

**CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA PACKET**

CALL TO ORDER

PUBLIC HEARING

1. Public Hearing on the Proposed 2021 Appraisal District and Collection Budgets.

REGULAR MEETING

2. Public Comments.
3. Quarterly Delinquent Tax Collection Report.
3a-3d
4. 911 Quarterly Report.
4a-4h
5. Collection Report June 2020.
5a-5b

DISCUSSION/ACTION

6. Consideration of and possible approval of Minutes of June 30, 2020 meeting.
6a-6b
7. Consideration of and possible approval of Financial Report June 2020.
7a-7j
8. Discussion and consideration regarding the 2021 Appraisal and Collection Budgets.
8a-8d
9. Consideration of and possible action regarding adopting amendment to retain excess funds remaining from the 2019 budget allocation payments from taxing entities.
9a-9b
10. Consideration of and possible action regarding contract for appraisal services with Eagle Property Tax Appraisal & Consulting Inc.
10a-10i
11. Consideration of and possible action regarding property which may have been omitted from appraisal roll.
12. Consideration of and possible action regarding annual longevity compensation policy.
12a-12b
13. Discussion and possible action regarding utility packages on the appraisal roll.
14. Consideration of and possible action regarding CCAD web design.

15. Consideration of and possible action regarding CCAD mission statement.
15a
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.

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW
The Terrace II
2700 Via Fortuna Drive, Suite 500
P. O. BOX 17428
AUSTIN, TEXAS 78760

512/447-6675
FAX 512/443-3494

Sam Turner, Attorney

email to sam.turner@lgb.com

April 16, 2020

Mr. Lee Rust, Chairman
Caldwell County Appraisal District
P.O. Box 900
Lockhart, Texas 78644

RE: Caldwell County Appraisal District Delinquent Tax Collection Report

Dear Mr. Rust:

Attached, please find our quarterly report regarding our delinquent tax collection efforts on behalf of the Caldwell County taxing jurisdictions for which we represent. During this quarter, we collected a total of **\$436,688** in delinquent taxes, penalty and interest.

Delinquent Tax Collection Report

Here is a summary of the specific delinquent tax collection steps we have undertaken during the third quarter of the 2019-2020 tax year and the results of those actions.

New Lawsuits – During this quarter, we filed **24 new lawsuits** involving **34 properties**. These suits sought the enforcement of **\$297,213** in delinquent taxes, penalty and interest.

Suit Dismissal – During this quarter, we prepared and submitted notices of **non-suit in 13 suits** involving **20 property** accounts and **\$212,303** in delinquent taxes, penalty and interest. A non-suit is filed once all taxes in a given suit have been paid.

Judgments – During this quarter, we had a trial setting scheduled for March 25, 2020. The judgments in this setting would have sought the enforcement of **\$184,483** in delinquent taxes, penalty and interest in 15 cases involving 32 properties. However, we were unable to obtain these judgements as all trials were canceled due to the COVID-19 pandemic.

Tax Sales – During this quarter, we held one regular tax sale which included **3 cases** and involved **3 property** accounts. As a direct result of this sale, there was a total revenue collected of **\$6,612** in delinquent taxes, penalties and fees.

3a

Mr. Lee Rust, Chairman
Caldwell County Appraisal District
April 16, 2020
Page 2

Excess Proceeds – During this quarter, there were no excess proceeds to disburse.

Mass Mailing – During the third quarter of the collection year we conducted 2 mailings, of which, we mailed an individual demand letter to every taxpayer reminding them of their obligation to the various taxing jurisdictions and encouraging them to submit payment of their delinquent taxes.

Tax Warrants – During this quarter, we did not file any new tax warrants.

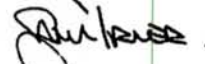
Interventions – During this quarter, we did not file any new interventions.

Tax Sale Results – 3rd Quarter '19 – '20

No. Offered	No. Sold	No. Pulled	No. SO	Tax Revenue Generated
3	1	2	0	\$6,612.00

Thank you for this opportunity to report to you concerning our activities on behalf of the taxing jurisdictions of Caldwell County that we represent. We will continue to provide this Board as much in depth reporting as desired for those jurisdictions that we do represent. Should there be any questions concerning our efforts or any other matter related to ad valorem taxation, please do not hesitate to contact this office.

Sincerely,



Sam Turner
Attorney

Xc: Shanna Ramzinski, Chief Appraiser
Caldwell County Appraisal District
P.O. Box 900
Lockhart, Texas 78644

3b

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

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Sam Turner, Attorney

email to sam.turner@lgbs.com

July 16, 2020

Mr. Lee Rust, Chairman
Caldwell County Appraisal District
P.O. Box 900
Lockhart, Texas 78644

RE: Caldwell County Appraisal District Delinquent Tax Collection Report

Dear Mr. Rust:

Attached, please find our quarterly report regarding our delinquent tax collection efforts on behalf of the Caldwell County taxing jurisdictions for which we represent. During this quarter, we collected a total of **\$411,294** in delinquent taxes, penalty and interest.

Delinquent Tax Collection Report

Here is a summary of the specific delinquent tax collection steps we have undertaken during the fourth quarter of the 2019-2020 tax year and the results of those actions.

New Lawsuits – During this quarter, we filed **29 new lawsuits** involving **40 properties**. These suits sought the enforcement of **\$126,982** in delinquent taxes, penalty and interest.

Suit Dismissal – During this quarter, we prepared and submitted notices of **non-suit in 5 suits** involving **5 property** accounts and **\$163,294** in delinquent taxes, penalty and interest. A non-suit is filed once all taxes in a given suit have been paid.

Judgments – During this quarter, we did not have a trial setting. We attempted to have two trial settings, however; we were unable to obtain judgments during this quarter due to complications from COVID-19.

Tax Sales – During this quarter, we did not have a tax sale. We attempted to have a tax sale, however; we were unable to do so due to complications from COVID-19.

3c

Mr. Lee Rust, Chairman
Caldwell County Appraisal District
July 16, 2020
Page 2

Excess Proceeds – During this quarter, there were no excess proceeds to disburse.

Mass Mailing – During the fourth quarter of the collection year we conducted 2 mailings, of which, we mailed an individual demand letter to every taxpayer reminding them of their obligation to the various taxing jurisdictions and encouraging them to submit payment of their delinquent taxes.

Tax Warrants – During this quarter, we did not file any tax warrants.

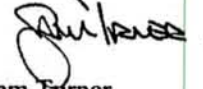
Interventions – During this quarter, we filed 2 new interventions involving 2 properties. These interventions sought the collection of \$11,271 in delinquent taxes, penalties and interest.

Tax Sale Results – 4th Quarter '19 – '20

No. Offered	No. Sold	No. Pulled	No. SO	Tax Revenue Generated
0	0	0	0	\$0.00

Thank you for this opportunity to report to you concerning our activities on behalf of the taxing jurisdictions of Caldwell County that we represent. We will continue to provide this Board as much in depth reporting as desired for those jurisdictions that we do represent. Should there be any questions concerning our efforts or any other matter related to ad valorem taxation, please do not hesitate to contact this office.

Sincerely,



Sam Turner
Attorney

Xc: Shanna Ramzinski, Chief Appraiser
Caldwell County Appraisal District
P.O. Box 900
Lockhart, Texas 78644

3d

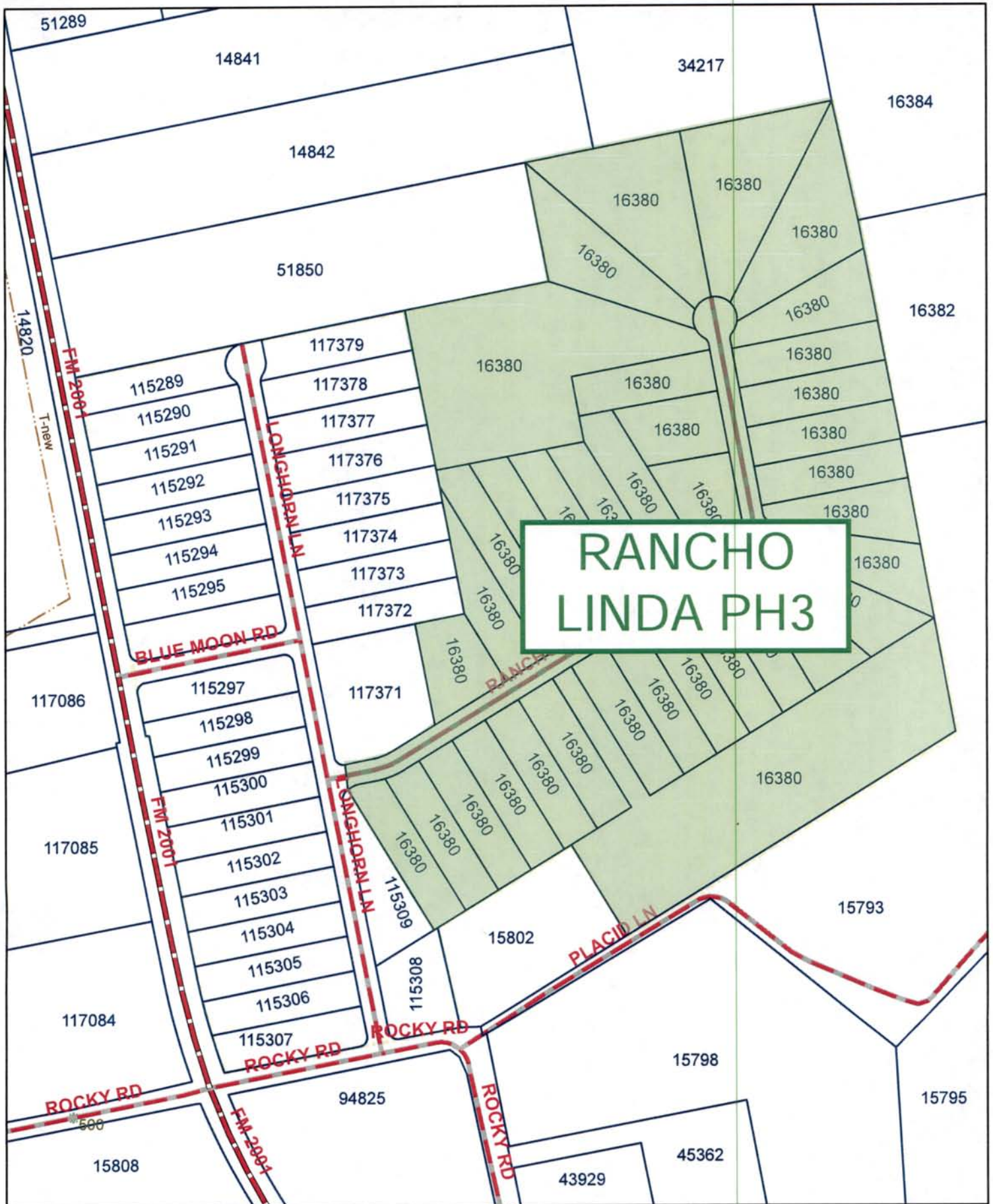
911 QUARTERLY REPORT – APRIL 2020

- Active Subdivisions
 - Churchill Ranch – Seals Creek Rd & State Park Rd **(1)**
 - 20 lots
 - 1 ac. – 6.29 ac. lots
 - Rancho Linda *Phase 3* – FM 2001 **(2)**
 - 36 lots
 - Most approx. 1ac., 6 lots approx. 2-8 acs. each.
 - 1 interior street (*Rancho Linda Dr*)
- Proposed Subdivisions
 - Five Star **(3)**
 - Proposed 18 lots
 - Approx. 1 acre each
 - 1 new street (*Five Star Court*)

19,163 Address Points in Caldwell County as of April 1, 2020

182 address points added Jan. 1 through March 31, 2020

4a



**RANCHO
LINDA PH3**

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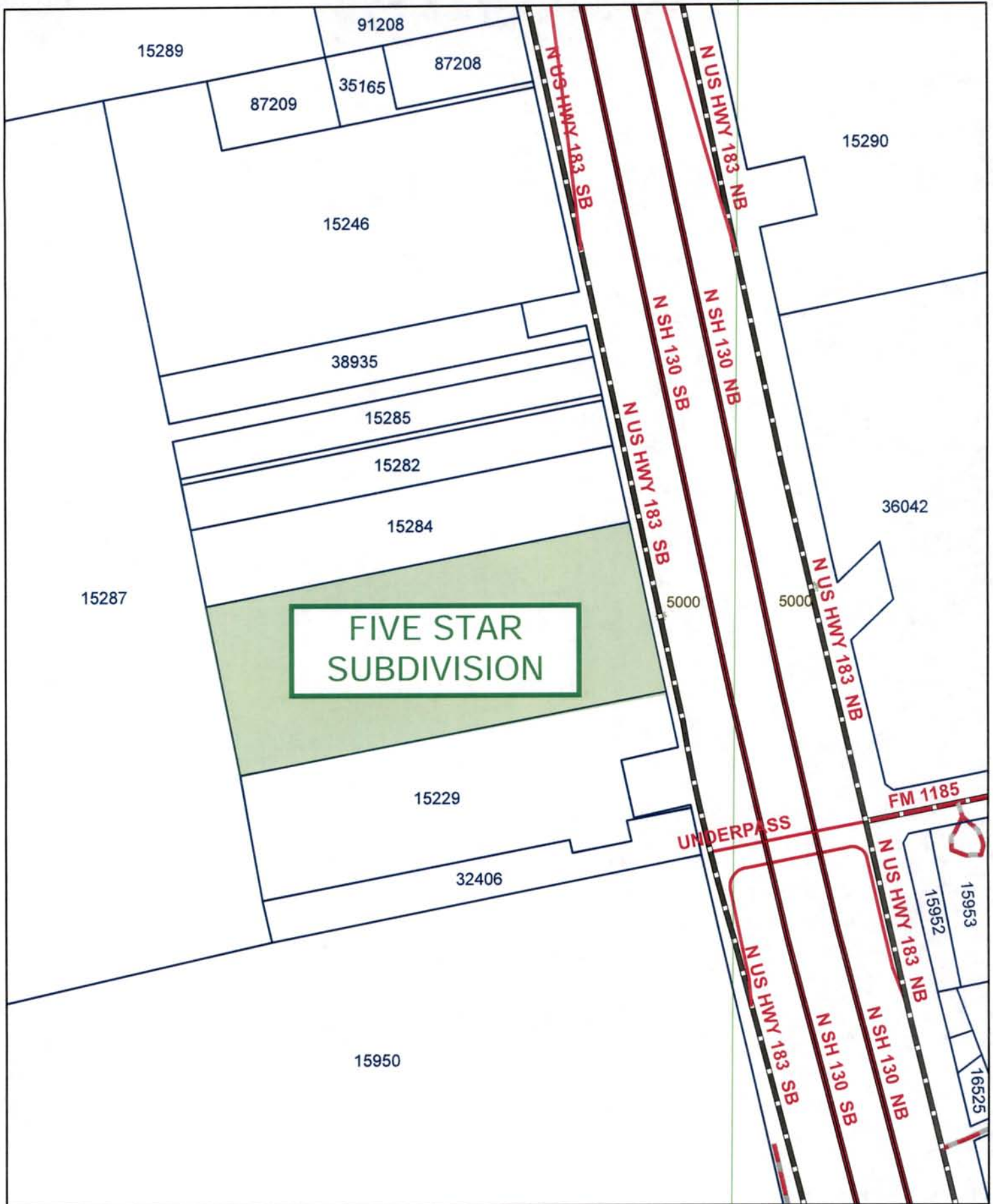
Additionally, neither this document nor any other document provided by the Caldwell County Appraisal District purports to authorize entry onto privately owned property.

Caldwell County
911 Coordinator
Map

4d



Printed by Caldwell County Appraisal District
Date Printed: Monday, April 20, 2020



FIVE STAR
SUBDIVISION

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4c

Caldwell County
911 Coordinator
Map



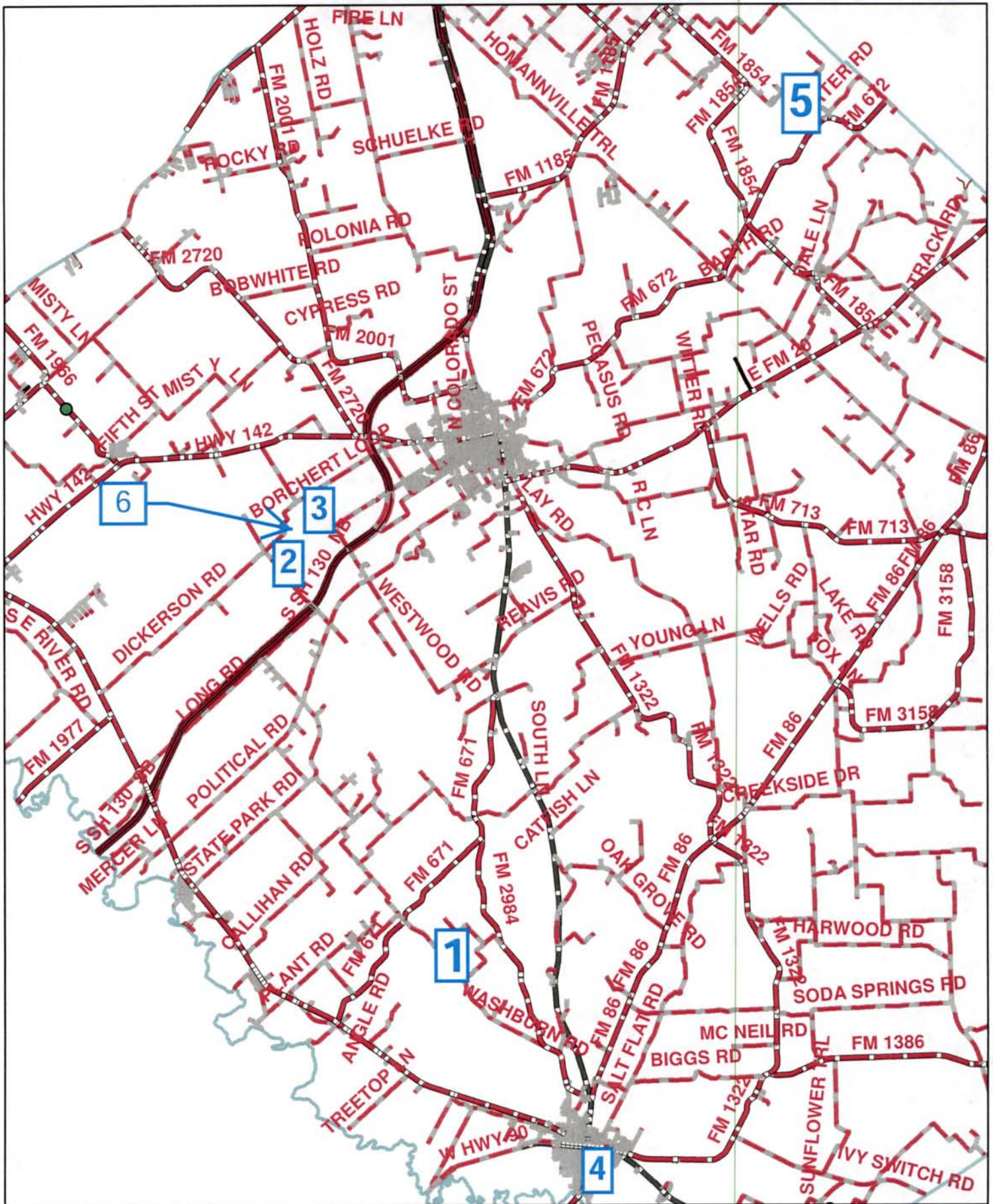
Printed by Caldwell County Appraisal District
Date Printed: Monday, April 20, 2020

911 QUARTERLY REPORT – JULY 2020

- Active Subdivisions
 - Atticus Acres (1)
 - 16 lots
 - 1 ac-6.35 ac lots
 - Washburn Rd & Union Hill Rd
 - Recorded
 - Bluebonnet Meadows (2)
 - 4 lots
 - 2 ac.-3.176 ac lots
 - Black Ankle Rd
 - Phase 1 of subdivision by Mr. Chisolm
 - Recorded
 - Indian Paintbrush (3)
 - 4 lots
 - 1 ac each
 - Borchert Loop
 - Phase 2 of subdivision by Mr. Chisolm
 - Recorded
 - J&S Subdivision, Unit 2 (4)
 - 12 lots
 - City of Luling
 - E Bowie St; Pine Ave; E Travis St; Holly Ave
 - Recorded
 - Bautista Oaks (5)
 - 4 lots
 - 1.175 ac each
 - St. Johns Rd
 - Recorded
- Proposed Subdivisions
 - Proposed lots between Bluebonnet Meadows & Indian Paintbrush (6)
 - 7 lots
 - All over 10 acres
 - Intersection of Borchert Loop & Black Ankle Rd
 - Phase 4 of subdivision by Mr. Chisolm

19,295 Address Points in Caldwell County as of July 1, 2020

132 address points added Apr. 1 through Jun. 30, 2020



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Caldwell County **49**
 911 Coordinator
 Map



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 Date Printed: Friday, July 17, 2020



Payment Agreements 2020

Month	Total Agreements (as of 1st of the Month)	New Agreements	Agreements Paid In Full	Defaulted Agreements
January	209	16	17	6
February	202	28	13	8
March	209	17	11	5
April	210	11	10	0
May	211	18	13	5
June	211	16	30	9
July				
August				
September				
October				
November				
December				

**CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF REGULAR MEETING
JUNE 30, 2020**

The Board of Directors of the Caldwell County Appraisal District met in regular session on June 30, 2020 at 6:00 PM in the Caldwell County Appraisal District Office located at 211 Bufkin Lane, Lockhart, Texas.

Those in attendance were board members Kathy Haigler, Alfredo Munoz, Lee Rust and Sonja Villalobos, Chief Appraiser Shanna Ramzinski, Administrative Assistant/Recording Secretary Phyllis Fischer.

Sally Daniel absent.

CALL TO ORDER

Item #1 Public Comments.

None

Item #2 Collection Report May 2020

Shanna Ramzinski presented the May 2020 Collection Report.

DISCUSSION/ACTION

Item #3 Budget Workshop on 2021 Appraisal and Collection Budgets.

Shanna Ramzinski presented the 2021 Appraisal and Collection Budgets.

There was discussion on the 2021 Appraisal and Collection Budgets.

Item #4 Consideration and possible approval of Minutes of May 26, 2020 meeting.

Kathy Haigler made a motion, seconded by Alfredo Munoz, to approve the minutes of May 26, 2020. Motion carried 4-0-1.

Item #5 Consideration of and possible approval of Financial Report May 2020.

Shanna Ramzinski presented the May 2020 Financial Report.

Alfredo Munoz made a motion, seconded by Lee Rust, to approve the May 2020 Financial Report.

Item #6 Discussion and consideration regarding the 2021 Appraisal and Collection Budgets.

No action was taken.

Item #7 Consideration of and possible action regarding property which may have been omitted from appraisal roll.

There was discussion of property which may have been omitted from the appraisal roll.

Item #8 Discussion of and possible approval of topics on CCAD Public Website.

There was discussion of topics on the CCAD Public Website.

Item #9 Chief Appraiser's Report.

- a. Appraisal update - a new appraiser has been hired; hearings are ongoing;
- b. Collection update - effective tax rates are being calculated; drive-thru is busy.

6a

Item #10 Board requests for future agenda items.

There were various requests for agenda items for the July, 2020 meeting.

Item #11 Adjourn.

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

Meeting adjourned at 7:38 PM.

Chairman

Secretary

6b

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL

For the Six Months Ending June 30, 2020

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%	
70101	CHIEF APPRAISER	\$ 6,540.42	\$ 39,242.52	\$ 78,485.00	39,242.48	50.00
70102	DEPUTY CHIEF APPRAISER	3,764.58	22,587.48	45,175.00	22,587.52	50.00
70103	SYSTEM MGR/MAPPER	5,292.26	31,753.56	63,507.00	31,753.44	50.00
70105	FIELD APPRAISER II	2,823.76	16,942.56	33,885.00	16,942.44	50.00
70106	SENIOR APPRAISER I	3,652.66	21,915.96	43,832.00	21,916.04	50.00
70107	SENIOR APPRAISER II	0.00	3,718.21	41,597.00	37,878.79	91.06
70108	FIELD APPRAISER I	2,641.66	14,753.15	34,568.00	19,814.85	57.32
70109	FIELD APPRAISER III	2,707.76	16,246.56	32,493.00	16,246.44	50.00
70111	ADMINISTRATIVE ASST.	4,169.16	25,014.96	50,030.00	25,015.04	50.00
70112	DATA ENTRY TECHNICIAN	2,509.58	15,057.48	30,115.00	15,057.52	50.00
70113	SUPPORT TECH	3,063.84	18,383.04	36,766.00	18,382.96	50.00
70120	911/GIS	1,076.24	8,742.89	39,734.00	30,991.11	78.00
70135	PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
	TOTAL WAGES AND SALARIES	38,241.92	234,358.37	532,187.00	297,828.63	55.96
71000	PAYROLL TAX	3,103.24	18,216.88	45,000.00	26,783.12	59.52
71002	RETIREMENT / EMPLOYER	4,022.18	23,482.58	51,000.00	27,517.42	53.96
71004	HEALTH BENEFITS	6,071.98	38,286.21	107,400.00	69,113.79	64.35
71005	WORKERS COMP	0.00	(131.00)	2,750.00	2,881.00	104.76
71006	UNEMPLOYMENT	0.00	223.43	4,000.00	3,776.57	94.41
	DEDUCTIONS / BENEFITS	13,197.40	80,078.10	210,150.00	130,071.90	61.89
72000	APPR ENGINEERS	10,312.50	30,937.50	42,000.00	11,062.50	26.34
72001	APPR REVIEW BOARD	480.83	1,830.83	24,000.00	22,169.17	92.37
72002	AUDIT	0.00	6,100.00	6,200.00	100.00	1.61
72003	BOARD OF DIRECTORS	250.00	553.98	1,790.00	1,236.02	69.05
72004	DATA PROCESSING SERVICES	8,613.50	38,462.39	51,400.00	12,937.61	25.17
72007	JANITORIAL SERVICES	264.11	1,584.66	6,200.00	4,615.34	74.44
72008	LEGAL SERVICES	0.00	2,165.93	27,000.00	24,834.07	91.98
	TOTAL SERVICES	19,920.94	81,635.29	158,590.00	76,954.71	48.52
72500	BOND CHIEF/NOTARY	0.00	0.00	250.00	250.00	100.00
72501	MEMBERSHIP BTPE/TBPC	145.00	2,222.50	3,800.00	1,577.50	41.51
72502	COMPUTER SUPPLIES	0.00	1,267.89	7,000.00	5,732.11	81.89
72504	EDUCATION / FEES	560.00	3,820.00	8,000.00	4,180.00	52.25
72505	INSURANCE LIABILITY	200.00	200.00	1,750.00	1,550.00	88.57
72506	INSURANCE BUILDING/ CONTE	0.00	0.00	4,100.00	4,100.00	100.00
72507	LEGAL NOTICES / PRINTING	1,776.83	13,305.39	15,200.00	1,894.61	12.46
72508	MAINT - HARDWARE & EQUIP	0.00	1,600.00	8,700.00	7,100.00	81.61
72509	MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510	MILEAGE & TRAVEL	82.80	1,037.44	5,000.00	3,962.56	79.25
72511	OFFICE SUPPLIES	161.54	1,050.94	7,800.00	6,749.06	86.53
72512	POSTAGE	0.00	15,766.37	26,200.00	10,433.63	39.82
72513	POSTAGE METER/BOX RENTAL	948.35	2,170.70	4,425.00	2,254.30	50.94
72514	SUBSCRIPTION & BOOKS	350.00	4,987.65	6,860.00	1,872.35	27.29
72515	RENTAL COPIER	216.57	1,011.53	2,650.00	1,638.47	61.83
72516	ELECTRICITY	499.27	2,757.61	9,000.00	6,242.39	69.36
72517	TELEPHONE	926.60	4,429.84	13,400.00	8,970.16	66.94
72518	WATER & SEWER	291.14	1,571.90	3,500.00	1,928.10	55.09
72519	MORTGAGE	4,527.30	27,163.80	54,520.00	27,356.20	50.18
72520	BUILDING MAINT	554.40	1,759.68	5,000.00	3,240.32	64.81
72523	FUEL - VEHICLE	15.30	1,712.06	7,200.00	5,487.94	76.22

7a

For Management Purposes Only

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Six Months Ending June 30, 2020

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72524 MAINT. - VEHICLE	14.50	6,038.68	6,200.00	161.32	2.60
72525 INS - VEHICLE	0.00	0.00	2,400.00	2,400.00	100.00
TOTAL GENERAL EXPENSES	<u>11,269.60</u>	<u>93,873.98</u>	<u>203,955.00</u>	<u>110,081.02</u>	<u>53.97</u>
79000 OFFICE EQUIPMENT	0.00	2,824.95	5,000.00	2,175.05	43.50
79001 COMPUTER EQUIPMENT	1,164.01	4,635.60	28,500.00	23,864.40	83.73
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	0.00	(2,252.35)	10,000.00	12,252.35	122.52
TOTAL CAPITAL INVESTMENT	<u>1,164.01</u>	<u>5,208.20</u>	<u>73,500.00</u>	<u>68,291.80</u>	<u>92.91</u>
TOTAL EXPENSES	<u>\$ (83,793.87)</u>	<u>\$ (495,153.94)</u>	<u>\$ (1,178,382.)</u>	<u>(683,228.06)</u>	<u>57.98</u>

76

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Six Months Ending June 30, 2020

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,418.42	\$ 26,510.52	\$ 53,021.00	26,510.48	50.00
90-70121 COLLECTION SPECIALIST	2,933.34	17,600.04	35,200.00	17,599.96	50.00
90-70126 PUBLIC ASSISTANT	2,276.34	13,658.04	27,316.00	13,657.96	50.00
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIES	9,628.10	57,768.60	115,537.00	57,768.40	50.00
90-71000 PAYROLL TAX	731.28	4,376.18	9,250.00	4,873.82	52.69
90-71002 RETIREMENT/EMPLOYER	913.70	5,482.20	11,500.00	6,017.80	52.33
90-71004 HEALTH BENEFITS	1,370.06	8,170.57	27,700.00	19,529.43	70.50
90-71005 WORKER COMP	0.00	0.00	875.00	875.00	100.00
90-71006 UNEMPLOYMENT	0.00	51.99	3,375.00	3,323.01	98.46
DEDUCTIONS / BENEFITS	3,015.04	18,080.94	52,700.00	34,619.06	65.69
90-72002 AUDIT	0.00	1,700.00	1,800.00	100.00	5.56
90-72004 DATA PROCESSING SERVICES	5,230.69	14,317.58	19,450.00	5,132.42	26.39
90-72005 COUNTY EMPLOYEE CONTRACT	0.00	8,010.72	17,500.00	9,489.28	54.22
90-72007 JANITORIAL SERVICE	78.89	473.34	2,500.00	2,026.66	81.07
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
TOTAL SERVICES	5,309.58	24,501.64	43,750.00	19,248.36	44.00
90-72500 BOND/ NOTARY	0.00	71.00	200.00	129.00	64.50
90-72501 MEMBERSHIP BTPE/TBPC	0.00	145.00	700.00	555.00	79.29
90-72502 COMPUTER SUPPLIES	0.00	58.50	2,300.00	2,241.50	97.46
90-72504 EDUCATION & FEES	360.00	1,170.00	3,400.00	2,230.00	65.59
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	33.75	10,300.00	10,266.25	99.67
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	127.65	195.50	2,800.00	2,604.50	93.02
90-72511 OFFICE SUPPLIES	95.19	464.73	3,200.00	2,735.27	85.48
90-72512 POSTAGE	0.00	1,380.00	15,000.00	13,620.00	90.80
90-72513 POSTAGE METER/BOX RENTAL	283.27	566.54	1,400.00	833.46	59.53
90-72515 RENTAL - COPIER	87.55	443.19	1,800.00	1,356.81	75.38
90-72516 ELECTRICITY	149.13	823.70	3,000.00	2,176.30	72.54
90-72517 TELEPHONE	285.58	1,376.00	3,400.00	2,024.00	59.53
90-72518 WATER & SEWER	86.97	469.54	1,200.00	730.46	60.87
90-72519 MORTGAGE	1,352.31	8,113.86	16,500.00	8,386.14	50.83
90-72520 BUILDING MAINT.	165.60	525.62	2,100.00	1,574.38	74.97
TOTAL GENERAL EXPENSES	2,993.25	15,836.93	73,550.00	57,713.07	78.47
90-79000 OFFICE EQUIPMENT	0.00	36.79	2,000.00	1,963.21	98.16
90-79001 COMPUTER EQUIPMENT	95.40	113.80	9,200.00	9,086.20	98.76
90-79002 BUILDING EXPENSE	0.00	0.00	2,200.00	2,200.00	100.00
90-79990 CONTINGENCY	0.00	(500.52)	3,000.00	3,500.52	116.68
TOTAL CAPITAL INVESTMENTS	95.40	(349.93)	16,400.00	16,749.93	102.13
TOTAL EXPENSES	\$ (21,041.37)	\$ (115,838.18)	\$ (301,937.00)	(186,098.82)	61.63

70

Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the Six Months Ending June 30, 2020

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 24,771.98	\$ 74,315.94	\$ 99,087.94	24,772.00	25.00
CITY OF LULING	6,812.40	20,437.20	27,249.59	6,812.39	25.00
CITY OF MARTINDALE	1,682.20	5,046.60	6,728.81	1,682.21	25.00
CITY OF MUSTANG RIDGE	636.61	1,909.83	2,546.44	636.61	25.00
CITY OF NIEDERWALD	201.95	605.85	807.79	201.94	25.00
CITY OF UHLAND	0.00	533.52	533.52	0.00	0.00
CALDWELL COUNTY	96,705.39	290,116.17	386,821.58	96,705.41	25.00
LOCKHART ISD	100,308.43	300,925.29	401,233.71	100,308.42	25.00
LULING ISD	25,459.87	76,379.61	101,839.47	25,459.86	25.00
PRAIRIE LEA ISD	5,312.94	15,938.82	21,251.76	5,312.94	25.00
PLUM CREEK CONS DIST	1,691.38	5,074.14	6,765.51	1,691.37	25.00
PLUM CREEK UNDERGROU	1,577.06	4,731.18	6,308.24	1,577.06	25.00
GONZALES ISD	2,006.82	6,020.46	8,027.30	2,006.84	25.00
WEALDER ISD	1,230.16	3,690.48	4,920.63	1,230.15	25.00
SAN MARCOS ISD	11,191.77	33,575.31	44,767.08	11,191.77	25.00
HAYS ISD	2,661.46	7,984.38	10,645.84	2,661.46	25.00
GONZALES COUNTY UWD	39.36	118.08	157.42	39.34	24.99
CALDWELL-HAYS ESD1	2,270.38	6,811.14	9,081.53	2,270.39	25.00
CITY OF SAN MARCOS	869.36	2,608.08	3,477.42	869.34	25.00
CALDWELL ESD #2	641.17	1,923.51	2,564.67	641.16	25.00
CALDWELL ESD #3	612.42	1,837.26	2,449.66	612.40	25.00
CALDWELL ESD #4	642.20	1,926.60	2,568.79	642.19	25.00
AUSTIN COMMUNITY COLL	186.82	560.46	747.29	186.83	25.00
Total Revenues	287,512.13	863,069.91	1,150,581.99	287,512.08	24.99
TOTAL BUDGET REV	\$ 287,512.13	\$ 863,069.91	\$ 1,150,581.99	287,512.08	24.99
COPIES MISC REVENUE	\$ (70.00)	\$ (963.45)	\$ 0.00	963.45	0.00
INTEREST INCOME REVENU	(207.28)	(2,589.21)	0.00	2,589.21	0.00
TOTAL OTHER REVENUE	(277.28)	(3,552.66)	0.00	3,552.66	0.00

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Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the Six Months Ending June 30, 2020

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 6,777.76	\$ 20,333.28	\$ 27,111.04	6,777.76	25.00
CITY OF LULING	1,890.03	5,670.09	7,560.12	1,890.03	25.00
CITY OF MARTINDALE	460.26	1,380.78	1,841.04	460.26	25.00
CITY OF MUSTANG RIDGE	174.18	522.54	696.72	174.18	25.00
CITY OF NIEDERWALD	55.25	165.75	221.02	55.27	25.01
CITY OF UHLAND	0.00	145.96	145.97	0.01	0.01
CALDWELL COUNTY	26,459.17	79,377.51	105,836.67	26,459.16	25.00
LOCKHART ISD	27,444.98	82,334.94	109,779.91	27,444.97	25.00
LULING ISD	8,100.92	24,302.76	32,403.66	8,100.90	25.00
PRAIRIE LEA ISD	2,040.29	6,120.87	8,161.16	2,040.29	25.00
PLUM CREEK CONS DIST	462.77	1,388.31	1,851.08	462.77	25.00
PLUM CREEK UNDERGROUND	431.49	1,294.47	1,725.97	431.50	25.00
GONZALES COUNTY UWD	10.77	32.31	43.07	10.76	24.98
CALDWELL-HAYS ESD1	621.19	1,863.57	2,484.76	621.19	25.00
CALDWELL ESD #2	175.43	526.29	701.71	175.42	25.00
CALDWELL ESD #3	167.56	502.68	670.24	167.56	25.00
CALDWELL ESD #4	175.71	527.13	702.84	175.71	25.00
Total Revenues	75,447.76	226,489.24	301,936.98	75,447.74	24.99
TAX CERTIFICATES	(130.00)	(580.00)	0.00	580.00	0.00
TOTAL TAX CERT. REVENUE	(130.00)	(580.00)	0.00	580.00	0.00
TOTAL BUDGET REVENUE	\$ 75,577.76	\$ 227,069.24	\$ 301,936.98	74,867.74	24.80
RETURN CHECK FEE	\$ (50.00)	\$ (475.00)	\$ 0.00	475.00	0.00
BUS PP RENDITION PENALTY	(45.74)	(1,201.46)	0.00	1,201.46	0.00
OFFICE RENTAL INCOME	(200.00)	(600.00)	0.00	600.00	0.00
TOTAL OTHER REVENUE	(295.74)	(2,276.46)	0.00	2,276.46	0.00
DELINQUENT ATTORNEY FEES- L	(25,496.82)	(25,496.82)	0.00	25,496.82	0.00
DELINQUENT ATTORNEY FEES- P	(3,382.46)	(3,382.46)	0.00	3,382.46	0.00
DELINQUENT ABSTRACT FEES- L	(500.00)	(500.00)	0.00	500.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
TOTAL DELINQUENT ATTORNEY	(29,379.28)	(29,379.28)	0.00	29,379.28	0.00

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jun 1, 2020 to Jun 30, 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
6/4/20	008900	30027	MAY 2020 INSURANCE PAYABLE INV #517654	343.05	
		71004	MAY 2020 CANCER - APPR	149.36	
		90-71004	MAY 2020 CANCER- COLL	49.79	
		10000	AFLAC INS.		542.20
6/4/20	008901	71004	JUN 2020 HEALTH INS - APPR	5,843.96	
		90-71004	JUN 2020 HEALTH INS - COLL	1,300.13	
		30028	JUN 2019 MED PAYABLE	559.97	
		10000	UNITED HEATHCARE SERVICES		7,704.06
6/4/20	008902	72517	JUN 2020 IPAD UNITS APPRAISERS	234.44	
		10000	AT&T Mobility		234.44
6/4/20	008903	72007	INV #15249 JUN 2020 JANITORIAL SERVICES - APPR	264.11	
		90-72007	INV #15249 JUN 2020 JANITORIAL SERVICES - COLL	78.89	
		10000	Buildingstars		343.00
6/4/20	008904	72507	PROPERTY TAX INFO	516.00	
		10000	LOCKHART POST-REGISTER		516.00
6/4/20	008905	72511	OFFICE SUPPLIES - APPR	13.08	
		90-72511	OFFICE SUPPLIES - COLL	54.39	
		10000	OFFICE DEPOT		67.47
6/4/20	008908	71004	JUN 2020 AD&D - APPR	8.28	
		90-71004	JUN 2020 AD&D - COLL	2.12	
		71004	JUN 2020 LIFE - APPR	70.38	
		90-71004	JUN 2020 LIFE - COLL	18.02	
		30029	MAY 2020 DENTAL PAYABLE	489.60	
		30027	MAY 2020 VISION PAYABLE	99.91	
		10000	UHS Premium Billing		688.31
6/4/20	008909	72515	INV #010463095 MAY 2020 APPR COPY CHARGES	216.57	
		10000	XEROX CORP		216.57
6/4/20	008910	90-72515	INV #010463093 MAY 2020 COLL PRINT CHARGES	87.55	

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jun 1, 2020 to Jun 30, 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
		10000	PRINT CHARGES XEROX CORP		87.55
6/11/20	008913	72523	MAY 2020 FUEL REIMBURSEMENT	15.30	
		10000	CALDWELL COUNTY TREASURER		15.30
6/11/20	008914	72510	MAY 2020 MILEAGE REIMBURSEMENT	20.70	
		10000	Kristie Wimberly		20.70
6/11/20	008915	72510	MAY 2020 MILEAGE REIMBURSEMENT	62.10	
		10000	Christie Gibson		62.10
6/11/20	008916	90-72510	MAY 2020 MILEAGE REIMBURSEMENT	127.65	
		10000	MARY VENEGAS		127.65
6/11/20	008918	72003	EMPLOYEE MORALE	250.00	
		10000	Caldwell County Appraisal Dst		250.00
6/11/20	008919	72501	TDLR REGISTRATION - MDA	45.00	
		72504	TAAO CONF REG - SJR	285.00	
		90-72504	TAAO CONF REG - VS	285.00	
		72511	OFFICE SUPPLIES - APPR	60.54	
		90-72511	OFFICE SUPPLIES - COLL	29.76	
		72514	TYLER TECHNOLOGIES	350.00	
		72517	RING CENTRAL - APPR	569.11	
		90-72517	RING CENTRAL - COLL	170.00	
		79001	COMP EQUIP - APPR	1,164.01	
		90-79001	COMP EQUIP - COLL	95.40	
		10000	CARD SERVICE CENTER		3,053.82
6/11/20	008921	90-72517	JUN 2020 LINE CHARGE LULING	115.58	
		10000	SPECTRUM BUSINESS		115.58
6/11/20	008922	72513	INV #3311318081 2ND QTR POSTAGE METER LEASE - APPR	948.35	
		90-72513	INV #3311318081 2ND QTR POSTAGE METER LEASE - COLL	283.27	
		10000	Pitney Bowes		1,231.62

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jun 1, 2020 to Jun 30, 2020**

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
6/11/20	008923	72511	WATER DELIVERY - APPR	16.16	
		90-72511	WATER DELIVERY - COLL	4.83	
		10000	HILL COUNTRY SPRINGS		20.99
6/11/20	008924	72511	NAME & YRS OF SERVICE PLATES	25.00	
		10000	LOGOS		25.00
6/12/20	008925	72507	2020 PUBLIC INFORMATION PACKET	220.50	
		10000	LULING NEWSBOY		220.50
6/12/20	008926	72504	CYBER SECURITY TRAINING - APPR	275.00	
		90-72504	CYBER SECURITY TRAINING - COLL	75.00	
		10000	BIS Consulting LLC		350.00
6/12/20	008927	72524	2020 REGISTRATION VEH #07201	7.50	
		10000	Caldwell County Tax Assessor-Col		7.50
6/12/20	008928	72520	JUNE 2020 LAWN SERVICES - APPR	246.40	
		90-72520	JUNE 2020 LAWN SERVICES - COLL	73.60	
		10000	Jesus Gonzales		320.00
6/12/20	008929	72505	2020 CHIEF APPR BOND	200.00	
		10000	VICTOR O SCHINNERER & CO INC		200.00
6/18/20	008930	90-72004	2020 TRUTH-IN-TAXATION	879.30	
		10000	HARRIS GOVERN		879.30
6/18/20	008931	72517	JUNE 2020 LINE CHARGE - LOCKHART SPECTRUM BUSINESS	123.05	
		10000			123.05
6/25/20	008932	72516	MAY 2020 ELECTRICITY - APPR	499.27	
		90-72516	MAY 2020 ELECTRICITY- COLL	149.13	
		72518	MAY 2020 WATER & SEWER - APPR	291.14	
		90-72518	MAY 2020 WATER & SEWER - COLL	86.97	
		10000	City of Lockhart		1,026.51
6/25/20	008933	72519	JUN 2020 BUILDING 7h LOCAL PAYMENT	4,527.30	

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jun 1, 2020 to Jun 30, 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
		90-72519	LOAN PAYMENT - APPR JUN 2020 BUILDING	1,352.31	
		10000	LOAN PAYMENT - COLL First Lockhart National Bank		5,879.61
6/25/20	008934	72520	JULY 2020 LAWN SERVICES - APPR	308.00	
		90-72520	JULY 2020 LAWN SERVICES - COLL	92.00	
		10000	Jesus Gonzales		400.00
6/25/20	008935	72000	2020 QTR 3 VALUATION FEE	10,312.50	
		10000	CAPITOL APPRAISAL GROUP		10,312.50
6/25/20	008936	72004	INV#13364/ PACS MAINT/SUPPORT 2020 3RD QTR/APPR	8,613.50	
		90-72004	INV#13364/ PACS MAINT/SUPPORT 2020 3RD QTR/COLL	4,351.39	
		10000	HARRIS GOVERN		12,964.89
6/25/20	008937	72501	2020 CO-OP ANNUAL MEMBERSHIP PARTICIPATION FEE	100.00	
		10000	Texas Comptroller of Public Accounts		100.00
6/25/20	008938	72511	WATER DELIVERY - APPR	20.78	
		90-72511	WATER DELIVERY - COLL	6.21	
		10000	HILL COUNTRY SPRINGS		26.99
6/25/20	008939	72001	ARB LEGAL SERVICES	350.00	
		10000	Martinec, Winn, & Vickers, PC		350.00
6/25/20	008940	72511	OFFICE SUPPLIES - APPR	25.98	
		10000	OFFICE DEPOT		25.98
6/29/20	008941	72001	RE-ISSUE CK #008797 - ARB PAYROLL	130.83	
		10000	Westbrook James		130.83
6/29/20	008942	72507	WALZ CERTIFIED MAILERS	1,040.33	
		10000	Covius Document Services LLC		1,040.33
6/29/20	008943	72524	VEH INSP STICKER	7.00	

7i

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jun 1, 2020 to Jun 30, 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
		10000	- VEH #07201 Ford Lockhart Motor Company		7.00
	Total			<u>49,687.35</u>	<u>49,687.35</u>

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**CALDWELL COUNTY APPRAISAL DISTRICT
2021 APPRAISAL BUDGET (PROPOSED)**

	PERSONNEL	2020	2021
70101	Chief Appraiser	78,485.00	82,411.00
70102	Deputy Chief Appraiser	45,175.00	47,435.00
70103	GIS Mapper/System Mgr/IT	63,507.00	66,685.00
70105	Field Appraiser II	33,885.00	35,580.00
70106	Senior Appraiser I	43,832.00	46,025.00
70107	Senior Appraiser II	41,597.00	43,678.00
70108	Field Appraiser I	34,568.00	36,298.00
70109	Field Appraiser III	32,493.00	34,119.00
70111	Administrative Asst.	50,030.00	52,533.00
70112	Data entry technician	30,115.00	31,622.00
70113	Support data entry	36,766.00	38,605.00
70114	Appraisal Clerk	0.00	25,000.00
70120	Field Appraiser IV	39,734.00	41,721.00
70130	Part time	0.00	3,000.00
70135	Payroll contingency	2,000.00	2,000.00
70136	Annual Longevity Compensation	0.00	6,000.00
	SUBTOTAL	532,187.00	592,712.00
	DEDUCTIONS/BENEFITS		
71000	Payroll Tax	\$45,000.00	\$50,500.00
71002	Retirement/ employer	\$51,000.00	\$55,000.00
71004	Health benefits	\$107,400.00	\$116,500.00
71005	Worker comp	\$2,750.00	\$3,100.00
71006	Unemployment	\$4,000.00	\$4,000.00
	SUBTOTAL	210,150.00	229,100.00
	SERVICES		
72000	Appr Engineers	\$42,000.00	\$64,000.00
72001	Appr Review Bd	\$24,000.00	\$37,500.00
72002	Audit	\$6,200.00	\$6,300.00
72003	Board of Directors	\$1,790.00	\$1,790.00
72004	Data Processing Services	\$51,400.00	\$56,050.00
72007	Janitorial service	\$6,200.00	\$6,200.00
72008	Legal	\$27,000.00	\$27,000.00
	SUBTOTAL	158,590.00	198,840.00

8a

	GENERAL EXPENSES	2020	2021
72500	Bond- Chief - Notary	\$250.00	\$250.00
72501	Membership / Dues	\$3,800.00	\$3,800.00
72502	Computer supplies - data processing	\$7,000.00	\$7,000.00
72504	Education & fees	\$8,000.00	\$9,700.00
72505	Insurance - liability	\$1,750.00	\$1,900.00
72506	Insurance Building/ Equip - contents	\$4,100.00	\$4,500.00
72507	Legal notices/printing	\$15,200.00	\$17,100.00
72508	Maint - hardware/equip	\$8,700.00	\$8,700.00
72509	Maint -office equip	\$1,000.00	\$1,000.00
72510	Mileage & travel	\$5,000.00	\$5,500.00
72511	Office supplies	\$7,800.00	\$8,500.00
72512	Postage	\$26,200.00	\$27,200.00
72513	Postage meter/Box rental	\$4,425.00	\$4,425.00
72514	Publications Subcrip & books	\$6,860.00	\$6,860.00
72515	Rental - copier	\$2,650.00	\$2,650.00
72516	Electricity	\$9,000.00	\$9,000.00
72517	Telephone	\$13,400.00	\$14,000.00
72518	Water & sewer	\$3,500.00	\$3,500.00
72519	Mortgage	\$54,520.00	\$57,300.00
72520	Building Maint	\$5,000.00	\$5,000.00
72523	Fuel - Vehicle	\$7,200.00	\$7,200.00
72524	Maint - Vehicle	\$6,200.00	\$8,500.00
72525	Ins - vehicle	\$2,400.00	\$2,600.00
	SUBTOTAL	203,955.00	216,185.00
	CAPITAL INVESTMENTS		
79000	Office equipment	\$5,000.00	\$5,000.00
79001	Computer Equipment	\$28,500.00	\$29,000.00
79003	Vehicle	\$25,000.00	\$28,000.00
	SUBTOTAL	58,500.00	62,000.00
	CONTINGENCY		
79002	Building Expense	\$5,000.00	\$5,000.00
79990	Contingency	\$10,000.00	\$10,000.00
	SUBTOTAL	15,000.00	15,000.00
	TOTAL EXPENSES	1,178,382.00	1,313,837.00
GCA	911 EXPENSES PAID BY COUNTY	27,800.00	0.00
		1,150,582.00	1,313,837.00

8b

**CALDWELL COUNTY APPRAISAL DISTRICT
2021 COLLECTION BUDGET (PROPOSED)**

	PERSONNEL	2020	2021
90-70120	Deputy Tax Collector	53,021.00	55,672.00
90-70121	Collections Specialist	35,200.00	36,960.00
90-70126	Public Assist	27,316.00	28,681.00
90-70130	Part time	0.00	0.00
90-70135	Payroll contingency	0.00	1,500.00
90-70136	Annual Longevity Compensation	0.00	2,000.00
	SUBTOTAL	115,537.00	124,813.00

	DEDUCTIONS/BENEFITS		
90-71000	Payroll Tax	9,250.00	9,800.00
90-71002	Retirement/ employer	11,500.00	12,000.00
90-71004	Health benefits	27,700.00	27,700.00
90-71005	Worker comp	875.00	950.00
90-71006	Unemployment	3,375.00	3,375.00
	SUBTOTAL	52,700.00	53,825.00

	SERVICES		
90-72002	Audit	1,800.00	1,900.00
90-72004	Data Processing Services	19,450.00	20,500.00
90-72005	County employee contract	17,500.00	18,000.00
90-72007	Janitorial service	2,500.00	2,500.00
90-72008	Legal	2,500.00	2,500.00
	SUBTOTAL	43,750.00	45,400.00

	GENERAL EXPENSES		
90-72500	Bond- Chief - Notary	200.00	200.00
90-72501	Membership / Dues	700.00	700.00
90-72502	Computer supplies - data processing	2,300.00	2,300.00
90-72504	Education & fees	3,400.00	4,100.00
90-72505	Insurance - liability	850.00	1,000.00
90-72506	Insurance Building/ Equip - contents	1,300.00	1,700.00
90-72507	Legal notices/printing	10,300.00	11,500.00
90-72508	Maint - hardware/equip	2,600.00	2,600.00
90-72509	Maint -office equip	1,500.00	1,500.00
90-72510	Mileage & travel	2,800.00	3,100.00
90-72511	Office supplies	3,200.00	3,500.00
90-72512	Postage	15,000.00	15,300.00
90-72513	Postage meter/Box rental	1,400.00	1,400.00
90-72515	Rental - copier	1,800.00	1,800.00
90-72516	Electricity	3,000.00	3,000.00
90-72517	Telephone	3,400.00	3,600.00
90-72518	Water & sewer	1,200.00	1,200.00
90-72519	Mortgage	16,500.00	17,200.00
90-72520	Building Maint	2,100.00	2,300.00
	SUBTOTAL	73,550.00	78,000.00

	CAPITAL INVESTMENTS		
90-79000	Office equipment	2,000.00	2,000.00
90-79001	Computer Equipment	9,200.00	11,300.00
	SUBTOTAL	11,200.00	13,300.00

	CONTINGENCY		
90-79002	Building Expense	2,200.00	2,200.00
90-79990	Contingency	3,000.00	3,000.00
	SUBTOTAL	5,200.00	5,200.00

80

TOTAL EXPENSES	301,937.00	320,538.00
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COUNTY OF CALDWELL §

STATE OF TEXAS §

RESOLUTION ADOPTING AMENDMENT TO 2019 AND 2020 BUDGETS

WHEREAS, the Caldwell County Appraisal District ("District") budget contains a position for an employee to perform duties relating to geographic information systems and to 9-1-1 addressing in which Caldwell County ("County") contributes one-half of the employee's salary by interlocal agreement, and

WHEREAS, the County expects to receive funding from the Capital Area Council of Governments to hire a full-time employee to perform 9-1-1 addressing duties, resulting in a shortfall of one-half the salary for the position, or has already received such funding, and

WHEREAS, the District Board of Directors ("Board") has determined that the 2020 budget should be amended to provide funding to replace the portion of the funding the District anticipates will be lost when the County undertakes the 9-1-1 addressing function, and that the position should be renamed to identify the title to be assigned to the position currently identified to perform geographical information services and 9-1-1 addressing, and

WHEREAS, the Board has also determined that the 2020 budget should be amended to fund bonuses for employee longevity, and

WHEREAS, the Board has also determined that the 2020 budget should be amended to provide additional funding for the Appraisal Review Board, based on the volume of property-valuation protests in 2019 that is expected to continue in 2020, and

WHEREAS, on May 26, 2020, the Board adopted that certain resolution proposing to amend the 2019 and 2020 budgets to transfer funds to 1) make up for the salary shortfall identified in this resolution, 2) provide funding for longevity bonuses, and 3) provide additional funding for the Appraisal Review Board, and

WHEREAS, the Secretary of the Board did deliver a written copy of the resolution in accordance with section 6.06 (c) of the Texas Tax Code,

NOW THEREFORE, BE IT RESOLVED, THAT, the Board hereby amends the 2019 and 2020 budgets by transferring \$31,300 from the 2019 budget to the following items in the 2020 budget and to identify the title to be assigned to the position currently identified to perform geographical information services and 9-1-1 addressing, all as follows:

9a

No.	Item	Amount
70120	Senior Appraiser	\$ 14,000
70135	Payroll Contingency – Appraisal	\$ 5,800
90-70135	Payroll Contingency - Collection	\$ 1,500
72001	Appraisal Review Board	\$ 10,000

ADOPTED this 28th day of July, 2020.

Chairman, Board of Directors

ATTEST:

Secretary, Board of Directors

4b

CONTRACT FOR APPRAISAL SERVICES

STATE OF TEXAS §

COUNTY OF CALDWELL §

This Contract for Appraisal Services ("the Agreement") is made and entered into by and between CALDWELL COUNTY APPRAISAL DISTRICT, duly organized and operating pursuant to the provisions of the Texas Property Tax Code, acting by and through its governing body, the Board of Directors ("the Appraisal District"), and EAGLE PROPERTY TAX APPRAISAL & CONSULTING, INC., a professional appraisal firm ("the Appraisal Firm").

RECITALS

WHEREAS, the Constitution of Texas specifically provides that taxation shall be equal and uniform and that property shall be taxed according to its value to be ascertained as provided by law; and,

WHEREAS, the Texas Legislature following the constitutional mandate of equality and uniformity enacted the Texas Property Tax Code ("the Code"); and,

WHEREAS, Title 1, Chapter 6, Section 6.01 of the Code established an Appraisal District in each County in the State with responsibility for appraising all taxable property in the Appraisal District for ad valorem tax purposes for all taxing units in the district; and,

WHEREAS, Title I, Chapter 6, Section 6.03 of the Code provides for the election of a Board of Directors to serve as the governing body of the Appraisal District; and,

WHEREAS, Title I, Chapter 25, Section 25.01 (b) of the Code empowers the Board of Directors to contract with a private appraisal firm to perform appraisal services for the District; and,

WHEREAS, Title I, Section 25.18 (b) of the Code requires reappraisal of all real property at least once every three years; and,

WHEREAS, the Appraisal District has determined that it would be wise and in the best interest of the Appraisal District to employ experts skilled in the matter of appraising and valuing certain hereinafter described property located within the boundaries of the Appraisal District and subject to ad valorem taxes in said district, and to compile taxation data relating thereto for use of the Appraisal District Board of Directors and the Appraisal Review Board of said district; and,

WHEREAS, the Board of Directors has found and determined and does hereby find and determine that the Appraisal Firm has special skill and experience so as to enable the Appraisal Firm to compile such taxation data, and that the Appraisal Firm should be retained by this Appraisal District to assist it and its staff to comply with the uniformity and equality provisions of the Texas Constitution and the statutory provisions of the Texas Property Tax Code.

NOW THEREFORE, THE PARTIES HERETO HAVE AGREED AND DO CONTRACT AS FOLLOWS:

ARTICLE 1

DEFINITIONS

- 1.01 **Appraisal District.** "Appraisal District" shall mean the Caldwell County Appraisal District.
- 1.02 **Appraisal Firm.** "Appraisal Firm" shall mean Eagle Property Tax Appraisal & Consulting, Inc., a professional appraisal firm.
- 1.03 **Properties to be Appraised.** "Properties to be Appraised" by the Appraisal Firm under the terms of this Agreement are as follows:
- a. Review and appraise all accounts in Category "B" and one-third as directed by the Appraisal District of category "F" as such categories have been determined by the Comptroller of Public Accounts for the tax year 2020 and for tax years 2021, 2022 and 2023 ("Term") as set out in the District's reappraisal plan. Train and mentor a staff member in the completion of these tasks as needed.
 - b. This contract will be accomplished with the necessary Appraisal Firm staff in the Appraisal District as needed.
- 1.04 **Term.** The "Term" of this Agreement shall be the tax years 2021, 2022 and 2023.

ARTICLE 2

APPRAISAL FIRM'S COVENANTS

- 2.01 **Appraisal Firm Responsibilities.** The Appraisal Firm agrees as follows:
- a. That it does not and will not boycott Israel at any time during the term of this contract per Chapter 2270 of the Texas Government Code.
 - b. That it does not and will not do business with any organization that appears on the Texas Comptroller's list of foreign terrorist organizations per Chapter 2270 F of the Texas Government Code.
 - c. That it is well and fully advised as to the meaning and application of the ad valorem tax laws of the State of Texas and that its appraisal will comply with such statutes and laws

10b

- d. That it will appraise, for the Term, all of the above listed and described properties located in the Appraisal District for ad valorem tax purposes at market value as that term is defined in section 1.04(7) of the Texas Property Tax Code; and, in the process of so doing, will gather and compile as of January 1st of each years all information and data reasonably needed and reasonably available pertaining to the market value of such properties and furnish such data and information to the Appraisal District for the purpose of equalizing valuations of such properties with other properties in the district for each year covered by this contract. That it will provide to the Appraisal District copies of all appraisals, together with supporting data, in the format in which they are maintained by the Appraisal Firm or requested by the Appraisal District, and such records shall be considered public information unless otherwise specifically exempt from public disclosure pursuant to law. All data or information voluntarily provided by the taxpayer will be held under the statutory confidentiality protection provided by sections 22.27 and 25.195(b) of the Texas Property Tax Code. The data or information obtained by the Appraisal Firm from any property owner for the appraisal of property will be held as confidential and will be disclosed only as authorized in writing by the appraisal district under section 552.149 of the Texas Code, on or before April 1st of each respective year in order to allow all notices of appraised value to be sent timely by the deadline set forth in the Texas Property Tax Code.
- e. That it will make available to the Appraisal District in the form and manner required by the Texas Property Tax Code, copies of the appraisals of the properties covered by this contract, together with supporting data of such appraisals.
- f. That it will meet with taxpayers who respond to the Notices of Appraised Value and review with them the appraisal of their property, and will appear before the Appraisal Review Board in response to any protest or motion resulting from the appraisal of the property described in Article 1 of this contract to present testimony and evidence as to the value of any property being protested, and will assist the Appraisal District in the equalization of values of property subject to this contract as the Appraisal District determines until final action is taken fixing and equalizing the values for taxation for tax years comprising the Term.
- g. That it will follow all deadlines set forth in the Property Tax Code for preparation of the Notices of Appraised Value and Appraisal Rolls in connection with the appraisal of property identified in Article 1 of this contract.
- h. That it will follow Section 23.01 of the Texas Property Tax Code requiring property to be appraised using generally accepted appraisal methods and techniques, such appraisals complying with the Uniform Standards of Professional Appraisal Practice (USPAP) as it applies to the above-described properties located in the Appraisal District, for ad valorem tax purposes.

100

- i. That it will at all times during the period of this contract maintain general liability insurance, automobile liability insurance and workers' compensation insurance. A Certificate of Insurance with the Appraisal District as a named insured is hereby furnished by the Appraisal Firm, if requested. Should the Appraisal Firm fail to maintain the insurance coverage described above, the Appraisal District may, at its option, declare this contract null and void.
- j. That Appraisal Firm agrees to indemnify, hold harmless and defend the Appraisal District, its officers, employees, agents and representatives, from and against all claims, damages, losses, and expenses, including, but not limited to, attorney fees, arising out of or resulting from bodily injury or death of a person or property damages, including the loss of use of property, arising or alleged to arise out of or in any way related to this agreement or the performance of work or services of the Appraisal Firm, and its subcontractors under this agreement, or the result of any negligent act or omission or any intentional act or omission in violation of any applicable standard of care by the Appraisal Firm, its subcontractor or anyone directly or indirectly employed by the Appraisal Firm or anyone for whose acts the Appraisal Firm may be liable or due to the violation of any ordinance, regulation, statute, or other legal requirement by the Appraisal Firm, its subcontractors, or any of their agents, employees, but only to the extent the claims, damages, losses or expenses are caused in whole or in part by any intentional or negligent act or omission of the Appraisal Firm, its subcontractors or anyone directly or indirectly employed by the Appraisal Firm, its subcontractors or anyone for whose acts the company or its subcontractors may be liable, and Appraisal Firm shall carry at its own expense, insurance in a company satisfactory to Appraisal District to cover the above mentioned liabilities.
- k. That Appraisal Firm specifically agrees that it will not at any time, in any fashion, form, or manner, either directly or indirectly, divulge, disclose, or communicate to any person, firm, or corporation in any manner whatsoever any information of any kind, nature, or description concerning any confidential matters related to the Appraisal District. This obligation however does not extend to any matters which are deemed matters of public information or record under Texas law.
- l. That Appraisal Firm will follow any open records ruling issued by the Attorney General of Texas or judgement of a court having jurisdiction over requests made under the Texas Public Information Act for any information in the possession of the Appraisal Firm. Appraisal Firm shall have the right under this contract to bring its own action against the Attorney General of Texas in response to an open records ruling affecting the Appraisal Firm.

2.02 Real Estate Appraisal Software. The Appraisal Firm shall not be responsible for providing or maintaining real estate appraisal software under the terms of this Agreement. The Appraisal Firm shall not be responsible for data entry of appraisal information utilizing the Appraisal District's real estate appraisal software under the terms of this Agreement.

ARTICLE 3

APPRAISAL DISTRICT'S COVENANTS

3.01 **Appraisal District Responsibilities.** The Appraisal District agrees as follows:

- a. That it will employ the Appraisal Firm to perform the services as outlined herein for the Term, and in consideration for the performance of these services the Appraisal District agrees and obligates itself to pay the Appraisal firm out of the funds allocated to it by the taxing units in the Appraisal District, as provided in the Texas Property Tax Code, a sum of money equal to TWENTY TWO THOUSAND AND NO/100 DOLLARS (\$22,000.00) per year, payable in quarterly installments of FIFTY FIVE HUNDRED AND NO/100 DOLLARS (\$5,500.00) due on the first (1st) day of January, April, July, and October of 2021, beginning on January 1, 2021. And a sum of money equal to TWENTY FOUR THOUSAND AND NO/100 DOLLARS (\$24,000.00) per year, payable in quarterly installments of SIX THOUSAND AND NO/100 DOLLARS (\$6000.00) due on the first (1st) day of January, April, July, and October of 2022 and 2023, beginning on January 1, 2022, payable to the order of the Appraisal Firm at the Appraisal Firm's address.
- b. If any new or additional property is added to this Agreement, resulting in the addition of properties comprising one percent more than the number of properties identified in Article 1 on January 1, 2021, the fee will be adjusted to the satisfaction of both parties.
- c. That it will at any time same may become necessary, pass and enter of record such orders as may be proper and necessary to legalize and facilitate the payment of all sums due the Appraisal Firm.
- d. The parties do not intend for this agreement to obligate future Boards of Directors. Accordingly, in the event the District budget for any year beyond 2022 does not have funds sufficient to enable the District to make payments under this agreement, then this contract is terminated on the effective date of such budget. The Appraisal District agrees to notify the Appraisal Firm, in writing, within fifteen (15) days after the approval of the budget which will cause the termination of the agreement under this section. However, any failure to so notify shall not affect termination under this section.

3.02 **Real Estate Appraisal Software.** The Appraisal District shall be solely responsible for providing and/or maintaining its real estate appraisal software. The Appraisal District shall be solely responsible for data entry of appraisal information utilizing the Appraisal District's real estate appraisal software.

ARTICLE 4

MUTUAL COVENANTS

4.01 **Mutual Responsibilities.** All parties to this Agreement distinctly understand and agree as follows:

- a. That each will lend every assistance to the other in the effective performance of this Agreement.
- b. That payments made hereunder by the Appraisal District to the Appraisal Firm are in no way contingent upon the amount of or increase in the appraised, assessed, or taxable value of property appraised by Appraisal Firm.
- c. It is understood and agreed that all programs, and/or other software of any kind or nature used by the Appraisal Firm in performance of its services herein is and shall remain the property of the Appraisal Firm and will not be delivered to Appraisal District at any time during the term of this Agreement or at the termination thereof. The data stored on behalf of the Appraisal District is and shall remain the property of the Appraisal District.
- d. Notwithstanding anything herein to the contrary, the Appraisal District may terminate this Agreement without it being necessary to establish cause upon service of written notice of cancellation, personally or by certified or registered mail, return receipt requested, thirty (30) days after the date of service of the notice. If a party defaults under the terms and conditions of this Agreement, this Agreement may be terminated by the non-defaulting party upon service of written notice of cancellation, personally or by certified or registered mail, return receipt requested, thirty (30) days after the date of service of the notice. The unpaid balance due and owing to the Appraisal Firm by the Appraisal District will be based on work completed by Appraisal Firm up to the date of termination of the Agreement and shall be mutually agreed upon by both parties, if possible. Further, this unpaid balance shall be paid by Appraisal District to Appraisal Firm within thirty (30) days after the Termination Date. If the parties hereto are unable to agree on the unpaid balance owed then either party may commence mediation procedures to resolve the dispute in accordance with this Agreement and, if mediation is unsuccessful, then Appraisal Firm may file suit to have the balance determined by a Court of proper jurisdiction.
- e. If appraisal districts within the State of Texas either cease to exist, lose their appraisal function, or lose their ability to contract for outside appraisal services, this Agreement may be terminated by either party upon service of written notice of cancellation, personally or by certified or registered mail, return receipt requested, thirty (30) days after the date of service of the notice.

ARTICLE 5

GENERAL AND ADMINISTRATIVE PROVISIONS

5.01 **Parties Bound.** This Agreement shall be binding upon and inure to the benefit of the parties and their respective heirs, executors, administrators, legal representatives, successors and assigns.

5.02 **Assignment.** Neither party shall have the right to transfer or assign that party's interest in this Agreement without the prior written consent of the other party.

5.03 **Corporate Authority.** Each party represents to the other that this Agreement, the transaction contemplated in this Agreement, and its execution and delivery, have been duly authorized by all necessary proceedings and actions.

5.04 **Time Limits.** Time is of the essence in this Agreement, therefore all of the time limits shall be strictly construed and rigidly enforced.

5.05 **No Waiver.** A failure or delay of the enforcement of the rights detailed in this Agreement by either party shall not constitute a waiver of those rights or be considered as a basis for estoppel. Either party may exercise its rights under this Agreement despite any delay or failure to enforce those rights.

5.06 **Paragraph Headings.** The paragraph headings used in this Agreement are descriptive only and shall have no legal force or effect whatsoever.

5.07 **Use of Pronouns.** The use of the neuter, masculine or singular to refer to a party described in this Agreement shall be deemed a proper reference whether the party is a governmental entity, an individual, a partnership, a corporation, or a group of two or more governmental entities, individuals, partnerships or corporations. The grammatical changes required to make the provisions of this Agreement applicable to governmental entities, corporations, partnerships, individuals or groups of individuals, or to females as well as males, shall in all instances be assumed as though in each case fully expressed.

5.08 **Understanding, Fair Construction.** By execution of this Agreement, the parties acknowledge that they have read and understood each provision, term and obligation contained in this Agreement. This Agreement, although possibly drawn by one party, shall be construed fairly and reasonably and not more strictly against the drafting party than the non-drafting party.

5.09 **Independent Contractor Relationship.** It is agreed and understood that any work requested by the parties to this Agreement shall be performed under the terms of the Agreement and that all parties are considered independent contractors. Each party is interested only in the results obtained under this Agreement and has the general right of inspection and supervision in order to secure the satisfactory completion of the work. Neither party shall have control over the other party with respect to its hours, times, employment or the like. Under no circumstances shall either party be deemed an employee of the other, nor shall either party act as an agent of the other party. Furthermore, the parties to this Agreement warrant that all obligations imposed on them by

this Agreement shall be performed with due diligence in a safe, competent, workmanlike manner and in compliance with any and all applicable statutes, rules and regulations. Any and all joint venture or partnership status is hereby expressly denied and the parties expressly state that they have not formed, either expressly or impliedly, a joint venture or partnership.

5.10 **Venue.** Venue for any forum hearing any dispute under this contract shall be Caldwell County, Texas.

5.11 **Notices.** All notices or other communications required or permitted to be given pursuant to this Agreement shall be in writing and shall be considered as properly given if mailed from within the United States by first class mail, postage prepaid, and addressed as follows:

If to the Appraisal District:

Caldwell County Appraisal District
Chief Appraiser – Shanna Ramzinski
211 Bufkin Ln.
Lockhart, Texas 78644

If to the Appraisal Firm:

Eagle Property Tax Appraisal & Consulting, Inc.
President - Gary L. Zeitler
P. O. Box 866
Jacksboro, Texas 76458-0866

A party may change the address for notice by giving notice of the change to the other party in writing.

5.12 **Texas Law.** This Agreement shall be subject to and governed by the laws of the State of Texas. Any and all obligations or payments are due and payable in Caldwell County, Texas.

5.13. **Alternative Dispute Resolution.** The parties agree to submit in good faith to mediation before filing a suit for damages.

5.14 **Severability.** If any provision of this Agreement shall, for any reason, be held violative of any applicable law, and so much of the Agreement is held to be unenforceable, then the invalidity of such a specific provision of this Agreement shall not be held to invalidate any

other provisions of this Agreement, which other provisions shall remain in full force and effect unless removal of the invalid provisions destroy the legitimate purposes of this Agreement, in which event this Agreement shall be canceled.

5.15 Entire Agreement. This Agreement represents the entire agreement by and between the parties, except as otherwise provided in this Agreement, and it may not be changed except by written amendment duly executed by all parties.

SIGNED, ACCEPTED AND AGREED TO on this Tuesday July 28, 2020, by the undersigned parties who hereby acknowledge that they have read and understood this Agreement, and any attachments thereto, and that they execute this legal document voluntarily and of their own free will.

Appraisal District:

Caldwell County Appraisal District

By: _____
Board of Directors Chairman

By: _____
Chief Appraiser – Shanna Ramzinski

Appraisal Firm:

Eagle Property Tax Appraisal & Consulting, Inc.

By: _____
President - Gary L. Zeitler

101

COUNTY OF CALDWELL §

STATE OF TEXAS §

RESOLUTION TO PROVIDE LONGEVITY PAY

WHEREAS, the Caldwell County Appraisal District ("District") Board of Directors ("Board") has determined that the District should provide annual longevity bonuses for employees who have been employed by the District for certain time periods, and

WHEREAS, the Board has adopted an amendment to the 2020 budget providing for such longevity pay.

NOW THEREFORE, BE IT RESOLVED, THAT, the Board hereby adopts the following schedule for longevity bonuses.

1. Each employee shall receive an annual longevity bonus based on the employee's years of full-time service with the District as of December 1 of each year. The annual longevity bonus will be applied after the end of the last pay period in November. Part-time employees are not entitled to any annual longevity bonus.
2. Each employee who has been employed by the District for less than one year of full-time employment as of December 1 shall receive a \$100 annual longevity bonus after the end of the last pay period in November.
3. Each employee who has been employed by the District between one and five years of full-time employment as of December 1 shall receive a \$250 annual longevity bonus after the end of the last pay period in November.
4. Each employee who has been employed by the District for more than five years but less than ten years of full-time employment as of December 1 shall receive a \$500 annual longevity bonus after the end of the last pay period in November.
5. Each employee who has been employed by the District for more than ten years of full-time employment as of December 1 shall receive a \$750 annual longevity bonus after the end of the last pay period in November.

BE IT FURTHER RESOLVED, THAT

1. Any employee whose employment has terminated as of December 1 shall be ineligible for any annual longevity bonus.
2. The annual longevity bonus shall not exceed \$750.
3. The annual longevity bonus shall be in effect only to the extent that the District budget contains funding for such bonus.

12a

4. This resolution is effective as of the date of adoption by the Board.

ADOPTED this 28th day of July, 2020.

Chairman, Board of Directors

ATTEST:

Secretary, Board of Directors

12b

Caldwell County Appraisal District

Our Mission

We are required by State Law to provide property tax appraisals that are equal, uniform, and at market value.

150
The State Comptroller Tax Division monitors and conducts reviews of our appraisal standards to make sure we adhere to State Law.

What this means for the average property owner is that any increase or decrease in the valuation of a property is part of our effort to adhere to State Law.

The Appraisal District does not set tax rates. These tax rates are set by each of the individual taxing entities of Caldwell County. Lists of these entities are available upon request or can be found on our website.