

**CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA PACKET
NOVEMBER 20, 2018**

CALL TO ORDER

1. Public Comments.
2. Collection Report October 2018.
2a
3. Delinquent Tax Report.

DISCUSSION/ACTION

4. Consideration of and possible approval of Minutes of October 23, 2018 meeting.
4a-4b
5. Consideration of and possible approval of Financial Report October 2018.
5a-5f
6. Discussion and possible action regarding renewal contract for Appraisal Services with Capital Appraisal Group.
6a-6l
7. Discussion and possible action regarding the appointment of a Chief Appraiser.
8. 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.
8a-8c
9. Chief Appraiser's Report.
 - a. Appraisal update.
Hand-outs
 - b. Collection update.
 - c. Board meeting schedule.
10. Board requests for future agenda items. *(No action or discussion may occur during this item)*
11. Adjourn.

October 2018 Collections Report

Collections

Current Collections(2018)		\$ 1,989,021.92
Penalties & Interest		\$ <u>0.00</u>
Total		\$ 1,989,021.92
Delinquent Collections(2017 & Prior)		\$ 165,810.47
Penalties & Interest		\$ <u>55,005.27</u>
Total		\$ 220,815.74
Total Current/Delq.		\$ 2,209,837.66

Current Balance (2018)

Delinquent Balance (2017 & Prior)

Total 2018 Levy	\$50,106,479.44	Beginning Balance	\$5,049,465.55
Adjustments	\$ (784.21)	Adjustments	\$ (27,083.14)
Collections YTD	\$ <u>1,989,021.92</u> 3.97%	Collections YTD	\$ <u>165,810.47</u> 3.30%
Balance	\$48,116,673.31	Balance	\$4,856,571.94

Last year at this time Current Collections was 2.72%

Payment Agreements

Total Agreements (as of the 1st of the month) - 221

New Agreements - 13

Agreements Paid in Full - 15

Defaulted Agreements (as of the end of the month) - 3

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

2a

**CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF REGULAR MEETING
OCTOBER 23, 2018**

The Board of Directors of the Caldwell County Appraisal District met in regular session on October 23, 2018 at 6:00 PM in the Caldwell County Appraisal District Office located at 211 Bufkin Lane, Lockhart, Texas.

Those in attendance were board members Miguel Islas, Lisa Guyton, Alfredo Munoz, and Rick Johnson, Interim Chief Appraiser Shanna Ramzinski, Administrative Assistant/Recording Secretary Phyllis Fischer.

Edel Garza absent.

CALL TO ORDER at 6:02 PM

Item #1. Public Comments.
None.

Item #2. Collection Report August and September 2018.
Shanna Ramzinski presented the August and September 2018 Collection Reports.

Item #3. Quarterly Delinquent Tax Collection Report.
Sam Turner and Sarah Haney of Linebarger, Grogan, Blair and Sampson presented the Quarterly Delinquent Tax Collection Report.

Item #4. 911 Quarterly Report.
Jaclyn Archer presented the 911 Quarterly Report.

DISCUSSION/ACTION

Item #5. Consideration and possible approval of Minutes of September 11, 2018 meeting.
Alfredo Munoz made a motion, seconded by Lisa Guyton, to approve the minutes of September 11, 2018. Motion carried 4-0-1.

Item #6. Consideration of and possible approval of Financial Report August and September 2018.
Shanna Ramzinski presented the August and September, 2018 Financial Reports. Alfredo Munoz made a motion, seconded by Lisa Guyton, to approve the August and September, 2018 Financial Reports. Motion carried 4-0-1.

Item #7. Consideration of and possible action regarding adopting the resolution for the annual adoption of the Investment Policy.
Shanna Ramzinski presented the Investment Policy. Alfredo Munoz made a motion, seconded by Lisa Guyton, to approve the Investment Policy. Motion carried 4-0-1.

4a

EXECUTIVE SESSION

Item #8. Pursuant to Texas Government Code Section 551.074
Deliberation of the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser and/or staff.

The Board of Directors on October 23, 2018 beginning at 6:39 p.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, decision or votes will be taken while the Board is in executive session.

The Board ended its closed session at 6:50 p.m.

OPEN SESSION

Item #9. Consideration and possible action regarding the evaluation of the Chief Appraiser. Shanna Ramzinski was given her evaluation as Interim Chief Appraiser.

Item #10. Chief Appraiser's Report.
a. Appraisal Update.
b. Collection update.
c. Board meeting schedule – the November meeting will be held November 20, 2018.

Item #11. Board requests for future agenda items.
The board requested an agenda item to officially remove the title of "Interim" from Shanna Ramzinski's title.

Item #12. Adjourn.
Alfredo Munoz made a motion, seconded by Lisa Guyton, to adjourn. Motion carried 4-0-1.

Meeting adjourned at 7:10 PM.

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL

For the Ten Months Ending October 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101 CHIEF APPRAISER	\$ 6,225.16	\$ 66,551.82	\$ 74,702.00	8,150.18	10.91
70102 DEPUTY CHIEF APPRAISER	3,583.34	27,762.98	49,431.00	21,668.02	43.83
70103 SYSTEM MGR/MAPPER	5,037.26	50,372.60	60,447.00	10,074.40	16.67
70105 FIELD APPRAISER II	2,687.66	26,876.60	32,252.00	5,375.40	16.67
70106 SENIOR APPRAISER I	3,476.66	34,766.60	41,720.00	6,953.40	16.67
70107 SENIOR APPRAISER II	3,299.34	32,993.40	39,592.00	6,598.60	16.67
70108 FIELD APPRAISER I	2,741.92	27,419.20	32,903.00	5,483.80	16.67
70109 FIELD APPRAISER III	0.00	20,161.42	30,926.00	10,764.58	34.81
70111 ADMINISTRATIVE ASST.	3,968.34	39,683.40	47,620.00	7,936.60	16.67
70112 DATA ENTRY TECHNICIAN	2,388.58	23,844.46	28,663.00	4,818.54	16.81
70113 SUPPORT TECH	2,916.26	29,162.60	34,995.00	5,832.40	16.67
70120 911/GIS	1,059.53	8,434.50	37,820.00	29,385.50	77.70
70135 PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
TOTAL WAGES AND SALARIES	37,384.05	388,029.58	513,071.00	125,041.42	24.37
71000 PAYROLL TAX	2,849.12	31,631.69	42,500.00	10,868.31	25.57
71002 RETIREMENT / EMPLOYER	3,726.57	38,781.04	48,600.00	9,818.96	20.20
71004 HEALTH BENEFITS	0.00	60,800.09	94,000.00	33,199.91	35.32
71005 WORKERS COMP	2,382.27	2,248.27	2,700.00	451.73	16.73
71006 UNEMPLOYMENT	58.21	(241.43)	4,000.00	4,241.43	106.04
DEDUCTIONS / BENEFITS	9,016.17	133,219.66	191,800.00	58,580.34	30.54
72000 APPR ENGINEERS	0.00	40,000.00	42,000.00	2,000.00	4.76
72001 APPR REVIEW BOARD	0.00	20,833.18	13,500.00	(7,333.18)	(54.32)
72002 AUDIT	0.00	5,775.00	6,200.00	425.00	6.85
72003 BOARD OF DIRECTORS	1.98	699.62	1,790.00	1,090.38	60.92
72004 DATA PROCESSING SERVICES	0.00	45,783.05	46,900.00	1,116.95	2.38
72007 JANITORIAL SERVICES	264.11	2,641.10	6,200.00	3,558.90	57.40
72008 LEGAL SERVICES	866.10	18,930.60	20,000.00	1,069.40	5.35
TOTAL SERVICES	1,132.19	134,662.55	136,590.00	1,927.45	1.41
72500 BOND CHIEF/NOTARY	0.00	235.85	100.00	(135.85)	(135.85)
72501 MEMBERSHIP BTPE/TBPC	845.00	3,253.32	3,700.00	446.68	12.07
72502 COMPUTER SUPPLIES	1,069.53	4,132.14	6,400.00	2,267.86	35.44
72504 EDUCATION / FEES	165.00	4,464.80	7,800.00	3,335.20	42.76
72505 INSURANCE LIABILITY	1,137.78	1,137.78	1,400.00	262.22	18.73
72506 INSURANCE BUILDING/ CONTE	3,903.13	3,903.13	3,900.00	(3.13)	(0.08)
72507 LEGAL NOTICES / PRINTING	119.52	12,083.70	14,450.00	2,366.30	16.38
72508 MAINT - HARDWARE & EQUIP	800.00	3,600.00	8,700.00	5,100.00	58.62
72509 MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510 MILEAGE & TRAVEL	1,148.10	2,268.77	6,500.00	4,231.23	65.10
72511 OFFICE SUPPLIES	398.27	4,527.55	7,000.00	2,472.45	35.32
72512 POSTAGE	300.00	19,095.58	23,150.00	4,054.42	17.51
72513 POSTAGE METER/BOX RENTAL	0.00	3,119.05	4,425.00	1,305.95	29.51
72514 SUBSCRIPTION & BOOKS	485.00	5,201.64	7,020.00	1,818.36	25.90
72515 RENTAL COPIER	200.94	1,797.21	2,650.00	852.79	32.18
72516 ELECTRICITY	0.00	4,305.05	9,000.00	4,694.95	52.17
72517 TELEPHONE	932.55	8,125.33	12,270.00	4,144.67	33.78
72518 WATER & SEWER	0.00	1,861.65	3,250.00	1,388.35	42.72
72519 MORTGAGE	4,527.30	45,273.00	54,520.00	9,247.00	16.96
72520 BUILDING MAINT	188.65	2,127.32	4,820.00	2,692.68	55.86
72523 FUEL - VEHICLE	685.11	3,567.67	6,000.00	2,432.33	40.54

50

For Management Purposes Only

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL

For the Ten Months Ending October 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72524 MAINT. - VEHICLE	260.62	2,588.78	6,000.00	3,411.22	56.85
72525 INS - VEHICLE	1,645.98	1,645.98	1,700.00	54.02	3.18
TOTAL GENERAL EXPENSES	<u>18,812.48</u>	<u>138,315.30</u>	<u>195,755.00</u>	<u>57,439.70</u>	29.34
79000 OFFICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
79001 COMPUTER EQUIPMENT	2,214.53	8,882.76	11,000.00	2,117.24	19.25
79002 BUILDING EXPENSE	0.00	0.00	5,000.00	5,000.00	100.00
79003 VEHICLE	0.00	19,071.00	20,000.00	929.00	4.65
79990 CONTINGENCY	0.00	4,750.00	10,000.00	5,250.00	52.50
TOTAL CAPITAL INVESTMENT	<u>2,214.53</u>	<u>32,703.76</u>	<u>51,000.00</u>	<u>18,296.24</u>	35.87
TOTAL EXPENSES	<u>\$ (68,559.42)</u>	<u>\$ (826,930.85)</u>	<u>\$ (1,088,216.)</u>	<u>(261,285.15)</u>	24.01

5b

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION

For the Ten Months Ending October 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,205.50	\$ 42,055.00	\$ 50,466.00	8,411.00	16.67
90-70121 COLLECTION SPECIALIST	2,791.66	29,455.10	36,045.00	6,589.90	18.28
90-70126 PUBLIC ASSISTANT	5,145.43	22,748.74	31,120.00	8,371.26	26.90
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIES	12,142.59	94,258.84	117,631.00	23,372.16	19.87
90-71000 PAYROLL TAX	693.49	6,929.26	9,440.00	2,510.74	26.60
90-71002 RETIREMENT/EMPLOYER	865.05	8,616.41	11,200.00	2,583.59	23.07
90-71004 HEALTH BENEFITS	0.00	10,044.10	24,100.00	14,055.90	58.32
90-71005 WORKER COMP	711.59	711.59	775.00	63.41	8.18
90-71006 UNEMPLOYMENT	13.74	45.41	2,375.00	2,329.59	98.09
DEDUCTIONS / BENEFITS	2,283.87	26,346.77	47,890.00	21,543.23	44.98
90-72002 AUDIT	0.00	1,725.00	1,800.00	75.00	4.17
90-72004 DATA PROCESSING SERVICES	0.00	17,595.90	17,450.00	(145.90)	(0.84)
90-72005 COUNTY EMPLOYEE CONTRACT	1,335.12	13,351.20	15,500.00	2,148.80	13.86
90-72007 JANITORIAL SERVICE	78.89	788.90	2,500.00	1,711.10	68.44
90-72008 LEGAL SERVICES	0.00	0.00	2,300.00	2,300.00	100.00
TOTAL SERVICES	1,414.01	33,461.00	39,550.00	6,089.00	15.40
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP BTPE/TBPC	270.00	485.00	650.00	165.00	25.38
90-72502 COMPUTER SUPPLIES	319.47	875.03	2,300.00	1,424.97	61.96
90-72504 EDUCATION & FEES	0.00	285.00	2,250.00	1,965.00	87.33
90-72505 INSURANCE - LIABILITY	832.00	832.00	800.00	(32.00)	(4.00)
90-72506 INSURANCE BUILDING/CONTENT	1,165.87	1,165.87	1,150.00	(15.87)	(1.38)
90-72507 LEGAL NOTICES/PRINTING	1,410.79	1,840.08	9,900.00	8,059.92	81.41
90-72508 MAINT - HARDWARE/EQUIP	0.00	437.45	2,600.00	2,162.55	83.18
90-72509 MAINT - OFFICE EQUIP	0.00	916.00	1,200.00	284.00	23.67
90-72510 MILEAGE & TRAVEL	792.92	792.92	2,800.00	2,007.08	71.68
90-72511 OFFICE SUPPLIES	789.22	2,606.75	2,800.00	193.25	6.90
90-72512 POSTAGE	0.00	10,310.00	13,800.00	3,490.00	25.29
90-72513 POSTAGE METER/BOX RENTAL	0.00	849.81	1,400.00	550.19	39.30
90-72515 RENTAL - COPIER	6.72	929.73	1,800.00	870.27	48.35
90-72516 ELECTRICITY	0.00	1,285.92	3,000.00	1,714.08	57.14
90-72517 TELEPHONE	168.78	2,344.58	3,100.00	755.42	24.37
90-72518 WATER & SEWER	0.00	556.08	1,000.00	443.92	44.39
90-72519 MORTGAGE	1,352.31	13,523.10	16,500.00	2,976.90	18.04
90-72520 BUILDING MAINT.	56.35	573.31	2,025.00	1,451.69	71.69
TOTAL GENERAL EXPENSES	7,164.43	40,608.63	69,275.00	28,666.37	41.38
90-79000 OFFICE EQUIPMENT	0.00	119.98	2,000.00	1,880.02	94.00
90-79001 COMPUTER EQUIPMENT	67.85	1,609.98	5,000.00	3,390.02	67.80
90-79002 BUILDING EXPENSE	0.00	0.00	2,200.00	2,200.00	100.00
90-79990 CONTINGENCY	0.00	799.86	3,000.00	2,200.14	73.34
TOTAL CAPITAL INVESTMENTS	67.85	2,529.82	12,200.00	9,670.18	79.26
TOTAL EXPENSES	\$ (23,072.75)	\$ (197,205.06)	\$ (286,546.00)	(89,340.94)	31.18

50

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Oct 1, 2018 to Oct 31, 2018**

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

Date	Check #	Account ID	Line Description	Debit Am	Credit Am
10/1/18	008036	72501 90-72501 10000	2018 MEMBERSHIP DUES - APPR 2018 MEMBERSHIP DUES - COLL Texas Assoc. Assessing Officers	845.00 270.00	1,115.00
10/3/18	008037	30027 10000	SEPT 2018 INSURANCE PAYABLE INV #465153 AFLAC INS.	684.28	684.28
10/3/18	008038	72007 90-72007 10000	INV #11618 OCT 2018 JANITORIAL SERVICES - APPR INV #11618 OCT 2018 JANITORIAL SERVICES - COLL Buildingstars	264.11 78.89	343.00
10/3/18	008039	90-72005 10000	OCT 2018 LULING EMPLOYEE SALARY CALDWELL COUNTY TREASURER	1,335.12	1,335.12
10/3/18	008040	72510 10000	SEPT 2018 MILEAGE REIMBURSEMENT Jaclyn Archer	30.52	30.52
10/3/18	008041	72510 10000	SEPT 2018 MILEAGE REIMBURSEMENT Phyllis Fischer	34.17	34.17
10/3/18	008042	72510 10000	SEPT 2018 MILEAGE REIMBURSEMENT Christie Gibson	33.79	33.79
10/3/18	008043	72510 10000	SEPT 2018 MILEAGE REIMBURSEMENT Kristie Edwards	17.44	17.44
10/3/18	008044	72508 10000	INV #2018-09-01-CCAD AUG 2018 COMPUTER SERVICES N Metzler Consulting	400.00	400.00
10/3/18	008045	72517 10000	OCT 2018 LINE CHARGE - LOCKHART SPECTRUM BUSINESS	123.05	123.05
10/3/18	008046	72514 10000	INV #6907 2018 AIRCRAFT APPRAISAL VREF PUBLISHING INC	135.00	135.00
10/3/18	008047	72507 10000	FIELD APPR/AG ADV BD ADS LOCKHART POST-REGISTER	74.52	74.52
10/3/18	008049	71006 90-71006 10000	2018 QTR 3 UNEMPLOYMENT FUND - APPR 2018 QTR 3 UNEMPLOYMENT FUND - COLL Texas Assoc. of Counties	58.21 13.74	71.95
10/11/18	008050	72517 10000	OCT 2018 IPAD UNITS APPRAISERS AT&T Mobility	244.44	244.44
10/11/18	008051	72523 10000	SEPT 2018 FUEL REIMBURSEMENT CALDWELL COUNTY TREASURER	685.11	685.11
10/11/18	008052	72510 10000	OCT 2018 MILEAGE REIMBURSEMENT Shanna Ramzinski	239.26	239.26
10/11/18	008053	72008 10000	SEPT 2018 LEGAL SERVICES HARGROVE & EVANS, LLP	376.10	376.10
10/11/18	008056	72003 72504 72510 90-72510 72511 90-72511 72514	BOD SUPPLIES CONTINUING EDUCATION - AM TAAO CONF - SJR TAAO CONF - VS OFFICE SUPP - APPR OFFICE SUPP - COLL TYLER TECHNOLOGIES	1.98 165.00 792.92 792.92 220.29 62.94 350.00	

5d

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Oct 1, 2018 to Oct 31, 2018**

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

Date	Check #	Account ID	Line Description	Debit Am	Credit Am
		72517	RING CENTRAL - APPR	565.06	
		90-72517	RING CENTRAL - COLL	168.78	
		72524	VEH MAINTENANCE - BATT	260.62	
		79001	COMP EQUIP - APPR	1,987.38	
		10000	CARD SERVICE CENTER		5,367.89
10/11/18	008057	10000	VOID		
10/11/18	008058	72507	BUSINESS CARDS - MDR	45.00	
		10000	PRINTING SOLUTIONS		45.00
10/11/18	008059	90-70126	DEFICIT PYMT TO RESERVE - COLL	2,978.77	
		10000	Texas Assoc. of Counties		2,978.77
10/11/18	008060	72525	AUTO LIABILITY	1,645.98	
		72505	E & O LIABILITY	1,137.78	
		90-72505	LIABILITY INS - COLL	832.00	
		72506	CONTENTS - APPR	3,903.13	
		90-72506	CONTENTS - COLL	1,165.87	
		71005	WORKERS' COMP - APPR	2,382.27	
		90-71005	WORKERS' COMP - COLL	711.59	
		10000	Texas Municipal League		11,778.62
10/18/18	008062	72504	PROPERTY TAX LAW - REB	270.00	
		10000	Texas Assoc. Assessing Officers		270.00
10/18/18	008063	90-72511	RET ENV TO VARIVERGE - STMTS	690.40	
		72511	RET ENV TO OFFICE - APPR	120.12	
		90-72511	RET ENV TO OFFICE - COLL	35.88	
		90-72507	NEWSLETTER - COLL	1,410.79	
		10000	BUSINESS FORM SOLUTIONS LLC		2,257.19
10/18/18	008065	79001	BATTERY/SURGE PROTECTOR - APPR	227.15	
		90-79001	BATTERY/SURGE PROTECTOR - COLL	67.85	
		10000	Pitney Bowes Inc.		295.00
10/18/18	008066	72511	OFFICE SUPPLIES	57.86	
		10000	OFFICE DEPOT		57.86
10/19/18	008062V	72504	PROPERTY TAX LAW - REB		270.00
		10000	Texas Assoc. Assessing Officers	270.00	
10/25/18	008067	72519	OCT 2018 BUILDING LOAN PAYMENT - APPR	4,527.30	
		90-72519	OCT 2018 BUILDING LOAN PAYMENT - COLL	1,352.31	
		10000	First Lockhart National Bank		5,879.61
10/25/18	008068	72520	NOV 2018 LAWN SERVICES - APPR	123.20	
		90-72520	NOV 2018 LAWN SERVICES - COLL	36.80	
		10000	Jesus Gonzales		160.00
10/25/18	008069	72508	INV #2018-10-01-CCAD SEPT 2018 COMPUTER SERVICES	400.00	
		10000	N Metzler Consulting		400.00
10/25/18	008070	90-72515	INV #094765796 SEPT 2018 COLL PRINT CHARGES	6.72	
		10000	XEROX CORP		6.72
10/25/18	008071	72515	INV #094683060 - SEPT 2018 APPR COPY CHARGES	200.94	
		10000	XEROX CORP		200.94
10/25/18	008072	72520	INV #7519352-1 4TH QTR 2018 PEST CONTROL SERVICES - APPR	65.45	
		90-72520	INV #7519352-1 4TH QTR 2018 PEST CONTROL SERVICES - COLL	19.55	

5e

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Oct 1, 2018 to Oct 31, 2018

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

Date	Check #	Account ID	Line Description	Debit Am	Credit Am
		10000	SERVICES - COLL ABC Home & Commercial Services		85.00
10/25/18	008073	72008 10000	ARB LEGAL SERVICES Martinec, Winn, & Vickers, PC	490.00	490.00
10/25/18	008074	72502 90-72502 10000	PRINTER CARTRIDGES - APPR PRINTER CARTRIDGES - COLL Lone Star Office Solutions	1,069.53 319.47	1,389.00
10/26/18	008075	72512 10000	ACCT #785099 REPLENISH BAL POSTAGE DUE US Post Master	300.00	300.00
	Total			<u>38,174.35</u>	<u>38,174.35</u>

5f

AGREEMENT FOR APPRAISAL SERVICES

THE STATE OF TEXAS §
 §
COUNTY OF CALDWELL §

This agreement (the "Agreement") is made this 20th day of November, 2018, between **CALDWELL COUNTY APPRAISAL DISTRICT**, hereinafter referred to as the "District", and **CAPITOL APPRAISAL GROUP, LLC**, of Austin, Travis County, Texas, hereinafter referred to as the "Company" (collectively referred to as the "Parties" or singularly a "Party"), acting by and through their respective representatives.

General Recitals

1. Pursuant to Texas Property Tax Code (T.P.T.C.) §25.01, it has been represented by the Company and determined by the District that the Company is skilled in the matter of appraisals and valuations of oil and gas leases, communication properties, public utilities, and industrial properties for property tax purposes. Therefore, the Chief Appraiser, with the approval of the Board of Directors of the District, desires to employ the Company to perform appraisal services with respect to such properties. The Company hereby agrees to appraise for the District-designated utility properties and designated industrial properties listed on Exhibit A and located in the District's jurisdiction. The Company also agrees to appraise for the District all producing oil and gas leases located in District's jurisdiction. The property owned by the companies listed in Exhibit A shall be appraised at market value as that term is defined in Chapter 1 of the Code unless the property is entitled to special valuation, in which event the Company shall appraise the property at market value and special value as provided by the applicable Code section.

2. Such appraisals are to be prepared by the Company for the convenience and information of the Chief Appraiser, the Board of Directors, and the Appraisal Review Board of the District, and shall be utilized for all purposes provided by law, specifically including the T.P.T.C. Such appraisals shall conform to the applicable provisions of the Code, Standard 6 of the Uniform Standards of Professional Appraisal Practice, the Texas Administrative Code, Standard on Contracting for Assessment Services of the International Association of Assessing Officers, and other applicable law.

Term

3. The term of this Agreement shall be for a period of two (2) years for the 2019 and 2020 tax years. Thereafter this Agreement shall annually renew for successive terms of one year to include the respective tax year, unless sooner terminated as provided herein. Either Party may terminate this Agreement by providing sixty (60) days written notice to the other Party. The fees for the services provided herein for tax years subsequent to tax year 2020 shall be the amount budgeted by the District for the respective tax year and agreed to by the Company in writing,

6a

unless the District or the Company notifies the other Party in writing, before October 1 of the year preceding the contract year, of the intent by that Party to terminate this Agreement. If this agreement is terminated by the District, the District shall not be liable for the payment of services not yet performed, and the Company shall not look to the District for any further payment under this agreement for any work performed after notification. The parties agree that District's obligation under this Contract is a commitment of District's current revenues only. District retains the continuing right to terminate this Contract at the expiration of each budget period of District during the term of this Contract and should the Contract be terminated, the District shall be released from any obligations concerning this Contract. This Contract is conditioned on a best-efforts attempt by District to obtain and appropriate funds for payments provided by this Contract.

4. The parties agree to conduct non-binding mediation in the county in which the District is located to resolve any disputes under the Agreement. Mediation shall not be required prior to sending notice of a breach or default under the Agreement as a condition precedent to pursuing legal action.

Services

5. The Company agrees to list and determine appraised values for all industrial plants, producing oil and gas wells, communication systems, telephone companies, gas and electric utility systems, cable television systems, pipeline systems, railroad companies, telecommunications companies and systems, and designated industrial properties listed on Exhibit A and located within the District on January 1 of each year. The Company also agrees to compile, list and determine appraised values for all producing oil and gas leases including working interests, royalty interests, and overriding royalty interests located within the District on January 1 of each year. Said compilation will show the particular interest(s) of owners, including working interest(s) and royalty interest(s) and the values. If the District needs additional services, the Company shall attempt to accommodate such additional services at an agreed to fee, without decreasing the effectiveness or timeliness of performance of services specified herein.

6. The Company agrees to secure for the Chief Appraiser of the District, all information possible and available for use by the Chief Appraiser and the Appraisal Review Board in determining the proper market and special valuations to be fixed upon such properties for taxation purposes, and generally to compile such information as shall be of aid and benefit to the Chief Appraiser and the Appraisal Review Board for the purpose of equalizing and supporting the values of such properties for taxation purposes.

7. The Company agrees to represent and defend its evaluations for the District and provide expert testimony in any appeals of its appraisals, including hearings before the Appraisal Review Board, any arbitration proceedings, and any proceedings before the Comptroller of Public Accounts *viz.* the Texas Comptroller's Property Value Study, court proceedings, and proceedings before the State Office of Administrative Hearings during the term of this Agreement and after the term of this agreement if the evaluation was made during the term of

this agreement. The Company shall not charge any additional fee for its personnel to represent the District at appraisal review board hearings or other administrative proceedings in support of its appraisals.

8. The Company shall provide preliminary appraised values to the District no later than April 30th of each year, in order to allow the District to comply with the requirement in T.P.T.C. §26.01 (e) to provide preliminary values to certain taxing units. The Company shall provide appraised values to the District no later than May 15th of each year in order for the District to comply with relevant notice requirements set forth in other T.P.T.C sections, specifically including but not limited to §25.19 and §25.195, unless the T.P.T.C. contains any deadline to deliver notices of appraised value prior to May 15, in which event the Company shall provide any appraisals made in connection with any earlier deadlines 15 days prior to that deadline, or in the case of any appraisal of any personal property that depends on receipt of a property rendition under T.P.T.C. Chapter 22, as soon thereafter as practicable as regards to the appraisal of that property, in the event such rendition is not received by the Company before May 10. The Company shall in good faith devote such time and resources to the performance of its duties under this Agreement throughout the tax year as reasonably necessary to ensure timely and accurate appraisals in compliance with the T.P.T.C., applicable provisions of the Uniform Standards of Professional Appraisal Practice, and the applicable provisions of the Texas Administrative Code. The Company shall provide, on request, a written report to the District summarizing its progress in completing such appraisals, such reports to be made available to the District's Chief Appraiser on a date agreed to by the Chief Appraiser and Company each year.

9. (a) Except as provided in Section 7 of this Agreement, Company shall provide to District copies of all appraisals, together with supporting data, in the format in which they are maintained by Company or requested by District, and such records shall be considered to be public information unless otherwise specifically exempt from public disclosure pursuant to law. "Supporting data" shall not be construed to include personal notes, correspondence, working papers, thought processes, or any other matters of a privileged or proprietary nature. Such non-proprietary records shall be provided to District no later than May 15th of each year, or on a date agreed to, in writing, by the Chief Appraiser and Company in the case of any appraisal of any personal property that depends on receipt of a property rendition under T.P.T.C. Chapter 22 and such rendition is not received by Company before May 10. Company shall not charge District for original copies of such records but may charge for additional copies at a fee not to exceed charges promulgated by the Attorney General of Texas for copies of public information. At the request of the District, the Company shall assist the District in responding to requests for public information for information in the possession of the Company relating to any appraisals made by the Company of property owned by companies listed in Exhibit A. The Company agrees to comply with any ruling made by the Attorney General of Texas in any open records decision, ruling, or opinion. The Company agrees to furnish all information required to be disclosed under the Public Information Act in accordance with the charges promulgated by the Attorney General of Texas for copies of public information except that the Company reserves the right to timely appeal any ruling to district court, and District agrees to follow any ruling by such court or appellate-level court or court of last resort. The Company agrees to indemnify and hold the

District harmless from any liability in the event that the collection by the District of the Company's charges is determined to be in violation of any applicable law.

(b) All data or information voluntarily provided by the taxpayer will be held under the statutory confidentiality protection provided by Section 22.27 of the T.P.T.C. and other laws requiring confidentiality, and the Company shall not disclose information made confidential by T.P.T.C., Texas Government Code Chapter 552, or any other laws providing for confidentiality. The data or information obtained by the Company from the taxpayer for the appraisal of a property will be held as confidential and will be disclosed only as authorized by applicable law. COMPANY SHALL INDEMNIFY AND HOLD DISTRICT HARMLESS FROM ANY DAMAGES, ATTORNEY'S FEES, OR PROSECUTION RESULTING FROM THE DISCLOSURE BY COMPANY OF INFORMATION CONFIDENTIAL BY LAW. COMPANY SHALL RETAIN QUALIFIED COUNSEL ADMITTED TO THE APPROPRIATE JURISDICTION TO DEFEND DISTRICT IN ANY PROCEEDINGS, WHETHER CIVIL OR CRIMINAL, ARISING FROM COMPANY'S UNLAWFUL DISCLOSURE OF CONFIDENTIAL INFORMATION.

10. If the District determines at any time that the Company is not performing services as required under this Agreement in a sufficiently accurate or timely manner, it shall notify the Company in writing of such determination. If the Company fails to cure such deficiency to the District's satisfaction within thirty (30) days after delivery of such notice, the District is entitled to withhold fees payable to the Company in an amount reasonably related to the portion of the Company's total fee under this Agreement that is attributable to such services, or to terminate this Agreement according to the provision of Section 3.

Fee

11. The Company shall be entitled to a fee of \$41,250 (Forty-One Thousand Two Hundred Fifty Dollars) for the 2019 tax year and \$41,250 (Forty-One Thousand Two Hundred Fifty Dollars) for the 2020 tax year, said amounts to be paid out of the lawful funds of the District. The Company will be required to perform most of its services under this Agreement on or before July 15th of each year. However, the District shall pay the Company the above-mentioned fees in four equal quarterly payments each year, beginning on January 1, and continuing on April 1, July 1, and October 1 of each year. The District shall be authorized to withhold all or any part of any such fees as it determines in good faith are attributable to services not performed in an accurate or timely manner as described in Section 10. The District shall in good faith take all actions necessary to facilitate the payment of all sums due to the Company. Such payment shall constitute full payment to the Company for all its services under this Contract, and the District shall not be obligated to the Company for any salaries or expenses of any kind incurred by the Company.

Governing Law

12. The Agreement shall be governed by the laws of the State of Texas, without giving effect to any conflicts of law rule or principle that might result in the application of the

laws of another jurisdiction. The proper venue for any causes of action arising under this agreement shall be Caldwell County, Texas.

Amendment

13. This Agreement may be amended by the mutual agreement of the Parties hereto in writing to be attached to and incorporated into this Agreement.

Legal Construction

14. In the event any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provisions had never been contained herein.

Entire Agreement

15. This Agreement is the entire Agreement between the Parties with respect to the subject matter covered in this Agreement. There is no other collateral oral or written Agreement between the Parties that in any manner relates to the subject matter of this Agreement, except as provided in any Exhibits attached hereto.

Exhibits

16. All exhibits to this Agreement are incorporated herein by reference for all purposes wherever reference is made to the same. Additions or subtractions to the properties in the exhibit(s) shall be mutually agreed upon between the Parties.

Assignment

17. This Agreement may not be assigned without the prior written consent of the District.

Recitals

18. The recitals to this Agreement are incorporated herein.

Insurance

19. (a) The Company shall during the term hereof maintain in full force and effect the following insurance:

(i) a comprehensive general liability policy of insurance for bodily injury, death and property damage insuring against all claims, demands or actions relating to the Company's performance of services pursuant to this Agreement with a minimum combined single limit of not less than \$1,000,000.00 per occurrence for injury to persons (including death), and for property damage and \$2,000,000.00 aggregate;

(ii) a policy of automobile liability insurance covering any vehicles owned and/or operated by the Company, its officers, agents, and employees, and used in the performance of this Agreement with policy limits of not less than \$1,000,000.00 combined single limit and aggregate for bodily injury and property damage; and

(iii) statutory Worker's Compensation Insurance at the statutory limits and Employers Liability covering all of the Company's employees involved in the provision of services under this Agreement with a policy limit of not less than \$500,000.00/\$500,000.00/\$500,000.00, if applicable.

(b) All policies of insurance shall be endorsed to contain the following provisions:

(1) name the District, its officers, and employees as additional insured as to all applicable coverage with the exception of Workers Compensation Insurance; and

(2) provide for at least thirty (30) days prior written notice to the District for cancellation or non-renewal of the insurance;

(3) provide for a waiver of subrogation against the District for injuries, including death, property damage, or any other loss to the extent the same is covered by the proceeds of insurance, except for the Company Liability Insurance. The Company shall provide written notice to the District of any material change of or to the insurance required herein.

(c) All insurance companies providing the required insurance shall be authorized to transact business in Texas and rated at least "A" by AM Best or another equivalent rating service.

(d) A certificate of insurance and policy endorsements evidencing the required insurance shall be submitted to the District prior to the commencement of services and each anniversary date of the term of this Agreement.

(e) Section 19 of this agreement will be limited to the extent of liability attributable to the Company. Claims arising from negligence or fault by third parties or the District employees shall be excluded from the Company's insurance policy and coverage as additional insured.

Indemnification

20. To the fullest extent permitted by law the company shall indemnify, hold harmless and defend the district, its officers, employees, agents and representatives (collectively the "district indemnitees") from and against all claims, damages, losses and expenses, including but not limited to, attorneys' fees, arising out of or resulting from bodily injury or death of a person or property damage, including the loss of use of property, arising or alleged to arise out of or in any way related to this agreement or the performance of work or services of the company, and its sub-contractors under this agreement, or the result of any negligent act or omission or any intentional act or omission in violation of the company's standard of care by the company, its sub-contractor or anyone directly or indirectly employed by the company or anyone for whose acts the company may be liable or due to the violation of any ordinance, regulation, statute, or other legal requirement by the company, its sub-contractors or any of their agents and employees, but only to the extent caused in whole or in part by any intentional or negligent act or omission of the company, its sub-contractors or anyone directly or indirectly employed by the company, its sub-contractors or anyone for whose acts the company or its sub-contractor may be liable.

Independent Contractor

21. It is understood and agreed by and between the parties that the Company in satisfying the conditions of this Agreement, is acting independently, and that the District assumes no responsibility or liabilities to any third party in connection with these actions. All services to be performed by the Company pursuant to this Agreement shall be in the capacity of an independent contractor, and not as an agent or employee of the District. The Company shall supervise the performance of its services and shall be entitled to control the manner and means by which its services are to be performed, subject to the terms of this Agreement.

Funding Out

22. The parties do not intend for this Agreement to obligate future Boards of Directors. Accordingly, in the event the District budget for any year beyond 2020 does not have funds sufficient to enable the District to make payments under this Agreement, then this contract is terminated on the effective date of such budget. The District must notify the Company, in writing, within 15 days after the approval of the budget which will cause the termination of the agreement under Section 21. However, failure by the District to provide such notification shall not affect the contract termination or the effective date of such termination.

Texas Government Code §2270.002

23. The Company does not boycott Israel and will not boycott Israel during the term of this contract.

(signature page to follow)

6h

WITNESS our hand in duplicate, this _____ day of _____, 20____.

CALDWELL COUNTY APPRAISAL DISTRICT

Chairman, Board of Directors

Chief Appraiser

ATTEST:

Secretary, Board of Directors

WITNESS our hand in duplicate, this _____ day of _____ 20____.

CAPITOL APPRAISAL GROUP, LLC

Gregg A. Davis, President

CALDWELL COUNTY APPRAISAL DISTRICT

EXHIBIT A

AEP TEXAS INC
AFTON CHEMICAL CORPORATION
ALEXANDER TANK CORP
ALPHEUS COMMUNICATION LP
AMERICAN TOWER CORPORATION
AT&T COMMUNICATIONS
AT&T MOBILITY LLC
AWM OIL TOOLS
B.A.S.E. CHEMICALS
BAIRS LEASE SVC INC
BAKER HUGHES OILFIELD OPS
BEAIRD DRILLING
BLACK DIAMOND OILFIELD
BLACK ROCK CONSTRUCTION
BLUEBONNET ELECTRIC COOP INC
CENTEX PIPE & EQUIP INC
CENTURYLINK COMMUNICATIONS
CENTURYLINK TECHNOLOGY SOLUTIONS
CHESSHER OTTO DRILLING CO
CHEVRON PRODUCTS CO
CITGO PETROLEUM CORP
CITGO PRODUCTS PIPE LINE CO
CROWN CASTLE GT CO LLC
CROWN COMMUNICATIONS INC
CSI COMPRESSCO LEASING LLC
CYRUSONE LLC
DALLAS MTA LP
DARST CREEK OIL CORP
DAVIS, J L-LULING SYSTEMS
DELRAY OIL INC
DGP - LULING EZ PIPELINE
DIRECTV LLC
DISH NETWORK LLC
DONLEN TRUST
EAGLE HYDROCARBONICS (TEXAS)
EARTHLINK BUSINESS LLC
ECHOSTAR BROADCASTING CORP
EIGHTY-SIX OIL COMPANY INC
ENERGY TRANSFER PARTNERS, LLC
ENTERPRISE CRUDE PIPELINE LLC
ETC TEXAS PIPELINE LTD
ETC TEXAS PROCESSING LTD
EXXONMOBIL PIPELINE COMPANY

FHR CORPUS CHRISTI LLC
FHR CORPUS CHRISTI, LLC
FIBERLIGHT LLC
FLINT HILLS RESOURCES, LP
FRONTIER COMMUNICATIONS
GARNER REWINDING SERVICE
GAUGE OIL COMPANY
GILPIN POST TENSION
GLOBAL TEL*LINK CORP
GTP TOWERS II LLC
GUADALUPE VALLEY ELECTRIC COOP
GUADALUPE VALLEY TELE COOP
GULFMARK ENERGY INC
HARBISON-FISCHER
HAZELETT DRILLING
HELMERICH & PAYNE
HERITAGE CRYSTAL CLEAN, LLC
HI TEX RIGS, LP
HORIZONTAL LINER SERVICE
HOUSTON PIPELINE CO LP
INTERNATIONAL SERVICE INC
JOHNSON OIL WELL SERV
KENT BROUSSARD TOWER RENTALS
KPL SOUTH TEXAS LLC (GATHERING)
LCRA TRANSMISSION SRVCS CORP
LEVEL 3 COMMUNICATIONS LLC
LULING ACIDIZERS INC
LULING O & G LLC
LULING PIPE & SALVAGE
LULING PUMP & SVC CORP
LULING WELL SERVICE
MARK WEST TEXAS PNG UTIL LLC
MCI COMMUNICATIONS SERVICES
MCLEOD USA TELECOM SERV DBA
MOTIVA ENTERPRISES LLC
NALCO CHAMPION
NORTH SOUTH OIL LLC
NUCO2 SUPPLY LLC
OASIS PIPE LINE CO TX LP
ONEOK TRANSMISSION COMPANY
PEDERNALES ELECTRIC COOP INC
PERRYMAN INC BILL J
PRIORITY OIL COMPANY
PROGRESS DRILLING FACILITY
RB STEWART PETROLEUM PRODUCTS
REYNA OIL FIELD
RISE BROADBAND
SALT FLAT PIPE & SUPPLY
SBA TOWERS VII
SEAY & SEAY PUMP & SUPPLY

SOUTHWESTERN BELL TELEPHONE
SPECTRASITE COMMUNICATIONS INC
SPOK INC
SPRINT NEXTEL OF TEXAS
SPRINT SPECTRUM LP
SUMMIT ESP
TEXAS GAS SERVICE
TEXAS GATHERING COMPANY LLC
TEXAS PETROLEUM INVESTMENT
TIME WARNER CABLE BUSINESS LLC
TIME WARNER CABLE INTERNET LLC
TIME WARNER CABLE TEXAS LLC
T-MOBILE
TOUNGATE PIPE & SUPPLY INC
TRINITY ENVIROMENTAL SWD LLC
TWC DIGITAL PHONE LLC
TWC SECURITY INC
UNION PACIFIC RAILROAD CO
VERTICAL BRIDGE TOWERS, LLC
WAYPORT INC
WTG GAS TRANSMISSION CO
XO COMMUNICATIONS INC

STATE OF TEXAS §

COUNTY OF CALDWELL §

**RESOLUTION TO NOTIFY TAXING UNITS OF
VACANCY ON BOARD OF DIRECTORS**

WHEREAS, a 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(l) 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 20th day of November, 2018.

Chairman

Attest:

Secretary

8a

Caldwell County Appraisal District

DATE: November 21, 2018
TO: Taxing Unit Presiding Officers
FROM: Miguel Islas, Chairman, Board of Directors

RE: Vacancy on Caldwell County Appraisal District Board of Directors

Dear Public Officials:

Pursuant to section 6.03(1) of the Texas Tax Code, please be advised that a vacancy exists on the Board of Directors of the Caldwell County Appraisal District. According to that section, you may nominate a candidate by resolution to fill the vacancy. Section 6.03(1) provides that the deadline to submit the name of your candidate to the chief appraiser of the Caldwell County Appraisal District is 45 days after this notification.

If your entity wishes to make a nomination, please provide a copy of the nominating resolution from your governing body approving that candidate.

Sincerely,

Miguel Islas
Chairman, Board of Directors

Encl: Board Resolution
Copy Property Tax Code §6.03

8b



211 Bufkin Ln
P.O. Box 900
Lockhart, Texas 78644
United States

PHONE (512) 398-5550
FAX (512) 398-5551
E-MAIL general@caldwellcad.org
WEB SITE www.caldwellcad.org

(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, unredacted 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

8C