



The APPRISER

Texas Association of Appraisal Districts, Inc. 7701 North Lamar, Suite 315 Austin, Texas 78752-1023

July/August 2004

Volume XXI, Number 6

Educating the hundreds of appraisal district staff members across the state is a big job, but it's one that TAAD's Education Committee takes very seriously. The committee is currently working on an array of classes, seminars and mini-conferences to address the training needs of all its member districts.

New/Prospective Chief Appraiser Training

A jack of all trades – that's what a chief appraiser must be. By request, TAAD is holding its two-day training session for new chiefs, and those who are considering a future as a chief appraiser. The program will address all major topics in a compact, concise format – public relations, board relations, budget preparation and presentation, the Property Value Study and ratio study development, human resources issues, legal issues and more!

See page 15 for more information on this seminar being held on October 11-12 in Austin.

Appraisal of Big Box Properties

Responding to demands for additional professional development classes for appraisers, TAAD is developing a one-day session on appraising "big box" retail properties.

What characterizes "big box" retail? (*information provided by Columbia University Department of Architecture*)

- Typically occupy more than 50,000 square feet, with typical ranges between 90,000-200,000 square feet;
- Derive their profits from high sales volumes rather than price mark up;
- Large windowless, rectangular single-story buildings;
- Standardized facades;
- Reliance on auto-borne shoppers;
- Acres of parking;
- No-frills site development that eschews any community or pedestrian amenities;

- Seem to be everywhere and unique to no place, be it a rural town or urban neighborhood;
- Varying market niches; categories include discount department stores, category killers and warehouse clubs; and
- Profound planning impacts on the character of a community.

The seminar will be held in Dallas on Tuesday, November 30; more information on registration and lodging will be available soon.

Deeds, Records & Title Transfers

Back by popular demand (last year's session was completely sold out), TAAD offers a session for appraisal staff who handle deed transfers, record changes, and title research. Presenters will include an appraisal district veteran with title work experience, as well as attorneys who will examine the legal issues associated with these important records.

Starting with the basics, the program will work through all aspects of deeds and title records, and will end with applications to the Property Tax Code.

The seminar will be held in Austin in December: date to be announced.

Chief Appraiser Institute 2005

Based on the positive response to TAAD's new program, plans are underway to present the 2005 version of the Chief Appraiser Institute. Once again, participants will receive specialized training in budgeting; working with boards, the media, and the public; personnel management and measurement; litigation and negotiation skills; open records, open meetings, and public information requirements; employee motivation tools; and law and ethics. Veteran chief appraisers and other professionals will teach topics for the day-long seminars. No classes will be scheduled during the

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TAAD Education Committee's Big Plans

TAAD's Mission Statement

The purpose of the Association shall be promoting the effective, professional and ethical administration of the appraisal districts in Texas.

A TAAD of Info

- **New chief appraiser ...** TAAD welcomes **Brenda Barnett**, appointed chief appraiser of the **Van Zandt CAD** in late May after serving as the interim chief appraiser for the past six months. She's been with VZCAD since 1991, first as an appraiser, then as the appraisal director.
- **Welcome ...** to **Karen McCord**, chief appraiser of **Ector CAD**, taking over as the trustee for TAAD Region 18. She replaces **Ann Stapp** of **Pecos CAD** after Ann's retirement. Welcome, Karen!
- **So long to ...** **Mary Woodlee**, leaving the **Fannin CAD** chief appraiser position. **Mike Shannon** has been appointed interim chief appraiser.
- **TAAD bids a happy retirement to ...** **Doyle Graham, Sr.** who retires from the **Wilbarger CAD** on August 1. He leaves after serving the district for 22 years, the last 17 as its chief appraiser.
- **Congratulations!!!** We give a big hoo-

rah to one of our own – **Richard Petree** of the **Taylor CAD**, recently elected to office with the **International Association of Assessing Officers**. He will be sworn in at the association's annual conference in Boston in August.

- **The Real Estate Center at Texas A&M** is accepting registrations for the **18th Annual Legal Seminar on Ad Valorem Taxation** to be held Sept. 1–3 at the Hyatt Regency Riverwalk Hotel in San Antonio. Attendance is limited; the cost is \$310 with early registration. To register, click on www.recenter.tamu.edu/seminars. Reservations are also limited for the golf tournament to be held Sept. 1 at the Westin La Cantera Golf Resort. The cost of the tournament is \$135. For hotel reservations, request the group rate (\$134/night) at the Hyatt Regency, 210-222-1234, www.hyatt.com. The cutoff date for these hotel rates is Aug. 10.

Classified Ads

- **Property Tax Field Supervisor Appraiser** opening available at **Caldwell County Appraisal District** office. Appraisal experience required, dependable transportation (paid reimbursement), light physical activities. Salary based on experience with CAD Board approval. Submit application to Lockhart ISD Human Resources Dept.; 105 S. Colorado Street; Lockhart, TX 78644. Tel: 512-398-0000. EOE. Closes: August 12, 2004.
- **Denton Central Appraisal District** is accepting applications for a **Commercial Property Appraiser**. General duties include all aspects of commercial appraisal. Registered Professional Appraiser certification or related appraisal experience preferred. Apply in person or mail a request for an application to: David Strother, Denton Central Appraisal District, 3911 Morse Street, Denton, Texas 76208. 940-349-3800 or metro 972-434-2602. Position will remain open until filled.

Looking Ahead

Aug. 10	TAAD Third Quarter Executive Board meeting, Austin
Aug. 22-24	TAAO Annual Conference, Corpus Christi Omni Bayfront Hotel
Aug. 29-Sept. 1	IAAO Annual Conference, Boston
Sept. 1-3	18th Annual TREC/TAMU Legal Seminar, San Antonio Hyatt Riverwalk
October 11-12	TAAD's Prospective/New Chief Appraiser Training, Austin Hilton North
Oct. 18-19	LBJ Tax Institute/Comptroller's Conference, Austin
Nov. 14-16	Texas Rural Chief Appraisers Conference, Austin Omni Southpark
Nov. 15-17	TACA Conference-VG Young Institute, College Station
Nov. 16	TAAD Fourth Quarter Executive Board meeting, Austin
Nov. 30	Seminar on Appraisal of Big Box Properties, Dallas
Jan. 10, 2005	79th Legislature Convenes
Feb. 20-23, 2005	TAAD 24th Annual Conference, Renaissance Austin Hotel

The Texas Municipal League (TML) will again offer its two-day seminar for officials responsible for managing and/or investing public funds. The training course is designed to meet the requirements of the Public Funds Investment Act (PFIA).

This law governs the investment of governmental funds and requires the treasurer, the chief financial officer (if the treasurer is not the chief financial officer), and the investment officer of a municipality, county, school district, hospital district and any political subdivision of the state to attend at least 10 hours of training relating to the investment responsibilities within 12 months after taking office or assuming duties and at least 10 hours of additional training every two years thereafter. The law also applies to any nonprofit corporation acting on behalf of one of these entities.

TML's training class is designed for beginners and professionals, including elected and appointed officials with little expertise in managing investment portfolios. The next TML courses are scheduled for Thursday and Friday, August 26-27 in Corpus Christi; Thursday and Friday, December 2-3 in Mesquite; and Thursday and Friday, January 27-28, 2005, in Austin. Hotel and registration information are available through the TML website at www.tml.org.

Class schedule?

9:00 am to 5:00 pm, Thursday, and 8:30 am to noon, Friday.

What Is Included In The TML Course?

Agenda topics for the TML PFIA training course are listed below. Registration includes a TML Public Funds Handbook, a working lunch, and breaks. The handout packet also includes a sample investment policy for taking home and modifying for your entity's particular needs, and a sample resolution to use in adopting your policy. Presenters include TML staff members and a former Deputy State Treasurer.

- Overview of the Public Funds Investment Act
- The legislative perspective and history of the Act
- Implementing an investment program
- Risks and how to control them
- Balancing the basics of an investment policy

- Developing an investment strategy for your city
- Economic indicators
- Depository contracts and collateral
- Authorized investments including pools

Before you register, says TML

To comply with state law regarding the investment of public funds, you should do two things as soon as possible:

- **Identify who from your office needs to attend a training program.** Remember, the law requires the investment officer, chief financial officer, or treasurer to attend training. In some entities, the same person holds all three positions; in others, the positions are held by different individuals.
- **Attend one of the TML training programs.** TML will conduct more programs if the need continues.

After attending the TML training program, you should also do the following:

- **Adopt an investment policy for your entity.** At the TML training session, you will be provided with a sample resolution to help you with this compliance. You will also leave the training with a sample investment policy that you can modify for your entity's particular needs.

Registration Fees

Register by **August 13 for Corpus Christi; November 15 for Mesquite; or January 10, 2005 for Austin**, and receive the **discounted early registration fee of \$149**. For registrations received at TML after **the above dates**, the registration fee is **\$175**.

Cancellation and Substitution Policy

If you are registered and cannot attend, we encourage you to send a substitute. If you cannot send a substitute, a \$45 registration cancellation fee will be assessed if written cancellation is received by **August 13**, for Corpus Christi; **November 15**, for Mesquite; and **January 10, 2005**, for Austin. No refunds will be honored after **August 13** for Corpus Christi; **November 15** for Mesquite; and **January 10, 2005** for Austin.

Questions: Please call TML at 512-231-7400, or e-mail pfj@tml.org.

BTPE Appropriations for FY 2006, 2007

The last legislative session was not friendly to our budget. The agency appropriation was cut by \$16,000 per year. It has been a difficult biennium with such a tight budget but we are still accomplishing our mission.

The governor has requested an additional five percent reduction of appropriations for all state agencies. This reduction and the previous 12.5 percent cut in 2003 will reduce our budget from 2002 a total of \$23,000.

We are trying to return our appropriation to the FY 2002 level of \$161,000. At this level we have more flexibility in getting things done and supporting the registrant community. BTPE is required to generate sufficient revenue to cover all costs of the agency to the state, which include our appropriations and indirect costs.

Our indirect costs are approximately \$79,000 per year and our current appropriation is \$145,818. As you can see, the total for indirect cost and appropriation is \$224,818. Currently, the Board generates over \$240,000 in revenue, not counting the Texas Online Renewal Fee.

We are compliant with the mandate to cover all agency costs to the state. We are generating more revenue than required by the mandate. Almost all regulatory agencies generate more revenue than required to cover their costs. The state depends on this excess revenue to help support other programs that do not generate any revenue.

However, the revenue generated by the BTPE is from local governmental entities and not the profit margin of a regulated business or individual. The board feels exceptions must be made in this situation. Revenue generated from local entities should not be used to support state programs.

Once again, I am soliciting your support to assist the Board of Tax Professional Examiners in obtaining a reasonable appropriation.

BTPE Texas Online Exemption

The Board will be submitting an exemption request to the Texas Online Authority. The request is to be exempted from participating in the Occupational License Online Renewal project. It will be reviewed during the

Authority's August meeting.

To refresh your memory on this topic, here are the highlights:

- Registration renewal fees were increased \$5.00 to cover the cost of the project.
- More than \$32,000 in online fees was collected the past two renewal cycles.
- During the 2003 renewal cycle no licenses were renewed online due to the lateness of online availability.
- During the 2004 renewal cycle only 11 licenses were renewed online.

The goal is to receive the exemption and reduce the renewal fees by \$5.00. Your support is sincerely appreciated in this difficult challenge against the Texas Online Authority.

Professional Standards Committee (PSC)

The Board has been attempting to stimulate participation in the Professional Standards Committee (PSC). This committee is the link between the Board and the registrant communities.

The committee is composed of members appointed by the seven professional property tax associations (TACA, TAAD, TAAO, TAMTA, TSAA, TRCA and METRO).

Unlike the Property Tax Education Coalition (PTEC), responsible for the Board's education program, the PSC is charged with assisting the Board in maintaining professional standards.

As an example, the PSC was responsible for assisting the Board in providing input on the implementation of the re-certification requirement for Registered Texas Collectors and increasing the re-certification requirements for Registered Texas Assessor Collector and Registered Professional Appraiser.

The Board is interested in reviewing the re-certification program for all fields and the possible addition of mandatory training during the re-certification cycle in areas such as professional ethics, USPAP or legislative updates.

The Board is asking all associations to appoint representatives to the PSC that are eager to help maintain our professional standards and will have the ability to attend the meetings. The Committee normally meets only once or twice annually.

Continued next page

GA-0187 (May 12, 2004). RE: Whether the exception for continuous employment in the general nepotism statute, Government Code chapter 573, applies to an employment relationship prohibited by section 6.05(f) of the Tax Code. (RQ-0138-GA)

Summary: Section 6.05(f) of the Tax Code provides that a chief appraiser of an appraisal district “may not employ an individual related to a member of the board of directors within the second degree by affinity or within the third degree by consanguinity.” The exception for continuous employment in the general nepotism statute, Government Code chapter 573, does not apply to an employment relationship prohibited by section 6.05(f).

GA-0194 (May 26, 2004). RE: Refund of taxes on travel trailers (RQ-0148-GA)

Summary: Texas Constitution article VIII, section 1(d) and Tax Code section 11.14 as amended in 2003 exempt travel trailers from property tax as of the 2002 tax year. While the retroactive exemption may benefit persons who have not yet paid school district taxes on

travel trailers for 2002 and 2003, there is no express or implied statutory authority for school districts that collected property tax on travel trailers in the 2002 and 2003 tax years to make refunds.

Request No. 0238-GA. RE: Whether a municipality may extend the termination date of a tax reinvestment zone created under chapter 311 of the Tax Code.

Opinion requested by Honorable James L. Keffer; Chair, House Committee on Economic Development.

Request No. 0239-GA. RE: Options of a chief appraiser when entering values for property in overlapping districts..

Opinion requested by Honorable Mike Stafford; Harris County Attorney.

Request No. 0242-GA. RE: Whether a city charter provision limiting the frequency of elections for initiated or referred ordinances is applicable to a “tax freeze” election.

Opinion requested by Honorable Stephen E. Ogden; Chair, Senate Committee on Finance.

NOTE: TAAD’s representatives to the PSC are Diane Munson, chief appraiser of Lavaca CAD, and Sands Stiefer, chief deputy and general counsel of the Harris CAD.

Other Board News

Our next Board meeting will be on August 11 at 1:30 pm in Austin at the agency’s headquarters.

BTPE Exam Schedule

Monday, August 9, 2004 - Austin
 Friday, September 3, 2004 – Amarillo
 Monday, October 11, 2004 – Austin
 Friday, October 15, 2004 – Amarillo

All exams offered (All reviews available).
 All exams offered, but no reviews available
 All exams (All reviews available).
 All exams offered, but no reviews available

Your cooperation and support is always appreciated. Thank you again for your support.

Dave Montoya, BTPE Executive Director

2004 TAAD Course Schedule

				Class Hours	Exam Hours	CEU Full Credit	CEU Audit
August	Aug. 9-11	Course 7	Property Tax Law	21	3	24	16
	Aug. 9-12	Course 10	Demo Appraisal Concepts	21	3	24	16
	Aug. 9-11	Course 12	Oil & Gas Appraisal	16	2	18	12
	Aug. 9-13	Course 2	Appraisal of Real Property	32	*4	*36	24
September	Sept. 13-15	Course 13	Appraisal of Ag & Open-Space Land	16	2	18	12
	Sept. 13-15	Course 11	Appraisal of Timber Land	16	2	18	12
	Sept. 13-17	Course 1	Intro to Texas Property Tax System	32	*4	*36	24
	Sept. 13-17	Course 9	Advanced Assessment & Collections	24	2	26	18
	Sept. 15-17	Course 14	Wildlife Appraisal	16	2	18	12
October	Oct. 11-14	Course 3	Income Approach to Value	24	2	26	18
	Oct. 11-14	Course 4	Personal Property Appraisal	24	2	26	18
	Oct. 11-14	Course 5	Mass Appraisal	24	2	26	18
	Oct. 11-14	Course 23	Advanced Income Approach	24	2	26	18
	Oct. 11-14	Course 27	Appraisal of Land	24	2	26	18
December	Dec. 6-8	Course 7	Texas Property Tax Law	21	3	24	16
	Dec. 6-9	Course 10	Demo Appraisal Concepts	21	3	24	16
	Dec. 6-9	Course 3	Income Approach to Value	24	2	26	18
	Dec. 6-10	Course 1	Intro to Texas Property Tax System	32	*4	*36	24
	Dec. 6-10	Course 2	Appraisal of Real Property	32	*4	*36	24

NOTE: No state courses are scheduled during April, May, June, July or November.

* 2 hours for exam review and 2 hours for exam. Review may be omitted to reduce course to 34 CEUs.

Open Season on Savings!

TAAD is offering employees of member appraisal districts a special registration fee of \$250 for attending Course 14: Wildlife Management Appraisal in conjunction with either Course 13: Appraisal of Agricultural and Open-Space Land OR Course 11: Appraisal of Timber Land. This is a price savings of \$100 over the cost of two individual courses. Students can earn up to 36 total continuing education units (CEUs) for attending two consecutive courses.

Associate or affiliate members of TAAD may register for consecutive classes for \$300 (savings of \$150) and nonmembers may register for \$350 (savings of \$200).

Special Note to Prospective Students

It is imperative that students have prior knowledge of the agricultural appraisal procedures taught in Course 13: Appraisal of Agricultural and Open-Space Land.

For more information about the wildlife management appraisal course and its course objectives, contact Sarah Decker at 512-467-0402 or sdecker@taad.org.

For more registration information, please refer to page 7.

1. **Class Hours:** Unless otherwise specified, course hours are from 8:30 am - 5 pm. Registration on the first day of class is 8-8:30 am.
 2. **Location/Hotel Accommodations:** Courses will be held at the *Austin North Hilton Hotel*, 6000 Middle Fiskville Road, Austin, Texas, 78752, (512) 451-5757. TAAD has a room block with a rate of \$80 single or double per night. To get these rates, students must reserve their room at least three weeks in advance and ask for the TAAD block.
 3. **CEUs:** All of TAAD's state certification courses are approved by BTPE for certification and continuing education units. The hours indicated on the course schedule represent the total number of hours received for the course, including examination time, as well as the credit given for auditing the course. Students must take and pass the exam to receive full credit for each course.
 4. **Audit:** Credit will be given to individuals who audit state certification courses. Consult the schedule (left) for the number of CEUs for each class.
 5. **Certificate:** All member districts will receive a certificate for \$50 off Member District Course Fee.
- Certificates are valid for one individual registration. To redeem, please enclose certificate along with remaining registration fee.
6. **Cancellations:** There will be a \$50 administrative charge for all course cancellations including faxed registrations. Refund requests must be received by TAAD in writing within two weeks after the last day of the course.
 7. **Cost for Courses:**
 - Courses 1, 2 & 8:**
 - \$250 for TAAD Member Districts
 - \$300 for TAAD Associate/Affiliate Members
 - \$350 for Non-members
 - Courses 3, 4, 5, 6, 7, 9, 10, 23, 25 & 27:**
 - \$225 for TAAD Member Districts
 - \$275 for TAAD Associate/Affiliate Members
 - \$325 for Non-members
 - Courses 11, 12, 13 & 14:**
 - \$175 for TAAD Member Districts
 - \$225 for TAAD Associate/Affiliate Members
 - \$275 for Non-members

State Certification Course Registration Form

Course # _____ Course Date _____ BTPE # (if applicable) _____

Name _____ Title _____

Jurisdiction/Firm _____

Mailing Address _____

City _____ State _____ Zip _____

Telephone _____ E-mail Address _____

Course Registration Fee	\$ _____
Property Assessment Valuation Book - required for Courses 2, 3, 4 & 5 (\$35)	\$ _____
Texas Ad Valorem Taxation Book - suggested for Courses 1, 6, 7, 8 & 9 (\$20)	\$ _____
PTEC Glossary (\$20)	\$ _____

Total Amount Enclosed \$ _____

- I am taking this course for certification
- I am auditing this course
- I am taking this course for CEUs only
- Please mail my class materials *
- I will pick up my class materials at registration

* TAAD will mail materials only if we receive registration and payment **THREE WEEKS PRIOR** to class.

Office Use Only:

Date _____

Check# _____

Paid _____ DB _____

PC _____ PAV _____

ADV _____ Gloss _____

Materials Date _____

Please complete the registration form and return it along with payment to:
TAAD; 7701 North Lamar, Suite 315; Austin, Texas 78752 512-467-0402

Here's Part II of TAAD's cooperative effort with the Texas Workforce Commission (TWC) on developing or updating an appraisal district personnel manual. This month addresses legal issues and reasons for having official policies on file.

This article will not attempt to show you how to write an entire personnel policy manual. It will explain some of the basic legal issues behind policies and why good written policies that are properly followed help employers defend against unemployment claims and other forms of post-termination problems, such as EEOC claims and employment-related lawsuits.

All policies and procedures should be included in the handbook. Every aspect of the employment relationship should be addressed. These areas can be divided into categories such as:

- Employer expectations - Attendance, leave, job requirements, or drug policy
- Employee expectations - Compensation, benefits, grievance procedures, equal employment opportunity, sexual harassment, and right to privacy
- Administrative issues - Changes to the handbook, representations, and disclaimers

Following this general outline of personnel policy issues, this and following articles will outline some of the major topics that should be covered in an employee handbook. A checklist is provided for each topic. In addition, sample policies will be presented to illustrate what a typical policy in that area of employee relations looks like. When appropriate, there will be sample forms that are sometimes important for employees to sign.

Important: Caution!

While this attempts to help employers as much as possible with this difficult but essential area of workforce management, it cannot serve as a substitute for individual legal advice from a competent and experienced employment law attorney licensed in Texas or in your other state(s) of operation. These sample policies and forms are not meant to be taken "as is" and incorporated directly into an employee handbook. Rather, they are meant to help employers visualize what is meant by certain policies and legal

issues and to help them prepare to work more efficiently with their own employment law attorneys. In addition, employers may always take advantage of the toll-free help line, offered by the employer commissioner's office at TWC, for employers in Texas: 800-832-9394 (direct line: 512-463-2826).

Basic Legal Issues

Policies are generally up to the employer to define and enforce. The employment at will doctrine in Texas gives employers the right to set policies and change them at will depending upon the needs of the business. The few exceptions are so well-established that most employers do not even consider them to be policy areas:

- pay (minimum wage and overtime restrictions);
- no illegally discriminatory hiring, personnel, or termination practices;
- safety (OSHA and Texas workers' compensation regulations); and
- other areas, such as how benefit plans are communicated, modified, and administered (ERISA and COBRA).

Policies can be oral or written or a combination of both, but ideally, all important policies should be in writing. Employers can generally change policies at a moment's notice. In Texas, policies are not regarded as binding employment contracts.

Preparing an Employee Policy Manual

Decide what your company is all about and what kind of culture your company is trying to have within the workplace. Communicate those goals and culture in your policies.

Assemble all previous policies and procedures, whether written or unwritten. You will need to determine what will be continued or changed in the new policies.

Talk with employees and managers about their concerns in the area of employee policies.

Draft a preliminary document.

Have key company personnel review the draft, incorporate any needed changes, and have the final version reviewed by an employ-

ment law attorney.

Give every employee a copy of the policy handbook and have each employee sign a form acknowledging receipt. The acknowledgment of receipt form should have each employee affirm that they have received a copy, have had an opportunity to ask questions about the handbook, and that they agree to comply with the company's policies.

After giving all employees copies, train all supervisory personnel in how to use the handbook.

Practical Issues with Policies

Although employers have the right to change policies at will, it may not be advisable to do so without at least attempting to give advance notice. If a policy change alters an employee's work relationship so much and so adversely that a reasonable employee would quit under the circumstances, the employer could face a loss in an unemployment claim.

Employers should attempt to anticipate potential problems and think of alternatives when considering policy changes. Aside from unemployment claims, employers could also face a loss in employee morale and productivity with ill-advised or ill-timed policy changes.

Whatever the policies are, it is usually best to have them in writing and give copies to all employees. The best policies in the world will do no good at all if the employees are unaware of them. Employers sometimes lose unemployment claims if they are unable to

show that the claimant had been informed of the policies he or she violated.

Above all, employers should try to follow their own policies, especially with respect to disciplinary matters. One of the easiest ways to lose an unemployment claim is to have to admit that the disciplinary process that was announced in the policy was for some non-compelling reason not followed in the claimant's case. Remember, one thing that must be shown in every discharge case is how the claimant either knew or should have known he could lose his job for the reason given. If the policy talks about two verbal warnings, a written warning, a suspension, and then discharge, and the claimant is fired after only two verbal warnings, the employer will lose the case, unless it can somehow show a compelling reason for why the policy was ignored in the claimant's case. Proper and reliable enforcement of policies will also help the employer defend itself in discrimination claims and lawsuits.

Similarly, employers must be vigilant and careful to enforce the policies even-handedly and consistently. If the claimant was fired for an offense for which others were only warned, and there was no compelling reason for treating the claimant differently, the employer will lose an unemployment claim. Even-handed enforcement of policies will also help employers fight off claims of discrimination and wrongful discharge.

Education (continued from page 1)

predictably busy months of 2005.

Information will be sent to all member appraisal districts in late August.

More on the drawing board!

TAAD has other programs under development for the fall and early winter. There are plans to join with the Texas Association of School Business Officials for another session on school finance. Regional seminars are in the planning stage to address human resources issues. Of course we'll address any and all updates to USPAP before their Janu-

ary 1 effective date. There will be an instructor training course and orientations for state certification courses in February 2005, held in conjunction with the TAAD Annual Conference. New and proposed legislation will be featured in the annual Regional Training Seminars, also known as ARB Seminars held in March and April 2005. Of course, because 2005 is a legislative year, we'll plan a Mid-session Legislative Update as well as an end-of-the session Legislative Update Seminar. Sharpen your pencil and get ready!

ACKNOWLEDGMENT OF RECEIPT OF EMPLOYEE HANDBOOK

The Employee Handbook contains important information about the Company, and I understand that I should consult the Administrator/Office Manager/General Manager/Branch Manager/Human Resources Manager [designate one] regarding any questions not answered in the handbook. I have entered into my employment relationship with the Company voluntarily, and understand that there is no specified length of employment. Accordingly, either the Company or I can terminate the relationship at will, at any time, with or without cause, and with or without advance notice.

I understand and agree that no person other than the Executive Director/President/Chief Executive Officer [designate one] may enter into an employment agreement for any specified period of time, or make any agreement contrary to the Company’s stated employment-at-will policy.

Since the information, policies, and benefits described herein are subject to change at any time, I acknowledge that revisions to the handbook may occur, except to the Company’s policy of employment-at-will. All such changes will generally be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies. Only the President of the Company has the ability to adopt any revisions to the policies in this handbook.

Furthermore, I understand that this handbook is neither a contract of employment nor a legally-binding agreement. I have had an opportunity to read the handbook, and I understand that I may ask my supervisor or any employee of the Human Resources Department any questions I might have concerning the handbook. I accept the terms of the handbook. I also understand that it is my responsibility to comply with the policies contained in this handbook, and any revisions made to it. I further agree that if I remain with the Company following any modifications to the handbook, I thereby accept and agree to such changes.

I have received a copy of the Company’s Employee Handbook on the date listed below. I understand that I am expected to read the entire handbook. Additionally, I will sign the two copies of this Acknowledgment of Receipt, retain one copy for myself, and return one copy to the Company’s representative listed below on the date specified. I understand that this form will be retained in my personnel file.

Signature of Employee

Date

Employee’s Name - Printed

Company Representative

Date

There are important privacy interests at stake in the workplace. Employers have a fairly wide latitude in this area, but must be aware of important limitations that apply in various situations. In general, employees have the right to keep private facts about themselves and their families confidential, the right to not be accused wrongly, and the right to enjoy some degree of “personal space.” Following is a discussion of some of the more significant ways in which these privacy interests come up.

In general, whatever is in an employee’s personnel file should be accessed only by those who have a job-related “need-to-know” basis. The following general principles apply:

- All information relating to an employee’s personal characteristics or family matters is private and confidential.
- Information relating to an employee should be released only on a need-to-know basis, or if a law requires the release of the information.
- All information requests concerning employees should go through a central information release person or office.

In order to reduce the chance of confidential information getting out to people who do not need to know it, most employment law attorneys recommend keeping different types of personnel information in different types of files, i.e., segregating the information. Some of the types of separate files an employer should consider are:

- General personnel file – job application, offer letter, performance evaluations, letters of commendation, and so on;
- Medical file (including workers’ compensation and FMLA documentation) – this is the only type of record that absolutely must be kept in a separate file apart from the regular personnel files - that is because the Americans with Disabilities Act requires that any medical records pertaining to employees be kept in separate confidential medical files. This also includes that anytime an employee claims the need to miss work due to a medical condition, the employer has the right to require documentation of the condition

or the medical visit - remember, due to the ADA, such documentation should be kept in a separate, confidential medical file for the employee, not in the regular personnel file. The employer must decide whether documentation will be required for any medical absence, or just for those lasting over a certain number of days;

- I-9 records - keep these in a separate I-9 file because it will make it easier to defend against a national origin or citizenship discrimination claim if you can show that such information is available only to those with a need to know (in other words, those who might have made an adverse job decision were not aware of the person’s national origin or citizenship status) - also, if your I-9 records are ever audited, it would be better if the auditor only saw I-9 records, instead of all kinds of other records mixed in that might give rise to reports to other governmental agencies;
- Safety records - for the same reason you would want an INS auditor to see only I-9 records in an I-9 audit, you want an OSHA auditor to see only OSHA-related records in an OSHA audit - this safety record file might also contain documentation relating to an employee’s participation or involvement in an OSHA claim or investigation - limiting access to such documentation would make it easier to keep the information from influencing possible adverse decisions against the employee that in turn could result in retaliation claims under OSHA; and
- Grievance and investigation records - maintain a separate file for these records because they often contain embarrassing, confidential, or extremely private information about employees that could give rise to a defamation or invasion of privacy lawsuit if such facts were known and discussed by others within the company - also, making it known that investigation records will not be divulged may make it easier to persuade reluctant witnesses to give frank and honest answers in an investigation.

Continued on page 12

Your human resources department should develop a security access procedure for these various files. The company can keep an overview by cross-referencing in one file the relevant documents in another file. If a person who has access to one file wants to see another document in a separate file, he or she would have to have clearance under the file access procedure in order to do that.

Texas law does not require an employer to allow an employee to access his or her personnel file – however, most companies allow supervised access and copying of contents at the employee's cost – a company should never place anything in a personnel file that it would be ashamed to show other people (such as 12 average jurors) – remember, anything in any file relating to an employee is discoverable in a claim or lawsuit filed by or on behalf of that employee!

The following is not a comprehensive listing; however, it does provide you with some of the basic required reporting information that must be kept on each employee.

New Hire Reporting Requirements – All employers are required to report certain information on newly-hired employees to a State Director of New Hires. The rationale for new hire requirements: reduce various types of state and federal benefit fraud and improve the collection of child support. Employers must report the following information within 20 days of the first day on the job for all new employees:

- Federal employer identification number;
- Employer name;
- Employer address;
- Employee Social Security Number;
- Employee name; and
- Employee address.

Employers can report the information by mail, fax, telephone, magnetic tape, diskette, e-mail, or telephone. For more information, and reporting forms, go to: www.newhire.org/tx; or 1-888-839-4473 option 4. To report by mail: Texas Employer New Hire Reporting, Operations Center, PO Box 149224, Austin, Texas 78714-9224.

I-9 Requirements – Ever since passage of the Immigration Report and Control Act in 1986, employers have had to verify the employment authorization of each employee they hire. This is done with the I-9 form, a copy of which must be completed for each newly-hired employee. IRCA is enforced by the U.S. Citizenship and Immigration Services (formerly known as the INS); the agency's Internet home page is at: <http://uscis.gov/graphics/index.htm>. The main things for employers to keep in mind about I-9s are:

- They are completed only for employees, not applicants;
- The documents are either one document from List A (documents showing both identity and work authorization), or one document from List B (documents showing identity) and one from List C (documents showing work authorization);
- The lists show several different documents that are acceptable – employers may not insist on certain documents for I-9 purposes;
- It is a good idea to photocopy the documents shown by the employee in case of a later audit; and
- Keep the I-9 records for at least three years past the date of hire, or one year after the employee leaves the job, whichever is later (however, it's a good idea to keep all employment records at least seven years after the employee leaves employment).

Important Note: The USCIS has not yet updated its Form I-9. The form which is available on the USCIS web site at <http://uscis.gov/graphics/formsfee/forms/files/i-9.pdf> as a PDF file (requiring Adobe Acrobat Reader), still shows the outdated list of acceptable documents that appeared on the 1991 form. Pages 1 and 2 of the form are valid for use "as is", but page 3, which contains the lists of acceptable documents, has changed substantially since 1991. The most recent version is found in USCIS regulation 8 C.F.R. 274a2(b) (revised effective January 1, 2003 – when the new revision will be posted is uncertain, but the home page for the Code of Federal Regulation is at www.gpoaccess.gov/cfr/, and the latest online copy of the regulation can be searched

for by typing “8CFR274a” into the “Quick Search” field and clicking the “Submit” button).

Wage Deduction Authorization Agreement

– One of the most troublesome aspects of determining what wages are due and unpaid is the question raised by deductions from wages made by the employer. The employer may not make deductions unless ordered to do so by a court of competent jurisdiction (as in court-ordered child support payments); authorized to do so by state or federal law (as in IRS withholding); or authorization in writing by the employee, and then only for a lawful purpose.

The latter category is the one that causes many problems. Authorizations that are too general or too broad may not be given effect.

Deductions for out-of-pocket loans to an employee, even though there is an oral agreement to repay, or even to repay out of a particular wage payment, will not be allowed, unless the deduction is authorized in writing.

Employers must be careful to get a proper written authorization before making a payroll deduction. (A sample form may be found at: www.twc.state.tx.us/news/efte/wage_deduction_authorization_agreement.html)

This includes all employees who are allowed to have their share of premiums for the Company’s group medical/dental plan or any contribution they may make into a retirement or pension plan that is sponsored, controlled, or managed by the Company or any other type of wage deduction.

For a copy of the “Texas Payday Law,” or to receive answers to specific questions about this law, call: 1-800-832-9243. Or visit the Texas Workforce Commission web site at: www.twc.state.tx.us and review the information listed under “Businesses & Employers.”

Authorization for Electronic Funds Transfer - Payment of wages by EFT (electronic funds transfer) must be authorized by the

employee in writing. If the employee receives part or all of the wages “in kind” (in a form other than cash or negotiable money order or check), the employee has to have authorized that in writing in advance of the payment.

EMPLOYMENT LAW-RELATED WEB SITES

Federal Laws

General U.S. government Web site – FedWorld - www.fedworld.gov/

General legal information site – U.S. and state laws - www.law.cornell.edu/

U.S. Department of Labor (DOL) – Home Page: www.dol.gov

DOL – Small Business Handbook - www.dol.gov/asp/programs/guide/main.htm

DOL – Wage and Hour Regulations - www.dol.gov/dol/allcfr/Title_29/Chapter_V.htm

DOL – OSHA - www.osha.gov/

Equal Employment Opportunity Commission - www.eeoc.gov/

INS and I-9 information - <http://uscis.gov/graphics/index.htm>

Federal Trade Commission – Fair Credit Reporting Act information – www.ftc.gov

Social Security Administration – verification of SSNs – www.ssa.gov

IRS Home Page - www.irs.ustreas.gov/

National Labor Relations Board - www.nlrb.gov/

Texas Laws

Texas – Home Page - www.state.tx.us/

Texas – State Laws - www.capitol.state.tx.us/statutes/statutes.html

Texas – State Regulations - <http://lamb.sos.state.tx.us/tac/index.html>

State of Texas New Hire Program - www.newhire.org/tx/

Texas Workforce Commission (TWC) - www.texasworkforce.org/

TWC Employer Page - www.texasworkforce.org/customers/bemp/bemp.html

TWC Labor Law Page - www.texasworkforce.org/ui/lablaw/lablaw.html

Janet Morrow, TAAD

Dates:

August 4-7, 2004
October 6-9, 2004

Registration:

TAAD member district \$250
TAAD associate or affiliate member \$300
Nonmember \$350

CEUs: 21 hours maximum

TAAD is proud to offer a **Level III/IV RPA Review** for BTPE registrants preparing to take the state certification exam. The sessions will be three comprehensive days of course review and working problems. An optional exam will be offered on the morning of the fourth day.

The sessions will be offered in Austin, prior to BTPE's Austin testing dates in 2004. The review session will use BTPE's study outline as a tool.

Hotel Accommodations:

Austin North Hilton Hotel
6000 Middle Fiskville Road
512/451-5757

Room Rates: \$80 single or double

Daily sessions will be from 8:30 a.m.- 5 p.m. and 7 - 9 p.m. Students attending should be aware that this is a review session, not primary instruction. The instructor will cover basic methodologies, definitions, etc. as outlined in the course material, but will not "re-teach" the courses. The evening lab will be time for working on specific concern areas which students may have. Students must have basic knowledge of Course 1 before taking course, because it will not be covered in the daily review.

TAAD 2004 Level III/IV RPA Review Registration Form

Name _____

Title _____ BTPE # (if applicable) _____

Jurisdiction/Firm _____

Mailing Address _____

Telephone _____ Fax _____ E-mail Address _____

Fee Enclosed \$ _____

Date of 2004 Level III/IV RPA Review (check session attending)

August 4-7, 2004
 October 6-9, 2004

Level III
 Level IV

Note: The review will be only for RPA testing.

Please complete the registration form and return it along with payment to:
TAAD; 7701 North Lamar, Suite 315;
Austin, Texas 78752 512-467-0402

Office Use Only:

Date _____
Check# _____ PC _____
Paid _____ DB _____
Materials Date _____

TAAD offers a short, intensive review of the most important issues a new or prospective chief appraiser will face during the first 12 months on the job

New/Prospective Chief Appraiser Training

Date: October 11-12, 2004

Location: Austin Hilton North Hotel

Lodging: \$80 single or double

Call the Hilton no later than September 20 and ask for the TAAD block (512/451-5757)

Registration deadline: October 1

Class Hours:

October 11

Registration: 8:00 - 8:30 am

Class: 8:30 am - 5:00 pm

October 12

Class: 8:30 am - noon, and 1:30 - 3:00 pm

CEUs: 12 hours

- Public Relations for Chief Appraisers
- Working Effectively with a Board of Directors
- Taxing Entity Relations
- Who's Who in the Property Tax Field
- The Tax Calendar
- Developing and Defending a Budget
- Understanding Ratio Studies
- Understanding the Property Value Study
- Employee and Employment Topics
- Technology for CADs
- Records Management
- Legal Issues for Chief Appraisers

TAAD's New/Prospective Chief Appraiser Training

Monday - Wednesday, October 11 -12 , 2004

Austin Hilton North Hotel

Name _____ BTPE number _____

Jurisdiction _____

Mailing address _____

Email address _____ Phone number _____

Registration fees must reflect current membership status.

Registration enclosed:

___ TAAD member district \$100

___ TAAD associate/affiliate member \$125

___ Nonmember \$150

Requests for partial refunds must be made in writing no later than October 25, 2004. A \$50 cancellation fee will be subtracted.

Mail to: TAAD, 7701 North Lamar Blvd, Suite 315; Austin, TX 78752-1023

TEXAS ASSOCIATION OF APPRAISAL DISTRICTS, INC.

7701 North Lamar, Suite 315
Austin, Texas 78752-1023
Office 512-467-0402 800-880-8223 FAX 512-452-0427
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Region 20: William Haenn, Chief Appraiser, Kinney CAD

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BTPE Exam Schedule

The Board of Tax Professional Examiners (BTPE) will offer all its exams at each of the sessions listed below. Apply for exams using BTPE Form #3 – Request to be Examined and send the application to BTPE in Austin, regardless of the exam's location. BTPE must receive applications at least three weeks prior to the exam.

For more information and to obtain a study guide, contact BTPE at the William P. Hobby Building, 333 Guadalupe, Tower II, Suite 520, Austin, TX 78701, 512-305-7300.

2004 BTPE Exams and Locations

Aug. 9 Austin (all)

Sept. 3 Amarillo (all)

Oct. 11 Austin (all)

Oct. 15 Amarillo (all)



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