

**CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA PACKET
FEBRUARY 19, 2019**

CALL TO ORDER

1. Oath of Office.
2. Public Comments.
3. Collection Report January 2019.
3a

DISCUSSION/ACTION

4. Consideration and possible approval of Minutes of January 22, 2019 meeting.
4a-4c
5. Consideration of and possible approval of Financial Report January 2019.
5a-5g
6. Consideration and possible action regarding budget transfer for 2018 Collection Budget.
6a-6b
7. Discussion and possible action regarding proposed amendment to 2018 budget to transfer funds to fund certain line items and directing the Secretary to send notice of any proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district.
7a – 7d
8. Discussion and consideration regarding the 2018 Property Value Study and Comptroller preliminary findings of taxable value.
8a-8n

EXECUTIVE SESSION:

9. Pursuant to Texas Government Code Section 551.074
Consideration of and possible action regarding pending appeals of appraisal review board orders determining protest to district court. (Handout)

OPEN SESSION

10. Chief Appraiser's Report.
 - a. Appraisal Update.
 - b. Collection update.
11. Board requests for future agenda items. *(No action or discussion may occur during this item)*
12. Adjourn.

January 2019 Collections Report

Collections

Current Collections(2018)	\$19,243,395.02
Penalties & Interest	<u>\$ 0.00</u>

Total \$19,243,395.02

Delinquent Collections(2017 & Prior)	\$ 124,407.46
Penalties & Interest	<u>\$ 39,867.64</u>

Total \$ 164,275.10

Total Current/Delq. \$19,407,670.12

Current Balance (2018)

Total 2018 Levy	\$50,106,479.44
Adjustments	\$ (52,740.75)
Collections YTD	<u>\$44,610,853.46</u> 89.13%

Balance \$ 5,442,885.23

Delinquent Balance (2017 & Prior)

Beginning Balance	\$5,049,465.55
Adjustments	\$ (3,687.82)
Collections YTD	<u>\$ 626,678.66</u> 12.42%

Balance \$4,419,099.07

Last year at this time Current Collections was 88.67%

Payment Agreements

Total Agreements (as of the 1st of the month) - 210

New Agreements - 11

Agreements Paid in Full - 23

Defaulted Agreements (as of the end of the month) - 7

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

**CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF MEETING
JANUARY 22, 2019**

The Board of Directors of the Caldwell County Appraisal District met in regular session on January 22, 2019 at 6:00 PM in the Caldwell County Appraisal District office located at 211 Bufkin, Lockhart, Texas.

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

Rick Johnson was absent

Call to Order at 6:00 PM

Item #1 Oath of Office.

The Oath's of Office were administered.

Item #2 Election of Officers.

Alfredo Munoz made a motion, seconded by Edel Garza, to nominate Miguel Islas for Board Chairman. Motion carried 4-0-1.

Miguel Islas made a motion, seconded by Alfredo Munoz, to nominate Edel Garza for Vice Chairman. Motion carried 4-0-1.

Alfredo Munoz made a motion, seconded by Miguel Islas, to nominate Lisa Guyton for Secretary. Motion carried 4-0-1.

Item #3 Public Comments.

None.

Item #4 Collection Report for December 2018.

Shanna Ramzinski presented the November and December 2018 Collection Reports.

Item #5 Quarterly Delinquent Tax Collection Report.

Sam Turner with the Linebarger Law Firm presented the Quarterly Delinquent Collection Report.

Item #6 911 Quarterly Report.

Jaclyn Archer presented the 911 Quarterly Report.

DISCUSSION/ACTION

Item #7 Consideration and possible approval of Minutes of November 2018 meeting.

Alfredo Munoz made a motion, seconded by Lisa Guyton, to approve the minutes of November 20, 2018. Motion carried 4-0-1.

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Item #8 Consideration of and possible approval of Financial Reports of November and December 2018.

Shanna Ramzinski presented the November and December 2018 Financial Reports. Alfredo Munoz made a motion, seconded by Lisa Guyton, to approve the November and December 2018 Financial Reports. Motion carried 4-0-1.

Item #9 Consideration and possible appointment to fill vacancy on the Board of Directors.

Shanna Ramzinski presented the names of the candidates nominated by the taxing entities for the Board of Directors vacancy. Mr. Rene Rayos nominated by Lockhart ISD, Ms. Erica Torres nominated by Caldwell County, Ms. Debbie Sanders nominated by the City of Lockhart.

Alfredo Munoz made a motion, seconded by Lisa Guyton, to appoint Mr. Rene Rayos to fill the Board of Directors vacancy. Motion carried 4-0-1.

Item #10 Discussion and possible action regarding adoption of resolution for the appointment of Appraisal Review Board members for the 2019/2020 term.

Lisa Guyton made a motion, seconded by Alfredo Munoz, to appoint Henry B. Cox to the Appraisal Review Board for the 2019/2020 term. Motion carried 4-0-1.

Item #11 Discussion and possible action regarding adoption of resolution to appoint Appraisal Review Board president and secretary.

Lisa Guyton made a motion, seconded by Alfredo Munoz to appoint Kayline Cabe as president of the Appraisal Review Board for the 2019/2020 term. Motion carried 4-0-1. Miguel Islas made a motion, seconded by Alfredo Munoz to appoint Bert Reid as secretary of the Appraisal Review Board for the 2019/2020 term. Motion carried 4-0-1.

Item #12 Discussion and possible action regarding approving the Chief Appraiser's Appointment of Ag Advisory Board members for 2019 term.

Alfredo Munoz made a motion, seconded by Lisa Guyton, to approve the Chief Appraiser's appointment of Ag Advisory board members for the 2019 term. Motion carried 4-0-1.

Item #13 Discussion and possible action regarding signing management contract with Eide Bailly CPAs and Business Advisors for financial audit.

Alfredo Munoz made a motion, seconded by Edel Garza, to approve the contract with Eide Bailly CPAs and Business Advisors for the financial audit. Motion carried 4-0-1.

EXECUTIVE SESSION:

Item #14 Pursuant to Texas Government Code Section 551.074

Consideration of and possible action regarding pending appeals of appraisal review orders determine protest to district court.

Item was tabled to February meeting.

OPEN SESSION

Item #15 Chief Appraiser's Report.

- a. Appraisal Update – new appraiser hired; appraisers in field; new owner ag applications mailed; new owner homestead exemption aps will be mailed shortly; MAPS review coming up.
- b. Collection update – appraisal support helping during collections busy season;
- c. TAAD Conference in February – February meeting will be moved up a week to February 19th.

Item #16 Board requests for future agenda items.

None

Item #17 Adjourn.

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

Meeting adjourned 6:38 PM.

Chairman

Secretary

4c

Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the One Month Ending January 31, 2019

Revenues	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
CITY OF LOCKHART	\$ 24,123.26	\$ 24,123.26	\$ 96,493.04	72,369.78	75.00
CITY OF LULING	6,534.04	6,534.04	26,136.16	19,602.12	75.00
CITY OF MARTINDALE	1,689.12	1,689.12	6,756.48	5,067.36	75.00
CITY OF MUSTANG RIDGE	683.57	683.57	2,734.27	2,050.70	75.00
CITY OF NIEDERWALD	123.78	123.78	495.11	371.33	75.00
CITY OF UHLAND	486.60	486.60	486.62	0.02	0.00
CALDWELL COUNTY	92,036.04	92,036.04	368,144.17	276,108.13	75.00
LOCKHART ISD	94,865.36	94,865.36	379,461.43	284,596.07	75.00
LULING ISD	22,637.34	22,637.34	90,549.34	67,912.00	75.00
PRAIRIE LEA ISD	5,377.82	5,377.82	21,511.27	16,133.45	75.00
PLUM CREEK CONS DIST	1,556.50	1,556.50	6,226.01	4,669.51	75.00
PLUM CREEK UNDERGROU	1,453.98	1,453.98	5,815.94	4,361.96	75.00
GONZALES ISD	1,845.55	1,845.55	7,382.18	5,536.63	75.00
WEALDER ISD	1,320.33	1,320.33	5,281.31	3,960.98	75.00
SAN MARCOS ISD	11,430.94	11,430.94	45,723.77	34,292.83	75.00
HAYS ISD	10,069.52	10,069.52	10,069.52	0.00	0.00
GONZALES COUNTY UWD	43.58	43.58	174.32	130.74	75.00
CALDWELL-HAYS ESD1	1,950.47	1,950.47	7,801.87	5,851.40	75.00
CITY OF SAN MARCOS	820.93	820.93	3,283.72	2,462.79	75.00
CALDWELL ESD #2	580.86	580.86	2,323.46	1,742.60	75.00
CALDWELL ESD #3	597.49	597.49	2,389.97	1,792.48	75.00
CALDWELL ESD #4	577.92	577.92	2,311.69	1,733.77	75.00
AUSTIN COMMUNITY COLL	167.84	167.84	671.34	503.50	75.00
Total Revenues	280,972.84	280,972.84	1,092,222.99	811,250.15	74.28
TOTAL BUDGET REV	\$ 280,972.84	\$ 280,972.84	\$ 1,092,222.99	811,250.15	74.28
COPIES MISC REVENUE	\$ (141.20)	\$ (141.20)	\$ 0.00	141.20	0.00
INTEREST INCOME REVENU	(1,220.13)	(1,220.13)	0.00	1,220.13	0.00
TOTAL OTHER REVENUE	(1,361.33)	(1,361.33)	0.00	1,361.33	0.00

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Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the One Month Ending January 31, 2019

Revenues	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
CITY OF LOCKHART	\$ 6,561.72	\$ 6,561.72	\$ 26,246.86	19,685.14	75.00
CITY OF LULING	1,814.91	1,814.91	7,259.63	5,444.72	75.00
CITY OF MARTINDALE	459.45	459.45	1,837.81	1,378.36	75.00
CITY OF MUSTANG RIDGE	185.94	185.94	743.74	557.80	75.00
CITY OF NIEDERWALD	33.67	33.67	134.67	101.00	75.00
CITY OF UHLAND	132.36	132.36	132.36	0.00	0.00
CALDWELL COUNTY	25,418.97	25,418.97	101,675.87	76,256.90	75.00
LOCKHART ISD	25,804.12	25,804.12	103,216.48	77,412.36	75.00
LULING ISD	7,388.02	7,388.02	29,552.10	22,164.08	75.00
PRAIRIE LEA ISD	2,190.62	2,190.62	8,762.49	6,571.87	75.00
PLUM CREEK CONS DIST	423.38	423.38	1,693.52	1,270.14	75.00
PLUM CREEK UNDERGROUND	395.49	395.49	1,581.98	1,186.49	75.00
GONZALES COUNTY UWD	11.85	11.85	47.42	35.57	75.01
CALDWELL-HAYS ESD1	530.54	530.54	2,122.17	1,591.63	75.00
CALDWELL ESD #2	158.00	158.00	632.00	474.00	75.00
CALDWELL ESD #3	162.52	162.52	650.09	487.57	75.00
CALDWELL ESD #4	157.20	157.20	628.80	471.60	75.00
Total Revenues	71,828.76	71,828.76	286,917.99	215,089.23	74.97
TAX CERTIFICATES	(30.00)	(30.00)	0.00	30.00	0.00
TOTAL TAX CERT. REVENUE	(30.00)	(30.00)	0.00	30.00	0.00
TOTAL BUDGET REVENUE	\$ 71,858.76	\$ 71,858.76	\$ 286,917.99	215,059.23	74.95
RETURN CHECK FEE	\$ (75.00)	\$ (75.00)	\$ 0.00	75.00	0.00
BUS PP RENDITION PENALTY	(550.75)	(550.75)	0.00	550.75	0.00
OFFICE RENTAL INCOME	(100.00)	(100.00)	0.00	100.00	0.00
TOTAL OTHER REVENUE	(725.75)	(725.75)	0.00	725.75	0.00
DELINQUENT ATTORNEY FEES- L	(21,797.80)	(21,797.80)	0.00	21,797.80	0.00
DELINQUENT ATTORNEY FEES- P	(3,010.82)	(3,010.82)	0.00	3,010.82	0.00
DELINQUENT ABSTRACT FEES- L	(1,085.00)	(1,085.00)	0.00	1,085.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
TOTAL DELINQUENT ATTORNEY	(25,893.62)	(25,893.62)	0.00	25,893.62	0.00

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Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the One Month Ending January 31, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%	
70101	CHIEF APPRAISER	\$ 6,380.84	\$ 6,380.84	\$ 76,570.00	70,189.16	91.67
70102	DEPUTY CHIEF APPRAISER	3,672.92	3,672.92	50,667.00	46,994.08	92.75
70103	SYSTEM MGR/MAPPER	5,163.16	5,163.16	61,958.00	56,794.84	91.67
70105	FIELD APPRAISER II	2,754.84	2,754.84	33,058.00	30,303.16	91.67
70106	SENIOR APPRAISER I	3,563.58	3,563.58	42,763.00	39,199.42	91.67
70107	SENIOR APPRAISER II	3,381.84	3,381.84	40,582.00	37,200.16	91.67
70108	FIELD APPRAISER I	2,810.42	2,810.42	33,725.00	30,914.58	91.67
70109	FIELD APPRAISER III	2,641.66	2,641.66	31,700.00	29,058.34	91.67
70111	ADMINISTRATIVE ASST.	4,067.50	4,067.50	48,810.00	44,742.50	91.67
70112	DATA ENTRY TECHNICIAN	2,448.34	2,448.34	29,380.00	26,931.66	91.67
70113	SUPPORT TECH	2,989.16	2,989.16	35,870.00	32,880.84	91.67
70120	911/GIS	1,113.51	1,113.51	38,765.00	37,651.49	97.13
70135	PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
	TOTAL WAGES AND SALARIES	40,987.77	40,987.77	525,848.00	484,860.23	92.21
71000	PAYROLL TAX	3,124.39	3,124.39	43,600.00	40,475.61	92.83
71002	RETIREMENT / EMPLOYER	4,143.76	4,143.76	48,860.00	44,716.24	91.52
71004	HEALTH BENEFITS	6,406.44	6,406.44	93,720.00	87,313.56	93.16
71005	WORKERS COMP	(93.00)	(93.00)	2,700.00	2,793.00	103.44
71006	UNEMPLOYMENT	59.14	59.14	4,000.00	3,940.86	98.52
	DEDUCTIONS / BENEFITS	13,640.73	13,640.73	192,880.00	179,239.27	92.93
72000	APPR ENGINEERS	10,312.50	10,312.50	42,000.00	31,687.50	75.45
72001	APPR REVIEW BOARD	300.00	300.00	18,750.00	18,450.00	98.40
72002	AUDIT	0.00	0.00	6,200.00	6,200.00	100.00
72003	BOARD OF DIRECTORS	0.00	0.00	1,790.00	1,790.00	100.00
72004	DATA PROCESSING SERVICES	20,660.43	20,660.43	50,400.00	29,739.57	59.01
72007	JANITORIAL SERVICES	264.11	264.11	6,200.00	5,935.89	95.74
72008	LEGAL SERVICES	450.00	450.00	25,000.00	24,550.00	98.20
	TOTAL SERVICES	31,987.04	31,987.04	150,340.00	118,352.96	78.72
72500	BOND CHIEF/NOTARY	0.00	0.00	100.00	100.00	100.00
72501	MEMBERSHIP BTPE/TBPC	1,600.00	1,600.00	3,710.00	2,110.00	56.87
72502	COMPUTER SUPPLIES	0.00	0.00	6,900.00	6,900.00	100.00
72504	EDUCATION / FEES	230.00	230.00	7,800.00	7,570.00	97.05
72505	INSURANCE LIABILITY	0.00	0.00	1,500.00	1,500.00	100.00
72506	INSURANCE BUILDING/ CONTE	0.00	0.00	4,000.00	4,000.00	100.00
72507	LEGAL NOTICES / PRINTING	798.68	798.68	14,450.00	13,651.32	94.47
72508	MAINT - HARDWARE & EQUIP	0.00	0.00	8,700.00	8,700.00	100.00
72509	MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510	MILEAGE & TRAVEL	0.00	0.00	5,000.00	5,000.00	100.00
72511	OFFICE SUPPLIES	23.70	23.70	7,500.00	7,476.30	99.68
72512	POSTAGE	9,580.14	9,580.14	25,000.00	15,419.86	61.68
72513	POSTAGE METER/BOX RENTAL	0.00	0.00	4,425.00	4,425.00	100.00
72514	SUBSCRIPTION & BOOKS	98.95	98.95	6,700.00	6,601.05	98.52
72515	RENTAL COPIER	0.00	0.00	2,650.00	2,650.00	100.00
72516	ELECTRICITY	0.00	0.00	9,000.00	9,000.00	100.00
72517	TELEPHONE	367.49	367.49	13,000.00	12,632.51	97.17
72518	WATER & SEWER	0.00	0.00	3,500.00	3,500.00	100.00
72519	MORTGAGE	4,527.30	4,527.30	54,520.00	49,992.70	91.70
72520	BUILDING MAINT	427.35	427.35	5,000.00	4,572.65	91.45
72523	FUEL - VEHICLE	0.00	0.00	6,000.00	6,000.00	100.00

SC

For Management Purposes Only

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the One Month Ending January 31, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72524 MAINT. - VEHICLE	180.00	180.00	6,000.00	5,820.00	97.00
72525 INS - VEHICLE	0.00	0.00	1,700.00	1,700.00	100.00
TOTAL GENERAL EXPENSES	<u>17,833.61</u>	<u>17,833.61</u>	<u>198,155.00</u>	<u>180,321.39</u>	91.00
79000 OFFICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
79001 COMPUTER EQUIPMENT	0.00	0.00	11,000.00	11,000.00	100.00
79002 BUILDING EXPENSE	0.00	0.00	5,000.00	5,000.00	100.00
79003 VEHICLE	0.00	0.00	20,000.00	20,000.00	100.00
79990 CONTINGENCY	0.00	0.00	10,000.00	10,000.00	100.00
TOTAL CAPITAL INVESTMENT	<u>0.00</u>	<u>0.00</u>	<u>51,000.00</u>	<u>51,000.00</u>	100.00
TOTAL EXPENSES	<u>\$ (104,449.15)</u>	<u>\$ (104,449.15)</u>	<u>\$ (1,118,223.)</u>	<u>(1,013,773.85)</u>	90.66

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Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the One Month Ending January 31, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,310.66	\$ 4,310.66	\$ 51,728.00	47,417.34	91.67
90-70121 COLLECTION SPECIALIST	2,861.66	2,861.66	34,340.00	31,478.34	91.67
90-70126 PUBLIC ASSISTANT	2,220.84	2,220.84	26,650.00	24,429.16	91.67
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIES	9,393.16	9,393.16	112,718.00	103,324.84	91.67
90-71000 PAYROLL TAX	711.02	711.02	9,100.00	8,388.98	92.19
90-71002 RETIREMENT/EMPLOYER	733.25	733.25	11,000.00	10,266.75	93.33
90-71004 HEALTH BENEFITS	1,286.57	1,286.57	24,300.00	23,013.43	94.71
90-71005 WORKER COMP	0.00	0.00	775.00	775.00	100.00
90-71006 UNEMPLOYMENT	13.75	13.75	3,375.00	3,361.25	99.59
DEDUCTIONS / BENEFITS	2,744.59	2,744.59	48,550.00	45,805.41	94.35
90-72002 AUDIT	0.00	0.00	1,800.00	1,800.00	100.00
90-72004 DATA PROCESSING SERVICES	4,512.40	4,512.40	18,450.00	13,937.60	75.54
90-72005 COUNTY EMPLOYEE CONTRACT	1,335.12	1,335.12	16,500.00	15,164.88	91.91
90-72007 JANITORIAL SERVICE	78.89	78.89	2,500.00	2,421.11	96.84
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
TOTAL SERVICES	5,926.41	5,926.41	41,750.00	35,823.59	85.81
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP BTPE/TBPC	0.00	0.00	700.00	700.00	100.00
90-72502 COMPUTER SUPPLIES	0.00	0.00	2,300.00	2,300.00	100.00
90-72504 EDUCATION & FEES	230.00	230.00	3,400.00	3,170.00	93.24
90-72505 INSURANCE - LIABILITY	0.00	0.00	800.00	800.00	100.00
90-72506 INSURANCE BUILDING/CONTENT	0.00	0.00	1,200.00	1,200.00	100.00
90-72507 LEGAL NOTICES/PRINTING	0.00	0.00	9,900.00	9,900.00	100.00
90-72508 MAINT - HARDWARE/EQUIP	0.00	0.00	2,600.00	2,600.00	100.00
90-72509 MAINT - OFFICE EQUIP	0.00	0.00	1,400.00	1,400.00	100.00
90-72510 MILEAGE & TRAVEL	0.00	0.00	2,800.00	2,800.00	100.00
90-72511 OFFICE SUPPLIES	0.00	0.00	3,000.00	3,000.00	100.00
90-72512 POSTAGE	0.00	0.00	14,000.00	14,000.00	100.00
90-72513 POSTAGE METER/BOX RENTAL	0.00	0.00	1,400.00	1,400.00	100.00
90-72515 RENTAL - COPIER	0.00	0.00	1,800.00	1,800.00	100.00
90-72516 ELECTRICITY	0.00	0.00	3,000.00	3,000.00	100.00
90-72517 TELEPHONE	231.16	231.16	3,400.00	3,168.84	93.20
90-72518 WATER & SEWER	0.00	0.00	1,200.00	1,200.00	100.00
90-72519 MORTGAGE	1,352.31	1,352.31	16,500.00	15,147.69	91.80
90-72520 BUILDING MAINT.	127.65	127.65	2,100.00	1,972.35	93.92
TOTAL GENERAL EXPENSES	1,941.12	1,941.12	71,700.00	69,758.88	97.29
90-79000 OFFICE EQUIPMENT	0.00	0.00	2,000.00	2,000.00	100.00
90-79001 COMPUTER EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
90-79002 BUILDING EXPENSE	0.00	0.00	2,200.00	2,200.00	100.00
90-79990 CONTINGENCY	0.00	0.00	3,000.00	3,000.00	100.00
TOTAL CAPITAL INVESTMENTS	0.00	0.00	12,200.00	12,200.00	100.00
TOTAL EXPENSES	\$ (20,005.28)	\$ (20,005.28)	\$ (286,918.00)	(266,912.72)	93.03

5e

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jan 1, 2019 to Jan 31, 2019

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

Date	Check #	Account ID	Line Description	Debit Am	Credit Am
1/2/19	008155	71004 90-71004 10000	JAN 2019 HEALTH INS - APPR JAN 2019 HEALTH INS - COLL UNITED HEATHCARE SERVICES	6,322.65 1,266.43	7,589.08
1/2/19	008157	72520 90-72520 10000	2019 ANNUAL TERMITE INSPECTION - APPR 2019 ANNUAL TERMITE INSPECTION - COLL Century Pest Control Inc	115.50 34.50	150.00
1/2/19	008158	72004 10000	INV #93568259 2019 ARC MAP MAINT & SUPPORT ESRI	3,929.25	3,929.25
1/2/19	008162	72004 90-72004 72004 72004 10000	INV#MN00010739/ PACS MAINT/SUPPORT 2019 1ST QTR/APPR INV#MN00010739/ PACS MAINT/SUPPORT 2019 1ST QTR/COLL INV#MN00008668/CLOUD HOSTING FEE 2019 INV#MN00008668/IPAD SERVER MAINT FEE 2019 TRUE AUTOMATION - Harris Computer Sys	8,316.59 4,201.40 1,402.68 7,011.91	20,932.58
1/2/19	008167	72501 10000	2019 MEMBERSHIP RENEWAL Texas Assoc. Appraisal Districts	1,500.00	1,500.00
1/2/19	008168	71004 90-71004 71004 90-71004 10000	JAN 2019 AD&D - APPR JAN 2019 AD&D - COLL JAN 2019 LIFE - APPR JAN 2019 LIFE - COLL UHS Premium Billing	8.82 2.12 74.97 18.02	103.93
1/2/19	008170	71006 90-71006 10000	2018 QTR #4 UNEMPLOYMENT FUND - APPR 2018 QTR #4 UNEMPLOYMENT FUND - COLL Texas Assoc. of Counties	59.14 13.75	72.89
1/8/19	007859V	30046 10000	2017 BUDGET ALLOCATION REFUND - APPR WAELDER ISD	357.72	357.72
1/8/19	007860V	30046 30046 10000	2017 BUDGET ALLOCATION REFUND - APPR 2017 BUDGET ALLOCATION REFUND - COLL CALDWELL-HAYS ESD1	754.47	476.82 277.65
1/10/19	008172	72517 10000	JAN 2019 IPAD UNITS APPRAISERS AT&T Mobility	244.44	244.44
1/10/19	008173	72007 90-72007 10000	INV #12187 JAN 2019 JANITORIAL SERVICES - APPR INV #12187 JAN 2019 JANITORIAL SERVICES - COLL Buildingstars	264.11 78.89	343.00
1/10/19	008174	90-72005 10000	JAN 2019 LULING EMPLOYEE SALARY CALDWELL COUNTY TREASURER	1,335.12	1,335.12
1/10/19	008181	72520 90-72520 10000	JAN 2019 LAWN SERVICES - APPR JAN 2019 LAWN SERVICES - COLL Jesus Gonzales	123.20 36.80	160.00
1/10/19	008182	72517 10000	JAN 2018 LINE CHARGE - LOCKHART SPECTRUM BUSINESS	123.05	123.05
1/10/19	008183	90-72517 10000	JAN 2018 LINE CHARGE LULING SPECTRUM BUSINESS	115.58	115.58
1/10/19	008184	72000 10000	2019 QTR 1 VALUATION FEE CAPITOL APPRAISAL GROUP	10,312.50	10,312.50

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jan 1, 2019 to Jan 31, 2019**

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

Date	Check #	Account ID	Line Description	Debit Am	Credit Am
1/11/19	008193	90-72004 10000	CHECK MARK 2019 CARD SERVICE CENTER	311.00	311.00
1/15/19	008195	90-72504 10000	COURSE REGISTRATION - ETHICS - MV Texas Assoc. Assessing Officers	230.00	230.00
1/15/19	008196	72501 10000	REGISTRATION - EG Texas Dept. of Licensing and Regulation	100.00	100.00
1/17/19	008197	72520 90-72520 10000	INV #666124001-1 1ST QTR PEST CONTROL - A INV #666124001-1 1ST QTR PEST CONTROL - C ABC Home & Commercial Services	65.45 19.55	85.00
1/17/19	008198	72001 10000	2019 ARB TRAINING REGISTRATION Texas Comptroller of Public Accounts	300.00	300.00
1/17/19	008203	72524 10000	2019 REGISTRATION VEH #07401 Caldwell County Tax Assessor-Col	7.50	7.50
1/24/19	008205	72504 10000	FEB 2019 USPAP - RB Texas Assoc. Assessing Officers	230.00	230.00
1/24/19	008206	72519 90-72519 10000	JAN 2019 BUILDING LOAN PAYMENT - APPR JAN 2019 BUILDING LOAN PAYMENT - COLL First Lockhart National Bank	4,527.30 1,352.31	5,879.61
1/24/19	008207	72520 90-72520 10000	FEB 2019 LAWN SERVICES - APPR FEB 2019 LAWN SERVICES - COLL Jesus Gonzales	123.20 36.80	160.00
1/24/19	008208	72524 10000	REPLACE DOOR/WINDOW WEATHERSTRIP VEH #09301 STRAIGHT AUTOMOTIVE & TIRE CENTER	165.00	165.00
1/24/19	008211	72524 10000	2019 REGISTRATION TRK #09301 Caldwell County Tax Assessor-Col	7.50	7.50
1/29/19	008212	72008 10000	ARBITRATION #02818000009 - LEGAL SERVICES Bobby J Ola	450.00	450.00
1/31/19	008213	72514 10000	2019 INV #71650 PLANE CD-ROM AIRPAC	98.95	98.95
1/31/19	008214	72511 10000	OFFICE SUPPLIES PRINTING SOLUTIONS	23.70	23.70
1/31/19	008215	90-72517 10000	FEB 2019 LINE CHARGE - LULING SPECTRUM BUSINESS	115.58	115.58
1/31/19	008216	72507 72512 10000	INV#23329 PRINTING RENDITIONS INV#23329 POSTAGE FOR RENDITIONS Variverge WEST TEXAS MICROGRAPHICS	798.68 580.14	1,378.82
1/31/19	008217	72507 10000	INV#23221 POSTAGE DEP FOR NOTICES Variverge WEST TEXAS MICROGRAPHICS	9,000.00	9,000.00
Total				66,566.27	66,566.27

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Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Twelve Months Ending December 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,205.50	\$ 50,466.00	\$ 50,466.00	0.00	0.00
90-70121 COLLECTION SPECIALIST	2,791.66	35,038.42	36,045.00	1,006.58	2.79
90-70126 PUBLIC ASSISTANT	3,290.46	28,205.86	31,120.00	2,914.14	9.36
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIES	10,287.62	113,710.28	117,631.00	3,920.72	3.33
90-71000 PAYROLL TAX	693.49	8,316.24	9,440.00	1,123.76	11.90
90-71002 RETIREMENT/EMPLOYER	865.05	10,346.51	11,200.00	853.49	7.62
90-71004 HEALTH BENEFITS	1,386.15	12,766.61	24,100.00	11,333.39	47.03
90-71005 WORKER COMP	0.00	711.59	775.00	63.41	8.18
90-71006 UNEMPLOYMENT	0.00	45.41	2,375.00	2,329.59	98.09
DEDUCTIONS / BENEFITS	2,944.69	32,186.36	47,890.00	15,703.64	32.79
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	16,021.44	15,500.00	(521.44)	(3.36)
90-72007 JANITORIAL SERVICE	78.89	946.68	2,500.00	1,553.32	62.13
90-72008 LEGAL SERVICES	0.00	0.00	2,300.00	2,300.00	100.00
TOTAL SERVICES	1,414.01	36,289.02	39,550.00	3,260.98	8.25
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP BTPE/TBPC	0.00	485.00	650.00	165.00	25.38
90-72502 COMPUTER SUPPLIES	0.00	875.03	2,300.00	1,424.97	61.96
90-72504 EDUCATION & FEES	400.00	685.00	2,250.00	1,565.00	69.56
90-72505 INSURANCE - LIABILITY	0.00	832.00	800.00	(32.00)	(4.00)
90-72506 INSURANCE BUILDING/CONTENT	0.00	1,165.87	1,150.00	(15.87)	(1.38)
90-72507 LEGAL NOTICES/PRINTING	436.48	9,229.17	9,900.00	670.83	6.78
90-72508 MAINT - HARDWARE/EQUIP	0.00	437.45	2,600.00	2,162.55	83.18
90-72509 MAINT - OFFICE EQUIP	0.00	1,123.89	1,200.00	76.11	6.34
90-72510 MILEAGE & TRAVEL	404.39	1,197.31	2,800.00	1,602.69	57.24
90-72511 OFFICE SUPPLIES	154.56	2,795.81	2,800.00	4.19	0.15
90-72512 POSTAGE	2,700.00	13,773.09	13,800.00	26.91	0.20
90-72513 POSTAGE METER/BOX RENTAL	283.27	1,133.08	1,400.00	266.92	19.07
90-72515 RENTAL - COPIER	173.26	1,191.14	1,800.00	608.86	33.83
90-72516 ELECTRICITY	256.28	1,826.19	3,000.00	1,173.81	39.13
90-72517 TELEPHONE	339.15	3,083.67	3,100.00	16.33	0.53
90-72518 WATER & SEWER	139.83	859.71	1,000.00	140.29	14.03
90-72519 MORTGAGE	1,352.31	16,227.72	16,500.00	272.28	1.65
90-72520 BUILDING MAINT.	58.01	867.87	2,025.00	1,157.13	57.14
TOTAL GENERAL EXPENSES	6,697.54	57,789.00	69,275.00	11,486.00	16.58
90-79000 OFFICE EQUIPMENT	0.00	119.98	2,000.00	1,880.02	94.00
90-79001 COMPUTER EQUIPMENT	8.23	1,618.21	5,000.00	3,381.79	67.64
90-79002 BUILDING EXPENSE	0.00	6.21	2,200.00	2,193.79	99.72
90-79990 CONTINGENCY	1,600.00	2,399.86	3,000.00	600.14	20.00
TOTAL CAPITAL INVESTMENTS	1,608.23	4,144.26	12,200.00	8,055.74	66.03
TOTAL EXPENSES	\$ (22,952.09)	\$ (244,118.92)	\$ (286,546.00)	(42,427.08)	14.81

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COUNTY OF CALDWELL X

STATE OF TEXAS X

RESOLUTION PROPOSING BUDGET AMENDMENT

WHEREAS, the Board of Directors (“Board”) of the Caldwell County Appraisal District (“District”) wishes to amend the 2018 budget by transferring \$ 12,900 from certain accounts to fund certain other accounts, and

WHEREAS, section 6.06(c) of the Texas Tax Code requires the Secretary of the Board to deliver a written copy of any proposed amendment to the presiding officer of the governing body of each taxing unit participating in the District not later than the 30th day before the date the board acts on it,

NOW THEREFORE, BE IT RESOLVED THAT the Board proposes to amend the 2018 budget by transferring budget amounts out of the following line items:

Line item	Amount transferred out
79990 Contingency	\$5,250.00
79002 Building Expense	\$3,300.00
70102 Deputy Chief Appraiser	\$4,350.00

BE IT FURTHER RESOLVED THAT the Board proposes to amend the 2018 budget by transferring budget amounts from the above-described line items into the following line items:

Line item	Amount transferred in
70101 Chief Appraiser	\$4,350.00
70103 System Mgr/Mapper	\$1.00
70107 Senior Appraiser II	\$1.00
70108 Field Appraiser I	\$1.00
70111 Administrative Asst.	\$1.00
70113 Support Tech	\$1.00
72001 Appr Review Board	\$8,250.00
72008 Legal Services	\$150.00
72500 Bond Chief/Notary	\$140.00
72506 Insurance Building/Contents	\$5.00

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BE IT FURTHER RESOLVED that the Secretary of the Board is hereby directed to deliver a written copy of this resolution proposing to amend the 2018 budget to the presiding officer of the governing body of each taxing unit participating in the District.

ADOPTED this _____ day of _____, _____.

Chairman, Board of Directors

ATTEST:

Secretary, Board of Directors

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Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Twelve Months Ending December 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101 CHIEF APPRAISER	\$ 6,225.16	\$ 79,002.14	\$ 74,702.00	(4,300.14)	(5.76)
70102 DEPUTY CHIEF APPRAISER	3,583.34	34,929.66	49,431.00	14,501.34	29.34
70103 SYSTEM MGR/MAPPER	5,037.26	60,447.12	60,447.00	(0.12)	0.00
70105 FIELD APPRAISER II	2,687.66	32,251.92	32,252.00	0.08	0.00
70106 SENIOR APPRAISER I	3,476.66	41,719.92	41,720.00	0.08	0.00
70107 SENIOR APPRAISER II	3,299.34	39,592.08	39,592.00	(0.08)	0.00
70108 FIELD APPRAISER I	2,741.92	32,903.04	32,903.00	(0.04)	0.00
70109 FIELD APPRAISER III	0.00	20,161.42	30,926.00	10,764.58	34.81
70111 ADMINISTRATIVE ASST.	3,968.34	47,620.08	47,620.00	(0.08)	0.00
70112 DATA ENTRY TECHNICIAN	2,388.58	28,507.93	28,663.00	155.07	0.54
70113 SUPPORT TECH	2,916.26	34,995.12	34,995.00	(0.12)	0.00
70120 911/GIS	991.52	10,444.81	37,820.00	27,375.19	72.38
70135 PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
TOTAL WAGES AND SALARIES	37,316.04	462,575.24	513,071.00	50,495.76	9.84
71000 PAYROLL TAX	2,847.03	37,387.98	42,500.00	5,112.02	12.03
71002 RETIREMENT / EMPLOYER	3,723.99	46,220.86	48,600.00	2,379.14	4.90
71004 HEALTH BENEFITS	6,738.30	74,110.76	94,000.00	19,889.24	21.16
71005 WORKERS COMP	0.00	2,248.27	2,700.00	451.73	16.73
71006 UNEMPLOYMENT	0.00	(241.43)	4,000.00	4,241.43	106.04
DEDUCTIONS / BENEFITS	13,309.32	159,726.44	191,800.00	32,073.56	16.72
72000 APPR ENGINEERS	0.00	40,000.00	42,000.00	2,000.00	4.76
72001 APPR REVIEW BOARD	4.94	21,738.12	13,500.00	(8,238.12)	(61.02)
72002 AUDIT	0.00	5,775.00	6,200.00	425.00	6.85
72003 BOARD OF DIRECTORS	21.56	858.83	1,790.00	931.17	52.02
72004 DATA PROCESSING SERVICES	0.00	45,783.05	46,900.00	1,116.95	2.38
72007 JANITORIAL SERVICES	264.11	3,169.32	6,200.00	3,030.68	48.88
72008 LEGAL SERVICES	1,008.41	20,087.35	20,000.00	(87.35)	(0.44)
TOTAL SERVICES	1,299.02	137,411.67	136,590.00	(821.67)	(0.60)
72500 BOND CHIEF/NOTARY	0.00	235.85	100.00	(135.85)	(135.85)
72501 MEMBERSHIP BTPE/TBPC	255.00	3,598.32	3,700.00	101.68	2.75
72502 COMPUTER SUPPLIES	677.60	4,809.74	6,400.00	1,590.26	24.85
72504 EDUCATION / FEES	50.00	4,949.80	7,800.00	2,850.20	36.54
72505 INSURANCE LIABILITY	0.00	1,137.78	1,400.00	262.22	18.73
72506 INSURANCE BUILDING/ CONTE	0.00	3,903.13	3,900.00	(3.13)	(0.08)
72507 LEGAL NOTICES / PRINTING	1,615.82	13,806.72	14,450.00	643.28	4.45
72508 MAINT - HARDWARE & EQUIP	1,910.00	6,155.02	8,700.00	2,544.98	29.25
72509 MAINT - OFFICE EQUIPMENT	0.00	207.88	1,000.00	792.12	79.21
72510 MILEAGE & TRAVEL	216.96	2,555.49	6,500.00	3,944.51	60.68
72511 OFFICE SUPPLIES	1,409.40	6,317.59	7,000.00	682.41	9.75
72512 POSTAGE	1,700.00	23,105.58	23,150.00	44.42	0.19
72513 POSTAGE METER/BOX RENTAL	948.35	4,067.40	4,425.00	357.60	8.08
72514 SUBSCRIPTION & BOOKS	700.00	6,251.64	7,020.00	768.36	10.95
72515 RENTAL COPIER	405.10	2,394.56	2,650.00	255.44	9.64
72516 ELECTRICITY	857.97	6,113.78	9,000.00	2,886.22	32.07
72517 TELEPHONE	1,502.91	10,560.79	12,270.00	1,709.21	13.93
72518 WATER & SEWER	468.15	2,878.18	3,250.00	371.82	11.44
72519 MORTGAGE	4,527.30	54,327.60	54,520.00	192.40	0.35
72520 BUILDING MAINT	194.19	3,466.80	4,820.00	1,353.20	28.07
72523 FUEL - VEHICLE	1,227.39	5,734.63	6,000.00	265.37	4.42

7C

For Management Purposes Only

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Twelve Months Ending December 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72524 MAINT. - VEHICLE	1,844.13	4,996.57	6,000.00	1,003.43	16.72
72525 INS - VEHICLE	0.00	1,645.98	1,700.00	54.02	3.18
TOTAL GENERAL EXPENSES	<u>20,510.27</u>	<u>173,220.83</u>	<u>195,755.00</u>	<u>22,534.17</u>	<u>11.51</u>
79000 OFFICE EQUIPMENT	2,323.28	2,323.28	5,000.00	2,676.72	53.53
79001 COMPUTER EQUIPMENT	1,913.68	10,796.44	11,000.00	203.56	1.85
79002 BUILDING EXPENSE	0.00	20.79	5,000.00	4,979.21	99.58
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>4,236.96</u>	<u>36,961.51</u>	<u>51,000.00</u>	<u>14,038.49</u>	<u>27.53</u>
TOTAL EXPENSES	<u>\$ (76,671.61)</u>	<u>\$ (969,895.69)</u>	<u>\$ (1,088,216.)</u>	<u>(118,320.31)</u>	<u>10.87</u>

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Glenn Hegar
Texas Comptroller of Public Accounts

% Taxes

Property Tax Assistance

2018 Property Value Study

CAD Summary Worksheet

028 Caldwell

Category	Number of Ratios *	2018 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price-Related Differential
A. Single-Family Residences	218	848,876,214	.91	16.26	47.24	77.98	1.02
B. Multi-Family Residences	0	48,936,680	*	*	*	*	*
C1. Vacant Lots	0	43,440,639	*	*	*	*	*
C2. Colonial lots	0	0	*	*	*	*	*
D2. Farm/Ranch Imp	13	35,979,281	*	*	*	*	*
E. Rural non-qualified	91	754,453,796	.88	29.09	34.06	64.83	1.12
F1. Commercial Real	70	216,270,128	*	*	*	*	*
F2. Industrial Real	0	19,083,390	*	*	*	*	*
G. Oil, Gas, Minerals	28	100,126,957	*	*	*	*	*
J. Utilities	6	113,407,150	*	*	*	*	*
L1. Commercial Personal	20	92,391,760	*	*	*	*	*
L2. Industrial Personal	0	62,399,890	*	*	*	*	*

M. Other Personal	0	45,097,450	*	*	*	*	*
O. Residential Inventory	0	3,622,330	*	*	*	*	*
S. Special Inventory	0	4,775,740	*	*	*	*	*
Overall	446	2,388,861,405	.95	16.75	50.67	78.25	.98

* Not Calculated - Need a minimum of 5 ratios from either (A) categories representing at least 25% of total CAD category value or (B) 5 ISDs or half the ISDs in the CAD, whichever is less

** Statistical measures may not be reliable when the sample is small

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 Glenn Hegar
 Texas Comptroller of Public Accounts

Taxes

Property Tax Assistance

2018 ISD Summary Worksheet
028/Caldwell
028-902/Lockhart ISD

Category	Local Tax Roll Value	2018 WTD Mean Ratio	2018 PTAD Value Estimate	2018 Value Assigned
A. Single-Family Residences	578,985,032	.8120	713,035,754	713,035,754
B. Multi-Family Residences	40,146,690	N/A	40,146,690	40,146,690
C1. Vacant Lots	28,935,765	N/A	28,935,765	28,935,765
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	15,220,734	1.0829	14,055,534	14,055,534
D2. Real Prop Farm & Ranch	17,293,622	N/A	17,293,622	17,293,622
E. Real Prop NonQual Acres	536,649,688	.8109	661,795,151	661,795,151
F1. Commercial Real	143,300,922	1.0008	143,186,373	143,186,373
F2. Industrial Real	14,160,400	N/A	14,160,400	14,160,400
G. Oil, Gas, Minerals	20,877,941	N/A	20,877,941	20,877,941
J. Utilities	66,138,410	N/A	66,138,410	66,138,410
L1. Commercial Personal	46,177,730	N/A	46,177,730	46,177,730
L2. Industrial Personal	33,882,680	N/A	33,882,680	33,882,680
M. Other Personal	32,918,700	N/A	32,918,700	32,918,700

N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	3,037,180	N/A	3,037,180	3,037,180
S. Special Inventory	3,036,770	N/A	3,036,770	3,036,770
Subtotal	1,580,762,264		1,838,678,700	1,838,678,700
Less Total Deductions	216,785,086		271,458,783	271,458,783
Total Taxable Value	1,363,977,178		1,567,219,917	1,567,219,917 T2

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M&O Purposes

T1	T2	T3	T4
1,609,288,495	1,567,219,917	1,609,288,495	1,567,219,917

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
42,068,578	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

8d

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I&S Purposes

T7	T8	T9	T10
1,609,288,495	1,567,219,917	1,609,288,495	1,567,219,917

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your taxable value to be invalid, and state value was certified because your local value did not exceed the state value and:

- 1) was invalid in one or more of the previous two years or
- 2) is less than 90% of the lower end of the margin of error range or
- 3) The appraisal district that appraises property for the school district was not in compliance with the scoring requirement of the Comptroller's most recent review of the appraisal district conducted under section 5.102, Tax Code (MAP Review)

8e


 Glenn Hegar
 Texas Comptroller of Public Accounts

Taxes

Property Tax Assistance

2018 ISD Summary Worksheet**028/Caldwell****028-903/Luling ISD**

Category	Local Tax Roll Value	2018 WTD Mean Ratio	2018 PTAD Value Estimate	2018 Value Assigned
A. Single-Family Residences	153,893,855	.8488	181,307,558	181,307,558
B. Multi-Family Residences	5,136,360	N/A	5,136,360	5,136,360
C1. Vacant Lots	9,366,922	N/A	9,366,922	9,366,922
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	3,282,318	1.0745	3,054,735	3,054,735
D2. Real Prop Farm & Ranch	12,991,335	N/A	12,991,335	12,991,335
E. Real Prop NonQu al Acres	81,325,518	.8905	91,325,680	91,325,680
F1. Commercial Real	51,124,682	1.0272	49,770,913	49,770,913
F2. Industrial Real	3,704,690	N/A	3,704,690	3,704,690
G. Oil, Gas, Minerals	56,161,358	1.0077	55,732,220	55,732,220
J. Utilities	26,082,610	.7638	34,148,481	34,148,481
L1. Commercial Personal	19,542,730	.9944	19,652,786	19,652,786
L2. Industrial Personal	16,927,810	N/A	16,927,810	16,927,810
M. Other Personal	4,352,730	N/A	4,352,730	4,352,730

N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	168,820	N/A	168,820	168,820
S. Special Inventory	1,738,970	N/A	1,738,970	1,738,970
Subtotal	445,800,708		489,380,010	489,380,010
Less Total Deductions	54,282,614		64,431,142	64,431,142
Total Taxable Value	391,518,094		424,948,868	424,948,868 T2

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M&O Purposes

T1	T2	T3	T4
435,733,197	424,948,868	435,733,197	424,948,868

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
10,784,329	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

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T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I&S Purposes

T7	T8	T9	T10
435,733,197	424,948,868	435,733,197	424,948,868

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your taxable value to be invalid, and state value was certified because your local value did not exceed the state value and:

- 1) was invalid in one or more of the previous two years or
- 2) is less than 90% of the lower end of the margin of error range or
- 3) The appraisal district that appraises property for the school district was not in compliance with the scoring requirement of the Comptroller's most recent review of the appraisal district conducted under section 5.102, Tax Code (MAP Review)

034/Guadalupe

028-903/Luling ISD

8h

Category	Local Tax Roll Value	2018 WTD Mean Ratio	2018 PTAD Value Estimate	2018 Value Assigned
A. Single-Family Residences	16,981,008	1.0997	15,441,491	16,981,008
B. Multi-Family Residences	117,919	N/A	117,919	117,919


Taxes

Property Tax Assistance

2018 ISD Summary Worksheet**028/Caldwell****028-906/Prairie Lea ISD**

Category	Local Tax Roll Value	2018 WTD Mean Ratio	2018 PTAD Value Estimate	2018 Value Assigned
A. Single-Family Residences	16,396,777	.9672	16,952,830	16,396,777
B. Multi-Family Residences	0	N/A	0	0
C1. Vacant Lots	1,354,252	N/A	1,354,252	1,354,252
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	1,382,480	1.0698	1,292,227	1,382,480
D2. Real Prop Farm & Ranch	1,784,190	N/A	1,784,190	1,784,190
E. Real Prop NonQual Acres	40,912,208	.9399	43,528,256	40,912,208
F1. Commercial Real	5,343,270	.9937	5,377,146	5,343,270
F2. Industrial Real	1,218,300	N/A	1,218,300	1,218,300
G. Oil, Gas, Minerals	23,087,658	.9906	23,306,741	23,087,658
J. Utilities	7,085,200	.7042	10,061,346	7,085,200
L1. Commercial Personal	1,070,770	N/A	1,070,770	1,070,770
L2. Industrial Personal	8,837,480	N/A	8,837,480	8,837,480
M. Other Personal	1,581,820	N/A	1,581,820	1,581,820

N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	416,330	N/A	416,330	416,330
S. Special Inventory	0	N/A	0	0
Subtotal	110,470,735		116,781,688	110,470,735
Less Total Deductions	9,406,815		9,755,648	9,406,815
Total Taxable Value	101,063,920		107,026,040	101,063,920 T2

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M&O Purposes

T1	T2	T3	T4
102,857,001	101,063,920	102,857,001	101,063,920

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
1,793,081	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

8j

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I&S Purposes

T7	T8	T9	T10
102,857,001	101,063,920	102,857,001	101,063,920

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

094/Guadalupe

028-906/Prairie Lea ISD

Category	Local Tax Roll Value	2018 WTD Mean Ratio	2018 PTAD Value Estimate	2018 Value Assigned
A. Single-Family Residences	6,935,366	.9704	7,146,915	6,935,366
B. Multi-Family Residences	0	N/A	0	0
C1. Vacant Lots	702,682	N/A	702,682	702,682
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	330,217	1.4138	233,564	330,217
D2. Real Prop Farm & Ranch	18,092	N/A	18,092	18,092
E. Real Prop NonQual Acres	2,446,729	.8388	2,916,940	2,446,729

8K


Taxes

Property Tax Assistance

2018 ISD Summary Worksheet**028/Caldwell****089-905/Waelder ISD**

* This district is in year 1 of the grace period.

Category	Local Tax Roll Value	2018 WTD Mean Ratio	2018 PTAD Value Estimate	2018 Value Assigned
A. Single-Family Residences	444,530	N/A	444,530	444,530
B. Multi-Family Residences	0	N/A	0	0
C1. Vacant Lots	28,580	N/A	28,580	28,580
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	1,270,270	1.0745	1,182,218	1,270,270
D2. Real Prop Farm & Ranch	1,162,450	.9786	1,187,870	1,162,450
E. Real Prop NonQual Acres	18,782,280	.8859	21,201,355	18,782,280
F1. Commercial Real	440,840	N/A	440,840	440,840
F2. Industrial Real	0	N/A	0	0
G. Oil, Gas, Minerals	0	N/A	0	0
J. Utilities	1,803,930	.6736	2,678,043	1,803,930
L1. Commercial Personal	800	N/A	800	800
L2. Industrial Personal	0	N/A	0	0

M. Other Personal	551,970	N/A	551,970	551,970
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	24,485,650		27,716,206	24,485,650
Less Total Deductions	2,455,160		2,455,160	2,455,160
Total Taxable Value	22,030,490		25,261,046	22,030,490 T2*

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M&O Purposes

T1	T2	T3	T4
22,481,560	22,030,490	22,481,560	22,030,490

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
451,070	0

gm

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I&S Purposes

T7	T8	T9	T10
22,481,560	22,030,490	22,481,560	22,030,490

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value invalid, but local value was certified because your school district is in year one of the grace period.

089/Gonzales

089-905/Waelder ISD

Category	Local Tax Roll Value	2018 WTD Mean Ratio	2018 FAD Value Estimate	2018 Value Assigned
A. Single-Family Residences	14,907,150	.9232	16,147,260	14,907,150
B. Multi-Family Residences	158,120	N/A	158,120	158,120
C1. Vacant Lots	1,059,240	N/A	1,059,240	1,059,240
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	6,837,050	.8316	8,221,785	6,837,050
D2. Real Top Farm & Ranch	21,307,850	.9622	22,144,928	21,307,850