

**CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA PACKET
MARCH 31, 2020**

CALL TO ORDER

1. Public Comments.
2. Collection Report February 2020.
2a-2b

DISCUSSION/ACTION

3. Consideration of and possible action to implement policy on Board of Directors meeting public participation.
3a-3c
4. Consideration and possible approval of Minutes of February 25, 2020 meeting.
4a-4b
5. Consideration of and possible approval of Financial Report February 2020.
5a-5i
6. Consideration of and possible action to update Notice of Protest form.
6a-6f
7. Consideration of and possible action to implement policy on quarterly employee spotlight.
8. Consideration of and possible action for years of service awards for employees.
9. Chief Appraiser's Report.
 - a. Appraisal Update.
 - b. Collection update.
10. Board requests for future agenda items.
11. Adjourn.

February 2020 Collections Report

Collections

Current Collections(2019)	\$1,616,967.85
Penalties & Interest	<u>\$ 103,883.65</u>
Total	\$1,720,851.50

Delinquent Collections(2018 & Prior)	\$ 141,424.07
Penalties & Interest	<u>\$ 59,982.89</u>
Total	\$ 201,406.96

Total Current/Delq. \$1,922,258.46

Current Balance (2019)

Total 2019 Levy \$55,835,566.16
Adjustments \$ (228,904.60)
Collections YTD \$50,327,999.18 **90.51%**

Balance \$ 5,278,662.38

Delinquent Balance (2018 & Prior)

Beginning Balance \$5,544,988.43
Adjustments \$ (174,934.60)
Collections YTD \$ 745,230.81 **13.88%**

Balance \$4,624,823.02

Last year at this time Current Collections was 91.39%

Payment Agreements(See Spreadsheet Attached)

Total Agreements (as of the 1st of the month) - 202

New Agreements - 28

Agreements Paid in Full - 13

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

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

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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				
April				
May				
June				
July				
August				
September				
October				
November				
December				

2b

STATE OF TEXAS §

COUNTY OF CALDWELL §

RESOLUTION ON BOARD MEETING PUBLIC PARTICIPATION

WHEREAS, section 551.007 has been added to the Texas Government Code to allow each member of the public who desires to address a governmental body regarding an item on the agenda for an open meeting of the body to address the body regarding the item before or during the body's consideration of the item, and

WHEREAS, section 551.007(c) allows a governmental body to adopt reasonable rules regarding the public's right to address the body.

NOW THEREFORE, BE IT RESOLVED, that each member of the public who desires to address the Board of Directors ("Board") of the Caldwell County Appraisal District regarding any item on the agenda for an open meeting of the Board may address the Board on the item during the section reserved for public comment under Texas Tax Code section 6.04(d) or during consideration of the item, but a member of the public may not address the Board on such an agenda item during the section reserved for public comment and during consideration of the item.

BE IT FURTHER RESOLVED, that comments by any member of the public shall be limited to two minutes, except that a member of the public who addresses the Board during any section reserved for public comment under Texas Tax Code section 6.04(d) may address the Board for up to six minutes. Any member who addresses the Board through a translator must be given twice the amount of time as a member of the public who does not require the assistance of a translator. No member of the public may speak more than once on any agenda item.

BE IT FURTHER RESOLVED, that in its discretion, during discussion of any agenda item or during any section reserved for public comment under Texas Tax Code section 6.04(d), the Board may expand the time limitations set forth in the fourth paragraph of this Resolution.

BE IT FURTHER RESOLVED, that the Board shall not prohibit public criticism of the Board, including criticism of any act, omission, policy, procedure, program, or service, except that any public criticism prohibited by law is prohibited at any meeting of the Board.

ADOPTED this 31st day of March, 2020.

Chairman, Board of Directors

ATTEST:

Secretary, Board of Directors

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§ 551.007. Public Testimony

- (a) This section applies only to a governmental body described by Sections 551.001(3)(B)–(L).
- (b) A governmental body shall allow each member of the public who desires to address the body regarding an item on an agenda for an open meeting of the body to address the body regarding the item at the meeting before or during the body’s consideration of the item.
- (c) A governmental body may adopt reasonable rules regarding the public’s right to address the body under this section, including rules that limit the total amount of time that a member of the public may address the body on a given item.
- (d) This subsection applies only if a governmental body does not use simultaneous translation equipment in a manner that allows the body to hear the translated public testimony simultaneously. A rule adopted under Subsection (c) that limits the amount of time that a member of the public may address the governmental body must provide that a member of the public who addresses the body through a translator must be given at least twice the amount of time as a member of the public who does not require the assistance of a translator in order to ensure that non-English speakers receive the same opportunity to address the body.
- (e) A governmental body may not prohibit public criticism of the governmental body, including criticism of any act, omission, policy, procedure, program, or service. This subsection does not apply to public criticism that is otherwise prohibited by law.

**CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF REGULAR MEETING
FEBRUARY 25, 2020**

The Board of Directors of the Caldwell County Appraisal District met in regular session on February 25, 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 Sally Daniel, Kathy Haigler, Alfredo Munoz, Lee Rust and Sonja Villalobos, Chief Appraiser Shanna Ramzinski, Administrative Assistant/Recording Secretary Phyllis Fischer.

Sally Daniel exited the meeting at 8:00 PM.

CALL TO ORDER at 6 PM

Item #1. Public Comments.
None.

Item #2. Collection Report January 2020.
Shanna Ramzinski presented the Collection Report for January 2020.

Item #3. MAP report 2019.
Shanna Ramzinski presented the MAP report for 2019.

DISCUSSION/ACTION

Item #4. Consideration and possible approval of Minutes of January 28, 2020 meeting.
Sally Daniel made a motion, seconded by Alfredo Munoz to approve the minutes of January 28, 2020 as amended. Motion carried 5-0-0.

Item #5. Consideration of and possible approval of Financial Report January 2020.
Shanna Ramzinski presented the Financial Report of January 2020.
Kathy Haigler made a motion, seconded by Sally Daniel, to approve the Financial Report of January, 2020.

Item #6. Discussion and consideration regarding the 2019 Property Value Study and Comptroller preliminary findings of taxable value.
Shanna Ramzinski presented the 2019 Property Value Study and Comptroller preliminary findings of taxable value. No action taken.

Item #7. Consideration and possible action regarding budget transfer for 2019 Collection Budget.
Shanna Ramzinski presented the budget transfer for the 2019 Collection Budget.
Kathy Haigler made a motion, seconded by Lee Rust, to approve the budget transfer for the 2019 Collection Budget. Motion carried 5-0-0.

Item #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.
Shanna Ramzinski presented the proposed budget amendment to the 2019 budget.
Lee Rust made a motion, seconded by Alfredo Munoz to approve the proposed budget amendment to the 2019 budget. Motion carried 5-0-0.

Item #9. Consideration of and possible action regarding taxpayer complaint.
Luz Riley presented a taxpayer complaint. Discussion followed. No action taken.

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Item #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.

Shanna Ramzinski presented the services provided by the District to the Spanish-speaking taxpayers. No action taken.

Item #11. Consideration of and possible action regarding the inclusion of links to exemption application forms on the Caldwell County Appraisal District website.

There was discussion pertaining to the inclusion of links to applications on the CCAD website. Sonja Villalobos made a motion, seconded by Lee Rust, to approve the inclusion of links to applications to the CCAD website. Motion carried 5-0-0.

Item #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.

There was discussion regarding the inclusion of links on the CCCAD 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. No action taken.

Item #13. Consideration of and possible action to amend the 2020 budget to include a position for taxpayer liaison officer.

There was discussion regarding consideration to amend the 2020 budget to include a position for taxpayer liaison officer. No action taken.

Item #14. Consideration of and possible action to update Notice of Protest form.

There was discussion regarding consideration of updating the Notice of Protest form. Kathy Haigler made a motion, seconded by Lee Rust, to amend the Notice of Protest Form subject to approval from the Comptroller's Office. Sonja Villalobos requested additional discussion. Kathy Haigler proposed only altering Step 6 of the protest form. Motion failed 2-3-0.

Item #15. Consideration of and possible action to implement policy on Board of Directors meeting public participation.

James Evans of Low, Swinney, Evans & James, PLLC, presented a resolution to the board to implement policy on Board of Directors meeting public participation. The resolution was tabled subject to amendments to be presented at the March meeting.

Item #16. Chief Appraiser's Report.

- a. Appraisal Update. – advertisements for appraisers' positions, utilizing Indeed website, ongoing fieldwork;
- b. Collection update – busy tax season is over. Sam Turner of Linebarger Law firm presented a report on Caldwell County delinquency collections versus other counties.

Item #17. Board requests for future agenda items.

Agenda Item #14 above;
Agenda Item #15 above;
Quarterly spotlight/year of service awards for employees.

Item #18. Adjourn.

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

Meeting adjourned at 8:37 PM.

Board Chairman

Board Secretary

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Caldwell County Appraisal District.
EXPENSE STATEMENT- APPRAISAL
 For the Two Months Ending February 29, 2020

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%	
70101	CHIEF APPRAISER	\$ 6,540.42	\$ 13,080.84	\$ 78,485.00	65,404.16	83.33
70102	DEPUTY CHIEF APPRAISER	3,764.58	7,529.16	45,175.00	37,645.84	83.33
70103	SYSTEM MGR/MAPPER	5,292.26	10,584.52	63,507.00	52,922.48	83.33
70105	FIELD APPRAISER II	2,823.76	5,647.52	33,885.00	28,237.48	83.33
70106	SENIOR APPRAISER I	3,652.66	7,305.32	43,832.00	36,526.68	83.33
70107	SENIOR APPRAISER II	0.00	3,718.21	41,597.00	37,878.79	91.06
70108	FIELD APPRAISER I	3,170.27	6,050.93	34,568.00	28,517.07	82.50
70109	FIELD APPRAISER III	2,707.76	5,415.52	32,493.00	27,077.48	83.33
70111	ADMINISTRATIVE ASST.	4,169.16	8,338.32	50,030.00	41,691.68	83.33
70112	DATA ENTRY TECHNICIAN	2,509.58	5,019.16	30,115.00	25,095.84	83.33
70113	SUPPORT TECH	3,063.84	6,127.68	36,766.00	30,638.32	83.33
70120	911/GIS	3,311.16	4,437.93	39,734.00	35,296.07	88.83
70135	PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
	TOTAL WAGES AND SALARIES	41,005.45	83,255.11	532,187.00	448,931.89	84.36
71000	PAYROLL TAX	3,032.69	6,312.03	45,000.00	38,687.97	85.97
71002	RETIREMENT / EMPLOYER	3,891.39	8,113.68	51,000.00	42,886.32	84.09
71004	HEALTH BENEFITS	6,673.69	13,983.98	107,400.00	93,416.02	86.98
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	13,597.77	28,409.69	210,150.00	181,740.31	86.48
72000	APPR ENGINEERS	0.00	10,312.50	42,000.00	31,687.50	75.45
72001	APPR REVIEW BOARD	0.00	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	13.98	53.98	1,790.00	1,736.02	96.98
72004	DATA PROCESSING SERVICES	0.00	21,235.39	51,400.00	30,164.61	58.69
72007	JANITORIAL SERVICES	264.11	528.22	6,200.00	5,671.78	91.48
72008	LEGAL SERVICES	837.57	837.57	27,000.00	26,162.43	96.90
	TOTAL SERVICES	1,115.66	33,217.66	158,590.00	125,372.34	79.05
72500	BOND CHIEF/NOTARY	0.00	0.00	250.00	250.00	100.00
72501	MEMBERSHIP BTPE/TBPC	45.00	1,810.00	3,800.00	1,990.00	52.37
72502	COMPUTER SUPPLIES	195.82	195.82	7,000.00	6,804.18	97.20
72504	EDUCATION / FEES	1,805.00	1,805.00	8,000.00	6,195.00	77.44
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	768.00	1,439.08	15,200.00	13,760.92	90.53
72508	MAINT - HARDWARE & EQUIP	457.95	457.95	8,700.00	8,242.05	94.74
72509	MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510	MILEAGE & TRAVEL	77.05	77.05	5,000.00	4,922.95	98.46
72511	OFFICE SUPPLIES	32.35	122.04	7,800.00	7,677.96	98.44
72512	POSTAGE	9,000.00	9,477.84	26,200.00	16,722.16	63.83
72513	POSTAGE METER/BOX RENTAL	274.00	274.00	4,425.00	4,151.00	93.81
72514	SUBSCRIPTION & BOOKS	3,190.20	3,289.70	6,860.00	3,570.30	52.05
72515	RENTAL COPIER	192.29	192.29	2,650.00	2,457.71	92.74
72516	ELECTRICITY	481.60	916.57	9,000.00	8,083.43	89.82
72517	TELEPHONE	357.49	714.98	13,400.00	12,685.02	94.66
72518	WATER & SEWER	266.15	515.64	3,500.00	2,984.36	85.27
72519	MORTGAGE	4,527.30	9,054.60	54,520.00	45,465.40	83.39
72520	BUILDING MAINT	184.80	612.15	5,000.00	4,387.85	87.76
72523	FUEL - VEHICLE	477.00	477.00	7,200.00	6,723.00	93.38

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 For Management Purposes Only

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL

For the Two Months Ending February 29, 2020

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72524 MAINT. - VEHICLE	56.16	6,000.68	6,200.00	199.32	3.21
72525 INS - VEHICLE	0.00	0.00	2,400.00	2,400.00	100.00
TOTAL GENERAL EXPENSES	<u>22,388.16</u>	<u>37,432.39</u>	<u>203,955.00</u>	<u>166,522.61</u>	<u>81.65</u>
79000 OFFICE EQUIPMENT	2,752.36	2,752.36	5,000.00	2,247.64	44.95
79001 COMPUTER EQUIPMENT	2,600.00	2,600.00	28,500.00	25,900.00	90.88
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>5,352.36</u>	<u>3,100.01</u>	<u>73,500.00</u>	<u>70,399.99</u>	<u>95.78</u>
TOTAL EXPENSES	<u>\$ (83,459.40)</u>	<u>\$ (185,414.86)</u>	<u>\$ (1,178,382.)</u>	<u>(992,967.14)</u>	<u>84.27</u>

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Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION

For the Two Months Ending February 29, 2020

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,418.42	\$ 8,836.84	\$ 53,021.00	44,184.16	83.33
90-70121 COLLECTION SPECIALIST	2,933.34	5,866.68	35,200.00	29,333.32	83.33
90-70126 PUBLIC ASSISTANT	2,276.34	4,552.68	27,316.00	22,763.32	83.33
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIES	9,628.10	19,256.20	115,537.00	96,280.80	83.33
90-71000 PAYROLL TAX	728.98	1,457.96	9,250.00	7,792.04	84.24
90-71002 RETIREMENT/EMPLOYER	913.70	1,827.40	11,500.00	9,672.60	84.11
90-71004 HEALTH BENEFITS	1,349.92	2,690.33	27,700.00	25,009.67	90.29
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	2,992.60	5,975.69	52,700.00	46,724.31	88.66
90-72002 AUDIT	0.00	0.00	1,800.00	1,800.00	100.00
90-72004 DATA PROCESSING SERVICES	331.00	4,682.39	19,450.00	14,767.61	75.93
90-72005 COUNTY EMPLOYEE CONTRACT	1,335.12	2,670.24	17,500.00	14,829.76	84.74
90-72007 JANITORIAL SERVICE	78.89	157.78	2,500.00	2,342.22	93.69
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
TOTAL SERVICES	1,745.01	7,510.41	43,750.00	36,239.59	82.83
90-72500 BOND/ NOTARY	71.00	71.00	200.00	129.00	64.50
90-72501 MEMBERSHIP BTPE/TBPC	0.00	0.00	700.00	700.00	100.00
90-72502 COMPUTER SUPPLIES	58.50	58.50	2,300.00	2,241.50	97.46
90-72504 EDUCATION & FEES	810.00	810.00	3,400.00	2,590.00	76.18
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	33.75	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	0.00	0.00	2,800.00	2,800.00	100.00
90-72511 OFFICE SUPPLIES	48.82	88.69	3,200.00	3,111.31	97.23
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	89.17	89.17	1,800.00	1,710.83	95.05
90-72516 ELECTRICITY	143.86	273.79	3,000.00	2,726.21	90.87
90-72517 TELEPHONE	115.58	231.16	3,400.00	3,168.84	93.20
90-72518 WATER & SEWER	79.50	154.02	1,200.00	1,045.98	87.17
90-72519 MORTGAGE	1,352.31	2,704.62	16,500.00	13,795.38	83.61
90-72520 BUILDING MAINT.	55.20	182.85	2,100.00	1,917.15	91.29
TOTAL GENERAL EXPENSES	2,857.69	4,697.55	73,550.00	68,852.45	93.61
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	0.00	(500.52)	3,000.00	3,500.52	116.68
TOTAL CAPITAL INVESTMENTS	0.00	(500.52)	16,400.00	16,900.52	103.05
TOTAL EXPENSES	\$ (17,223.40)	\$ (36,939.33)	\$ (301,937.00)	(264,997.67)	87.77

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Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the Two Months Ending February 29, 2020

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 24,771.98	\$ 99,087.94	74,315.96	75.00
CITY OF LULING	0.00	6,812.40	27,249.59	20,437.19	75.00
CITY OF MARTINDALE	0.00	1,682.20	6,728.81	5,046.61	75.00
CITY OF MUSTANG RIDGE	0.00	636.61	2,546.44	1,909.83	75.00
CITY OF NIEDERWALD	0.00	201.95	807.79	605.84	75.00
CITY OF UHLAND	0.00	533.52	533.52	0.00	0.00
CALDWELL COUNTY	0.00	96,705.39	386,821.58	290,116.19	75.00
LOCKHART ISD	0.00	100,308.43	401,233.71	300,925.28	75.00
LULING ISD	0.00	25,459.87	101,839.47	76,379.60	75.00
PRAIRIE LEA ISD	0.00	5,312.94	21,251.76	15,938.82	75.00
PLUM CREEK CONS DIST	0.00	1,691.38	6,765.51	5,074.13	75.00
PLUM CREEK UNDERGROU	0.00	1,577.06	6,308.24	4,731.18	75.00
GONZALES ISD	0.00	2,006.82	8,027.30	6,020.48	75.00
WEALDER ISD	0.00	1,230.16	4,920.63	3,690.47	75.00
SAN MARCOS ISD	0.00	11,191.77	44,767.08	33,575.31	75.00
HAYS ISD	0.00	2,661.46	10,645.84	7,984.38	75.00
GONZALES COUNTY UWD	0.00	39.36	157.42	118.06	75.00
CALDWELL-HAYS ESD1	0.00	2,270.38	9,081.53	6,811.15	75.00
CITY OF SAN MARCOS	0.00	869.36	3,477.42	2,608.06	75.00
CALDWELL ESD #2	0.00	641.17	2,564.67	1,923.50	75.00
CALDWELL ESD #3	0.00	612.42	2,449.66	1,837.24	75.00
CALDWELL ESD #4	0.00	642.20	2,568.79	1,926.59	75.00
AUSTIN COMMUNITY COLL	0.00	186.82	747.29	560.47	75.00
Total Revenues	0.00	288,045.65	1,150,581.99	862,536.34	74.97
TOTAL BUDGET REV	\$ 0.00	\$ 288,045.65	\$ 1,150,581.99	862,536.34	74.97
COPIES MISC REVENUE	\$ (188.45)	\$ (414.45)	\$ 0.00	414.45	0.00
INTEREST INCOME REVENU	(612.28)	(1,364.77)	0.00	1,364.77	0.00
TOTAL OTHER REVENUE	(800.73)	(1,779.22)	0.00	1,779.22	0.00

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Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the Two Months Ending February 29, 2020

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 6,777.76	\$ 27,111.04	20,333.28	75.00
CITY OF LULING	0.00	1,890.03	7,560.12	5,670.09	75.00
CITY OF MARTINDALE	0.00	460.26	1,841.04	1,380.78	75.00
CITY OF MUSTANG RIDGE	0.00	174.18	696.72	522.54	75.00
CITY OF NIEDERWALD	0.00	55.25	221.02	165.77	75.00
CITY OF UHLAND	0.00	145.96	145.97	0.01	0.01
CALDWELL COUNTY	0.00	26,459.17	105,836.67	79,377.50	75.00
LOCKHART ISD	0.00	27,444.98	109,779.91	82,334.93	75.00
LULING ISD	0.00	8,100.92	32,403.66	24,302.74	75.00
PRAIRIE LEA ISD	0.00	2,040.29	8,161.16	6,120.87	75.00
PLUM CREEK CONS DIST	0.00	462.77	1,851.08	1,388.31	75.00
PLUM CREEK UNDERGROUND	0.00	431.49	1,725.97	1,294.48	75.00
GONZALES COUNTY UWD	0.00	10.77	43.07	32.30	74.99
CALDWELL-HAYS ESD1	0.00	621.19	2,484.76	1,863.57	75.00
CALDWELL ESD #2	0.00	175.43	701.71	526.28	75.00
CALDWELL ESD #3	0.00	167.56	670.24	502.68	75.00
CALDWELL ESD #4	0.00	175.71	702.84	527.13	75.00
Total Revenues	0.00	75,593.72	301,936.98	226,343.26	74.96
TAX CERTIFICATES	(90.00)	(180.00)	0.00	180.00	0.00
TOTAL TAX CERT. REVENUE	(90.00)	(180.00)	0.00	180.00	0.00
TOTAL BUDGET REVENUE	\$ 90.00	\$ 75,773.72	\$ 301,936.98	226,163.26	74.90
RETURN CHECK FEE	\$ (250.00)	\$ (325.00)	\$ 0.00	325.00	0.00
BUS PP RENDITION PENALTY	(38.18)	(1,096.61)	0.00	1,096.61	0.00
OFFICE RENTAL INCOME	(100.00)	(200.00)	0.00	200.00	0.00
TOTAL OTHER REVENUE	(388.18)	(1,621.61)	0.00	1,621.61	0.00
DELINQUENT ATTORNEY FEES- L	(30,728.59)	(30,728.59)	0.00	30,728.59	0.00
DELINQUENT ATTORNEY FEES- P	(3,092.91)	(3,092.91)	0.00	3,092.91	0.00
DELINQUENT ABSTRACT FEES- L	(375.00)	(375.00)	0.00	375.00	0.00
DELINQUENT ABSTRACT FEES- P	(175.00)	(175.00)	0.00	175.00	0.00
TOTAL DELINQUENT ATTORNEY	(34,371.50)	(34,371.50)	0.00	34,371.50	0.00

Se

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Feb 1, 2020 to Feb 29, 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
2/6/20	008731	72524 10000	VEH MAINT Caldwell County Appraisal Dst	20.00	20.00
2/6/20	008732	30027	JAN 2020 INSURANCE PAYABLE	552.41	
		71004	JAN 2020 CANCER - APPR	182.54	
		90-71004	JAN 2020 CANCER- COLL	49.79	
		10000	AFLAC INS.		784.74
2/6/20	008733	71004	FEB 2020 HEALTH INS - APPR	6,491.15	
		90-71004	FEB 2020 HEALTH INS - COLL	1,300.13	
		30028	JAN 2019 MED PAYABLE	559.97	
		10000	UNITED HEALTHCARE SERVICES		8,351.25
2/6/20	008734	72517	FEB 2020 IPAD UNITS APPRAISERS	234.44	
		10000	AT&T Mobility		234.44
2/6/20	008735	72007	INV #14579 FEB 2020 JANITORIAL SERVICES - APPR	264.11	
		90-72007	INV #14579 FEB 2020 JANITORIAL SERVICES - COLL	78.89	
		10000	Buildingstars		343.00
2/6/20	008736	72523	JAN 2020 FUEL REIMBURSEMENT	477.00	
		10000	CALDWELL COUNTY TREASURER		477.00
2/6/20	008737	90-72005	FEB 2020 LULING EMPLOYEE SALARY	1,335.12	
		10000	CALDWELL COUNTY TREASURER		1,335.12
2/6/20	008739	72511	WATER DELIVERY - APPR	16.16	
		90-72511	WATER DELIVERY - COLL	4.83	
		10000	HILL COUNTRY SPRINGS		20.99
2/6/20	008740	72508	KM MAGICOLOR WASTE TONER	57.95	
		10000	Lone Star Office Solutions		57.95
2/6/20	008741	72507	UPDATED PROPERTY TAX INFO	516.00	
		10000	LOCKHART POST-REGISTER		516.00

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Feb 1, 2020 to Feb 29, 2020**

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
2/6/20	008742	90-72500	2020 NOTARY PUBLIC RENEWAL - VS	71.00	
		10000	Rucker-Ohlendorf Ins		71.00
2/14/20	008745	72003	EMPL B/DAY - JA	13.98	
		90-72004	CHECKMARK	331.00	
		72502	COMP SUPP - APPR	195.82	
		90-72502	COMP SUPP - COLL	58.50	
		72504	CLASSES/EDUCATI ON - APPR	555.00	
		72511	OFFICE SUPP - APPR	16.19	
		90-72511	OFFICE SUPP - COLL	4.84	
		72514	TYLER TECH/REQ'D BOOKS	954.00	
		72524	VEH MAINT	22.16	
		10000	CARD SERVICE CENTER		2,151.49
2/14/20	008746	90-72517	FEB 2020 LINE CHARGE LULING	115.58	
		10000	SPECTRUM BUSINESS		115.58
2/14/20	008747	72504	RPA REVIEW - MDR	350.00	
		10000	Texas Assoc. Appraisal Districts		350.00
2/14/20	008748	72504	INC APPROACH - EG	310.00	
		10000	Texas Assoc. Appraisal Districts		310.00
2/14/20	008749	72504	SALES COMPS - EG	360.00	
		10000	Texas Assoc. Appraisal Districts		360.00
2/14/20	008750	72504	USPAP - MDR	230.00	
		10000	Texas Assoc. Assessing Officers		230.00
2/14/20	008751	72524	VEH INSPECTIONS	14.00	
		10000	CHUCK NASH AUTO GROUP		14.00
2/14/20	008752	90-72511	OFFICE SUPP - COLL	39.15	
		10000	OFFICE DEPOT		39.15
2/14/20	008753	72501	2020 ANNUAL RENEWAL - MV - REG #75806	45.00	
		10000	Texas Dept. of Licensing and Regulation		45.00
2/14/20	008754	72513	2020 POST OFFICE BOX RENTAL	274.00	
		10000	US Post Master		274.00
2/14/20	008755	72510	JAN 2020 MILEAGE REIMBURSEMENT	57.50	

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Feb 1, 2020 to Feb 29, 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	REIMBURSEMENT Christie Gibson		57.50
2/14/20	008756	72510	JAN 2020 MILEAGE REIMBURSEMENT	19.55	
		10000	Kristie Wimberly		19.55
2/14/20	008757	72517	FEB 2020 LINE CHARGE - LOCKHART	123.05	
		10000	SPECTRUM BUSINESS		123.05
2/20/20	008758	79001	iPAD TABLETS	2,600.00	
		79000	iPAD TABLETS	2,752.36	
		10000	Complete Tablet Solutions		5,352.36
2/20/20	008759	72519	FEB 2020 BUILDING LOAN PAYMENT - APPR	4,527.30	
		90-72519	FEB 2020 BUILDING LOAN PAYMENT - COLL	1,352.31	
		10000	First Lockhart National Bank		5,879.61
2/20/20	008760	72520	MAR 2020 LAWN SERVICES - APPR	184.80	
		90-72520	MAR 2020 LAWN SERVICES - COLL	55.20	
		10000	Jesus Gonzales		240.00
2/20/20	008762	72508	INV #2020-02-01-CCAD JAN 2020 COMPUTER SERVICES	400.00	
		10000	N Metzler Consulting		400.00
2/20/20	008764	90-72504	COURSE REGISTRATIONS - MV	810.00	
		10000	Texas Assoc. Assessing Officers		810.00
2/20/20	008765	72008	JAN 2020 LEGAL SERVICES	837.57	
		10000	LOW SWINNEY EVANS & JAMES PLLC		837.57
2/20/20	008766	72507	UPDATE TAXPAYER INFO NOTICE	252.00	
		10000	LULING NEWSBOY		252.00
2/28/20	008767	72516	JAN 2020 ELECTRICITY - APPR	481.60	
		90-72516	JAN 2020 ELECTRICITY- COLL	143.86	
		72518	JAN 2020 WATER & SEWER - APPR	266.15	
		90-72518	JAN 2020 WATER & SEWER COLL	79.50	

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Feb 1, 2020 to Feb 29, 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	SEWER - COLL City of Lockhart		971.11
2/28/20	008768	72515	INV #099394136 JAN 2020 APPR COPY CHARGES	192.29	
		10000	XEROX CORP		192.29
2/28/20	008769	90-72515	INV #099394134 JAN 2020 COLL PRINT CHARGES	89.17	
		10000	XEROX CORP		89.17
2/28/20	008770	72514	2020 MARSHALL VALUATION SERVICE - COMMERCIAL	656.20	
		10000	MARSHALL & SWIFT		656.20
2/28/20	008771	72512	INV #27647 POSTAGE NOTICES	9,000.00	
		10000	Variverge		9,000.00
2/28/20	008772	72514	2020 COMMERCIAL VEHICLE REPORT	530.00	
		10000	JUST TEXAS		530.00
2/28/20	008773	90-72507	NOTARY STAMP - VS	33.75	
		10000	PRINTING SOLUTIONS		33.75
2/28/20	008774	72514 10000	WEBSITE VIDEO 502 Media Group LLC	1,050.00	1,050.00
	Total			42,594.87	42,594.87

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Property Owner's Notice of Protest

Form 50-132

Caldwell County Appraisal District

Tax Year

Appraisal District's Name

Appraisal District Account Number (if known)

GENERAL INFORMATION: This form is used for a property owner or an owner's designated agent to file a protest with the appraisal review board (ARB) pursuant to Tax Code Section 41.41. 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 the county in which the property is taxable. Do not file this document with the Texas Comptroller of Public Accounts.

Section 1: Property Owner or Lessee

- Person Age 65 or Older Disabled Person Military Service Member Military Veteran
 Spouse of a Military Service Member or Veteran

Name of Property Owner or Lessee

Mailing Address, City, State, ZIP Code

Phone Number (area code and number)

Email Address*

* An 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.

Section 2: Property Description

Physical Address, City, State, Zip Code (if different than above)

If no street address, provide legal description:

Mobile Home Make, Model and Identification (if applicable):

Section 3: Reasons for Protest

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. 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.

- | | |
|---|---|
| <input type="checkbox"/> Incorrect appraised (market) value. | <input type="checkbox"/> Ag-use, open-space or other special appraisal 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 _____ (taxing unit). | <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 is not located in this appraisal district or otherwise should not be included on the appraisal district's record. | <input type="checkbox"/> Owner's name is incorrect. |
| <input type="checkbox"/> Failure to send required notice. _____ (type) | <input type="checkbox"/> Property description is incorrect. |
| <input type="checkbox"/> Exemption was denied, modified or cancelled. | <input type="checkbox"/> Incorrect damage assessment rating for a property qualified for a temporary disaster exemption. |
| <input type="checkbox"/> Temporary disaster damage exemption was denied or modified. | <input type="checkbox"/> Other: _____ |

Section 4: Additional Facts

What is your opinion of your property's value? (Optional) \$ _____

Provide facts that may help resolve this protest:

Section 5: 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)*

- In person
- By telephone conference call and will submit evidence with a written affidavit delivered to the ARB before the hearing begins *
(May use Comptroller Form 50-283, Property Owner Affidavit of Evidence)
- On written affidavit submitted with evidence and delivered to the ARB before the hearing begins

*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. Review the ARB’s hearing procedures for Caldwell County Appraisal District’s telephone conference procedures.

Section 6: ARB Hearing Notice and Procedures

Rather than regular first-class mail, I request my notice of hearing to be delivered by *(check one box only)*

- Certified Mail to the address I provided in Section 1 of this form, and I agree to pay the cost *(if applicable)*
- Email to the electronic address I provided in Section 1 of this form.

If your protest goes to a hearing, you will automatically receive a copy of the ARB’s hearing procedures.

I want the ARB to send me a copy of its hearing procedures..... Yes No

Section 7: Caldwell County Appraisal District Evidence Packet

I want the Caldwell County Appraisal District to send me a copy of its evidence packet in advance of the hearing. Yes** No

**If Yes, send my evidence packet to the: Email address provided in Section 1 of this form Mailing address provided in Section 1 of this form

Section 8: Certification and Signature

- Property Owner
- Property Owner’s Agent
- Other: _____

Print Name Here: _____

Sign Name Here: _____

Date Signed: _____

Email address of a member of the public could be confidential under Government Code Section 552.137; however, by including your email address on this form, you are affirmatively consenting to its release under the Public Information Act.

Important Information

GENERAL INSTRUCTIONS: This form is for use by a property owner or an owner’s designated agent to file a protest with the appraisal review board (ARB) pursuant to Tax Code Section 41.41. 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 form and all supporting documentation must be filed with the Caldwell County Appraisal District office if property is located in Caldwell County. Do not file this document with the Texas Comptroller of Public Accounts. Contact information for the Caldwell County Appraisal District is at the bottom of this page.

DEADLINES: With exceptions, the typical deadline for filing a notice of protest is midnight, May 15. (Tax Code Section 41.44) If property is located in Caldwell County, contact the ARB in Caldwell County for the specific protest filing deadline.

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.

Caldwell County Appraisal District
 Physical address: 211 Bufkin Ln, Lockhart, TX 78644
 Mailing address: P. O. Box 900, Lockhart, TX 78644-0900
 Phone number: 512-398-5550 and Fax number: 512-398-5551
 Email: general@caldwellcad.org and Website: www.caldwellcad.org

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For additional copies, visit: comptroller.texas.gov/taxes/property-tax

Property Owner's Notice of Protest

Form 50-132

Tax Year _____

Appraisal District's Name _____

Appraisal District Account Number (if known) _____

GENERAL INFORMATION: This form is used for a property owner or an owner's designated agent to file a protest with the appraisal review board (ARB) pursuant to Tax Code Section 41.41. 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 the county in which the property is taxable. Do not file this document with the Texas Comptroller of Public Accounts.

Section 1: Property Owner or Lessee

- Person Age 65 or Older Disabled Person Military Service Member Military Veteran
 Spouse of a Military Service Member or Veteran

Name of Property Owner or Lessee _____

Mailing Address, City, State, ZIP Code _____

Phone Number (area code and number) _____

Email Address* _____

* An 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.

Section 2: Property Description

Physical Address, City, State, Zip Code (if different than above) _____

If no street address, provide legal description: _____

Mobile Home Make, Model and Identification (if applicable): _____

Section 3: Reasons for Protest

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. 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.

- | | |
|---|---|
| <input type="checkbox"/> Incorrect appraised (market) value. | <input type="checkbox"/> Ag-use, open-space or other special appraisal 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 _____ (taxing unit). | <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 is not located in this appraisal district or otherwise should not be included on the appraisal district's record. | <input type="checkbox"/> Owner's name is incorrect. |
| <input type="checkbox"/> Failure to send required notice. _____ (type) | <input type="checkbox"/> Property description is incorrect. |
| <input type="checkbox"/> Exemption was denied, modified or cancelled. | <input type="checkbox"/> Incorrect damage assessment rating for a property qualified for a temporary disaster exemption. |
| <input type="checkbox"/> Temporary disaster damage exemption was denied or modified. | <input type="checkbox"/> Other: _____ |

Section 4: Additional Facts

What is your opinion of your property's value? (Optional) \$ _____

Provide facts that may help resolve this protest:

UC

Section 5: 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):

- In person
- By telephone conference call and will submit evidence with a written affidavit delivered to the ARB before the hearing begins.** (May use Comptroller Form 50-283, Property Owner Affidavit of Evidence)
- On written affidavit submitted with evidence and delivered to the ARB before the hearing begins

** 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. Review the ARB's hearing procedures for county-specific telephone conference call procedures.

Section 6: ARB Hearing Notice and Procedures

Rather than regular first-class mail, I request my notice of hearing to be delivered by (check one box only):

- Certified mail and agree to pay the cost (if applicable)
- Email to the electronic address I provided in Section 1 of this form

If a protest goes to a hearing, the ARB automatically sends each party a copy of the ARB's hearing procedures.

I want the ARB to send me a copy of its hearing procedures Yes No

Section 7: Certification and Signature

- Property Owner
- Property Owner's Agent
- Other: _____

print here ▶

Print Name of Property Owner or Authorized Representative

sign here ▶

Signature of Property Owner or Authorized Representative

Date

Important Information

GENERAL INSTRUCTIONS: This form is for use by a property owner or an owner's designated agent to file a protest with the appraisal review board (ARB) pursuant to Tax Code Section 41.41. 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 form 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. Contact information for appraisal district offices may be found on the Comptroller's website.

DEADLINES: With exceptions, the typical deadline for filing a notice of protest is midnight, May 15. (Tax Code Section 41.44) Contact the ARB for the county in which the property is located for the specific protest filing deadline.

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.

ed

Shanna

From: Melissa Rougeou
Sent: Thursday, January 30, 2020 2:38 PM
To: PTAD CPA
Cc: Shanna
Subject: RE: Form 50-132; Property Owner's Notice of Protest

Is it the position of PTAD that CCAD does not have the authority to change/amend Form 50-132?

Thank you,

Melissa Rougeou
Deputy Chief Appraiser
Caldwell County Appraisal District
211 Bufkin Lane
P.O. Box 900
Lockhart, Texas 78644

Direct Line 512-686-2468

From: PTAD CPA [mailto:PTAD.CPA@cpa.texas.gov]
Sent: Thursday, January 30, 2020 2:35 PM
To: Melissa Rougeou; PTAD CPA
Cc: Shanna
Subject: RE: Form 50-132; Property Owner's Notice of Protest

Thank you for passing on the suggestion. I will forward it to our ARB subject matter expert for review and consideration.

Thank you,

Stephanie Mata, RPA, RTA, CTA
Supervisor, Information and Customer Service Team
Property Tax Assistance Division
Texas Comptroller of Public Accounts
1711 San Jacinto, 3rd Floor
Austin, Texas 78701
Phone: 512-463-1956
Fax: 512-463-8354

IMPORTANT NOTICE: This communication and any attachments may contain privileged or confidential information under the Texas Public Information Act and/or other applicable state and federal laws. If you have received this message in error, please notify the sender immediately, and delete this e-mail from your system.

From: Melissa Rougeou <melissar@caldwellcad.org>
Sent: Thursday, January 30, 2020 2:01 PM

be

To: PTAD CPA <PTAD.CPA@cpa.texas.gov>
Cc: Shanna <shannar@caldwellcad.org>
Subject: Form 50-132; Property Owner's Notice of Protest

CAUTION: This email originated from outside of the Texas Comptroller's email system.
DO NOT click links or open attachments unless you expect them from the sender and know the content is safe.

Good Afternoon.

I am emailing in response to a request to amend Form 50-132 (Property Owner's Notice of Protest) to include a box to be marked with a check and corresponding text that would read that the property owner requests evidence 14 days prior to hearing.

This request/comment was presented by a property owner during a BOD meeting. Our BOD inquired as well, a request to check with PTAD was made.

It is the understanding of the District Form 50-132 is promulgated and there is nothing in the Tax Code that would give the District authority to change a form the Legislature has prescribed.

Please advise.

Thank you,

Melissa Rougeou
Deputy Chief Appraiser
Caldwell County Appraisal District
211 Bufkin Lane
P.O. Box 900
Lockhart, Texas 78644

Direct Line 512-686-2468