



**REGULAR**

**BOARD OF DIRECTORS MEETING**

**(CONDUCTED TELEPHONICALLY)**

**January 28, 2021**

# **MEETING NOTICE & AGENDA**

**FILED**

1/21/2021 11:48:04 AM

STACEY KEMP  
COUNTY CLERK  
COLLIN COUNTY, TEXAS  
BY - CL DEPUTY

**NOTICE OF REGULAR MEETING**

**BOARD OF DIRECTORS**  
**of the**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

**(CONDUCTED TELEPHONICALLY)**

Notice is hereby given that on the 28<sup>th</sup> day of January 2021, at 7:00 a.m., the Board of Directors of the Collin Central Appraisal District will hold a telephonic meeting, originated from the Central Appraisal District Office, 250 Eldorado Pkwy., McKinney, Texas. The board members will not be in the building and will connect via the telephone number and conference ID below. The District's staff will connect from their individual offices or from a remote location. Board members, staff and the public will have telephonic access by dialing 1-833-304-4846, at which time they will be prompted to enter the Conference ID: 438 643 360#. The telephonic meeting will be available at 7 a.m. until the meeting is adjourned by the Board Chairman. The subjects to be discussed are listed on the agenda which is attached to and made a part of this notice.

On this 21<sup>st</sup> day of January 2021, this notice was filed with the County Clerk of Collin County, Texas.



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Bo Daffin  
Chief Appraiser  
Phone: (469) 742-9200

**AGENDA**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Thursday, January 28, 2021**  
**REGULAR MEETING - Conducted at**  
**CENTRAL APPRAISAL DISTRICT OFFICE**  
**250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room**  
**McKinney, Texas 75069**

**I. REGULAR MEETING**

<b>ITEM #</b>	<b>SUB #</b>	<b>ITEM DESCRIPTION</b>
<b>A.</b>		<b>Call to order: 7:00 a.m.</b>
	1	Announcement by presiding officer whether the meeting has been posted in the manner required by law.
	2	Roll call: Announcement by presiding officer whether a quorum is present.
	3	Election of 2021 Officers.
<b>B.</b>		<b>Executive Session</b>
	1	Consultation with attorney regarding pending or contemplated litigation. Pursuant to Texas Open Meetings Act, Section 551.071.
	2	Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.
	3	Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074.
<b>C.</b>		<b>Action on items discussed in executive session</b>
	1	Action on any items pertaining to litigation, if any.
	2	Action on any items pertaining to real property, if any.
	3	Action on any items pertaining to personnel, if any.

**CONSENT AGENDA**

*The Consent Agenda will be acted upon in one motion and contains items which are routine and typically noncontroversial. Items may be removed from this agenda for individual discussion by a Board Member, the Chief Appraiser or any citizen.*

**AGENDA**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

- D. Approval of minutes from December 17, 2020 special meeting.**
- E. Review of December 2020 bills.**
- F. Review of December 2020 financial reports.**
- G. Review and sign checks for approved purchases requiring Board signature.**
- H. Review report of December 2020 checks and electronic transfers greater than \$25,000.**

**END OF CONSENT AGENDA**

- I. Discuss conflict of interest filing requirements pursuant to the Government Code and CCAD Policy #118.**
- J. Receive chief appraiser's property owned report, per the requirements of CCAD Policy #118.**
- K. Advise the chief appraiser in regard to the Property Tax Code, 6.12, Agricultural Appraisal Advisory Board and vote on the Board's consent regarding his recommended appointments.**
- L. Receive recommendation and vote on changes to the District's Personnel Policies & Practices Handbook.**
- M. Receive recommendation and vote on authorizing the chief appraiser to retrofit Appraisal Review Board hearing rooms, including Plexiglass barriers and technology upgrades.**
- N. Reports**
  - 1 Taxpayer Liaison Officer Report**
  - 2 4th Quarter Texas Department of Licensing & Regulation (TDLR) Report**
  - 3 4th Quarter 2020 Investment Report**
  - 4 4th Quarter 2020 Collateral Report**
  - 5 Vendor Report**

**AGENDA**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

**N. Reports (continued)**

- 6 4th Quarter 2020 Arbitration Report
- 7 Litigation Report
- 8 Litigation Cost Report

**O. Chief Appraiser's Report**

- 1 Office Status Update
- 2 Identity Theft Insurance Update
- 3 General Comments

**II. AUDIENCE**

- A.** Receive public comments. Five minute limit per speaker, unless extended by Board vote.

**III. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING**

**IV. ADJOURNMENT**

# CONSENT AGENDA

# **D. MINUTES**

**December 17, 2020**



**MINUTES**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

**Thursday, December 17, 2020**  
**SPECIAL MEETING - Conducted Telephonically @ 8:00 a.m.**

**MEETING LOCATION:** Central Appraisal District Office  
250 Eldorado Parkway  
McKinney, Texas 75069

**MEMBERS PRESENT:** Ron Carlisle, Earnest Burke, Brian Mantzey, Ken Maun, Wayne Mayo and Gary Rodenbaugh

**MEMBERS ABSENT:**

**APPROVAL OF MINUTES:** \_\_\_\_\_  
Chairman Secretary

**NATURE OF BUSINESS**

**I. EXECUTIVE SESSION**

ITEM #	SUB #	ITEM DESCRIPTION
<b>A.</b>		<b>Call to Order 7:00 a.m.</b>
	1	Executive session was called to order by Chairman, Gary Rodenbaugh, and he announced the meeting had been posted in the time and manner required by law.
	2	The Chairman announced that a quorum was present.
<b>B.</b>		<b>Executive Session</b>
	1	Consultation with attorney regarding pending or contemplated litigation. Pursuant to Texas Open Meetings Act, Section 551.071.
	2	Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.
	3	Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074.
<b>C.</b>		<b>Close executive session.</b>
		No Action taken in executive session. Any action taken is outlined under section II, Special Meeting.
		<u>Board closed executive session at 7:49 a.m.</u>

**MINUTES**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

**II. SPECIAL MEETING**

<b>ITEM #</b>	<b>SUB #</b>	<b>ITEM DESCRIPTION</b>
<b>A.</b>		<b>Call to order: 8:00 a.m.</b>
	1	Meeting was called to order by Chairman, Gary Rodenbaugh, and he announced the meeting had been posted in the time and manner required by law.
	2	The Chairman announced that a quorum was present.
<b>B.</b>		<b>Executive Session conducted prior to special meeting.</b>
<b>C.</b>		<b>Action on items discussed in executive session</b>
	1	No action taken under this agenda item. Refer to Agenda Item I for any action pertaining to litigation.
	2	N/A
	3	No action taken under this agenda item. Refer to Agenda Item J for any action pertaining to personnel.

**CONSENT AGENDA**

Motion by Brian Mantzey to accept reports and approve action items contained in Consent Agenda. Seconded by Ron Carlisle. Motion carried.

- D.** Action Taken: Board approved minutes from November 19, 2020 special meeting.
- E.** Action Taken: Board reviewed the November 2020 bills.
- F.** Action Taken: Board reviewed and accepted the November 2020 financial reports.
- G.** Action Taken: There were no checks at this meeting needing to be signed by Chairman, Gary Rodenbaugh.
- H.** Action Taken: Board reviewed and accepted the November 2020 report of checks and electronic transfers greater than \$25,000.

**END OF CONSENT AGENDA**

## **MINUTES**

### **BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT**

#### **I. Pending Complaints to the Board of Directors.**

- 1 Ms. Jennifer Blum read a letter she sent to the Board of Directors on November 19, 2020, as a response to attorney, Roy Armstrong's letter of November 9, 2020. Brian Mantzey moved to dismiss the item with no further action. Ron Carlisle seconded the motion. Motion carried.
- 2 Ron Carlisle moved to dismiss the complaint filed by Florence Agbora with no further action by the Board of Directors. Brian Mantzey seconded the motion. Motion carried.

#### **J. Wayne Mayo moved to extend Chief Appraiser, Bo Daffin's, contract. Earnest Burke seconded the motion. Motion carried.**

#### **K. The Board received recommendation on changes to the Employee Personnel Handbook. Brian Mantzey moved to approve the changes. Ron Carlisle seconded the motion. Motion carried.**

#### **L. The Board received recommendation on authorizing the chief appraiser to execute a contract with the selected vendor for 2021 printing and mailing services. Presentation was given by Ryan Matthews, Director of Information Services Technology. Wayne Mayo moved to authorize the execution of the contract as presented. Brian Mantzey seconded the motion. Motion carried.**

#### **M. The Board received recommendation on authorizing the chief appraiser to execute a contract with Pitney Bowes to upgrade the District's mail processing equipment and software. Mr. Matthews made presentation. Earnest Burke moved to approve authorizing the chief appraiser to execute the contract as stated. Ron Carlisle seconded the motion. Motion carried.**

#### **N. The Board received recommendation by Mr. Daffin's presentation regarding 2021 funding for ARB independent legal counsel, pursuant to Policy #1008. Brian Mantzey moved to approve the funding and Ron Carlisle seconded the motion. Motion carried.**

#### **O. Reports**

- 1 Michele Lake, Taxpayer Liaison Officer, reported there have been no formal written complaints to be brought before the Board of Directors. She stated that two pending complaints had been voted on and dismissed.
- 2 Litigation updates were shared. Mr. Daffin stated the full report would be presented at the January 2021 meeting.

**MINUTES**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

**P. Chief Appraiser's Report**

- 1 Chief Appraiser, Bo Daffin, thanked the Board of Directors for a good year during the difficult times of 2020.

**III. AUDIENCE**

- A.** Deputy Chief Appraiser, Kelly Lintner, addressed the Board and thanked them on behalf of staff and herself for the steps the board had taken during the past year.

**IV. CCAD staff in attendance:**

- A.** Bo Daffin  
Kelly Lintner  
Robert Waldrop  
Tamera Glass  
Toni Bryan  
Valerie Hyden  
Brad Richards  
Dana Wilson  
Elliot Bensed  
Marty Wright  
Michele Lake  
Paula Bensed  
Ryan Matthews  
Stephanie Cave-Bernal  
Eric Grusendorf  
Shawn Tilley  
Wendy Gilliland  
Brian Swanson

**Public in attendance:**

- Ginger Mayo  
Lewis Isaacks, Saunders, Walsh & Beard – Attorneys, District's Legal Counsel  
Mark Walsh, Saunders, Walsh & Beard – Attorneys, District's Legal Counsel  
Bob Garrey, Saunders, Walsh & Beard – Attorneys, District's Legal Counsel  
Jenifer S. Blum, JD

**MINUTES**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

**V. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING**

The next regular meeting is to be held on Thursday, January 28, 2021 at 7:00 a.m.

**VI. ADJOURNMENT**

Chairman, Gary Rodenbaugh announced the Board had concluded its business and the meeting was adjourned. The meeting adjourned at 8:43 a.m.

**E.**  
**BILLS**  
**PAID**

**December 2020**

BILLS PAID

BILLS PAID

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
December 2020

Num	Date	Name	Original Amount	Paid Amount
<b>Dec 20</b>				
ACH	12/15/2020	TCDRS	-131,042.26	-131,042.26
ACH	12/11/2020	ADP INC	-3,746.15	-3,746.15
ACH	12/14/2020	NATIONWIDE RETIREMENT SOLUTIONS	-5,087.50	-5,087.50
ACH	12/28/2020	NATIONWIDE RETIREMENT SOLUTIONS	-4,952.50	-4,952.50
ACH	12/14/2020	TEXAS SDU CHILDSUPP	-908.70	-908.70
ACH	12/28/2020	TEXAS SDU CHILDSUPP	-908.70	-908.70
ADJ JE	12/02/2020	AFFILIATED COM-NET, INC.	0.00	0.00
7745	12/09/2020	ANDERSON, GARY L	-250.00	-250.00
7746	12/09/2020	ATOR, NEAL A	-100.00	-100.00
7747	12/09/2020	BROOMBERG, CORINNE	-100.00	-100.00
7748	12/09/2020	DODSON, MICHAEL	-100.00	-100.00
7749	12/09/2020	FALTYS, DIANNE	-120.00	-120.00
7750	12/09/2020	GALLAGHER, PATRICK W	-100.00	-100.00
7751	12/09/2020	HANSON, THOMAS D	-280.00	-280.00
7752	12/09/2020	HOBART-WELBORN, JANET	-190.00	-190.00
7753	12/09/2020	KLICKMAN, JOHN MICHAEL	-100.00	-100.00
7754	12/09/2020	LEWIS, THOMAS R	-100.00	-100.00
7755	12/09/2020	MARKWARDT, ROY	-100.00	-100.00
7756	12/09/2020	MC GEE, BEVERLY J	-100.00	-100.00
7757	12/09/2020	MOLINA, ESTELA	-90.00	-90.00
7758	12/09/2020	NICKELL, CHRISTOPHER	-1,240.00	-1,240.00
7759	12/09/2020	PEARSEY, ALBERT RAY	-100.00	-100.00
7760	12/09/2020	PHILO JR., ROBERT E	-100.00	-100.00
7761	12/09/2020	ROBINSON, PATRICIA	-310.00	-310.00
7762	12/09/2020	SADLER, BRADLEY J	-90.00	-90.00
7763	12/09/2020	SINELLI, CHRISTINE	-130.00	-130.00
7764	12/09/2020	SMITH, DELORES G	-550.00	-550.00
7765	12/09/2020	SODERSTROM, DEAN C	-1,180.00	-1,180.00
7766	12/09/2020	STAIF, CAROL LEE	-190.00	-190.00
7767	12/09/2020	SWEGLES, DONALD	-190.00	-190.00
7768	12/09/2020	TERILLI, CLAUDETTE ATKINS	-100.00	-100.00
7769	12/09/2020	TURANO, LOUIS R	-100.00	-100.00
7770	12/09/2020	TWIGG, STEPHEN G	-220.00	-220.00
7771	12/09/2020	WARD, FORREST	-100.00	-100.00
7772	12/09/2020	WOLFSON, LEWIS H	-130.00	-130.00
7773	12/09/2020	WORMALD, ANITA B	-100.00	-100.00
7774	12/09/2020	WYSASKI, JOHN	-130.00	-130.00
7775	12/09/2020	YARBOROUGH, DANA	-220.00	-220.00
7776	12/30/2020	FALTYS, DIANNE	-120.00	-120.00
7777	12/30/2020	LOVELL, CRAIG E	-150.00	-150.00
7778	12/30/2020	NICKELL, CHRISTOPHER	-660.00	-660.00
7779	12/30/2020	ROBINSON, PATRICIA	-300.00	-300.00
7780	12/30/2020	SMITH, DELORES G	-510.00	-510.00
7781	12/30/2020	SODERSTROM, DEAN C	-720.00	-720.00
7782	12/30/2020	TWIGG, STEPHEN G	-150.00	-150.00
7783	12/30/2020	YARBOROUGH, DANA	-180.00	-180.00
7784	12/30/2020	SMITH, DELORES G	-54.95	-54.95
51555	12/01/2020	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,224.89	-1,224.89
51556	12/01/2020	MC PURE CLEANING, LLC	-7,200.00	-7,200.00
51557	12/01/2020	SAUNDERS & WALSH, PLLC	-125,082.00	-125,082.00
51558	12/01/2020	VANGUARD CLEANING SERVICES	-1,000.00	-1,000.00
51559	12/01/2020	WELLSPRING INSURANCE AGENCY, INC	-3,650.00	-3,650.00
51571	12/02/2020	COPYNET	-1,960.47	-1,960.47
51572	12/02/2020	TAAO	-270.00	-270.00
51573	12/08/2020	BUNDICK, FRANK	-720.00	-720.00
51574	12/08/2020	GILL, SHERRILLE	-360.00	-360.00
51575	12/08/2020	NOEL, NICHOLAS B	-360.00	-360.00
51576	12/08/2020	PENSON, OLIVIA K	-360.00	-360.00
51577	12/08/2020	ASSN TECHNOLOGY SERVICES, INC	-224.60	-224.60
51578	12/08/2020	BENSEND, ELLIOT	-1,375.55	-1,375.55
51579	12/08/2020	CAVE-BERNAL, STEPHANIE	-73.00	-73.00
51580	12/08/2020	CDW-G	-594.90	-594.90
51581	12/08/2020	DELL MARKETING	-65,088.00	-65,088.00

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
December 2020

Num	Date	Name	Original Amount	Paid Amount
51582	12/08/2020	ELLIOTT ELECTRIC SUPPLY	-68.07	-68.07
51583	12/08/2020	MENDIZABAL, VICTOR	-200.00	-200.00
51584	12/08/2020	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	0.00	0.00
51585	12/08/2020	STAT PADS LLC	-125.00	-125.00
51586	12/08/2020	TDLR	-45.00	-45.00
51587	12/08/2020	TEXAS ARCHIVES	-90.76	-90.76
51588	12/08/2020	WASTE CONNECTIONS OF TEXAS	-169.06	-169.06
51589	12/08/2020	DISCOVERY BENEFITS	-154.25	-154.25
51590	12/08/2020	PLANO OFFICE SUPPLY	-749.80	-749.80
51591	12/14/2020	BLAYLOCK, GEAN KENT	-360.00	-360.00
51592	12/14/2020	BORTON, BRIAN K	-360.00	-360.00
51593	12/14/2020	BUNDICK, FRANK	-360.00	-360.00
51594	12/14/2020	HENRY, JAMES	-360.00	-360.00
51595	12/14/2020	NOEL, NICHOLAS B	-360.00	-360.00
51596	12/14/2020	AT&T (MAIN LOCAL)	-1,841.85	-1,841.85
51597	12/14/2020	AT&T (MAIN LOCAL)	-197.24	-197.24
51598	12/14/2020	CARENOW	-360.00	-360.00
51599	12/14/2020	CINTAS FIRST AID	-38.08	-38.08
51600	12/14/2020	COPYNET	-1,711.60	-1,711.60
51601	12/14/2020	COPYNET	-911.12	-911.12
51602	12/14/2020	COSTAR REALTY INFORMATION INC	-4,984.00	-4,984.00
51603	12/14/2020	GILLILAND, WENDY	-119.60	-119.60
51604	12/14/2020	KERBY & KERBY PLLC	-250.00	-250.00
51605	12/14/2020	MCROBERTS & COMPANY	-7,500.00	-7,500.00
51606	12/14/2020	MCROBERTS & COMPANY	-4,000.00	-4,000.00
51607	12/14/2020	SOCIETY FOR HUMAN RESOURCE MGT	-219.00	-219.00
51608	12/14/2020	TEXAS DEPARTMENT OF PUBLIC SAFETY	-39.00	-39.00
51609	12/21/2020	BORTON, BRIAN K	-360.00	-360.00
51610	12/21/2020	DIAZ, STEPHEN ERIK	-360.00	-360.00
51611	12/21/2020	LANGAN, MATTHEW	-360.00	-360.00
51612	12/21/2020	POLK, MATTHEW	-360.00	-360.00
51613	12/21/2020	THIGPEN, LESLIE MICHAEL	-360.00	-360.00
51614	12/21/2020	APPRAISAL INSTITUTE	-1,480.00	-1,480.00
51615	12/21/2020	AT&T MOBILITY	-1,514.01	-1,514.01
51616	12/21/2020	CITY OF MCKINNEY	-620.54	-620.54
51617	12/21/2020	COYLE, LANCE	-400.00	-400.00
51618	12/21/2020	DMNMEDIA	-3,612.00	-3,612.00
51619	12/21/2020	FISH WINDOW CLEANING	-175.00	-175.00
51620	12/21/2020	MURLEY PLUMBING	-727.94	-727.94
51621	12/21/2020	MYPRINTCHOICE	-45.00	-45.00
51622	12/21/2020	SHI GOVERNMENT SOLUTIONS	-6,578.70	-6,578.70
51623	12/21/2020	SHI GOVERNMENT SOLUTIONS	-69,159.25	-69,159.25
51624	12/21/2020	WALLER, CORINNE ELISE	-71.00	-71.00
51625	12/30/2020	AFLAC	-4,757.58	-4,757.58
51626	12/30/2020	AT&T (FIBER)	-3,453.00	-3,453.00
51627	12/30/2020	GILL, SHERRILLE	-360.00	-360.00
51628	12/30/2020	HENRY, JAMES	-360.00	-360.00
51629	12/30/2020	THIGPEN, LESLIE MICHAEL	-360.00	-360.00
51630	12/30/2020	BLAYLOCK, GEAN KENT	-360.00	-360.00
51631	12/30/2020	HENRY, JAMES	-360.00	-360.00
51632	12/30/2020	THIGPEN, LESLIE MICHAEL	-360.00	-360.00
51633	12/30/2020	AT&T (U-VERSE)	-170.31	-170.31
51634	12/30/2020	CARD SERVICE CENTER	-2,422.22	-2,422.22
51635	12/30/2020	CHEEK, SHANE	-48.67	-48.67
51636	12/30/2020	COPYNET	-15,980.00	-15,980.00
51637	12/30/2020	GREEN MOUNTAIN ENERGY	-4,722.60	-4,722.60
51638	12/30/2020	INSIGHTS	-2,112.05	-2,112.05
51639	12/30/2020	SAUNDERS & WALSH, PLLC	-82,146.54	-82,146.54
51640	12/30/2020	TIME WARNER CABLE	-2,059.76	-2,059.76
51641	12/30/2020	TRUE PRODIGY TECH SOLUTIONS LLC	-18,900.00	-18,900.00
51642	12/30/2020	VARIVERGE LLC	-16,845.31	-16,845.31
51654	12/31/2020	AT&T (MAIN LOCAL)	-1,850.06	-1,850.06
51655	12/31/2020	AT&T (MAIN LOCAL)	-197.88	-197.88
51656	12/31/2020	BRYAN, TONI	-86.61	-86.61



**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
December 2020

Num	Date	Name	Original Amount	Paid Amount
51657	12/31/2020	CCIM INSTITUTE	-750.00	-750.00
51658	12/31/2020	CHEEK, SHANE	-180.00	-180.00
51659	12/31/2020	CINTAS MAT SERVICE	-287.72	-287.72
51660	12/31/2020	CINTAS SANI CLEAN	-2,333.20	-2,333.20
51661	12/31/2020	COLLIN COUNTY CHAPTER TAAO	-15.00	-15.00
51662	12/31/2020	DISCOVERY BENEFITS	-154.25	-154.25
51663	12/31/2020	NEW BENEFITS	-1,079.50	-1,079.50
51664	12/31/2020	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	-250.00	-250.00
51665	12/31/2020	PLANO OFFICE SUPPLY	-1,803.32	-1,803.32
51666	12/31/2020	SAM'S CLUB	-316.04	-316.04
51667	12/31/2020	SAUNDERS & WALSH, PLLC	-3,590.75	-3,590.75
51668	12/31/2020	SHI GOVERNMENT SOLUTIONS	-9,454.50	-9,454.50
51669	12/31/2020	SHI GOVERNMENT SOLUTIONS	-1,152.30	-1,152.30
51670	12/31/2020	SHI GOVERNMENT SOLUTIONS	-1,276.95	-1,276.95
51671	12/31/2020	SHI GOVERNMENT SOLUTIONS	-151.57	-151.57
51672	12/31/2020	SHRED-IT USA LLC	-109.68	-109.68
51673	12/31/2020	SOCIETY FOR HUMAN RESOURCE MGT	-219.00	-219.00
51674	12/31/2020	STAPLES BUSINESS CREDIT	-1,733.54	-1,733.54
51675	12/31/2020	TAAO	-270.00	-270.00
51676	12/31/2020	TAAO	-90.00	-90.00
51677	12/31/2020	TDLR	-100.00	-100.00
51678	12/31/2020	VARIVERGE LLC	-1,050.00	-1,050.00
51679	12/31/2020	WOOD, ROBERT	-326.36	-326.36
<b>Dec 20</b>				<b>-662,307.31</b>

**F.**

**FINANCIAL  
REPORTS**

**December 2020**

# Kerby & Kerby PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Frank Kerby, CPA  
John W. Kerby, CPA

## ACCOUNTANTS' COMPILATION REPORT

BOARD OF DIRECTORS  
CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY  
250 ELDORADO PKWY  
MCKINNEY, TX 75069-8023

Management is responsible for the accompanying financial statements of the business-type activities of CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY (a political subdivision of the State of Texas), which comprise the statement of net position as of December 31, 2020, and the related statement of revenue, expenses, and changes in fund net position and supplemental schedule for the year then ended. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary budget information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The supplementary budget information was not subject to our compilation engagement; therefore, we have not audited or reviewed the supplementary budget information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary budget information.

The Central Appraisal District is exempt from taxes as a political subdivision of the State of Texas and, accordingly, these financial statements do not reflect a provision or liability for income taxes.

We are not independent with respect to the Central Appraisal District of Collin County.



Kerby & Kerby PLLC  
McKinney, TX 75070  
January 13, 2021

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**

**Statement Of Assets, Liabilities And Fund Balance - Cash Basis**

**December 31, 2020**

**ASSETS**

**CURRENT ASSETS**

Prosperity (formerly LTB) -Oper	\$	14,738.01
American National Bank -Oper		16,061,980.03
American National Bank -ARB		1,807.56
Petty Cash - Admin		100.00
Petty Cash - Mapping		50.00
Accounts Receivable		(404.25)
Certificates of Deposit		500,000.00
Prepaid Expenses		<u>111,276.21</u>

**TOTAL CURRENT ASSETS** \$ **16,689,547.56**

**PROPERTY AND EQUIPMENT**

Furniture and Equipment-Assets	629,608.79
Telephone Equipment-Assets	215,174.23
Computer Equipment-Assets	895,816.01
Computer Software-Assets	651,788.39
Building-Assets	7,360,318.28
Land-Assets	<u>1,387,232.00</u>
<b>Total Property And Equipment</b>	<b>11,139,937.70</b>
Less Accumulated Depreciation	<u>(4,105,286.72)</u>

**NET PROPERTY AND EQUIPMENT** **7,034,650.98**

**OTHER ASSETS**

Deferred Resource Outflows	<u>4,463,896.00</u>
----------------------------	---------------------

**TOTAL OTHER ASSETS** **4,463,896.00**

**TOTAL ASSETS** \$ **28,188,094.54**

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**  
**Statement Of Assets, Liabilities And Fund Balance - Cash Basis**  
**December 31, 2020**

**LIABILITIES AND FUND BALANCE**

**CURRENT LIABILITIES**

All Current Liabilities \$ 2,860,918.99

**TOTAL CURRENT LIABILITIES** \$ 2,860,918.99

**LONG-TERM LIABILITIES**

Notes Payable - Long Term 2,508,540.00

Net Pension Liability 840,472.00

Deferred Resources Inflows 111,550.00

**TOTAL LONG-TERM LIABILITIES** 3,460,562.00

**TOTAL LIABILITIES** 6,321,480.99

**FUND BALANCE**

Fund Balance(CashBasisRelated) (446,420.22)

Fund Balance-Designated 10,703,572.00

Fund Balance-Undesignated 3,312,741.20

Fund Bal-Cap Assets Less Debt 4,379,480.00

Year To Date Increase or Decrease 3,917,240.57

**TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE** 21,866,613.55

**TOTAL LIABILITIES AND FUND BALANCE** \$ 28,188,094.54

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**  
**Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis**  
**1 And 12 Months Ended December 31, 2020**

	2020 Budget	1 month ended Dec 31, 2020	Year to date ended Dec 31, 2020	% of Budget	Remaining Budget
<b>REVENUE</b>					
Entity Support Revenue	\$ 21,759,400.00	\$ 3,190,675.25	\$ 24,950,075.25	114.66 %	(3,190,675.25)
Interest-Bank Accts/Investments	0.00	9,753.85	201,771.84		(201,771.84)
BPP Rendition Penalty Revenue	0.00	80.89	51,690.77		(51,690.77)
Misc Revenue	0.00	0.00	4,277.22		(4,277.22)
<b>TOTAL REVENUE</b>	<b>21,759,400.00</b>	<b>3,200,509.99</b>	<b>25,207,815.08</b>	<b>115.85 %</b>	<b>(3,448,415.08)</b>
<b>OPERATING EXPENSES</b>					
Salaries Full Time	10,362,100.00	1,101,018.98	9,001,714.33	86.87 %	1,360,385.67
Salaries Part Time/Temp	196,200.00	0.00	80,648.99	41.11 %	115,551.01
Overtime	110,000.00	3,927.08	96,345.44	87.59 %	13,654.56
Auto Allowance	758,000.00	83,629.89	748,058.20	98.69 %	9,941.80
Worker's Compensation	50,000.00	0.00	49,978.10	99.96 %	21.90
Employee Group Insurance	2,196,000.00	139,537.67	1,692,341.50	77.06 %	503,658.50
FICA Tax	153,900.00	17,179.53	146,665.27	95.30 %	7,234.73
Employee Retirement	1,299,800.00	121,544.29	1,097,094.85	84.40 %	202,705.15
Retirement-UAAL Buy Down	300,000.00	0.00	300,000.00	100.00 %	0.00
Unemployment Compensation	18,000.00	0.00	3,623.63	20.13 %	14,376.37
Legal	1,800,000.00	222,969.29	1,562,459.92	86.80 %	237,540.08
Accounting & Audit	16,000.00	250.00	13,030.00	81.44 %	2,970.00
Insurance	45,000.00	241.27	36,958.13	82.13 %	8,041.87
Legal Notices & Advertising	37,000.00	3,612.00	15,738.00	42.54 %	21,262.00
Appraisal Review Board	625,000.00	9,694.95	381,591.85	61.05 %	243,408.15
Telephone, Internet, Data Cloud	325,000.00	14,485.17	195,831.71	60.26 %	129,168.29
Utilities	160,900.00	5,792.19	81,531.49	50.67 %	79,368.51
Equipment Rent	95,000.00	2,331.59	56,102.12	59.05 %	38,897.88
Equipment Maintenance	45,000.00	1,711.60	35,452.84	78.78 %	9,547.16
Postage	450,000.00	14,100.15	368,683.03	81.93 %	81,316.97
Aerial Photography	300,000.00	0.00	369,249.00	123.08 %	(69,249.00)
Supplies	400,000.00	16,340.17	367,267.28	91.82 %	32,732.72
Registration & Dues	45,000.00	2,844.60	25,882.40	57.52 %	19,117.60
Travel & Education	175,000.00	2,558.52	32,133.48	18.36 %	142,866.52
Board of Directors Meetings	7,000.00	0.00	187.84	2.68 %	6,812.16
Miscellaneous Expenses	500.00	0.00	0.00	0.00 %	500.00
Contract Services	90,000.00	574.76	65,130.49	72.37 %	24,869.51
Professional Services	140,000.00	3,746.15	59,204.16	42.29 %	80,795.84
Security	165,000.00	7,560.00	79,170.00	47.98 %	85,830.00
Building Maintenance	153,500.00	12,220.81	140,594.23	91.59 %	12,905.77
Building Repair/Modifications	170,000.00	927.94	129,658.44	76.27 %	40,341.56
Depreciation	0.00	21,680.59	238,486.49		(238,486.49)
Debt Service Interest Expense	490,000.00	0.00	3,069,338.45	626.40 %	(2,579,338.45)
Furniture & Equipment	65,000.00	0.00	17,841.78	27.45 %	47,158.22
Computer Hardware & Computer Eq	235,000.00	81,068.00	226,374.88	96.33 %	8,625.12
Computer Software Licenses & Subscrip	550,000.00	98,415.12	241,400.81	43.89 %	308,599.19
Computer Hardware Maintenance	42,000.00	0.00	10,674.78	25.42 %	31,325.22
Software Development	300,000.00	18,900.00	32,760.00	10.92 %	267,240.00
Computer Software Maintenance	285,000.00	11,666.67	221,370.60	77.67 %	63,629.40
Contingency	103,500.00	0.00	0.00	0.00 %	103,500.00
<b>TOTAL OPERATING EXPENSES</b>	<b>22,759,400.00</b>	<b>2,020,528.98</b>	<b>21,290,574.51</b>	<b>93.55 %</b>	<b>1,468,825.49</b>
<b>EXCESS(DEFICIT) INCOME &amp; E:</b>	<b>\$ (1,000,000.00)</b>	<b>\$ 1,179,981.01</b>	<b>3,917,240.57</b>	<b>(391.72)%</b>	<b>(4,917,240.57)</b>
<b>BEGINNING FUND BALANCE</b>			<b>17,949,372.98</b>		
<b>ENDING FUND BALANCE</b>			<b>\$ 21,866,613.55</b>		

# CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

## Supplemental Schedules

December 31, 2020

### ACCUMULATED DEPRECIATION

Accum Depr-Furniture & Equip	\$	(549,083.24)
Accum Depr-Telephone Equipment		(186,593.10)
Accum Depr-Computer Equipment		(742,412.98)
Accum Depr-Computer Software		(584,384.39)
Accum Depr-Building		<u>(2,042,813.01)</u>

**TOTAL ACCUMULATED DEPRECIATION** **\$** **(4,105,286.72)**

### OTHER CURRENT LIABILITIES

Accounts Payable	\$	908.60
Credit Card-LegacyTexas		1,404.39
Notes Payable		385,116.77
Employee Savings		7,406.33
Accrued Wages Payable		416,532.31
Group Insurance Payable		1,315.75
Retirement Payable		190,998.17
Employee Investments		4,952.50
Compensated Absences Payable		317,177.08
Accrued Interest Expense		96,794.34
Unearned Revenue-Entities		<u>1,438,312.75</u>

**TOTAL OTHER CURRENT LIABILITIES** **\$** **2,860,918.99**

**G.**

## **FUNDED ITEMS**

***BOARD OFFICER'S SIGNATURE REQUIRED***





# Collin Central Appraisal District

Date: 1/21/2021

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

Subject: Budgeted expenditures requiring signature of Board Officer

ITEM	DESCRIPTION	\$ AMOUNT
CK #51711	TREPP, LLC	\$49,000.00

**H.**

**LARGE EXPENDITURES**  
**(GREATER THAN \$25,000)**

***APPROVED BY CHIEF APPRAISER, AS  
AUTHORIZED BY BOARD POLICY***

**December 2020**



# Collin Central Appraisal District

Date: 1/21/2021

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

Subject: Budgeted expenditures over \$25,000 approved by Chief Appraiser  
For: December 2020

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	12/3/20	ADP (payroll and taxes)	\$357,103.60
ACH	12/9/20	ADP (payroll and taxes) (sick buyback)	\$115,997.63
ACH	12/15/20	TCDRS	\$131,042.26
ACH	12/17/20	ADP (payroll and taxes)	\$330,719.64
ACH	12/29/20	ADP (payroll and taxes)	\$333,952.37
CK #51538	12/9/20	Blue Cross and Blue Shield	\$102,744.85
CK #51557	12/11/20	Saunders & Walsh	\$125,082.00
CK #51581	12/16/20	Dell Marketing	\$65,088.00
CK #51623	12/28/20	SHI Goverment Solutions	\$69,159.25

**I.**

**Conflict of Interest**

**Filing Requirements**

# LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

**FORM CIS**

(Instructions for completing and filing this form are provided on the next page.)

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

## OFFICE USE ONLY

Date Received

**1 Name of Local Government Officer**

**2 Office Held**

**3 Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code**

**4 Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.**

**5 List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).**

Date Gift Accepted \_\_\_\_\_ Description of Gift \_\_\_\_\_

Date Gift Accepted \_\_\_\_\_ Description of Gift \_\_\_\_\_

Date Gift Accepted \_\_\_\_\_ Description of Gift \_\_\_\_\_

(attach additional forms as necessary)

**6 SIGNATURE**

I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.

\_\_\_\_\_  
Signature of Local Government Officer

## Please complete either option below:

### (1) Affidavit

NOTARY STAMP / SEAL

Sworn to and subscribed before me by \_\_\_\_\_ this the \_\_\_\_\_ day of \_\_\_\_\_,  
20 \_\_\_\_\_, to certify which, witness my hand and seal of office.

Signature of officer administering oath

Printed name of officer administering oath

Title of officer administering oath

**OR**

### (2) Unsworn Declaration

My name is \_\_\_\_\_, and my date of birth is \_\_\_\_\_.

My address is \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_.  
(street) (city) (state) (zip code) (country)

Executed in \_\_\_\_\_ County, State of \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.  
(month) (year)

\_\_\_\_\_  
Signature of Local Government Officer (Declarant)

## LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

Section 176.003 of the Local Government Code requires certain local government officers to file this form. A "local government officer" is defined as a member of the governing body of a local governmental entity; a director, superintendent, administrator, president, or other person designated as the executive officer of a local governmental entity; or an agent of a local governmental entity who exercises discretion in the planning, recommending, selecting, or contracting of a vendor. This form is required to be filed with the records administrator of the local governmental entity not later than 5 p.m. on the seventh business day after the date on which the officer becomes aware of the facts that require the filing of this statement.

A local government officer commits an offense if the officer knowingly violates Section 176.003, Local Government Code. An offense under this section is a misdemeanor.

Refer to chapter 176 of the Local Government Code for detailed information regarding the requirement to file this form.

### INSTRUCTIONS FOR COMPLETING THIS FORM

*The following numbers correspond to the numbered boxes on the other side.*

- 1. Name of Local Government Officer.** Enter the name of the local government officer filing this statement.
- 2. Office Held.** Enter the name of the office held by the local government officer filing this statement.
- 3. Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code.** Enter the name of the vendor described by Section 176.001(7), Local Government Code, if the vendor: a) has an employment or other business relationship with the local government officer or a family member of the officer as described by Section 176.003(a)(2)(A), Local Government Code; b) has given to the local government officer or a family member of the officer one or more gifts as described by Section 176.003(a)(2)(B), Local Government Code; or c) has a family relationship with the local government officer as defined by Section 176.001(2-a), Local Government Code.
- 4. Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.** Describe the nature and extent of the employment or other business relationship the vendor has with the local government officer or a family member of the officer as described by Section 176.003(a)(2)(A), Local Government Code, and each family relationship the vendor has with the local government officer as defined by Section 176.001(2-a), Local Government Code.
- 5. List gifts accepted, if the aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100.** List gifts accepted during the 12-month period (described by Section 176.003(a)(2)(B), Local Government Code) by the local government officer or family member of the officer from the vendor named in item 3 that in the aggregate exceed \$100 in value.
- 6. Signature.** Signature of local government officer. Complete this section after you finish the rest of this report. You have the option to either: (1) take the completed form to a notary public where you will sign above the first line that says "Signature of Local Government Officer" (an electronic signature is not acceptable) and your signature will be notarized, or (2) sign above both lines that say "Signature of Local Government Officer (Declarant)" (an electronic signature is not acceptable), and fill out the unsworn declaration section.

---

**Local Government Code § 176.001(2-a):** "Family relationship" means a relationship between a person and another person within the third degree by consanguinity or the second degree by affinity, as those terms are defined by Subchapter B, Chapter 573, Government Code.

**Local Government Code § 176.003(a)(2)(A):**

- (a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

\*\*\*

- (2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

# CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor doing business with local governmental entity

**This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.**

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

## OFFICE USE ONLY

Date Received

**1 Name of vendor who has a business relationship with local governmental entity.**

**2** ☐ **Check this box if you are filing an update to a previously filed questionnaire.** (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

**3 Name of local government officer about whom the information is being disclosed.**

\_\_\_\_\_  
Name of Officer

**4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.**

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

☐ Yes ☐ No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

☐ Yes ☐ No

**5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.**

**6** ☐ **Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).**

**7**

\_\_\_\_\_  
Signature of vendor doing business with the governmental entity

\_\_\_\_\_  
Date

## **CONFLICT OF INTEREST QUESTIONNAIRE**

### **For vendor doing business with local governmental entity**

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

**Local Government Code § 176.001(1-a):** "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

**Local Government Code § 176.003(a)(2)(A) and (B):**

- (a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

\*\*\*

- (2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

(i) a contract between the local governmental entity and vendor has been executed;  
or

(ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

**Local Government Code § 176.006(a) and (a-1)**

- (a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

(1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);

(2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or

(3) has a family relationship with a local government officer of that local governmental entity.

- (a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

- (1) the date that the vendor:

(A) begins discussions or negotiations to enter into a contract with the local governmental entity; or

(B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

- (2) the date the vendor becomes aware:

(A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);

(B) that the vendor has given one or more gifts described by Subsection (a); or

(C) of a family relationship with a local government officer.





# Collin Central Appraisal District

[Texas Ethics Commission Link, click here](#)

**POLICY NUMBER: 118**

**POLICY NAME: CONFLICT OF INTEREST**

It is the policy of the Board of Directors of the Collin Central Appraisal District (CCAD), due to the competitive nature of public purchasing and the expenditure of significant tax dollars, to require that ethical standards of conduct be followed in the District's purchasing practices and that such conduct is the foundation of all District functions. In addition to the specific requirements of Chapters 171 and 176 of the Texas Local Government Code for the officers of the District, this policy also establishes a general standard of disclosure, for all employees, where a personal business interest and/or financial interest and/or other interest or relationship creates a potential conflict of interest.

## **LOCAL GOVERNMENT CODE, CHAPTER 176 DISCLOSURE**

The intent of this policy section is to ensure that the Board, Chief Appraiser, and certain District staff, to which the disclosure requirements have been extended to include, comply with requirements of Chapter 176, Local Government Code.

### **1. MEMBERS OF THE BOARD OF DIRECTORS AND CHIEF APPRAISER (i.e. District's officers and district's local public officials):**

District officers shall file the disclosure statements required by Chapter 176, Local Government Code, in circumstances where Chapter 176 requires the filing of such a statement.

## **2. EXTENDING APPLICATION OF CHAPTER 176 TO CERTAIN STAFF:**

The Deputy Chief Appraiser and Purchasing Agent(s) as authorized under the *District's Purchasing Policy #117*, shall file the disclosure statements required by Chapter 176, Local Government Code, in circumstances where Chapter 176 requires the filing of such a statement.

## **3. CHAPTER 176 REQUIREMENT:**

With exceptions, Chapter 176 requires a District officer, and other district staff to which this policy extends the requirement, to file a disclosure statement (form CIS – conflict of interest statement) when the District considers or makes a contract with a person/business and

- the officer or the officer's family member has received at least \$2,500 in income (other than dividends) from the employment or other business relationship with the vendor in the previous 12 months; or
- the vendor has given the officer or the officer's family members gift(s) with a total value of more than \$250 in the previous 12 months.

Chapter 176 does not require the officer or other District staff to which the policy extends to file a disclosure statement covering gifts from family members, political contributions, or food, lodging, or entertainment accepted as a gift. A disclosure statement must be filed within 7 days of the date the officer or other District staff to which the policy extends becomes aware that a statement should be filed with respect to an existing or prospective vendor.

In any circumstance that would require an officer or other District staff to which the policy extends to file a disclosure statement (Form CIS), the vendor must also file a conflict of interest questionnaire (Form CIQ) with the District. This questionnaire must be filed by the 7<sup>th</sup> business day after the vendor begins contract negotiations with CCAD, submits an application, bid, RFP request, or similar document related to a

potential conflict with CCAD. It must also be filed by the 7<sup>th</sup> business day after the vendor becomes aware of a business relationship or gift that triggers the requirement for a disclosure statement.

#### **4. PUBLICATION OF FILED DISCLOSURE STATEMENTS OR QUESTIONNAIRES REQUIRED BY CHAPTER 176:**

The chief appraiser shall ensure that the District complies with Chapter 176 in publishing any filed statements or questionnaires on the District's website in the manner required by Chapter 176.

#### **5. CUSTODIAN OF FILED DISCLOSURE FORMS:**

The District's records management officer (RMO) shall serve as the custodian of filed disclosure forms.

#### **6. TEXAS ETHICS COMMISSION FORMS:**

Texas Ethic Commission forms CIQ and CIS are adopted by reference.

### **LOCAL GOVERNMENT CODE, CHAPTER 171 AFFIDAVIT, ABSTENTION FROM VOTING AND VOTING ON BUDGET**

The intent of this policy section is to ensure that the Board and Chief Appraiser comply with requirements of Chapter 171, Local Government Code.

#### **7. MEMBERS OF THE BOARD OF DIRECTORS AND CHIEF APPRAISER (i.e. District's officers and District's local public officials):**

District officers shall file the affidavit required by Chapter 171, Local Government Code, in circumstances where Chapter 171 requires the filing of such an affidavit.

## 8. BUSINESS ENTITY DEFINITION:

171.001:

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

## 9. SUBSTANTIAL INTEREST IN BUSINESS ENTITY DEFINITION:

"171.002:

(a) For purposes of this chapter, a person has a substantial interest in a business entity if:

(1) the person owns 10 percent or more of the voting stock or shares of the business entity or owns either 10 percent or more or \$15,000 or more of the fair market value of the business entity; or

(2) funds received by the person from the business entity exceed 10 percent of the person's gross income for the previous year.

(b) A person has a substantial interest in real property if the interest is an equitable or legal ownership with a fair market value of \$2,500 or more.

(c) A local public official is considered to have a substantial interest under this section if a person related to the official in the first degree by consanguinity or affinity, as determined under Chapter 573, Government Code, has a substantial interest under this section."

### Relationship of Close Family Members

A District officer is considered to have the same interest in a business entity and/or real estate that his close relatives have in that business entity and/or real estate. As defined in Chapter 573, related in the **first degree** by consanguinity (blood) or affinity (marriage) includes the District officer's spouse, father, father-in-law, mother, mother-in-law, daughter, daughter-in-law, son and son-in-law.

**10. DISTRICT'S OFFICERS (i.e. local public officials)  
REQUIREMENT TO FILE AFFIDAVIT AND ABSTAIN FROM  
VOTE:**

"If a local public official has a substantial interest in a business entity or in real property, the official shall file, before a vote or decision on any matter involving the business entity or the real property, an affidavit stating the nature and extent of the interest and shall abstain from further participation in the matter", pursuant to Chapter 171.004.

**11. VOTING ON DISTRICT'S ANNUAL BUDGET:**

"The governing body of a governmental entity shall take a separate vote on any budget item specifically dedicated to a contract with a business entity in which a member of the governing body has a substantial interest", pursuant to Chapter 171.005.

**12. CUSTODIAN OF FILED AFFIDAVITS:**

The District's administrative staff, assigned to act as the recorder at the Board of Director's meetings and assigned to act in a clerical capacity in the creation/maintenance of the Board's meeting minutes, shall maintain a copy of filed affidavits in the official Board meeting minutes file.

**DISCLOSURE REQUIREMENTS FOR ALL EMPLOYEES**

The intent of this policy section is to ensure that all employees properly discharge their assigned duties and responsibilities in the best interest of the District.

### **13. GENERAL DISCLOSURE:**

An employee shall disclose to his or her immediate supervisor a personal financial interest, a business interest, or any other obligation or relationship that in any way creates a potential conflict of interest with the proper discharge of assigned duties and responsibilities or that creates a potential conflict of interest with the best interest of the District.

### **14. SPECIFIC DISCLOSURE:**

#### Chief Appraiser:

The Chief Appraiser shall file an affidavit with the Board Chairman disclosing a substantial interest, as defined by the Local Government Code 171.002, in any business or real property that the Chief Appraiser or any of his or her relatives in the first degree may have. The affidavit will be maintained in the chief appraiser's personnel file.

#### Licensed Fee Appraisers, Real Estate Brokers, Real Estate Agents, Property Tax Consultants and other Real Estate and/or Business License Holders:

Any employee that holds, or is a candidate for, a license or designation related to the appraisal, inspection, construction, listing, sale, lease, management or consulting of real estate and/or business personal property, not required by the Texas Property Tax Code to perform his or her job duties at the District, shall file an affidavit with the Chief Appraiser disclosing the license or designation. The affidavit will be maintained in the employee's personnel file.

### **15. OUTSIDE EMPLOYMENT:**

#### **a. CCAD '*Personnel Policies & Practices Handbook*'**

- i. Included by reference, the same as being fully copied and include herein.

**b. SPECIFIC PROHIBITION, UNDER THIS POLICY,  
REGARDING OUTSIDE EMPLOYMENT:**

- i. This policy and the District's outside employment policy in its personnel handbook are intended to be read in unison. This policy strengthens the mandate against conflicts of interest, by the outright prohibition of employment in sectors/areas of employment that can clearly be, or could easily be perceived as conflicts, based on the nature of CCAD's primary role in the appraisal/property tax process.
- ii. No employee, including the chief appraiser, fulltime staff, part-time staff and temporary staff shall engage in any phase of fee appraisal, inspection, listing, sale, lease, management or consulting of real estate and/or business personal property. This prohibition includes employment by others and self-employment. The holder of a license or designation shall not sponsor, employ or hang the license or designation of anyone with and/or under their license or designation. With emphasis added, the prohibitions in this policy regarding outside employment include all employment activities in and out of Collin Central Appraisal District geographic boundaries.
- iii. Single exception to ii. An employee that is a licensed real estate broker or agent may represent them self, strictly limited as follows:
  1. Real estate being purchased, listed, sold or rented is not located within Collin CAD boundary.
  2. Activity is an isolated event that will not negatively affect the performance of the employee as it relates to his or her job at CCAD and does not cause issues in the employee's work schedule at CCAD.
  3. The employee can only represent them self in a personal real estate transaction that is not part of an ongoing real estate investing, marketing,

inspection or management business that the employee is involved in. Such business activity/employment is strictly prohibited by this policy and the aforementioned employment policy in CCAD's *'Personnel, Policies & Practices Handbook'*.

4. The employee shall file an affidavit with his or her immediate supervisor, to be maintained in the employee's personnel file, identifying the property and affirming that the employee's activity complies with the exclusion approved by this subsection iii.

Texas Local Government Code: Chapters 171 & 176

Date Adopted: September 22, 2011

Resolution #: 2011-22



**J.**

**Chief Appraiser**

**Property Owned Report**

**Policy # 118**



# Collin Central Appraisal District

## **CHIEF APPRAISER'S AFFIDAVIT REQUIRED BY BOARD POLICY #118**

### **THE STATE OF TEXAS COUNTY OF COLLIN**

I, Eugene "Bo" Daffin, as chief appraiser of the Collin Central Appraisal District, make this affidavit and hereby under oath state the following:

I have a substantial ownership interest in a business entity **or real property**, as defined by the Local Government Code 171.002, that **does not** require an affidavit under Chapter 171, since the business interest or real estate is **not** the subject of discussion, vote or decision of the Collin Central Appraisal District. What constitutes a "substantial interest," "business entity," and "real property" are terms defined in chapter 171 of the Texas Local Government Code.

This affidavit is filed in accordance with Board Policy #118, section 14 to provide full disclosure and transparency, even above the requirements of chapter 171 Texas Local Government Code, regarding any business entity or real property that the chief appraiser, or chief appraiser's close relatives have that are subject to appraisal for property tax purposes in Collin county.

I affirm that the business entity or real property referred to above is:

**A vacant residential lot owned by Eugene and Linda Daffin.  
1421 Red Oak Circle, Farmersville, TX  
Legal: Willow Brook Park Estates #1, Blk B, Lot 25, 1.166 acres  
Property ID: 1967076**

**A single family residence owned by Eugene and Linda Daffin.  
2262 E. Brown St., Wylie, TX.  
Legal: Meadow Heights Estates, Blk B, Lot 2, 1.846 acres.  
Property ID 1564612**

**A single family residence (homestead), owned by Eugene and Linda Daffin  
673 Crockett Drive, Lavon, TX.  
Legal: Grand Heritage Club (CLA), Blk A, Lot 78**



The nature of my substantial interest in this business entity or real property is:

- ☐ an ownership interest of 10 percent or more of the voting stock or shares of the business entity;
- ☐ an ownership interest of 10 percent or \$15,000 or more of the fair market value of the business entity;
- ☐ funds received from the business entity exceed 10 percent of \_\_\_\_\_ (my, his, her) gross income  
For the previous year;
- ☒ real property is involved and I have an equitable or legal ownership with a fair  
market value of at least \$2500;
- ☐ a person who is related to me within the first degree of consanguinity (blood) or affinity (marriage)  
has a substantial interest in the involved real property or business entity. I have also checked which of  
the above types of interests my relative has in the item.

Upon the filing of this affidavit with the Collin Central Appraisal District, I affirm that I shall replace this filing with the appropriate affidavit required by chapter 171 and abstain from any future discussion, vote, or decision involving this business entity or real property whatsoever, should an affidavit under chapter 171 become necessary.

Signed this the 21<sup>st</sup> day of January, 2021.

Bo Daffin  
Signature of Chief Appraiser

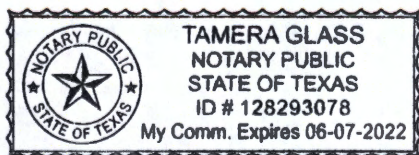
BEFORE ME, the undersigned authority, this day personally appeared

Bo Daffin  
(Name of affiant)

and by oath swore that the facts herein above

stated are true and correct to the best of his/her knowledge or belief.

Sworn to and subscribed before me on this the 21 day of January, 2021.



Tamera Glass

Notary Public in and for the State of Texas

My commission expires: 06/07/2022





# Collin Central Appraisal District

## **CHIEF APPRAISER'S AFFIDAVIT REQUIRED BY BOARD POLICY #118**

### **THE STATE OF TEXAS COUNTY OF COLLIN**

I, Eugene "Bo" Daffin, as chief appraiser of the Collin Central Appraisal District, make this affidavit and hereby under oath state the following:

I have a substantial ownership interest in a business entity or real property, as defined by the Local Government Code 171.002, that **does not** require an affidavit under Chapter 171, since the business interest or real estate **is not** the subject of discussion, vote or decision of the Collin Central Appraisal District. What constitutes a "substantial interest," "business entity," and "real property" are terms defined in chapter 171 of the Texas Local Government Code.

This affidavit is filed in accordance with Board Policy #118, section 14 to provide full disclosure and transparency, even above the requirements of chapter 171 Texas Local Government Code, regarding any business entity or real property that the chief appraiser, or chief appraiser's close relatives have that are subject to appraisal for property tax purposes in Collin county.

I affirm that the business entity or real property referred to above is:

***SINGLE FAMILY RESIDENCE OWNED BY ROBERT & JESSICA DAFFIN (HOMESTEAD),  
(SON & DAUGHTER-IN-LAW)***

***1720 ROLLING MEADOW LN, JOSEPHINE, TX***

***PROPERTY ID 2637353      LEGAL: HIGH MEADOW ESTATES PH II, BLK A, LOT 113***

The nature of my substantial interest in this business entity or real property is:

☐ an ownership interest of 10 percent or more of the voting stock or shares of the business entity;

☐ an ownership interest of 10 percent or \$15,000 or more of the fair market value of the business entity;

☐ funds received from the business entity exceed 10 percent of \_\_\_\_\_ (my, his, her) gross income for the previous year;

**XX** real property is involved and my son has an equitable or legal ownership with a fair market value of at least \$2500;

**XX** a person who is related to me within the first degree of consanguinity (blood) or affinity (marriage) has a substantial interest in the involved real property or business entity. I have also checked which of the above types of interests my relative has in the item.

Page 1 of 2



Upon the filing of this affidavit with the Collin Central Appraisal District, I affirm that I shall replace this filing with the appropriate affidavit required by chapter 171 and abstain from any future discussion, vote, or decision involving this business entity or real property whatsoever, should an affidavit under chapter 171 become necessary.

Signed this the 21<sup>st</sup> day of January, 2021.

Bo Daffin  
Signature of Chief Appraiser

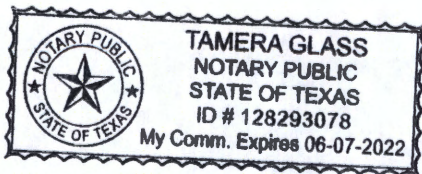
BEFORE ME, the undersigned authority, this day personally appeared

Bo Daffin  
(Name of affiant)

and by oath swore that the facts herein above

stated are true and correct to the best of his/her knowledge or belief.

Sworn to and subscribed before me on this the 21 day of January, 2021.



Tamera Glass

Notary Public in and for the State of Texas

My commission expires:

06/07/2022

**K.**

**Ag Advisory Board**



# Collin Central Appraisal District

January 4, 2021

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: Appointment of Ag Advisory Board

Section 6.12(a) of the Texas Property Tax Code

**Sec. 6.12. Agricultural Appraisal Advisory Board.**

*(a) The chief appraiser of each appraisal district shall appoint, with the advice and consent of the board of directors, an agricultural advisory board composed of three or more members as determined by the board.*

I am seeking your advice and consent, as required by the Tax Code, regarding the appointment of the following gentlemen to the District's Agricultural Appraisal Advisory Board. They are all currently serving on this advisory board and it is my request that you consent to their reappointment, as follows.

NAME	TERM
Butch Aycock	January 1, 2021 – December 31, 2021
Scott Bourland	January 1, 2021 – December 31, 2022
Randall Brockman	January 1, 2021 – December 31, 2022

- The Tax Code calls for staggered terms.

# **L.**

## **Personnel Handbook**





# Collin Central Appraisal District

January 21, 2021

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser

A handwritten signature in black ink that reads "Bo Daffin".

RE: Personnel Handbook Recommended Changes

At your December meeting, based on recommendations from me, following consultations with our personnel attorney, the board adopted the revised Personnel Policies & Practices Handbook. In follow-up reviews with the attorney, I am recommending the changes listed below. I would categorize these changes as "clarifications" or "clean-up" to the language adopted on December 17, 2020.

The changes will be shown in red text and/or as strike through of text.

Book Page #	Comments
16	Vacation Fulltime: The sentence shown in red was previously outlined in Sick Leave section of the book, and it was confusing to have the use of vacation embedded in the Sick Leave section.
17	Vacation Part-Time: The sentence shown in red was previously outlined in Sick Leave section of the book, and it was confusing to have the use of vacation embedded in the Sick Leave section.
17	Sick Leave Fulltime: Clarifies purpose for sick leave. Clarifies that sick leave cannot be used for vacation.
17	Strike through in last paragraph: Is now handled in vacation section as referenced above.
18	Sick Leave Fulltime: Removes the use of Personal Time from use as sick leave. See the reference below clarifying the specific use of Personal Time, based on the original intent of the board, when the Personal Time provision was added to the handbook.
18	Sick Leave Part-Time: Same provision as Fulltime employee.
18-19	Personal Time for Fulltime & Part-Time: Clarification of intent for Personal Time.
28	Standard of Conduct (Attendance): Complete rewrite by the attorney to clarify and strengthen this item.
29	Strike through of section of Attendance, based on rewrite recommended by the attorney on page 28.

Attachment: Copy of Handbook, with recommended changes in red text.

# COLLIN CENTRAL APPRAISAL DISTRICT



## *PERSONNEL POLICIES & PRACTICES HANDBOOK*

REVISED ~~DECEMBER 17, 2020~~ JANUARY 28, 2021

## **WELCOME!**

On behalf of all of your coworkers at the District, I would like to welcome you to the District and wish you every success as a District employee. We are glad you have chosen to be a member of the District team. We believe that each employee contributes to the District's growth and success and, in turn, the District wishes to provide maximum opportunity and incentive for the growth and well-being of all of our employees and their families.

This manual was developed to describe some of the expectations of the District and to outline the policies, programs, compensation and benefits available to eligible employees. The District hopes that this manual is, and will continue to be, helpful to you so that you will have a better understanding of the District's philosophy, what we stand for, and the way we operate. You should familiarize yourself with the contents of this manual as soon as possible and direct any questions you may have to your supervisor or HR representative.

Our growth as a District and as individuals depends upon adherence to these guidelines, as well as respect for and cooperation with one another. We look forward to having you as a part of our team.

A handwritten signature in black ink that reads "Bo Daffin". The signature is written in a cursive, flowing style.

Bo Daffin  
Chief Appraiser  
Collin Central Appraisal District

## **DISTRICT INTRODUCTORY STATEMENT**

This manual is designed to acquaint you with the Collin Central Appraisal District ("the District") and to provide you with information about working conditions, employee compensation and benefits and some of the policies affecting your employment. You should read, understand and comply with all provisions of this manual. No employee manual can anticipate every circumstance or question that may arise, and as the District grows, the policies may need to be changed. As a result, the District reserves the right to revise, supplement or rescind any policy or portion of this manual, as it deems appropriate. These changes will be communicated to you verbally or in writing and via future revisions to the manual.

This manual is not intended to create any contractual obligation or legal right, nor does it purport to be a complete statement of all District policies, which are stated more fully in other documents. All the District employees are employed "at will," which means that either the employee or the District may end the relationship at any time, with or without notice and with or without articulating a reason. The policies and procedures set forth in this manual provide guidelines for management and employees during employment, but do not create contractual rights regarding termination or otherwise. Only the Chief Appraiser of the District has the authority to modify the "at will" employment arrangement or make changes to the policies and procedures explained in this manual.

The policies and procedures apply to all employees except where specific appointment and removal power is vested in the Board of Directors, members of appointed Boards and persons employed under written contract with the District.

**ONLY FULL TIME EMPLOYEES (WHO WORK TWO THOUSAND EIGHTY OR MORE HOURS PER YEAR) ARE ELIGIBLE FOR THE FULL RANGE OF BENEFITS DESCRIBED HEREIN, WHILE PART TIME EMPLOYEES (WHO WORK OVER NINE HUNDRED HOURS PER YEAR) ARE ELIGIBLE FOR A LIMITED RANGE OF BENEFITS.**

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## **EMPLOYMENT POLICIES**

**Equal Employment Opportunity.** The District is committed to a policy of equal employment opportunity. This means that employment decisions affecting applicants and employees will not be based upon an individual's race, color, religion, gender, sex, national origin, age, disability or any other unlawful basis. Employees who engage in such unlawful discrimination will be subject to disciplinary action up to and including discharge. If you feel you have been unlawfully discriminated against, you should notify your supervisor, HR representative, the Chief Appraiser or any other person in management whom you are comfortable in approaching.

**Policy for Employment of Disabled Individuals.** The District does not discriminate in the hiring or promotion of qualified disabled persons. We will attempt to make the facilities barrier-free and accessible according to state, federal and local guidelines. We will attempt to accommodate the needs of our disabled employees when the accommodation does not adversely affect other employees' safety or unduly burden the District. Our goal is to provide a safe, accessible and comfortable work environment for all employees, while meeting the needs of our customers.

**Anti-Retaliation Policy.** The District is committed to a fair and welcoming workplace and has a strict policy against retaliation. The District encourages the reporting of all perceived discrimination and/or harassment. It is the District's policy to promptly and thoroughly investigate such reports. The District prohibits retaliation against any individuals who report discrimination or harassment, participate in the investigation of any reported discrimination or harassment, or who engage in any other legally protected activity. If you feel you have been unlawfully retaliated against, you should notify your supervisor, HR representative, the Chief Appraiser or any other person in management whom you are comfortable approaching.



**General Terms of Employment.** The employment of all employees of the District is at the will of the employee and the District. This means that the employee may resign his employment for any reason or be discharged for any reason as determined by the District, which is not in violation of any local, state or federal regulation.

If an applicant attempts to withhold information or falsify information on an application, the applicant will be disqualified from further employment consideration. If the District discovers at any point after an applicant is hired that the applicant falsified information on their application, on their resume, or regarding diplomas and/or certifications completed, the employee will be terminated immediately.

The District requires a physical, drug test and background check for all fulltime and part-time applicants, and a drivers' record check for all fulltime and part-time applicants required to drive for the District, once a conditional offer of employment has been extended by the hiring manager.

**Tobacco Use.** Effective February 23, 2012, the District will not hire individuals that use, or test positive for using tobacco products. Current full-time and permanent part-time employees, with an employment date of February 22, 2012, or earlier, are exempt from this hiring requirement. However, should a full-time, part-time or temporary employee cease their current employment and seek to be re-employed after the adoption of this policy they must comply with the non-tobacco use hiring requirement.

Those individuals that serve on the Board of Directors, Appraisal Review Board, Ag Advisory Board, commissions, committees, or other boards are not considered employees of the District, therefore exempt from the District's tobacco use policy, in regard to their appointment. However, members of boards, commissions and committees must comply with the District's rule restricting tobacco use to designated areas.

**Contract of Employment or Employment Agreement.** Unless in writing and signed with the approval of the Board of Directors, no individual is authorized to make a contract of employment or employment agreement, other than an employment agreement between the Board of Directors and the Chief Appraiser, or to modify the written rules and regulations of the District.

As a part of the hiring/employment process the chief appraiser or his authorized delegate will routinely make a written job offer to a candidate being considered for employment, but it must be fully understood that any offer of employment, whether written or verbal, does not constitute a contract of employment, in any form or fashion.

**Nepotism.** While the District has no general prohibition against hiring relatives of employees, for safety, security and morale reasons, the District has established some restrictions on the employment of relatives. These restrictions are intended to avoid even the appearance of unfair treatment of family members. Family members may not supervise or otherwise influence the employment relationship of a family member. For purposes of this policy, family members are defined as spouse, child, stepchild, parent, stepparent (including spouse's stepparent), siblings, parents-in-law, grandparents and grandchildren of either the employee or the employee's spouse. In certain circumstances, this prohibition may apply to unmarried employees who share housing or are dating.

**Adjustment Period.** The District will consider the first three months of employment in a non-exempt position as an adjustment or probation period. The adjustment period for all exempt employees will be a period of six months. Both classes of employees will revert to adjustment status upon assuming any other position than that for which originally hired, in accordance with the above guidelines. Should you have difficulties or problems, please talk to your supervisor.

**Personnel Records.** A personnel record will be maintained on each employee of the District. This file is the property of the District and its contents will be kept confidential to the extent allowed by law. If you wish to review the contents of your file, present a request in writing to the HR representative.

Changes in personal information, such as your address, telephone number, emergency contact information, marital status, increase or decrease in family size, should be reported to the HR representative in order to maintain accurate records for tax, payroll and insurance purposes.

**Hours of Work.** The workweek at the District begins at 12:01 p.m. each Friday and ends at 12:00 noon each Friday. In order to meet organizational needs, supervisors may need to change work hours or request additional work time from exempt employees or overtime from non-exempt employees. If overtime or additional work time is needed, the supervisor will notify those individuals necessary to perform the work with as much advance notice as is possible. You are expected to work the scheduled additional work time or overtime unless you have an excuse that is satisfactory to your supervisor. Continued failure to work scheduled additional work time or overtime may subject an employee to disciplinary action up to and including discharge.

**Overtime.** Each position in the District has been designated as to whether it is an exempt or non-exempt position. Non-exempt positions are eligible for overtime payment or compensatory time, provided the number of hours worked in a week (12:01 p.m. Friday, to 12:00 noon the following Friday) exceed forty hours. In order for a non-exempt employee to be considered for overtime that employee must have the prior approval of their supervisor to work the overtime and have worked forty hours in the period beginning at 12:01 p.m. Friday, to 12:00 noon the following Friday in that week. Overtime, if determined to be necessary to complete the business of the District may be considered mandatory, if designated by the supervisor. No overtime payment of any kind will be

made until the time worked exceeds forty hours. Overtime must be authorized in advance by the immediate supervisor.

If a non-exempt employee elects to receive compensatory time, for overtime worked after January 1, 2015, the compensatory time off must be taken within the same calendar year it was earned, except for compensatory time earned during the month of December, which at the employee's option may be carried forward to use in the following calendar year. At the discretion of the Chief Appraiser, based on work schedules needed to accomplish tasks during the fourth quarter of the current calendar year, designated compensatory time earned during the fourth quarter of the current calendar year may be carried forward to use in the following calendar year. At the discretion of the Chief Appraiser, when approving overtime for any period during the calendar year, the Chief Appraiser may require that overtime be paid and not taken as compensatory time off. If the Chief Appraiser does not designate "pay only" during the approval of designated overtime, the employee will have the option to be paid or take compensatory time off. Compensatory time can only be earned in one half ( $\frac{1}{2}$ ) hour increments. Compensatory time can only be taken in one half ( $\frac{1}{2}$ ) hour increments. Employees may only use earned compensatory time with the prior approval of their supervisor.

Unused compensatory time held by an employee , must be used during the calendar year, unless otherwise authorized, in writing, by the chief appraiser

Earned compensatory time not used within the timeframes required by this *Handbook* will be forfeited outright. Once an employee has elected to receive compensatory time, in lieu of receiving payment for overtime, they cannot change their election.

**Employment Status.** In order to meet its organizational needs, the District employs a variety of types of employees as follows:

- **Exempt.** An exempt employee is one who is not subject to the minimum wage and overtime requirements of the Fair Labor Standards Act, based upon the types of duties performed.
- **Non-Exempt.** A non-exempt employee is one who is covered by the minimum wage and overtime requirements of the Fair Labor Standards Act, based upon the types of duties performed.
- **Regular.** Full and part-time employees who have satisfactorily completed the applicable adjustment period.
- **Full Time.** Any employee who is regularly scheduled to work forty or more hours per work week.
- **Part Time.** Any employee who is regularly scheduled to work less than forty hours per work week.
- **Temporary.** Employees hired for a specific project, job or assignment with the understanding that the employment is anticipated to end within a short time. If a temporary employee becomes a regular employee, the temporary employment time will be credited to the employee's length of service to the extent that it has been continuous.
- **Probationary.** An employee who has not completed the adjustment period, or any employee who has otherwise been placed on probation for performance reasons.

**Lunch and Break Periods.** Non-exempt employees who are scheduled to work eight hours or more are entitled to take up to one hour without pay for a lunch break. Non-exempt employees are also allowed paid rest breaks for personal needs such as smoking, restroom stops or personal phone calls, so long as they do not become excessive.

**Performance Appraisals.** The District supervisors will strive to provide employees with informal performance appraisals on an ongoing basis, in the form of periodic feedback. In addition to these informal appraisals, employees will be evaluated using a formal written performance appraisal on an annual basis.

**Transfer/Promotion Policies.** It is the District's policy to fill all vacant positions from within, provided a qualified person can be found at the salary/hourly wage offered. The Chief Appraiser will determine whether to post vacant positions internally or to promote or transfer existing staff directly to a position. The decision to promote or transfer directly shall be based on the Chief Appraiser and the management team's observation of staff carrying out current work assignments and their potential to successfully meet the requirements of the vacant position. Factors to be considered when selecting existing staff to fill a vacancy may include education, training, professional certifications, professional designations, experience in position(s) held within the District, prior work experience, punctuality, attitude, work ethic, communication skills and other professional attributes deemed appropriate for candidates being considered. Prior to discussions with any potential candidate regarding an internal promotion or transfer, the Department Director from the potential receiving department must notify the current Department Director regarding the potential transfer or promotion. Additionally, the potential receiving department's Director, with approval of their Deputy Chief Appraiser, must consult with the current Department Director regarding the Factors listed immediately above.

If the Chief Appraiser determines that a qualified candidate is not currently available internally the position may be posted externally. A transfer not involving promotion or demotion may be effective at any time for administrative convenience or upon request of the employee and with the approval of the Chief Appraiser if the employee being affected is qualified for the position.

**Outside Employment.** An employee shall not engage in outside employment, including self-employment, without having received prior approval, in writing, from the Chief Appraiser.

In most cases, your ability to perform your job satisfactorily will be negatively affected by holding other employment, in addition to your job at the District. The outside employment may present a conflict of interest, if it involves work that is contrary to the mission and goals of the District. Scheduling problems may arise when you are asked by your supervisor to work overtime or on weekends or on a different shift. Your performance may suffer if you are fatigued or distracted by your second job. For these reasons, you must report any outside employment to your supervisor. The District reserves the right to restrict outside employment, which may result in conflicts, performance or attendance problems. When the outside job is terminated, notice must again be given to the Chief Appraiser in writing.

## **COMPENSATION POLICIES**

**General.** The District's compensation policy is to strive to pay wages that are competitive with those in the community and the industry, recognizing individual effort and contribution to the District's success. The basis for an employee's compensation will be his or her knowledge, ability, scope of responsibilities and demands of the job. Wage ranges are generally reviewed annually to maintain our competitive posture.

**Overtime.** Overtime pay is required for non-exempt employees whose hours worked exceed forty in a workweek. Paid time off that is not worked, such as sick days, vacation, personal days and leaves, is not counted as "hours worked" for the purpose of calculating overtime. Employees are not allowed to work overtime unless it has been approved in advance by a supervisor. Each employee's timecard should be accurately recorded to reflect all time actually worked. Under no circumstances should an employee work "off

the clock,” and any such request from a District supervisor should be reported to the HR representative immediately.

**Time Reporting.** All non-exempt employees must keep accurate records of their work time, using electronic timecards provided by the District, as this recordkeeping provides the basis for your compensation. Employees must not record time for another employee. Any employee who falsifies his or her own timecard or records time for another employee will be subject to discipline up to and including immediate discharge. If you make an error on your own timecard, contact your supervisor immediately. The employee and the supervisor must note any changes on a timecard.

**Pay Periods and Payroll Deductions.** Employees are paid, via direct deposit, on a bi-weekly basis. The District will have deducted amounts required by law, such as those for federal income tax and social security (FICA), or ordered by a court, such as garnishment of wages. The District will also deduct amounts authorized by the employee in writing, such as for insurance premiums and credit union deposits. The District will not authorize advances on paychecks or loans to employees. If you cannot pick up your paycheck, you may send a representative who must present your written authorization before your check will be released to him or her. If payday falls on a holiday, you will be paid on the last scheduled workday prior to the holiday.

## **BENEFIT POLICIES**

**Employee Medical Insurance.** Fulltime employees will be required to participate in the District’s medical group insurance plan, except as provided below. This plan may be ~~is~~ on a shared cost basis with both the District and the employee contributing part of the cost of the premium. The cost to the employee, if any, will be determined on an annual basis by the Board of Directors. Employees must complete the application at the time of hiring and/or annually as required by the District and/or the medical insurance carrier.



Employees may elect to decline the group medical insurance offered by the District only under the following circumstances.

- The District's contract with the health insurance company will permit less than 100% of its fulltime employees to be enrolled in the plan; AND
- The employee is covered under their spouse's group policy that complies with the Affordable Health Care Act; OR
- The employee is covered as a retiree on a previous employer's group policy.
- The employee has military insurance coverage.

Additionally, if an employee enrolls in Medicare then they are not eligible to participate in the District's medical group insurance plan.

If an employee elects to decline the group medical insurance offered by the District, the employee will **not** receive any form of compensation in lieu of the group medical insurance benefit. A Summary Plan Description ("SPD") of the health care insurance plan is available from the HR representative.

Eligible employees shall receive insurance benefits as prescribed in the applicable program booklets on the effective dates of that insurance. For further information on your specific insurance benefits, consult the booklets given to each employee upon the effective date of the coverage or check with the HR representative.

The District hereby certifies that it has adopted an amendment to incorporate the provisions of the HIPAA Privacy Rule at 45 C.F.R. 164.504 (f) (2) and the District has agreed to be bound by the amendment and other applicable parts of the Privacy Rule.

**Employee Ancillary.** Fulltime employees will be required to participate in the District's ancillary group insurance plans, except as provided below. Ancillary insurance plans include dental, vision, telemedicine, long-term and short-term disability, term life and AD&D, and long-term Care. These plans may be on a shared cost basis with both the District and the employee contributing part of the cost of the premium. The cost to

the employee, if any, will be determined on an annual basis by the Board of Directors. Any cost for increasing the amount of term life insurance and/or increasing long-term care benefits will be paid by the employee. Employees may elect to decline any of the ancillary insurances offered by the District. If an employee elects to decline an ancillary insurance, or all ancillary insurances, offered by the District, the employee will **not** receive any form of compensation in lieu of the ancillary insurance benefit. Summary Plan Descriptions ("SPD") ~~is~~ are available from the human resources office. Eligible employees shall receive insurance benefits as prescribed in the applicable program booklets on the effective dates of that insurance. For further information on your specific insurance benefits, consult the booklets given to each employee upon the effective date of the coverage or check with the HR representative.

**Contribution to Employee Health Savings Account.** The District will make monthly contributions to the Health Savings Account for fulltime employees that elect to participate in the high deductible medical insurance plan, with an HSA. The amount of contribution will be reviewed and set by the Board of Directors on a year-to-year basis.

**Medical Reimbursements to Employees.** The District will reimburse fulltime employees that participate in the PPO medical insurance plan for medical deductible expenses incurred and/or prescription copay expenses incurred. Medical copay expenses incurred are not eligible for reimbursement. The maximum (up to) amount of reimbursement will be reviewed and set by the Board of Directors on a year-to-year basis.

**Insurance Coverage for Dependents.** One-Hundred (100%) percent of the cost of insurance offered to dependents of the District's employees must be paid by the employee.

**Medical and Ancillary Insurances are Subject to Continuation, Alteration or Elimination.** Medical and Ancillary insurances, granted as of the date of this Handbook, must **not** be considered permanent. All medical insurance benefits

offered to employees and their dependents may be continued, altered or terminated by the Board of Directors, on a year-to-year basis, as the Board deems appropriate, subject to compliance with the Affordable Health Care Act.

All ancillary insurance benefits offered to employees and their dependents may be continued, altered or terminated by the Board of Directors, on a year-to-year basis, as the Board deems appropriate.

**Medical Insurance Coverage for District Retirees.** The District, in compliance with the Local Government Code, Chapter 175, will offer employees that retire from the District or employees that are entitled to receive retirement benefits from the District, the opportunity to purchase medical insurance coverage for themselves and/or their dependents, unless the person is eligible for group health insurance benefits coverage through another employer. In accordance with Chapter 175, the employee must inform the District of their election to continue coverage, on, or before, the employee's last day of employment with the District. The retiring employee will be responsible for 100% of the cost of insurance premiums for themselves and their dependents. Insurance premiums due from retirees must be received by the District not later than the 15<sup>th</sup> day of the current month, for premiums due to pay for the next month's insurance coverage. If the 15<sup>th</sup> falls on a weekend or District holiday the date for receipt of premium payment from the retiree will be the next business day.

**Vision, Dental and Telemedicine Insurance Coverage for District Retirees.** Vision, dental and telemedicine coverage will be offered to Collin CAD retirees, under the following conditions:

- Retiree must have a minimum of eight (8) years vested with Collin CAD's TCDRS account.
- Retiree must be an active, fulltime employee of Collin CAD at the time of their retirement or must be away from active service under FMLA or another approved leave of absence.

- Retiree is responsible for all cost for individual and/or dependent premiums.
- Retiring employee must elect, in writing, to continue coverage. The written notice of their election must be received by the District on or before their final day of fulltime employment.
- Insurance premiums due from retirees must be received by the District not later than the 15th day of the current month for premiums due to pay for the next month's insurance coverage. If the 15th falls on a weekend or District holiday the date for receipt of payment will be the next business day.
- If the retiree accepts subsequent employment where vision and/or dental coverage is offered or enrolls in coverage through their spouse or through other available sources, including independent coverage, the affected coverage through the District will be terminated immediately.
- Availability of dental and/or vision and/or telemedicine insurance to retirees is subject to whether the District offers these insurance benefits to its fulltime employees and subject to whether the District's contract with the insurance provider, selected by the District, offers the option of retiree insurance coverage.

**Workers' Compensation Insurance.** The District provides Worker's Compensation Insurance for its employees. This insurance provides limited coverage for medical expenses and salary continuance if an employee is absent from work for more than seven (7) days due to a compensable on the job injury. If you are injured on the job, even if the injury appears to be minor, report the injury to your supervisor and human resources immediately. Also, get the names of any witnesses who saw the injury happen. Should the injury require medical attention, you may obtain a list of approved physicians from human resources or the District's insurance company. The District does not determine compensable injury but relies on its Workers' Compensation carrier to make that determination. If you are eligible for a benefit, compensation will be sent to you for the amount prescribed by law. Employees receiving payment under Workers' Compensation will be placed on leave appropriate to their situation, non-pay status for a

maximum of twelve weeks, at which time determination will be made concerning future status.

**Retirement.** The District is a member of the Texas County and District Retirement System and all employees meeting the eligibility requirements of the TCDRS system, as a general rule, must participate as a condition of employment. There is a deduction of 7% (pre-tax deduction) from the employee's salary and the District makes a matching contribution. There are several optional plans for retirement and the employee should consult the "Information Handbook-Texas County and District Retirement System" current issue as well as the other sources available for the specific details. Employees who terminate employment may request their contributed funds plus interest provided it is in conformity with TCDRS policy.

**Medicare Tax.** The District does not belong to the Federal Social Security System except that portion that requires all employees who were hired after March 1986 to contribute to the Medicare tax. This tax is currently 1.45% of an employee's gross salary. The District matches this amount. It is intended that the District's Life, Health, Disability and AD&D program will substitute for the Social Security program. This program, at present, is funded entirely by the District for full time employees only.

**Holidays.** The following are paid holidays for full time employees:

New Year's Eve and New Year's Day	Labor Day
Martin Luther King, Jr. Day	Veterans Day
Good Friday	Thanksgiving Day and Friday After Thanksgiving
Memorial Day	Christmas Eve and Christmas Day
Independence Day	

Part time employees who work over 900 hours per year are paid pro-rata to their time worked compared to 2,080 hours. A part time person averaging 5.5 hours per day would

be paid for 5.5 hours for each of the eligible holidays. Other holidays may be declared by the Board of Directors either as a substitute for the above or in addition to. If a holiday falls on a Saturday, the preceding Friday will be observed. If a holiday falls on a Sunday, the following Monday will be observed. An employee in non-payment or disability leave of absence status on the holiday or on the scheduled workday immediately preceding or following the holiday shall not receive pay for said paid holiday.

**Vacation (Fulltime Employees).** No vacation, sick leave or personal time may be accrued while in a leave of absence status. Vacation days for fulltime employees are earned on the following basis:

<b>Length of Service Years</b>	<b>Hours Accrued Bi- Weekly</b>	<b>Payment of Accrued Leave at Termination</b>
0 thru End of 1 <sup>st</sup>	3.08 hours (total of 80 hours each year)	Actual accrued, up to a Maximum payment for 12 hours
Beginning of 2nd thru End of 5 <sup>th</sup>	3.08 hours (total of 80 hours each year)	12 hours per year* worked. Maximum payment for 60 hours
Beginning of 6th thru End of 15 <sup>th</sup>	4.62 hours (total of 120 hours each year)	12 hours per year* worked. Maximum payment for 180 hours
Beginning of 16 <sup>th</sup> year	6.15 hours (total of 160 hours each year)	12 hours per year* worked. Maximum payment for 360** hours
<p>*Years worked must be continuous in current employment term. If an employee leaves the District and returns later to employment, the accrued hours formula will start over. After first year of employment, years' work is based on full year increments from employment anniversary date and partial year will be dropped from calculation.</p> <p>**360 hours calculated based on career employee tenure of thirty years, which is the recommended career employee tenure typically used for our TCDRS modeling.</p>		

Vacation may be taken in any increment at or above one-half hour. Employees may use accumulated vacation leave at any time with the prior approval of their supervisor. Prior approval for vacation time should be requested at least two weeks in advance, when possible. **An employee may use accumulated vacation, with the approval of their supervisor, for an absence from work due to an illness, injury, or medical procedure.** Employees who terminate in good standing will be paid for accrued and unused vacation leave, as listed in the 'Payment of Accrued Leave at Termination' column above, based on their length of service. Vacation may be used after ninety (90) days of employment. Vacation is accrued bi-weekly, at the end of each pay period.

**Vacation (Part-Time Employees).** No vacation, sick leave or personal time may be accrued while in a leave of absence status. Vacation days for part-time employees are earned on the following basis:

<b>Length of Service Years</b>	<b>Hours Accrued Bi- Weekly</b>	<b>Payment of Accrued Leave at Termination</b>
0 thru End of 1 <sup>st</sup>	2.12 hours (total of 55 hours each year)	Actual accrued, up to a Maximum payment for 8 hours
Beginning of 2 <sup>nd</sup> thru End of 5 <sup>th</sup>	2.12 hours (total of 55 hours each year)	8 hours per year* worked. Maximum payment for 40** hours
Beginning of 6 <sup>th</sup> thru End of 15 <sup>th</sup>	3.19 hours (total of 83 hours each year)	8 hours per year* worked. Maximum payment for 120** hours
Beginning of 16 <sup>th</sup> year	4.23 hours (total of 110 hours each year)	8 hours per year* worked. Maximum payment for 240** hours

\*Years worked but be continuous in current employment term. If an employee leaves the District and returns later to employment, the accrued hours formula will start over. After first year of employment, years' work is based on full year increments from employment anniversary date and partial year will be dropped from calculation

\*\*Part-time hours calculated based on 66.67% of fulltime schedule above.

Vacation may be taken in any increment at or above one-half hour. Employees may use accumulated vacation leave at any time with the prior approval of their supervisor. Prior approval for vacation time should be requested at least two weeks in advance, when possible. An employee may use accumulated vacation, with the approval of their supervisor, for an absence from work due to an illness, injury, or medical procedure. Employees who terminate in good standing will be paid for accrued and unused vacation leave, as listed in the 'Payment of Accrued Leave at Termination' column above, based on their length of service. Vacation may be used after ninety (90) days of employment. Vacation is accrued bi-weekly, at the end of each pay period.

**Sick Leave (Fulltime Employees).** Fulltime employees earn ten (10) days of sick leave per year at the same rate as vacation with one to five years of service. Sick leave may be used after 90 days of employment, and its purpose is to allow the employee to take time away from work to recover from an illness, surgery, or other medical procedure. Sick leave shall not be used for vacation days or personal time off and abuse of the sick leave policy may result in disciplinary action up to and including termination. Sick leave will accrue bi-weekly, at the end of each pay period.

Sick leave may be taken in any increment at or above one-half hour. The District may require medical verification, of its choosing, before making payment for sick leave. Failure to provide acceptable documentation will result in the time being docked from salary. ~~It is the employee's decision regarding whether to utilize their vacation, personal or sick Leave, or a combination of their accrued time, if the employee is out of the office due to an illness, injury, or medical procedure.~~ An employee who becomes ill, is injured, or requires a medical procedure while on vacation, may advise their manager to change

**Commented [BG1]:** This language should be removed to avoid any confusions over how sick time can be used.



their time off from vacation to sick leave ~~or personal time~~, or a combination of vacation and sick leave. ~~and personal time~~. **Employees shall not be paid for accumulated sick leave upon separation.** At the present time, District employees that are fulltime employees on November 30th may receive payment in December for one half of the current year's accumulated but unused sick leave. The "current year" calendar for this calculation is December 1<sup>st</sup> through November 30<sup>th</sup>. The one-half calculation is based on the employee's accumulated but unused sick leave as of November 30th. The remaining sick leave not cashed out may be accumulated with no limit.

**(The sick leave benefits and payment for unused and accrued may be terminated by the Board of Directors at their discretion.)**

**Sick Leave (Part-Time Employees).** A part-time employee who works 1,430 hours annually can earn 55 hours of sick leave yearly. Currently, the District has a policy whereas an employee may receive payment in December for one half of the current year's accumulated but unused sick leave if they are a part-time employee on November 30th. The "current year" calendar for this calculation is December 1<sup>st</sup> through November 30<sup>th</sup>. The one-half calculation is based on the employee's accumulated but unused sick leave as of November 30th. The remaining sick leave not cashed out may be accumulated with no limit. ~~The purpose of sick leave for part-time employees is the same as for full-time employees; to allow the employee to take time away from work to recover from an illness, surgery, or other medical procedure. Sick leave shall not be used for vacation days or personal time off and abuse of the sick leave policy may result in disciplinary action up to and including termination.~~

**Personal Days (Fulltime Employees).** Fulltime employees earn two personal days on January 1st each year, with any employee who is hired after June 30<sup>th</sup> getting one day for their first year. ~~Any personal time remaining on December 31st of a year is lost. It will not be carried over to the following year. An employee may utilize personal leave days with the approval of their supervisor. Personal days cannot be utilized for an~~

absence from work due to an illness, injury, or medical procedure. The primary intent for "personal days", as defined by the Board of Directors, is to allow an employee to handle personal business matters that are difficult, or impossible, to handle after work or on the weekend. Personal leave may be used after 90 days of employment. Personal days are not cumulative, nor will payment be made at termination for unused personal days.

**Personal Days (Part-Time Employees).** A part time employee who works 1,430 hours annually will receive eleven (11) hours for personal time. These hours are earned on January 1st each year. Any personal time remaining on December 31st of a year is lost. It will not be carried over to the following year. A part-time employee may utilize personal leave days with the approval of their supervisor. Personal days cannot be utilized for an absence from work due to an illness, injury, or medical procedure. The primary intent for "personal days", as defined by the Board of Directors, is to allow an employee to handle personal business matters that are difficult, or impossible, to handle after work or on the weekend. Personal leave may be used after 90 days of employment. Personal days are not cumulative, nor will payment be made at termination for unused personal days.

Adjustments for vacation, sick and personal time for part time employees will be made in December.

## **LEAVE POLICIES**

In order to meet the personal needs of its employees, the District provides a variety of leaves of absence as explained below. An employee may be eligible for COBRA benefits when a leave of absence is taken.

**Bereavement Leave.** Three days of bereavement leave are provided to employees in the event of the death of the employee's spouse, mother, father, sibling, child, mother-in-law, father-in-law, daughter-in-law, son-in-law or grandparent. One day of bereavement leave is provided to employees in the event of the death of the employee's

aunt, uncle, sister-in-law, brother-in-law, niece, nephew or spouse's grandparent. To the extent that any of these bereavement days fall on the employee's regularly scheduled workday, the leave will be with pay. Employees who request an excessive number of bereavement leaves may be asked to provide some proof of the funeral service attended. The Chief Appraiser may grant a longer period for hardship exceptions. Bereavement may be used after 90 days of employment.

**Family and Medical Leave.** Under the Family Medical Leave Act ("FMLA") eligible employees are entitled to unpaid leave and benefits. Various requirements and time limits apply. This policy is subject to the FMLA regulations as amended.

**Basic Leave Entitlement.** The District will provide up to 12 weeks of unpaid, job-protected leave to eligible employees for the following reasons:

- Incapacity due to pregnancy, prenatal medical care or child birth;
- To care for the employee's child after birth, or placement for adoption or foster care;
- To care for the employee's spouse, son or daughter, or parent (excluding in-laws) who has a serious health condition; or
- For a serious health condition that makes the employee unable to perform the employee's job.

**Employee Eligibility Requirements.** Employees are eligible if there is a qualifying event and they have: (1) worked for the District for at least one year; (2) worked for 1,250 hours over the previous 12 months; and (3) not exhausted all available FMLA leave in the 12 months looking back from the date the requested leave will start.

**Definition of Serious Health Condition.** A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the

employee's job, or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three (3) consecutive calendar days: (1) combined with at least two (2) visits to a health care provider within 30 days of the beginning of incapacity (the first visit must be within 7 days of the first day of incapacity) or (2) one visit (the first visit must be within 7 days of the first day of incapacity) and a regimen of continuing treatment, incapacity due to pregnancy or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

**Military Family Leave Entitlements.** Eligible employees (including next of kin) with a spouse, son, daughter or parent (excluding in-laws) on active duty or call to active duty status in the National Guard or Reserves in support of a contingency operation may use their 12-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings.

FMLA also includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered service member during a single 12-month period (regardless of the look back period). A covered service member is a current member of the Armed Forces, including a member of the National Guard or Reserves, who has a serious injury or illness incurred in the line of duty on active duty that may render the service member medically unfit to perform his or her duties for which the service member is undergoing medical treatment, recuperation or therapy; or is in outpatient status; or is on the temporary disability retired list.

**Benefits and Protections.** During FMLA leave, the District will maintain the employee's health coverage on the same terms as if the employee had continued to work. Upon return from FMLA leave, most employees will be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms. Unless otherwise prohibited by law, an employee absent from work for more than 1 year regardless of reason (excluding time spent on a FMLA/military leave) will be automatically discharged. Such discharged employees are welcome to reapply for employment in the future.

Benefits, such as sick time, personal time and vacation, do not accrue during FMLA leave. Holiday pay is not paid if it falls during FMLA leave.

Use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

**Use of Leave.** An employee does not need to use this leave entitlement in one block. Leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the District's operations. Leave due to qualifying exigencies may also be taken on an intermittent basis.

Spouses who are employed by the District and request leave to care for a qualified family member are eligible for a combined 12 weeks between the employees (or a combined 26 weeks for military family leave).

**Substitution of Paid Leave for Unpaid Leave.** The District requires employees to use accrued paid leave (vacation, sick and personal time) while taking FMLA leave. In order to use paid leave for FMLA leave, employees must comply with the District's normal paid leave policies.

**Employee Responsibilities.** Employees must provide 30 days advance notice of the need to take FMLA leave when the need is foreseeable. When 30 days' notice is not possible, the employee must provide notice as soon as practicable and generally must comply with the District's normal call-in procedures.

**Medical Certification Process.** The HR representative will require a medical certification (Form WH-380). If the medical certification is incomplete or insufficient, the employee will be provided with written notice of what information is lacking and the employee will have seven (7) calendar days to cure the issue. The HR representative will require recertification of a continuing condition every six (6) months in conjunction with an absence. The HR representative will also require a new medical certification each leave year for medical leaves that last longer than a year.

Employees must provide sufficient information for the District to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is unable to perform job functions; the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees also must inform the District if the requested leave is for a reason for which FMLA leave was previously taken or certified. Employees will also be required to provide a certification and periodic recertification supporting the need for leave.

**Procedures for Requesting Leave.** Once a request is made by an employee, the District will inform the employee requesting leave whether he/she is eligible under FMLA. If eligible, the notice will specify any additional information required as well as the employees' rights and responsibilities. If not eligible, the District will provide a reason for the ineligibility.

The District will also inform the employee if leave will be designated FMLA-protected and the amount of leave counted against the employee's leave entitlement. If the District determines that the leave is not FMLA-protected, the employee will be notified.

**Protections.** The District will not:

- Interfere with, restrain, or deny the exercise of any right provided under FMLA;
- Discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

**Families First Coronavirus Response Act.** In response to COVID-19, Congress enacted the Families First Coronavirus Response Act (FFCRA), which temporarily expands the protections and benefits under the FMLA to include employees who are unable to work due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19. If you believe that you qualify, or have questions regarding the qualifications under the FFCRA, please speak to your supervisor or HR.

**Other Laws.** The U. S. Department of Labor oversees the FMLA. The FMLA does not affect any Federal or State law prohibiting discrimination, or supersede any state or local law or collective bargaining agreement which provides greater family or medical leave rights.

**Sick Leave Under the FFCRA.** The District will comply with any temporary provisions and expansions of paid sick leave under the FFCRA. If you believe that you qualify, or have questions regarding the qualifications of the FFCRA, please speak to your supervisor or HR.

**Non-FMLA Leave.** An employee who does not meet all requirements of a FMLA leave may request a non-FMLA leave. The District provides a sick leave plan for employees with illnesses or disabilities. Available sick leave and vacation benefits may be used for the time during which the employee is on approved leave. Employees who are ill must designate this time as sick leave unless all sick leave has been depleted. At that time, vacation and/or personal time may be used as sick leave.

Employees on leave caused by disabilities must provide medical evidence acceptable to the District of their disability, at the beginning of such leave and during such leave, and of their ability to return to their job at the end of such leave.

The maximum amount of time granted is six weeks in any 12-month period. The employee is required to provide the same type of notice and medical certificate as is required under a FMLA leave. Pay, benefits and return to work are also handled in the same manner as a FMLA leave. Unlike a FMLA leave, there is no job guarantee, even if the employee returns to work prior to the exhaustion of six weeks of leave. After the exhaustion of non-FMLA leave and there being no other leave available, the employee will be automatically discharged.

**COBRA/Group Health Insurance Coverage.** The District will comply with COBRA and recent amendments enacted by the Affordable Care Act.

**Jury/Witness Duty.** An employee who is called to serve on a jury will be granted time off to fulfill his or her civic duty. The employee should submit a copy of the jury summons to his or her supervisor in order to be eligible for jury leave. An employee who submits a statement from the court detailing the dates served and the amount paid will be reimbursed for their normal compensation. An employee who receives a subpoena to serve as a witness in a civil, criminal, legislative or administrative proceeding will be given time off without pay to comply with the subpoena.



**Military Leave.** As required by the Uniformed Services Employment and Reemployment Rights Act of 1994 ("USERRA"), the District's applicants and employees who apply or perform military service, whether on a voluntary or involuntary basis, will not be denied initial employment, reemployment, retention in employment, promotion or any benefit of employment on the basis of the performance of military service.

Eligible military service includes performance of a duty on a voluntary or involuntary basis in a uniformed service, including active duty, active duty for training, initial active duty for training, inactive duty training, full-time National Guard duty and a period of time for which the employee is absent to determine fitness for duty.

Any employee who enters the uniformed services of the United States will be granted a military leave of absence. To qualify for reemployment, an employee must have:

- Given the District written or verbal notice in advance of service, unless the giving of notice is precluded by military necessity;
- A cumulative length of absence, including any previous military absence while employed by the District, which does not exceed five years; and
- Applied for reemployment with the District according to these guidelines:

Length of Period of Service	Reapply No Later Than
Less than 31 days	Next regular work day after completion of service and time to travel from place of service to residence, plus eight hours.
More than 30 days, but less than 181 days	Fourteen days after completion of service.
More than 180 days	Ninety days after completion of service.

Upon reemployment, the employee will be placed in the position he or she would have attained were it not for the break in employment, unless the employee is not qualified to perform that job and cannot be trained through reasonable efforts of the District. If not so

qualified, the employee will be placed in the position the employee held when the military leave commenced, or a position of like seniority, status and pay. If a disability incurred during or aggravated by military service prevents the employee from performing the job he or she would have held were it not for the break in service, despite the District's efforts at reasonable accommodation of the disability, the employee will be placed in a position of like seniority, status and pay, if one is available. If no such position is available, the employee will be placed in a job, which is the nearest approximation of like seniority, status and pay.

Military leaves are unpaid, but the employee may use accrued vacation pay during the absence. Employees will be allowed to continue health care insurance coverage at their current level of coverage by paying the employee portion of the insurance premium during the absence. Coverage will continue until the earlier of (1) eighteen months from the date the military absence began; or (2) the day after the date on which the employee was to have applied for reemployment, as defined above. Upon reemployment, any break in employment due to military service will not be treated as a break in service for purposes of determining forfeiture of accrued benefits and accrual of benefits under any retirement plan.

**Voting Leave.** Any employee who does not have two consecutive non-work hours while the polls are open on election day will be given up to two hours off with pay in order to vote.

**Administrative Leave with Pay.** Employees may be granted administrative leave with pay for jury duty, District approved conferences, conventions, legislative proceedings, civic functions, education seminars and voting in official elections. The Chief Appraiser, prior to it being granted, must approve each leave.

## **STANDARDS OF CONDUCT AND CORRECTIVE ACTION**

**Attendance.** The District expects regular and timely attendance from all employees.

An unexcused absence is any absence for reasons other than unexpected illness, injury or emergency. And in cases of unexpected illness, injury, or emergency, you must notify your immediate supervisor prior to 9 a.m. on the day of your absence, unless your illness or emergency prevents you from doing so. If the illness, injury, or emergency prevents you from notifying your immediate supervisor by 9 a.m. on the day of your illness, injury, or emergency, you must notify your immediate supervisor as soon as possible. And if your immediate supervisor is not available, notification must be made to another supervisor or manager.

The failure to provide notice to a supervisor or manager, ~~call in,~~ as required under this policy, will be treated as an unexcused absence. Notification may be accomplished telephonically or by sending an email to your immediate supervisor, with a CC: to the Director of Human Resources. Three consecutive workdays of unexcused absence without proper notification will be treated as a voluntary resignation.

Employees who will be absent for more than one day are expected to contact their supervisor daily unless other arrangements have been made. Your supervisor may request a doctor's release to return to work for absences due to illness or injury which last two days or longer.

Any absence, even because of unexpected illness, injury, or emergency, when the employee does not have available sick time or vacation time will be treated as an unexcused absence.

Excessive unexcused absences, tardiness, and/or any abuse of the District's time off policies burden your co-workers and will be a significant factor in your continued employment, performance appraisals, salary reviews and in evaluating advancement

opportunities. After completion of the adjustment period, absenteeism may result in a series of warnings , or discharge from employment.

**NOTE: This section rewritten by the attorney on the previous page, delete this section:**

~~Absences for reasons other than unexpected illness, injury or other emergency must be scheduled in advance with your supervisor. On those occasions when you are unable to report to work due to unexpected illness, injury or other emergency, you must personally notify your immediate supervisor prior to 9:00 a.m. of that work day your illness or injury prevents you from doing so, in which event, the notification should be made as soon as possible.~~

~~If your supervisor is not available, notification must be made to another supervisor or manager. The failure to call in, as required under this policy, will be treated as an absence. Three consecutive workdays of absence without proper notification will be treated as a voluntary resignation. Likewise, failure to notify your supervisor of your inability to return to work, within three days after an absence due to injury or illness, may result in immediate termination.~~

~~Employees who will be absent for more than one day are expected to contact their supervisor daily unless other arrangements have been made. Your supervisor may request a doctor's release to return to work for absences due to illness or injury which last two days or longer.~~

However, the District recognizes there may be justifiable causes for absence on occasion and, therefore, adopts a system of progressive discipline that may be used when applicable in our discussion.

Absences	Minimum Disciplinary Action
3 absences in 30 days	Oral counseling

4 absences in 60 days	Written warning
5 absences in 90 days	Disciplinary suspension
6 absences in 120 days	Discharge from employment

**Tardiness.** Three cases of tardiness in thirty days will be treated as an absence.

**Harassment/Discrimination.** The District will not tolerate harassment or discrimination of its employees, whether committed by the chief appraiser, a fellow employee, their supervisor, a member of management, members of the Board of Directors, members of the Appraisal Review Board, property tax agent, other parties representing owners, taxing unit employees/representatives or a visitor to our workplace, such as vendors or customers. All employees are responsible for ensuring that the workplace is free from harassment and discrimination, especially when such conduct is based upon gender, sex, race, age, religion, national origin, disability, retaliation or other protected categories. All employees, including managers and supervisors, will be subject to disciplinary action, up to and including discharge from employment, for any act of harassment or discrimination they commit. Examples of prohibited harassment and discrimination include, but are not limited to:

- Use of slurs, epithets, and words that degrade an individual, even when used in a joking fashion;
- Unwelcome advances, demands or requests for sexual acts or favors, and other verbal or physical conduct of a sexual nature, such as flirting, touching and graphic comments about another person's dress or body;
- Display of cartoons, photographs, drawings, pinups, posters, calendars, or images that are offensive or degrading to others;
- Conduct which has the purpose of substantially interfering with an individual's work performance or which creates an intimidating, hostile or offensive work environment; or

- Conditioning hire, continued employment, or terms and conditions of employment upon submission to sexual advances or requests for sexual favors.

If you feel you are being harassed or discriminated against, or if you have knowledge of harassment or discrimination of a co-employee, immediately bring it to the attention of your supervisor. If for any reason you do not feel comfortable discussing the matter with your supervisor, contact the HR representative or any member of management whom you feel comfortable in approaching. All reports will be promptly investigated in as confidential a manner as possible. Based upon the findings of the investigation, the District will take prompt and appropriate action to remedy any violations of this policy.

No employee who brings a good faith report of harassment or discrimination to the attention of the Human Resources Department or management will suffer retaliation or other adverse employment action as a consequence. Any employee, including managers and supervisors, who are found to have retaliated against an employee who reported a violation of this policy, in good faith, will be subject to discipline up to and including discharge from employment. It is important for employees to report incidents of harassment or discrimination, because without your assistance, violations could go undetected and not remedied.

Any employee who believes he or she has been harassed or discriminated against should file a complaint under the complaint procedure as soon as possible and preferably within five (5) days of said violation. Any investigation on complaints of harassment or discrimination will be kept confidential to the extent possible.

**Reasonable Accommodation.** The District complies with all federal and state disability laws and makes reasonable accommodations for applicants and employees with disabilities. If reasonable accommodation is needed to participate in the job application or interview process, to perform essential job functions, and/or to receive other benefits

and privileges of employment, please contact your supervisor or HR. The District will attempt to accommodate the needs of our employees when the accommodation does not adversely affect other employees' safety or unduly burden the District.

**Alcohol and Drugs.** The District has a viable interest in maintaining safe, healthy and productive working conditions for its employees. Working under the influence of a controlled substance/illegal drug or alcohol poses serious safety and health risks, not only to the user, but also to all who work with the user. Moreover, the unauthorized use, possession, distribution or sale of such substances in the workplace is not only unlawful; it poses unacceptable risks to the efficient operations of our District. With these basic concerns, the District hereby establishes the following guidelines.

**Alcohol and Controlled Substances/Illegal Drugs.**

- Possession, sale, manufacture, distribution, use of or being under the influence of alcohol or controlled substances/illegal drugs (including illegal inhalants) while performing District business and/or on District premises is prohibited. For purposes of this policy, the use of alcohol/illegal drugs during employee's normal workday (which includes the employees' normal work shift, lunch hour, or any required overtime) constitutes violation of this policy. Possession means within the physical possession of the employee, including the employee's personal effects or vehicle.
- "Under the influence," for purposes of this policy, means that the employee has a controlled substance/illegal drug or alcohol, or a combination of both, in his or her body in an amount, which is detectable through testing.

**Definitions.**

- Legal Drugs. Prescribed drugs and over-the-counter drugs which have been legally obtained and are being used for the purpose for which they were prescribed or manufactured, are excluded from the definition of "controlled

substances” or “illegal drugs” under the terms of this policy. An employee who is prescribed or using legal drugs may continue to work as long as it has been determined that the employee does not pose a threat to his or her own safety, the safety of co-workers or others including vendors and customers, and that the employee’s job performance is not significantly affected by the legal drug. Otherwise, the employee may be required to take a leave of absence. It is clearly understood that “legal drugs” are permissible only if such drugs are being used/consumed for the purpose intended.

- Controlled Substances/Illegal Drugs. A controlled substance and/or illegal drug is defined as any drug or controlled substance, the sale, possession or consumption of which is illegal, or a prescribed or over-the-counter drug which is legally obtained, but not being used for its intended purpose.
- Drug Testing/Screening. Testing for the presence of alcohol and/or drugs will be performed by a medical facility designated by the District.
- District Premises. District premises is defined as all District-owned or leased buildings and surrounding areas, such as sidewalks, walkways, driveways and parking lots under the District’s ownership or control.

**Testing.** All applicants for employment will be required to submit to and pass a controlled substance/illegal drug and alcohol screening as a prerequisite to employment. All offers of employment will be contingent upon a negative result to the test.

The District will require drug/alcohol testing for reasonable cause, which shall include any accident, which results in bodily injury requiring medical attention or significant property damage. An employee involved in an accident is required to notify their supervisor immediately, with priority given to the employee’s safety first, advising the supervisor of the accident. The employee is required to complete the drug/alcohol testing as soon as their medical condition allows. The District shall also have reasonable cause to request testing if an employee demonstrates reduced ability to perform work in a safe and productive manner such as aberrant behavior,



impairment of physical or mental abilities, slurred speech, and difficulty maintaining balance or any detectable level of alcohol or controlled substances/illegal drugs, or the discovery of drug paraphernalia in the workplace.

All drug testing, required or requested by the District, will be conducted by a laboratory licensed by the State of Texas. All expenses related to the test will be incurred by the District.

**Discharge.** The District is a drug-free workplace. As such, we prohibit the use of controlled/illegal substances or alcohol during work time. If the employee comes to work under the influence of controlled/illegal substances or alcohol or uses controlled/illegal substances or alcohol during work time, the employee will be disciplined in accordance to the policy, up to and including termination.

An employee who receives a positive controlled/illegal substance or alcohol test indicating the presence of controlled/illegal substances in his or her body during work time will be given the opportunity to explain the positive result of the test required by the District.

All testing results will remain confidential, to the extent possible under the law. Employee must sign a consent form prior to the release of the results. Test results may be used in administrative hearings and court cases arising as a result of the controlled/illegal substances or alcohol testing or the termination of the employee.

Refusal to submit and consent to a drug or alcohol test will be treated in the same manner as a positive test result. An employee, who distributes, is in possession of, or uses unauthorized controlled illegal drugs or alcohol on District property or while conducting District business will be terminated. The District will notify local law enforcement officials of any illegal drug or drug paraphernalia found on the premises, surrender these items to the custody of these officials and cooperate fully in the prosecution of the individuals involved.

**Searches.** In connection with this policy, the District may search any area on the premises at any time, for the presence of alcohol, drugs and drug paraphernalia prohibited under this policy. Applicants and current employees agree, as a condition of continuing employment, to consent to searches, including but not limited to (1) searches of their person and personal belongings, including but not limited to, purses, briefcases, backpacks, and lunch boxes; (2) searches of work areas, including but not limited to, desks, cabinets, lockers, storage areas; and (3) all vehicles on the premises of the District. An employee who refuses to consent to a search will be subject to disciplinary action, up to and including immediate termination without warning. Searches of an employee's person or clothing will be conducted privately by a District representative of the same sex as the employee being searched.

**Treatment Programs and Education.** While we do not sponsor or endorse any specific drug or alcohol treatment program, such programs are available through public and private health care facilities in our area. We do not offer or require participation in drug and alcohol abuse education and training programs. However, various public and private facilities in our area offer such programs and affected employees are encouraged to seek assistance.

**Drug Statute Conviction.** As a condition of employment, any employee who is convicted of the violation of any criminal drug statute must report such conviction to his or her supervisor no later than five days after such conviction.

**Complaint Procedure.** Employees are encouraged to informally take any job-related complaint or problem to their immediate supervisor. Following informal discussions, employees remaining dissatisfied may submit a written complaint to the immediate supervisor within five (5) working days. The immediate supervisor will attempt to respond to the complaint, in writing, within five (5) working days. If the employee is not

satisfied with the immediate supervisor's decision, the employee may request that the complaint be referred to the next higher level of supervision, and so on, up to the Chief Appraiser, whose decision shall be final and binding on the matter, except in those instances where the Board of Directors is made the final authority.

Complaints will not be maintained in the employee's personnel file and punitive action shall not be taken against an employee for submitting a complaint in good faith.

Any person who believes he or she has been subjected to illegal harassment or discrimination should contact their immediate supervisor as soon as possible and preferably within five (5) days of said violation. If the person who is believed to have committed the offense is a supervisor, the Chief Appraiser may be contacted directly. All complaints will be treated in strictest confidence to the extent possible and will be promptly investigated.

It is recognized that false accusations of sexual harassment or discrimination can have serious effects on innocent individuals; therefore, if after a thorough investigation, a complaint of this nature proves to be false and made in bad faith, it may result in disciplinary action against the complaining party, up to and including discharge.

**Personal Appearance.** All employees, regardless of work location and degree of public contact, are expected to dress appropriately and in good taste and are expected to maintain a professional appearance at all times while on duty.

**Disciplinary Action/Termination.** Proper conduct of employees is necessary for the efficient and effective performance of work and the security and morale of all employees. Hence, disciplinary action, up to and including discharge, may be taken for acts constituting improper conduct by employees, which shall include, but not be limited to:

- Conviction of a felony or other crime involving moral turpitude.

- Engaging in illegal, unethical, abusive or unsafe acts, including the use of abusive, profane or threatening language.
- Incompetency, inefficiency, or negligence in the performance of duty.
- Acts of insubordination, or refusal or failure to carry out legal instructions.
- Threatening, intimidating, or coercing a supervisor or any other employee at any time.
- Possession of weapons on District property.
- Falsification of official document or records, including job applications or personnel records; unauthorized or improper use of official authority.
- Habitual tardiness or excessive absenteeism.
- Misappropriation, destruction, theft or conversion of District property, whether on or off duty.
- Using or being in the possession of illegal drugs. Using or being under the influence of intoxicating beverages, while on duty.
- Filing false charges or complaints against the District or any employee thereof.
- Failure to comply with other District policies or procedures.
- Abuse of sick leave, disability or other benefits provided by the District.

No list of infractions can be complete, thus, this is a partial listing only and other improper conduct may also be grounds for disciplinary action, up to and including discharge.

In taking disciplinary action, the District shall endeavor to be consistent with the nature of the deficiency or infraction involved and with other relevant factors. Formal disciplinary action may include written reprimand, denial or delay of individual pay increases, suspension without pay for up to 30 calendar days, reduction in pay within an approved job grade or salary range, transfer, demotion and dismissal. However, the District reserves the right to take any appropriate disciplinary action it deems appropriate based on the nature of the misconduct/offense.

**Political Activity.** Employees shall refrain from publicly using their positions or influence for or against any candidate for public office in any jurisdiction in Collin County. Employees shall not use working hours or District property in any way for the benefit of any candidates for public office. The District encourages employees to participate in the democratic process of voting and urges them to discharge their rights as a citizen to vote. If an employee's voting place does not remain open until 7:00 PM on Election Day, time off with pay may be granted to allow that employee to vote.

**Telephone/Fax/Mail and Copier Use.** In order to ensure that the telephone is available for customers' business purposes, the frequency and length of personal telephone calls must be limited. Employees may make personal phone calls during lunch and break times. Outgoing phone calls during working hours will not be permitted unless there is an emergency. Incoming phone calls during working hours will be directed to the employee's supervisor.

The fax, mail (or postage meter) and copiers are for business purposes only. Employees are not to use this equipment for personal use. Employees that violate this policy may be subject to discipline, up to and including termination, and will be charged for any fees or expenses associated with the unauthorized use.

**Computers, Voicemail, E-mail and the Internet.** The District provides computers, voicemail, electronic mail (E-mail) and Internet access to employees at the District's expense for their use in performing their jobs. Every District employee is responsible for seeing that these systems are used properly and in accordance with this policy.

The District's systems are part of the business technology platform and should be used for District business purposes only. Personal business should not be conducted by means of the District's systems.

Employees do not have a privacy right in any matter created, received or sent via the District's systems. The District reserves the right to monitor and access any message created, received or sent from District systems, in order to assure superior service to our clients and to enforce this policy.

You must not disclose your password(s), messages or other information created, received or sent from the District's systems to unauthorized personnel. Consider the proprietary or confidential nature of District and clients' information before relaying it via voicemail or e-mail. Do not presume it will be kept confidential.

Creation, sending or forwarding voicemail or e-mail messages which are offensive, intimidating or hostile on the basis of race, gender, sex, color, religion, national origin, disability, age, veteran status or any other legally protected status is grounds for disciplinary action up to and including immediate discharge from employment. Likewise, messages to solicit for personal business, religious, political or other matters unrelated to the District's business are grounds for disciplinary action up to and including immediate discharge from employment.

The District expressly forbids the storage, transmission or viewing of adult materials on any District computer or network or in any other form either on the District's premises or via District owned or leased equipment. Adult materials include but are not limited to text or graphics in any form that would merit an "R" or "X" rating. Employees may not bring such materials onto District premises. Employees may not use the District's Internet connection or even a personal Internet provider or service when accessed via District computers. Employees may not use a personally owned computer to connect to any District computer or the District network via modem, ISDN or other connection, to access or transmit adult materials. Employees who receive adult materials in the workplace, in any form, must notify their supervisor immediately without forwarding, making copies or destroying the materials.

The provisions of the District's distribution and solicitation policy apply fully to the District's systems.

**E-Mail and Internet Usage.** The District's electronic messaging systems, like other computing resources, are intended to be used only to conduct District business. The District will tolerate incidental and occasional personal use of its electronic mail systems provided that such use does not adversely affect business uses and productivity, and does not involve unlawful or unprofessional activities, including, but not limited to, those prohibited activities specified below.

The use of any personal cell phones, smartphones, or PDA for District business is subject to these policies, specifically including but not limited to any work related messages (texts, voice, or instant message, or via social media platform) and emails transmitted and/or stored on personal device.

**Prohibited Activities.** The following are examples of the District's electronic mail systems uses that are prohibited:

- Unauthorized dissemination of confidential or proprietary District documents or information.
- Transmission of confidential employment or personnel information relating to internal complaints, investigations, or confidential disciplinary matters.
- Dissemination of information or data restricted by government laws or regulations.
- Dissemination, including printing, of copyrighted materials, including articles or software, in violation of copyright laws.
- Forwarding of electronic mail messages without a legitimate business purpose under circumstances that are likely to lead to embarrassment, injury or harassment of any person or to violate a clearly expressed desire of the sender to restrict additional dissemination.

- Any use that may be disruptive, offensive to others, or harmful to morale including:
  - Transmissions containing ethnic slurs, racial epithets, or anything that may be construed as harassment or disparagement of others based on their race, national origin, sex, sexual orientation, age, disability, religious or political beliefs.
  - Sending or soliciting sexually-oriented messages or images.
  - Operating a business or conducting activities for personal gain.
  - Sending chain letters.

**Monitoring of Electronic Messaging Systems and Privacy of Information.** All information on the District's owned, leased or controlled computer systems and equipment, including electronic mail, is the property of the District. Therefore, to ensure that the District's computing resources are used in accordance with District policy, administration may, without advance notice at any time, inspect and disclose the contents of such equipment and electronic messages. **This monitoring activity precludes the expectation of privacy.** Violations of the District's policy, including violations discovered by monitoring or auditing activities, may be grounds for disciplinary action. In addition, illegal activities discovered by monitoring or auditing activities may be brought to the attention of the appropriate government agency, or other persons.

**It should be noted that electronic messaging systems, as well as other computer systems, are subject to the right of discovery in legal actions brought against the District. This means that outside parties may have access to the information stored on District systems, and as a result of the discovery process, such information may become public knowledge through no action of the District.**



**Internet Access.** The District will provide access to the public Internet for the basic functions of e-mail, file transfer, and interactive terminal access, where the use of those services is necessary to accomplish the business goals of the District. The District has no control over the content of the Internet. Therefore, the District is not responsible for content that the viewer may find offensive or that may cause emotional distress. The IST department has ability to monitor Internet usage and sites contacted. There is no expectation of privacy when using the District system. All Internet access must be routed through the firewall gateway which is managed by the IST Department.

The following rules must be observed when using the Internet:

- **Do not sign on to the Internet and leave your connection open when you are not actively using it.** There are costs associated with Internet access and your access limits the access of others, so disconnect when you are finished with your immediate work.
- E-mail attachments or files obtained through the Internet are scanned for known software viruses. Individuals importing files are responsible for ensuring that files are free of viruses.
- Internet use should be work-related. Exploration of the Internet to discover useful resources is encouraged, but the District does not sanction connections to sites that contain material that may be offensive to others, including sites containing sexually explicit material. The District has the right and ability to block access to any site, and may exercise that right at any time.
- E-mail names are considered public information and can be advertised in any form, including printed on District employee business cards.
- The use of Internet style signatures at the end of messages sent over the Internet must conform to District approved format.
- When responding to List-Servs, Internet discussion groups, or any other correspondence in which the employee does not represent the District in authority or agency, a disclaimer should be written at the end of the message,

or in the signature which reads: The opinions stated here are mine, and do not represent those of my employer.

- You should assume that every Internet site that you visit will capture your electronic address which can lead them back to the District. Keep this in mind when visiting any Internet sites.

**Tobacco Use.** In the interest of everyone's safety, health, and comfort, those employees permitted to continue the use of tobacco products, which is only permitted because their date of hire, must comply with the District's designated tobacco use area(s).

**Weapons.** The District prohibits all employees who enter District property (as defined below) from carrying a prohibited weapon (as defined below), regardless of whether the person is licensed to carry the weapon or not. This policy applies to all District employees, contract and temporary employees on District property, and contractors on District property. This policy does not restrict the rights of an employee or contractor who lawfully possesses a firearm or ammunition from transporting or storing the firearm or ammunition if the employee is authorized by law to possess in a locked, privately owned motor vehicle in the parking lot, or other parking area provided for them. Employees, however, are not entitled to possess, transport, or store a firearm, ammunition or other weapon in a motor vehicle owned or leased by the District. This policy does not restrict the ability of police officers, security guards or other persons who have been given consent by the District to lawfully carry a weapon on the premises.

Except as provided above, all District employees are also prohibited from carrying a weapon while in the course and scope of performing their job for the District, whether they are on District property at the time or not, and whether or not they are licensed to carry a handgun. Except as provided above, no District employees may carry a weapon covered by this policy while performing any task on the District's behalf, or at any District sponsored functions, such as parties or picnics.

In addition to firearms and ammunition as described above, other weapons prohibited by this policy include any form of weapon or explosive restricted under local, state or federal regulation; knives more than three inches in length; or other weapons covered by law. Legal, chemical dispensing devices, such as pepper spray, which are sold for personal protection, are excluded from this policy. District property covered by this policy includes, without limitation, all District-owned or leased buildings and surrounding areas, such as sidewalks, walkways, driveways and parking lots under the District's ownership or control. The District reserves the right to conduct searches of any employee or employee's property if (1) there are reasonable grounds to believe that the search will turn up evidence that the employee is guilty of work-related misconduct; and (2) the search is reasonably related in scope to the circumstances that justified the interference in the first place. Work areas and District-owned property may be searched upon demand. Searches may be conducted by the District management or local authorities.

**Driving Requirements.** Employees who drive for the District, as a condition of employment, and receive a monthly automobile allowance will not be retained on the payroll in that capacity if they incur a DWI/DUI/DUID (driving while intoxicated/driving under the influence of alcohol/driving under the influence of drugs) conviction or more than five (5) tickets (moving violations) on their current driving record. License verifications and driving record reports are initially attained (1) before a person is hired, (2) just before they complete their initial employment probationary period and (3) each year thereafter. It would be possible for a person that drives for the District as a condition of their employment to be hired or retained and then terminated if their driving record indicated a DWI/DUI/DUID conviction or five (5) tickets (moving violations) on their current driving record. Additionally, employees that drive for the District as a condition of employment must retain minimum liability coverage of \$250,000 bodily injury, \$500,000 per occurrence and \$100,000 property damage; OR \$100,000 bodily injury, \$300,000 per occurrence and \$100,000 property damage and an additional "umbrella" insurance policy. The sum of the \$100,000/\$300,000/\$100,000 and the "umbrella" insurance coverage must meet or exceed the

\$250,000/\$500,000/\$100,000 minimum requirement. Failure to maintain the minimum insurance coverage as required above will result in non-payment of the automobile allowance, and if the employee cannot fulfill the requirements of their job without their automobile, they shall be suspended without pay until proof of insurance is furnished to the District or forty-five days, whichever is less. If an employee that drives for the District as a condition of their employment is suspended, as described above, and they do not comply with the requirements of this driving policy on or before the 46<sup>th</sup> day following their suspension for violating this driving policy, the employee shall be terminated.

All employees receiving an automobile allowance will be required to have their insurer furnish the District with a certificate of insurance stating the liability limits in effect and indicating that the District will be notified in the event of any change to or cancellation of the policy. However, the ultimate responsibility for providing proof of the required automobile insurance, including effective dates, insured party, automobile description, liability limits and insurer, resides with each employee that receives an automobile allowance.

Employees who do not receive a monthly automobile allowance and are asked to use their automobile on District business, but do not drive for the District as a condition of their employment, will be reimbursed at the mileage rate established by the IRS plus, the actual cost, up to \$250 annually to offset the cost difference between the State minimum automobile liability requirement and the District's requirement of \$250,000 bodily injury, \$500,000 per occurrence and \$100,000 property damage. Prior approval by their department director is required and the employee cannot be approved to use their automobile on District business, if they have a DWI/DUI/DUID, or five (5) moving violation tickets on their current driving record. Prior to their initial approval to use their automobile on District business, and annually thereafter, the District will conduct license verifications and driving record reports. To receive reimbursement for approved miles driven for the District the appropriate

expense form must be completed by the employee, approved by their department director and submitted to Administration.

It must be clearly understood that no employee may drive for the District, even occasionally, if they have a DWI/DUI/DUID (driving while intoxicated/driving under the influence of alcohol/driving under the influence of drugs) conviction or more than five (5) tickets (moving violations) on their current driving record.

**Solicitation.** Out of respect for the private lives of our employees and in order to insure the safe and efficient operation of district business, solicitation and distribution of literature on district premises, from outside sources, will not be allowed. Employees are asked to keep any solicitation to the break room on break time only.

### **Termination of Employment**

**Resignation.** Employees may leave the District service in good standing by submitting their resignation at least ten (10) working days in advance of termination date. The Chief Appraiser may waive any portion of the notice period. An employee resigning without the required notice period, or an employee terminated for cause, shall be ineligible for rehire and will not be paid for accrued vacation time, as set forth earlier in this document.

It should be specifically noted that no employee has been hired for any definite period of time and may be terminated at the will of the chief appraiser.

The chief appraiser is appointed by the Board of Directors and is employed pursuant to District Policy #106 and the Property Tax Code, Section 6.05.

**Reductions in Force.** An employee may be laid off because of changes in duties or organization or for lack of work or funds. Whenever possible, at least two (2) weeks'

notice shall be given an employee prior to layoff. Layoffs shall be carried out on the basis of demonstrated job performance and efficiency first and seniority second. Layoffs shall not be considered disciplinary actions. An employee laid off by the District will be eligible for payment of the employee's accrued vacation, as set forth earlier in this document. An employee laid off by the District may be eligible for rehire, if they are deemed to best selection for the open position, but they are not guaranteed future employment, and they are not afforded preference based on being previously laid off by the District.

**Final Paycheck.** When terminating from District service, final paychecks will be direct deposited or mailed to the employee's home address. All District computers, tablets, cameras, equipment, keys, electronic pass cards, ID cards, appraisal devices, etc., must be returned in good condition prior to employees' last work day. All items missing from the equipment you were issued will be charged to you at District cost.

## **PERSONNEL POLICIES & PRACTICES HANDBOOK ACKNOWLEDGEMENT AND ACCEPTANCE**

I acknowledge that I have received a printed copy of the Personnel Policies & Procedures Manual ("Handbook"), OR access to the Handbook has been made available to me electronically on the District's HR tab of its intranet site. I understand that the Handbook describes important information about Collin Central Appraisal District ("District") and understand that I should consult the HR representative if I have questions. I have entered into employment with Collin Central Appraisal District voluntarily and acknowledge that it is for no specified length of time. Accordingly, either Collin Central Appraisal District or I may terminate the relationship at will, with or without cause, at any time, for any reason or no reason. I understand that neither this Handbook nor any other Collin Central Appraisal District policy, practice or procedures are intended to provide any contractual obligations related to continued employment, compensation or employment contract.

I acknowledge that the information, policies and benefits described here are subject to change. I understand that the District may change, modify, suspend, interpret or cancel, in whole or part, any of the published or unpublished personnel policies or practices, with or without notice, at its sole discretion, without giving cause or justification to any employee. Such revisions may supersede, modify or eliminate existing policies. Additionally, I acknowledge that revisions to the Handbook and/or other policies or practices will have no effect on the District's policy of employment-at-will. The Collin Central Appraisal District Board of Directors shall have sole authority to continue, add, delete or adopt revisions to the policies in this Handbook. Any written or oral statement by a manager, supervisor or department director contrary to the personnel policy handbook is invalid and should not be relied upon by any employee.

I understand and agree that I have read and will comply with the policies contained in this Handbook and any revisions, am bound by the provisions contained therein, and that my continued employment is contingent on following those policies.

### **Check one of the three following receipt acknowledgements**

- ☐ I received a printed hardcopy of the Handbook, OR  
☐ I electronically received a printed PDF copy of the Handbook, OR  
☐ I was provided access to the Handbook electronically

\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_  
Employee Name (Printed) Employee Signature Date

Revised December 17, 2020

# **M.**

## **ARB Panel Rooms**





# Collin Central Appraisal District

January 20, 2021

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser

RE: Reconfiguration of ARB Hearing Rooms

The attached preliminary layout documents show our recommended changes to our ARB hearing rooms. It is my belief, shared by the management team, that we need to plan for the ARB to conduct more in-person hearings with better protected hearing rooms.

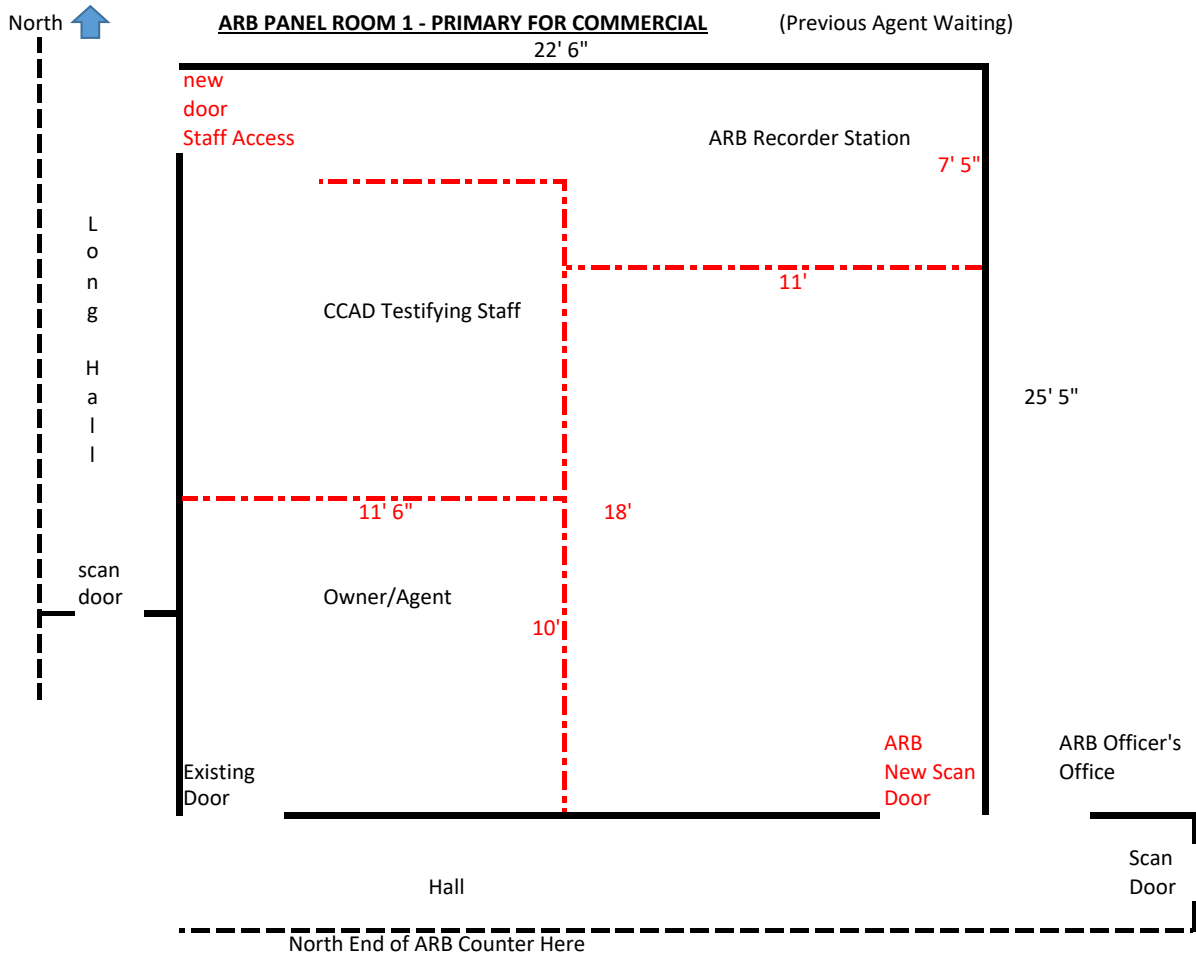
It is my belief that the ARB will have more requests for in-person hearings in 2021 and we should prepare accordingly. To assist with the process of room layout, workflow, and ARB scheduling, I have engaged Mr. Chris Nickell, the 2020 ARB chairman, to provide advice and assistance. Mr. Nickell termed off the ARB year-end 2020 and with his knowledge of operating under COVID-19 constraints, he will be very helpful in assisting my office and Ms. Cave-Bernal.

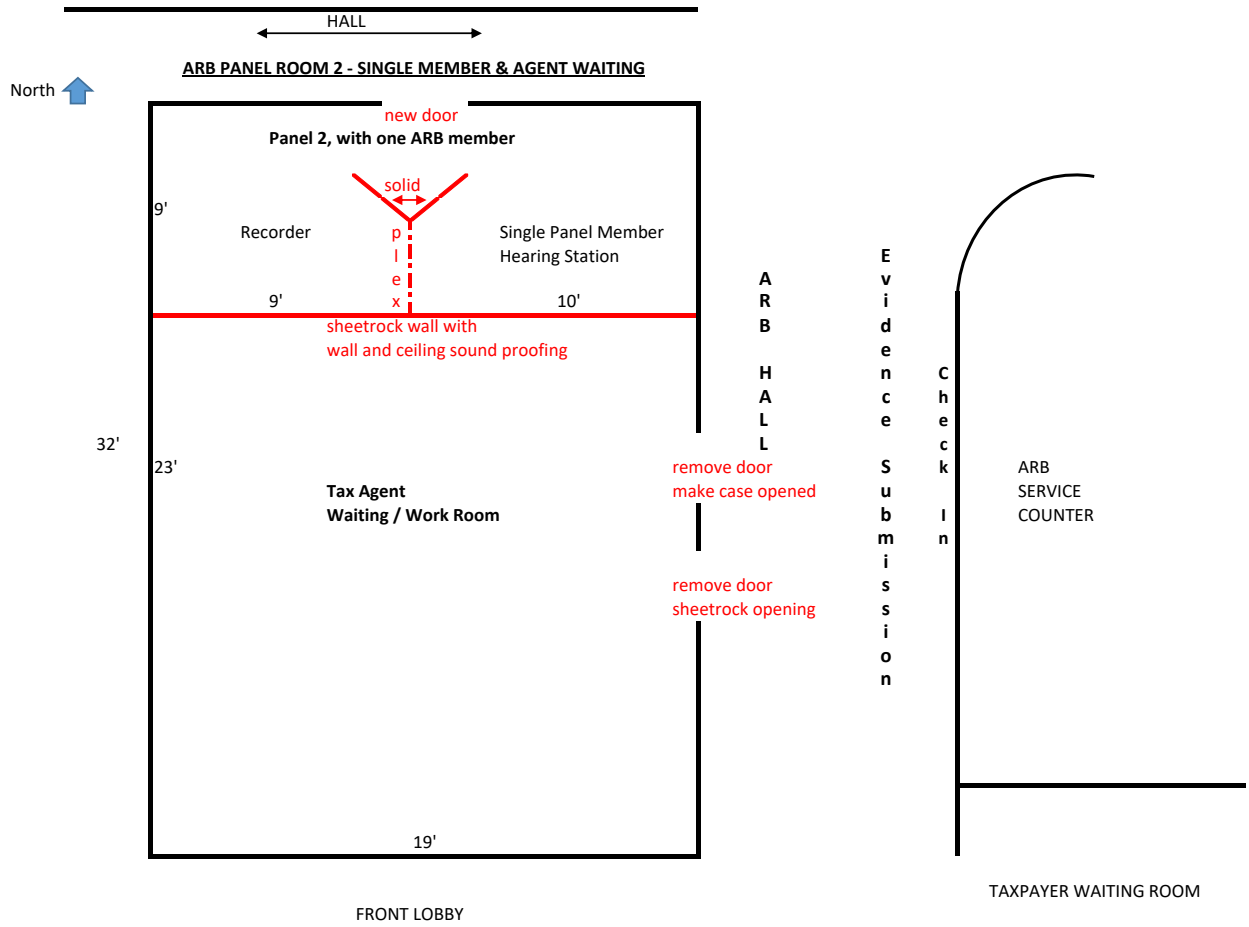
At my request, Mr. Nickell did a takeoff of our existing ARB panel rooms layout and made recommendations to me regarding potential reconfigurations. The primary tasks were to provide for safe spacing and Plexiglass barriers for all parties and to increase our panel room count. In 2020 we were limited to nine panel rooms, three of which had Plexiglass barriers, which was less than the thirteen room hearing slate we used in 2019. The attached preliminary sketches would bring us back to twelve panel rooms.

We currently have the contractor on standby for a walkthrough meeting, awaiting the Board's decision. I am asking for your approval to move forward with the project, and to facilitate us moving quickly, I am requesting your approval to execute the contracts and/or purchase orders necessary, if the grand total cost does not exceed \$197,000.

ITEM	ROOM COUNT	EST. COST
Wall demo, move doors, electrical, lights, water sprinklers, emergency notification strobes and construct Plexiglass barriers.	9*	\$108,000
New or upgraded microphones, speakers, headphones and recording equipment.	9	\$54,000
New or upgraded furniture. Our existing hearing tables will not fit into the Plexiglass divided compartments.	7	<u>\$35,000</u>
<b>Grand Total &gt;&gt;</b>		<b>\$197,000</b>

*\* Plexiglass barriers in the Fitzgerald board room and lockout will be moveable, likely on rollers.*



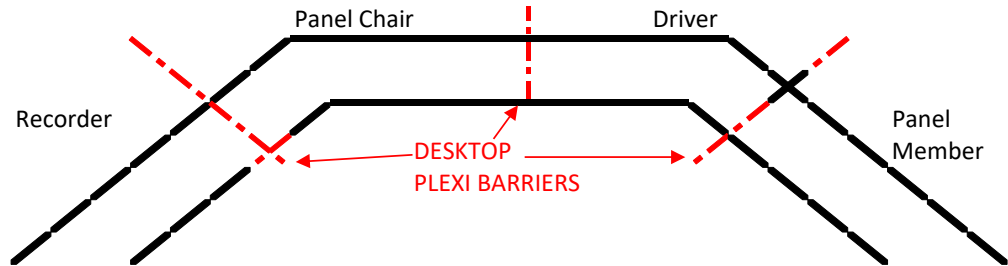




Coffee Room

### ARB 3 - Using Removable Freestanding Plexiglass Panels

H  
a  
l  
l



75" TALL ROLLING PLEXI BARRIERS

Owner / Tax Agent

CCAD Appraiser

Collapsible Wall

Collapsible Wall

Lockout ARB Panel Room # 4, Used for Telephone and Declaration Hearings.

21' 6"

Front Lobby

double  
doors

Front Door

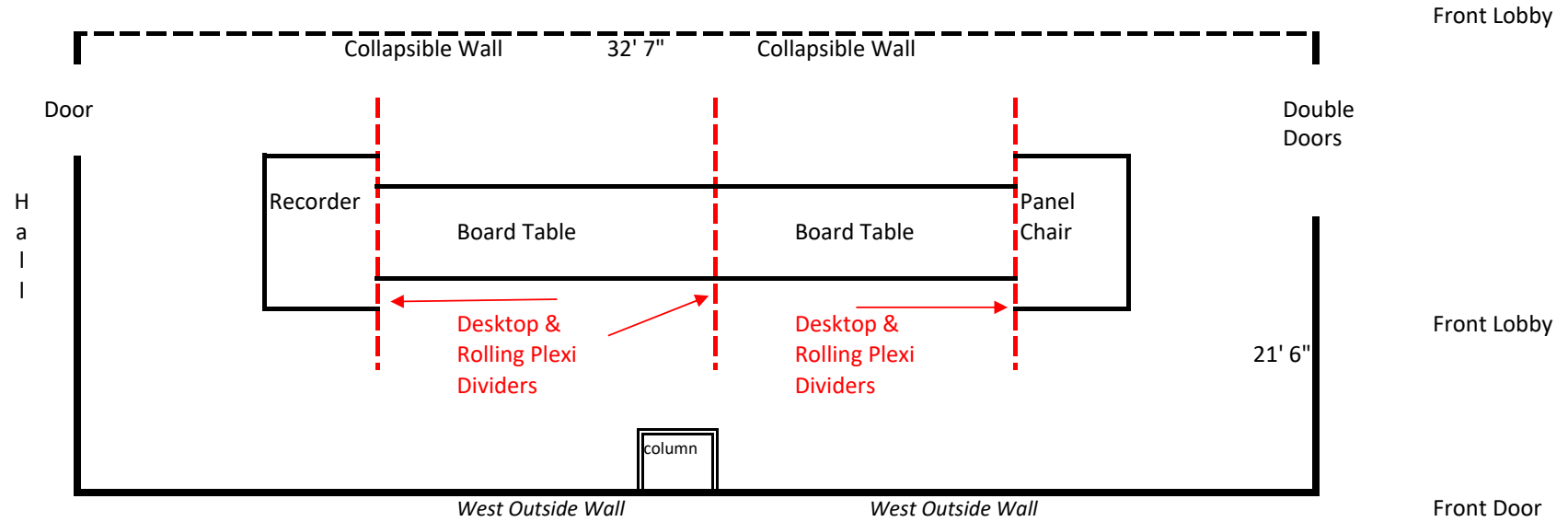
H  
a  
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l

North



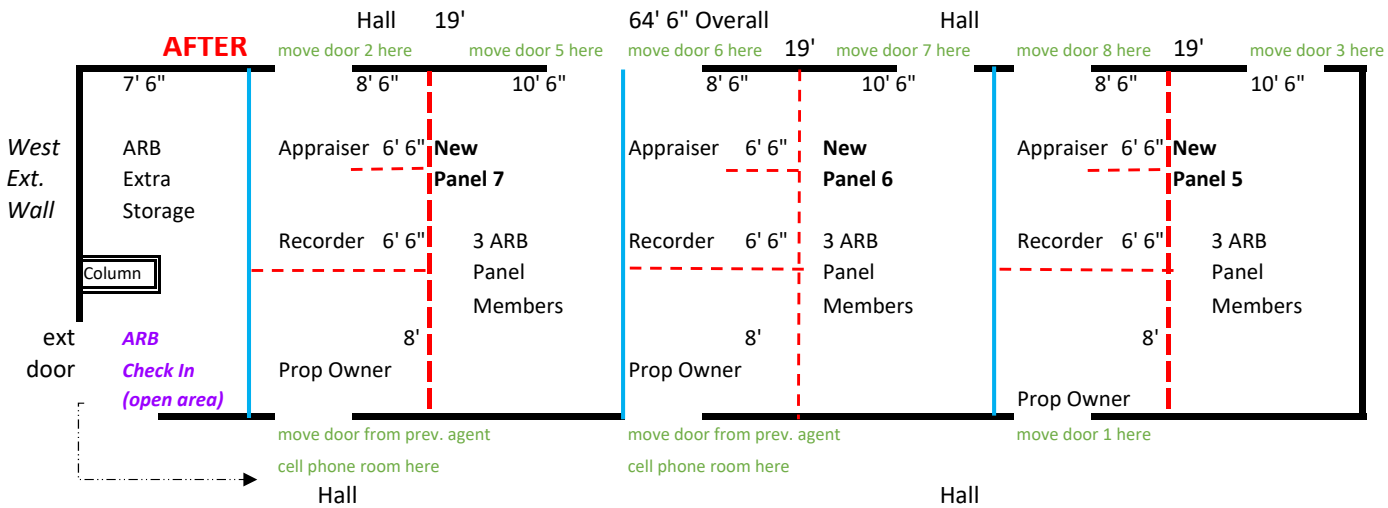
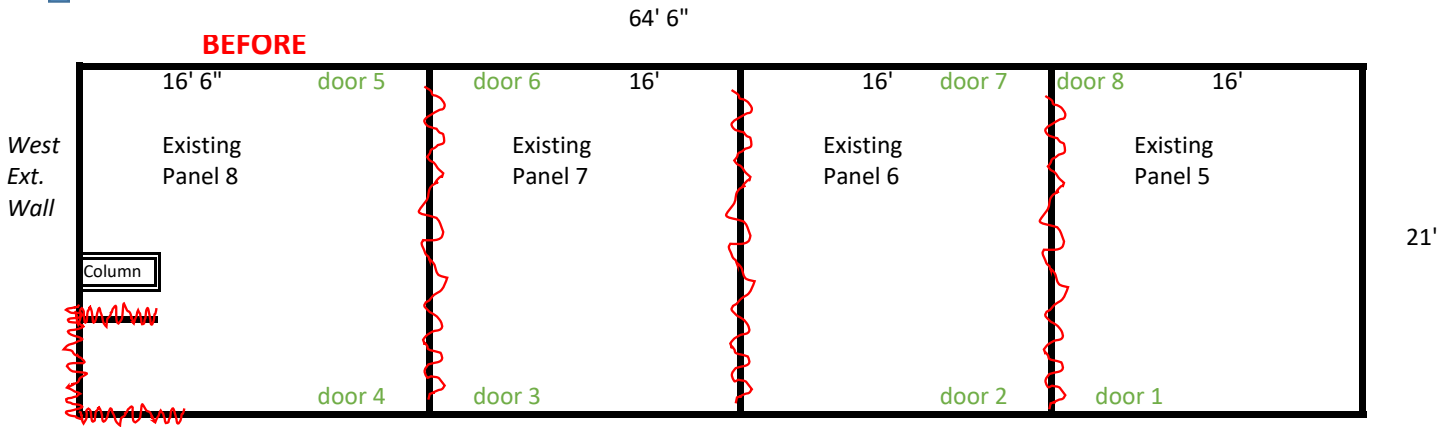
*Dr. Fitzgerald Board Room, Built-In Board Table Here*

**ARB 4 - Phone Hearings- Using Removable Freestanding Plexiglass Panels**





For this sketch 1 Sq. = 2'



Blue Line = New Wall

Red Dash = Plexi

Green is door changes

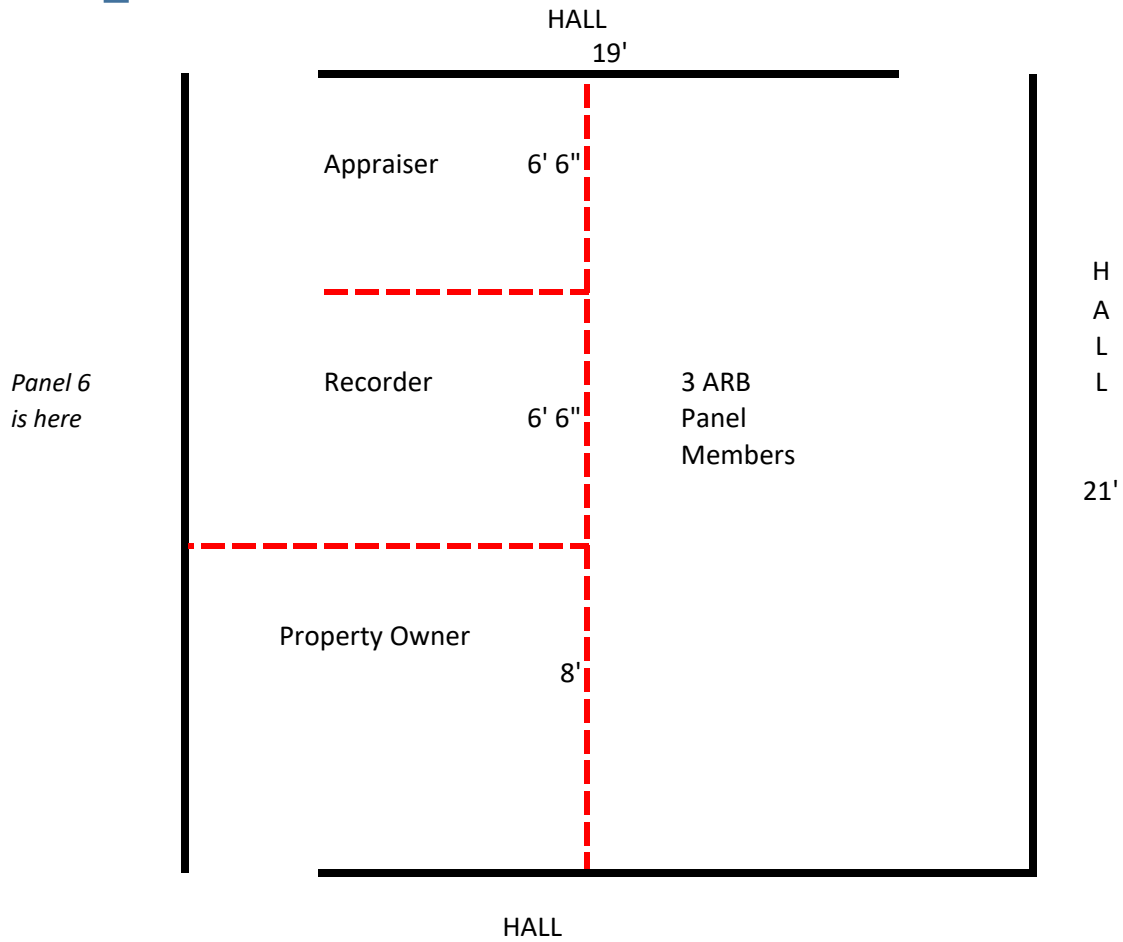
(using both cell room doors

will cause 1 extra door

from existing panels 5-8)

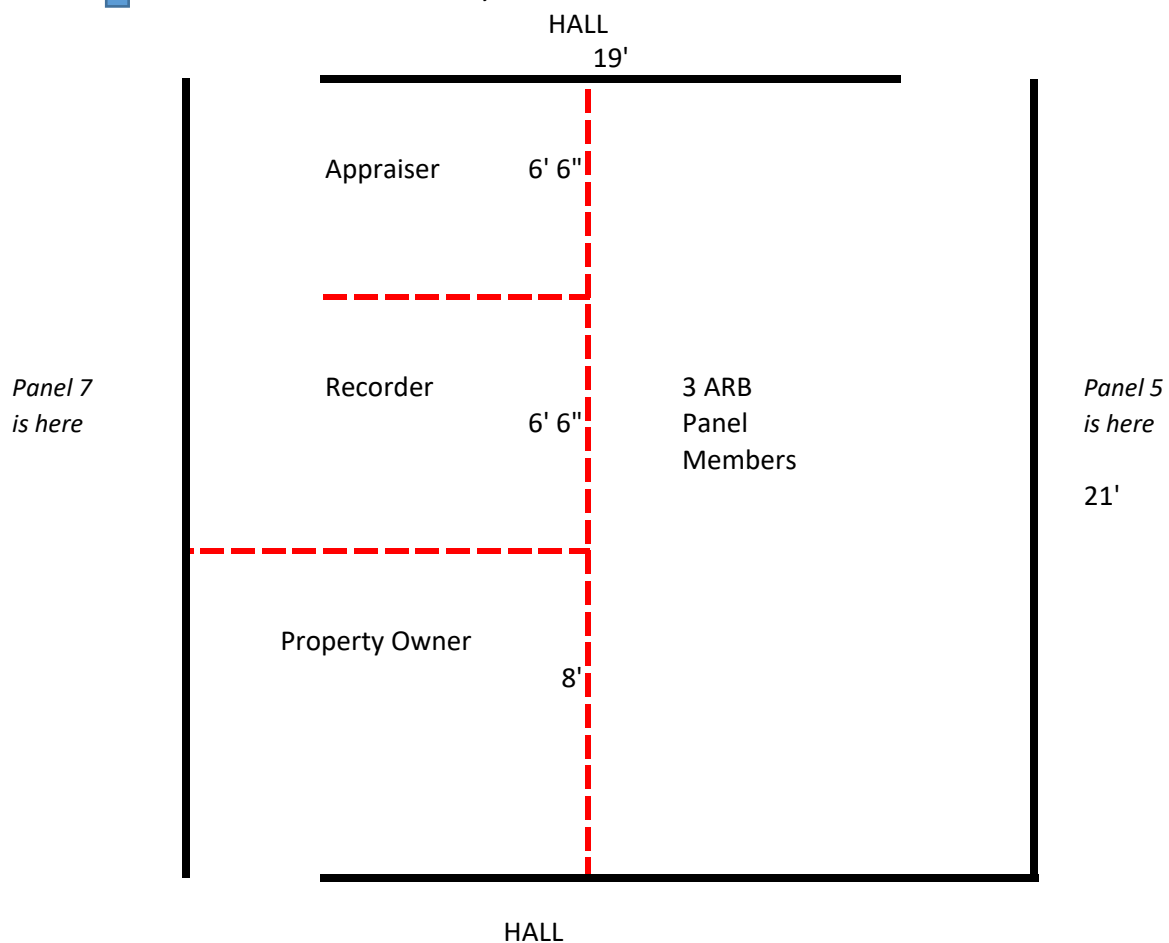


**ARB PANEL 5, NEW PANEL CONFIG FOR 2021**





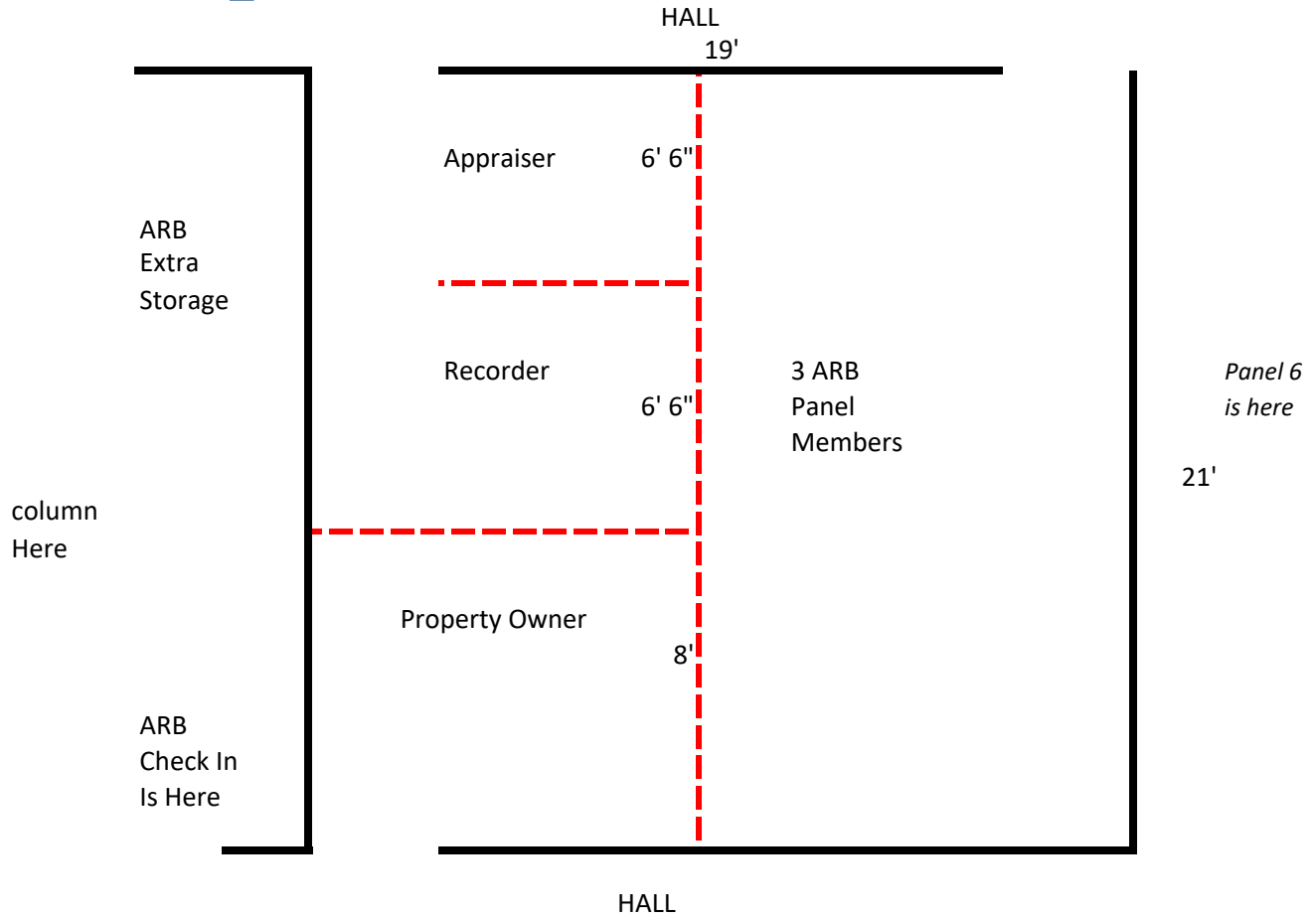
**ARB PANEL 6, NEW PANEL CONFIG FOR 2021**





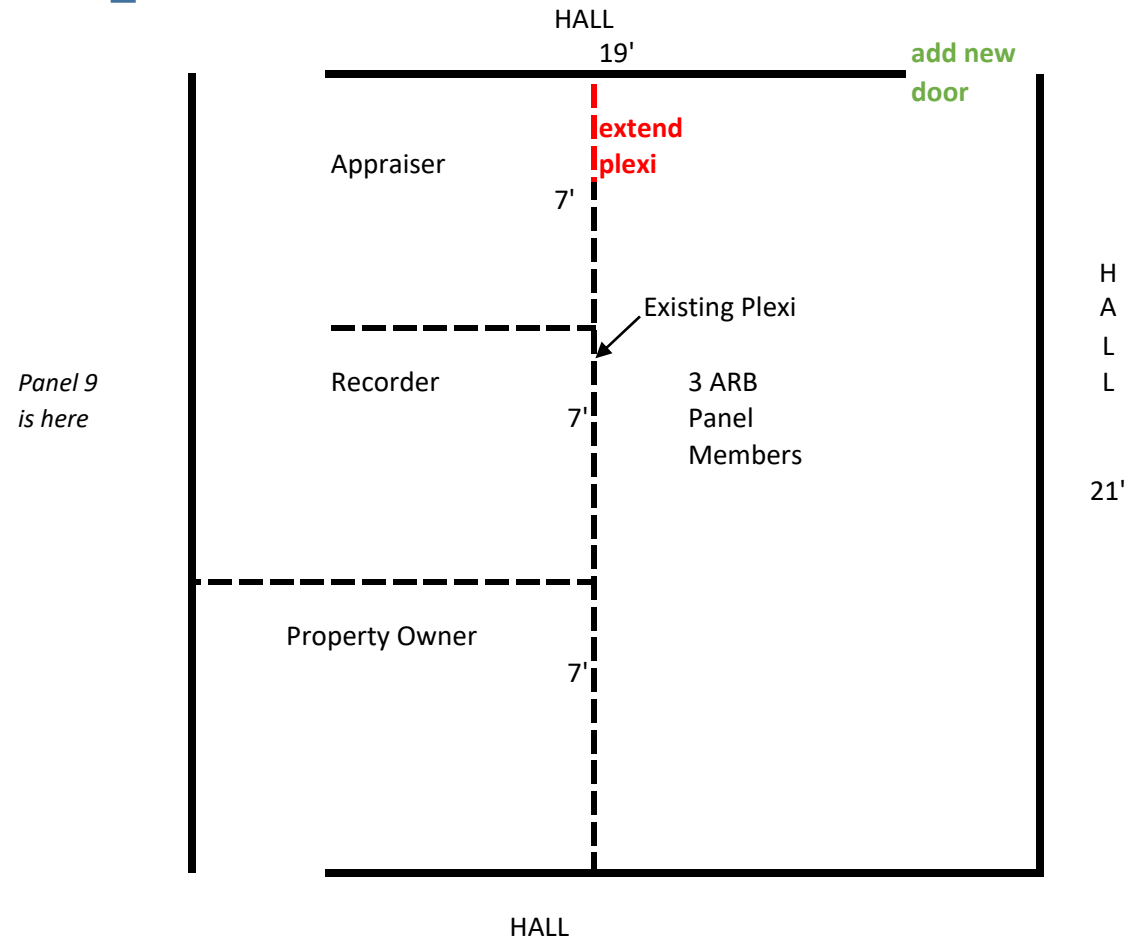


**ARB PANEL 7, NEW PANEL CONFIG FOR 2021**



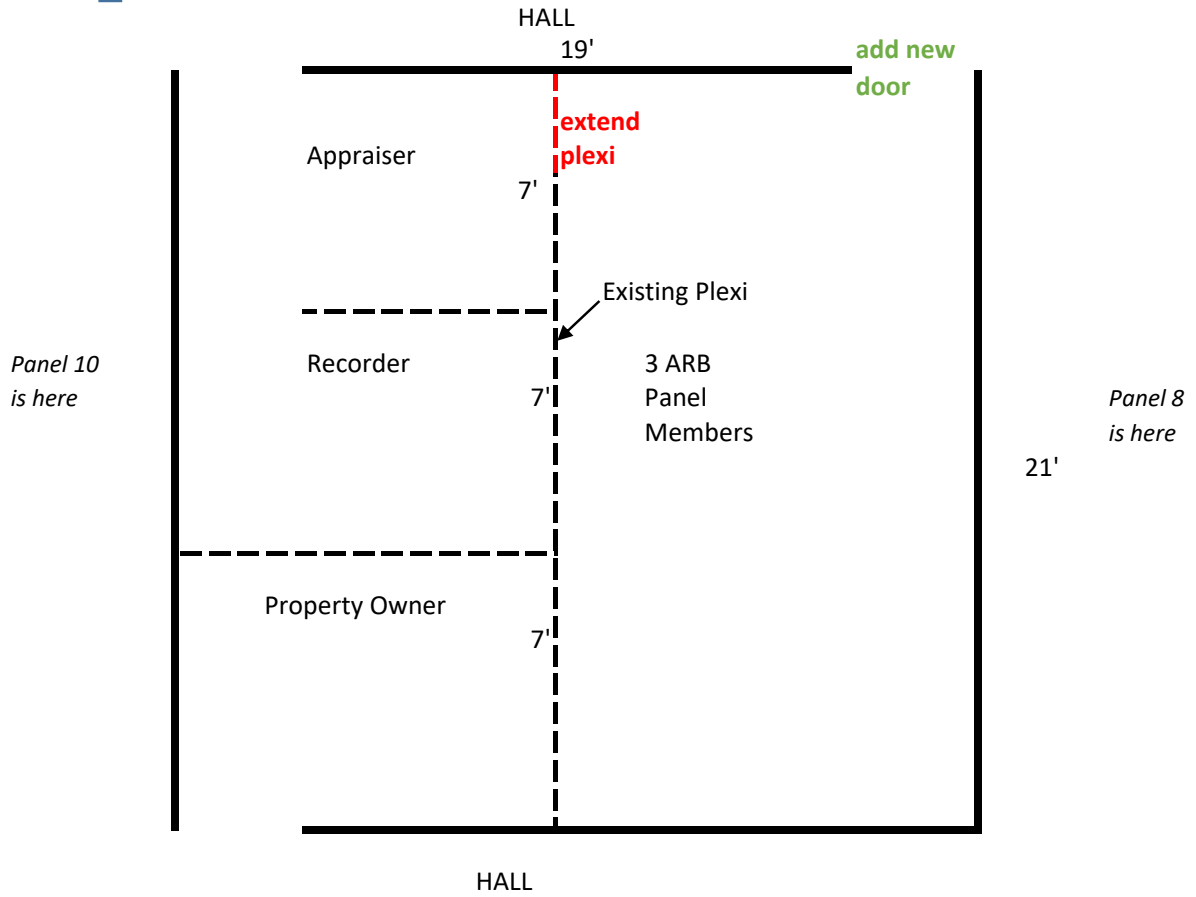


ARB PANEL 8 (previous panel 9, original plexi install in 2020)



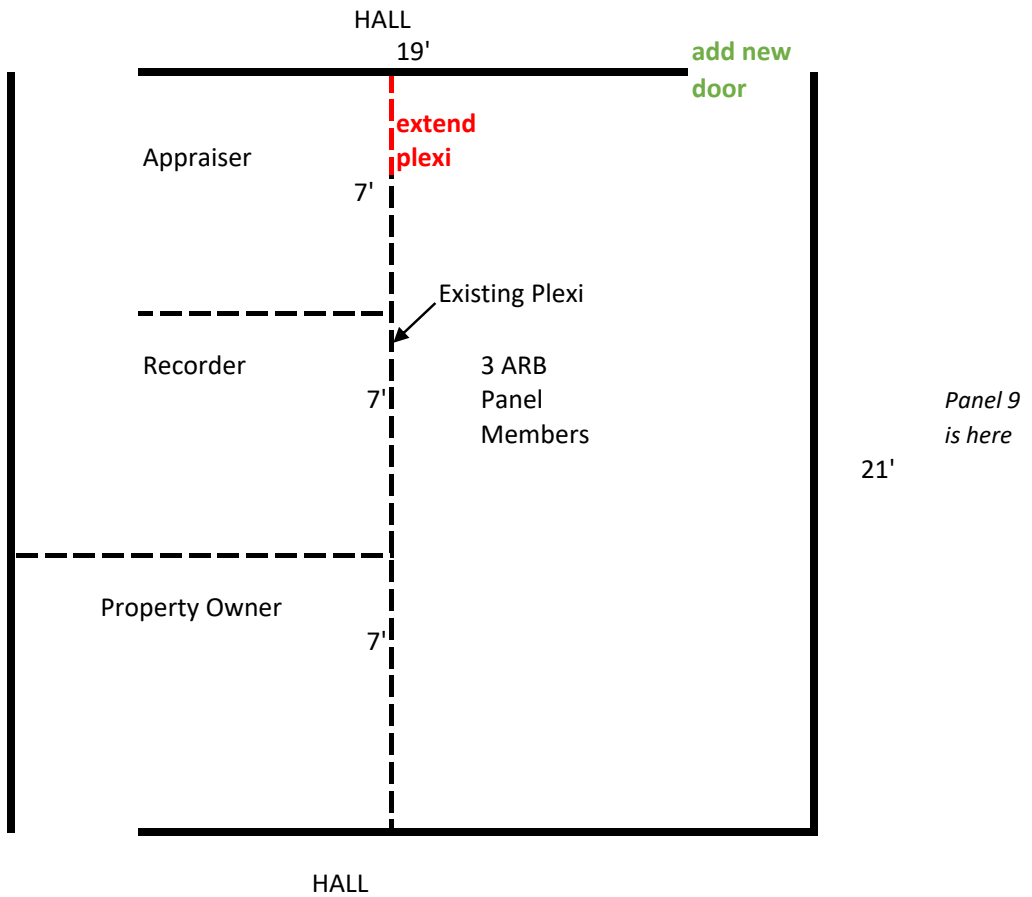


**ARB PANEL 9 (previous panel 10, original plexi install in 2020)**



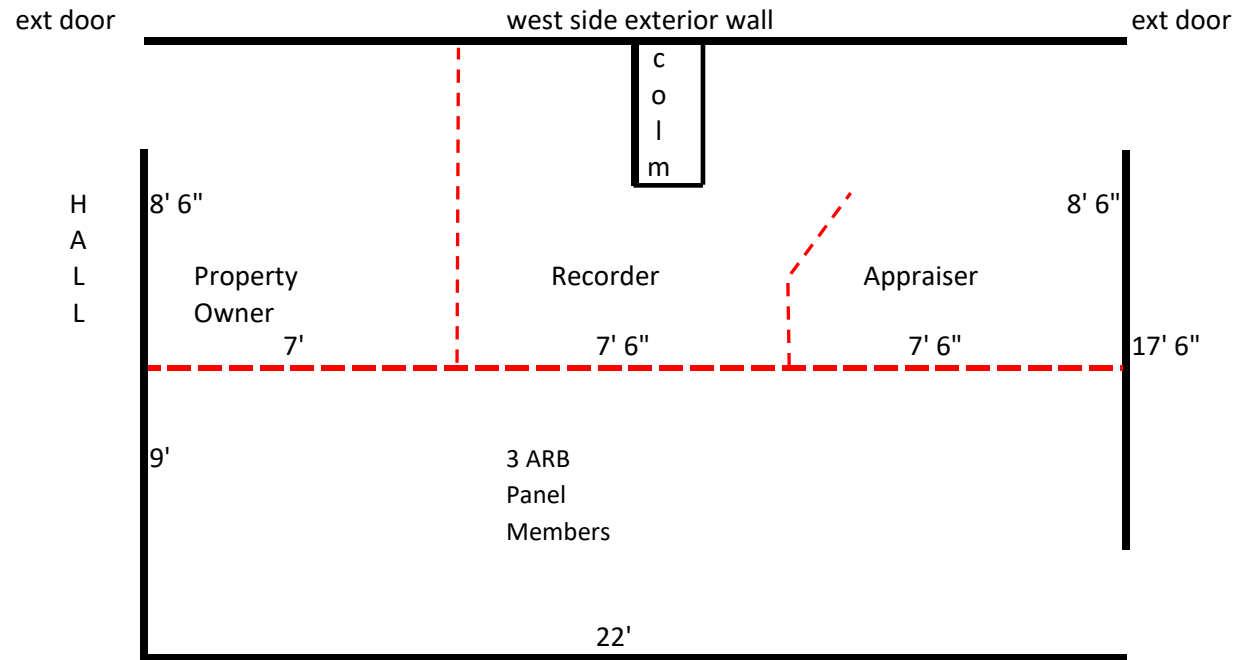


**ARB PANEL 10 (previous panel 11, original plexi install in 2020)**



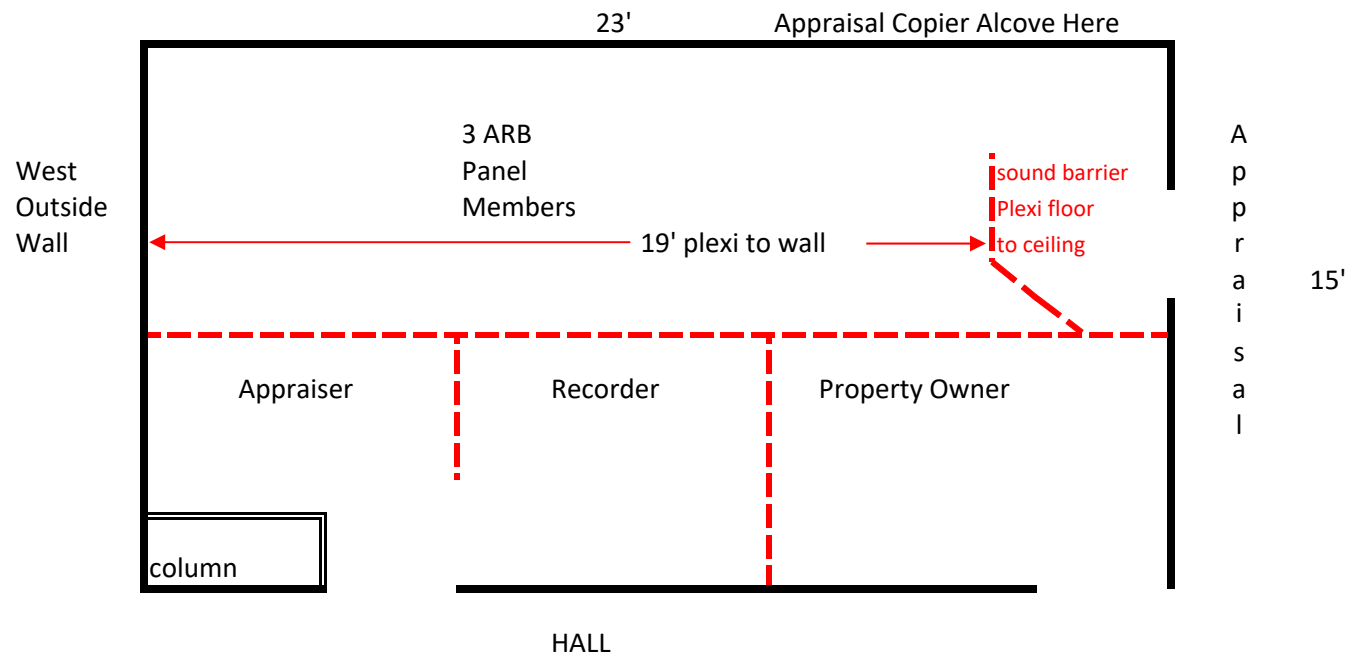
North →

# ARB 11 (previous panel 12)





**ARB 12 (previous panels 13-14, smaller panels now combined)**



# REPORTS



# Collin Central Appraisal District

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## MEMO

TO: Board of Directors

FROM: Michele Lake, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: January 19, 2021

As of this date there have been no new written formal complaints filed to be brought before the Board of Directors.





# Collin Central Appraisal District

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**DATE:** January 19, 2021

**TO:** Board of Directors

**FROM:** Michele Lake, Taxpayer Liaison Officer

**RE:** 4th Quarter 2020 – Texas Department of Licensing & Regulation (TDLR) Complaint Report

There were no new complaints received from TDLR during the 4<sup>th</sup> quarter of 2020. A letter was mailed to Chief Appraiser, Bo Daffin, regarding no change to the status of the complaint that was filed by Justin Jinright and presented to the Board of Directors at the October 8, 2020 meeting. At this time the case is open and under review. Letters will continue to be mailed quarterly until the case is resolved.

**COLLIN CENTRAL APPRAISAL DISTRICT INVESTMENT REPORT**

**CERTIFICATES OF DEPOSIT DETAIL**

	BANK	CD #	OPEN DATE	TERM (DAYS)	MATURIT Y DATE	AMOUNT DEPOSITED	INTEREST RATE *	INTEREST INCOME **	YTD CD INTEREST INCOME
1	LEGACY	60050007683	1/22/2019	365	01/22/20	\$ 500,000.00	2.58%	\$ 13,053.63	\$ 13,053.63
2	LEGACY	60050008002	2/11/2019	365	02/11/20	\$ 500,000.00	2.58%	\$ 13,053.63	\$ 26,107.26
3	LEGACY	60050008265	3/1/2019	365	02/28/20	\$ 500,000.00	2.58%	\$ 13,017.43	\$ 39,124.69
4	LEGACY	60050008454	3/11/2019	365	03/11/20	\$ 500,000.00	2.58%	\$ 13,082.90	\$ 52,207.59
5	ANB	9673831	9/20/2019	180	03/18/20	\$ 500,000.00	1.85%	\$ 4,566.69	\$ 56,774.28
6	LEGACY	60050008738	3/26/2019	365	03/26/20	\$ 500,000.00	2.58%	\$ 13,081.42	\$ 69,855.70
7	LEGACY	60050008797	3/28/2019	365	03/27/20	\$ 500,000.00	2.58%	\$ 13,045.13	\$ 82,900.83
8	ANB	9674383	10/10/2019	180	04/07/20	\$ 500,000.00	0.90%	\$ 2,218.36	\$ 85,119.19
9	LEGACY	60050008936	4/15/2019	365	04/15/20	\$ 500,000.00	2.58%	\$ 13,079.44	\$ 98,198.63
10	LEGACY	60050009090	5/31/2019	365	05/29/20	\$ 500,000.00	2.41%	\$ 12,136.50	\$ 110,335.13
11	ANB	9673849	9/20/2019	365	09/20/20	\$ 500,000.00	1.95%	\$ 9,829.15	\$ 120,164.28
12	ANB	9673955	9/26/2019	365	09/26/20	\$ 500,000.00	1.70%	\$ 8,560.59	\$ 128,724.87
13	ANB	9673963	9/26/2019	365	09/26/20	\$ 500,000.00	1.70%	\$ 8,560.59	\$ 137,285.46
14	ANB	9674391	10/10/2019	365	10/10/20	\$ 500,000.00	1.19%	\$ 5,980.33	\$ 143,265.79
								Balance with Accrued Interest	
15	Prosperity	5970001022	6/2/2021	365	06/03/22	\$ 500,000.00	0.60%	\$ 501,502.01	
						<b>TOTAL CURRENT CD INVESTMENTS</b>	<b>\$ 500,000.00</b>		
						<b>TOTAL WITH ACCRUED INTEREST</b>	<b>\$ 501,502.01</b>		

\*US Treasury rate as of 12/31/20 was .09% for 26 weeks, and .10% for 52 weeks.

\*\* The Interest Income is the total interest paid on each investment instrument; however, the total is not intended to support the Investment Revenue reported on internal financial statements.

Investment Report continued  
Page 2

American National Bank Checking: .75% interest

MONTH	MONTHLY INTEREST INCOME	YTD INTEREST INCOME
JANUARY	\$ 11,898.84	\$ 11,898.84
FEBRUARY	\$ 9,642.36	\$ 21,541.20
MARCH	\$ 15,157.97	\$ 36,699.17
APRIL	\$ 16,986.67	\$ 53,685.84
MAY	\$ 16,889.51	\$ 70,575.35
JUNE	\$ 15,393.06	\$ 85,968.41
JULY	\$ 10,202.38	\$ 96,170.79
AUGUST	\$ 8,553.30	\$ 104,724.09
SEPTEMBER	\$ 10,296.70	\$ 115,020.79
OCTOBER	\$ 11,890.41	\$ 126,911.20
NOVEMBER	\$ 9,579.37	\$ 136,490.57
DECEMBER	\$ 9,751.98	\$ <b>146,242.55</b>

Prosperity Checking: .15% interest


MONTH	MONTHLY INTEREST INCOME	YTD INTEREST INCOME
JANUARY	\$ 4.77	\$ 4.77
FEBRUARY	\$ 31.83	\$ 36.60
MARCH	\$ 44.48	\$ 81.08
APRIL	\$ 15.04	\$ 96.12
MAY	\$ 0.33	\$ 96.45
JUNE	\$ 3.86	\$ 100.31
JULY	\$ 1.87	\$ 102.18
AUGUST	\$ 1.87	\$ 104.05
SEPTEMBER	\$ 1.81	\$ 105.86
OCTOBER	\$ 1.87	\$ 107.73
NOVEMBER	\$ 1.81	\$ 109.54
DECEMBER	\$ 1.87	\$ <b>111.41</b>

SUMMARY OF TOTALS:

<b>TOTAL YEAR-TO-DATE INVESTMENT INCOME</b>	<b>\$ 289,619.75</b>
<b>AMERICAN NATIONAL BANK TOTALS AS OF 12/31/20:</b>	
Operating and ARB account totals	\$ 15,521,616.16
CD account totals (including accrued interest)	\$ -
Total Funds Available	\$ 15,521,616.16
Required Collateral Balance **	\$ 15,729,764.64
Total Collateral Provided by ANB	\$ <b>23,512,574.30</b>
<b>PROSPERITY BANK TOTALS AS OF 12/31/20:</b>	
Operating account total	\$ 14,738.01
CD account totals (including accrued interest)	\$ 501,502.01
Total Funds Available	\$ 516,240.02
Required Collateral Balance **	\$ 274,227.22
Total Collateral Provided by PB	\$ <b>6,928,085.24</b>
** (Total Funds Available - \$250,000 FDIC per bank) x 103% = Collateralized Amount	

We certify that we have reviewed this quarterly investment report, as of and for the period stated above, that is being submitted for acceptance by the Board of Directors of the Collin Central Appraisal District. To the best of our knowledge and belief, in all material respects the Investment Report was prepared in accordance with the guidelines presented in Government Code, Chapter 2256 (Public Funds Investment Act) and the Investment Policy adopted by the Board of Directors of the Collin Central Appraisal District. There have been no material misrepresentations in the report by the inclusion or exclusion of information. An effective system of internal controls has been established to ensure that material financial information is recorded in the accounting system and reported in this report. There were no material weaknesses in internal control during this period covered by the report or thereafter.

  
ROBERT WALDROP  
DEPUTY CHIEF APPRAISER

  
TONI BRYAN  
BUSINESS MANAGER

12/31/2020  
DATE

# Pledge Security Listing

December 31, 2020

ID	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Coupon	Maturity Date	Call Date	Moody	S&P	Fitch	ASC 320	Face Amount	Current Par	Current Book Value	Market Value	Gain(Loss)
COLLIN CAD																
1121	309495ZS1	FARMERS BRANCH TX CTFS	FHLB - Dalla	1021000738	4.00	11/01/2022		AA2	AA+	NR	AFS	325,000	325,000.00	339,633.41	345,583.70	5,950.29
1796	566022Q5	MARBLE FALLS TX	FHLB - Dalla	1021001511	2.00	02/01/2022		NR	AA-	NR	AFS	1,125,000	1,125,000.00	1,131,016.29	1,142,692.11	11,675.82
1821	227381RY8	CROSBY TX ISD	FHLB - Dalla	1021001537	4.00	02/15/2024		AAA	AAA	AAA	AFS	1,495,000	1,495,000.00	1,594,868.40	1,653,620.68	58,752.28
1834	932493FR5	WALLER TX ISD	FHLB - Dalla	1021001556	4.00	02/15/2026	02/15/2025	AAA	AAA	AAA	AFS	1,755,000	1,755,000.00	1,891,747.52	1,985,321.29	93,573.77
2000	116079GB4	BROWNSWOOD TX ISD	FHLB - Dalla	1021001774	4.00	08/15/2028	02/15/2027	AAA	AAA	AAA	AFS	1,425,000	1,425,000.00	1,564,285.10	1,678,676.53	114,391.43
2047	31418CSD7	FN #MA3215	FHLB - Dalla	1021001838	3.50	11/01/2037		AAA	AA+	AAA	AFS	3,000,000	1,439,699.19	1,487,862.90	1,549,505.62	61,642.72
2141	38376MRL3	GNR 2017-36 QD	FHLB - Dalla	954091703	2.50	10/20/2045		AAA	AA+	AAA	AFS	5,000,000	1,067,807.65	1,066,677.01	1,070,251.94	3,574.93
2144	3137FN3Q1	FHR 4903 A9	FHLB - Dalla	963791638	2.00	08/25/2049		AAA	AA+	AAA	AFS	3,100,000	2,570,528.22	2,514,408.56	2,666,640.27	152,231.71
2147	38381WV96	GNR 2019-92 DB	FHLB - Dalla	968858208	2.25	01/20/2048		AAA	AA+	AAA	AFS	8,000,000	4,906,052.20	4,901,673.46	4,869,315.19	(32,358.27)
2166	3140HRC92	FN BL0095	FHLB - Dalla	1013127792	3.87	10/01/2030		AAA	AA+	AAA	AFS	1,900,000	1,895,470.59	2,088,617.05	2,123,491.17	34,874.12
2177	726719HX8	PLAINVIEW TX	FHLB - Dalla	1093348715	4.00	03/01/2030	03/01/2028	NR	AA-	NR	AFS	600,000	600,000.00	701,529.21	713,782.61	12,253.40
2179	726719HV2	PLAINVIEW TX	FHLB - Dalla	1093332089	4.00	03/01/2028	03/01/2028	NR	AA-	NR	AFS	555,000	555,000.00	651,800.68	677,483.19	25,682.51
2283	382604Z90	GOOSE CREEK TX CISD TAX	FHLB - Dalla	1180748270	2.00	02/15/2030	02/15/2030	AAA	A+	AAA	AFS	3,000,000	3,000,000.00	3,000,000.00	3,036,210.00	36,210.00
Total for COLLIN CAD												31,280,000	22,159,557.85	22,934,119.59	23,512,574.30	578,454.71

## Holdings by Third Party

STATEMENT OF ACCOUNT WITH:

Federal Home Loan Bank of Dallas  
8500 Freeport Parkway South  
Suite 100  
Irving, TX - 75063-2547

FHFA ID: 10993

COLLIN CENTRAL APPRAISAL DISTRICT  
250 ELDORADO PKWY  
MCKINNEY TX 75069

Pledge Code: 23931

Stmt As Of: 1/2/2021 4:02:46 AM

Date Priced: 12/31/2020

CUSIP	Description	Pledge Date	Par	Face	Rate	Maturity	Market Value
116079GB4	BROWNSBORO TEX INDPT SCH DIST ULTD	01/29/2020	1,425,000	1,425,000	4	08/15/2028	1,706,466
227381RY8	CROSBY TEX INDPT SCH DIST ULTD TAX	09/13/2019	1,495,000	1,495,000	4	02/15/2024	1,662,141
309495ZS1	FARMERS BRANCH TEX CTFS OF OBLIG	12/24/2019	325,000	325,000	4	11/01/2022	346,528
3137FN3Q1	FEDERAL HOME LN MTG CORP	09/10/2019	3,100,000	2,570,528.22	2	07/25/2049	2,654,465.99
3140HRC92	FEDERAL NATL MTG ASS GTD MTG	12/24/2019	1,900,000	1,895,470.59	3.87	10/01/2030	2,250,871.33
31418CSD7	FEDERAL NAT MTG ASSN	10/10/2019	3,000,000	1,439,699.19	3.5	12/01/2037	1,530,256.27
382604Z90	GOOSE CREEK TEX CONS INDPT SCH	12/15/2020	3,000,000	3,000,000	2	02/15/2033	3,125,190
38376MRL3	GOVT NAT MTG ASSN REMIC	03/11/2020	5,000,000	1,067,807.65	2.5	10/20/2045	1,089,775.77
38381WV96	GOVT NAT MTG ASSN REMIC	06/16/2020	8,000,000	4,906,052.2	2.25	01/20/2048	5,021,858.58
566022QQ5	MARBLE FALLS TEX GO REF BDS 2015	12/27/2019	1,125,000	1,125,000	2	02/01/2022	1,146,183.75
726719HV2	PLAINVIEW TEX GO REF BDS 2020	06/11/2020	555,000	555,000	4	03/01/2028	673,231.65
726719HX8	PLAINVIEW TEX GO REF BDS 2020	06/01/2020	600,000	600,000	4	03/01/2030	722,454
932493FR5	WALLER TEX INDPT SCH DIST ULTD TAX	10/10/2019	1,755,000	1,755,000	4	02/15/2026	2,027,990.25
			Face Total:	22,159,557.84		Market Value Total:	23,957,412.57

\* The information included on this statement is based upon settlement date rather than entered date.

FHLB Member Services: 1-844-FHLBANK (345-2265)

Page 27 of 75



EL CAMPO, TX

# Pledge Security Listing

December 31, 2020

ID	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Coupon	Maturity Date	Call Date	Moody	S&P	Fitch	ASC 320	Face Amount	Current Par	Current Book Value	Market Value	Gain(Loss)
CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY																
4089	3138WBKT1	FNMA #AS2105	FHLB		2.50	04/01/2024		AAA	AA+	AAA	HTM	25,133,996	3,020,548.85	3,041,131.98	3,064,653.94	23,521.96
4887	3128MEXR7	FHLMC #G15888	FHLB		3.00	01/01/2029		AAA	AA+	AAA	HTM	10,281,358	3,711,878.99	3,799,159.08	3,863,431.30	64,272.21
Total for CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY												35,415,354	6,732,427.84	6,840,291.06	6,928,085.24	87,794.17



COLLIN CENTRAL APPRAISAL DISTRICT  
ACTIVE VENDOR LIST  
FOR 4TH QUARTER 2020

Vendor		Vendor	
1	ADP INC	51	CINTAS FIRST AID
2	ADVANCED STANCHIONS, INC	52	CINTAS MAT SERVICE
3	<b>ADVANCED TREE &amp; SHRUB CARE (NEW)</b>	53	CINTAS SANI CLEAN
4	AETNA	54	CITY OF MCKINNEY
5	AFFILIATED COM-NET, INC.	55	CITY OF MCKINNEY POLICE DEPARTMENT
6	AFLAC	56	COLE INFORMATION SVC
7	AIRPAC, INC	57	COLLIN COLLEGE, COURTYARD CENTER
8	ALN APARTMENT DATA	58	COLLIN COUNTY CHAPTER TAAO
9	AMERICAN FIRE PROTECTION GROUP	59	COLORIT GRAPHICS SERVICES
10	AMERICAN HOSPITAL DIRECTORY	60	COOKE COUNTY AG ADVISORY COMMITTEE
11	AMERICAN LANGUAGE TECHNOLOGIES	61	COPYNET
12	<b>AMERICAN MANAGEMENT ASSOCIATION (NEW)</b>	62	COSTAR REALTY INFORMATION INC
13	AMERICAN NATIONAL BANK	63	COUCH, BARRY
14	AMERITAS	64	COWTOWN MATERIALS, INC.
15	APEX SQL	65	CPI
16	APPLIED LITHO RESOURCE INC	66	CUSHMAN & WAKEFIELD
17	APPRAISAL INSTITUTE	67	DALLAS BUSINESS JOURNAL
18	APPRAISAL SOLUTIONS GROUP	68	DALLAS MORNING NEWS
19	ARKANSAS ASSESSMENT COORDINATION DEPT	69	DEARBORN NATIONAL LIFE INSURANCE COMPANY
20	ARMSTRONG & ARMSTRONG, P.C.	70	DELL MARKETING
21	ASSESSMENT COORDINATION DEPARTMENT	71	DISCOVERY BENEFITS
22	ASSN TECHNOLOGY SERVICES, INC	72	DLT SOLUTIONS LLC
23	AT&T (FIBER)	73	DMNMEDIA
24	AT&T (MAIN LOCAL)	74	DSS
25	AT&T (U-VERSE)	75	DSS FIRE INC
26	AT&T MOBILITY	76	DSS FIREGUARD, INC.
27	BATEMANWELLS & COMPANY	77	ELLIOTT ELECTRIC SUPPLY
28	BATTERIES PLUS	78	ELLIS CAD
29	BCC SOFTWARE	79	EMCUE COMPANY
30	BEE LINE SERVICES	80	EQUIP SOURCE CAPITAL
31	BETSY ROSS FLAG GIRLS INC	81	ESRI INC
32	BIS CONSULTING		<b>EVANS &amp; KNAUTH, PLLC (made inactive)</b>
33	BLACKMON MOORING	82	EXPERIAN MARKETING SOLUTIONS
34	BLUECROSS BLUESHIELD (LIFE&STLT)	83	EXPERTPAY ACS SLS
35	BLUECROSS BLUESHIELD OF TEXAS	84	FANNING & ASSOCIATES
36	BRAXTON, HILTON & PERRONE, PLLC	85	FEDEX OFFICE
37	BUSINESS & LEGAL RESOURCES	86	FERRELLGAS
38	BUSINESS FORMS SOLUTIONS	87	<b>FIRST STOP HEALTH (NEW)</b>
39	BUSY BODY COMMERCIAL	88	FISH WINDOW CLEANING
40	CAMBRIAN GROUP	89	FISHER PHILLIPS
41	CAPITOL BLIND AND DRAPERY CO.	90	FITCORP USA
42	CARD SERVICE CENTER	91	FORT KNOX PROTECTION, INC
43	CARENOW	92	FULLY INVOLVED PRESSURE WASHING
44	C-C TROPHY & ENGRAVING, INC.	93	G&K SERVICES - DALLAS
45	CCIM INSTITUTE	94	GAY, MCCALL, ISAACKS, GORDON & ROBERTS
46	CDW-G	95	GENE RHODES & ASSOCIATES
47	CERBERUS, LLC	96	GOOLSBY, ROBBIE
48	CGPCMC, LLC (****)	97	GREEN MOUNTAIN ENERGY
49	CHAMPION FIRE & SECURITY	98	GRISCOM, SCOTT
50	CINTAS CORPORATION #0487	99	GSO ARCHITECTS
		100	GUARANTY INSURANCE SERVICES



COLLIN CENTRAL APPRAISAL DISTRICT  
ACTIVE VENDOR LIST  
FOR 4TH QUARTER 2020

Vendor		Vendor	
101	<b>HAND, MICHAEL L (NEW)</b>	151	MC PURE CLEANING, LLC
102	HARRIS GOVERN	152	MCKINNEY POLICE DEPARTMENT
103	HAVEN TECHNOLOGY CORP	153	MCROBERTS & COMPANY
104	HAYNES LANDSCAPE & MAINTENANCE, INC	154	METLIFE - GROUP BENEFITS
105	HBS REAL ESTATE	155	METRO
106	HEXAGON GEOSPATIAL	156	MICHAEL'S KEYS, INC.
107	HOLDEN, JAMES S	157	MISTER SWEEPER
108	HOLIDAY INN & SUITES MCKINNEY-ELDORADO	158	MODERNFOLD DOOR & SPECIALTIES OF DFW
109	HOLT CAT	159	MOFFITT, MARC
110	HOME DEPOT	160	MONGHATE ENGINEERING, INC.
111	HUMETRICS HOLDING INC	161	MOONSHADOW, INC.
112	HUTCHINS BBQ	162	MURLEY PLUMBING
113	IAAO	163	MYPRINTCHOICE
114	IDERA	164	N A D A
115	IN BLOOM	165	N A D A CONNECT
116	INSIGHTS	166	NATIONAL SECURITY & TRUST / IVS
117	INSURICA EXPRESS	167	NATIONWIDE RETIREMENT SOLUTIONS
118	INTEGRA REALTY RESOURCES-DFW	168	NETSYNC NETWORK SOLUTIONS
119	INTEX ELECTRICAL CONTRACTORS, INC	169	NEW BENEFITS
120	INTUIT	170	NORTH CENTRAL TX COG
121	<b>IRELAND, MICHAEL (NEW)</b>	171	NPV ADVISORS
122	IREM	172	O'CONNOR CONSULTING INC
123	IRON MOUNTAIN	173	ONE SOURCE COMMERCIAL FLOORING, INC
124	ISI COMMERCIAL REFRIGERATION	174	PAPERTONE ENTERPRISES LLC
125	J.D. POWER	175	PAUL HORNSBY & COMPANY
126	J.D. POWER VALUATION SERVICES	176	PERDUE, BRANDON, FIELDER, COLLINS & MOTT
127	JACKSON, STACY	177	PHILLIPS MURRAH, PC
128	JLL VALUATION & ADVISORY SERVICES	178	PICTOMETRY
129	JONES, MICHAEL R	179	PITNEY BOWES PURCHASE POWER
130	JOPLIN'S	180	PITNEY BOWES RESERVE ACCOUNT
131	JUST APPRAISED INC	181	PITNEY LEASE
132	JUST TEXAS	182	PITNEY SUPPLIES
133	K. EVANS & ASSOCIATES, PLLC	183	PLANO OFFICE SUPPLY
134	KARVEL-HAMILTON (****)	184	PLANO PEST CONTROL
135	KERBY & KERBY PLLC	185	PLURALSIGHT, LLC
136	KORY RYAN	186	POGUE CONSTRUCTION CO., LP
137	LBJ SCHOOL OF PUBLIC AFFAIRS	187	POSTMASTER
138	LEGACYTEXAS BANK	188	POSTMASTER - BRM PERMIT
139	LINCOLN FINANCIAL GROUP	189	PRICEWATERHOUSECOOPERS
140	LINTNER, BILLY D	190	PRINT MAIL PRO
141	LOGICAL CONTROL SERVICE LLP	191	PROGRESSIVE WASTE SOLUTIONS OF TX, INC
142	LONE STAR OVERNIGHT	192	PROPERTY TAX EDUCATION COALITION, INC
143	LONGHORN BUILDING MATERIALS, INC	193	PROSTAR SERVICES, INC
144	LONGHORN FOUNDATION REPAIR, LLC	194	QUADIENT
145	LOOPNET	195	QUESTMARK
146	M&M FENCING AND WELDING, INC.	196	REALTRAC INFORMATION SYSTEMS
147	MALIN GROUP, THE	197	RELIANT ENERGY RETAIL SERVICES LLC
148	MANAGEMENT SKILLS RESOURCES, INC	198	ROCKIN G DRYWALL & CONSTRUCTION
149	MARSHALL & SWIFT	199	SAFETY FIRST FIRE EXTINGUISHER SERVICE
150	MB&B TROPHIES AND AWARDS	200	SAM'S CLUB

COLLIN CENTRAL APPRAISAL DISTRICT  
ACTIVE VENDOR LIST  
FOR 4TH QUARTER 2020

Vendor		Vendor	
201	SATORI SOFTWARE	251	VANGUARD CLEANING SERVICES
202	SAUNDERS & WALSH, PLLC	252	VARIVERGE LLC
203	SERFLING, ROBERT	253	VITAL MEDIA SECURITY
204	SHERWIN-WILLIAMS	254	VORTEX
205	SHI GOVERNMENT SOLUTIONS	255	VREF PUBLISHING INC
206	SHRED-IT USA LLC	256	WASTE CONNECTIONS OF TEXAS
207	SIGN AUTHORITY	257	WELLSPRING INSURANCE AGENCY, INC
208	SIGNARAMA	258	WITHERSPOON, TOM W.
209	SOCIETY FOR HUMAN RESOURCE MGT	259	WRIGHT, LARRY T
210	SOURCE HOV	260	XCELIGENT, INC.
211	SOURCE STRATEGIES INC	261	YOURMEMBERSHIP.COM, INC.
212	SPRADLIN, TERRY	262	ZOHO CORP
213	STAPLES BUSINESS CREDIT		
214	STAR LOCAL MEDIA		
215	STAT PADS LLC		
216	STRATEGIC EQUIPMENT LLC		
217	SUPERIOR VISION OF TEXAS		
218	SYS AID		
219	TAAD		
220	TAAO		
221	TALCB		
222	TAMU AGRILIFE		
223	TARRANT APPRAISAL DISTRICT		
224	TASB, INC.		
225	TCDRS		
226	TDLR		
227	TED WHITMER ATTORNEY		
228	TEXAS ARCHIVES		
229	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS		
230	TEXAS DEFENSIVE DRIVING SCHOOL		
231	TEXAS DEPARTMENT OF PUBLIC SAFETY		
232	TEXAS MOVING CO., INC.		
233	TEXAS REAL ESTATE COMMISSION		
234	TEXAS SDU CHILDSUPP		
235	TEXAS SECRETARY OF STATE		
236	TEXOMA DRIVING SCHOOL		
237	THE CAMBRIAN GROUP		
238	THOMAS GALLAWAY CORP dba TECHNOLOGENT		
239	TIME WARNER CABLE		
240	TML-IRP		
241	TRANE US INC		
242	TREE SERVICE SOLUTIONS		
243	TRELLIS COMPANY		
244	TREPP, LLC		
245	TRUE PRODIGY TECH SOLUTIONS LLC		
246	UNUM LIFE INSURANCE CO OF AMERICA		
247	URUBEK ENTERPRISES, INC.		
248	USER SCAPE		
249	VALBRIDGE PROPERTY ADVISORS		
250	VALLEY VIEW CONSULTING, LLC		

**NOTES:**

**New vendors are highlighted in bright yellow**

**Changes in A/P that effected the vendor count from last quarter have been highlighted in light yellow.**



# Collin Central Appraisal District

January 14, 2021

TO: Board of Directors

FROM: Stephanie Cave-Bernal, Deputy Chief Appraiser, ARB, Agents & Research

RE: 4<sup>th</sup> Quarter 2020- Arbitration Report

The Texas Property Tax Code Section 41A gives property owners the right to appeal an Appraisal Review Order through binding arbitration.

- There have been 170 Requests for Binding Arbitration filed for 2020. This is approximately a 12.5% increase from 2019.
- The total certified market value of the properties under appeal is \$180,486,464. The difference between the certified value of the properties and the requestor opinion of value is \$32,521,787.
- 2020 shows approximately a 174% increase on Commercial property filings. Residential request for arbitrations are slightly down, while BPP and Land show little change.
- Below is a representation of the current 2020 arbitration case load, along with the 2019 statistics, as reference.

<b>ARBITRATION STATUS</b>	<b>2020</b>	<b>ARBITRATION STATUS</b>	<b>2019</b>
Active	75	Active	0
Rejected	1	Rejected	2
Withdrawn	3	Withdrawn	9
Dismissed	0	Dismissed	1
Settled	90	Settled	56
District	1	District	40
Taxpayer/Agent	1	Taxpayer/Agent	43
<b>TOTAL</b>	<b>170</b>	<b>TOTAL</b>	<b>151</b>

<b>ARBITRATED BY</b>	<b>2020</b>	<b>ARBITRATED BY</b>	<b>2019</b>
Agent	124	Agent	93
Taxpayer	46	Taxpayer	58
<b>TOTAL</b>	<b>170</b>	<b>TOTAL</b>	<b>151</b>

<b>PROPERTY TYPE</b>	<b>2020</b>	<b>PROPERTY TYPE</b>	<b>2019</b>
Residential	73	Residential	95
Land	7	Land	6
Commercial	52	Commercial	19
BPP	38	BPP	31
<b>TOTAL</b>	<b>170</b>	<b>TOTAL</b>	<b>151</b>



# Collin Central Appraisal District

January 19, 2021

TO: Board of Directors

FROM: Brian Swanson, Litigation Director

RE: 2020 4Q Litigation Report

As of the date of this report, we have the following litigation statistics:

- We have had 424 lawsuits filed from the 2020 ARB protest season, which is a substantial increase from the prior years. This is due in large part to the new “topline” method with the ARB Orders, and the filing of the 11.35 Temporary Disaster exemptions from COVID-19.
- The chart below illustrates the number of records, citations, current status, and certified values over the last five years:

YEAR	STATUS	RECORDS	CITATIONS	CERTIFIED VALUE
2016	IN PROGRESS	14	9	\$ 167,331,444
	LITIGATION FINALIZED	337	204	\$ 4,899,134,462
TOTAL		351	213	\$ 5,066,465,906
2017	IN PROGRESS	27	7	\$ 98,048,169
	LITIGATION FINALIZED	392	274	\$ 8,972,938,675
TOTAL		419	281	\$ 9,070,986,844
2018	IN PROGRESS	158	24	\$ 1,145,649,258
	LITIGATION FINALIZED	703	270	\$ 8,955,483,164
TOTAL		861	294	\$ 10,101,132,422
2019	IN PROGRESS	155	48	\$ 1,131,493,124
	LITIGATION FINALIZED	539	249	\$ 7,864,183,083
TOTAL		694	297	\$ 8,995,676,207
2020	IN PROGRESS	635	380	\$ 11,409,416,211
	LITIGATION FINALIZED	62	44	\$ 1,283,232,453
TOTAL		697	424	\$ 12,692,648,664
2016-2020	IN PROGRESS	989	468	\$ 13,951,938,206
	LITIGATION FINALIZED	2033	1041	\$ 31,974,971,837
	GRAND TOTALS>>>>	3022	1509	\$ 45,926,910,043

Legal Expense Summary (by expense code and vendor)								
YTD Totals (as of 1/11/2021)								
LEGAL EXPENSE BY EXPENSE CODE								
Name	2020 YTD Total	2020 Budget	2019 Total	2018 Total	2017 Total	2016 Total	2015 Total	2014 Total
LITIGATION	\$1,113,748		\$1,053,772	\$970,198	\$571,848	\$451,679	\$367,360	\$546,639
EXPERT/APPRaisal	\$355,794		\$322,846	\$459,799	\$235,102	\$72,545	\$123,219	\$134,619
GENERAL	\$66,101		\$50,107	\$72,190	\$67,453	\$40,736	\$51,384	\$24,185
PERSONNEL	\$743		\$647	\$2,058	\$975	\$2,831	\$1,015	\$2,456
ARBITRATION	\$18,500		\$7,300	\$13,450	\$22,400	\$3,850	\$2,250	\$2,716
SUBTOTAL	\$1,554,886	\$1,745,000	\$1,434,671	\$1,517,696	\$897,777	\$571,641	\$545,228	\$710,615
ARB RELATED	\$7,574	\$55,000	\$8,311	\$17,433	\$16,398	\$13,291	\$11,172	\$11,895
<b>TOTAL</b>	<b>\$1,562,460</b>	<b>\$1,800,000</b>	<b>\$1,442,981</b>	<b>\$1,535,128</b>	<b>\$914,175</b>	<b>\$584,933</b>	<b>\$556,401</b>	<b>\$722,510</b>
	0							
LEGAL EXPENSE BY VENDOR								
Name	2020 YTD Total	2019 Total	2018 Total	2017 Total	2016 Total	2015 Total	2014 Total	
1 ARBITRATION&SUBPOENA RELATED	\$18,500	\$7,300	\$13,450	\$22,710	\$4,155	\$2,870	\$3,074	
2 ARMSTRONG & ARMSTRONG	\$7,574	\$8,311	\$11,080	\$15,898	\$13,291	\$11,172	\$11,605	
3 BATEMANWELLS	\$0	\$0	\$0	\$500	\$0	\$0	\$0	
4 BRAXTON HILTON	\$0	\$0	\$0	\$12,935	\$0	\$0	\$0	
5 CAMERON APPRAISAL GROUP	\$0	\$0	\$0	\$0	\$0	\$5,750	\$1,350	
6 COLLATERAL EVALUATION ASSC	\$0	\$0	\$0	\$0	\$0	\$3,198	\$0	
7 CUSHMAN & WAKEFIELD	\$56,500	\$97,900	\$13,500					
8 FANNING & ASSOCIATES	\$0	\$0	\$0	\$0	\$0	\$0	\$9,525	
9 FISHER & PHILLIPS LLC	\$203	\$197	\$2,058	\$975	\$2,831	\$1,015	\$2,456	
10 GAY, MCCALL, ISAACKS	\$0	\$0	\$69,603	\$573,737	\$440,692	\$391,580	\$526,213	
11 GENE RHODES & ASSOCIATES	\$0	\$0	\$3,300	\$0	\$0	\$5,000	\$5,000	
12 GL ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$7,085	
13 HBS REAL ESTATE	\$4,700	\$20,450	\$14,850	\$0	\$0	\$0	\$0	
14 INTEGRA REALTY RESOURCES	\$0	\$14,146	\$12,000	\$0	\$0	\$51,150	\$9,925	
15 JLL VALUATION & ADVISORY	\$0	\$0	\$0	\$25,225	\$0	\$0	\$0	
16 KARVEL-HAMILTON	\$0	\$0	\$0	\$0	\$11,000	\$0	\$0	
17 KORY RYAN	\$0	\$0	\$6,353	\$0	\$0	\$0	\$0	
18 MALIN GROUP, THE	\$99,919	\$71,494	\$206,122	\$157,477	\$25,545	\$52,621	\$44,602	
19 MCROBERTS AND COMPANY	\$151,175	\$88,856	\$185,019	\$15,000	\$36,000	\$5,500	\$0	
20 MICHAEL S COOK & ASSOC, INC	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	
21 NPV ADVISORS	\$0	\$0	\$0	\$18,000	\$0	\$0	\$6,478	
22 PAUL HORNSBY & CO	\$0	\$0	\$36,000					
23 PERDUE, BRANDON, FIELDER	\$2,814	\$3,930	\$3,237	\$2,950	\$3,270	\$3,522	\$3,942	
24 PHILLIPS MURRAH PC	\$540	\$450						
25 SAUNDERS & WALSH, PLLC	\$1,177,036	\$1,099,948	\$950,502	\$49,368	\$48,148	\$23,022	\$31,804	
26 STACY JACKSON	\$0	\$0	\$0	\$19,400	\$0	\$0	\$0	
27 STERLING REPORTING SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,226	
28 VALBRIDGE PROPERTY ADVISORS	\$43,500	\$30,000						
29 TED WHITMER ATTORNEY	\$0	\$0	\$8,054	\$0	\$0	\$0	\$0	
30 THE JAY MASSEY COMPANY	\$0	\$0	\$0	\$0	\$0	\$0	\$43,450	
31 TML-IRP	\$0	\$0	\$0	\$0	\$0	\$0	\$474	
32 TNT VALUATION GROUP, LLC	\$0	\$0	\$0	\$0	\$0	\$0	\$12,300	
<b>TOTAL</b>	<b>\$1,562,460</b>	<b>\$1,442,981</b>	<b>\$1,535,128</b>	<b>\$914,175</b>	<b>\$584,933</b>	<b>\$556,401</b>	<b>\$722,510</b>	