



REGULAR

BOARD OF DIRECTORS MEETING

FEBRUARY 23, 2023

MEETING NOTICE & AGENDA

FILED

- 1 of 4 -

2/14/2023 1:38:02 PM

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 23rd day of February 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: 861 540 739#. 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 14th day of February 2023, this notice was filed with the County Clerk of Collin County, Texas.

Marty Wright
Chief Appraiser
Phone: (469) 742-9200

AGENDA

- 2 of 4 -

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

**Thursday, February 23, 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.
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.
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

- 3 of 4 -

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 January 26, 2023 regular meeting.**
- E. Review of January 2023 bills.**
- F. Review of January 2023 financial reports.**
- G. Review and sign checks for approved purchases requiring Board signature.**
- H. Review report of January 2023 checks and electronic transfers greater than \$25,000.**

END OF CONSENT AGENDA

- I. Discuss and vote on scheduling the Board's first 2024 budget workshop in conjunction with the April 2023 Board meeting.**
- J. Receive recommendation and vote on proposed changes to CCAD Personnel Policies & Practices Handbook.**
- K. Receive recommendation and vote to adopt Policy #119. Property Value Study Protest Authorization.**
- L. Receive recommendation and vote authorizing the Chief Appraiser the authority to act as agent for all ISD's wishing to protest the 2022 Property Value Study.**

AGENDA

- 4 of 4 -

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

M. Reports

- 1 Taxpayer Liaison Officer Report
- 2 Office Renovations Report

N. 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 AND FIRST 2024 BUDGET WORKSHOP

IV. ADJOURNMENT

CONSENT AGENDA

D. MINUTES

January 26, 2023

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT
Thursday, January 26, 2023

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

MEMBERS PRESENT: Ron Carlisle, Brian Mantzey, Ken Maun, Gary Rodenbaugh and
Carson Underwood

MEMBERS ABSENT: Ronald Kelley

APPROVAL OF MINUTES: _____
Chairman Secretary

NATURE OF BUSINESS

I. REGULAR 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.
	3	Election of 2023 Officers: Carson Underwood motioned to elect Gary Rodenbaugh as Chairman and Brian Mantzey as Secretary. Ron Carlisle seconded the motion. Motion carried.
B.		Executive Session
		Board adjourned to executive session at 7:01 a.m., pursuant to Texas Government Code Sections 551.071, 551.072 and 551.074 for the following purpose(s):
	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.

Board reconvened to open session at 7:49 a.m.

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

C. Action on items discussed in executive session

- 1 N/A
- 2 N/A
- 3 Action pertaining to this item will be addressed on Agenda Item J.

CONSENT AGENDA

Motion by Brian Mantzey to accept reports and approve action items contained in consent agenda. Seconded by Carson Underwood. Motion carried.

D. Action taken: Board approved minutes from December 15, 2022.

E. Action taken: Board reviewed the December 2022 bills.

F. Action taken: Board reviewed and accepted the December 2022 financial reports.

G. Action taken: Board authorized the issuance of the checks listed and Chairman Gary Rodenbaugh signed checks.

H. Action taken: Board reviewed and accepted the December 2022 report of checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

I. The Board received the conflict of interest filing requirements pursuant to the Government Code and CCAD Policy #118 as reported by Marty Wright. No action was needed.

J. Motion by Ron Carlisle to table the discussion of proposed changes to CCAD Personnel Policies & Practices Handbook for consideration at the next scheduled board meeting. Carson Underwood seconded the motion. Motion carried.

K. As the incoming Chief Appraiser, the Board received Mr. Wright's property owned report, per the requirements of CCAD Policy #118. No action was needed.

L. Reports

- 1 Chris Nickell presented the Monthly TLO Status Report. On December 16, 2022, a Notice of Intent was received. He briefed the Board regarding the Notice of Intent to file a Limited Binding Arbitration to a 25.25D protest which was heard by the ARB on December 8, 2022.

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

- 2 Mr. Nickell also presented the 2022 4th Quarter Texas Department of Licensing & Regulation (TDLR) Report; there were no new formal written complaints to be brought before the Board of Directors.
- 3 Toni Bryan presented the 2022 4th Quarter Investment Report.
- 4 Ms. Bryan also presented the 2022 4th Quarter Collateral Report.
- 5 The Active Vendor List report was presented by Ms. Bryan.
- 6 Tina Castillo presented the 2022 4th Quarter Arbitration Report.
- 7 Brian Swanson addressed the Board presenting the 2022 4th Quarter Litigation Report.
- 8 Mr. Swanson also presented the 2022 4th Quarter Litigation Cost Report.

M. Chief Appraiser's Report

- 1 Bo Daffin addressed the Board for the last time as the District's Chief Appraiser, extending his appreciation to each director.

II.

AUDIENCE

- A.** There were no public comments.

CCAD staff in attendance:

Bo Daffin, Chief Appraiser

Marty Wright, Assistant Chief Appraiser

Tamera Glass, Executive Assistant/HR & Payroll Director

Toni Bryan, Director of Business Operations

Valerie Hyden, Benefits & Payroll Manager

Ryan Matthews, Deputy Chief Appraiser of Information Services Technology

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

Brad Richards, Director of Business Personal Property

Brian Swanson, Deputy Chief Appraiser of Business Operations and Compliance

Dana Wilson, Director of Land

Elliot Benseid, Director of Mapping/GIS

Jason Harris, Director of Technology

Phil Greaux, Deputy Chief Appraiser of Appraisal Operations

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 Services

Cindy Smith, Appraisal Support Services Manager

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

Eric Grusendorf, Director of Residential
Erin Van Gundy, Appraisal Information & Compliance Manager
Jamie Worth, Mapping Support Manager
Robert Wood, Operations Manger
Chris Nickell, Taxpayer Liaison Officer
Kaleb Blount, Residential Manager
Sam Tharp, Commercial Manager
Troy Ingold, GIS Analyst/Mapping Tech

Public in attendance:

Mark Walsh, Saunders, Walsh & Beard - Attorneys
Bob Garry, Saunders, Walsh & Beard - Attorneys
Mrs. Linda Daffin

- 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, February 24, 2022
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 8:16 a.m.

E.
BILLS
PAID

January 2023

BILLS PAID

BILLS PAID

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
January 2023

Num	Date	Name	Amount
Jan 23			
ACH	01/06/2023	PITNEY BOWES RESERVE ACCOUNT	-20,000.00
ACH	01/06/2023	ADP INC	-3,952.35
ACH	01/15/2023	TCDRS	-225,521.52
9386	01/30/2023	ARCELLANA, CRISTINA M	-810.00
9387	01/30/2023	AUGUSTINE, JUDITH S	-972.00
9388	01/30/2023	BITTNER, NANCY M.	-469.00
9389	01/30/2023	BRANHAM, ALLAN B	-375.00
9390	01/30/2023	BROOKS, TREYSON J.	-375.00
9391	01/30/2023	CHOLLAR JR, GEORGE W	-2,676.00
9392	01/30/2023	CURFMAN, LAWRENCE A	-412.00
9393	01/30/2023	DIVIRGILIO, RICHARD	-972.00
9394	01/30/2023	DODSON, MICHAEL	-972.00
9395	01/30/2023	FALTYS, DIANNE	-2,417.00
9396	01/30/2023	FERGUSON, VICTOR L.	-432.00
9397	01/30/2023	FERRILL, LAWRENCE R	-1,242.00
9398	01/30/2023	FORD-BERGERON, CORINA	-412.00
9399	01/30/2023	HANSON, THOMAS D	-469.00
9400	01/30/2023	HARDIN, MARILYN CARLEEN	-972.00
9401	01/30/2023	HARTMAN, BETTY	-432.00
9402	01/30/2023	HAWKINS, YOLANDA	-972.00
9403	01/30/2023	HUBBARD, STEVEN L.	-1,205.00
9404	01/30/2023	JARZABEK, DOROTA	-540.00
9405	01/30/2023	JAYE, OLIN	-972.00
9406	01/30/2023	KLICKMAN, JOHN MICHAEL	-199.00
9407	01/30/2023	LASHER, DON W.	-972.00
9408	01/30/2023	LEATCH, BERT J.	-412.00
9409	01/30/2023	MAHER, KEVIN M	-972.00
9410	01/30/2023	MAJZNER, CHARLOTTE	-972.00
9411	01/30/2023	McANDREW, THOMAS	-1,080.00
9412	01/30/2023	MCGEE, BEVERLY J	-540.00
9413	01/30/2023	MOLINA, ESTELA	-810.00
9414	01/30/2023	MORGAN, DAVID R.	-412.00
9415	01/30/2023	MORTENSON, GEORGE R.	-972.00
9416	01/30/2023	PARKER, CHRISTI CRUMP	-972.00
9417	01/30/2023	PERRY, CRAIG N.	-1,242.00
9418	01/30/2023	PHILLIPS, KATHRYN H	-810.00
9419	01/30/2023	PORTER, DAVID S.	-412.00
9420	01/30/2023	PRYOR, JACK R	-972.00
9421	01/30/2023	RICHARD, DAVID G.	-412.00
9422	01/30/2023	ROBINS, JANICE M.	-375.00
9423	01/30/2023	ROGERS, FLOYD E	-972.00
9424	01/30/2023	SADLER, BRADLEY J	-432.00
9425	01/30/2023	SMITH JR, FLOYD W	-432.00
9426	01/30/2023	SODERSTROM, DEAN C	0.00
9427	01/30/2023	SWEGLES, DONALD	-250.00
9428	01/30/2023	TRAN, HUONG (RACHEL)	-1,080.00
9429	01/30/2023	TREWIN, JAMES	-432.00
9430	01/30/2023	TURANO, LOUIS R	-1,080.00
9431	01/30/2023	TURNER, KENT M	-162.00
9432	01/30/2023	WARD, FORREST	-432.00
9433	01/30/2023	WOLFSON, LEWIS H	-972.00
9434	01/30/2023	WYSASKI, JOHN	-1,242.00
9435	01/30/2023	YARBOROUGH, DANA	-432.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
January 2023

Num	Date	Name	Amount
9436	01/30/2023	ZACHMANN, MICHAEL	-375.00
9437	01/30/2023	ZINN, THOMAS G	-1,242.00
9438	01/30/2023	SODERSTROM, DEAN C	-3,046.00
54523	01/05/2023	AFFILIATED COM-NET, INC.	-1,544.40
54524	01/05/2023	CAPITOL APPRAISAL GROUP, LLC	-5,635.00
54525	01/05/2023	CINTAS FIRST AID	-79.46
54526	01/05/2023	COLLIN COUNTY CHAPTER TAAO	-15.00
54527	01/05/2023	DELL MARKETING	-98.00
54528	01/05/2023	DSS	-92.40
54529	01/05/2023	DSS FIRE INC	-90.00
54530	01/05/2023	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,299.47
54531	01/05/2023	MC PURE CLEANING, LLC	-7,100.00
54532	01/05/2023	QUALITY PERSONNEL SERVICE	-648.00
54533	01/05/2023	TEXAS ARCHIVES	-98.02
54534	01/05/2023	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
54535	01/05/2023	WASTE CONNECTIONS OF TEXAS	-304.53
54537	01/11/2023	BORTON, BRIAN K	-400.00
54538	01/11/2023	DAVIS, MARISA	-850.00
54539	01/11/2023	AT&T (MAIN LOCAL)	-1,868.03
54540	01/11/2023	AT&T (MAIN LOCAL)	-237.97
54541	01/11/2023	BREWER, DEBORAH KIM	0.00
54542	01/11/2023	DIAZ, TIFFANY	-516.42
54543	01/11/2023	FASTVUE, INC.	-1,187.10
54544	01/11/2023	HERITAGE BROKERAGE SERVICES	-5,200.00
54545	01/11/2023	IN BLOOM	-146.00
54546	01/11/2023	INTEX ELECTRICAL CONTRACTORS, INC	-1,960.00
54547	01/11/2023	MCROBERTS & COMPANY	-7,500.00
54548	01/11/2023	PLANO PEST CONTROL	-450.00
54549	01/11/2023	QUALITY PERSONNEL SERVICE	-2,166.75
54550	01/11/2023	SENA, RANDAL	-330.00
54551	01/11/2023	WEX HEALTH INC	-157.00
54552	01/18/2023	ARMSTRONG, WILLIAM	-400.00
54553	01/18/2023	DAVIS, MARISA	-412.50
54554	01/18/2023	NEVAREZ, ALEJANDRO	-412.50
54555	01/18/2023	THIGPEN, LESLIE MICHAEL	-425.00
54556	01/18/2023	ZEGADLO, MARC	-412.50
54557	01/18/2023	ADAMS, ARSIA AHULIA	-450.00
54558	01/18/2023	CARENOW	-190.00
54559	01/18/2023	COSTAR REALTY INFORMATION INC	-5,544.72
54560	01/18/2023	DIAZ, TIFFANY	-625.14
54561	01/18/2023	FIRST STOP HEALTH	-1,148.00
54562	01/18/2023	HENDERSON, DIANNA	-148.50
54563	01/18/2023	KERBY & KERBY PLLC	-250.00
54564	01/18/2023	MYPRINTCHOICE	-50.00
54565	01/18/2023	PROSTAR SERVICES, INC	-455.53
54566	01/18/2023	SENA, RANDAL	-330.00
54567	01/18/2023	SHI GOVERNMENT SOLUTIONS	0.00
54568	01/18/2023	TAAD	-102.00
54569	01/18/2023	TDLR	-100.00
54570	01/18/2023	VARIVERGE LLC	-1,663.39
54571	01/18/2023	SHI GOVERNMENT SOLUTIONS	-2,196.25
54572	01/19/2023	ADAMS, ARSIA AHULIA	-450.00
54573	01/19/2023	BLUECROSS BLUESHIELD (LIFE&STLT)	-10,077.79
54574	01/19/2023	COLLIN COUNTY CHAPTER TAAO	-15.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
January 2023

Num	Date	Name	Amount
54575	01/19/2023	DORIE, JOHN H	-1,500.00
54576	01/19/2023	KERBY & KERBY PLLC	-250.00
54577	01/19/2023	LEGAL SHIELD / ID SHIELD	-1,482.95
54578	01/19/2023	QUALITY PERSONNEL SERVICE	-2,588.22
54579	01/19/2023	SODERSTROM, DEAN C	-70.32
54580	01/19/2023	SUPERIOR VISION OF TEXAS	-1,481.50
54581	01/24/2023	ARMSTRONG, WILLIAM	-425.00
54582	01/24/2023	DAVIS, MARISA	-437.50
54583	01/24/2023	NEVAREZ, ALEJANDRO	-425.00
54584	01/24/2023	THIGPEN, LESLIE MICHAEL	-437.50
54585	01/24/2023	AT&T MOBILITY	-1,311.66
54586	01/24/2023	CITY OF MCKINNEY	-568.50
54587	01/24/2023	COLORIT GRAPHICS SERVICES	-135.00
54588	01/24/2023	DIAZ, TIFFANY	-597.96
54589	01/24/2023	GRIFFITH JR BOBBY	-450.00
54590	01/24/2023	GRIFFITH JR BOBBY	-450.00
54591	01/24/2023	GRIFFITH JR BOBBY	-450.00
54592	01/24/2023	GRIFFITH JR BOBBY	-450.00
54593	01/24/2023	GRIFFITH JR BOBBY	-450.00
54594	01/24/2023	GRIFFITH JR BOBBY	-450.00
54595	01/24/2023	HERITAGE BROKERAGE SERVICES	-12,000.00
54596	01/24/2023	PAPERTONE ENTERPRISES LLC	-156.83
54597	01/24/2023	QUALITY PERSONNEL SERVICE	-3,119.50
54598	01/24/2023	SENA, RANDAL	-450.00
54599	01/26/2023	ROCKIN G DRYWALL & CONSTRUCTION	-50,000.00
54600	01/30/2023	DIAZ, STEPHEN ERIK	-912.50
54601	01/30/2023	HENRY, JAMES	-450.00
54602	01/30/2023	POLK, MATTHEW	-412.50
54603	01/30/2023	ZEGADLO, MARC	-450.00
54604	01/30/2023	DIAZ, TIFFANY	-543.60
54605	01/30/2023	INDECO SALES, INC.	-9,531.00
54606	01/30/2023	MP2 ENERGY TEXAS LLC	-7,847.33
54607	01/30/2023	MYPRINTCHOICE	-120.00
54608	01/30/2023	SENA, RANDAL	-540.00
54609	01/30/2023	SWINGLE COLLINS & ASSOCIATES	-3,000.00
54610	01/31/2023	AFLAC	-5,498.05
54611	01/31/2023	AT&T (FIBER)	-2,029.21
54612	01/31/2023	AT&T (U-VERSE)	-170.85
54613	01/31/2023	BLUECROSS BLUESHIELD OF TEXAS	-122,623.77
54614	01/31/2023	BREWER, DEBORAH KIM	-450.00
54615	01/31/2023	BREWER, DEBORAH KIM	-1,500.00
54616	01/31/2023	DSS	-1,345.69
54617	01/31/2023	GSO ARCHITECTS	-1,500.00
54618	01/31/2023	HARRIS GOVERN	-2,000.00
54619	01/31/2023	HERITAGE BROKERAGE SERVICES	-10,400.00
54620	01/31/2023	IDERA	-729.46
54621	01/31/2023	IN BLOOM	0.00
54622	01/31/2023	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	-250.00
54623	01/31/2023	QUALITY PERSONNEL SERVICE	-3,309.23
54624	01/31/2023	SHI GOVERNMENT SOLUTIONS	-588.00
54625	01/31/2023	UBISTOR, INC.	-4,942.40
54626	01/31/2023	CINTAS MAT SERVICE	-420.84
54627	01/31/2023	CINTAS SANI CLEAN	-2,857.64
54628	01/31/2023	ELLIOTT ELECTRIC SUPPLY	-416.95

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
January 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Amount</u>
54629	01/31/2023	INDECO SALES, INC.	-12,089.00
54630	01/31/2023	PLANO OFFICE SUPPLY	-4,777.63
54631	01/31/2023	SHI GOVERNMENT SOLUTIONS	-2,213.72
54632	01/31/2023	STAPLES BUSINESS CREDIT	-1,001.21
54633	01/31/2023	VAIL & PARK, P.C.	-3,500.00
54634	01/31/2023	CARD SERVICE CENTER	-12,454.29
54635	01/31/2023	SAM'S CLUB	-49.46
Jan 23			-660,608.01

F. FINANCIAL REPORTS

January 2023

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

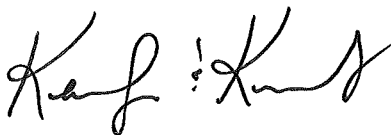
Management is responsible for the accompanying financial statements of the business-type activities of CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY (a political subdivision of the State of Texas), which comprise the statement of net position as of January 31, 2023 and the related statement of revenue, 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
February 14, 2023

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Assets, Liabilities And Fund Balance - Cash Basis

January 31, 2023

ASSETS

CURRENT ASSETS

American National Bank -Oper	\$	6,530,428.33
American National Bank -ARB		8,964.18
Accounts Receivable - Retirees		(1,957.28)
Certificates of Deposit		18,054,155.55
Accounts Receivable - Entities		(255.75)
Accrued Interest Income		19,121.92
Prepaid Expenses		104,156.87
Right of Use Assets (lease)		<u>148,183.00</u>

TOTAL CURRENT ASSETS \$ **24,862,796.82**

PROPERTY AND EQUIPMENT

Furniture and Equipment-Assets	431,834.09
Telephone Equipment-Assets	92,016.23
Computer Equipment-Assets	972,063.88
Computer Software-Assets	797,859.15
Building-Assets	8,022,172.86
Land-Assets	<u>1,387,232.00</u>

Total Property And Equipment **11,703,178.21**
Less Accumulated Depreciation (4,118,572.47)

NET PROPERTY AND EQUIPMENT **7,584,605.74**

OTHER ASSETS

Net Pension Asset	10,231,137.00
Deferred Resource Outflows	<u>3,689,443.00</u>

TOTAL OTHER ASSETS **13,920,580.00**

TOTAL ASSETS \$ **46,367,982.56**

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Assets, Liabilities And Fund Balance - Cash Basis
January 31, 2023

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

All Current Liabilities	\$ 784,843.06
Lease Liability	<u>148,183.00</u>

TOTAL CURRENT LIABILITIES **\$ 933,026.06**

LONG-TERM LIABILITIES

Deferred Resources Inflows	<u>7,318,193.00</u>
----------------------------	---------------------

TOTAL LONG-TERM LIABILITIES **7,318,193.00**

TOTAL LIABILITIES **8,251,219.06**

FUND BALANCE

Fund Balance(CashBasisRelated)	6,182,688.50
Fund Balance-Designated	19,663,526.00
Fund Balance-Undesignated	(425,392.00)
Fund Bal-Cap Assets Less Debt	7,606,287.00
Year To Date Increase or Decrease	<u>5,089,654.00</u>

TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE **38,116,763.50**

TOTAL LIABILITIES AND FUND BALANCE **\$ 46,367,982.56**

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis
1 And Month Ended January 31, 2023

	2023 Budget	1 month ended Jan 31, 2023	Year to date ended Jan 31, 2023	% of Budget	Remaining Budget
REVENUE					
Entity Support Revenue	\$ 25,299,000.00	\$ 6,749,052.00	\$ 6,749,052.00	26.68 %	18,549,948.00
Interest-Bank Accts/Investments	0.00	9,729.07	9,729.07		(9,729.07)
BPP Rendition Penalty Revenue	0.00	15,935.42	15,935.42		(15,935.42)
TOTAL REVENUE	25,299,000.00	6,774,716.49	6,774,716.49	26.78 %	18,524,283.51
OPERATING EXPENSES					
Salaries Full Time	12,815,600.00	739,421.11	739,421.11	5.77 %	12,076,178.89
Salaries Part Time/Temp	330,500.00	3,046.50	3,046.50	0.92 %	327,453.50
ARB Remodel	0.00	62,411.00	62,411.00		(62,411.00)
Offsite Storage	0.00	1,935.40	1,935.40		(1,935.40)
Overtime	120,000.00	5,637.20	5,637.20	4.70 %	114,362.80
Auto Allowance	822,800.00	57,331.56	57,331.56	6.97 %	765,468.44
Worker's Compensation	70,000.00	(521.95)	(521.95)	(0.75)%	70,521.95
Employee Group Insurance	3,016,000.00	281,881.02	281,881.02	9.35 %	2,734,118.98
FICA Tax	192,400.00	12,217.63	12,217.63	6.35 %	180,182.37
Employee Retirement	1,757,800.00	99,121.17	99,121.17	5.64 %	1,658,678.83
Retirement-UAAL Buy Down	400,000.00	0.00	0.00	0.00 %	400,000.00
Unemployment Compensation	50,000.00	0.00	0.00	0.00 %	50,000.00
Legal	2,100,000.00	114,900.00	114,900.00	5.47 %	1,985,100.00
Accounting & Audit	16,000.00	4,000.00	4,000.00	25.00 %	12,000.00
Insurance	60,000.00	4,345.16	4,345.16	7.24 %	55,654.84
Legal Notices & Advertising	37,000.00	0.00	0.00	0.00 %	37,000.00
Appraisal Review Board	810,000.00	43,487.08	43,487.08	5.37 %	766,512.92
Telephone, Internet, Data Cloud	350,000.00	9,375.87	9,375.87	2.68 %	340,624.13
Utilities	141,900.00	8,891.21	8,891.21	6.27 %	133,008.79
Equipment Rent	115,000.00	0.00	0.00	0.00 %	115,000.00
Equipment Maintenance	52,000.00	0.00	0.00	0.00 %	52,000.00
Postage	520,000.00	21,309.81	21,309.81	4.10 %	498,690.19
Aerial Photography	445,000.00	0.00	0.00	0.00 %	445,000.00
Supplies	570,000.00	18,445.96	18,445.96	3.24 %	551,554.04
Registration & Dues	45,000.00	497.16	497.16	1.10 %	44,502.84
Travel & Education	175,000.00	192.00	192.00	0.11 %	174,808.00
Board of Directors Meetings	7,000.00	48.00	48.00	0.69 %	6,952.00
Contract Services	150,000.00	1,270.89	1,270.89	0.85 %	148,729.11
Professional Services	250,000.00	23,850.67	23,850.67	9.54 %	226,149.33
Security	165,000.00	7,262.50	7,262.50	4.40 %	157,737.50
Building Maintenance	240,000.00	13,156.04	13,156.04	5.48 %	226,843.96
Building Repair/Modifications	400,000.00	4,110.00	4,110.00	1.03 %	395,890.00
Depreciation	0.00	21,680.59	21,680.59		(21,680.59)
Furniture & Equipment	75,000.00	12,089.00	12,089.00	16.12 %	62,911.00
ComputerHardware&Computer Equip	350,000.00	0.00	0.00	0.00 %	350,000.00
ComputerSoftwareLicens&Subscrip	650,000.00	59,881.93	59,881.93	9.21 %	590,118.07
Computer Hardware Maintenance	50,000.00	0.00	0.00	0.00 %	50,000.00
Software Development	200,000.00	0.00	0.00	0.00 %	200,000.00
Computer Software Maintenance	325,000.00	53,787.98	53,787.98	16.55 %	271,212.02
Contingency	225,000.00	0.00	0.00	0.00 %	225,000.00
TOTAL OPERATING EXPENSES	28,099,000.00	1,685,062.49	1,685,062.49	6.00 %	26,413,937.51
EXCESS(DEFICIT) INCOME & EXPENS	\$ (2,800,000.00)	\$ 5,089,654.00	5,089,654.00	(181.77)%	(7,889,654.00)
BEGINNING FUND BALANCE			33,027,109.50		
ENDING FUND BALANCE			\$ 38,116,763.50		

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Supplemental Schedules

January 31, 2023

ACCUMULATED DEPRECIATION

Accum Depr-Furniture & Equip	\$	(303,438.49)
Accum Depr-Telephone Equipment		(76,366.60)
Accum Depr-Computer Equipment		(594,136.73)
Accum Depr-Computer Software		(625,581.39)
Accum Depr-Building		<u>(2,519,049.26)</u>

TOTAL ACCUMULATED DEPRECIATION **\$ (4,118,572.47)**

OTHER CURRENT LIABILITIES

Accounts Payable	\$	659.30
Credit Card-Sam's Wholesale		167.54
Employee Savings		8,628.34
Lease Liability		148,183.00
Accrued Wages Payable		198,353.06
Accrued Other Curr Liabilities - Other		72,500.00
Employee Payable		(6,026.69)
Retiree Payable		148.68
Retirement Payable		151,487.07
Employee Investments		(6.00)
Compensated Absences Payable		<u>358,931.76</u>

TOTAL OTHER CURRENT LIABILITIES **\$ 933,026.06**

G.

FUNDED ITEMS

BOARD OFFICER'S SIGNATURE REQUIRED



Collin Central Appraisal District

Date: 02/16/2023

To: Board of Directors

From: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright".

Subject: Budgeted expenditures requiring signature of Board Officer

ITEM	DESCRIPTION	\$ AMOUNT
------	-------------	-----------

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***

January 2023



Collin Central Appraisal District

Date: 02/16/2023

To: Board of Directors

From: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright".

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

For: January 2023

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	1/13/23	ADP (payroll and taxes)	\$400,090.00
ACH	1/15/23	TCDRS	\$225,521.52
Ck #54599	1/26/23	Rockin G Dryway	\$50,000.00
ACH	1/27/23	ADP (payroll and taxes)	\$380,495.21
Ck #54613	1/31/23	Blue Cross and Blue Shield	\$122,623.77

I.

**SCHEDULE BOARD'S FIRST 2024
BUDGET WORKSHOP**



Collin Central Appraisal District

February 23, 2023

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright".

Discuss and vote on scheduling the Board's first 2024 budget workshop in conjunction with the April 27th 2023 Regular Board Meeting.

J.

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

COLLIN CENTRAL APPRAISAL DISTRICT

PROPOSED CHANGES ARE IN RED TEXT



PERSONNEL POLICIES & PRACTICES HANDBOOK

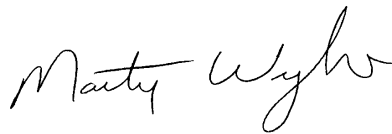
REVISED AND EFFECTIVE JANUARY 28, 2021 February 23, 2023

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.

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EMPLOYMENT POLICIES

Equal Employment Opportunity. The District is committed to a policy of equal employment opportunity. This means that employment decisions affecting applicants and employees will not be based upon an individual's race, color, religion, gender, sex, national origin, age, disability, or any other unlawful basis. Employees who engage in such unlawful discrimination will be subject to disciplinary action up to and including discharge. If you feel you have been unlawfully discriminated against, you should notify ~~your supervisor, HR representative~~ the 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, including but not limited to e-cigarettes and/or vaping, 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. However, current fulltime 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 ~~nontobacco~~ nicotine & cannabinoid use hiring requirement.

In the case of an accident by a staff member that drives for the district, if a drug test comes back positive due to CBD, then management of the CAD will handle it on a “case-by-case” basis.

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 (½) 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.

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 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
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 2 nd 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 6 th 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 **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 15 th	1.5	90 days
After May 15 th and on or before September 30 th	1	90 days
On or after October 1 st	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, jobprotected 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 inlaws) 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 **C**hief **A**ppraiser.

The **C**hief **A**ppraiser 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~~ February 26, 2023

K.

**Policy #119 Property Value Study
Protest Authorization**



Collin Central Appraisal District

POLICY NUMBER: 119

POLICY NAME: PROPERTY VALUE STUDY PROTEST AUTHORIZATION

The Board of Directors shall authorize the Chief Appraiser, or any employee, to act as an agent in representing a school district in the Collin Central Appraisal District (CCAD) for purposes of protesting the School District Property Value Study (SDPVS).

Following Government Code Sec. 403.302(a-1) The comptroller shall conduct a study: (1) at least every two years in each school district for which the most recent study resulted in a determination that the school district's local value was valid. The school district can protest those findings under Sec. 403.303. This protest of the SDPVS is governed by Texas Administrative Code, Title 34, Part 1, Chapter 9, Subchapter L, Rule §9.4302(e) which states:

(2) A chief appraiser or other employee of an appraisal district that appraises property for a school district protesting the comptroller's property value study findings may not be designated as the agent for the protesting school district unless:

(A) the governing body of the appraisal district authorizes the chief appraiser or other employee of the appraisal district to act as agent for the protesting school district;

(B) the governing body of the protesting school district authorizes the chief appraiser or other employee of the appraisal district to act as agent for the school district; and

(C) the superintendent of the protesting school district signs the petition representing that the chief appraiser or other employee of the appraisal district has been properly authorized pursuant to this subchapter and the laws of the State of Texas to act as agent for the school district.

This policy sets forth the authorization of the Collin Central Appraisal District Board of Directors to allow the Chief Appraiser to act as the authorized agent for any school district protesting the SDPVS in any year.

Texas Administrative Code: 9.4302

Date Adopted: February 23, 2023

Resolution #: 2023-1120

L.

**Authority for Chief Appraiser to
Protest 2022 Property Value Study**



Collin Central Appraisal District

BOARD OF DIRECTORS
Gary Rodenbaugh, Chairman
Brian Mantzey, Secretary
Ronald Carlisle
Ronald Kelley
Kenneth Maun
Carson Kincaid Underwood

Chief Appraiser
Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2023-1120

The Collin Central Appraisal District Board of Directors met in open session on February 23, 2023. The Board, with a quorum present, by a vote of _____ (for) and _____ (against) adopted the following resolution:

Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts Policy # 119 authorizing the Chief Appraiser to act as agent for the following school district's wishing to protest the 2022 Property Value Study.

School District	State Code
Allen ISD	043-901
Anna ISD	043-902
Celina ISD	043-903
Frisco ISD	043-905
Lovejoy ISD	043-919
McKinney ISD	043-907
Melissa ISD	043-908
Plano ISD	043-910
Princeton ISD	043-911
Prosper ISD	043-912
Wylie ISD	043-914

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this _____ day of _____, 2023.

Brian Mantzey, Secretary

(and/or)

Gary Rodenbaugh, Chairman

REPORTS

REPORTS

REPORTS



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: February 23, 2023

There were no new complaints received since the last report to the Board of Directors on January 26, 2023.

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: February 23, 2023

There were no new complaints received since the last report to the Board of Directors on January 26, 2023.

Regards,


Chris Nickell
Taxpayer Liaison Officer



Collin Central Appraisal District

February 15, 2023

TO: Board of Directors

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

RE: ARB and building remodel update

At your October 27, 2022 regular meeting, the Board of Directors authorized CCAD to begin remodeling the ARB suites and a few other parts of the building including the south breakroom.

Below is a description of the ARB suite areas that are currently under construction:

- Framing is complete for the four (4) new panel rooms along the south side of the appraisal department that will conjoin existing ARB panel rooms and hallways. This required the relocation of a few residential manager offices, and the rotation of four residential appraiser cubicles in order to make room for the new panels. We will add store-front glass to the taxpayer side of the hall to facilitate the viewing of a hearing, allowing the taxpayers to see when it's their turn. After discussions with CCAD staff and the ARB Chairman, we will have no COVID barriers inside these rooms.
- Demolition and framing for the expansion of the ARB & Agent Services workspace has doubled that space by moving the north wall to the other side of the glass ARB panel. The new hallway has also been framed outside this space for traffic flow from ARB to the breakroom/training room areas. This allows for expansion from five (5) support cubicles to nine (9), and adds the ARB & Agent Services Director's new office.
- The new check-in counter directly across from the deputy sheriff's cubicle has been framed to allow for faster processing of protesting taxpayers who are signing in for their hearing time, and creates less check-in traffic at the main ARB counter.
- The ARB chairman's office will move directly to the west of its present location, and we will add another ARB office for the vice-chair and secretary to use on a daily basis when they are in the office.
- Panel 1 has moved back to its original location just off the main lobby due to the ARB & Agent Services expansion.

Additionally, two other building remodels are underway to continue functionality of the building we are currently occupying:

- We have begun remodeling the south break room to allow for better use of space given the number of employees we have added over the last few years. We have taken out the wall

between the break room and reading room, and reoriented the counter/sink area creating a more open floor plan. The plumbing inspection for this relocation has been completed, and the concrete can be repoured now.

- The additional deputy chief office on the far south end of the main break room has been framed and that plumbing inspection has also passed.
- The appraisal workroom has been converted into two (2) new senior appraiser offices that were lost with the expansion of the four new ARB panels.

This is a brief update of the changes taking place. I have included a few pictures of the remodel in progress for your reference on the following pages.

Expanded ARB staff offices



ARB Officers new offices



New check-in counter



New ARB panel rooms



South breakroom



Deputy Chief Office

