



REGULAR

BOARD OF DIRECTORS MEETING

JANUARY 26, 2023

MEETING NOTICE & AGENDA

FILED

1/19/2023 10:56:28 AM

STACEY KEMP
COUNTY CLERK
COLLIN COUNTY, TEXAS
BY : BR DEPUTY

NOTICE OF REGULAR MEETING

BOARD OF DIRECTORS of the COLLIN CENTRAL APPRAISAL DISTRICT

(CONDUCTED ONSITE & TELEPHONICALLY)

Notice is hereby given that on the 26th day of January 2023, at 7:00 a.m., the Board of Directors of the Collin Central Appraisal District will hold a meeting at the Central Appraisal District Office, 250 Eldorado Pkwy., McKinney, Texas. The Board Chairman will direct the meeting from the District's office, in the Dr. Leo Fitzgerald board room. Board members and the public may attend in person or connect via the telephone number and conference ID below. The chief appraiser and selected staff will attend in person, with other members of the District's staff connecting 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 Phone Conference ID: 609 089 865#. Telephonic access will be available at 7:00 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. The Board's agenda packet is available on the District's public website:

<https://collincad.org/boards/bod>

On this 19th day of January 2023, this notice was filed with the County Clerk of Collin County, Texas.



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

AGENDA

**BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT**

**Thursday, January 26, 2023
REGULAR MEETING - Conducted at
CENTRAL APPRAISAL DISTRICT OFFICE
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room
McKinney, Texas 75069**

I. REGULAR MEETING

ITEM #	SUB #	ITEM DESCRIPTION
A.		Call to order: 7:00 a.m.
	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 2023 Officers
B.		Executive Session
	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. Discuss revisions to CCAD Personnel Policies & Practices Handbook.
C.		Action on items discussed in executive session
	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.

AGENDA

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

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.

- D. Approval of minutes from December 15, 2022 special meeting.**
- E. Review of December 2022 bills.**
- F. Review of December 2022 financial reports.**
- G. Review and sign checks for approved purchases requiring Board signature.**
- H. Review report of December 2022 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 recommendation and vote on proposed changes to CCAD Personnel Policies & Practices Handbook.**
- K. Receive chief appraiser's property owned report, per the requirements of CCAD Policy #118.**

AGENDA

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

L. Reports

- 1 **Taxpayer Liaison Officer Report**
- 2 4th Qtr 2022 Texas Department of Licensing & Regulation (TDLR)
- 3 4th Qtr 2022 Investment Report
- 4 4th Qtr 2022 Collateral Report
- 5 Vendor Report
- 6 4th Qtr 2022 Arbitration Report
- 7 Litigation Report
- 8 2022 Litigation Cost Report

M. Chief Appraiser's Report

- 1 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 15, 2022

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT
Thursday, December 15, 2022

SPECIAL MEETING - Conducted at

MEETING LOCATION: Collin Central Appraisal District Office
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room
McKinney, Texas 75069

MEMBERS PRESENT: Ron Carlisle, Ronald Kelley, Brian Mantzey, Gary Rodenbaugh and
Carson Underwood

MEMBERS ABSENT: Ken Maun

APPROVAL OF MINUTES: _____
Chairman Secretary

NATURE OF BUSINESS

I. SPECIAL MEETING

ITEM #	SUB #	ITEM DESCRIPTION
A.		Call to Order 7:00 a.m.
	1	Meeting was called to order by Chairman, Gary Rodenbaugh, and he announced that the meeting had been posted in the time and manner required by law.
	2	The Chairman announced that a quorum was present.
B.		Executive Session There was no need for an executive session.
C.		Action on items discussed in executive session
	1	N/A
	2	N/A
	3	N/A
		<u>CONSENT AGENDA</u> 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 October 27, 2022 regular meeting.
E.		Action taken: Board reviewed the October 2022 and November 2022 bills.

MINUTES

BOARD OF DIRECTORS

COLLIN CENTRAL APPRAISAL DISTRICT

- F.** Action taken: Board reviewed and accepted the October 2022 and November 2022 financial reports.
- G.** Action taken: There were no checks needing to be signed by Chairman, Gary Rodenbaugh.
- H.** Action taken: Board reviewed and accepted the October 2022 and November 2022 report of checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

- I.** Chief Appraiser, Bo Daffin addressed the Board pursuant to 6.12 of Property Tax Code. Dana Wilson, Director of Land, briefed the Board regarding the reappointment of the current Ag Advisory Board members. The Board received the request regarding reappointment of the current members and gave consent to the chief appraiser to reappoint the following gentlemen to the District's Agricultural Appraisal Advisory Board: David McMahan, January 1, 2022 – December 31, 2023; Randall Brockman, January 1, 2022 – December 31, 2023; and Scott Bourland, term January 1, 2023 – December 31, 2024.
- J.** The Board received Mr. Daffin's proposed changes amending Item #12 and #26 of Policy #1007. Brian Mantzey motioned to adopt amendments to Policy #1007 by Resolution #2022-1118. Seconded by Ron Carlisle. Motion carried.
- K.** Mr. Daffin presented his recommendation to appoint the following retirees to serve on the Retiree Advisory Committee: Marcia Rohloff, Frank Price, John Silverwise, Kelly Lintner, and Robert Burns. Ron Carlisle made the motion to accept Mr. Daffin's recommendation as presented. Carson Underwood seconded the motion. Motion carried.
- L.** The Board received Deputy Chief Appraiser, Brian Swanson's, recommendation for line-item transfers within the 2022 budget. Brian Mantzey motioned to adopt Resolution #2022-1119 approving line-item transfers within the 2022 budget as listed. Ronald Kelly seconded the motion. Motion carried.

MINUTES

BOARD OF DIRECTORS

COLLIN CENTRAL APPRAISAL DISTRICT

- M.** The Board received Mr. Daffin's recommendation that the Appraisal Review Board's independent legal counsel expense allocation be maintained at \$30,000 for budget year 2023. Ron Carlisle motioned to accept Mr. Daffin's recommendation that the ARB legal expense allocation be maintained at the allocated amount of \$30,000. Carson Underwood seconded the motion. Motion carried.
- N.** The Board received ARB Chairman, Dean Soderstrom's, Appraisal Review Board 2022 End of Year Summation Report. No action was needed.
- O.** A motion was made by Ron Carlisle to receive and accept the ARB members' recommendation designating Mr. George Chollar as the 2023 ARB Vice-Chairperson. Motion seconded by Carson Underwood. Motion carried.
- P.** **Reports**
- 1 Taxpayer Liaison Officer, Chris Nickell presented the monthly TDLR Status Report stating there were no formal complaints to be brought before the Board of Directors or new TDLR filings to be reported.
 - 2 Deputy Chief Appraiser, Brian Swanson, presented a Legal Expense Summary Report (YTD Totals as of 11/15/22).
 - 3 Mr. Swanson updated the Board on the Admin and ARB Renovations.
- Q.** **Chief Appraiser's Report**
- 1 General Comments

II.

- A.** **AUDIENCE**
There were no public comments.

CCAD staff in attendance:

Bo Daffin, Chief Appraiser

Tamera Glass, Executive Assistant/HR & Payroll Director

Toni Bryan, Director of Operations

Valerie Hyden, Administrative Assistant/Benefits & Payroll Manager

Marty Wright, Assistant Chief Appraiser

Brian Swanson, Deputy Chief Appraiser of Business Operations and Compliance

Phil Greaux, Deputy Chief Appraiser of Appraisal Operations

Ryan Matthews, Deputy Chief Appraiser of Information Services

Stephanie Cave-Bernal, Deputy Chief Appraiser of ARB, Agents, Research & Customer Services

Brad Richards, Director of Business Personal Property

MINUTES

BOARD OF DIRECTORS

COLLIN CENTRAL APPRAISAL DISTRICT

Dana Wilson, Director of Land
Elliot Bensed, Director of Mapping/GIS
Jason Harris, Director of Information Technology
Paula Bensed, Director of Appraisal Support
Shane Cheek, Director of Information Services
Shawn Tilley, Director of Commercial
Tina Castillo, Director of ARB & Agent Services
Wendy Gilliland, Director of Appraisal Research & Customer Service
Cindy Smith, Appraisal Support Manager
Eric Grusendorf, Director of Residential
Erin Van Gundy, Appraisal Information & Compliance Manager
Jamie Worth, Mapping Support Manager
Robert Wood, Operations Manager
Chris Nickell, Taxpayer Liaison Officer
Sam Tharp, Commercial Department Manager

Public in attendance:

Dean Soderstrom, ARB Chairman
George Chollar, ARB Vice Chairman

- III.** The next meeting is to be held on the date and at the time listed below.
The meeting will be held at 250 Eldorado Pkwy., Dr. Leo Fitzgerald
Board Room, McKinney, Texas.
Thursday, January 26, 2023
7:00 a.m.
- IV.** Chairman, Gary Rodenbaugh announced that the Board had concluded
its business and the meeting was adjourned. The meeting adjourned at
7:43 a.m.

E.
BILLS
PAID

December 2022

BILLS PAID

BILLS PAID

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
December 2022

Num	Date	Name	Amount
Dec 22			
ACH	12/09/2022	ADP INC	-4,603.25
ACH	12/15/2022	TCDRS	-155,562.01
Transfer	12/29/2022	AMERICAN NATIONAL BANK	-1,000,000.00
Transfer	12/29/2022	AMERICAN NATIONAL BANK	-1,000,000.00
Transfer	12/29/2022	AMERICAN NATIONAL BANK	-1,000,000.00
9337	12/12/2022	AUGUSTINE, JUDITH S	-250.00
9338	12/12/2022	BITTNER, NANCY M.	-250.00
9339	12/12/2022	CHOLLAR JR, GEORGE W	-550.00
9340	12/12/2022	CHOWDHURY, NASIMA	-250.00
9341	12/12/2022	DIVIRGILIO, RICHARD	-250.00
9342	12/12/2022	DODSON, MICHAEL	-250.00
9343	12/12/2022	FALTYS, DIANNE	-150.00
9344	12/12/2022	FERGUSON, VICTOR L.	-250.00
9345	12/12/2022	FERRILL, LAWRENCE R	-250.00
9346	12/12/2022	GUCKES, FRANCIS	-250.00
9347	12/12/2022	HANSON, THOMAS D	-250.00
9348	12/12/2022	HARDIN, MARILYN CARLEEN	-250.00
9349	12/12/2022	HAWKINS, YOLANDA	-250.00
9350	12/12/2022	HUBBARD, STEVEN L.	-250.00
9351	12/12/2022	JAYE, OLIN	-250.00
9352	12/12/2022	KLICKMAN, JOHN MICHAEL	-250.00
9353	12/12/2022	LASHER, DON W.	-220.00
9354	12/12/2022	LOVELL, CRAIG E	-250.00
9355	12/12/2022	MAHER, KEVIN M	-250.00
9356	12/12/2022	MAJZNER, CHARLOTTE	-250.00
9357	12/12/2022	McANDREW, THOMAS	-250.00
9358	12/12/2022	MCGEE, BEVERLY J	-250.00
9359	12/12/2022	MOLINA, ESTELA	-250.00
9360	12/12/2022	MORTENSON, GEORGE R.	-430.00
9361	12/12/2022	MUNDER, GWENDOLYN	-250.00
9362	12/12/2022	PERRY, CRAIG N.	-250.00
9363	12/12/2022	PRYOR, JACK R	-250.00
9364	12/12/2022	ROGERS, FLOYD E	-400.00
9365	12/12/2022	SADLER, BRADLEY J	-250.00
9366	12/12/2022	SODERSTROM, DEAN C	-1,000.00
9367	12/12/2022	TON, AZALIAH S W	-250.00
9368	12/12/2022	TRAN, HUONG (RACHEL)	-370.00
9369	12/12/2022	TREWIN, JAMES	-370.00
9370	12/12/2022	TURANO, LOUIS R	-250.00
9371	12/12/2022	TURNER, KENT M	-250.00
9372	12/12/2022	WARD, FORREST	-150.00
9373	12/12/2022	WHITT, NORMAN J	-340.00
9374	12/12/2022	WOLFSON, LEWIS H	-250.00
9375	12/12/2022	WYSASKI, JOHN	-250.00
9376	12/12/2022	ZINN, THOMAS G	-250.00
9377	12/29/2022	CHOLLAR JR, GEORGE W	-420.00
9378	12/29/2022	CHOWDHURY, NASIMA	-30.00
9379	12/29/2022	FALTYS, DIANNE	-60.00
9380	12/29/2022	MUNDER, GWENDOLYN	-30.00
9381	12/29/2022	SODERSTROM, DEAN C	-480.00
9382	12/29/2022	TON, AZALIAH S W	-30.00
9383	12/29/2022	TRAN, HUONG (RACHEL)	-30.00
9384	12/29/2022	TURANO, LOUIS R	-30.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
December 2022

Num	Date	Name	Amount
9385	12/29/2022	WHITT, NORMAN J	-120.00
54339	12/06/2022	BORTON, BRIAN K	-412.50
54340	12/06/2022	DAVIS, MARISA	-837.50
54341	12/06/2022	ZEGADLO, MARC	-400.00
54342	12/06/2022	AFFILIATED COM-NET, INC.	-1,526.62
54343	12/06/2022	ASA ELLIOTT	-71.00
54344	12/06/2022	BEE LINE SERVICES	-10,142.00
54345	12/06/2022	DIAZ, TIFFANY	-706.68
54346	12/06/2022	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,299.47
54347	12/06/2022	INTEX ELECTRICAL CONTRACTORS, INC	-1,130.47
54348	12/06/2022	MC PURE CLEANING, LLC	-6,540.00
54349	12/06/2022	MONA LISA MOVING CO	-1,800.00
54350	12/06/2022	ONE SOURCE COMMERCIAL FLOORING, INC	-26,286.82
54351	12/06/2022	PAPERTONE ENTERPRISES LLC	-317.88
54352	12/06/2022	PLANO PEST CONTROL	-450.00
54353	12/06/2022	PROSTAR SERVICES, INC	-57.19
54354	12/06/2022	RESCUE STAT (formerly STAT PADS)	-175.00
54355	12/06/2022	SWINGLE COLLINS & ASSOCIATES	-3,000.00
54356	12/06/2022	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
54357	12/06/2022	HOME DEPOT	-383.88
54358	12/06/2022	QUALITY PERSONNEL SERVICE	-864.00
54359	12/06/2022	ROBERT HALF INTERNATIONAL INC.	-1,255.50
54360	12/06/2022	WEST, SUBVET D	-1,500.00
54361	12/06/2022	WHARTON, FRANCINE	-450.00
54362	12/07/2022	BENSEND, ELLIOT	-418.00
54363	12/07/2022	BENSEND, ELLIOT	-657.24
54364	12/07/2022	BENSEND, PAULA	-160.00
54365	12/07/2022	CASTILLO, TINA	-657.24
54366	12/07/2022	GREAU, PHILLIP	-657.24
54367	12/07/2022	GRUSENDORF, ERIC	-657.24
54368	12/07/2022	RICHARDS, BRAD	-657.24
54369	12/07/2022	TILLEY, SHAWN	-657.24
54370	12/07/2022	VAN GUNDY, ERIN	-657.24
54371	12/07/2022	WILSON, DANA	-657.24
54372	12/08/2022	VOID	
54373	12/08/2022	EQUIP SOURCE CAPITAL	-7,841.88
54374	12/08/2022	EQUIP SOURCE CAPITAL	-780.00
54375	12/08/2022	EQUIP SOURCE CAPITAL	-812.00
54376	12/09/2022	APPRAISAL INSTITUTE	-1,530.00
54377	12/09/2022	AT&T (FIBER)	-2,029.21
54378	12/09/2022	AT&T (MAIN LOCAL)	-241.77
54379	12/09/2022	AT&T (MAIN LOCAL)	-1,869.49
54380	12/09/2022	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	-250.00
54381	12/09/2022	ROCKIN G DRYWALL & CONSTRUCTION	-425.00
54382	12/09/2022	ROCKIN G DRYWALL & CONSTRUCTION	-2,500.00
54383	12/09/2022	ROCKIN G DRYWALL & CONSTRUCTION	-10,439.00
54384	12/09/2022	SAUNDERS & WALSH, PLLC	-91,367.14
54385	12/09/2022	VARIVERGE LLC	-17,701.20
54386	12/09/2022	WASTE CONNECTIONS OF TEXAS	-362.19
54387	12/09/2022	WRIGHT, MARTY	-388.30
54388	12/09/2022	ALARCON, JORGE	-400.00
54389	12/09/2022	CHEEK, SHANE	-375.00
54390	12/09/2022	COFFEN, LEEANN O	-450.00
54391	12/09/2022	CONATSER, DAN E	-779.31

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
December 2022

Num	Date	Name	Amount
54392	12/09/2022	GSO ARCHITECTS	-25,091.98
54393	12/09/2022	HARRIS, JASON	-375.00
54394	12/09/2022	Ignite HR, LLC	0.00
54395	12/09/2022	MATTHEWS, RYAN	-375.00
54396	12/09/2022	MONROE, MATTHEW	-187.50
54397	12/09/2022	PITNEY SUPPLIES	-3,017.00
54398	12/09/2022	PROPERTY TAX EDUCATION COALITION, INC	-470.00
54399	12/09/2022	ROJAS, JOSE ANDRES	-187.50
54400	12/09/2022	STANKOVIC, JADRANKO	-375.00
54401	12/09/2022	UBISTOR, INC.	-4,942.40
54402	12/09/2022	WALKER, DEMETRIA	0.00
54403	12/09/2022	WEX HEALTH INC	-157.90
54404	12/09/2022	WICHITA CAD	-1,200.00
54405	12/09/2022	Ignite HR, LLC	-2,100.00
54406	12/14/2022	ARMSTRONG, WILLIAM	-425.00
54407	12/14/2022	DAVIS, MARISA	-1,237.50
54408	12/14/2022	DIAZ, STEPHEN ERIK	-487.50
54409	12/14/2022	BLUECROSS BLUESHIELD (LIFE&STLT)	-10,094.75
54410	12/14/2022	CASH	-100.00
54411	12/14/2022	DIAZ, TIFFANY	-407.70
54412	12/14/2022	GILLILAND, WENDY	-44.50
54413	12/14/2022	SENA, RANDAL	-667.50
54414	12/14/2022	SUPERIOR VISION OF TEXAS	-1,481.72
54415	12/14/2022	WAYPOINT BUSINESS SOLUTIONS, LLC	-899.76
54416	12/14/2022	WAYPOINT BUSINESS SOLUTIONS, LLC	-20,819.04
54417	12/14/2022	WAYPOINT BUSINESS SOLUTIONS, LLC	-159,541.38
54418	12/16/2022	CARENOW	-120.00
54419	12/16/2022	COSTAR REALTY INFORMATION INC	-5,544.72
54420	12/16/2022	INTEX ELECTRICAL CONTRACTORS, INC	-499.50
54421	12/16/2022	JUST APPRAISED INC	-10,000.00
54422	12/16/2022	JUST APPRAISED INC	-45,000.00
54423	12/16/2022	PROSTAR SERVICES, INC	-429.91
54424	12/16/2022	QUALITY PERSONNEL SERVICE	-864.00
54425	12/16/2022	SMITH, CINDY	-149.00
54426	12/16/2022	VARIVERGE LLC	-1,475.74
54427	12/16/2022	VOID	0.00
54428	12/16/2022	VOID	0.00
54429	12/16/2022	VOID	0.00
54430	12/16/2022	VOID	0.00
54431	12/20/2022	BORTON, BRIAN K	-825.00
54432	12/20/2022	GILLESPIE, DANIEL	-412.50
54433	12/20/2022	HENRY, JAMES	-912.50
54434	12/20/2022	DIAZ, TIFFANY	-570.78
54435	12/20/2022	IREM	-325.00
54436	12/20/2022	LEGAL SHIELD / ID SHIELD	-1,473.00
54437	12/20/2022	MYPRINTCHOICE	-50.00
54438	12/20/2022	SENA, RANDAL	-202.50
54439	12/20/2022	SWINGLE COLLINS & ASSOCIATES	-3,000.00
54440	12/20/2022	AT&T MOBILITY	-1,311.66
54441	12/20/2022	COIMBRA, ELLEN	-450.00
54442	12/20/2022	CRAFT-DEMMING, TAMIKA	-450.00
54443	12/20/2022	FIRST STOP HEALTH	-1,139.80
54444	12/20/2022	FISH WINDOW CLEANING	-193.00
54445	12/20/2022	IN BLOOM	-180.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
December 2022

Num	Date	Name	Amount
54446	12/20/2022	QUALITY PERSONNEL SERVICE	-810.00
54447	12/20/2022	SHI GOVERNMENT SOLUTIONS	-8,956.98
54448	12/20/2022	SHI GOVERNMENT SOLUTIONS	-6,582.66
54449	12/20/2022	SHI GOVERNMENT SOLUTIONS	-6,808.80
54450	12/20/2022	SHI GOVERNMENT SOLUTIONS	-3,955.48
54451	12/20/2022	UNUM LIFE INSURANCE CO OF AMERICA	-1,297.30
54452	12/20/2022	VARIVERGE LLC	-1,248.81
54453	12/20/2022	WEST, SUBVET D	-450.00
54454	12/27/2022	ARMSTRONG, WILLIAM	-325.00
54455	12/27/2022	NEVAREZ, ALEJANDRO	-800.00
54456	12/27/2022	THIGPEN, LESLIE MICHAEL	-437.50
54457	12/27/2022	ARMSTRONG & ARMSTRONG, P.C.	-2,500.00
54458	12/27/2022	CITY OF MCKINNEY	-602.70
54459	12/27/2022	DIAZ, TIFFANY	-54.36
54460	12/27/2022	DSS	-130.00
54461	12/27/2022	HARRIS GOVERN	-51,495.98
54462	12/27/2022	HARRIS GOVERN	-5,007.36
54463	12/27/2022	INSURICA EXPRESS	-50.00
54464	12/27/2022	INSURICA EXPRESS	-50.00
54465	12/27/2022	MP2 ENERGY TEXAS LLC	-5,854.46
54466	12/27/2022	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	-250.00
54467	12/27/2022	TEXAS ARCHIVES	-98.02
54468	12/27/2022	TEXAS SECRETARY OF STATE	-21.00
54469	12/27/2022	TEXAS SECRETARY OF STATE	-21.00
54470	12/28/2022	AT&T (U-VERSE)	-159.43
54471	12/28/2022	BLUECROSS BLUESHIELD OF TEXAS	0.00
54472	12/28/2022	BLUECROSS BLUESHIELD OF TEXAS	0.00
54473	12/28/2022	ELLIOTT ELECTRIC SUPPLY	-815.96
54474	12/28/2022	GSO ARCHITECTS	-8,376.98
54475	12/28/2022	HYDEN, VALERIE	-225.00
54476	12/28/2022	NICKELL, CHRISTOPHER	-3,214.10
54477	12/28/2022	ROBERT HALF INTERNATIONAL INC.	-1,901.83
54478	12/28/2022	ROCKIN G DRYWALL & CONSTRUCTION	-3,500.00
54479	12/28/2022	SARA MCAFEE	-368.95
54480	12/28/2022	SENA, RANDAL	-360.00
54481	12/28/2022	TIME WARNER CABLE	-2,059.76
54482	12/28/2022	WALKER, DEMETRIA	-450.00
54483	12/28/2022	WEST, SUBVET D	-450.00
54484	12/28/2022	WEST, SUBVET D	-450.00
54485	12/28/2022	BLUECROSS BLUESHIELD OF TEXAS	-122,623.77
54486	12/28/2022	BLUECROSS BLUESHIELD OF TEXAS	-46.24
54487	12/29/2022	CARD SERVICE CENTER	-18,341.76
54488	12/31/2022	DIAZ, STEPHEN ERIK	-837.50
54489	12/31/2022	THIGPEN, LESLIE MICHAEL	-437.50
54490	12/31/2022	AFLAC	-4,062.17
54491	12/31/2022	AT&T (FIBER)	-2,029.21
54492	12/31/2022	BRYAN, TONI	-225.00
54493	12/31/2022	CINTAS FIRST AID	-182.76
54494	12/31/2022	CINTAS MAT SERVICE	-526.05
54495	12/31/2022	CINTAS SANI CLEAN	-2,857.64
54496	12/31/2022	DIAZ, TIFFANY	-570.78
54497	12/31/2022	ASH, MARK	-450.00
54498	12/31/2022	MONA LISA MOVING CO	-460.08
54499	12/31/2022	PITNEY LEASE	-9,181.35

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
December 2022

Num	Date	Name	Amount
54500	12/31/2022	PLANO OFFICE SUPPLY	-2,479.41
54501	12/31/2022	QUALITY PERSONNEL SERVICE	-621.00
54502	12/31/2022	SAM'S CLUB	-312.00
54503	12/31/2022	SHRED-IT USA LLC	-153.46
54504	12/31/2022	STAPLES BUSINESS CREDIT	-1,932.75
54505	12/31/2022	BRYAN, TONI	-250.00
54506	12/31/2022	CHEEK, SHANE	-47.85
54507	12/31/2022	HYDEN, VALERIE	-250.00
54508	12/31/2022	MICHAELS, LEA	-71.00
54509	12/31/2022	MONROE, MATTHEW	-73.95
54510	12/31/2022	BATTERIES PLUS	-670.24
54511	12/31/2022	DEX IMAGING	-3,509.61
54512	12/31/2022	EQUIP SOURCE CAPITAL	-203.00
54513	12/31/2022	EQUIP SOURCE CAPITAL	-195.00
54514	12/31/2022	EQUIP SOURCE CAPITAL	-1,960.47
54515	12/31/2022	HOME DEPOT	-69.17
54516	12/31/2022	MC PURE CLEANING, LLC	-500.00
54517	12/31/2022	ROBERT HALF INTERNATIONAL INC.	-1,877.63
54518	12/31/2022	ROBERT HALF INTERNATIONAL INC.	-212.18
54519	12/31/2022	SAUNDERS & WALSH, PLLC	-65,545.72
54520	12/31/2022	SHI GOVERNMENT SOLUTIONS	-106.50
54521	12/31/2022	UBISTOR, INC.	-4,942.40
54522	12/31/2022	VARIVERGE LLC	-19,675.21

Dec 22

-4,078,778.20

F.

**FINANCIAL
REPORTS**

December 2022

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

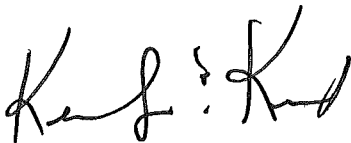
Management is responsible for the accompanying financial statements of the business-type activities of CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY (a political subdivision of the State of Texas), which comprise the statement of net position as of December 31, 2022 and the related statement of revenue, 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 17, 2022

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Assets, Liabilities And Fund Balance - Cash Basis
December 31, 2022

ASSETS

CURRENT ASSETS

American National Bank -Oper	\$ 7,847,057.30
American National Bank -ARB	8,952.17
Accounts Receivable - Retirees	(900.09)
Certificates of Deposit	18,048,296.65
Prepaid Expenses	<u>285,739.79</u>

TOTAL CURRENT ASSETS	\$ 26,189,145.82
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PROPERTY AND EQUIPMENT

Furniture and Equipment-Assets	340,387.79
Telephone Equipment-Assets	92,016.23
Computer Equipment-Assets	778,380.25
Computer Software-Assets	797,859.15
Building-Assets	7,481,413.28
Land-Assets	<u>1,387,232.00</u>

Total Property And Equipment	10,877,288.70
Less Accumulated Depreciation	<u>(3,989,644.88)</u>

NET PROPERTY AND EQUIPMENT	6,887,643.82
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OTHER ASSETS

Net Pension Asset	1,870,455.00
Deferred Resource Outflows	<u>4,142,807.00</u>

TOTAL OTHER ASSETS	<u>6,013,262.00</u>
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TOTAL ASSETS	\$ <u><u>39,090,051.64</u></u>
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CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Assets, Liabilities And Fund Balance - Cash Basis

December 31, 2022

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

All Current Liabilities \$ 7,474,993.99

TOTAL CURRENT LIABILITIES \$ 7,474,993.99

LONG-TERM LIABILITIES

Deferred Resources Inflows 1,588,790.00

TOTAL LONG-TERM LIABILITIES 1,588,790.00

TOTAL LIABILITIES 9,063,783.99

FUND BALANCE

Fund Balance(CashBasisRelated) 27,034.97

Fund Balance-Designated 19,663,526.00

Fund Balance-Undesignated 33,085.00

Fund Bal-Cap Assets Less Debt 7,147,810.00

Year To Date Increase or Decrease 3,154,811.68

TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE 30,026,267.65

TOTAL LIABILITIES AND FUND BALANCE \$ 39,090,051.64

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis
1 And 12 Months Ended December 31, 2022

	2022 Budget	1 month ended Dec 31, 2022	Year to date ended Dec 31, 2022	% of Budget	Remaining Budget
REVENUE					
Entity Support Revenue	\$ 23,694,900.00	\$ (301,814.25)	\$ 23,320,246.50	98.42 %	374,653.50
Interest-Bank Accts/Investments	0.00	86,463.62	271,117.47		(271,117.47)
BPP Rendition Penalty Revenue	0.00	162.70	58,688.36		(58,688.36)
Misc Revenue	0.00	1,052.60	5,956.70		(5,956.70)
TOTAL REVENUE	23,694,900.00	(214,135.33)	23,656,009.03	99.84 %	38,890.97
OPERATING EXPENSES					
Salaries Full Time	11,689,400.00	1,301,938.75	9,065,492.99	77.55 %	2,623,907.01
Salaries Part Time/Temp	74,600.00	4,845.00	50,956.34	68.31 %	23,643.66
ARB Remodel	0.00	38,892.84	42,642.84		(42,642.84)
Admin remodel	0.00	40,652.90	45,668.82		(45,668.82)
Offsite Storage	0.00	1,004.02	12,444.14		(12,444.14)
Overtime	106,000.00	4,552.89	105,204.57	99.25 %	795.43
Auto Allowance	812,000.00	87,017.35	709,056.33	87.32 %	102,943.67
Worker's Compensation	60,000.00	3,358.04	39,412.14	65.69 %	20,587.86
Employee Group Insurance	2,585,000.00	173,373.24	1,924,158.99	74.44 %	660,841.01
FICA Tax	173,100.00	19,950.69	144,391.51	83.42 %	28,708.49
Employee Retirement	1,641,400.00	149,441.97	1,232,185.89	75.07 %	409,214.11
Retirement-UAAL Buy Down	400,000.00	0.00	400,000.00	100.00 %	0.00
Unemployment Compensation	25,000.00	0.00	3,597.40	14.39 %	21,402.60
Legal	1,900,000.00	95,862.86	1,672,907.71	88.05 %	227,092.29
Accounting & Audit	16,000.00	0.00	14,820.00	92.63 %	1,180.00
Insurance	50,000.00	4,889.66	50,506.98	101.01 %	(506.98)
Legal Notices & Advertising	37,000.00	0.00	16,228.00	43.86 %	20,772.00
Appraisal Review Board	650,000.00	12,710.00	635,231.94	97.73 %	14,768.06
Telephone, Internet, Data Cloud	350,000.00	16,847.32	153,734.02	43.92 %	196,265.98
Utilities	160,900.00	7,132.24	101,976.22	63.38 %	58,923.78
Equipment Rent	95,000.00	20,973.70	78,648.40	82.79 %	16,351.60
Equipment Maintenance	50,000.00	2,294.61	32,790.61	65.58 %	17,209.39
Postage	500,000.00	18,856.21	435,163.51	87.03 %	64,836.49
Aerial Photography	430,000.00	0.00	383,460.00	89.18 %	46,540.00
Supplies	510,000.00	47,726.33	458,905.69	89.98 %	51,094.31
Registration & Dues	45,000.00	2,325.00	25,711.20	57.14 %	19,288.80
Travel & Education	175,000.00	13,134.84	75,573.54	43.18 %	99,426.46
Board of Directors Meetings	7,000.00	4,909.41	6,415.49	91.65 %	584.51
Miscellaneous Expenses	500.00	0.00	0.00	0.00 %	500.00
Contract Services	115,000.00	5,521.28	64,523.96	56.11 %	50,476.04
Professional Services	517,000.00	28,883.80	488,008.65	94.39 %	28,991.35
Security	165,000.00	8,787.50	107,087.50	64.90 %	57,912.50
Building Maintenance	195,000.00	11,996.16	170,378.79	87.37 %	24,621.21
Building Repair/Modifications	320,000.00	15,197.47	655,554.06	204.86 %	(335,554.06)
Depreciation	0.00	21,680.59	260,167.08		(260,167.08)
Furniture & Equipment	65,000.00	0.00	0.00	0.00 %	65,000.00
ComputerHardware&Computer Equip	300,000.00	160,623.88	281,619.09	93.87 %	18,380.91
ComputerSoftwareLicens&Subscrip	600,000.00	98,262.26	297,196.71	49.53 %	302,803.29
Computer Hardware Maintenance	50,000.00	0.00	20,245.16	40.49 %	29,754.84
Software Development	200,000.00	0.00	0.00	0.00 %	200,000.00
Computer Software Maintenance	325,000.00	2,292.00	239,131.08	73.58 %	85,868.92
TOTAL OPERATING EXPENSES	25,394,900.00	2,425,934.81	20,501,197.35	80.73 %	4,893,702.65
EXCESS(DEFICIT) INCOME & EXPENS	\$ (1,700,000.00)	\$ (2,640,070.14)	3,154,811.68	(185.58)%	(4,854,811.68)
BEGINNING FUND BALANCE			26,871,455.97		
ENDING FUND BALANCE			\$ 30,026,267.65		

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Supplemental Schedules

December 31, 2022

ACCUMULATED DEPRECIATION

Accum Depr-Furniture & Equip	\$ (287,391.60)
Accum Depr-Telephone Equipment	(80,659.38)
Accum Depr-Computer Equipment	(595,590.34)
Accum Depr-Computer Software	(579,640.39)
Accum Depr-Building	<u>(2,446,363.17)</u>

TOTAL ACCUMULATED DEPRECIATION	\$ <u>(3,989,644.88)</u>
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OTHER CURRENT LIABILITIES

Credit Card-TIB Mastercard	1,824.01
Credit Card-Sam's Wholesale	167.54
Employee Savings	8,803.84
Accrued Wages Payable	198,353.06
Retiree Payable	3,437.26
Retirement Payable	225,521.52
Employee Investments	(6.00)
Compensated Absences Payable	412,732.08
Accrued Interest Expense	(24,980.82)
Unearned Revenue-Entities	<u>6,649,141.50</u>

TOTAL OTHER CURRENT LIABILITIES	\$ <u>7,474,993.99</u>
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G.

FUNDED ITEMS

BOARD OFFICER'S SIGNATURE REQUIRED



Collin Central Appraisal District

Date: 1/19/2023

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

Subject: Budgeted expenditures requiring signature of Board Officer

ITEM	DESCRIPTION	\$ AMOUNT
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As of this date, there are no budgeted expenditures that require the signature of a Board Officer.

H.
LARGE EXPENDITURES
(GREATER THAN \$25,000)

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

December 2022



Collin Central Appraisal District

Date: 1/19/23

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

Subject: Budgeted expenditures over \$25,000 approved by Chief Appraiser
For: December 2022

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	12/2/22	ADP (payroll and taxes)	\$395,527.98
Ck #54350	12/6/22	One Source Flooring	\$26,286.82
ACH	12/8/22	ADP (payroll and taxes)	\$98,321.62
Ck #54384	12/9/22	Saunders & Walsh	\$91,367.14
Ck #54392	12/9/22	GSO Architects	\$25,091.98
Ck #54417	12/14/22	Waypoint Business	\$159,541.38
ACH	12/15/22	TCDRS	\$155,562.01
Ck #54422	12/16/22	Just Appraised	\$45,000.00
ACH	12/16/22	ADP (payroll and taxes)	\$360,174.51
Ck #54461	12/27/22	Harris Govern	\$51,495.98



Collin Central Appraisal District

Date: 1/19/23

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

Subject: Budgeted expenditures over \$25,000 approved by Chief Appraiser
For: December 2022 (page 2)

ITEM	DATE	DESCRIPTION	\$ AMOUNT
Ck #54485	12/28/22	Blue Cross & Blue Shield	\$122,623.77
Transfer	12/29/22	ANB (to purchase 3 CDs)	\$3,000,000.00
ACH	12/30/22	ADP (payroll and taxes)	\$472,008.79
Ck #54519	12/31/22	Saunders and Walsh	\$65,545.72

I.

Conflict of Interest

Filing Forms and CCAD Policy



Collin Central Appraisal District

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 7th 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 7th 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

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.

J.

**CCAD Personnel Policies
& Practices Handbook
Proposed Changes**

COLLIN CENTRAL APPRAISAL DISTRICT

PROPOSED CHANGES ARE IN RED TEXT



PERSONNEL POLICIES & PRACTICES HANDBOOK

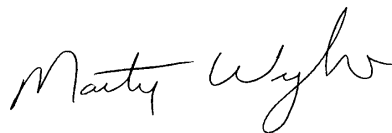
REVISED AND EFFECTIVE JANUARY 28, 2021 26, 2023

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 "Marty Wright". The signature is fluid and cursive, with the first name "Marty" and last name "Wright" clearly distinguishable.

Marty Wright

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~~ meaning 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.

TABLE OF CONTENTS

	<u>PAGE</u>
Welcome!	
District Introductory Statement.....	i
Table of Contents.....	ii
 EMPLOYMENT POLICIES	
Equal Employment Opportunity Policy	1
Policy for Employment of Disabled Individuals.....	1
Anti-Retaliation Policy	1
General Terms of Employment	2
Nicotine and CBD Use Prohibited	2
Contract of Employment.....	3
Nepotism	3
Adjustment Period.....	4
Personnel Records.....	4
Hours of Work	4
Overtime.....	4
Employment Status	6
Lunch Break Periods	6
Performance Appraisals Reviews	7
Transfer/Promotion Policies	7
Outside Employment.....	8
 COMPENSATION POLICIES	
General	8
Overtime.....	9
Time Reporting.....	9
Pay Periods and Payroll Deductions	9
 BENEFIT POLICIES	
Employee Medical Insurance	10
Employee Ancillary Insurance	11
Contribution to Employee Health Savings Insurance	11
Medical Reimbursements to Employees	12
Insurance Coverage for Dependents.....	12
Medical & Ancillary Insurances are Subject to Continuation, Alteration or Elimination..	12
Medical Insurance Coverage for District Retirees	12
Vision and Dental Insurance Coverage for District Retirees.....	13
Workers Compensation Insurance	14
Retirement.....	14
Medicare Tax	14
Holidays	15
Vacation (Full-Time Employees)	15
Vacation (Part-Time Employees)	17
Sick Leave (Full-Time Employees).....	18
Sick Leave (Part-Time Employees).....	19
Personal Days (Full-Time Employees).....	19
Personal Days (Part-Time Employees).....	20

TABLE OF CONTENTS

	<u>PAGE</u>
LEAVE POLICIES	
Bereavement Leave	20
Family and Medical Leave.....	21
Basic Leave Entitlement.....	21
Employee Eligibility Requirements	21
Definition of Serious Health Condition.....	21
Military Family Leave Entitlements.....	22
Benefits and Protections	23
Use of Leave	23
Substitution of Paid Leave for Unpaid Leave	23
Employee Responsibilities	24
Medical Certification Process	24
Procedures for Requesting Leave.....	24
Protections	25
FFCRA	25
Other Laws.....	25
Sick Leave Under the FFCRA.....	25
Non-FMLA Leave	26
COBRA/Group Health Insurance Coverage	26
Jury/Witness Duty	26
Military Leave	27
Voting Leave	28
Administration Leave with Pay	28
 STANDARDS OF CONDUCT AND CORRECTIVE ACTION	
Attendance	29
Tardiness	30
Harassment.....	30
Reasonable Accommodation.....	32
Alcohol and Drugs.....	32
Alcohol and Controlled Substances/Illegal Drugs.....	32
Definitions	33
Testing	33
Discharge	34
Searches	35
Treatment Programs and Education	35
Drug Statute Conviction	36
Complaint Procedure.....	36
Personal Appearance.....	37
Disciplinary Action/Termination	37
Political Activity	38
Telephone/Fax/Mail and Copier use.....	38
Computers, Voicemail, E-mail and the Internet	39
E-mail and Internet Usage.....	40
Prohibited Activities.....	40
Monitoring of Electronic Messaging Systems & Privacy Information.....	41
Internet Access	42

TABLE OF CONTENTS

	<u>PAGE</u>
Weapons	43
Driving Requirements.....	44
Solicitation.....	46
TERMINATION OF EMPLOYMENT	
Resignation	46
Reductions in Force	47
Final Paycheck.....	47
Acknowledgement and Acceptance Form	48

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 first level of management that you feel is not included in such discrimination, beginning with your immediate manager, and continuing to your department director, and Deputy Chief Appraiser, as appropriate. If an employee feels that the discrimination involves their entire departmental management team, they should notify the HR Director and Chief Appraiser. ~~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,~~ state 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 prompt reporting of all perceived discrimination and/or harassment. It is the District's policy to 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. Employees who engage in such unlawful discrimination will be subject to disciplinary action up to and including discharge.

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 no, or any reason as determined by the District, which is not in violation of any federal, state, or local 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, the passing of a drug test (including nicotine, CBD and their derivatives) and background check for all full-time and part-time applicants, and a ~~drivers'~~ driving record check for all full-time and part-time applicants required to drive for the District once a conditional offer of employment has been extended by the hiring manager.

~~Tobacco~~ Nicotine & CBD Use Prohibited. The District will not hire individuals that use, or test positive for using ~~tobacco~~ nicotine & cannabinoid products or their derivatives, including but not limited to e-cigarettes and/or vaping. However, current full-time and permanent part-time employees, with an employment start date of February 22, 2012, or earlier, are exempt from ~~the this~~ hiring requirement as it relates to Nicotine. 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~~ nicotine & cannabinoid 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, and are, therefore, exempt from the District's ~~tobacco~~ nicotine & cannabinoid use policy in regard to their appointment. However, members of boards, commissions and committees must comply with the District's nicotine rule restricting ~~tobacco~~ nicotine & cannabinoid use to designated areas. The members of boards, commissions and committees are required to adhere to the District's prohibitions concerning Alcohol & Drugs, as set forth below.

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 **90 days** ~~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 **180 days** ~~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.

Exempt employees are entitled to a lunch break and should follow the same duration guideline, up to one hour, as established for non-exempt employees. ~~Non-exempt~~ Employees may also be allowed paid rest breaks to enable staff to get away from job related tasks for a short period, or for personal needs, or personal phone calls. ~~for personal needs such as smoking, restroom stops, time in the workout rooms or personal phone calls, so long as they do not become excessive.~~ The Chief Appraiser will develop and implement a management policy regarding the availability, timing, and duration of rest breaks. Breaks will be defined in a separate Chief Appraiser policy.

Performance Appraisals Reviews. The District supervisors will strive to provide employees with informal performance appraisals reviews on an ongoing basis, in the form of periodic feedback. In addition to these informal appraisals reviews, 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 work week. 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. Recording time in and out shall be performed by the employee at their workstation, on a District provided computer. Employees, unless specifically and not on any mobile applications except as authorized by the Chief Appraiser shall not use a mobile device, or mobile application or remote login access to record time in and out. 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. Full-time employees will be required to participate in the District's medical group insurance plan, except as provided below. This plan 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. 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 or~~
- 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; or
- 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. Full-time employees will be offered the opportunity to participate in the District's ancillary group insurance plans. Ancillary insurance plans may 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") 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 full-time 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 full-time employees that participate in the PPO medical insurance plan for medical deductible expenses incurred and/or prescription copay expenses incurred. Medical co-pay 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 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 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, full-time 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 full-time 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 parttime employee 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 (Full-time Employees). No vacation, sick leave or personal time may be accrued while in a leave of absence status. Vacation days for full-time employees are earned on the following basis **and may be accumulated without limit. Payment for accrued and unused vacation at termination is limited by the schedule below regardless of the total accrued and unused vacation time at termination, and only paid to those employees who terminate in good standing as defined later in this Handbook:**

Length of Service Years	Hours Accrued Bi- Weekly	Payment of Accrued Leave at Termination
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0 thru End of 1 st	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 th	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 th	4.62 hours (total of 120 hours each year)	12 hours per year* worked. Maximum payment for 180 hours
Beginning of 16 th 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 time that is unused will carry over to the next year.~~

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 and may be accumulated without limit. Payment for accrued and unused vacation at termination is limited by the schedule below regardless of the total accrued and unused vacation time at termination, and only paid to those employees who terminate in good standing as defined later in this Handbook:

Length of Service Years	Hours Accrued Bi- Weekly	Payment of Accrued Leave at Termination
0 thru End of 1 st	2.12 hours (total of 55 hours each year)	Actual accrued, up to a Maximum payment for 8 hours
Beginning of 2 nd thru End of 5 th	2.12 hours (total of 55 hours each year)	8 hours per year* worked. Maximum payment for 40** hours
Beginning of 6 th thru End of 15 th	3.19 hours (total of 83 hours each year)	8 hours per year* worked. Maximum payment for 120** hours
Beginning of 16 th year	4.23 hours (total of 110 hours each year)	8 hours per year* worked. Maximum payment for 240** hours
<p>*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</p> <p>**Part-time hours calculated based on 66.67% of fulltime schedule above.</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 time that is unused will carry over to the next year.~~

Sick Leave (Full-time Employees). Full-time 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 time that is unused will carry over to the next year.~~

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. An employee who becomes ill, is injured, or requires a medical procedure while on vacation, may advise their manager to change their time off from vacation to sick leave or a combination of vacation and sick leave. **Employees shall not be paid for accumulated sick leave upon separation.** At the present time, District employees that are full-time 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 1st through November 30th. 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 1st through November 30th. 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. Sick time that is unused will carry over to the next year.

Personal Days (Full-time Employees). Full-time employees ~~are awarded up to earn~~ two personal days annually, based on the following chart.

Fulltime Employment Status	Days Awarded	Use After Adjustment Period of
On or before January 1 st	2	90 days
After January 1 st and on or before May 15th	1.5	90 days
After May 15 th and on or before September 30th	1	90 days
On or after October 1st	0	90 days

~~on January 1st each year, with any employee who is hired after June 30th, and they are 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~~ **I**n 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~~ **I**f 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, 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.

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 respond to the complaint as promptly as possible. 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 complaining 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 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 46th 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 **and unused** 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 the 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 and Effective January ~~28, 2021~~ **26, 2023**

K.

**Chief Appraiser's
Property Owned Report**



Collin Central Appraisal District

CHIEF APPRAISER'S AFFIDAVIT REQUIRED BY BOARD POLICY #118

THE STATE OF TEXAS COUNTY OF COLLIN

I, Marty Wright, 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 the only business entity and real property owned for tax purposes is listed below:

**A single family residence (homestead), owned by Marty and Debra Wright.
2340 Saddlebrook Ln. Rockwall, Texas 75087.
Legal: Saddlebrook Estates #2, Block B, Lot 10, Acres 1.00
Property ID 27335, Rockwall Central Appraisal District**

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 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 17 day of JANUARY, 20 23.

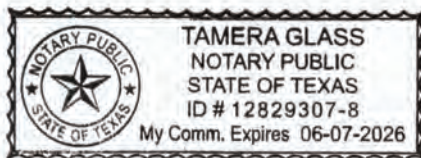
Marty Wright
Signature of Chief Appraiser

BEFORE ME, the undersigned authority, this day personally appeared

Marty Wright
(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 17 day of January, 20 23.



Tamera Glass

Notary Public in and for the State of Texas

My commission expires: 06/07/2026

REPORTS



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: January 26, 2023

On December 16th we received one Notice of Intent to file a Limited Binding Arbitration to a 25.25D protest for three properties by the heard ARB on December 8th. Briefly, the agent contends that ARB incorrectly applied the threshold value calculation. I will keep you advised as this moves through the system.

Regards,

Chris Nickell
Taxpayer Liaison Officer



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly TDLR Status Report

DATE: January 26, 2023

There were no new complaints received from TDLR during the 4th quarter of 2022.

Regards,

Chris Nickell
Taxpayer Liaison Officer

COLLIN CENTRAL APPRAISAL DISTRICT INVESTMENT REPORT
FOR THE PERIOD 01/01/2022 - 12/31/2022

CERTIFICATES OF DEPOSIT DETAIL

BANK	CD #	OPEN DATE	TERM (DAYS)	MATURITY DATE	AMOUNT DEPOSITED	INTEREST RATE	EARNED INTEREST INCOME	YTD CD INTEREST INCOME
Prosperity Bank	434-00-0176	8/25/2022	365	08/25/23	\$ 500,000	1.70%	\$ 2,847.16	\$ 2,847.16
Prosperity Bank	434-00-0177	8/25/2022	365	08/25/23	\$ 500,000	1.70%	\$ 2,847.16	\$ 5,694.32
Prosperity Bank	434-00-0178	8/25/2022	365	08/25/23	\$ 500,000	1.70%	\$ 2,847.16	\$ 8,541.48
Prosperity Bank	434-00-0179	8/25/2022	365	08/25/23	\$ 500,000	1.70%	\$ 2,847.16	\$ 11,388.64
Prosperity Bank	434-00-0180	8/25/2022	365	08/25/23	\$ 500,000	1.70%	\$ 2,847.16	\$ 14,235.80
Prosperity Bank	434-00-0181	8/25/2022	365	08/25/23	\$ 500,000	1.70%	\$ 2,847.16	\$ 17,082.96
Prosperity Bank	321-00-0054	9/22/2022	365	09/22/23	\$ 1,000,000	1.70%	\$ 4,238.36	\$ 21,321.32
Prosperity Bank	321-00-0055	9/22/2022	365	09/22/23	\$ 1,000,000	1.70%	\$ 4,238.36	\$ 25,559.68
Prosperity Bank	321-00-0056	9/22/2022	365	09/22/23	\$ 1,000,000	1.70%	\$ 4,238.36	\$ 29,798.04
Prosperity Bank	433-00-0010	11/16/2022	365	11/16/23	\$ 1,000,000	2.75%	\$ 2,260.27	\$ 32,058.31
Prosperity Bank	433-00-0011	11/16/2022	365	11/16/23	\$ 1,000,000	2.75%	\$ 2,260.27	\$ 34,318.58
Prosperity Bank	433-00-0012	11/16/2022	365	11/16/23	\$ 1,000,000	2.75%	\$ 2,260.27	\$ 36,578.85
American National Bank	969-1361	9/29/2022	365	09/29/23	\$ 1,000,000	2.35%	\$ 5,858.90	\$ 5,858.90
American National Bank	969-1379	9/29/2022	365	09/29/23	\$ 1,000,000	2.35%	\$ 5,858.90	\$ 11,717.80
American National Bank	969-1387	9/29/2022	365	09/29/23	\$ 1,000,000	2.35%	\$ 5,858.90	\$ 17,576.70
American National Bank	969-2252	11/7/2022	365	11/07/23	\$ 1,000,000	2.95%	\$ -	\$ 17,576.70
American National Bank	969-2260	11/7/2022	365	11/07/23	\$ 1,000,000	2.95%	\$ -	\$ 17,576.70
American National Bank	969-2286	11/7/2022	365	11/07/23	\$ 1,000,000	2.95%	\$ -	\$ 17,576.70
American National Bank	969-3904	12/29/2022	365	12/29/23	\$ 1,000,000	3.50%	\$ -	\$ 17,576.70
American National Bank	969-3912	12/29/2022	365	12/29/23	\$ 1,000,000	3.50%	\$ -	\$ 17,576.70
American National Bank	969-3920	12/29/2022	365	12/29/23	\$ 1,000,000	3.50%	\$ -	\$ 17,576.70
TOTALS					\$ 18,000,000		\$ 54,155.55	\$ 54,155.55

*US Daily Treasury Bill rate as of 12/31/22 was 4.60% for 26 weeks, and 4.51% for 52 weeks (bank discount rate).

ANBTX - INTEREST RATE 1.51% (as of 12/31/22):

MONTH	MONTHLY INTEREST INCOME	YTD INTEREST INCOME
JANUARY	\$ 13,951.77	\$ 13,951.77
FEBRUARY	\$ 11,800.42	\$ 25,752.19
MARCH	\$ 14,776.47	\$ 40,528.66
APRIL	\$ 14,798.45	\$ 55,327.11
MAY	\$ 13,591.12	\$ 68,918.23
JUNE	\$ 14,733.39	\$ 83,651.62
JULY	\$ 20,309.33	\$ 103,960.95
AUGUST	\$ 26,903.53	\$ 130,864.48
SEPTEMBER	\$ 25,151.36	\$ 156,015.84
OCTOBER	\$ 16,687.82	\$ 172,703.66
NOVEMBER	\$ 11,950.19	\$ 184,653.85
DECEMBER	\$ 13,186.15	\$ 197,840.00

SUMMARY OF TOTALS:


TOTAL YEAR-TO-DATE INVESTMENT INCOME	\$ 251,995.55
<u>AMERICAN NATIONAL BANK TOTALS AS OF 12/31/22:</u>	
Operating account total	\$ 8,451,183.58
ARB account total	\$ 10,182.17
CD account totals (including accrued interest)	\$ 9,017,577
Total Funds Available	\$ 17,478,942.45
Required Collateral Balance **	\$ 17,745,810.72
Total Collateral Provided by ANB	\$ 29,397,929.70
<u>PROSPERITY BANK TOTALS AS OF 12/31/22:</u>	
Operating account total	\$ -
CD account totals (including accrued interest)	\$ 9,036,578.85
Total Funds Available	\$ 9,036,578.85
Required Collateral Balance **	\$ 9,307,676.22
Total Collateral Provided by Prosperity	\$ 10,629,352.32
** (Total Funds Available - \$250,000 FDIC per bank account) x 103% = Collateralized Amount	

I certify that I 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 my 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.



Brian Swanson

Deputy Chief Appraiser - Business Operations and Compliance



Toni Bryan

Director of Operations

12/31/2022

DATE

Pledge Security Listing

December 31, 2022

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																
1821	227381RY8	CROSBY TX ISD	FHLB - Dalla	1021001537	4.00	02/15/2024		AAA	AAA	AAA	AFS	1,495,000	1,495,000.00	1,531,521.45	1,513,822.05	(17,699.40)
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	1,826,799.72	1,801,437.30	(25,362.42)
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	1,520,882.69	1,492,944.00	(27,938.69)
2047	31418CSD7	FN #MA3215	FHLB - Dalla	1021001838	3.50	11/01/2037		AAA	AA+	AAA	AFS	3,000,000	639,348.09	658,652.60	613,742.20	(44,910.40)
2144	3137FN3Q1	FHR 4903 A9	FHLB - Dalla	963791638	2.00	08/25/2049		AAA	AA+	AAA	AFS	3,100,000	1,572,008.14	1,539,804.78	1,351,942.72	(187,862.06)
2147	38381WV96	GNR 2019-92 DB	FHLB - Dalla	968858208	2.25	01/20/2048		AAA	AA+	AAA	AFS	8,000,000	706,311.66	705,731.71	622,528.97	(83,202.74)
2166	3140HRC92	FN BL0095	FHLB - Dalla	1013127792	3.87	10/01/2030		AAA	AA+	AAA	AFS	1,900,000	1,837,642.96	1,979,796.24	1,782,109.39	(197,686.85)
2177	726719HX8	PLAINVIEW TX	FHLB - Dalla	1093348715	4.00	03/01/2030	03/01/2028	NR	AA-	NR	AFS	600,000	600,000.00	674,278.19	628,272.00	(46,006.19)
2179	726719HV2	PLAINVIEW TX	FHLB - Dalla	1093332089	4.00	03/01/2028	03/01/2028	NR	AA-	NR	AFS	555,000	555,000.00	625,771.26	581,634.45	(44,136.81)
2283	382604Z90	GOOSE CREEK TX CISD TAX	FHLB - Dalla	1180748270	2.00	02/15/2030	02/15/2030	AAA	AAA	AAA	AFS	3,000,000	3,000,000.00	3,000,000.00	2,328,120.00	(671,880.00)
2379	572682SD5	MARSHALL TX ISD TAXABLE	FHLB - Dalla	21166096199	1.74	02/15/2033	08/15/2030	AAA	AAA	AAA	AFS	1,000,000	1,000,000.00	1,000,000.00	752,310.00	(247,690.00)
2415	504102U36	LA PORTE TX ISD TAXABLE	FHLB - Dalla	21166096275	1.50	02/15/2032	08/15/2030	AAA	AAA	AAA	AFS	1,170,000	1,170,000.00	1,170,000.00	884,531.70	(285,468.30)
2482	582188LD8	MCLENNAN CNTY TX JNR CL	FHLB - Dalla	21242077660	4.00	08/15/2030		NR	AA	NR	AFS	1,365,000	1,365,000.00	1,565,033.82	1,282,540.35	(282,493.47)
2546	349426EL6	FORT WORTH TX TAXABLE	FHLB - Dalla	21333073349	1.94	03/01/2033	03/01/2030	NR	AA	AA	AFS	1,690,000	1,690,000.00	1,690,000.00	1,276,220.40	(413,779.60)
2593	349461CJ0	FORT WORTH TX ISD TAXAB	FHLB - Dalla	21340100103	2.59	02/15/2039	02/15/2031	AAA	AAA	NR	AFS	4,000,000	4,000,000.00	4,000,000.00	2,959,680.00	(1,040,320.00)
2721	820123WP8	SHARYLAND TX ISD TAXABL	FHLB - Dalla		2.26	02/15/2033	02/15/2031	AAA	AAA	AAA	AFS	1,000,000	1,000,000.00	1,000,000.00	794,330.00	(205,670.00)
2729	639319PL0	NAVASOTA TX ISD TAXABLE	FHLB - Dalla		2.39	02/15/2035	02/15/2031	AAA	NR	NR	AFS	890,000	890,000.00	890,000.00	687,249.10	(202,750.90)
2752	639319PP1	NAVASOTA TX ISD TAXABLE	FHLB - Dalla		2.69	02/15/2038	02/15/2031	AAA	NR	NR	AFS	830,000	830,000.00	830,000.00	632,850.10	(197,149.90)
2765	771146ZY6	ROBSTOWN TXS ISD TAXABL	FHLB - Dalla		2.50	02/15/2038	02/15/2031	AAA	A+	NR	AFS	1,285,000	1,285,000.00	1,284,974.30	954,433.75	(330,540.55)
2795	3140HTP86	#FN BL2246	FHLB - Dalla		3.05	04/01/2029		AAA	AA+	AAA	AFS	7,356,000	6,921,007.96	6,975,681.92	6,457,231.22	(518,450.70)
Total for COLLIN CAD												45,416,000	33,736,318.81	34,468,928.68	29,397,929.70	(5,070,998.98)

Although the information in this report has been obtained from sources believed to be reliable, its accuracy cannot be guaranteed.

1/3/2023 10:59:34 AM



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: 12/30/2022

Date Priced: 12/30/2022

CUSIP	Issue Description	Pledge Date	Par	Current Face	Rate	Maturity Date	Market Value
116079GB4	BROWNSBORO TEX INDPT SCH DIST ULTD	01/29/2020	1,425,000	1,425,000.00	4.00	08/15/2028	1,490,151.00
227381RY8	CROSBY TEX INDPT SCH DIST ULTD TAX	09/13/2019	1,495,000	1,495,000.00	4.00	02/15/2024	1,513,388.50
3137FN3Q1	FEDERAL HOME LN MTG CORP	09/10/2019	3,100,000	1,572,008.14	2.00	07/25/2049	1,337,301.67
3140HRC92	FEDERAL NATL MTG ASS GTD MTG	12/24/2019	1,900,000	1,837,642.97	3.87	10/01/2030	1,777,202.89
3140HTP86	FEDERAL NATL MTG ASS GTD MTG	06/10/2022	7,356,000	6,921,007.94	3.05	04/01/2029	6,422,972.21
31418CSD7	FEDERAL NAT MTG ASSN	10/10/2019	3,000,000	639,348.09	3.50	12/01/2037	607,284.78
349426EL6	FORT WORTH TEX TAXABLE GEN PURP	11/29/2021	1,690,000	1,690,000.00	1.94	03/01/2033	1,277,048.50
349461CJ0	FORT WORTH TEX INDPT SCH DIST	12/06/2021	4,000,000	4,000,000.00	2.59	02/15/2039	2,870,600.00
382604Z90	GOOSE CREEK TEX CONS INDPT SCH	12/15/2020	3,000,000	3,000,000.00	0.01	02/15/2033	2,322,900.00
38381WV96	GOVT NAT MTG ASSN REMIC	06/16/2020	8,000,000	706,311.66	2.25	01/20/2048	615,570.95
504102U36	LA PORTE TEX INDPT SCH DIST	06/15/2021	1,170,000	1,170,000.00	1.50	02/15/2032	873,908.10
572682SD5	MARSHALL TEX INDPT SCH DIST	06/15/2021	1,000,000	1,000,000.00	1.74	02/15/2033	744,330.00
582188LD8	MC LENNAN CNTY TEX JR COLLEGE DIST	08/30/2021	1,365,000	1,365,000.00	4.00	08/15/2030	1,283,181.90
639319PL0	NAVASOTA TEX INDPT SCH DIST	03/07/2022	890,000	890,000.00	2.39	02/15/2035	669,582.60
639319PP1	NAVASOTA TEX INDPT SCH DIST	03/07/2022	830,000	830,000.00	2.69	02/15/2038	604,414.30
726719HV2	PLAINVIEW TEX GO REF BDS 2020	06/11/2020	555,000	555,000.00	4.00	03/01/2028	586,407.45
726719HX8	PLAINVIEW TEX GO REF BDS 2020	06/01/2020	600,000	600,000.00	4.00	03/01/2030	629,490.00
771146ZY6	ROBSTOWN TEX INDPT SCH DIST	03/07/2022	1,285,000	1,285,000.00	2.50	02/15/2038	916,282.10
820123WP8	SHARYLAND TEX INDPT SCH DIST	03/07/2022	1,000,000	1,000,000.00	2.28	02/15/2033	785,160.00
932493FR5	WALLER TEX INDPT SCH DIST ULTD TAX	10/10/2019	1,755,000	1,755,000.00	4.00	02/15/2026	1,799,682.30
				Current Face Total:	33,736,318.80	Market Value Total:	29,126,859.26

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

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

Page 34 of 93

Pledge Security Listing

December 31, 2022

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 CENTRAL APPRAISAL DISTRICT																
5573	31418DZ54	FNMA #MA4363	FHLB		1.50	06/01/2041		AAA	AA+	AAA	HTM	3,900,000	3,422,384.71	3,408,420.30	2,798,518.20	(609,902.10)
5591	31418DU67	FNMA #MA4204	FHLB		2.00	12/01/2040		AAA	AA+	AAA	HTM	5,900,000	4,403,859.30	4,497,301.00	3,773,358.76	(723,942.23)
5604	31418D4G4	FNMA #MA4422	FHLB		2.00	09/01/2041		AAA	AA+	AAA	HTM	5,400,000	4,809,942.81	4,942,779.03	4,057,475.36	(885,303.67)
Total for COLLIN CENTRAL APPRAISAL DISTRICT												15,200,000	12,636,186.82	12,848,500.33	10,629,352.32	(2,219,148.00)



Holdings Statement - Collin Central Appraisal Dist

ACCOUNTS

Multiple Accounts Selected

AS OF

30-DEC-2022

SORT BY

Loan Date

ADDITIONAL FILTER

SECURITY ID

CREATED ON

01-JAN-2023 08:02:32 (EST)

PAGE

1 of 1

[illegible]

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 4TH QUARTER 2022

Vendor		Vendor	
1	ADP INC	51	DALLAS BUSINESS JOURNAL
2	ADVANCED STANCHIONS, INC	52	DALLAS MORNING NEWS
3	ADVANCED TREE & SHRUB CARE	53	DEARBORN NATIONAL LIFE INSURANCE COMPANY
4	AFFILIATED COMMUNITONS, INC.	54	DELL MARKETING
5	AFFILIATED COM-NET, INC.	55	DEX IMAGING
6	AFLAC	56	DISCOVERY BENEFITS
7	AIRPAC, INC	57	DLT SOLUTIONS LLC
8	AMERICAN HOSPITAL DIRECTORY	58	DMNMEDIA
9	AMERICAN LANGUAGE TECHNOLOGIES	59	DSS
10	AMERICAN MANAGEMENT ASSOCIATION	60	DSS FIRE INC
11	APPLIED LITHO RESOURCE INC	61	DSS FIREGUARD, INC.
12	APPRAISAL INSTITUTE	62	ELLIOTT ELECTRIC SUPPLY
13	ARMSTRONG & ARMSTRONG, P.C.	63	EQUIP SOURCE CAPITAL
14	ASSN TECHNOLOGY SERVICES, INC	64	ESRI INC
15	AT&T (FIBER)	65	EXPERIAN MARKETING SOLUTIONS
16	AT&T (MAIN LOCAL)	66	FASTVUE, INC.
17	AT&T (U-VERSE)	67	FEDEX OFFICE
18	AT&T MOBILITY	68	FERRELLGAS
19	BATTERIES PLUS	69	FIRST STOP HEALTH
20	BCC SOFTWARE	70	FISH WINDOW CLEANING
21	BEE LINE SERVICES	71	FISHER PHILLIPS
22	BELO + COMPANY	72	FITCORP USA
23	BERRY, DANIEL K	73	FULLY INVOLVED PRESSURE WASHING
24	BETSY ROSS FLAG GIRLS INC	74	GARCIA, ROBERT
25	BIS CONSULTING	75	GLOBAL INDUSTRIAL
26	BLUECROSS BLUESHIELD (LIFE&STLT)	76	GREEN MOUNTAIN ENERGY
27	BLUECROSS BLUESHIELD OF TEXAS	77	GSO ARCHITECTS
28	BUSINESS & LEGAL RESOURCES	78	HAND, MICHAEL L
29	CAPITOL APPRAISAL GROUP, LLC	79	HARRIS GOVERN
30	CAPITOL BLIND AND DRAPERY CO.	80	HAVEN TECHNOLOGY CORP
31	CARD SERVICE CENTER	81	HAYNES LANDSCAPE & MAINTENANCE, INC
32	CARENOW	82	HERITAGE BROKERAGE SERVICES
33	CCIM INSTITUTE	83	HEXAGON GEOSPATIAL
34	CDW-G	84	HOLT CAT
35	CINTAS CORPORATION #0487	85	HOME DEPOT
36	CINTAS FIRST AID	86	HUMETRICS HOLDING INC
37	CINTAS MAT SERVICE	87	HUTCHINS BBQ
38	CINTAS SANI CLEAN	88	IAAO
39	CITY OF MCKINNEY	89	IDERA
40	CITY OF MCKINNEY POLICE DEPARTMENT	90	IGNITE HR, LLC
41	COLE INFORMATION SVC	91	IN BLOOM
42	COLLIN COUNTY CHAPTER TAAO	92	INDECO SALES, INC.
43	COLORIT GRAPHICS SERVICES	93	INSIGHTS
44	CONATSER, DAN E - (new course trainer)	94	INSURICA EXPRESS
45	CONSTRUCTION JOURNAL, LTD	95	INTEGRA REALTY RESOURCES-DFW
46	COPYNET	96	INTEX ELECTRICAL CONTRACTORS, INC
47	CORNELL CONSULTANTS, LLC	97	IRELAND, MICHAEL
48	COSTAR REALTY INFORMATION INC	98	IREM
49	COWTOWN MATERIALS, INC.	99	ISI COMMERCIAL REFRIGERATION
50	CUSHMAN & WAKEFIELD	100	J.D. POWER

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 4TH QUARTER 2022

Vendor		Vendor	
101	J.D. POWER VALUATION SERVICES	151	PROSTAR SERVICES, INC
102	JONES, MICHAEL R	152	QUALITY PERSONNEL SERVICE
103	JOPLIN'S	153	RESCUE STAT (formerly STAT PADS)
104	JUST APPRAISED INC	154	ROBERT HALF INTERNATIONAL INC.
105	JUST TEXAS	155	ROCKIN G DRYWALL & CONSTRUCTION
106	K. EVANS & ASSOCIATES, PLLC	156	SAM'S CLUB
107	KERBY & KERBY PLLC	157	SAUNDERS & WALSH, PLLC
108	KT CONTRACTING - CONCRETE SERIES, LLC	158	SHAREGATE GROUP INC
109	LBJ SCHOOL OF PUBLIC AFFAIRS	159	SHERWIN-WILLIAMS
110	LEGAL SHIELD / ID SHIELD	160	SHI GOVERNMENT SOLUTIONS
111	LONE STAR OVERNIGHT	161	SHRED-IT USA LLC
112	LOOPNET	162	SIGNARAMA
113	M&M FENCING AND WELDING, INC.	163	SOCIETY FOR HUMAN RESOURCE MGT
114	MALIN GROUP, THE	164	SOUND PRODUCTIONS LLC
115	MANAGEMENT SKILLS RESOURCES, INC	165	SOURCE STRATEGIES INC
116	MARSHALL & SWIFT	166	SPRADLIN, TERRY
117	MB&B TROPHIES AND AWARDS	167	SPRUCED INTERIORS
118	MC PURE CLEANING, LLC	168	STAPLES BUSINESS CREDIT
119	MCROBERTS & COMPANY	169	STAR LOCAL MEDIA
120	METRO COUNCIL OF APPRAISAL DISTRICTS	170	STRATEGIC EQUIPMENT LLC
121	MICHAEL'S KEYS, INC.	171	SUPERIOR VISION OF TEXAS
122	MICROSOFT CORPORATION	172	SWINGLE COLLINS & ASSOCIATES
123	MIDDLE, LLC	173	TAAD
124	MISTER SWEEPER	174	TAAD-IAAO CHAPTER
125	MODERNFOLD DOOR & SPECIALTIES OF DFW	175	TAAO
126	MONA LISA MOVING CO	176	TALCB
127	MOONSHADOW, INC.	177	TASB, INC.
128	MP2 ENERGY TEXAS LLC	178	TCDRS
129	MURLEY PLUMBING	179	TDLR
130	MYPRINTCHOICE	180	TEXAS ARCHIVES
131	NATIONAL PROPERTY VALUATION ADVISORS, INC	181	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
132	NATIONAL SECURITY & TRUST / IVS	182	TEXAS DEFENSIVE DRIVING SCHOOL
133	NATIONWIDE RETIREMENT SOLUTIONS	183	TEXAS DEPARTMENT OF PUBLIC SAFETY
134	NEW BENEFITS	184	TEXAS REAL ESTATE COMMISSION
135	NORTH CENTRAL TX COG	185	TEXAS SDU CHILDSUPP
136	NORTH TEXAS SIGN SHOP	186	TEXAS SECRETARY OF STATE
137	ONE SOURCE COMMERCIAL FLOORING, INC	187	THE CAMBRIAN GROUP
138	PAPERTONE ENTERPRISES LLC	188	THOMAS GALLAWAY CORP dba TECHNOLOGENT
139	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	189	TIME WARNER CABLE
140	PHILLIPS MURRAH, PC	190	TML-IRP
141	PICTOMETRY	191	TRABOLD COMPANY
142	PITNEY BOWES RESERVE ACCOUNT	192	TRANE US INC
143	PITNEY LEASE	193	TRELLIS COMPANY
144	PITNEY SUPPLIES	194	TREPP, LLC
145	PLANO OFFICE SUPPLY	195	TRUE PRODIGY TECH SOLUTIONS LLC
146	PLANO PEST CONTROL	196	TX OFFICE INSTALLATION SERVICES INC.
147	PRICE, FRANK	197	U.S. POSTAL SERVICE
148	PRICEWATERHOUSECOOPERS	198	UBISTOR, INC. (new)
149	PRINT MAIL PRO	199	UNUM LIFE INSURANCE CO OF AMERICA
150	PROPERTY TAX EDUCATION COALITION, INC	200	URUBEK ENTERPRISES, INC.

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 4TH QUARTER 2022

	Vendor	Vendor
201	USER SCAPE	
202	VALBRIDGE PROPERTY ADVISORS	
203	VALLEY VIEW CONSULTING, LLC	
204	VANGUARD CLEANING SERVICES	
205	VARI	
206	VARIVERGE LLC	
207	VORTEX	
208	VREF PUBLISHING INC	
209	WASTE CONNECTIONS OF TEXAS	
210	WAYPOINT BUSINESS SOLUTIONS, LLC (new)	
211	WELLSPRING INSURANCE AGENCY, INC	
212	WEX HEALTH INC	
213	YOURMEMBERSHIP.COM, INC. (from inactive status)	
214	ZOHO CORP	

NOTES:

New vendors are highlighted in bright yellow.

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

This list EXCLUDES employees, deputy sheriffs, arbitrators, ARB members, and other non-vendor names.



Collin Central Appraisal District

January 18, 2023

TO: Board of Directors

FROM: Tina Castillo, Director of ARB and Agent Services

RE: 4th Quarter 2022- 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 303 Requests for Binding Arbitration filed for 2022.
- The total certified market value of the properties under appeal is \$339,704,722. The difference between the certified value of the properties and the requestor opinion of value is \$70,900,015.
- Land and BPP Requests for Binding Arbitration are slightly down, while Residential and Commercial have increased substantially.
- Below is a representation of the current 2022 arbitration case load, along with the 2021 statistics, as reference.

ARBITRATION STATUS	2022	ARBITRATION STATUS	2021
Active	170	Active	0
Rejected	1	Rejected	2
Withdrawn	14	Withdrawn	12
Dismissed	0	Dismissed	1
Settled	85	Settled	54
District	13	District	32
Taxpayer/Agent	20	Taxpayer/Agent	18
TOTAL	303	TOTAL	119

ARBITRATED BY	2022	ARBITRATED BY	2021
Agent	215	Agent	80
Taxpayer	88	Taxpayer	39
TOTAL	303	TOTAL	119

PROPERTY TYPE	2022	PROPERTY TYPE	2021
Residential	221	Residential	54
Land	5	Land	14
Commercial	67	Commercial	35
BPP	10	BPP	16
TOTAL	303	TOTAL	119



Collin Central Appraisal District

January 18, 2023

TO: Board of Directors

FROM: Brian Swanson, Deputy Chief of Business Operations and Compliance 

RE: 2022 4Q Litigation Report Update

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

- There have been 533 lawsuits filed, and all lawsuits are in-house for the 2022 tax year. The total certified value of lawsuits received is \$18,027,822,256. We are at the end of the lawsuit filing season, but I fully expect that number to continue to climb with the supplemental hearings through the fall and winter. This is a 45.6% increase in lawsuits filed over the 2021 tax year where only 366 were filed. We only have 29, or 8% of the 2021 lawsuits left to settle, which will help with the 2022 tax year.
- The chart below illustrates the year, current status, citations, total PID's, and certified values over the last five years which were updated as of the January 8, 2023 supplement:

**COLLIN CENTRAL APPRAISAL DISTRICT
LITIGATION SUMMARY
January 18, 2023**

YEAR	STATUS	CITATIO N	PID'S UNDER SUIT	PID'S ON CERTIFIED ROLL	PERCENTAGE OF PID'S UNDER SUIT	CERTIFIED VALUE	CERTIFIED MARKET VALUE FOR THE COUNTY	PERCENTAGE OF CERTIFIED MARKET VALUE
2018	IN PROGRESS	5	7			\$ 118,471,826		
	LITIGATION FINALIZED	286	960			\$ 9,980,260,596		
		291	967	370,876	0.26%	\$ 10,098,732,422	\$ 168,024,818,822	6.01%
2019	IN PROGRESS	2	3			\$ 35,933,449		
	LITIGATION FINALIZED	293	745			\$ 8,991,769,537		
		295	748	382,515	0.20%	\$ 9,027,702,986	\$ 180,237,739,505	5.01%
2020	IN PROGRESS	5	6			\$ 109,249,864		
	LITIGATION FINALIZED	423	751			\$ 12,627,397,512		
		428	757	392,119	0.19%	\$ 12,736,647,376	\$ 188,336,186,642	6.76%
2021	IN PROGRESS	29	78			\$ 986,884,590		
	LITIGATION FINALIZED	337	636			\$ 10,255,515,743		
		366	714	403,108	0.18%	\$ 11,242,400,333	\$ 200,704,684,262	5.60%
2022	IN PROGRESS	432	698			\$ 15,035,279,000		
	LITIGATION FINALIZED	101	203			\$ 2,992,543,256		
		533	901	415,783	0.22%	\$ 18,027,822,256	\$ 250,985,629,609	7.18%
2018- 2022	IN PROGRESS	473	792			\$ 16,285,818,729		
	LITIGATION FINALIZED	1440	3295			\$ 44,847,486,644		
	GRAND TOTALS>>>>	1913	4087	1,964,401	0.21%	\$ 61,133,305,373	\$ 988,289,058,840	6.19%

Legal Expense Summary (by expense code and vendor)
YTD Totals as of (12/31/2022)

LEGAL EXPENSE BY EXPENSE CODE

Name	2022 YTD Total	2022 Budget	2021 Total	2020 Total	2019 Total	2018 Total
LITIGATION	\$1,265,087		\$1,282,281	\$1,105,332	\$1,053,772	\$970,198
EXPERT/APPRaisal	\$278,266		\$266,111	\$355,794	\$322,846	\$459,799
GENERAL	\$47,361		\$45,539	\$62,511	\$50,107	\$72,190
PERSONNEL	\$49,063		\$23,216	\$12,750	\$647	\$2,058
ARBITRATION	\$17,100		\$15,050	\$18,500	\$7,300	\$13,450
SUBTOTAL	\$1,656,876	\$1,875,000	\$1,632,197	\$1,554,886	\$1,434,671	\$1,517,696
ARB RELATED	\$16,031	\$30,000	\$15,015	\$7,574	\$8,311	\$17,433
TOTAL	\$1,672,908	\$1,905,000	\$1,647,212	\$1,562,460	\$1,442,981	\$1,535,128

LEGAL EXPENSE BY VENDOR

Name	2022 YTD Total	2021 Total	2020 Total	2019 Total	2018 Total
1 ARBITRATION&SUBPOENA RELATED	\$17,100	\$15,050	\$18,500	\$7,300	\$13,450
2 ARMSTRONG & ARMSTRONG	\$16,031	\$15,015	\$7,574	\$8,311	\$11,080
3 BATEMANWELLS	\$0	\$0	\$0	\$0	\$0
4 BRAXTON HILTON	\$0	\$0	\$0	\$0	\$0
5 CAMERON APPRAISAL GROUP	\$0	\$0	\$0	\$0	\$0
6 COLLATERAL EVALUATION ASSC	\$0	\$0	\$0	\$0	\$0
7 CUSHMAN & WAKEFIELD	\$0	\$37,600	\$56,500	\$97,900	\$13,500
8 FANNING & ASSOCIATES	\$0	\$0	\$0	\$0	\$0
9 FISHER & PHILLIPS LLC	\$0	\$209	\$203	\$197	\$2,058
10 FRANK PRICE	\$4,000	\$10,000			
11 GAY, MCCALL, ISAACKS	\$0	\$0	\$0	\$0	\$69,603
12 GENE RHODES & ASSOCIATES	\$0	\$0	\$0	\$0	\$3,300
13 GL ADJUSTMENT	\$0	\$0	\$0	\$0	\$0
14 HBS REAL ESTATE	\$85,000	\$104,050	\$4,700	\$20,450	\$14,850
15 INTEGRA REALTY RESOURCES	\$0	\$0	\$0	\$14,146	\$12,000
16 JLL VALUATION & ADVISORY	\$0	\$0	\$0	\$0	\$0
17 KARVEL-HAMILTON	\$0	\$0	\$0	\$0	\$0
18 KORY RYAN	\$0	\$0	\$0	\$0	\$6,353
19 MALIN GROUP, THE	\$31,916	\$38,461	\$99,919	\$71,494	\$206,122
20 MCROBERTS AND COMPANY	\$72,850	\$74,500	\$151,175	\$88,856	\$185,019
21 MICHAEL S COOK & ASSOC, INC	\$0	\$0	\$0	\$0	\$0
22 NPV ADVISORS	\$19,500	\$0	\$0	\$0	\$0
23 PAUL HORNSBY & CO	\$0	\$0	\$0	\$0	\$36,000
24 PERDUE, BRANDON, FIELDER	\$2,500	\$3,036	\$2,814	\$3,930	\$3,237
25 PHILLIPS MURRAH PC	\$0	\$384	\$540	\$450	
26 SAUNDERS & WALSH, PLLC	\$1,355,010	\$1,337,407	\$1,177,036	\$1,099,948	\$950,502
27 STACY JACKSON	\$0	\$0	\$0	\$0	\$0
28 STERLING REPORTING SERVICES	\$0	\$0	\$0	\$0	\$0
29 VALBRIDGE PROPERTY ADVISORS	\$69,000	\$11,500	\$43,500	\$30,000	
30 TED WHITMER ATTORNEY	\$0	\$0	\$0	\$0	\$8,054
31 THE JAY MASSEY COMPANY	\$0	\$0	\$0	\$0	\$0
32 TML-IRP	\$0	\$0	\$0	\$0	\$0
33 TNT VALUATION GROUP, LLC	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,672,908	\$1,647,212	\$1,562,460	\$1,442,981	\$1,535,128