

**CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA PACKET
JUNE 28, 2016**

CALL TO ORDER

1. Public Comments.
2. Approve Minutes of May 24, 2016 meeting.
2a-2b
3. Approve Financial Report May 2016.
3a-3g
4. Collection Report May 2016.
4a-4b

EXECUTIVE SESSION

Pursuant to Texas Government Code Section 551.074

5. Deliberation of the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser.

Pursuant to Texas Government Code Section 551.074

6. Deliberation of the appointment, employment, evaluation, reassignment, or duties, discipline, or dismissal of the staff.

OPEN SESSION

7. Consideration and possible action regarding the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser.
7a
8. Consideration and possible action regarding the appointment, employment, evaluation, reassignment, or duties, discipline, or dismissal of the staff.
9. Discussion and consideration regarding the 2017 Appraisal and Collection Budgets.
9a-9h
10. Consideration and possible appointment to fill vacancy on Appraisal Review Board.
10a
11. Discussion and possible action regarding resignation of Appraisal District Board of Directors member and issuance of notification of a vacancy on the Board of Directors to entities entitled to vote for directors.
11a-11b
12. Chief Appraiser's Report.
 - a. Appraisal update.
 - b. Collection update.
13. Board requests for future agenda items. *(No action or discussion may occur during this item)*
14. Adjourn.

**CALDWELL COUNTY TAX APPRAISAL DISTRICT
MINUTES OF MEETING
May 24, 2016**

The Board of Directors of the Caldwell County Appraisal District met in regular session on May 24, 2016 at 9:00 AM in the Caldwell County Appraisal District office located at 211 Bufkin Lane, Lockhart, Texas.

Those in attendance were board members Hye Brown, Frank Hinds, Al Perez, Bill Watson, and Miguel Islas, Chief Appraiser Mary LaPoint, Deputy Tax Collector/Recording Secretary Vicki Schneider.

Call to Order

Item #1 Public Comments.

None

Item #2 Discussion and consideration regarding the 2017 Appraisal and Collection Budgets.

Mary LaPoint presented the proposed 2017 Appraisal and Collection budgets to the Board.

Al Perez made a motion, seconded by Frank Hinds. To approve the 2017 Preliminary Appraisal and Collection Budget as presented. Motion carried 5-0-0.

Item # 3 Approve Minutes of April 26, 2016 meeting.

Frank Hinds made a motion, seconded by Bill Watson, to approve the minutes of April 26, 2016 meeting. Motion carried 5-0-0.

Item # 4 Approve Financial Report April 2016.

Mary LaPoint presented the April 2016 Financial Report.

Miguel Islas made a motion, seconded by Al Perez, to approve April 2016 Financial Report as presented. Motion carried 5-0-0.

Item # 5 Collection Report April 2016.

Mary LaPoint presented the April 2016 Collections Report.

EXECUTIVE SESSION

Pursuant to Texas Government Code Section 551.074

Item #6 Deliberation of the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser

Pursuant to Texas Government Code Section 551.074

Item #7 Deliberation of the appointment, employment, evaluation, reassignment, or duties, or dismissal of the staff.

Pursuant to Texas Government Code Section 551.071
Consultation with District counsel

The Board of Directors on May 24, 2016 beginning at 9:27 a.m. will convene in a closed session in accordance with the Texas open Meetings Act, for the purpose of discussing items listed under Texas Government Code Chapter 551. No final action, decisions, or votes will be taken while the Board is in executive session

EXECUTIVE SESSION

The Board ended its closed session at 9:31 a.m.

Item #8 Consideration and possible action regarding the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser.

None

Item #9 Consideration and possible action regarding the appointment, employment, evaluation, reassignment, or duties, discipline, or dismissal of the staff.

None.

Item #10 Chief Appraiser Report.

a. Appraisal Update – mailed notices; property owners are contacting appraisers; June 29th start hearings; mailed reappraisals for San Marcos property. Al Perez resigned effective 5/31/16.

b. Collection Update – effective tax rates with some entities; helping assist appraisal side.

Item #11 Board requests for future agenda items.

None.

Item #12 Open House.

Open House started at 9:30a.m.

Item #13 Adjourn

Frank Hinds made a motion, seconded by Miguel Islas, to adjourn. Motion carried 5-0-0.

Meeting adjourned 10:20 a.m.

Chairman

Secretary

10-21Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Five Months Ending May 31, 2016

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%	
70101	CHIEF APPRAISER	\$ 5,983.34	\$ 29,916.70	\$ 71,800.00	41,883.30	58.33
70102	DEPUTY CHIEF APPRAISER	3,959.16	19,795.80	47,510.00	27,714.20	58.33
70103	SYSTEM MGR/MAPPER	4,841.66	24,208.30	58,100.00	33,891.70	58.33
70105	FIELD APPRAISER I	2,583.34	12,916.70	31,000.00	18,083.30	58.33
70106	SENIOR APPRAISER I	3,341.66	16,708.30	40,100.00	23,391.70	58.33
70107	SENIOR APPRAISER II	3,171.26	15,856.30	38,055.00	22,198.70	58.33
70108	SENIOR APPRAISER III	2,394.91	14,269.95	35,625.00	21,355.05	59.94
70109	FIELD APPRAISER II	2,477.08	12,385.40	29,725.00	17,339.60	58.33
70111	APPRAISAL SUPPORT SUPER	3,814.16	19,070.80	45,770.00	26,699.20	58.33
70112	DATA ENTRY TECHNICIAN	2,295.84	11,320.20	27,550.00	16,229.80	58.91
70113	SUPPORT TECH	2,802.92	13,614.60	32,435.00	18,820.40	58.02
70120	911/GIS	1,009.63	7,156.04	37,825.00	30,668.96	81.08
70135	PAYROLL CONTINGENCY	0.00	0.00	1,200.00	1,200.00	100.00
	TOTAL WAGES AND SALARIE	38,674.96	197,219.09	496,695.00	299,475.91	60.29
71000	PAYROLL TAX	2,985.28	14,953.40	42,000.00	27,046.60	64.40
71002	RETIREMENT / EMPLOYER	3,625.72	18,283.31	46,000.00	27,716.69	60.25
71004	HEALTH BENEFITS	6,580.52	26,144.56	82,900.00	56,755.44	68.46
71005	WORKERS COMP	0.00	(42.00)	2,500.00	2,542.00	101.68
71006	UNEMPLOYMENT	0.00	116.73	4,000.00	3,883.27	97.08
	DEDUCTIONS / BENEFITS	13,191.52	59,456.00	177,400.00	117,944.00	66.48
72000	APPR ENGINEERS	0.00	20,000.00	40,000.00	20,000.00	50.00
72001	APPR REVIEW BOARD	0.00	175.00	11,000.00	10,825.00	98.41
72002	AUDIT	0.00	0.00	6,200.00	6,200.00	100.00
72003	BOARD OF DIRECTORS	11.97	122.14	1,700.00	1,577.86	92.82
72004	DATA PROCESSING SERVICES	350.00	25,954.78	43,550.00	17,595.22	40.40
72007	JANITORIAL SERVICES	166.01	1,294.95	6,200.00	4,905.05	79.11
72008	LEGAL SERVICES	2,149.00	4,954.88	17,000.00	12,045.12	70.85
	TOTAL SERVICES	2,676.98	52,501.75	125,650.00	73,148.25	58.22
72500	BOND CHIEF/NOTARY	0.00	0.00	100.00	100.00	100.00
72501	MEMBERSHIP BTPE/TBPC	45.00	572.50	3,175.00	2,602.50	81.97
72502	COMPUTER SUPPLIES	674.30	1,404.07	6,300.00	4,895.93	77.71
72504	EDUCATION / FEES	71.00	2,944.00	8,500.00	5,556.00	65.36
72505	INSURANCE LIABILITY	0.00	0.00	1,400.00	1,400.00	100.00
72506	INSURANCE BUILDING/ CONT	0.00	0.00	900.00	900.00	100.00
72507	LEGAL NOTICES / PRINTING	32.00	2,237.86	13,200.00	10,962.14	83.05
72508	MAINT - HARDWARE & EQUIP	709.58	2,988.04	7,700.00	4,711.96	61.19
72509	MAINT - OFFICE EQUIPMENT	0.00	1,174.00	2,000.00	826.00	41.30
72510	MILEAGE & TRAVEL	96.12	1,302.80	7,500.00	6,197.20	82.63
72511	OFFICE SUPPLIES	970.09	3,742.86	7,000.00	3,257.14	46.53
72512	POSTAGE	300.00	12,550.00	22,000.00	9,450.00	42.95
72513	POSTAGE METER/BOX RENTA	0.00	1,283.47	4,422.00	3,138.53	70.98
72514	SUBSCRIPTION & BOOKS	349.95	2,495.78	6,960.00	4,464.22	64.14
72515	RENTAL COPIER	196.45	665.74	3,600.00	2,934.26	81.51
72516	ELECTRICITY	0.00	1,597.74	9,000.00	7,402.26	82.25
72517	TELEPHONE	1,058.60	5,055.46	12,270.00	7,214.54	58.80
72518	WATER & SEWER	0.00	233.89	1,200.00	966.11	80.51
72519	RENT OFFICE BUILDING	0.00	9,898.05	23,800.00	13,901.95	58.41
72523	FUEL - VEHICLE	0.00	912.60	6,300.00	5,387.40	85.51
72524	MAINT. - VEHICLE	765.23	1,190.28	4,000.00	2,809.72	70.24

For Management Purposes Only

3a

10-21Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Five Months Ending May 31, 2016

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72525 INS - VEHICLE	0.00	0.00	1,700.00	1,700.00	100.00
TOTAL GENERAL EXPENSES	5,268.32	52,249.14	153,027.00	100,777.86	65.86
79000 OFFICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
79001 COMPUTER EQUIPMENT	1,823.86	13,999.88	17,000.00	3,000.12	17.65
79002 BUILDING EXPENSE	4,180.01	23,646.06	24,000.00	353.94	1.47
79990 CONTINGENCY	4,276.49	4,276.49	10,000.00	5,723.51	57.24
TOTAL CAPITAL INVESTMEN	10,280.36	41,922.43	56,000.00	14,077.57	25.14
TOTAL EXPENSES	\$ (70,092.14)	\$ (403,348.41)	\$ (1,008,772.0)	(605,423.59)	60.02

10-21Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Five Months Ending May 31, 2016

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
PERSONNEL					
90-70120 DEPUTY TAX COLLECTOR	\$ 4,042.08	\$ 20,210.40	\$ 48,505.00	28,294.60	58.33
90-70121 COLLECTION SPECIALIST	2,887.08	14,435.40	34,645.00	20,209.60	58.33
90-70126 PUBLIC ASSISTANT	2,492.50	12,462.50	29,910.00	17,447.50	58.33
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIE	9,421.66	47,108.30	113,060.00	65,951.70	58.33
90-71000 PAYROLL TAX	711.06	3,545.46	9,050.00	5,504.54	60.82
90-71002 RETIREMENT/EMPLOYER	839.48	4,197.40	10,400.00	6,202.60	59.64
90-71004 HEALTH BENEFITS	1,106.91	4,660.16	22,320.00	17,659.84	79.12
90-71005 WORKER COMP	0.00	0.00	750.00	750.00	100.00
90-71006 UNEMPLOYMENT	0.00	34.87	2,375.00	2,340.13	98.53
DEDUCTIONS / BENEFITS	2,657.45	12,437.89	44,895.00	32,457.11	72.30
90-72002 AUDIT	0.00	0.00	1,850.00	1,850.00	100.00
90-72004 DATA PROCESSING SERVICES	0.00	8,670.58	16,200.00	7,529.42	46.48
90-72005 COUNTY EMPLOYEE CONTRA	1,086.95	5,434.75	15,000.00	9,565.25	63.77
90-72007 JANITORIAL SERVICE	49.59	386.81	2,500.00	2,113.19	84.53
90-72008 LEGAL SERVICES	0.00	0.00	2,300.00	2,300.00	100.00
TOTAL SERVICES	1,136.54	14,492.14	37,850.00	23,357.86	61.71
90-72500 BOND/ NOTARY	0.00	45.89	200.00	154.11	77.06
90-72501 MEMBERSHIP BTPE/TBPC	0.00	0.00	650.00	650.00	100.00
90-72502 COMPUTER SUPPLIES	0.00	22.03	2,300.00	2,277.97	99.04
90-72504 EDUCATION & FEES	0.00	565.00	2,200.00	1,635.00	74.32
90-72505 INSURANCE - LIABILITY	0.00	0.00	800.00	800.00	100.00
90-72506 INSURANCE BUILDING/CONT	0.00	0.00	400.00	400.00	100.00
90-72507 LEGAL NOTICES/PRINTING	0.00	29.67	9,500.00	9,470.33	99.69
90-72508 MAINT - HARDWARE/EQUIP	27.80	252.99	2,500.00	2,247.01	89.88
90-72509 MAINT - OFFICE EQUIP	0.00	776.71	1,200.00	423.29	35.27
90-72510 MILEAGE & TRAVEL	0.00	952.51	2,800.00	1,847.49	65.98
90-72511 OFFICE SUPPLIES	286.83	1,725.54	2,500.00	774.46	30.98
90-72512 POSTAGE	0.00	1,199.00	13,500.00	12,301.00	91.12
90-72513 POSTAGE METER/BOX RENTA	0.00	301.53	1,400.00	1,098.47	78.46
90-72515 RENTAL - COPIER	131.01	533.19	1,800.00	1,266.81	70.38
90-72516 ELECTRICITY	0.00	477.25	3,500.00	3,022.75	86.36
90-72517 TELEPHONE	192.69	1,368.26	3,200.00	1,831.74	57.24
90-72518 WATER & SEWER	0.00	69.87	450.00	380.13	84.47
90-72519 RENT OFFICE BUILDING	0.00	2,956.55	7,180.00	4,223.45	58.82
TOTAL GENERAL EXPENSES	638.33	11,275.99	56,080.00	44,804.01	79.89
90-79000 OFFICE EQUIPMENT	0.00	0.00	1,500.00	1,500.00	100.00
90-79001 COMPUTER EQUIPMENT	544.79	4,181.80	6,400.00	2,218.20	34.66
90-79002 BUILDING EXPENSE	1,194.81	7,009.35	7,500.00	490.65	6.54
90-79990 CONTINGENCY	1,277.39	1,277.39	3,000.00	1,722.61	57.42
TOTAL CAPITAL INVESTMEN	3,016.99	12,468.54	18,400.00	5,931.46	32.24
TOTAL EXPENSES	\$ (16,870.97)	\$ (97,782.86)	\$ (270,285.00)	(172,502.14)	63.82

For Management Purposes Only

3c

10-21Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From May 1, 2016 to May 31, 2016

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check	Account ID	Account Description	Name	Amount
5/3/16	006713	72515 90-72515 10000	RENTAL COPIER RENTAL - COPIER First Lockhart Natl Bk- Oper	XEROX CORP	196.45 131.01 -327.46
5/3/16	006714	72501 10000	MEMBERSHIP BTPE/TBPC First Lockhart Natl Bk- Oper	Texas Dept. of Licensing and Re	45.00 -45.00
5/3/16	006715	72510 10000	MILEAGE & TRAVEL First Lockhart Natl Bk- Oper	Kristie Edwards	15.12 -15.12
5/3/16	006716	72510 10000	MILEAGE & TRAVEL First Lockhart Natl Bk- Oper	Christie Costello	37.80 -37.80
5/3/16	006717	72510 10000	MILEAGE & TRAVEL First Lockhart Natl Bk- Oper	Jaclyn Archer	43.20 -43.20
5/3/16	006718	72517 10000	TELEPHONE First Lockhart Natl Bk- Oper	TIME WARNER CABLE	155.71 -155.71
5/3/16	006719	72508 10000	MAINT - HARDWARE & EQUIPMENT First Lockhart Natl Bk- Oper	Lone Star Office Solutions	156.53 -156.53
5/3/16	006720	72524 10000	MAINT. - VEHICLE First Lockhart Natl Bk- Oper	Ford Lockhart Motor Company	743.24 -743.24
5/3/16	006721	72517 10000	TELEPHONE First Lockhart Natl Bk- Oper	AT&T Mobility	257.80 -257.80
5/13/16	006722	30027 10000	SUPPLEMENTAL INS PAYABLE First Lockhart Natl Bk- Oper	AFLAC INS.	801.88 -801.88
5/13/16	006722	30027 10000	SUPPLEMENTAL INS PAYABLE First Lockhart Natl Bk- Oper	AFLAC INS.	-801.88 801.88
5/13/16	006723	30027 10000	SUPPLEMENTAL INS PAYABLE First Lockhart Natl Bk- Oper	COMPBENEFITS	108.44 -108.44
5/13/16	006723	30027 10000	SUPPLEMENTAL INS PAYABLE First Lockhart Natl Bk- Oper	COMPBENEFITS	-108.44 108.44
5/13/16	006725	30027 10000	SUPPLEMENTAL INS PAYABLE First Lockhart Natl Bk- Oper	COMPBENEFITS	108.44 -108.44
5/13/16	006726	71004 90-71004 30029 10000	HEALTH BENEFITS HEALTH BENEFITS DENTAL INS First Lockhart Natl Bk- Oper	PRINCIPAL INSURANCE	325.00 73.49 731.73 -1,130.22
5/13/16	006727	71004 90-71004 30028 10000	HEALTH BENEFITS HEALTH BENEFITS DEPN INS PAYABLE First Lockhart Natl Bk- Oper	United Health Care Ins Company	6,200.52 1,033.42 465.04 -7,698.98
5/16/16	006728	90-72005 10000	COUNTY EMPLOYEE CONTRACT First Lockhart Natl Bk- Oper	CALDWELL COUNTY TREASUR	1,086.95 -1,086.95
5/16/16	006729	72507 10000	LEGAL NOTICES / PRINTING First Lockhart Natl Bk- Oper	LOCKHART POST-REGISTER	32.00 -32.00
5/16/16	006730	71004 10000	HEALTH BENEFITS First Lockhart Natl Bk- Oper	SBS Administrative Services	55.00 -55.00
5/17/16	006730	71004 10000	HEALTH BENEFITS First Lockhart Natl Bk- Oper	SBS Administrative Services	-55.00 55.00

3d

**10-21Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From May 1, 2016 to May 31, 2016**

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check	Account ID	Account Description	Name	Amount
5/17/16	006731	72508 10000	MAINT - HARDWARE & EQUIPMENT First Lockhart Natl Bk- Oper	N Metzler Consulting	460.00 -460.00
5/17/16	006734	72514 10000	SUBSCRIPTION & BOOKS First Lockhart Natl Bk- Oper	MARSHALL & SWIFT	349.95 -349.95
5/17/16	006735	72007 90-72007 10000	JANITORIAL SERVICES JANITORIAL SERVICE First Lockhart Natl Bk- Oper	RZ's Detailed Cleaning Services	166.01 49.59 -215.60
5/17/16	006736	72008 10000	LEGAL SERVICES First Lockhart Natl Bk- Oper	HARGROVE & EVANS, LLP	349.00 -349.00
5/17/16	006737	71004 10000	HEALTH BENEFITS First Lockhart Natl Bk- Oper	SBS Administrative Services	55.00 -55.00
5/18/16	006738	72003 72004 72502 72504 72508 90-72508 72517 90-72517 72524 72511 90-72511 10000	BOARD OF DIRECTORS DATA PROCESSING SERVICES COMPUTER SUPPLIES EDUCATION / FEES MAINT - HARDWARE & EQUIPMENT MAINT - HARDWARE/EQUIP TELEPHONE TELEPHONE MAINT. - VEHICLE OFFICE SUPPLIES OFFICE SUPPLIES First Lockhart Natl Bk- Oper	CARD SERVICE CENTER	11.97 350.00 674.30 71.00 93.05 27.80 645.09 192.69 21.99 970.09 286.83 -3,344.81
5/18/16	006739	10000	First Lockhart Natl Bk- Oper	VOID	
5/18/16	006740	79990 90-79990 10000	CONTINGENCY CONTINGENCY First Lockhart Natl Bk- Oper	Little Guys Movers Inc	2,215.97 661.91 -2,877.88
5/18/16	006741	79990 90-79990 10000	CONTINGENCY CONTINGENCY First Lockhart Natl Bk- Oper	Floors Plus	2,060.52 615.48 -2,676.00
5/18/16	006742	79001 90-79001 10000	COMPUTER EQUIPMENT COMPUTER EQUIPMENT First Lockhart Natl Bk- Oper	Automation Designs Inc	1,823.86 544.79 -2,368.65
5/19/16	006743	79002 90-79002 10000	BUILDING EXPENSE BUILDING EXPENSE First Lockhart Natl Bk- Oper	Countywide Builders	4,000.01 1,194.81 -5,194.82
5/26/16	006744	72512 10000	POSTAGE First Lockhart Natl Bk- Oper	US Post Master	300.00 -300.00
5/26/16	006745	79002 10000	BUILDING EXPENSE First Lockhart Natl Bk- Oper	Fermin Balderas	180.00 -180.00
5/26/16	006746	72008 10000	LEGAL SERVICES First Lockhart Natl Bk- Oper	MICHAEL J SCHLESS	1,800.00 -1,800.00
Total					

3e

10-21Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the Five Months Ending May 31, 2016

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 44,457.70	\$ 88,915.42	44,457.72	50.00
CITY OF LULING	0.00	11,543.52	23,087.05	11,543.53	50.00
CITY OF MARTINDALE	0.00	3,195.92	6,391.83	3,195.91	50.00
CITY OF MUSTANG RIDGE	0.00	1,312.28	2,624.55	1,312.27	50.00
CITY OF NIEDERWALD	0.00	191.46	382.93	191.47	50.00
CITY OF UHLAND	0.00	289.70	579.41	289.71	50.00
CALDWELL COUNTY	0.00	159,897.86	319,795.73	159,897.87	50.00
LOCKHART ISD	0.00	167,396.76	334,793.53	167,396.77	50.00
LULING ISD	0.00	47,516.08	95,032.17	47,516.09	50.00
PRAIRIE LEA ISD	0.00	10,593.08	21,186.16	10,593.08	50.00
PLUM CREEK CONS DIST	0.00	2,766.32	5,532.64	2,766.32	50.00
PLUM CREEK UNDERGROU	0.00	2,680.46	5,360.91	2,680.45	50.00
GONZALES ISD	0.00	3,235.88	6,471.74	3,235.86	50.00
WEALDER ISD	0.00	2,225.22	4,450.43	2,225.21	50.00
SAN MARCOS ISD	0.00	21,400.57	42,801.13	21,400.56	50.00
HAYS ISD	0.00	9,461.44	9,461.46	0.02	0.00
GONZALES COUNTY UWD	0.00	69.98	139.97	69.99	50.00
CALDWELL-HAYS ESD1	0.00	6,820.36	6,820.37	0.01	0.00
CITY OF SAN MARCOS	0.00	1,226.48	2,452.97	1,226.49	50.00
CALDWELL ESD #2	0.00	1,079.60	2,159.20	1,079.60	50.00
CALDWELL ESD #3	0.00	1,266.76	2,533.51	1,266.75	50.00
CALDWELL ESD #4	0.00	898.96	1,797.93	898.97	50.00
AUSTIN COMMUNITY COLL	0.00	310.48	620.96	310.48	50.00
Total Revenues	0.00	499,836.87	983,392.00	483,555.13	49.17
TOTAL BUDGET REV	\$ 0.00	\$ 499,836.87	\$ 983,392.00	483,555.13	49.17
COPIES MISC REVENUE	\$ (152.40)	\$ (851.61)	\$ 0.00	851.61	0.00
INTEREST INCOME REVENU	(150.11)	(847.17)	0.00	847.17	0.00
INVESTMENT INTEREST INC	(5.02)	(21.75)	0.00	21.75	0.00
TOTAL OTHER REVENUE	(307.53)	(1,720.53)	0.00	1,720.53	0.00

10-21Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the Five Months Ending May 31, 2016

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 12,674.78	\$ 25,349.54	12,674.76	50.00
CITY OF LULING	0.00	3,373.88	6,747.77	3,373.89	50.00
CITY OF MARTINDALE	0.00	911.14	1,822.29	911.15	50.00
CITY OF MUSTANG RIDGE	0.00	374.12	748.25	374.13	50.00
CITY OF NIEDERWALD	0.00	54.58	109.17	54.59	50.00
CITY OF UHLAND	0.00	165.20	165.19	(0.01)	(0.01)
CALDWELL COUNTY	0.00	45,586.44	91,172.89	45,586.45	50.00
LOCKHART ISD	0.00	47,724.36	95,448.72	47,724.36	50.00
LULING ISD	0.00	16,314.26	32,628.54	16,314.28	50.00
PRAIRIE LEA ISD	0.00	4,576.04	9,152.06	4,576.02	50.00
PLUM CREEK CONS DIST	0.00	788.68	1,577.34	788.66	50.00
PLUM CREEK UNDERGROUND	0.00	764.20	1,528.38	764.18	50.00
GONZALES COUNTY UWD	0.00	19.96	39.90	19.94	49.97
CALDWELL-HAYS ESD1	0.00	1,944.48	1,944.47	(0.01)	0.00
CALDWELL ESD #2	0.00	307.80	615.58	307.78	50.00
CALDWELL ESD #3	0.00	361.14	722.30	361.16	50.00
CALDWELL ESD #4	0.00	256.30	512.59	256.29	50.00
Total Revenues	0.00	136,197.36	270,284.98	134,087.62	49.61
TAX CERTIFICATES	(90.00)	(1,260.00)	0.00	1,260.00	0.00
TOTAL TAX CERT. REVENUE	(90.00)	(1,260.00)	0.00	1,260.00	0.00
TOTAL BUDGET REVENUE	\$ 90.00	\$ 137,457.36	\$ 270,284.98	132,827.62	49.14
RETURN CHECK FEE	\$ (50.00)	\$ (325.00)	\$ 0.00	325.00	0.00
BUS PP RENDITION PENALTY	(4.66)	(379.98)	0.00	379.98	0.00
OFFICE RENTAL INCOME	(100.00)	(500.00)	0.00	500.00	0.00
TOTAL OTHER REVENUE	(154.66)	(1,204.98)	0.00	1,204.98	0.00
DELINQUENT ATTORNEY FEES- L	(16,646.16)	(16,646.16)	0.00	16,646.16	0.00
DELINQUENT ATTORNEY FEES- P	(2,585.37)	(2,585.37)	0.00	2,585.37	0.00
DELINQUENT ABSTRACT FEES- L	(700.00)	(700.00)	0.00	700.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
TOTAL DELINQUENT ATTORNEY	(19,931.53)	(19,931.53)	0.00	19,931.53	0.00

May 2016 Collections Report

Collections

Current Collections(2015)	\$ 274,318.39
Penalties & Interest	<u>\$ 22,135.41</u>
Total	\$ 296,453.80

Delinquent Collections(2014 & Prior)	\$ 73,056.06
Penalties & Interest	<u>\$ 32,701.41</u>
Total	\$ 105,757.47

Total Current/Delq. \$ 402,211.27

<u>Current Balance (2015)</u>		<u>Delinquent Balance (2014 & Prior)</u>	
Total 2015 Levy	\$39,585,532.52	Beginning Balance	\$4,857,447.11
Adjustments	\$ (95,955.96)	Adjustments	\$ (23,530.52)
Collections YTD	<u>\$37,227,850.47 94.27%</u>	Collections YTD	<u>\$ 984,942.85 20.38%</u>
Balance	\$ 2,261,726.09	Balance	\$3,848,973.74

Last year at this time Current Collections was 94.67%

Payment Agreements

Total Agreements (as of the 1st of the month) - 192

New Agreements - 18

Agreements Paid in Full - 12

Defaulted Agreements (as of the end of the month) - 8

*When payment agreements are defaulted, they are given to the Delinquent Tax Attorney.

June, 2016 Purge
 Real and Mineral Accounts 1995 and Prior
 Personal Property, Auto and Mobile Home Only Accounts 2005 & Prior

Taxing Entity	DTR as of 5/31/16	Collections	Modified Bills	DTR as of 6/8/16	Difference/Purged
Caldwell County ESD#2	\$14,403.03	\$226.87		\$14,176.16	\$0.00
Caldwell ESD#3	\$6,480.36	\$133.90		\$6,346.46	\$0.00
Caldwell ESD#4	\$5,228.87	\$93.45		\$5,135.42	\$0.00
Caldwell - Hays ESD#1	\$40,704.80	\$973.32		\$39,731.48	\$0.00
City of Lockhart	\$396,791.89	\$7,171.33		\$387,753.24	\$1,867.32
City of Luling	\$190,239.37	\$6,799.88		\$182,846.10	\$593.39
City of Martindale	\$37,434.81	\$24.19		\$37,211.79	\$198.83
City of Mustang Ridge	\$7,160.29	\$96.01		\$6,994.31	\$69.97
City of Niederwald	\$4,731.51	\$57.31		\$4,529.72	\$144.48
City of Umland	\$2,759.58	\$0.00		\$2,759.58	\$0.00
Farm to Market	\$715.53	\$6.69		\$674.31	\$34.53
Caldwell County	\$2,122,833.16	\$39,654.64		\$2,065,271.92	\$17,906.60
Road & Bridge	\$1,068.97	\$0.00		\$995.36	\$73.61
Lockhart ISD	\$2,059,806.29	\$33,560.62		\$2,000,247.84	\$25,997.83
Luling ISD	\$936,298.05	\$18,180.77		\$908,054.44	\$10,062.84
Prairie Lea ISD	\$213,224.09	\$6,737.04		\$203,582.27	\$2,904.78
Gonzales County Underground	\$1,127.56	\$14.14		\$1,113.42	\$0.00
Plum Creek Conservation	\$35,716.56	\$562.67		\$34,953.16	\$200.73
Plum Creek Underground	\$33,975.11	\$558.86		\$33,264.82	\$151.43
	\$6,110,699.83	\$114,851.69	\$0.00	\$5,935,641.80	\$60,206.34

Spreadsheet Amounts Before Purge

	Total
Real & Mineral	\$18,665.47
Personal, Auto & Mobile Home	\$41,540.87

Real	\$599.36	0.01%
Mineral	\$18,066.11	0.30%
Personal Property	\$16,034.80	0.27%
Mobile Home Only	\$25,506.07	0.42%
Total	\$60,206.34	

**Annual Evaluation
Chief Appraiser, Caldwell County Appraisal District**

The mission of the Appraisal District is to identify all property (real and personal) for ad valorem tax purposes, establish accurate appraisal values, and provide reports to taxpayers and taxing entities in a timely and cost efficient manner.

Ratings Definitions:

E	M	NM
Exceeded expectations	Met all expectations	Did not meet expectations

Performance Standard	Comments	Rating		
		E	M	NM
Appraisal Knowledge (ensures CAD is in compliance with the Property Tax Code)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Budget Management (fiscally responsible when creating budget)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial Management (accountability and use of budget funds)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Personnel Management (staff training, leadership)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Communication (with BOD, employees, tax units, public)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Initiative		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attitude		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Training, Documentation, Other		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Overall		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Comments:

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Comments:

Chief Appraiser	Board of Directors

CCAD Chief Appraiser
Signature of Receipt

Signature
Board Chairman

7a

CALDWELL COUNTY APPRAISAL DISTRICT

DATE: June 6, 2016

TO: All Taxing Unit Chief Administrators
CCAD Board of Directors

RE: Proposed 2017 Appraisal District and Collection Budgets

Appraisal Budget:

Enclosed you will find the proposed budget for the Caldwell County Appraisal District for the year January 1, 2017 through December 31, 2017. Also enclosed is the estimated cost of the proposed budget for each taxing unit. The cost estimation is based on the 2015 original tax levy. The final costs will be allocated according to the entities' actual 2016 tax levies. Entities that are considering substantial increases in tax levies for 2016 should be aware of the effect on the cost allocation of the appraisal district budget.

You will receive notice of the date and time of a public hearing to consider the budget at a later date. The Board of Directors must approve the appraisal budget by September 15th.

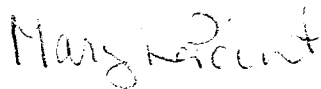
Please note that the Tax Code requires that a copy of the proposed budget be available for public inspection in the office of each governing body served by the appraisal district.

Collection Budget:

The collection budget and allocation only apply to the entities that the Caldwell County Appraisal District collects for. Enclosed you will find the proposed collection budget for the Caldwell County Appraisal District for the year January 1, 2017 through December 31, 2017. Also enclosed is the estimated cost of the proposed budget for each taxing unit. The cost estimation is based on the 2015 original tax levy. The final costs will be allocated according to the entities' actual 2016 tax levies.

If you have any questions, please do not hesitate to contact me.

Sincerely,



Mary LaPoint
Chief Appraiser

Encl:
2017 Proposed Appraisal District Budget
Estimated Cost Allocation for appraisal budget
2017 Proposed Collection Budget
Estimated Cost Allocation for collection budget



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9a

**CALDWELL COUNTY APPRAISAL DISTRICT
2017 APPRAISAL BUDGET (PROPOSED)**

	PERSONNEL	2016	2017
70101	Chief Appraiser	71,800.00	72,880.00
70102	Deputy Chief Appraiser	47,510.00	48,225.00
70103	GIS Mapper/System Mgr/IT	58,100.00	58,972.00
70105	Field Appraiser I	31,000.00	31,465.00
70106	Senior Appraiser I	40,100.00	40,702.00
70107	Senior Appraiser II	38,055.00	38,626.00
70108	Senior Appraiser III	35,625.00	36,160.00
70109	Field Appraiser II	29,725.00	30,171.00
70111	Appraisal Support Super	45,770.00	46,457.00
70112	Data entry technician	27,550.00	27,964.00
70113	Support data entry	33,635.00	34,140.00
70120	911/GIS	37,825.00	38,393.00
70130	Part time	0.00	0.00
70135	Payroll contingency	0.00	0.00
	SUBTOTAL	496,695.00	504,155.00
	DEDUCTIONS/BENEFITS		
71000	Payroll Tax	\$42,000.00	\$42,000.00
71002	Retirement/ employer	\$46,000.00	\$47,100.00
71004	Health benefits	\$82,900.00	\$89,600.00
71005	Worker comp	\$2,500.00	\$2,600.00
71006	Unemployment	\$4,000.00	\$4,000.00
	SUBTOTAL	177,400.00	185,300.00
	SERVICES		
72000	Appr Engineers	\$40,000.00	\$40,000.00
72001	Appr Review Bd	\$11,000.00	\$11,000.00
72002	Audit	\$6,200.00	\$6,200.00
72003	Board of Directors	\$1,700.00	\$1,700.00
72004	Data Processing Services	\$43,550.00	\$45,050.00
72007	Janitorial service	\$6,200.00	\$6,200.00
72008	Legal	\$17,000.00	\$17,000.00
	SUBTOTAL	125,650.00	127,150.00

	GENERAL EXPENSES	2016	2017
72500	Bond- Chief - Notary	\$100.00	\$100.00
72501	Membership / Dues	\$3,175.00	\$3,675.00
72502	Computer supplies - data processing	\$6,300.00	\$6,300.00
72504	Education & fees	\$8,500.00	\$8,500.00
72505	Insurance - liability	\$1,400.00	\$1,400.00
72506	Insurance Building/ Equip - contents	\$900.00	\$3,900.00
72507	Legal notices/printing	\$13,200.00	\$13,700.00
72508	Maint - hardware/equip	\$7,700.00	\$7,700.00
72509	Maint -office equip	\$2,000.00	\$2,000.00
72510	Mileage & travel	\$7,500.00	\$7,500.00
72511	Office supplies	\$7,000.00	\$7,000.00
72512	Postage	\$22,000.00	\$22,000.00
72513	Postage meter/Box rental	\$4,422.00	\$4,422.00
72514	Publications Subcrip & books	\$6,960.00	\$6,960.00
72515	Rental - copier	\$3,600.00	\$3,600.00
72516	Electricity	\$9,000.00	\$9,500.00
72517	Telephone	\$12,270.00	\$12,270.00
72518	Water & sewer	\$1,200.00	\$1,500.00
72519	Mortgage	\$23,800.00	\$54,520.00
72520	Building Maint	\$0.00	\$4,600.00
72523	Fuel - Vehicle	\$6,300.00	\$6,300.00
72524	Maint - Vehicle	\$4,000.00	\$4,500.00
72525	Ins - vehicle	\$1,700.00	\$1,700.00
	SUBTOTAL	153,027.00	193,647.00
	CAPITAL INVESTMENTS		
79000	Office equipment	\$5,000.00	\$5,000.00
79001	Computer Equipment	\$17,000.00	\$10,000.00
	SUBTOTAL	46,000.00	20,000.00
	CONTINGENCY		
79002	Building Expense	\$24,000.00	\$5,000.00
79990	Contingency	\$10,000.00	\$10,000.00
	SUBTOTAL	10,000.00	10,000.00
	TOTAL EXPENSES	1,008,772.00	1,040,252.00
GCA	911 EXPENSES PAID BY COUNTY	25,380.00	25,512.00
		983,392.00	1,014,740.00

9c

PERSONNEL SALARY & BENEFIT EXPENSE
2017 APPRAISAL BUDGET (PROPOSED)

LINE ITEM	POSITION	SALARY	RETIREMENT	HEALTH INS	AD/LTD	TOTAL
70101	Chief Appraiser	72,880.00	6,777.84	6,750.00	500.00	86,907.84
70102	Deputy Chief Appraiser	48,225.00	4,484.93	6,750.00	450.00	59,909.93
70103	GIS Mapper/System Mgr/IT	58,972.00	5,484.40	6,750.00	460.00	71,666.40
70105	Field Appraiser II	31,465.00	2,926.25	6,750.00	250.00	41,391.25
70106	Senior Appraiser I	40,702.00	3,785.29	6,750.00	300.00	51,537.29
70107	Senior Appraiser II	38,626.00	3,592.22	6,750.00	275.00	49,243.22
70108	Field Appraiser I	36,160.00	3,362.88	6,750.00	350.00	46,622.88
70109	Field Appraiser	30,171.00	2,805.90	6,750.00	255.00	39,981.90
70111	Appraisal Support Super	46,457.00	4,320.50	6,750.00	425.00	57,952.50
70112	Data entry technician	27,964.00	2,600.65	6,750.00	250.00	37,564.65
70113	Support data entry	34,140.00	3,175.02	6,750.00	265.00	44,330.02
70120	911/GIS	38,393.00	3,570.55	6,750.00	265.00	48,978.55
70135	Payroll contingency	0.00	0	0.00	0	0.00
		504,155.00	46,886.42	81,000.00	4,045.00	636,086.42

Note Payroll contingency to be used for staff certification.

2017 APPRAISAL BUDGET ALLOCATION

Caldwell County Appraisal District PROPOSED Budget

ENTITIES	2015 TAX LEVY	RATIO %	2017 BUDGET	ASSESSMENT
CITY OF LOCKHART	\$3,712,655.90	9.042%	\$1,014,740.00	\$91,749.81
CITY OF LULING	\$963,998.02	2.348%	\$1,014,740.00	\$23,823.01
CITY OF MARTINDALE	\$266,890.12	0.650%	\$1,014,740.00	\$6,595.58
CITY OF MUSTANG RIDGE	\$109,587.67	0.267%	\$1,014,740.00	\$2,708.21
CITY OF NIEDERWALD	\$15,989.29	0.039%	\$1,014,740.00	\$395.14
CITY OF SAN MARCOS	\$102,423.35	0.249%	\$1,014,740.00	\$2,531.16
CITY OF UHLAND	\$24,193.10	0.059%	\$1,014,740.00	\$597.88
CALDWELL COUNTY	\$13,353,043.81	32.520%	\$1,014,740.00	\$329,989.99
LOCKHART ISD	\$13,979,275.83	34.045%	\$1,014,740.00	\$345,465.88
LULING ISD	\$3,968,060.42	9.664%	\$1,014,740.00	\$98,061.55
PRAIRIE LEA ISD	\$884,626.47	2.154%	\$1,014,740.00	\$21,861.52
PLUM CREEK CONS. DIST.	\$231,015.03	0.563%	\$1,014,740.00	\$5,709.01
PLUM CREEK UNDERGROUND	\$223,844.45	0.545%	\$1,014,740.00	\$5,531.80
HAYS ISD	\$395,062.32	0.962%	\$1,014,740.00	\$9,763.06
GONZALES ISD	\$270,227.14	0.658%	\$1,014,740.00	\$6,678.05
SAN MARCOS ISD	\$1,787,157.77	4.352%	\$1,014,740.00	\$44,165.52
WAELDER ISD	\$185,827.35	0.453%	\$1,014,740.00	\$4,592.30
CALDWELL-HAYS ESD1	\$284,784.15	0.694%	\$1,014,740.00	\$7,037.79
GONZALES COUNTY UWD	\$5,844.25	0.014%	\$1,014,740.00	\$144.43
CALDWELL ESD #2	\$90,157.24	0.220%	\$1,014,740.00	\$2,228.03
CALDWELL ESD #3	\$105,786.49	0.258%	\$1,014,740.00	\$2,614.27
CALDWELL ESD #4	\$75,072.54	0.183%	\$1,014,740.00	\$1,855.25
AUSTIN COMMUNITY COLLEGE	\$25,928.16	0.063%	\$1,014,740.00	\$640.76
TOTALS	\$41,061,450.87	100.00%	\$1,014,740.00	\$1,014,740.00

9e

**CALDWELL COUNTY APPRAISAL DISTRICT
2017 COLLECTION BUDGET (PROPOSED)**

	PERSONNEL	2016	2017
90-70120	Deputy Tax Collector	48,505.00	49,235.00
90-70121	Collections Specialist	34,645.00	35,165.00
90-70126	Public Assist	29,910.00	30,360.00
90-70130	Part time	0.00	0.00
90-70135	Payroll contingency	0.00	0.00
	SUBTOTAL	113,060.00	114,760.00

	DEDUCTIONS/BENEFITS		
90-71000	Payroll Tax	9,050.00	9,200.00
90-71002	Retirement/ employer	10,400.00	10,700.00
90-71004	Health benefits	22,320.00	24,200.00
90-71005	Worker comp	750.00	775.00
90-71006	Unemployment	2,375.00	2,375.00
	SUBTOTAL	44,895.00	47,250.00

	SERVICES		
90-72002	Audit	1,850.00	1,850.00
90-72004	Data Processing Services	16,200.00	16,800.00
90-72005	County employee contract	15,000.00	15,500.00
90-72007	Janitorial service	2,500.00	2,500.00
90-72008	Legal	2,300.00	2,300.00
	SUBTOTAL	37,850.00	38,950.00

	GENERAL EXPENSES		
90-72500	Bond- Chief - Notary	200.00	200.00
90-72501	Membership / Dues	650.00	650.00
90-72502	Computer supplies - data processing	2,300.00	2,300.00
90-72504	Education & fees	2,200.00	2,250.00
90-72505	Insurance - liability	800.00	800.00
90-72506	Insurance Building/ Equip - contents	400.00	900.00
90-72507	Legal notices/printing	9,500.00	9,900.00
90-72508	Maint - hardware/equip	2,500.00	2,600.00
90-72509	Maint -office equip	1,200.00	1,200.00
90-72510	Mileage & travel	2,800.00	2,800.00
90-72511	Office supplies	2,500.00	2,700.00
90-72512	Postage	13,500.00	13,800.00
90-72513	Postage meter/Box rental	1,400.00	1,400.00
90-72515	Rental - copier	1,800.00	1,800.00
90-72516	Electricity	3,500.00	3,550.00
90-72517	Telephone	3,200.00	3,200.00
90-72518	Water & sewer	450.00	460.00
90-72519	Mortgage	7,180.00	16,500.00
90-72520	Building Maint	0.00	2,000.00
	SUBTOTAL	56,080.00	69,010.00

	CAPITAL INVESTMENTS		
90-79000	Office equipment	1,500.00	1,700.00
90-79001	Computer Equipment	6,400.00	4,200.00
	SUBTOTAL	15,400.00	7,900.00

	CONTINGENCY		
90-79002	Building Expense	7,500.00	2,000.00
90-79990	Contingency	\$3,000.00	\$3,000.00
	SUBTOTAL	3,000.00	3,000.00
	TOTAL EXPENSES	270,285.00	280,870.00

PERSONNEL SALARY & BENEFIT EXPENSE
2017 COLLECTION BUDGET (PROPOSED)

LINE ITEM	POSITION	SALARY	RETIREMENT	HEALTH INS	AD/LTD	TOTAL
90-70120	Deputy Tax Collector	49,235.00	4,578.86	6,750.00	500.00	61,063.86
90-70121	Collection Specialist	35,165.00	3,270.35	6,750.00	400.00	45,585.35
90-70126	Public Asst. Specialist	30,360.00	2,823.48	6,750.00	400.00	40,333.48
90-70135	Payroll contingency	0.00	0.00	0.00	0.00	0.00
		114,760.00	10,672.68	20,250.00	1,300.00	146,982.68

2017 COLLECTION BUDGET ALLOCATION

Caldwell County Appraisal District PROPOSED Budget

ENTITIES	2015 TAX LEVY	RATIO %	2017 BUDGET	ASSESSMENT
CITY OF LOCKHART	\$3,712,655.90	9.379%	\$280,870.00	\$26,342.29
CITY OF LULING	\$988,268.67	2.497%	\$280,870.00	\$7,012.03
CITY OF MARTINDALE	\$266,890.12	0.674%	\$280,870.00	\$1,893.66
CITY OF MUSTANG RIDGE	\$109,587.67	0.277%	\$280,870.00	\$777.55
CITY OF NIEDERWALD	\$15,989.29	0.040%	\$280,870.00	\$113.45
CITY OF UHLAND	\$24,193.10	0.061%	\$280,870.00	\$171.66
CALDWELL ESD #2	\$90,157.24	0.228%	\$280,870.00	\$639.69
CALDWELL ESD #3	\$105,786.49	0.267%	\$280,870.00	\$750.58
CALDWELL ESD #4	\$75,072.54	0.190%	\$280,870.00	\$532.66
CALDWELL-HAYS ESD1	\$284,784.15	0.719%	\$280,870.00	\$2,020.62
CALDWELL COUNTY	\$13,353,043.81	33.732%	\$280,870.00	\$94,743.44
LOCKHART ISD	\$13,979,275.83	35.314%	\$280,870.00	\$99,186.72
LULING ISD	\$4,778,726.64	12.072%	\$280,870.00	\$33,906.35
PRAIRIE LEA ISD	\$1,340,397.34	3.386%	\$280,870.00	\$9,510.48
GONZALES COUNTY UWD	\$5,844.25	0.015%	\$280,870.00	\$41.47
PLUM CREEK CONS DIST	\$231,015.03	0.584%	\$280,870.00	\$1,639.11
PLUM CREEK UWD	\$223,844.45	0.565%	\$280,870.00	\$1,588.24
TOTALS	\$39,585,532.52	100.00%	\$280,870.00	\$280,870.00

9h

STATE OF TEXAS §

COUNTY OF CALDWELL §

APPOINTMENT OF APPRAISAL REVIEW BOARD MEMBER TO FILL VACANCY

WHEREAS, a vacancy has occurred on the Caldwell County Appraisal Review Board.

BE IT RESOLVED, that as provided by Texas Tax Code section 6.41(d), the Caldwell County Appraisal District Board of Directors hereby appoints _____
to fill this vacancy for the unexpired term of the vacated position.

ADOPTED this _____ day of June, 2016.

Vice Chairman, Board of Directors

ATTEST:

Secretary, Board of Directors

STATE OF TEXAS

COUNTY OF CALDWELL

RESOLUTION TO NOTIFY TAXING UNITS OF VACANCY
ON BOARD OF DIRECTORS

WHEREAS, one (1) vacancy has occurred on the Caldwell County Appraisal District Board of Directors; and

WHEREAS, §6.03(l) of the Texas Tax Code provides for notification by the Board of Directors to each taxing unit that is entitled to vote for director of the vacancy; and

WHEREAS, §6.03 of the Code provides that each eligible taxing unit may nominate by resolution adopted by its governing body a candidate to fill the vacancy, and such taxing unit shall submit its nominee to the chief appraiser within 45 days of notification by the Board of Directors;

NOW THEREFORE, be it resolved that each taxing unit entitled to vote as provided by §6.03 of the Texas Tax Code shall be sent notice that there exists a vacancy on the Caldwell County Appraisal District Board of Directors.

Adopted by a majority vote this _____ day of _____, 2016.

BOARD VICE CHAIRMAN

(k) The governing body of each taxing unit entitled to vote shall determine its vote by resolution and submit it to the chief appraiser before December 15. The chief appraiser shall count the votes, declare the five candidates who receive the largest cumulative vote totals elected, and submit the results before December 31 to the governing body of each taxing unit in the district and to the candidates. For purposes of determining the number of votes received by the candidates, the candidate receiving the most votes of the conservation and reclamation districts is considered to have received all of the votes cast by conservation and reclamation districts and the other candidates are considered not to have received any votes of the conservation and reclamation districts. The chief appraiser shall resolve a tie vote by any method of chance.

(l) If a vacancy occurs on the board of directors other than a vacancy in the position held by a county assessor-collector serving as a nonvoting director, each taxing unit that is entitled to vote by this section may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The unit shall submit the name of its nominee to the chief appraiser within 45 days after notification from the board of directors of the existence of the vacancy, and the chief appraiser shall prepare and deliver to the board of directors within the next five days a list of the nominees. The board of directors shall elect by majority vote of its members one of the nominees to fill the vacancy.

(m) [Repealed by Acts 2007, 80th Leg., ch. 648 (H.B. 1010), § 5(4), effective January 1, 2008.]
(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), §§ 15, 167(a), effective January 1, 1982; am. Acts 1987, 70th Leg., ch. 59 (S.B. 469), § 1, effective September 1, 1987; am. Acts 1987, 70th Leg., ch. 270 (H.B. 268), § 1, effective August 31, 1987; am. Acts 1989, 71st Leg., ch. 1123 (H.B. 2301), § 2, effective January 1, 1990; am. Acts 1991, 72nd Leg., ch. 20 (S.B. 351), § 15, effective August 26, 1991; am. Acts 1991, 72nd Leg., ch. 371 (H.B. 864), § 1, effective September 1, 1991; am. Acts 1993, 73rd Leg., ch. 347 (S.B. 7), § 4.06, effective May 31, 1993; am. Acts 1997, 75th Leg., ch. 165 (S.B. 898), § 6.73, effective September 1, 1997; am. Acts 1997, 75th Leg., ch. 1039, § 2, effective January 1, 1998; am. Acts 1999, 76th Leg., ch. 705 (H.B. 834), § 1, effective January 1, 2000; am. Acts 2003, 78th Leg., ch. 629 (H.B. 2043), effective June 20, 2003; am. Acts 2007, 80th Leg., ch. 648 (H.B. 1010), § 5(4), effective January 1, 2008; am. Acts 2013, 83rd Leg., ch. 1161 (S.B. 359), § 1, effective June 14, 2013.)

CASE NOTES

CONSTITUTIONAL LAW

•Equal Protection

••**Scope of Protection.** — Judgment that denied a municipal utility district's request to declare Tex. Tax Code Ann. § 6.03(c), (d), (f), (h), (i) unconstitutional was affirmed because a political subdivision did not have any equal protection rights; equal protection rights were vested in persons. *Colony Mun. Util. Dist. v. Appraisal Dist. of Denton County*, 626 S.W.2d 930, 1982 Tex. App. LEXIS 3784 (Tex. App. Fort Worth 1982).

GOVERNMENTS

•Local Governments

••**Finance.** — Appraisal districts were created by statute and constituted political subdivisions of the State and constituted entities independent from the cities and counties within their borders; the McLennan County Appraisal District was neither a city nor a county for purposes of the constitutional provision. *Hoppenstein Props. v. McLennan County Appraisal Dist.*, — S.W.3d —, 2014 Tex. App. LEXIS 5413 (Tex. App. Amarillo May 20, 2014, no pet. h.).

TAX LAW

•State & Local Taxes

••Personal Property Tax

•••**General Overview.** — Court affirmed judgment dismissing the appeal of a property valuation protest for want of jurisdiction because under Tex. Tax Code Ann. §§ 6.01 and 6.03, taxpayer gave notice of appeal to the wrong entity. *Ganassi v. Fort Bend County Appraisal Dist.*, 1987 Tex. App. LEXIS 6792 (Tex. App. Houston 1st Dist. Mar. 26 1987).

Three-fourths of county taxing units was not authorized by Tex. Tax Code Ann. § 6.03 to change method of selecting board of

director members for local tax appraisal district because state legislature provided a clear formula concerning voting entitlement. *Huffman v. Arlington*, 619 S.W.2d 425, 1981 Tex. App. LEXIS 3815 (Tex. Civ. App. Fort Worth 1981).

••Real Property Tax

•••Assessment & Valuation

••••**General Overview.** — Appraisal districts were created by statute and constituted political subdivisions of the State and constituted entities independent from the cities and counties within their borders; the McLennan County Appraisal District was neither a city nor a county for purposes of the constitutional provision. *Hoppenstein Props. v. McLennan County Appraisal Dist.*, — S.W.3d —, 2014 Tex. App. LEXIS 5413 (Tex. App. Amarillo May 20, 2014, no pet. h.).

Provisions of Tex. Tax Code Ann. §§ 6.01, 6.03, 23.01, 25.21 expressly provide the necessary authority for an appraisal review board to ensure that the mineral interests of a county are appraised based on market value, unreduced by fraud, and for local taxing units to bring a challenge, if necessary, to insist that the appraisal review board do so. Therefore, the court issued a writ of mandamus directing a district court to vacate its order denying pleas to jurisdiction and to dismiss an action brought by local taxing units alleging that certain companies owning oil properties in the county committed fraud and conspiracy with respect to the valuation of the oil properties for ad valorem tax purposes. Under Tex. Const. art. V, § 8, the district court did not have subject matter jurisdiction because the legislature had provided that the claim had to be heard before the appraisal review board. *In re ExxonMobil Corp.*, 153 S.W.3d 605, 2004 Tex. App. LEXIS 7811 (Tex. App. Amarillo 2004).

OPINIONS OF ATTORNEY GENERAL

ANTI-NEPOTISM RULE DATES ARE DIRECTORY DEFINITION OF "EMPLOYEE" QUORUM

ANTI-NEPOTISM RULE. —

Texas Tax Code section 6.035(a) does not apply when an

appraisal district board member is married to an employee of the appraisal district. The words in section 6.035(a), "is engaged in the business of appraising property for compensation for use in proceedings under this title," refer to an individual who appraises property for commercial profit. Consequently, a tax assessor-collector is eligible to serve as a nonvoting member of the