

**CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA
FEBRUARY 25, 2020**

CALL TO ORDER

1. Public Comments.
2. Collection Report January 2020.
2a
3. MAP report 2019.
3a-3l

DISCUSSION/ACTION

4. Consideration and possible approval of Minutes of January 28, 2020 meeting.
4a-4b
5. Consideration of and possible approval of Financial Report January 2020.
5a-5i
6. Discussion and consideration regarding the 2019 Property Value Study and Comptroller preliminary findings of taxable value.
6a-6u
7. Consideration and possible action regarding budget transfer for 2019 Collection Budget.
7a
8. Discussion and possible action regarding proposed amendment to 2019 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.
8a-8b
9. Consideration of and possible action regarding taxpayer complaint.
10. Consideration of and possible action regarding Spanish-language services including a Spanish-option website, on-staff interpreters and Spanish-language assistance at public meetings.
11. Consideration of and possible action regarding the inclusion of links to exemption application forms on the Caldwell County Appraisal District website.
12. Consideration of and possible action regarding the inclusion of links on the Caldwell County Appraisal District website to Comptroller Form 50-270 for water conservation initiatives, desalinization projects and brush control initiatives and links to instructions for applying for such exemptions.
12a-12h
13. Consideration of and possible action to amend the 2020 budget to include a position for taxpayer liaison officer.
14. Consideration of and possible action to update Notice of Protest form.
14a-14b
15. Consideration of and possible action to implement policy on Board of Directors meeting public participation.

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

January 2020 Collections Report

Collections

Current Collections(2019)	\$21,214,677.15
Penalties & Interest	<u>\$ 0.00</u>

Total	\$21,214,677.15
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Delinquent Collections(2018 & Prior)	\$ 137,588.76
Penalties & Interest	<u>\$ 47,174.03</u>

Total	\$ 184,762.79
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Total Current/Delq.	\$21,399,439.94
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Current Balance (2019)

Total 2019 Levy	\$55,835,566.16
Adjustments	\$ (228,037.70)
Collections YTD	<u>\$48,711,031.33 87.60%</u>

Balance	\$ 6,896,497.13
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Delinquent Balance (2018 & Prior)

Beginning Balance	\$5,544,988.43
Adjustments	\$ (173,708.41)
Collections YTD	<u>\$ 603,806.74 11.24%</u>

Balance	\$4,767,473.28
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Last year at this time Current Collections was 89.13%

Payment Agreements

Total Agreements (as of the 1st of the month) - 209

New Agreements - 16

Agreements Paid in Full - 17

Defaulted Agreements (as of the end of the month) - 6

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

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Glenn Hegar
Texas Comptroller of Public Accounts
2018-19 Final Methods and Assistance Program
Review

Caldwell County Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal District Ratings:

- Meets All – The total point score is 100
- Meets – The total point score ranges from 90 to less than 100
- Needs Some Improvement – The total point score ranges from 85 to less than 90
- Needs Significant Improvement – The total point score ranges from 75 to less than 85
- Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	15	14	93
Taxpayer Assistance	11	11	100
Operating Procedures	22	22	100
Appraisal Standards, Procedures and Methodology	29	29	100

3b

Glenn Hegar
Texas Comptroller of Public Accounts
2018-19 Final Methods and Assistance Program Tier 2 Review
Caldwell County Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required to review appraisal districts' governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology. Each appraisal district is reviewed every other year. This report details the results of the review for the appraisal district named above.

GOVERNANCE

Governance Review Question	Answer	Recommendation
1. Does the appraisal district board of directors regularly evaluate the chief appraiser?	N/A	No Recommendation
2. Has the appraisal district's investment officer attended investment training as required by Government Code Section 2256.008?	Yes	No Recommendation
3. Does the appraisal district have a professional development program as discussed in IAAO's <i>Standard on Professional Development</i> ?	Yes	No Recommendation
4. Has the chief appraiser calculated the number of votes to which each taxing unit is entitled and delivered written notice of the voting entitlement before October 1 of the most recent odd-numbered year as described in Tax Code Section 6.03(e) or if the appraisal district falls under 6.031, have they received nominating resolutions by December 1 st ?	Yes	No Recommendation
5. Before October 30, did the chief appraisal prepare a ballot, listing the candidates whose names were timely submitted and deliver a copy to each taxing unit that is entitled to vote in accordance with Tax Code Section 6.03(j)?	Yes	No Recommendation
6. Did the board of directors meet at least quarterly with a quorum in the previous year as required by Tax Code Section 6.04(b)?	Yes	No Recommendation
7. Was the most recent written reappraisal plan adopted by the appraisal district's board of directors by the Sept. 15 deadline listed in Tax Code Section 6.05(i)?	Yes	No Recommendation

3c

Governance Review Question	Answer	Recommendation
8. Did the appraisal district board of directors provide notice of and host a public hearing for the 2017-18 reappraisal plan by September 15, 2016 or the 2019-20 reappraisal plan by September 15, 2018 pursuant to Tax Code Section 6.05(i)?	Yes	No Recommendation
9. Was the appraisal district's most recent preliminary budget produced and delivered to the taxing units according to the requirements of Tax Code Section 6.06(a)?	Yes	No Recommendation
10. Did the appraisal district prepare and post the most recent budget notice according to the requirements of Tax Code Section 6.062?	Yes	No Recommendation
11. Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve a budget before September 15 according to the requirements of Tax Code Section 6.06(b)?	Yes	No Recommendation
12. Has the chief appraiser appointed a qualified agricultural appraisal advisory board and has that board met at least once within the previous year, as required by Tax Code Section 6.12?	Yes	No Recommendation
13. Did the appraisal district deliver a copy of the CADs most recent financial audit report to each taxing unit as described in Tax Code Section 6.063(b)?	Yes	No Recommendation
14. Do the current appraisal district board of director members meet the criteria listed in Tax Code Section 6.03(a) and 6.035(a)(2)?	Yes	No Recommendation
15. Did the chief appraiser prepare and deliver to the board of directors a list of nominees submitted by the entities to fulfill a BOD vacancy and did the board of directors elect, by majority vote, one of the nominees in accordance with Tax Code Section 6.03(l)?	No	Prepare and deliver a list of nominees to the BOD within 5 days of the 45 day deadline.
16. Are allocation statements sent to each taxing unit as described in Tax Code Section 6.06(e)?	Yes	No Recommendation

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TAXPAYER ASSISTANCE

Taxpayer Assistance Review Question	Answer	Recommendation
17. Is the information on the appraisal district's website up-to-date?	Yes	No Recommendation
18. Does the appraisal district report, and make available to the public, the metered amount of electricity, water or natural gas consumed for which it is responsible to pay and the aggregate costs for those utility services as required by Government Code Section 2265.001?	Yes	No Recommendation
19. Has the appraisal district developed an annual report in each of the previous two calendar years, and is it made available to the public as described in IAAO's Standard on Public Relations?	Yes	No Recommendation
20. Are the written complaint procedures for the appraisal district made available to the public?	Yes	No Recommendation
21. Are the complaint procedures for the appraisal review board made available to the public upon request?	Yes	No Recommendation
22. Does the appraisal district have a procedure for receiving and responding to open records requests that complies with Government Code Chapter 552 and is the procedure being followed?	Yes	No Recommendation
23. Does the appraisal district notify property owners when denying, modifying or cancelling exemptions as described in Tax Code Sections 11.43(h) and 11.45(d)?	Yes	No Recommendation
24. For residence homestead exemptions cancelled after Sept. 1, 2015, did the appraisal district follow the procedure described in Tax Code Section 11.43(q) for individuals who are 65 years of age or older?	Yes	No Recommendation
25. Did the appraisal district publicize the notices required by Tax Code Sections 11.44(b), 22.21, 23.43(f), 23.54(g) and 23.75(g) in a manner designed to reasonably notify all property owners?	Yes	No Recommendation
26. Does the appraisal district include with each notice sent under Tax Code Section 25.19 to an eligible property owner, instructions for accessing and using the electronic protest system as described in Tax Code Section 41.415?	Yes	No Recommendation 3e

Taxpayer Assistance Review Question	Answer	Recommendation
27. Has the appraisal district implemented a system that allows the owner of a property that has been granted a homestead exemption to electronically receive and review comparable sales data and other evidence that the chief appraiser intends to use at the protest hearing before the appraisal review board, as required by Tax Code Section 41.415(b)(2)?	Yes	No Recommendation

OPERATING PROCEDURES

Operating Procedures Review Question	Answer	Recommendation
28. Did the appraisal district timely submit the Comptroller's most recent appraisal district operations survey?	Yes	No Recommendation
29. Does the appraisal district receive and process arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rule 9.804(b)(5)?	Yes	No Recommendation
30. Did the appraisal district compile a partial exemption list as described in Tax Code Section 11.46 and Comptroller Rule 9.3010 and was the most recent list made available to the public?	Yes	No Recommendation
31. Not later than April 30 of the most recent year, did the appraisal district prepare and certify to the assessor for each county, municipality and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit as described by Tax Code Section 26.01(e)?	Yes	No Recommendation
32. Did the chief appraiser prepare and certify the two most recent appraisal rolls to the assessor for each taxing unit participating in the district as described in Tax Code Section 26.01(a)?	Yes	No Recommendation
33. For changes made to the appraisal roll under Tax Code Section 25.25, are the changes coded by the appropriate subsection that authorizes the change?	Yes	No Recommendation 3f

Operating Procedures Review Question	Answer	Recommendation
34. Are corrections of the appraisal roll presented to the appraisal district's board of directors and appraisal review board as described in Tax Code Section 25.25(b)?	N/A	No Recommendation
35. When the appraisal roll is changed according to Tax Code Section 25.25(d), does the appraisal district notify the tax assessor-collector that a 10 percent penalty should be charged to the property owner and, if the appraisal district also performs collection functions, is a 10 percent penalty assessed according to the requirements of Tax Code Section 25.25(d)?	Yes	No Recommendation
36. Has the appraisal district's records retention schedule that is on file with the State Library and Archives Commission, as described in Local Government Code Section 203.041, been implemented?	Yes	No Recommendation
37. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	Yes	No Recommendation
38. Does the chief appraiser submit the completed appraisal records to the appraisal review board for review and determination of protests as described in Tax Code Section 25.22?	Yes	No Recommendation
39. Do the appraisal review board's orders of determination comply with the requirements of Tax Code Sections 41.47(c)(1) and (2) and the Comptroller's model hearing procedures as they relate to Tax Code Section 5.103(b)(2)?	Yes	No Recommendation
40. Does the appraisal district provide evidence during the appeals process?	Yes	No Recommendation
41. Did the appraisal review board hear and determine all or substantially all timely filed protests; determine all timely filed challenges; submit a list of approved changes in the records to the chief appraiser; and approve the appraisal records by the deadline established in Tax Code Section 41.12 in the previous year?	Yes	No Recommendation
42. Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?	Yes	39 No Recommendation

Operating Procedures Review Question	Answer	Recommendation
43. Are properties correctly categorized according to PTAD classification guidelines?	Yes	No Recommendation
44. Are exempt properties correctly categorized in accordance with the PTAD Property Classification Guide?	Yes	No Recommendation
45. Did the appraisal district send copies of the most recent reappraisal plan to the presiding officers of the governing body of each taxing unit participating in the district and to the Comptroller by the date described in Tax Code Section 6.05(i)?	Yes	No Recommendation
46. Does the appraisal district's written reappraisal plan define the market areas in the county as required by Tax Code Section 25.18?	Yes	No Recommendation
47. Does the appraisal district's written reappraisal plan identify the properties to be appraised in each year covered by the plan as required by Tax Code Section 25.18 and have all scheduled activities been completed timely?	Yes	No Recommendation
48. Did the appraisal district submit the two most recent electronic appraisal rolls to the Comptroller timely?	Yes	No Recommendation
49. Did the appraisal district submit the two most recent electronic property transactions submissions to the Comptroller timely?	Yes	No Recommendation
50. Are sales provided in the most recent electronic property transaction submission valid sales?	Yes	No Recommendation

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
51. Have the inspection dates in the appraisal records been updated within the previous six years as discussed in IAAO's <i>Standard on Mass Appraisal of Real Property</i> ?	Yes	No Recommendation
52. Do the appraisal district's appraisal cards contain all of the information as required by Comptroller Rule 9.3001?	Yes	3h No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
53. Did the appraisal district complete and produce written mass appraisal reports in the previous two years as required by USPAP Standard 6?	Yes	No Recommendation
54. Do the appraisal district's contracts contain the items described in IAAO's <i>Standard on Contracting for Assessment Services</i> ?	Yes	No Recommendation
55. Does the appraisal district follow a procedure or process for reviewing, verifying or evaluating the work of their appraisal services and mapping contractors?	Yes	No Recommendation
56. Does the appraisal district run ratio studies by market area and neighborhood, property class, or stratum?	Yes	No Recommendation
57. Are the appraisal district's cost schedules and appraisal models used in such a way that adjustments are made for neighborhood factors and property specific factors?	Yes	No Recommendation
58. Has the appraisal district adjusted its residential property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	Yes	No Recommendation
59. Has the appraisal district adjusted its commercial property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	Yes	No Recommendation
60. Does the appraisal district follow its written procedures for inspecting new personal property accounts in the 12 months after they are created, as discussed in IAAO's <i>Standard on Valuation of Personal Property</i> ?	Yes	No Recommendation
61. Does the appraisal district apply the rendition penalty for taxpayers who do not render timely according to Tax Code Section 22.28 and are penalties waived when necessary, as described in Tax Code Section 22.30?	Yes	No Recommendation
62. Does the appraisal district perform multiple quality control steps to ensure the accuracy and uniformity of property valuations?	Yes	No Recommendation
63. Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family properties?	Yes	3i No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
64. Does the appraisal district gather income and expense data and calculate values using the income approach for office properties?	Yes	No Recommendation
65. Does the appraisal district gather income and expense data and calculate values using the income approach for retail properties?	Yes	No Recommendation
66. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse properties/mini storages?	Yes	No Recommendation
67. Are multi-family low income properties appraised in accordance with Section 23.215 and 11.1825(q) of the Property Tax Code?	Yes	No Recommendation
68. Does the appraisal district collect land sales and maintain a verified land sales file and does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's Standard on Verification and Adjustment of Sales, Sections 3.1 and 3.4?	Yes	No Recommendation
69. Does the appraisal district collect residential property sales and maintain a verified residential sales file and does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's Standard on Verification and Adjustment of Sales, Sections 3.1 and 3.4?	Yes	No Recommendation
70. Does the appraisal district collect commercial property sales and maintain a verified commercial sales file and does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's Standard on Verification and Adjustment of Sales, Sections 3.1 and 3.4?	Yes	No Recommendation 3j

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
71. Does the appraisal district collect multi-family property sales and maintain a verified multi-family sales file and does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's Standard on Verification and Adjustment of Sales, Sections 3.1 and 3.4?	Yes	No Recommendation
72. Are net-to-land calculations for agricultural use land designated as dry and irrigated cropland reproducible from the appraisal district's records and is the appraisal district following their dry and/or irrigated cropland schedule?	Yes	No Recommendation
73. Are net-to-land calculations for agricultural use land designated as native pasture reproducible from the appraisal district's appraisal records and is the appraisal district following their native pasture schedule?	Yes	No Recommendation
74. Does the appraisal district properly apply minimum acreage requirement for Wildlife properties in accordance with Comptroller Rule 9.2005?	N/A	No Recommendation
75. Does the appraisal district perform inspections of properties as a result of receiving wildlife management use appraisal applications?	Yes	No Recommendation
76. Does the appraisal district perform inspections of properties as a result of receiving agricultural use appraisal applications?	Yes	No Recommendation
77. For properties that have been granted agricultural use appraisal, are completed applications and required documentation on file?	Yes	No Recommendation
78. Have agricultural appraisal intensity-of-use standards been evaluated or updated within the previous five years?	Yes	No Recommendation
79. Is the appraisal district following their current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural and/or timber use?	Yes	No Recommendation 3K

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
80. Does the appraisal district make an entry on the appraisal records when agricultural applications are received after April 30 and deliver written notice of imposition of the penalty as described in Tax Code Section 23.431?	Yes	No Recommendation

**CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF MEETING
JANUARY 28, 2020**

The Board of Directors of the Caldwell County Appraisal District met in regular session on January 28, 2020 at 6:00 PM in the Caldwell County Appraisal District office located at 211 Bufkin, Lockhart, Texas.

Those in attendance were board members Sally Daniel, Kathy Haigler, Alfredo Munoz, Lee Rust, Sonja Villalobos, Chief Appraiser Shanna Ramzinaki, Administrative Assistant/Recording Secretary Phyllis Fischer, Appraisal District Legal Counsel James Evans.

Call to Order at 6:08 PM.

Item #1 Oath of Office.

Shanna Ramzinski administered the Oath's of Office.

Item #2 Election of Officers.

Kathy Haigler made a motion to nominate Lee Rust for Board Chairman, seconded by Alfredo Munoz. Motion on the floor, Lee Rust for Board Chairman. Motion carried 5-0-0.

Kathy Haigler made a motion to nominate Alfredo Munoz for Vice Chairman, seconded by Lee Rust. Motion on the floor, Alfredo Munoz for Vice Chairman. Motion carried 5-0-0.

Alfredo Munoz made a motion to nominate Sally Daniel for Secretary, seconded by Lee Rust. Motion on the floor, Sally Daniel for Secretary. Motion carried 5-0-0.

Item #3 Public Comments.

Luz Riley presented public comments. Ms. Riley withdrew her complaint.

Item #4 Collection Reports November 2019 and December 2019.

Shanna Ramzinski presented the November 2019 and December 2019 Collection Reports.

Item #5 Quarterly Delinquent Tax Collection Report.

Sam Turner with 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 19, 2019 meeting.

Alfredo Munoz made a motion, seconded by Sonja Villalobos, to approve the minutes of November 19, 2019. Motion carries 5-0-0.

4a

Item #8 Consideration of and possible approval of Financial Reports November 2019 and December 2019.

Shanna Ramzinski presented the November 2019 and December 2019 Financial Reports.

Alfredo Munoz made a motion, seconded by Sally Daniel, to approve the November 2019 and December 2019 Financial Reports. Motion carried 5-0-0.

Item #9 Discussion and possible action regarding adoption of resolution for the appointment of Appraisal Review Board members for the 2020/2021 term.

Sonja Villalobos made a motion, seconded by Alfredo Munoz, to reappoint Anthony Dugas and James Westbrook for the 2020/2021 term. Motion carried 5-0-0.

Item #10 Discussion and possible action regarding approving the Chief Appraiser's Appointment of Ag Advisory Board members for 2020 term.

Sally Villalobos made a motion, seconded by Kathy Haigler, to approve the Chief Appraiser's appointment of Ag Advisory board members for the 2020 term. Motion carried 5-0-0.

Item #11 Chief Appraiser's Report.

- a. Appraisal Update – door-to-door appraisals in Lockhart; will post for appraiser position.
- b. Collection update – very busy; deadline for tax payments is Friday; appraisal support is extremely helpful during this time.

Item #12 Board requests for future agenda items.

Lee Rust made requests for agenda items for the February meeting.

Item #13 Adjourn.

Kathy Haigler made a motion, seconded by Alfredo Munoz, to adjourn. Motion carried 5-0-0.

Meeting adjourned 7:24 p.m.

Chairman

Secretary

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Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the One Month Ending January 31, 2020

		Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101	CHIEF APPRAISER	\$ 6,540.42	\$ 6,540.42	\$ 78,485.00	71,944.58	91.67
70102	DEPUTY CHIEF APPRAISER	3,764.58	3,764.58	45,175.00	41,410.42	91.67
70103	SYSTEM MGR/MAPPER	5,292.26	5,292.26	63,507.00	58,214.74	91.67
70105	FIELD APPRAISER II	2,823.76	2,823.76	33,885.00	31,061.24	91.67
70106	SENIOR APPRAISER I	3,652.66	3,652.66	43,832.00	40,179.34	91.67
70107	SENIOR APPRAISER II	3,718.21	3,718.21	41,597.00	37,878.79	91.06
70108	FIELD APPRAISER I	2,880.66	2,880.66	34,568.00	31,687.34	91.67
70109	FIELD APPRAISER III	2,707.76	2,707.76	32,493.00	29,785.24	91.67
70111	ADMINISTRATIVE ASST.	4,169.16	4,169.16	50,030.00	45,860.84	91.67
70112	DATA ENTRY TECHNICIAN	2,509.58	2,509.58	30,115.00	27,605.42	91.67
70113	SUPPORT TECH	3,063.84	3,063.84	36,766.00	33,702.16	91.67
70120	911/GIS	1,126.77	1,126.77	39,734.00	38,607.23	97.16
70135	PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
	TOTAL WAGES AND SALARIES	42,249.66	42,249.66	532,187.00	489,937.34	92.06
71000	PAYROLL TAX	3,279.34	3,279.34	45,000.00	41,720.66	92.71
71002	RETIREMENT / EMPLOYER	4,222.29	4,222.29	51,000.00	46,777.71	91.72
71004	HEALTH BENEFITS	7,310.29	7,310.29	107,400.00	100,089.71	93.19
71005	WORKERS COMP	0.00	0.00	2,750.00	2,750.00	100.00
71006	UNEMPLOYMENT	0.00	0.00	4,000.00	4,000.00	100.00
	DEDUCTIONS / BENEFITS	14,811.92	14,811.92	210,150.00	195,338.08	92.95
72000	APPR ENGINEERS	10,312.50	10,312.50	42,000.00	31,687.50	75.45
72001	APPR REVIEW BOARD	250.00	250.00	24,000.00	23,750.00	98.96
72002	AUDIT	0.00	0.00	6,200.00	6,200.00	100.00
72003	BOARD OF DIRECTORS	40.00	40.00	1,790.00	1,750.00	97.77
72004	DATA PROCESSING SERVICES	21,235.39	21,235.39	51,400.00	30,164.61	58.69
72007	JANITORIAL SERVICES	264.11	264.11	6,200.00	5,935.89	95.74
72008	LEGAL SERVICES	0.00	0.00	27,000.00	27,000.00	100.00
	TOTAL SERVICES	32,102.00	32,102.00	158,590.00	126,488.00	79.76
72500	BOND CHIEF/NOTARY	0.00	0.00	250.00	250.00	100.00
72501	MEMBERSHIP BTPE/TBPC	1,790.00	1,790.00	3,800.00	2,010.00	52.89
72502	COMPUTER SUPPLIES	0.00	0.00	7,000.00	7,000.00	100.00
72504	EDUCATION / FEES	0.00	0.00	8,000.00	8,000.00	100.00
72505	INSURANCE LIABILITY	0.00	0.00	1,750.00	1,750.00	100.00
72506	INSURANCE BUILDING/ CONTE	0.00	0.00	4,100.00	4,100.00	100.00
72507	LEGAL NOTICES / PRINTING	671.08	671.08	15,200.00	14,528.92	95.59
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	89.69	89.69	7,800.00	7,710.31	98.85
72512	POSTAGE	477.84	477.84	26,200.00	25,722.16	98.18
72513	POSTAGE METER/BOX RENTAL	0.00	0.00	4,425.00	4,425.00	100.00
72514	SUBSCRIPTION & BOOKS	99.50	99.50	6,860.00	6,760.50	98.55
72515	RENTAL COPIER	0.00	0.00	2,650.00	2,650.00	100.00
72516	ELECTRICITY	434.97	434.97	9,000.00	8,565.03	95.17
72517	TELEPHONE	357.49	357.49	13,400.00	13,042.51	97.33
72518	WATER & SEWER	249.49	249.49	3,500.00	3,250.51	92.87
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	7,200.00	7,200.00	100.00

5a
 For Management Purposes Only

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the One Month Ending January 31, 2020

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72524 MAINT. - VEHICLE	5,944.52	5,944.52	6,200.00	255.48	4.12
72525 INS - VEHICLE	0.00	0.00	2,400.00	2,400.00	100.00
TOTAL GENERAL EXPENSES	<u>15,069.23</u>	<u>15,069.23</u>	<u>203,955.00</u>	<u>188,885.77</u>	<u>92.61</u>
79000 OFFICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
79001 COMPUTER EQUIPMENT	0.00	0.00	28,500.00	28,500.00	100.00
79002 BUILDING EXPENSE	0.00	0.00	5,000.00	5,000.00	100.00
79003 VEHICLE	0.00	0.00	25,000.00	25,000.00	100.00
79990 CONTINGENCY	(2,252.35)	(2,252.35)	10,000.00	12,252.35	122.52
TOTAL CAPITAL INVESTMENT	<u>(2,252.35)</u>	<u>(2,252.35)</u>	<u>73,500.00</u>	<u>75,752.35</u>	<u>103.06</u>
TOTAL EXPENSES	<u>\$ (101,980.46)</u>	<u>\$ (101,980.46)</u>	<u>\$ (1,178,382.)</u>	<u>(1,076,401.54)</u>	<u>91.35</u>

5b

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the One Month Ending January 31, 2020

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,418.42	\$ 4,418.42	\$ 53,021.00	48,602.58	91.67
90-70121 COLLECTION SPECIALIST	2,933.34	2,933.34	35,200.00	32,266.66	91.67
90-70126 PUBLIC ASSISTANT	2,276.34	2,276.34	27,316.00	25,039.66	91.67
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIES	9,628.10	9,628.10	115,537.00	105,908.90	91.67
90-71000 PAYROLL TAX	728.98	728.98	9,250.00	8,521.02	92.12
90-71002 RETIREMENT/EMPLOYER	913.70	913.70	11,500.00	10,586.30	92.05
90-71004 HEALTH BENEFITS	1,340.41	1,340.41	27,700.00	26,359.59	95.16
90-71005 WORKER COMP	0.00	0.00	875.00	875.00	100.00
90-71006 UNEMPLOYMENT	0.00	0.00	3,375.00	3,375.00	100.00
DEDUCTIONS / BENEFITS	2,983.09	2,983.09	52,700.00	49,716.91	94.34
90-72002 AUDIT	0.00	0.00	1,800.00	1,800.00	100.00
90-72004 DATA PROCESSING SERVICES	4,351.39	4,351.39	19,450.00	15,098.61	77.63
90-72005 COUNTY EMPLOYEE CONTRACT	1,335.12	1,335.12	17,500.00	16,164.88	92.37
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	5,765.40	5,765.40	43,750.00	37,984.60	86.82
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	0.00	0.00	3,400.00	3,400.00	100.00
90-72505 INSURANCE - LIABILITY	0.00	0.00	850.00	850.00	100.00
90-72506 INSURANCE BUILDING/CONTENT	0.00	0.00	1,300.00	1,300.00	100.00
90-72507 LEGAL NOTICES/PRINTING	0.00	0.00	10,300.00	10,300.00	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	1,500.00	1,500.00	100.00
90-72510 MILEAGE & TRAVEL	0.00	0.00	2,800.00	2,800.00	100.00
90-72511 OFFICE SUPPLIES	39.87	39.87	3,200.00	3,160.13	98.75
90-72512 POSTAGE	0.00	0.00	15,000.00	15,000.00	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	129.93	129.93	3,000.00	2,870.07	95.67
90-72517 TELEPHONE	115.58	115.58	3,400.00	3,284.42	96.60
90-72518 WATER & SEWER	74.52	74.52	1,200.00	1,125.48	93.79
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	1,839.86	1,839.86	73,550.00	71,710.14	97.50
90-79000 OFFICE EQUIPMENT	0.00	0.00	2,000.00	2,000.00	100.00
90-79001 COMPUTER EQUIPMENT	0.00	0.00	9,200.00	9,200.00	100.00
90-79002 BUILDING EXPENSE	0.00	0.00	2,200.00	2,200.00	100.00
90-79990 CONTINGENCY	(500.52)	(500.52)	3,000.00	3,500.52	116.68
TOTAL CAPITAL INVESTMENTS	(500.52)	(500.52)	16,400.00	16,900.52	103.05
TOTAL EXPENSES	\$ (19,715.93)	\$ (19,715.93)	\$ (301,937.00)	(282,221.07)	93.47

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Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the One Month Ending January 31, 2020

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 24,771.98	\$ 24,771.98	\$ 99,087.94	74,315.96	75.00
CITY OF LULING	6,812.40	6,812.40	27,249.59	20,437.19	75.00
CITY OF MARTINDALE	1,682.20	1,682.20	6,728.81	5,046.61	75.00
CITY OF MUSTANG RIDGE	636.61	636.61	2,546.44	1,909.83	75.00
CITY OF NIEDERWALD	201.95	201.95	807.79	605.84	75.00
CITY OF UHLAND	533.52	533.52	533.52	0.00	0.00
CALDWELL COUNTY	96,705.39	96,705.39	386,821.58	290,116.19	75.00
LOCKHART ISD	100,308.43	100,308.43	401,233.71	300,925.28	75.00
LULING ISD	25,459.87	25,459.87	101,839.47	76,379.60	75.00
PRAIRIE LEA ISD	5,312.94	5,312.94	21,251.76	15,938.82	75.00
PLUM CREEK CONS DIST	1,691.38	1,691.38	6,765.51	5,074.13	75.00
PLUM CREEK UNDERGROU	1,577.06	1,577.06	6,308.24	4,731.18	75.00
GONZALES ISD	2,006.82	2,006.82	8,027.30	6,020.48	75.00
WEALDER ISD	1,230.16	1,230.16	4,920.63	3,690.47	75.00
SAN MARCOS ISD	11,191.77	11,191.77	44,767.08	33,575.31	75.00
HAYS ISD	2,661.46	2,661.46	10,645.84	7,984.38	75.00
GONZALES COUNTY UWD	39.36	39.36	157.42	118.06	75.00
CALDWELL-HAYS ESD1	2,270.38	2,270.38	9,081.53	6,811.15	75.00
CITY OF SAN MARCOS	869.36	869.36	3,477.42	2,608.06	75.00
CALDWELL ESD #2	641.17	641.17	2,564.67	1,923.50	75.00
CALDWELL ESD #3	612.42	612.42	2,449.66	1,837.24	75.00
CALDWELL ESD #4	642.20	642.20	2,568.79	1,926.59	75.00
AUSTIN COMMUNITY COLL	186.82	186.82	747.29	560.47	75.00
Total Revenues	288,045.65	288,045.65	1,150,581.99	862,536.34	74.97
TOTAL BUDGET REV	\$ 288,045.65	\$ 288,045.65	\$ 1,150,581.99	862,536.34	74.97
COPIES MISC REVENUE	\$ (226.00)	\$ (226.00)	\$ 0.00	226.00	0.00
INTEREST INCOME REVENU	(752.49)	(752.49)	0.00	752.49	0.00
TOTAL OTHER REVENUE	(978.49)	(978.49)	0.00	978.49	0.00

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Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the One Month Ending January 31, 2020

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 6,777.76	\$ 6,777.76	\$ 27,111.04	20,333.28	75.00
CITY OF LULING	1,890.03	1,890.03	7,560.12	5,670.09	75.00
CITY OF MARTINDALE	460.26	460.26	1,841.04	1,380.78	75.00
CITY OF MUSTANG RIDGE	174.18	174.18	696.72	522.54	75.00
CITY OF NIEDERWALD	55.25	55.25	221.02	165.77	75.00
CITY OF UHLAND	145.96	145.96	145.97	0.01	0.01
CALDWELL COUNTY	26,459.17	26,459.17	105,836.67	79,377.50	75.00
LOCKHART ISD	27,444.98	27,444.98	109,779.91	82,334.93	75.00
LULING ISD	8,100.92	8,100.92	32,403.66	24,302.74	75.00
PRAIRIE LEA ISD	2,040.29	2,040.29	8,161.16	6,120.87	75.00
PLUM CREEK CONS DIST	462.77	462.77	1,851.08	1,388.31	75.00
PLUM CREEK UNDERGROUND	431.49	431.49	1,725.97	1,294.48	75.00
GONZALES COUNTY UWD	10.77	10.77	43.07	32.30	74.99
CALDWELL-HAYS ESD1	621.19	621.19	2,484.76	1,863.57	75.00
CALDWELL ESD #2	175.43	175.43	701.71	526.28	75.00
CALDWELL ESD #3	167.56	167.56	670.24	502.68	75.00
CALDWELL ESD #4	175.71	175.71	702.84	527.13	75.00
Total Revenues	<u>75,593.72</u>	<u>75,593.72</u>	<u>301,936.98</u>	<u>226,343.26</u>	<u>74.96</u>
TAX CERTIFICATES	(90.00)	(90.00)	0.00	90.00	0.00
TOTAL TAX CERT. REVENUE	<u>(90.00)</u>	<u>(90.00)</u>	<u>0.00</u>	<u>90.00</u>	<u>0.00</u>
TOTAL BUDGET REVENUE	<u>\$ 75,683.72</u>	<u>\$ 75,683.72</u>	<u>\$ 301,936.98</u>	<u>226,253.26</u>	<u>74.93</u>
RETURN CHECK FEE	\$ (75.00)	\$ (75.00)	\$ 0.00	75.00	0.00
BUS PP RENDITION PENALTY	(1,058.43)	(1,058.43)	0.00	1,058.43	0.00
OFFICE RENTAL INCOME	(100.00)	(100.00)	0.00	100.00	0.00
TOTAL OTHER REVENUE	<u>(1,233.43)</u>	<u>(1,233.43)</u>	<u>0.00</u>	<u>1,233.43</u>	<u>0.00</u>
DELINQUENT ATTORNEY FEES- L	(22,448.59)	(22,448.59)	0.00	22,448.59	0.00
DELINQUENT ATTORNEY FEES- P	(4,011.88)	(4,011.88)	0.00	4,011.88	0.00
DELINQUENT ABSTRACT FEES- L	(825.00)	(825.00)	0.00	825.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
TOTAL DELINQUENT ATTORNEY	<u>(27,285.47)</u>	<u>(27,285.47)</u>	<u>0.00</u>	<u>27,285.47</u>	<u>0.00</u>

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**Caldwell County Appraisal District
Cash Disbursements Journal**

For the Period From Jan 1, 2020 to Jan 31, 2020

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
1/1/20	008738	71004	FEB 2020 2019 AD&D - APPR	8.64	
		90-71004	FEB 2020 AD&D - COLL	2.12	
		71004	FEB 2020 LIFE - APPR	73.44	
		90-71004	FEB 2020 LIFE - COLL	18.02	
		30029	JAN 2020 DENTAL PAYABLE	550.38	
		30027	JAN 2020 VISION PAYABLE	122.96	
		10000	UHS Premium Billing		775.56
1/2/20	008680	71004	JAN 2020 HEALTH INS - APPR	7,138.34	
		90-71004	JAN 2020 HEALTH INS - COLL	1,300.13	
		30028	DEC 2019 MED PAYABLE		
		10000	UNITED HEALTHCARE SERVICES		8,438.47
1/2/20	008681	72517	JAN 2020 IPAD UNITS APPRAISERS	234.44	
		10000	AT&T Mobility		234.44
1/2/20	008682	90-72005	JAN 2020 LULING EMPLOYEE SALARY	1,335.12	
		10000	CALDWELL COUNTY TREASURER		1,335.12
1/2/20	008683	72520	JAN 2020 LAWN SERVICES - APPR	123.20	
		90-72520	JAN 2020 LAWN SERVICES - COLL	36.80	
		10000	Jesus Gonzales		160.00
1/2/20	008685	71004	JAN 2020 2019 AD&D - APPR	9.46	
		90-71004	JAN 2020 AD&D - COLL	2.12	
		71004	JAN 2020 LIFE - APPR	80.41	
		90-71004	JAN 2020 LIFE - COLL	18.02	
		30029	DEC 2019 DENTAL PAYABLE		
		30027	DEC 2019 VISION PAYABLE		
		10000	UHS Premium Billing		110.01
1/2/20	008686	72000	2020 QTR 1 VALUATION FEE	10,312.50	
		10000	CAPITOL APPRAISAL GROUP		10,312.50
1/2/20	008687	72004	INV#11885/ PACS MAINT/SUPPORT 2020 1ST QTR/APPR	8,613.50	
		90-72004	INV#11885/ PACS MAINT/SUPPORT	4,351.39	

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jan 1, 2020 to Jan 31, 2020**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
			MAINT/SUPPORT 2020 1ST QTR/COLL		
		72004	INV#12300/CLOUD HOSTING FEE 2020	1,430.40	
		72004	INV#12301/IPAD SERVIER MAINT FEE 2020	7,262.24	
		10000	HARRIS GOVERN		21,657.53
1/2/20	008688	72520	2020 ANNUAL TERMITE INSPECTION - APPR	115.50	
		90-72520	2020 ANNUAL TERMITE INSPECTION - COLL	34.50	
		10000	Century Pest Control Inc		150.00
1/2/20	008689	72501	2020 ANNUAL MEMBERSHIP DUES	220.00	
		10000	Internat'l Assoc of Assessing Officers		220.00
1/2/20	008690	72501	2020 MEMBERSHIP RENEWAL	1,500.00	
		10000	Texas Assoc. Appraisal Districts		1,500.00
1/9/20	008692	72007	INV #14418 JAN 2020 JANITORIAL SERVICES - APPR	264.11	
		90-72007	INV #14418 JAN 2020 JANITORIAL SERVICES - COLL	78.89	
		10000	Buildingstars		343.00
1/9/20	008700	90-72517	JAN 2020 LINE CHARGE LULING SPECTRUM BUSINESS	115.58	
		10000			115.58
1/9/20	008701	30046	OVERPYMT OF 2020 QTR PYMTS - REFUND	50.04	
		10000	CITY OF UHLAND		50.04
1/9/20	008703	72520	INV #666590866-1 1ST QTR 2020 PEST CONTROL SERVICES - APPR	65.45	
		90-72520	INV #666590866-1 1ST QTR 2020 PEST CONTROL SERVICES - COLL	19.55	
		10000	ABC Home & Commercial Services		85.00
1/9/20	008705	72524	2020 REGISTRATION VEH #07401 & #09301	15.00	
		10000	Caldwell County Tax Assessor Col		15.00

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jan 1, 2020 to Jan 31, 2020**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
			Assessor-Col		
1/15/20	008387V	30046	2018 BUDGET ALLOCATION		31.79
		30046	REFUND - APPR		
		30046	2018 BUDGET ALLOCATION		14.80
		29999	REFUND - COLL		
		29999	Budget Refund after Audit		
		10000	CITY OF NIEDERWALD	46.59	
1/16/20	008709	72517	JAN 2020 LINE CHARGE - LOCKHART	123.05	
		10000	SPECTRUM BUSINESS		123.05
1/16/20	008710	72001	2020 ARB TRAINING REGISTRATION	250.00	
		10000	Texas Comptroller of Public Accounts		250.00
1/16/20	008711	72004	INV #93761026 2020 ARC MAP MAINT & SUPPORT	3,929.25	
		10000	ESRI		3,929.25
1/16/20	008712	72511	WATER DELIVERY - APPR	16.16	
		90-72511	WATER DELIVERY - COLL	4.83	
		10000	HILL COUNTRY SPRINGS		20.99
1/21/20	008718	72516	DEC 2019 ELECTRICITY - APPR	434.97	
		90-72516	DEC 2019 ELECTRICITY- COLL	129.93	
		72518	DEC 2019 WATER & SEWER - APPR	249.49	
		90-72518	DEC 2019 WATER & SEWER - COLL	74.52	
		10000	City of Lockhart		888.91
1/23/20	008720	72519	JAN 2020 BUILDING LOAN PAYMENT - APPR	4,527.30	
		90-72519	JAN 2020 BUILDING LOAN PAYMENT - COLL	1,352.31	
		10000	First Lockhart National Bank		5,879.61
1/23/20	008721	72520	FEB 2020 LAWN SERVICES - APPR	123.20	
		90-72520	FEB 2020 LAWN SERVICES - COLL	36.80	
		10000	Jesus Gonzales		160.00
1/23/20	008722	72511	OFFICE SUPPLIES - APPR	73.53	

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jan 1, 2020 to Jan 31, 2020**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		90-72511	OFFICE SUPPLIES -	12.29	
		10000	COLL OFFICE DEPOT		85.82
1/23/20	008723	72501	2020 ANNUAL RENEWAL - KW - REG #74117	45.00	
		10000	Texas Dept. of Licensing and Regulation		45.00
1/23/20	008724	90-72511	SUPPLIES	22.75	
		72507	BUSINESS CARDS	51.00	
		10000	PRINTING SOLUTIONS		73.75
1/23/20	008725	72524	VEH REPAIRS - VEH #07401	2,909.35	
		10000	Ford Lockhart Motor Company		2,909.35
1/30/20	008726	72507	INV#27385 PRINTING RENDITIONS	620.08	
		72512	INV#27385 POSTAGE RENDITIONS	477.84	
		10000	Variverge WEST TEXAS MICROGRAPHICS		1,097.92
1/30/20	008727	72514	2020 INV #73275 LANE CD-ROM	99.50	
		10000	AIRPAC		99.50
1/30/20	008728	72524	REPAIRS VEH #07201	3,020.17	
		10000	STRAIGHT AUTOMOTIVE & TIRE CENTER		3,020.17
1/30/20	008729	72003	BOD NAME PLATES	40.00	
		10000	LOGOS		40.00
1/31/20	008730	72501	ONE-YEAR EXTENSION - BY - REG #74383	25.00	
		10000	Texas Dept. of Licensing and Regulation		25.00
	Total			64,197.16	64,197.16

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 **Taxes**

Property Tax Assistance

2019 ISD Summary Worksheet

028-Caldwell

028-902/Lockhart ISD

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Category	Local Tax Roll Value	2019 WTD Mean Ratio	2019 PTAD Value Estimate	2019 Value Assigned
A. SINGLE-FAMILY RESIDENCES	726,346,785	0.8847	821,009,139	821,009,139
B. MULTIFAMILY RESIDENCES	48,955,359	N/A	48,955,359	48,955,359
C1. VACANT LOTS	37,869,730	N/A	37,869,730	37,869,730
C2. COLONIA LOTS	0	N/A	0	0
D1. QUALIFIED AGRICULTURAL LAND	15,812,802	1.1862	13,330,798	13,330,798
D2. REAL PROP: FARM & RANCH	19,390,527	N/A	19,390,527	19,390,527
E. REAL PROP NON QUAL ACREAGE	673,869,420	0.9850	684,131,391	684,131,391
F1. COMMERCIAL REAL ESTATE	153,924,787	0.9056	169,969,950	169,969,950
F2. INDUSTRIAL REAL ESTATE	14,710,480	N/A	14,710,480	14,710,480
G. OIL, GAS, MINERALS	21,835,350	N/A	21,835,350	21,835,350
J. UTILITIES	66,711,690	N/A	66,711,690	66,711,690
L1. COMMERCIAL PERSONAL	49,075,780	N/A	49,075,780	49,075,780
L2. INDUSTRIAL PERSONAL	20,137,140	N/A	20,137,140	20,137,140
M. MOBILE HOMES	46,079,817	N/A	46,079,817	46,079,817
N. INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O. RESIDENTIAL INVENTORY	959,730	N/A	959,730	959,730
S. SPECIAL INVENTORY	4,993,700	N/A	4,993,700	4,993,700
Subtotal	1,900,673,097	0	2,019,160,581	2,019,160,581
Less Total Deductions	290,374,403	0	332,378,442	332,378,442
Total Taxable Value	1,610,298,694	0	1,686,782,139	1,686,782,139

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

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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
1,730,232,852	1,686,782,139	1,730,232,852	1,686,782,139

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
43,450,713	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

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
1,730,232,852	1,686,782,139	1,730,232,852	1,686,782,139

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

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)

028-902-02/Lockhart ISD

lod

Category	Local Tax Roll Value	2019 WTD Mean Ratio	2019 PTAD Value Estimate	2019 Value Assigned
A. SINGLE-FAMILY RESIDENCES	726,346,785	0.8847	821,009,139	821,009,139
B. MULTIFAMILY RESIDENCES	48,955,359	N/A	48,955,359	48,955,359
C1. VACANT LOTS	37,869,730	N/A	37,869,730	37,869,730
C2. COLONIA LOTS	0	N/A	0	0
D1. QUALIFIED AGRICULTURAL LAND	15,812,802	1.1862	13,330,798	13,330,798
D2. REAL PROPERTY: FARM & RANCH	19,390,527	N/A	19,390,527	19,390,527
E. REAL PROPERTY NON-QUALIFIED ACREAGE	673,869,420	0.9850	684,131,391	684,131,391
F1. COMMERCIAL REAL ESTATE	153,924,787	0.9056	169,969,950	169,969,950
F2. INDUSTRIAL REAL ESTATE	14,710,480	N/A	14,710,480	14,710,480
G. OIL, GAS, MINERAL	21,835,350	N/A	21,835,350	21,835,350
J. UTILITIES	66,711,690	N/A	66,711,690	66,711,690
L1. COMMERCIAL PERSONAL	49,075,780	N/A	49,075,780	49,075,780
L2. INDUSTRIAL PERSONAL	20,137,140	N/A	20,137,140	20,137,140
M. MOBILE HOMES	46,079,817	N/A	46,079,817	46,079,817
N. INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O. RESIDENTIAL INVENTORY	959,730	N/A	959,730	959,730
S. SPECIAL INVENTORY	4,993,700	N/A	4,993,700	4,993,700
Subtotal	1,900,673,097		2,019,160,581	2,019,160,581
Less Total Deductions	290,374,403		332,378,442	332,378,442
Total Taxable Value	1,610,298,694		1,686,782,139	1,686,782,139

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

be

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
1,730,232,852	1,686,782,139	1,730,232,852	1,686,782,139

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
43,450,713	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

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
1,730,232,852	1,686,782,139	1,730,232,852	1,686,782,139

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

bf

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

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 **Taxes**

Property Tax Assistance

2019 ISD Summary Worksheet

028-Caldwell

028-903/Luling ISD

lh

Category	Local Tax Roll Value	2019 WTD Mean Ratio	2019 PTAD Value Estimate	2019 Value Assigned
A. SINGLE-FAMILY RESIDENCES	198,117,189	0.9847	201,195,480	198,117,189
B. MULTIFAMILY RESIDENCES	5,521,890	N/A	5,521,890	5,521,890
C1. VACANT LOTS	17,358,373	N/A	17,358,373	17,358,373
C2. COLONIA LOTS	0	N/A	0	0
D1. QUALIFIED AGRICULTURAL LAND	3,427,151	1.2015	2,852,291	3,427,151
D2. REAL PROPERTY: FARM & RANCH	13,239,333	N/A	13,239,333	13,239,333
E. REAL PROPERTY NON-QUALIFIED ACREAGE	98,292,376	1.1008	89,291,766	98,292,376
F1. COMMERCIAL REAL ESTATE	57,179,751	0.8371	68,306,954	57,179,751
F2. INDUSTRIAL REAL ESTATE	4,857,800	N/A	4,857,800	4,857,800
G. OIL, GAS, MINERALS	67,331,737	1.0084	66,770,862	67,331,737
J. UTILITIES	32,396,630	0.9617	33,686,836	32,396,630
L1. COMMERCIAL PERSONAL PROPERTY	16,577,640	N/A	16,577,640	16,577,640
L2. INDUSTRIAL PERSONAL PROPERTY	14,391,440	N/A	14,391,440	14,391,440
M. MOBILE HOMES	5,586,430	N/A	5,586,430	5,586,430
N. INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O. RESIDENTIAL INVENTORY	168,760	N/A	168,760	168,760
S. SPECIAL INVENTORY	1,856,700	N/A	1,856,700	1,856,700
Subtotal	536,303,200	0	541,662,555	536,303,200
Less Total Deductions	74,022,495	0	75,291,774	74,022,495
Total Taxable Value	462,280,705	0	466,370,781	462,280,705

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

bi

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
473,364,874	462,280,705	473,364,874	462,280,705

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
11,084,169	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

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
473,364,874	462,280,705	473,364,874	462,280,705

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

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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

028-903-02/Luling ISD

lk

Category	Local Tax Roll Value	2019 WTD Mean Ratio	2019 PTAD Value Estimate	2019 Value Assigned
A. SINGLE-FAMILY RESIDENCES	198,117,189	0.9847	201,195,480	198,117,189
B. MULTIFAMILY RESIDENCES	5,521,890	N/A	5,521,890	5,521,890
C1. VACANT LOTS	17,358,373	N/A	17,358,373	17,358,373
C2. COLONIA LOTS	0	N/A	0	0
D1. QUALIFIED AGRICULTURAL LAND	3,427,151	1.2015	2,852,291	3,427,151
D2. REAL PROPERTY: FARM & RANCH	13,239,333	N/A	13,239,333	13,239,333
E. REAL PROPERTY NON-QUALIFIED ACREAGE	98,292,376	1.1008	89,291,766	98,292,376
F1. COMMERCIAL REAL ESTATE	57,179,751	0.8371	68,306,954	57,179,751
F2. INDUSTRIAL REAL ESTATE	4,857,800	N/A	4,857,800	4,857,800
G. OIL, GAS, MINERALS	67,331,737	1.0084	66,770,862	67,331,737
J. UTILITIES	32,396,630	0.9617	33,686,836	32,396,630
L1. COMMERCIAL PERSONAL PROPERTY	16,577,640	N/A	16,577,640	16,577,640
L2. INDUSTRIAL PERSONAL PROPERTY	14,391,440	N/A	14,391,440	14,391,440
M. MOBILE HOMES	5,586,430	N/A	5,586,430	5,586,430
N. INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O. RESIDENTIAL INVENTORY	168,760	N/A	168,760	168,760
S. SPECIAL INVENTORY	1,856,700	N/A	1,856,700	1,856,700
Subtotal	536,303,200		541,662,555	536,303,200
Less Total Deductions	74,022,495		75,291,774	74,022,495
Total Taxable Value	462,280,705		466,370,781	462,280,705

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

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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
473,364,874	462,280,705	473,364,874	462,280,705

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
11,084,169	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

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
473,364,874	462,280,705	473,364,874	462,280,705

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

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

len

 **Taxes**

Property Tax Assistance

2019 ISD Summary Worksheet

028-Caldwell

089-905/Waelder ISD

Category	Local Tax Roll Value	2019 WTD Mean Ratio	2019 PTAD Value Estimate	2019 Value Assigned
A. SINGLE-FAMILY RESIDENCES	520,750	N/A	520,750	520,750
B. MULTIFAMILY RESIDENCES	0	N/A	0	0
C1. VACANT LOTS	32,690	N/A	32,690	32,690
C2. COLONIA LOTS	0	N/A	0	0
D1. QUALIFIED AG LAND	1,304,890	1.1970	1,090,146	1,304,890
D2. REAL PROP: FARM & RANCH	1,222,860	N/A	1,222,860	1,222,860
E. REAL PROP NON QUAL ACREAGE	20,078,414	1.0274	19,542,938	20,078,414
F1. COMMERCIAL REAL	443,550	N/A	443,550	443,550
F2. INDUSTRIAL REAL	0	N/A	0	0
G. OIL, GAS, MINERALS	0	N/A	0	0
J. UTILITIES	1,729,450	N/A	1,729,450	1,729,450
L1. COMMERCIAL PERSONAL	0	N/A	0	0
L2. INDUSTRIAL PERSONAL	0	N/A	0	0
M. MOBILE HOMES	655,190	N/A	655,190	655,190
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	25,987,794	0	25,237,574	25,987,794
Less Total Deductions	2,729,422	0	2,729,422	2,729,422
Total Taxable Value	23,258,372	0	22,508,152	23,258,372

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

lep

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
23,694,739	23,258,372	23,694,739	23,258,372

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
436,367	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

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
23,694,739	23,258,372	23,694,739	23,258,372

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

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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

089-905-02/Waelder ISD

65

Category	Local Tax Roll Value	2019 WTD Mean Ratio	2019 PTAD Value Estimate	2019 Value Assigned
A. SINGLE-FAMILY RESIDENCES	520,750	N/A	520,750	520,750
B. MULTIFAMILY RESIDENCES	0	N/A	0	0
C1. VACANT LOTS	32,690	N/A	32,690	32,690
C2. COLONIA LOTS	0	N/A	0	0
D1. QUALIFIED AGRICULTURAL LAND	1,304,890	1.1970	1,090,146	1,304,890
D2. REAL PROP: FARM & RANCH	1,222,860	N/A	1,222,860	1,222,860
E. REAL PROP NON QUAL ACREAGE	20,078,414	1.0274	19,542,938	20,078,414
F1. COMMERCIAL REAL ESTATE	443,550	N/A	443,550	443,550
F2. INDUSTRIAL REAL ESTATE	0	N/A	0	0
G. OIL, GAS, MINERALS	0	N/A	0	0
J. UTILITIES	1,729,450	N/A	1,729,450	1,729,450
L1. COMMERCIAL PERSONAL	0	N/A	0	0
L2. INDUSTRIAL PERSONAL	0	N/A	0	0
M. MOBILE HOMES	655,190	N/A	655,190	655,190
N. INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O. RESIDENTIAL INVENTORY	0	N/A	0	0
S. SPECIAL INVENTORY	0	N/A	0	0
Subtotal	25,987,794		25,237,574	25,987,794
Less Total Deductions	2,729,422		2,729,422	2,729,422
Total Taxable Value	23,258,372		22,508,152	23,258,372

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

65

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
23,694,739	23,258,372	23,694,739	23,258,372

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
436,367	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

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
23,694,739	23,258,372	23,694,739	23,258,372

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

6+

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

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CALDWELL COUNTY APPRAISAL DISTRICT

BUDGET TRANSFER

COLLECTION BUDGET YEAR 2019

LINE ITEM #	DESCRIPTION	INCREASE	DECREASE	PREVIOUS APPROPRIATION	NEW APPROPRIATION
90-72506	Insurance Building Content	\$100.00	\$0.00	\$1,200.00	\$1,300.00
90-79000	Office Equip	\$0.00	\$100.00	\$2,000.00	\$1,900.00
	TOTALS	\$100.00	\$100.00	\$3,200.00	\$3,200.00

EXPLANATION

To fund end of year line reconciliation for 2019.

70

Passed and approved on this _____ day of _____, 2020.

Chairman, Board of Directors

Secretary, Board of Directors

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 2019 budget by transferring \$ 14,050 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 2019 budget by transferring budget amounts out of the following line items:

Line item	Amount transferred out
72008 Legal Services	\$14,050.00

BE IT FURTHER RESOLVED THAT the Board proposes to amend the 2019 budget by transferring budget amounts from the above-described line items into the following line items:

Line item	Amount transferred in
72001 Appraisal Review Board	\$13,500.00
72506 Insurance Building/Contents	\$175.00
72525 Insurance- Vehicles	\$375.00

8a

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 2019 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

Sec. 11.32. CERTAIN WATER CONSERVATION INITIATIVES.

The governing body of a taxing unit by official action of the governing body adopted in the manner required by law for official actions may exempt from taxation part or all of the assessed value of property on which approved water conservation initiatives, desalination projects, or brush control initiatives have been implemented. For purposes of this section, approved water conservation, desalination, and brush control initiatives shall be designated pursuant to an ordinance or other law adopted by the governing unit.

Carlos Castro - Appraiser.

512-268-2522

ext. 261

Carlos, CASTRO @ HAYSLAD.COM.

Sec. 11.44. NOTICE OF APPLICATION REQUIREMENTS. (a) Before February 1 of each year, the chief appraiser shall deliver an appropriate exemption application form to each person who in the preceding year was allowed an exemption that must be applied for annually. He shall include a brief explanation of the requirements of Section 11.43 of this code.

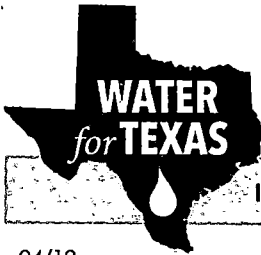
(b) Each year the chief appraiser for each appraisal district shall publicize, in a manner reasonably designed to notify all residents of the district, the requirements of Section 11.43 of this code and the availability of application forms.

(c) The comptroller shall prescribe by rule the content of the explanation required by Subsection (a) of this section, and shall require that each exemption application form be printed and prepared:

- (1) as a separate form from any other form; or
- (2) on the front of the form if the form also provides for other information.

**Require Bides / Receipts / Installation Photos / Pumps / Manuals
Annual Application**

12b



Rainwater Harvesting

Rainwater harvesting is the capture, storage, and use of rainwater for a suitable purpose (34 Texas Administrative Code §3.318(a)(5)).

Why harvest rainwater?

Rainwater is of superior quality: zero hardness, sodium free, and nearly neutral pH. Harvesting rainwater can reduce demand on traditional water supplies and can provide water in areas without access to a conventional water supply system. Plus, rainwater is free!

How much rainwater?

As a general rule of thumb, for every inch of rain that falls on a 2,000-square-foot roof, about 1,000 gallons of water can be collected. In Austin, which receives approximately 32 inches of rain per year, about 32,000 gallons of water can be collected annually.



Incentives

The Texas Legislature allows the exemption of part or all of the assessed value of the property on which approved water conservation initiatives, such as rainwater harvesting, are made (Texas Tax Code §11.32).

Individuals planning to install rainwater harvesting systems should check with their respective county appraisal districts for guidance on exemption from county property taxes.

In addition, the Texas Tax Code exempts rainwater harvesting equipment and supplies from state sales tax (Texas Tax Code §151.355). To claim this exemption, present a Texas Sales and Use Tax Exemption Certificate (back of Form 01-339) to the supplier of the equipment at the time of purchase. Find the form online at www.comptroller.texas.gov/forms/01-339.pdf.

Some municipalities, local water providers, and counties also offer rebates and financial incentives to promote rainwater harvesting as part of their water conservation initiatives.



Statewide Support

Texas has several laws supporting rainwater harvesting. Texas Property Code prevents a homeowner's association from prohibiting the use of rainwater harvesting systems (Texas Property Code §202.007). The state also requires certain new state facilities to incorporate rainwater harvesting systems in their design (Texas Government Code §447.004(c)(8)).

Municipalities and counties are also encouraged to promote rainwater harvesting at residential, commercial, industrial, and educational facilities through incentives such as discounts for rain barrels or rebates for water storage facilities (Texas Local Government Code §580.004).

Additionally, a municipality or county cannot deny a building permit solely because the facility will implement rainwater harvesting; however, it may require that the system comply with the minimum state standards established for such systems (Texas Local Government Code §580.004).

TWDB Services

The Texas Water Development Board (TWDB) provides information to the public on all aspects of rainwater harvesting through the TWDB website, with printed materials, and through other outreach and education efforts. The Texas Manual on Rainwater Harvesting (3rd edition, 2005), a popular guide published by the TWDB, provides an introduction to rainwater harvesting and to designing residential and small-scale commercial systems. The TWDB has provided limited financial support for rainwater harvesting research studies and is required to make rainwater harvesting training available to permitting staff of certain municipalities and counties (Texas Local Government Code §580.004(b)).

Texas Rain Catcher Award

The Texas Rain Catcher Award is a competition and recognition program established by the TWDB to promote rainwater harvesting and to recognize the contribution of individuals and entities pursuing it as a water conservation strategy.

The competition began on October 1, 2007, and—with the exception of TWDB employees and Board members—is open to all individuals, companies, organizations, municipalities, and other local and state governmental entities in Texas. The deadline for applications each year is December 31.

More Information

To learn more about the TWDB's rainwater harvesting activities, please visit: www.twdb.texas.gov/innovativewater/rainwater.

Or please contact:

Kevin Kluge, Kevin.Kluge@twdb.texas.gov, (512) 936-0829.

12c

Hays Central Appraisal District



512-268-2522 ■ Lex Word Building ■ 21001 IH 35 ■ Kyle, Texas 78640 ■ Fax 512-268-1945

Dear Property Owner,

Applying for Rainwater Harvesting Exemptions (also known as Water Conservation Initiatives) is a multi-step process. Per Section 11.44 of the Texas Property Tax Code your exemption application must be filed annually. The application is due by May 1, 2016 and must furnish the information required on the application for the application to be considered valid.

Step 1: Complete the Hays County Development Services Application, enclosed, and return it to their offices at:

Hays County Development Services, 2171 Yarrington Rd.
Mailing: P.O Box 1006, San Marcos, TX 78667
Telephone: 512-393-2150
Fax: 512-493-1915

Once received Hays County Development Services will review the application. Once reviewed, and approved, the application will be forwarded to Hays Central Appraisal District (HCAD).

Step 2: Complete and sign the State application, enclosed, and return it to HCAD in-person, via mail, email or fax.

If a new applicant, or system updates have been made, please provide photos, plans, bids, receipts and other documentation proving the system components and capital outlays.

Step 3: Complete the Hays CAD supplemental application, enclosed, and return it to HCAD in-person, via mail, email or fax with any applicable required documentation.

If the applications are not timely filed by May 1, 2016, the exemption must be denied.

Upon showing good cause by written request, the Chief Appraiser may extend the filing deadline for a period of up to sixty (60) days.

The Chief Appraiser is required to cancel a granted exemption if he discovers any reason that the exemption should not have been granted, and in such an event, the Chief Appraiser will deliver a written notice to the taxpayer within five days after the date of cancellation.

Please feel free to contact this office if you have any questions regarding the exemption applications or process.

Sincerely,
Jacqui Joseph
jjoseph@hayscad.com
Appraisal Assistant

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Hays County Development Services

P.O Box 1006 San Marcos TX 78667-1006

2171 Yarrington Road San Marcos TX 78666

512-393-2150 / 512-493-1915 fax

Hays County

Application for Rainwater Harvesting Incentive Program

Name: _____

Site Address: _____

Legal Description: _____

Daytime Phone: _____

Construction Start Date: _____

Estimated Completion Date: _____

Square Footage of Collection Area: _____ SQ FT

Total Storage Capacity: _____ Gallons

Planned use: Potable _____ Non-potable _____

Distribution Method: Gravity Flow _____ Pumped _____

Disinfection: Yes _____ No _____ Method: _____

Do you authorize release of your address and system capacity for fire department mapping and emergency use? Yes _____ No _____

Additional Application Requirements:

- Project Summary
- Site Plan with detailed system design
- Detailed Cost Estimation: \$ _____ (List capital outlays) or
- Firm Project Bid: \$ _____

Completion Information:

Date of Completion: _____

Completion Verification: _____
County or Central Appraisal District Official

12e

Date of Development Application: _____ Permit # _____

Application for Water Conservation Initiatives Property Tax Exemption

Property Tax
Form 50-270

Hays Central Appraisal District

512-268-2522

Appraisal District's Name

Phone (area code and number)

21001 IH 35, Kyle, TX 78640

Address, City, State, ZIP Code

This document must be filed with the appraisal district office in the county in which your property is located. Do not file this document with the office of the Texas Comptroller of Public Accounts. Location and address information for the appraisal district office in your county may be found at www.window.state.tx.us/propertytax/references/directory/cad.

GENERAL INSTRUCTIONS: This application is for use in claiming a property tax exemption on property owned on which approved water conservation initiatives, desalination projects, or brush control initiatives have been implemented pursuant to Tax Code Section 11.32. This application applies only to property you owned on Jan. 1 of this year that is located in a taxing unit that has adopted this exemption by official action of the governing body.

WHERE TO FILE: This document must be filed with the appraisal district office in the county in which your property is located. Location and address information for the appraisal district office in your county may be found at www.window.state.tx.us/propertytax/references/directory/cad.

APPLICATION DEADLINES: You must file the completed application with all required documentation beginning Jan. 1 and no later than April 30 of the year for which you are requesting an exemption.

ANNUAL APPLICATION REQUIRED: You must apply for this exemption each year you claim entitlement to the exemption.

OTHER IMPORTANT INFORMATION

Pursuant to Tax Code Section 11.45, after considering this application and all relevant information, the chief appraiser may request additional information from you. You must provide the additional information within 30 days of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the additional information by written order for a single period not to exceed 15 days.

State the Year for Which You are Applying

2016

Tax Year

STEP 1: Ownership Information

Name of Property Owner

Mailing Address

City, State, ZIP Code

Phone (area code and number)

Property Owner is a(n) (check one):

Individual Partnership Corporation Other (specify): _____

STEP 2: Applicant Information

Name of Person Preparing this Application

Title

Driver's License, Personal I.D. Certificate,
or Social Security Number*

If this application is for property owned by a charitable organization with a federal tax identification number, that number may be provided in lieu of a driver's license number, personal identification certificate number, or social security number:

* Pursuant to Tax Code Section 11.48(a), a driver's license, personal I.D. certificate, or social security number provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection. The information may not be disclosed to anyone other than an employee of the appraisal office who appraises property, except as authorized by Tax Code Section 11.48(b).

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STEP 3: Property Information

Address, City, State, ZIP Code

Legal Description (if known)

Appraisal District Number (if known)

STEP 4: Taxing Units that have Granted an Exemption

For each taxing unit identified, attach copies of documents reflecting official action of the governing body that provides for an exemption.

HAYS COUNTY (GHA) 100%

SPECIAL ROAD (RSP) 100%

Has each taxing unit listed above designated this property to receive an exemption from property taxation for part or all of the property on which one or more of the following approved actions have been implemented?

- Water conservation initiatives Yes No
- Desalination projects Yes No
- Brush control initiatives Yes No

STEP 5: Certification and Signature

By signing this application, you certify that the information provided in this application is true and correct to the best of your knowledge and belief.

print here →

Print Name

Title

sign here →

Authorized Signature

Date

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

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HAYS CAD SUPPLEMENTAL RAINWATER APPLICATION



R# (if known): _____

Email (if applicable form of contact): _____

Preferred method of contact: Email _____ Mail _____ Phone _____

Type of application: New _____ Renewal _____

If NEW, please provide photos, plans, bids, receipts and/or other documentation proving the type/system components and capital outlays

If RENEWAL, have any system components changed or have you made any additional capital outlays

If no, no additional documentation is required

If yes, please provide photos, plans, bids, receipts and/or other documentation proving the type/system components and capital outlays

Is the rainwater system the only source of water on the property? Yes _____ No _____

If no, what other water sources are on the property? -

_____ Is it potable? Yes _____ No _____

=====FOR INTERNAL USE ONLY=====

____ State application

____ Hays CAD application

____ Hays County Development application

Comments: _____

____ Approved ____ Denied

____ Needs additional follow up

Appraiser Signature & Date: _____

12h

PROPERTY APPRAISAL – NOTICE OF PROTEST – 2020 - DRAFT FOR CAD BOARD

Caldwell County Appraisal District
211 Bufkin Ln, Lockhart, Tx 78644 (512) 398-5550

Protest@caldwellcad.org
www.caldwellcad.org

GENERAL INSTRUCTIONS: This form is for use by a property owner or the owner's designated agent to file a protest regarding certain actions of the appraisal district responsible for appraising the owner's property and have the appraisal review board (ARB) hearing and decide the matter. Section 3 of this form identifies the reasons or grounds under Tax Code Section 41.41 that a property owner has the right to protest. Lessees contractually obligated to reimburse a property owner for property taxes may be entitled to protest as a lessee if all Tax Code requirements are met, including those in Tax Code Section 41.413.

FILING INSTRUCTIONS: This document and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. Do not file this document with the Texas Comptroller of Public Accounts. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

Contact the ARB for the county in which the property is located for the specific protest filing deadline.

FILING DEADLINES: The typical deadline for filing a notice of protest is midnight, May 15:

- the notice of appraised value was delivered to the property owner after April 16;
- the protest concerns a change in the use of agricultural, open-space or timberland;
- the appraisal district or the ARB was required by law to send the property owner a notice about a property and did not;
- the ARB made a change to the appraisal records that adversely affects the property owner and the property owner received notice of the change; or
- in certain limited circumstances, the property owner had good cause for missing the May 15 protest filing deadline.

TYPES OF PROTEST HEARINGS: Under Tax Code Section 41.45, a property owner may appear or participate in the ARB protest hearing in one of three ways: in person at the hearing; by telephone conference call; or by written affidavit submission.

EVIDENCE FOR HEARINGS: A person participating in an ARB hearing by telephone conference call or by written affidavit submission must submit evidence with a written affidavit delivered to the ARB before the hearing begins. A completed and signed Form 50-283, Property Owner's Affidavit of Evidence to the Appraisal Review Board, may be used as the affidavit to submit evidence before the ARB hearing. Evidence may be submitted for any hearing type either in paper or on a small portable electronic device (such as a CD; USB flash drive or thumb drive) which will be kept by the ARB. Do not bring evidence on a smart phone. The ARB's hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device must be reviewed.

NOTICE: The Comptroller's office may not advise a property owner, a property owner's agent, the chief appraiser or any appraisal district employee on a matter that the Comptroller's office knows is the subject of a protest to the ARB. Consult Tax Code Chapter 41 or the ARB hearing procedures for more information.

State the tax year(s) for which this protest is filed: _____/_____/_____

Tax Code Section 25.25 (d) At any time prior to the date the taxes become delinquent, a property owner or the chief appraiser may file a motion with the appraisal review board to change the appraisal roll to correct an error that resulted in an incorrect appraised value for the owner's property. However, the error may not be corrected unless it resulted in an appraised value that exceeds by more than:

- (1) one-fourth the correct appraised value, in the case of property that qualifies as the owner's residence homestead under Section 11.13; or
- (2) one-third the correct appraised value, in the case of property that does not qualify as the owner's residence homestead under Section 11.13.

FOR EXAMPLE: You can file a late protest based on a substantial overvaluation of your property. Property owner will need to prove that your property has been at least one-third over-appraised.

STEP 1: Owner's or Lessee's Name & Address	Owner's or Lessee's Last Name, First Name and Initial:	
	Owner's or Lessee's Current Mailing Address (number, street, city, state, zip code):	
	Primary Phone Number (area code and number):	Email Address:

STEP 2: Describe Property Under Protest	Give Street Address and City if different from above, or Legal Description if no street address:
	Appraisal District Account Number (if known):
	Mobile Homes (give make, model and identification number):

To preserve your right to present each reason for your protest to the ARB according to law, be sure to select all boxes that apply. For example, if you select the first box indicating an incorrect appraised (market) value for your property, you are representing that the value is incorrect—usually that the value should be lowered. If you also want to protest that your property is not appraised at the same level as a representative sample of comparable properties appropriately adjusted for condition, size, location, and other factors, you must also select the box indicating the value is unequal compared with other properties. Your property may be appraised at its market value, but be unequally appraised. Failure to select the box that corresponds to each reason for your protest may result in your inability to protest an issue that you want to pursue.

STEP 3: Reason For Protest	<input type="checkbox"/> Incorrect appraised (market) value.	<input type="checkbox"/> Exemption was denied, modified or cancelled.
	<input type="checkbox"/> Value is unequal compared with other properties.	<input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timberland
	<input type="checkbox"/> Property should not be taxed in _____ (name of taxing unit)	<input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled.
	<input type="checkbox"/> Failure to send required notice. _____ (type of notice)	<input type="checkbox"/> Owner's name is incorrect
	<input type="checkbox"/> Other: _____	<input type="checkbox"/> Property descriptions is incorrect.
	<input type="checkbox"/> Incorrect appraised or market value of land under special appraisal for ag-use, open-space, or other special appraisal.	<input type="checkbox"/> Property should not be taxed in the appraisal district or in one or more taxing units.
	<input type="checkbox"/>	

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STEP 4: Give Facts That May Help Resolve Your Case	<hr/> <hr/>	
STEP 5: Hearing Type	<p>What do you think your property's value is? (optional) \$ _____</p> <p>Indicate below how you intend to appear or participate in a protest hearing scheduled for the property that is the subject of this protest. Hearing Type A property owner does not waive the right to appear in person at a protest hearing by submitting an affidavit to the ARB or by electing to appear by telephone conference call. I intend to appear in the ARB hearing scheduled for my protest in the following manner (Check only one box): <input type="checkbox"/> In person <input type="checkbox"/> By telephone conference call and will submit evidence with a written affidavit delivered to the ARB before the hearing begins**. Review the ARB's hearing procedures for county specific telephone conference call procedures. <input type="checkbox"/> On written affidavit submitted with evidence and delivered to the ARB before the hearing begins</p>	
STEP 6: Hearing Procedures	<p>I want the ARB to send me a copy of its hearing procedures.</p> <input type="checkbox"/> Yes <input type="checkbox"/> No* <i>*If your protest goes to a hearing, you will automatically receive a copy of the ARB's hearing procedures.</i>	
STEP 7: Protester's Name & Signature	print here _____ sign here _____	Date: _____

Email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act**if you decide later to appear by telephone conference call, you must provide written notice to the ARB at least 10 days before the hearing date. You are responsible for providing access to the call to any person(s) you wish to invite to participate in the hearing.

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