vacation days.

The Chief Appraiser shall keep records of vacation leave allowance and use. The Chief Appraiser shall schedule vacation leaves with particular regard to the seniority of employees, in accord with operating requirements and, insofar as possible, with the requests of the employees.

When a regularly scheduled holiday occurs during the period of an employee's vacation, an additional day of vacation shall be granted.

The Sterling County Appraisal District will not accept any accrued vacation or sick leave from any agency.

### SICK LEAVE

All full-time District employees shall earn sick leave with full pay of ten days per year. Sick leave shall accrue from the date of employment, but shall not be taken until the successful completion of the three-month probationary period, except with permission of the Chief Appraiser. Sick leave may be accumulated up to thirty (30) days for the purpose of a lengthy illness or disability, such as major surgery.

Any employee may be eligible for sick leave for the following reasons:

- personal illness or physical incapacity, or
- illness of the employee's immediate family

Certification of illness by a doctor who is duly registered and licensed under the Medical Practice Act of Texas may be required for illness of five (5) workdays duration.

An employee who is unable to report to work because of the above reasons shall report the reason for his/her absence to the Chief Appraiser before the time he/she is expected to report for work. Sick leave with pay shall not be allowed unless such report has been made.

An employee termination from the District's service shall not be allowed the use of sick leave in the last two calendar weeks of employment. Unused sick leave will not be compensated for in any way at the time of dismissal of an employee.

#### MATERNITY LEAVE

Regular full-time employees who become pregnant will be required to submit to the Chief Appraiser a request for maternity leave. This leave will be without pay, but the employee may be reinstated in the same or comparable position. The employee will be required to petition in writing and be able to return to full-time employment within forty (40) days of the date of the birth. This policy pertains to employees in good standing and will exclude employees who are presently on suspension or have been involved in some disciplinary action in the previous six months.

#### MILITARY LEAVE

Employees may receive a leave of absence not to exceed ten(10) days annually, for participation in annual training in the National Guard or Reserve Armed Forces. Requests for such leave must be accompanied by a copy of official orders requiring such training. Compensation for this period of military leave shall be limited to the difference between military pay received and normal District pay. A copy of the military pay voucher shall be submitted prior to authorization for payment to the employee for the period of leave. Such military training leaves shall not be deducted from annual vacation or sick leave.

Any permanent employee who is drafted into the military service shall, upon termination of his/her active service, be entitled to return to the District service at a level equivalent to the position held on his/her departure. This leave of absence shall not exceed the period of time necessary to complete the period of active duty that he/she has been involuntarily ordered to perform.

The Sterling County Appraisal District may authorize special leaves of absence, with or without pay for any period not to exceed twelve (12) calendar months in any one calendar year for attendance at a school or university for the purpose of training in subjects relating to the work of the employee and which will benefit the employee and the District service. The District may pay up to 100% of the tuition and cost of the course if completed. However, if the District shares in the cost, the employee must remain in the District's service for six (6) months after completion of the course. If the employee fails in this obligation, the District's portion of the tuition will be deducted from the employee's last pay check.

#### FUNERAL LEAVE

An employee may be granted three (3) working days leave as needed in the event of death of family or friend. Such leave shall not be deducted from either sick leave or vacation leave. Such leave is noncumulative and must be approved by the Chief Appraiser.

#### JURY LEAVE

An employee shall be granted leave with pay when required to be absent from work for jury duty or as a trial witness. Employee will report to work when not actually serving under court supervision.

#### HOLIDAYS

The following holidays will be observed by Sterling County Appraisal District employees:

- January 1 - New Year's Day
- February ? - President's Day
- March or April - Good Friday and Monday Following Easter
- May ? - Memorial Day
- July 4 - Independence Day
- September ? - Labor Day
- November. ? - Veteran's Day
- November ? - Thursday, Friday Thanksgiving
- December ? - Two Days Christmas

Each year the Chief Appraiser shall prepare a list of the holidays and distribute to employees.

## VII. STANDARD WORK HOURS

Working schedule may vary, but the usual schedule will be 9:00 A.M. to 12:00 and 1:00 P.M. to 5:00 P.M. Monday through Thursday with one hour for lunch and 9:00 A.M. to 12:00 and 1:00 P.M. to 4:00 P.M. on Friday. A morning and afternoon break will be available to employees for a duration of 15 minutes for each period.

## VIII. CONDUCT AND DISCIPLINE

### GENERAL

All employees are expected to report to work on time and to be diligent in performance of their assignment.

All employees shall maintain a high level of personal conduct, both on and off the job.

All employees shall render courteous treatment to the public.

No employee shall accept any improper favor, gift, service, or thing of value from any person, firm, or corporation that might reasonably tend to influence his/her official duties; or grant, in the discharge of his/her duties, any improper favor, gift or thing of value.

No employee shall use his/her official position to secure special privileges or exemptions for him/herself or others.

No employee shall grant any special consideration, treatment, or advantage to any citizen, individual, or group beyond that which is available to every other citizen, individual, or group.

No employee shall disclose information that could adversely affect the affairs of the District.

No employee shall transact any business on behalf of the District in his/her official capacity with any business entity with which he/she owns a substantial interest. In the event that such a circumstance should arise, then he/she shall make known his/her interest, and turn the matter over to his/her superior and have nothing further to do with the matter involved.

No employee shall engage in any outside activities which will conflict with, or will be incompatible with, the duties assigned to him/her in the employment of the District, or reflect discredit upon the District, or in which his/her employment in the District will give him/her an advantage over others engaged in a similar business, vocation, or activity.

No employee shall accept other employment or engage in outside activities incompatible with the full and proper discharge of his/her duties and responsibilities with the District, or which might impair his/her independent judgment in the performance of his/her public duty.

No employee shall receive any fee or compensation for his/her service as an officer or employee of the District from any source other than the District, except as may be otherwise provided for by law. This shall not prohibit his/her performing the same or other services for a private organization that he/she performs for the District if there is no conflict with his/her District duties and responsibilities.

No employee shall represent, directly or indirectly, or appear in behalf of the private interest of others before any agency of the District, nor shall he represent any private interest of others in any action or proceeding involving the District, nor participate on behalf of others in any litigation to which the District might be a party, nor shall he ever accept any retainer or compensation that is contingent upon a specific action taken by the District or any of its agencies.

No employee shall use the prestige of his/her position in behalf of any political party, but he/she shall at all times maintain the non-partisan policy of the Sterling County Appraisal District, providing that all officials and employees are encouraged to register and vote as they may choose in all local, state and national elections.

No employee shall knowingly perform or refuse to perform any act to deliberately thwart the execution of the District policies, rules or regulations, or the achievement of official District programs.