

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

NOTICE OF PUBLIC MEETING
ON FEBRUARY 23, 2021

NOTICE IS HEREBY GIVEN PURSUANT TO THE REQUIREMENTS OF SECTION 551.001 *ET SEQ.*, TEXAS GOVERNMENT CODE, THAT THE BOARD OF DIRECTORS OF THE CALDWELL COUNTY APPRAISAL DISTRICT WILL MEET IN REGULAR SESSION, TUESDAY, FEBRUARY 23, 2021, AT 6:00 P.M. IN THE CALDWELL COUNTY APPRAISAL DISTRICT OFFICE AT 211 BUFKIN LANE, LOCKHART, TEXAS.

AS PERMITTED UNDER THE GOVERNOR'S CURRENT DISASTER DECLARATION AND SUSPENSION OF CERTAIN OPEN MEETINGS LAWS REQUIRING IN-PERSON PARTICIPATION, THE PUBLIC WILL HAVE AN OPPORTUNITY TO PARTICIPATE IN THE MEETING AS PROVIDED BY THE TEXAS TAX CODE AND TEXAS OPEN MEETINGS ACT THROUGH ZOOM VIDEOCONFERENCING BY ACCESSING THE FOLLOWING VIDEOCONFERENCE LINK:

<https://us02web.zoom.us/j/7689303715?pwd=dXZvTWlNRnU2K243TjhlakZtTGc4Zz09>. YOU MAY ALSO ACCESS THE MEETING ON ZOOM THROUGH ID NUMBER 768 930 3715 AND BY ENTERING THIS PASSWORD: 944428.

YOU MAY ALSO PARTICIPATE BY TELEPHONE BY DIALING 1-346-248-7799.

THE AGENDA IS AS FOLLOWS:

CALL TO ORDER

1. Public Comments. *At this time, comments will be taken from the audience and comments may not exceed 6 minutes. To address the Board, please submit a Public Comment form to the Board Secretary prior to the start of the meeting.*
2. Collection Report January 2021.

DISCUSSION/ACTION

3. Consideration and possible approval of Minutes of January 26, 2021 meeting and February 3, 2021 special meeting.
4. Consideration of and possible approval of Financial Report January 2021.
5. Consideration of and possible action regarding valuation of Railroad Corridor Property and Railroad Spur Property in the District.
6. Discussion and possible action regarding signing management contract with Eide Bailly CPAs and Business Advisors for financial audit.
7. Discussion and consideration regarding the 2020 Property Value Study and Comptroller preliminary findings of taxable value.
8. Discussion and consideration regarding properties omitted from the appraisal roll.
9. Consideration and possible action regarding proposed contract for market information.
10. Consideration of and possible action regarding application for exemption by Luling Watermelon Thump Association and denial of application.
11. Discussion and possible action regarding appointment of Appraisal Review Board members for 2021-2022 term.
12. Consideration of and possible action regarding CCAD budget workshop.
13. Discussion and possible action regarding CCAD BOD meeting schedule.

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

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E, including but not limited to consultation with counsel under section 551.071 and personnel-related matters authorized by section 551.074. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA PACKET
FEBRUARY 16, 2021

CALL TO ORDER

1. Public Comments.
2. Collection Report January 2021.
2a-2b

DISCUSSION/ACTION

3. Consideration and possible approval of Minutes of January 26, 2021 meeting and February 3, 2021 special meeting.
3a-3d
4. Consideration of and possible approval of Financial Report January 2021.
4a-4i
5. Consideration of and possible action regarding valuation of Railroad Corridor Property and Railroad Spur Property in the District.
5a-5h
6. Discussion and possible action regarding signing management contract with Eide Bailly CPAs and Business Advisors for financial audit.
6a-6g
7. Discussion and consideration regarding the 2020 Property Value Study and Comptroller preliminary findings of taxable value.
7a-7af
8. Discussion and consideration regarding properties omitted from the appraisal roll.
8a-8o
9. Consideration and possible action regarding proposed contract for market information.
10. Consideration of and possible action regarding application for exemption by Luling Watermelon Thump Association and denial of application.
10a-10f
11. Discussion and possible action regarding appointment of Appraisal Review Board members for 2021-2022 term.
11a-11c
12. Consideration of and possible action regarding CCAD budget workshop.
13. Discussion and possible action regarding CCAD BOD meeting schedule.
14. Chief Appraiser's Report.
 - a. Appraisal Update.
 - b. Collection update.
15. Board requests for future agenda items. *(No action or discussion may occur during this item)*
16. Adjourn.

January 2021 Collections Report

Collections

Current Collections(2020)	\$23,704,273.17
Penalties & Interest	<u>\$ 0.00</u>
Total	\$23,704,273.17

Delinquent Collections(2019 & Prior)	\$ 432,016.55
Penalties & Interest	<u>\$ 76,950.77</u>
Total	\$ 508,967.32

Total Current/Delq. \$24,213,240.49

Current Balance (2020)

Total 2020 Levy	\$58,799,932.85
Adjustments	\$ (44,020.97)
Collections YTD	<u>\$51,957,034.35</u> 88.43%

Balance \$ 6,798,877.53

Delinquent Balance (2019 & Prior)

Beginning Balance	\$6,439,934.29
Adjustments	\$ 58,592.41
Collections YTD	<u>\$ 953,915.56</u> 14.68%

Balance \$5,544,611.14

Last year at this time, Current Collections was 87.60%

Payment Agreements

Total Agreements (as of the 1st of the month) - 193

New Agreements - 15

Agreements Paid in Full - 16

Defaulted Agreements (as of the end of the month) - 10

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

Payment Agreements 2021

Month	Total Agreements (as of 1st of the Month)	New Agreements	Agreements Paid In Full	Defaulted Agreements
January	193	15	16	10
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				

CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF REGULAR MEETING
JANUARY 26, 2021

The Board of Directors of the Caldwell County Appraisal District met in regular session on January 26, 2021 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. Appraisal District Counsel James Evans and Linebarger Goggan Sampson and Blair attorney Sam Turner attended meeting via Zoom.

CALL TO ORDER at 6 PM.

Item #1. Oath of Office.

Shanna Ramzinski administered the Oath of Office to the Board Members.

Item #2. Election of Officers.

Sonja Villalobos made a motion to keep the officers the same as last year. Motion died for lack of a second.

Sonja Villalobos made a motion to nominate Lee Rust for Board Chairman. The motion died for lack of a second.

Sally Daniel made a motion, seconded by Kathy Haigler, to nominate Alfredo Munoz for Board Chairman. Motion passed 5-0-0.

Sally Daniel made a motion, seconded by Alfredo Munoz, to nominate Lee Rust for Vice-Chairman. Motion passed 5-0-0.

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

Item #3. Public Comments.

There were no public comments.

Item #4. Quarterly Delinquent Tax Collection Report.

Sam Turner presented the Quarterly Delinquent Tax Collection Report.

Item #5. Collection Reports for November 2020 and December 2020.

Shanna Ramzinski presented the Collection Reports for November 2020 and December 2020.

DISCUSSION/ACTION

Item #6. Discussion and consideration regarding property owner's concerns.

Property Owner Latreese Cooke presented her concerns to the Board.

Item #7. Consideration of and possible action regarding delinquent-tax proceeding, including taxing units' claim for base tax, interest and penalties, including attorney's fees.

Sam Turner gave a follow-up report concerning Deward Cummings.

Item #8. Consideration of and possible approval of Minutes of November 16, 2020 meeting.

Kathy Haigler made a motion, seconded by Lee Rust, to approve the minutes of the November 16, 2020 meeting. Motion carried 5-0-0.

Item #9. Consideration of and possible approval of Financial Reports of November 2020 and December 2020.

Kathy Haigler made a motion, seconded by Sally Daniel, to approve the Financial Reports of November 2020 and December 2020. Motion carried 5-0-0.

Item #10. Discussion and consideration of 2018-2019 MAPS requirements.

Shanna Ramzinski discussed the 2018-2019 MAPS requirements.

Item #11. Consideration of and possible action regarding appointing Agricultural Advisory Board members.

Kathy Haigler made a motion, seconded by Sonja Villalobos, to appoint Leonard Germer and Jon Mitchell to the Agricultural Advisory Board. Motion carried 5-0-0.

Item #12. Discussion and consideration regarding properties omitted from the appraisal roll.

Shanna Ramzinski presented a report regarding properties omitted from the appraisal roll.

Item #13. Consideration of and possible action regarding Railroad Corridor Property and Railroad Spur Property in the District.

There was discussion regarding the Railroad Corridor Property and Railroad Spur Property within the District. Lee Rust will provide more information to Shanna Ramzinski.

Item #14. Consideration of and possible action regarding appointing sub-committee in regards to updating Chief Appraiser Evaluation Review Form.

Sonja Villalobos made a motion, seconded by Lee Rust, to set up a sub-committee consisting of Shanna Ramzinski, Alfredo Munoz and Sally Daniel in regards to updating the Chief Appraiser Evaluation Review Form. Motion carried 5-0-0.

Item #15. Consideration of and possible action regarding appraisal review board diversity.

There was discussion regarding the appraisal review board diversity.

Item #16. Discussion and possible action regarding appointment of Appraisal Review Board members for 2021 – 2022 term.

There was discussion regarding the appointment of Appraisal Review Board (ARB) Members for the 2021 – 2022 term and the advantages of having an auxiliary board member. Sonja Villalobos made a motion, seconded by Kathy Haigler, to schedule interviews for ARB applicants on February 3, 2021. Motion passed 5-0-0.

Item #17. Consideration of and possible action regarding CCAD budget workshop.

There was no discussion or action on this item.

Item #18. Discussion and possible action regarding CCAD BOD meeting schedule.

There was no discussion or action on this item.

Item# 19. Chief Appraiser's Report. –

- a. Appraisal update – 2021 field work in progress; January work anniversaries; the field appraiser and appraisal clerk positions were filled in December; preliminary data for the 2021 MAPS review has been sent to the Comptroller; Melissa Rougeou is working on the Property Value Study clerical error report; Melissa Rougeou passed her Level III Exam; the quarterly employee was Brittani Medina; ARB hearings were held January 25th; the tax server is being replaced; 600 ownership changes were done in December.
- b. Collection update - \$22.8 million was collected in December; there is a succession plan in place for another RTA in collections; tax bill reminder notices were mailed by Linbarger.

- c. February meeting – the February meeting will be moved to February 16th at 6 PM.
- d. Update regarding meeting with County Judge regarding election maps – county employee Jaclyn Archer will be assisting the County Judge with election maps.,

Item #20. Board requests for future agenda items.

Sally Daniel made a motion, seconded by Sonja Villalobos to move Agenda Item numbers 17 and 18 to the February meeting.

Item #21. Adjourn.

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

Meeting adjourned at 8:59 PM.

Board Chairman

Board Secretary

**CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF SPECIAL MEETING
ON FEBRUARY 3, 2021**

The Board of Directors of the Caldwell County Appraisal District met in special session on February 3, 2021 at 5:00 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, Sonja Villalobos and Chief Appraiser Shanna Ramzinski.

CALL TO ORDER at 5:02 PM

Item #1. Interviews with applicants for 2021-2022 Appraisal Review Board positions.

Conducted interviews for appointment of appraisal review board members.

Item #2. Discussion of applications, qualifications of applicants, and interview results with applicants for 2021-2022 Appraisal Review Board positions.

Item #3. Adjourn.

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

Adjourned at 8:27 PM.

Board Chairman

Board Secretary

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the One Month Ending January 31, 2021

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%	
70101	CHIEF APPRAISER	\$ 6,867.58	\$ 6,867.58	\$ 82,411.00	75,543.42	91.67
70102	DEPUTY CHIEF APPRAISER	3,952.92	3,952.92	47,435.00	43,482.08	91.67
70103	SYSTEM MGR/MAPPER	5,557.08	5,557.08	66,685.00	61,127.92	91.67
70105	FIELD APPRAISER II	2,773.34	2,773.34	33,280.00	30,506.66	91.67
70106	SENIOR APPRAISER I	3,835.42	3,835.42	46,025.00	42,189.58	91.67
70107	SENIOR APPRAISER II	2,965.00	2,965.00	35,580.00	32,615.00	91.67
70108	FIELD APPRAISER I	2,773.34	2,773.34	33,280.00	30,506.66	91.67
70109	FIELD APPRAISER III	2,843.26	2,843.26	34,119.00	31,275.74	91.67
70111	ADMINISTRATIVE ASST.	4,377.76	4,377.76	52,533.00	48,155.24	91.67
70112	DATA ENTRY TECHNICIAN	2,635.16	2,635.16	31,622.00	28,986.84	91.67
70113	APPRAISAL SUPPORT TECH	3,217.08	3,217.08	38,605.00	35,387.92	91.67
70114	APPRAISAL SUPPORT CLERK	2,083.34	2,083.34	25,000.00	22,916.66	91.67
70120	FIELD APPRAISER IV	2,654.78	2,654.78	41,721.00	39,066.22	93.64
70130	PART TIME	0.00	0.00	3,000.00	3,000.00	100.00
70135	PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
70136	ANNUAL LONGEVITY COMPEN	0.00	0.00	6,000.00	6,000.00	100.00
	TOTAL WAGES AND SALARIES	46,536.06	46,536.06	579,296.00	532,759.94	91.97
71000	PAYROLL TAX	3,502.20	3,502.20	50,500.00	46,997.80	93.06
71002	RETIREMENT / EMPLOYER	4,337.20	4,337.20	55,000.00	50,662.80	92.11
71004	HEALTH BENEFITS	14,434.24	14,434.24	116,500.00	102,065.76	87.61
71005	WORKERS COMP	0.00	0.00	3,100.00	3,100.00	100.00
71006	UNEMPLOYMENT	0.00	0.00	4,000.00	4,000.00	100.00
	DEDUCTIONS / BENEFITS	22,273.64	22,273.64	229,100.00	206,826.36	90.28
72000	APPR ENGINEERS	15,812.50	15,812.50	64,000.00	48,187.50	75.29
72001	APPR REVIEW BOARD	0.00	0.00	37,500.00	37,500.00	100.00
72002	AUDIT	0.00	0.00	6,300.00	6,300.00	100.00
72003	BOARD OF DIRECTORS	0.00	0.00	1,790.00	1,790.00	100.00
72004	DATA PROCESSING SERVICES	22,840.85	22,840.85	56,050.00	33,209.15	59.25
72007	JANITORIAL SERVICES	264.11	264.11	6,200.00	5,935.89	95.74
72008	LEGAL SERVICES	0.00	0.00	27,000.00	27,000.00	100.00
72009	TITLE RESEARCH	0.00	0.00	3,000.00	3,000.00	100.00
	TOTAL SERVICES	38,917.46	38,917.46	201,840.00	162,922.54	80.72
72500	BOND CHIEF/NOTARY	0.00	0.00	250.00	250.00	100.00
72501	MEMBERSHIP/DUES	1,820.00	1,820.00	3,800.00	1,980.00	52.11
72502	COMPUTER SUPPLIES	590.44	590.44	7,000.00	6,409.56	91.57
72504	EDUCATION / FEES	1,290.00	1,290.00	9,700.00	8,410.00	86.70
72505	INSURANCE LIABILITY	0.00	0.00	1,900.00	1,900.00	100.00
72506	INSURANCE BUILDING/ CONTE	0.00	0.00	4,500.00	4,500.00	100.00
72507	LEGAL NOTICES / PRINTING	680.53	680.53	17,100.00	16,419.47	96.02
72508	MAINT - HARDWARE & EQUIP	0.00	0.00	8,700.00	8,700.00	100.00
72509	MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510	MILEAGE & TRAVEL	0.00	0.00	5,500.00	5,500.00	100.00
72511	OFFICE SUPPLIES	109.91	109.91	8,500.00	8,390.09	98.71
72512	POSTAGE	570.84	570.84	27,200.00	26,629.16	97.90
72513	POSTAGE METER/BOX RENTAL	0.00	0.00	4,425.00	4,425.00	100.00
72514	SUBSCRIPTION & BOOKS	0.00	0.00	6,860.00	6,860.00	100.00
72515	RENTAL COPIER	0.00	0.00	2,650.00	2,650.00	100.00
72516	ELECTRICITY	0.00	0.00	9,000.00	9,000.00	100.00
72517	TELEPHONE	350.02	350.02	14,000.00	13,649.98	97.50
72518	WATER & SEWER	0.00	0.00	3,500.00	3,500.00	100.00
72519	MORTGAGE	4,527.14	4,527.14	57,300.00	52,772.86	92.10

4a

For Management Purposes Only

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL

For the One Month Ending January 31, 2021

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72520 BUILDING MAINT	673.75	673.75	5,000.00	4,326.25	86.53
72523 FUEL - VEHICLE	0.00	0.00	7,200.00	7,200.00	100.00
72524 MAINT. - VEHICLE	7.50	7.50	12,500.00	12,492.50	99.94
72525 INS - VEHICLE	0.00	0.00	2,600.00	2,600.00	100.00
	<u>10,620.13</u>	<u>10,620.13</u>	<u>220,185.00</u>	<u>209,564.87</u>	95.18
TOTAL GENERAL EXPENSES					
79000 OFFICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
79001 COMPUTER EQUIPMENT	0.00	0.00	29,000.00	29,000.00	100.00
79002 BUILDING EXPENSE	0.00	0.00	5,000.00	5,000.00	100.00
79003 VEHICLE	0.00	0.00	0.00	0.00	0.00
79990 CONTINGENCY	(3,580.51)	(3,580.51)	10,000.00	13,580.51	135.81
	<u>(3,580.51)</u>	<u>(3,580.51)</u>	<u>49,000.00</u>	<u>52,580.51</u>	107.31
TOTAL CAPITAL INVESTMENT					
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
TOTAL EXPENSES	\$ <u>(114,766.78)</u>	\$ <u>(114,766.78)</u>	\$ <u>(1,279,421.)</u>	<u>(1,164,654.22)</u>	91.03

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the One Month Ending January 31, 2021

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,639.34	\$ 4,639.34	\$ 55,672.00	51,032.66	91.67
90-70121 COLLECTION SPECIALIST	3,080.00	3,080.00	36,960.00	33,880.00	91.67
90-70126 PUBLIC ASSISTANT	2,390.08	2,390.08	28,681.00	26,290.92	91.67
90-70135 PAYROLL CONTINGENCY	0.00	0.00	1,500.00	1,500.00	100.00
90-70136 ANNUAL LONGEVITY COMPENSA	0.00	0.00	2,000.00	2,000.00	100.00
TOTAL WAGES AND SALARIES	10,109.42	10,109.42	124,813.00	114,703.58	91.90
90-71000 PAYROLL TAX	765.82	765.82	9,800.00	9,034.18	92.19
90-71002 RETIREMENT/EMPLOYER	942.19	942.19	12,000.00	11,057.81	92.15
90-71004 HEALTH BENEFITS	2,772.20	2,772.20	27,700.00	24,927.80	89.99
90-71005 WORKER COMP	0.00	0.00	950.00	950.00	100.00
90-71006 UNEMPLOYMENT	0.00	0.00	3,375.00	3,375.00	100.00
DEDUCTIONS / BENEFITS	4,480.21	4,480.21	53,825.00	49,344.79	91.68
90-72002 AUDIT	0.00	0.00	1,900.00	1,900.00	100.00
90-72004 DATA PROCESSING SERVICES	4,547.20	4,547.20	20,500.00	15,952.80	77.82
90-72005 COUNTY EMPLOYEE CONTRACT	1,584.68	1,584.68	18,000.00	16,415.32	91.20
90-72007 JANITORIAL SERVICE	78.89	78.89	2,500.00	2,421.11	96.84
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
TOTAL SERVICES	6,210.77	6,210.77	45,400.00	39,189.23	86.32
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP/ DUES	0.00	0.00	700.00	700.00	100.00
90-72502 COMPUTER SUPPLIES	176.36	176.36	2,300.00	2,123.64	92.33
90-72504 EDUCATION & FEES	0.00	0.00	4,100.00	4,100.00	100.00
90-72505 INSURANCE - LIABILITY	0.00	0.00	1,000.00	1,000.00	100.00
90-72506 INSURANCE BUILDING/CONTENT	0.00	0.00	1,700.00	1,700.00	100.00
90-72507 LEGAL NOTICES/PRINTING	0.00	0.00	11,500.00	11,500.00	100.00
90-72508 MAINT - HARDWARE/EQUIP	0.00	0.00	2,600.00	2,600.00	100.00
90-72509 MAINT - OFFICE EQUIP	0.00	0.00	1,500.00	1,500.00	100.00
90-72510 MILEAGE & TRAVEL	0.00	0.00	3,100.00	3,100.00	100.00
90-72511 OFFICE SUPPLIES	19.51	19.51	3,500.00	3,480.49	99.44
90-72512 POSTAGE	0.00	0.00	15,300.00	15,300.00	100.00
90-72513 POSTAGE METER/BOX RENTAL	0.00	0.00	1,400.00	1,400.00	100.00
90-72515 RENTAL - COPIER	0.00	0.00	1,800.00	1,800.00	100.00
90-72516 ELECTRICITY	0.00	0.00	3,000.00	3,000.00	100.00
90-72517 TELEPHONE	115.58	115.58	3,600.00	3,484.42	96.79
90-72518 WATER & SEWER	0.00	0.00	1,200.00	1,200.00	100.00
90-72519 MORTGAGE	1,352.26	1,352.26	17,200.00	15,847.74	92.14
90-72520 BUILDING MAINT.	201.25	201.25	2,300.00	2,098.75	91.25
TOTAL GENERAL EXPENSES	1,864.96	1,864.96	78,000.00	76,135.04	97.61
90-79000 OFFICE EQUIPMENT	0.00	0.00	2,000.00	2,000.00	100.00
90-79001 COMPUTER EQUIPMENT	0.00	0.00	11,300.00	11,300.00	100.00
90-79002 BUILDING EXPENSE	0.00	0.00	2,200.00	2,200.00	100.00
90-79990 CONTINGENCY	(582.87)	(582.87)	3,000.00	3,582.87	119.43
TOTAL CAPITAL INVESTMENTS	(582.87)	(582.87)	18,500.00	19,082.87	103.15
TOTAL EXPENSES	\$ (22,082.49)	\$ (22,082.49)	\$ (320,538.00)	(298,455.51)	93.11

Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the One Month Ending January 31, 2021

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 27,165.53	\$ 27,165.53	\$ 108,662.12	81,496.59	75.00
CITY OF LULING	7,584.84	7,584.84	30,339.37	22,754.53	75.00
CITY OF MARTINDALE	1,799.82	1,799.82	7,199.30	5,399.48	75.00
CITY OF MUSTANG RIDGE	687.42	687.42	2,749.67	2,062.25	75.00
CITY OF NIEDERWALD	190.95	190.95	763.81	572.86	75.00
CITY OF UHLAND	598.11	598.11	598.11	0.00	0.00
CALDWELL COUNTY	106,333.01	106,333.01	425,332.05	318,999.04	75.00
LOCKHART ISD	109,389.26	109,389.26	437,557.05	328,167.79	75.00
LULING ISD	32,039.28	32,039.28	128,157.12	96,117.84	75.00
PRAIRIE LEA ISD	5,924.81	5,924.81	23,699.24	17,774.43	75.00
PLUM CREEK CONS DIST	1,905.57	1,905.57	7,622.27	5,716.70	75.00
PLUM CREEK UNDERGROU	1,907.67	1,907.67	7,630.70	5,723.03	75.00
GONZALES ISD	2,135.99	2,135.99	8,543.97	6,407.98	75.00
WAELDER ISD	1,421.16	1,421.16	5,684.62	4,263.46	75.00
SAN MARCOS ISD	11,940.09	11,940.09	47,760.36	35,820.27	75.00
HAYS ISD	3,017.74	3,017.74	12,070.98	9,053.24	75.00
GONZALES COUNTY UWD	41.36	41.36	165.42	124.06	75.00
CALDWELL-HAYS ESD1	2,718.26	2,718.26	10,873.04	8,154.78	75.00
CITY OF SAN MARCOS	1,113.33	1,113.33	4,453.34	3,340.01	75.00
CALDWELL ESD #2	759.38	759.38	3,037.53	2,278.15	75.00
CALDWELL ESD #3	648.92	648.92	2,595.69	1,946.77	75.00
CALDWELL ESD #4	756.78	756.78	3,027.12	2,270.34	75.00
AUSTIN COMMUNITY COLL	224.53	224.53	898.12	673.59	75.00
Total Revenues	<u>320,303.81</u>	<u>320,303.81</u>	<u>1,279,421.00</u>	<u>959,117.19</u>	<u>74.96</u>
TOTAL BUDGET REV	\$ <u>320,303.81</u>	\$ <u>320,303.81</u>	\$ <u>1,279,421.00</u>	<u>959,117.19</u>	<u>74.96</u>
COPIES MISC REVENUE	\$ (141.00)	\$ (141.00)	\$ 0.00	141.00	0.00
INTEREST INCOME REVENU	(319.03)	(319.03)	0.00	319.03	0.00
TOTAL OTHER REVENUE	<u>(460.03)</u>	<u>(460.03)</u>	<u>0.00</u>	<u>460.03</u>	<u>0.00</u>

Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the One Month Ending January 31, 2021

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 7,082.26	\$ 7,082.26	\$ 28,329.05	21,246.79	75.00
CITY OF LULING	2,010.32	2,010.32	8,041.29	6,030.97	75.00
CITY OF MARTINDALE	469.23	469.23	1,876.91	1,407.68	75.00
CITY OF MUSTANG RIDGE	179.22	179.22	716.86	537.64	75.00
CITY OF NIEDERWALD	49.78	49.78	199.13	149.35	75.00
CITY OF UHLAND	155.93	155.93	155.93	0.00	0.00
CALDWELL COUNTY	27,721.83	27,721.83	110,887.32	83,165.49	75.00
LOCKHART ISD	28,518.62	28,518.62	114,074.47	85,555.85	75.00
LULING ISD	9,700.96	9,700.96	38,803.83	29,102.87	75.00
PRAIRIE LEA ISD	2,085.25	2,085.25	8,341.01	6,255.76	75.00
PLUM CREEK CONS DIST	496.80	496.80	1,987.18	1,490.38	75.00
PLUM CREEK UNDERGROUND	497.35	497.35	1,989.38	1,492.03	75.00
GONZALES COUNTY UWD	10.78	10.78	43.13	32.35	75.01
CALDWELL-HAYS ESD1	708.67	708.67	2,834.68	2,126.01	75.00
CALDWELL ESD #2	197.98	197.98	791.91	593.93	75.00
CALDWELL ESD #3	169.18	169.18	676.72	507.54	75.00
CALDWELL ESD #4	197.30	197.30	789.19	591.89	75.00
Total Revenues	<u>80,251.46</u>	<u>80,251.46</u>	<u>320,537.99</u>	<u>240,286.53</u>	74.96
TAX CERTIFICATES	(110.00)	(110.00)	0.00	110.00	0.00
TOTAL TAX CERT. REVENUE	<u>(110.00)</u>	<u>(110.00)</u>	<u>0.00</u>	<u>110.00</u>	0.00
TOTAL BUDGET REVENUE	<u>\$ 80,361.46</u>	<u>\$ 80,361.46</u>	<u>\$ 320,537.99</u>	<u>240,176.53</u>	74.93
RETURN CHECK FEE	\$ (175.00)	\$ (175.00)	\$ 0.00	175.00	0.00
BUS PP RENDITION PENALTY	(1,504.20)	(1,504.20)	0.00	1,504.20	0.00
OFFICE RENTAL INCOME	(100.00)	(100.00)	0.00	100.00	0.00
TOTAL OTHER REVENUE	<u>(1,779.20)</u>	<u>(1,779.20)</u>	<u>0.00</u>	<u>1,779.20</u>	0.00
DELINQUENT ATTORNEY FEES- L	(32,435.33)	(32,435.33)	0.00	32,435.33	0.00
DELINQUENT ATTORNEY FEES- P	(5,476.16)	(5,476.16)	0.00	5,476.16	0.00
DELINQUENT ABSTRACT FEES- L	(225.00)	(225.00)	0.00	225.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
TOTAL DELINQUENT ATTORNEY	<u>(38,136.49)</u>	<u>(38,136.49)</u>	<u>0.00</u>	<u>38,136.49</u>	0.00

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jan 1, 2021 to Jan 31, 2021**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
1/6/21	009230	71004	JAN 2021 HEALTH INS - APPR	6,834.65	
		90-71004	JAN 2021 HEALTH INS - COLL	1,376.03	
		10000	UNITED HEALTHCARE SERVICES		8,210.68
1/6/21	009231	72517	JAN 2021 IPAD UNITS APPRAISERS	234.44	
		10000	AT&T Mobility		234.44
1/6/21	009234	72504	JAN 2021 - JC - ETHICS & APPR OF REAL PROP	500.00	
		10000	Texas Assoc. Assessing Officers		500.00
1/6/21	009236	72007	INV #16498 JAN 2021 JANITORIAL SERVICES - APPR	264.11	
		90-72007	INV #16498 JAN 2021 JANITORIAL SERVICES - COLL	78.89	
		10000	Buildingstars		343.00
1/6/21	009237	72520	JAN 2021 LAWN SERVICES - APPR	246.40	
		90-72520	JAN 2021 LAWN SERVICES - COLL	73.60	
		10000	Jesus Gonzales		320.00
1/6/21	009241	72504	REGISTRATION - JWD	90.00	
		10000	Texas Assoc. Assessing Officers		90.00
1/6/21	009242	72501	REGISTRATION - JWD	100.00	
		10000	Texas Dept. of Licensing and Regulation		100.00
1/7/21	009247	90-72517	JAN 2021 LINE CHARGE LULING SPECTRUM BUSINESS	115.58	
		10000			115.58
1/7/21	009248	71004	JAN 2021 AD&D - APPR	8.40	
		90-71004	JAN 2021 AD&D - COLL	2.12	
		71004	JAN 2021 LIFE - APPR	71.40	
		90-71004	JAN 2021 LIFE - COLL	18.02	
		30029	DEC 2020 DENTAL PAYABLE		
		30027	DEC 2020 VISION PAYABLE		
		10000	UHS Premium Billing		99.94
1/7/21	009250	72004	INV#14022/ PACS MAINT/SUPPORT 2021 1ST QTR/APPR	9,392.97	

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jan 1, 2021 to Jan 31, 2021**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		90-72004	INV#14022/ PACS MAINT/SUPPORT 2021 1ST QTR/COLL	4,547.20	
		72004	INV #14262 iPad SERVER MAINT FEE 2021	7,589.03	
		72004	INV #14261 CLOUD HOSTING FEE 2021	1,929.60	
		10000	HARRIS GOVERN		23,458.80
1/7/21	009251	72501	2021 ANNUAL MEMBERSHIP DUES	220.00	
		10000	Internat'l Assoc of Assessing Officers		220.00
1/7/21	009252	72501	2021 MEMBERSHIP RENEWAL	1,500.00	
		10000	Texas Assoc. Appraisal Districts		1,500.00
1/7/21	009255	72000	2021 1ST QTR PAYMENT - APPR SERVICES	5,500.00	
		10000	Eagle Property Tax Appr & Cons Inc		5,500.00
1/7/21	009256	72520	1ST QTR 2021 PEST CONTROL SERVICES - APPR	65.45	
		90-72520	1ST QTR 2021 PEST CONTROL SERVICES - COLL	19.55	
		10000	ABC Home & Commercial Services		85.00
1/7/21	009258	72000	2021 QTR 1 VALUATION FEE	10,312.50	
		10000	CAPITOL APPRAISAL GROUP		10,312.50
1/14/21	009259	72520	2021 ANNUAL TERMITE INSPECTION - APPR	115.50	
		90-72520	2021 ANNUAL TERMITE INSPECTION - COLL	34.50	
		10000	Century Pest Control Inc		150.00
1/14/21	009270	72524	2021 REGISTRATION VEH #09301	7.50	
		10000	Caldwell County Tax Assessor-Col		7.50
1/14/21	009271	72517	JAN 2021 LINE CHARGE - LOCKHART	115.58	
		10000	SPECTRUM BUSINESS		115.58
1/14/21	009272	90-72005	JAN 2021 LULING EMPLOYEE SALARY	1,584.68	
		10000	4g CALDWELL COUNTY		1,584.68

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jan 1, 2021 to Jan 31, 2021

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

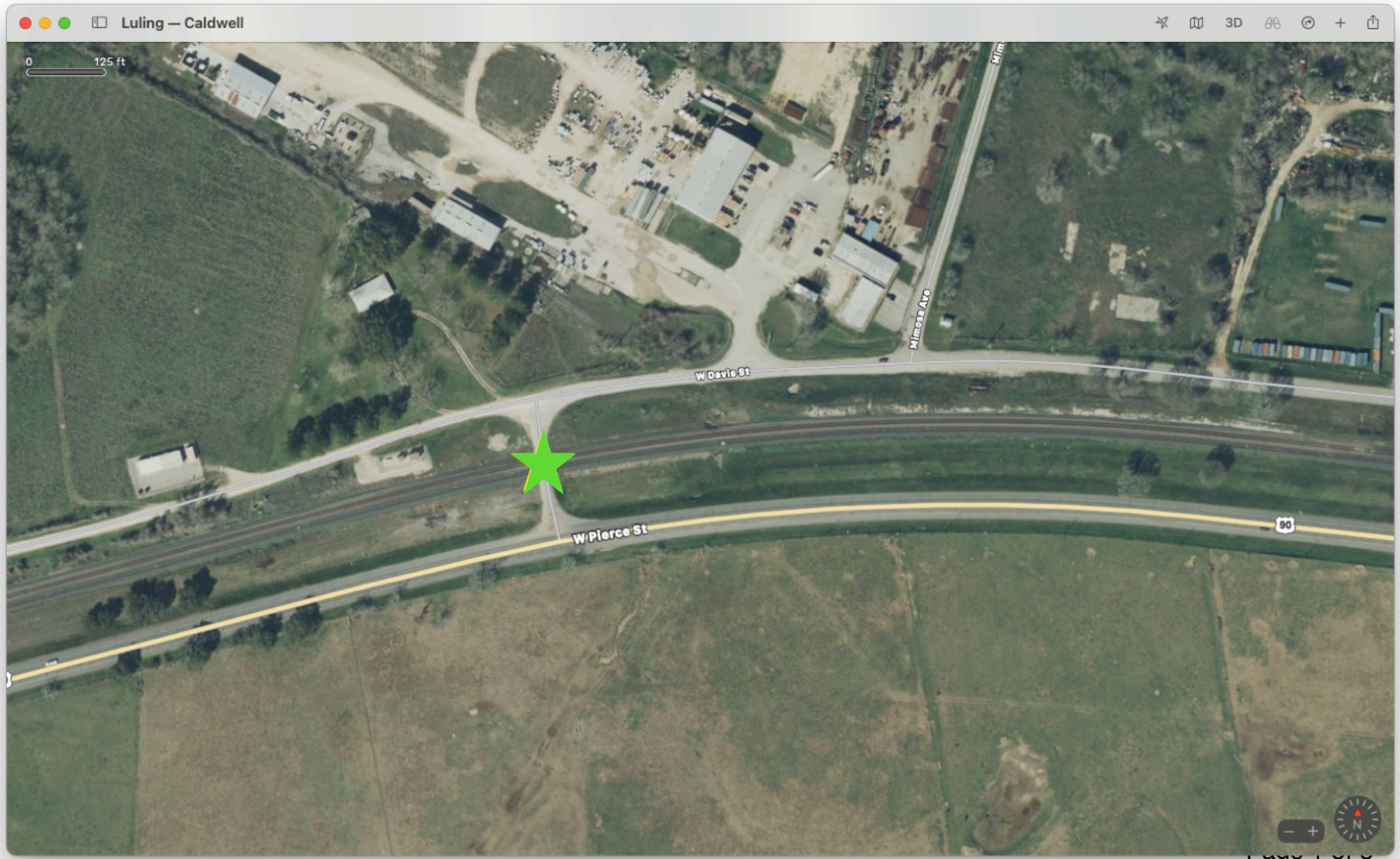
Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
			COUNTY TREASURER		
1/21/21	009273	72519	JAN 2021 BUILDING LOAN PAYMENT - APPR	4,527.14	
		90-72519	JAN 2021 BUILDING LOAN PAYMENT - COLL	1,352.26	
		10000	First Lockhart National Bank		5,879.40
1/21/21	009279	72004	INV #93968378 2021 ARC MAP MAINT & SUPPORT	3,929.25	
		10000	ESRI		3,929.25
1/21/21	009280	72504	CONF ON APPR ADMINISTRATION	375.00	
		10000	Texas Assoc. Appraisal Districts		375.00
1/21/21	009282	72504	MAR 2021 COURSE 10 - REB	325.00	
		10000	Texas Assoc. Appraisal Districts		325.00
1/28/21	009284	71004	FEB 2021 HEALTH INS - APPR	7,519.79	
		90-71004	FEB 2021 HEALTH INS - COLL	1,376.03	
		10000	UNITED HEATHCARE SERVICES		8,895.82
1/28/21	009286	72502	TONER CARTRIDGES - APPR	590.44	
		90-72502	TONER CARTRIDGES - COLL	176.36	
		10000	Lone Star Office Solutions		766.80
1/28/21	009287	72511	OFFICE SUPPLIES - APPR	108.43	
		90-72511	OFFICE SUPPLIES - COLL	19.51	
		10000	OFFICE DEPOT		127.94
1/28/21	009288	72507	INV#31453 PRINT PP RENDS	680.53	
		72512	INV#31453 POSTAGE	570.84	
		10000	Variverge WEST TEXAS MICROGRAPHICS		1,251.37
1/28/21	009289	72511	WATER BOTTLE DELIVERY	1.48	
		10000	HILL COUNTRY SPRINGS		1.48
1/28/21	009290	72520	FEB 2021 LAWN SERVICES - APPR	246.40	
		90-72520	FEB 2021 LAWN SERVICES - COLL	73.60	

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jan 1, 2021 to Jan 31, 2021**

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	SERVICES - COLL Jesus Gonzales		320.00
	Total			<u><u>74,819.76</u></u>	<u><u>74,819.76</u></u>

Industrial spur is a type of secondary track used by railroads to allow customers at a location to load and unload railcars without interfering with other railroad operations. ★ Location Latitude 29.682101 ~ Longitude -97.665153





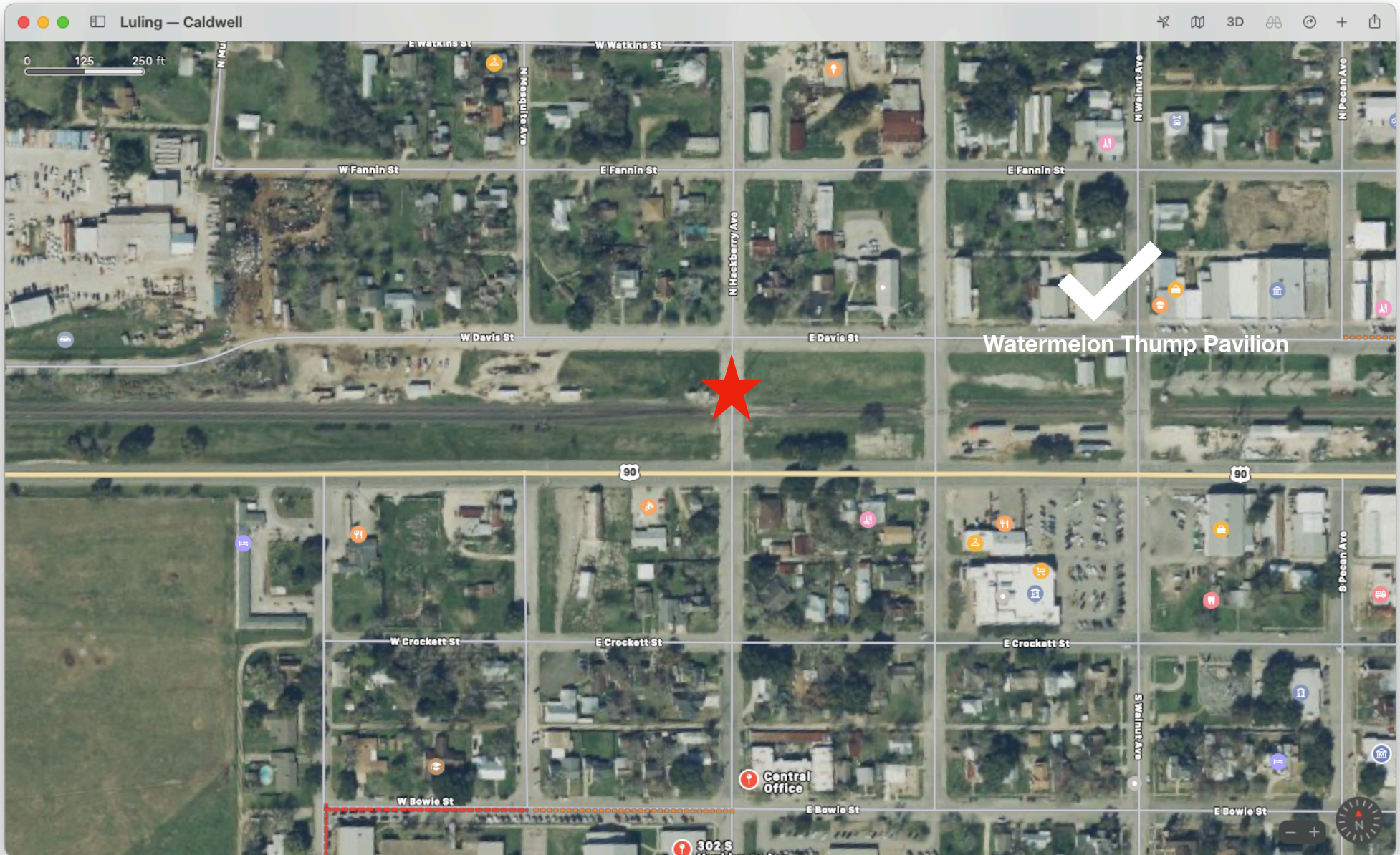








Location Latitude 29.681816 ~ Longitude -97.654364









REC'D JAN 25 2021

January 18, 2021

To the Board of Directors of
Caldwell County Appraisal District
C/O Ms. Shanna Ramzinski
P.O. Box 900
Lockhart, Tx. 78644

The following represents our understanding of the services we will provide to **Caldwell County Appraisal District**.

You have requested that we audit the governmental activities, the major fund, and the aggregate remaining fund information of **Caldwell County Appraisal District**, as of December 31, 2020, and for the year then ended, and the related notes, which collectively comprise **Caldwell County Appraisal District's** basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that the management's discussion and analysis and the Texas County & District Retirement System (TCDRS) schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Schedule of Changes in Net Pension Liability and Related Ratios - TCDRS
- Schedule of Employer Contributions – TCDRS

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS and in accordance with state or regulatory audit requirements. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and, if applicable, in accordance with state or regulatory audit requirements.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of **Caldwell County Appraisal District's** compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:

- i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
 - e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
 - f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
 - g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
 - h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
 - i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
 - j. For the accuracy and completeness of all information provided.

With respect to any nonattest services we perform, we agree to perform the following:

- Assist with preparing financial statements, including GASB 34 and 68 adjustments, in conformity with U.S. generally accepted accounting principles based on information provided by you.
- Maintenance of depreciation schedules.

Caldwell County Appraisal District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Reporting

We will issue a written report upon completion of our audit of **Caldwell County Appraisal District's** basic financial statements. Our report will be addressed to the governing body of **Caldwell County Appraisal District**. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

L. Diane Terrell is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit in approximately March 2021.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices are payable upon presentation. We estimate that our fee for the audit will be \$7,800. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use **Caldwell County Appraisal District's** personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly LLP formed The Eide Bailly Alliance Network, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

DISPUTE RESOLUTION

The following procedures shall be used to resolve any disagreement, controversy or claim that may arise out of any aspect of our services or relationship with you, including this engagement, for any reason ("Dispute"). Specifically, we agree to first mediate.

Mediation

All Disputes between us shall first be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Mediation will be conducted with the parties in person in Abilene, Texas.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Either party may commence suit on a Dispute after the mediator declares an impasse.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,



L. Diane Terrell
Partner

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of management of **Caldwell County Appraisal District** by:

Name: _____

Title: _____

Date: _____

Acknowledged and agreed on behalf of the Board of Directors of **Caldwell County Appraisal District** by:

Name: _____

Title: _____

Date: _____

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

Complete Nos. 1 - 4 and 6 if there are interested parties.
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

OFFICE USE ONLY CERTIFICATION OF FILING

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.

Eide Bailly LLP
Abilene, TX United States

Certificate Number:
2020-690265

Date Filed:
11/16/2020

Date Acknowledged:

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.

Caldwell County Appraisal District

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.

2020 Eng Ltr
Audit of 2020 Financial Statements

4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary
	Stende, David	Fargo, ND United States	X	
	Callahan, Brian	Denver, CO United States	X	
	Hauk, Jeremy	Billings, MT United States	X	
	Ellingson, Ben	Mankato, MN United States	X	
	Daugherty, Jodi	Boise, ID United States	X	
	Gorospe, Shilo	Rancho Cucamonga, CA United	X	
	Larson, Derrick	Sioux Falls, SD United States	X	

5 Check only if there is NO Interested Party.

6 UNSWORN DECLARATION

My name is L. Diane Terrell, and my date of birth is 11-24-69.

My address is 400 Pine Street, Suite 600, Abilene, TX, 79601, USA.
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in Taylor County, State of Texas, on the 16th day of November, 20 20.
(month) (year)

L. Diane Terrell

Signature of authorized agent of contracting business entity
(Declarant)

Property Value Study

Government Code Section 403.302

Values Reported to the Commissioner of Education

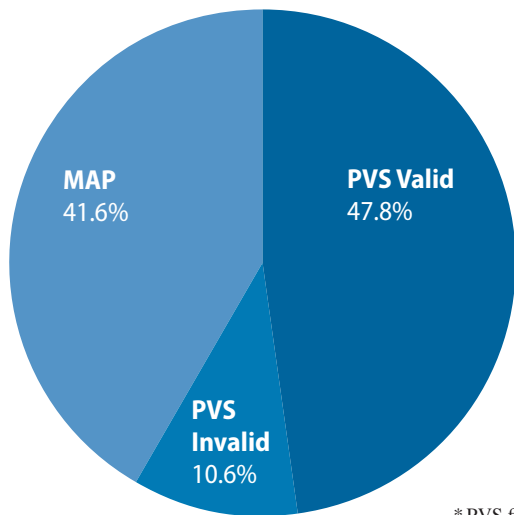
State Value

The comptroller's office reports state values to the commissioner of education for studied school districts that have values lower than state values and are not eligible for the grace period.

Local Value

The comptroller's office reports local values to the commissioner of education for studied school districts that receive local value, are in Year 1 or Year 2 of the grace period, and have local values higher than state values. School districts that were not studied also receive local value.

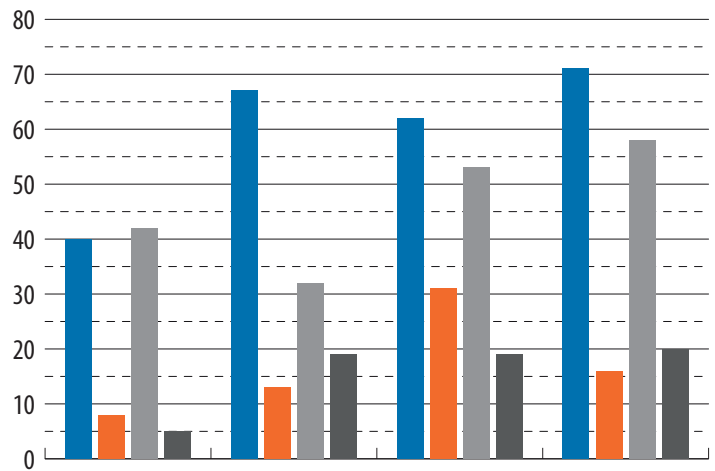
2019 Statewide Results, by School District*



Primary Purpose:

to help ensure equitable distribution of state funding for public education

Invalid PVS Findings, by School District*



	2016 Final (838 splits)	2017 Final (857 splits)	2018 Final (876 splits)	2019 Final (908 splits)
Grace Year 1	40	67	62	71
Grace Year 2	8	13	31	16
State Value	42	32	53	58
State lower than local	5	19	19	20

* PVS findings are reported by school district. If a school district's boundary overlaps two or more appraisal districts, the school district's findings are split to only include the property located within a single appraisal district.

History of PVS

1970s

State Property Tax Board mandated to conduct study each legislative session

1990s

Moved to Comptroller's office; IAAO standards implemented, including stratification, margin of error and random sampling

2010

Changed to biennial study, alternating with MAP review

1980s

Changed to annual study

2003

Grace period implemented

2020

Added targeted MAP review after three consecutive invalid studies

Property Value Study

What is the property value study?

As part of its response to court challenges about unfair distribution of school funding, the Legislature required an independent estimate of taxable property value in each school district to ensure fair school funding. The state wants to ensure that local districts are appraising at market value. The state determines this independent estimate of taxable value through the PVS.

How does the PTAD determine taxable property value?

PTAD analyzes certain property categories, according to generally accepted sampling and statistical techniques, to estimate their property value, which is usually market value. Certain property, including industrial property, special inventory property, taxable nonbusiness personal property and most property categories with 5 percent or less than a school district's tested categories' value, is excluded from the PVS.

What is a valid finding versus an invalid finding?

PTAD considers locally appraised values to be valid, or acceptable, when the values are within a statistical margin of error. PTAD's goal is to obtain a property sample that results in a statistical margin of error of 5 percent, but depending on the characteristics of the sample, the margin of error may be greater. This means that, for the property categories included in the study, the local value must be within 5 percent (or the larger margin of error) of PTAD's value. PTAD considers locally appraised values outside this margin of error to be invalid.

If the locally appraised value in a school district (local value) is within an acceptable range of the adjusted value (state value), PTAD certifies the local value to the Commissioner of Education. If the local value is outside the acceptable range, PTAD certifies the state value, unless the school district's value is higher than the acceptable range or the school district is eligible for a grace period—a period during which state law allows local value to be used even though the school district's property values are not at market value.

Does an invalid PVS finding affect local property values?

No. Invalid PVS findings do not directly affect local property taxes, which are based on the local appraised values provided by each appraisal district.

What is the grace period?

It is a two-year period during which state law allows local value to be used even though the school district's property values are not at market value (Government Code Section 403.302(1)). It is intended to help a school district avoid the loss of funding that usually results when state funding is based on state value.

A school district is only eligible for a grace period if:

- (1) in the current PVS year, the local value is invalid and does not exceed the state value;
- (2) in the two preceding PVSes, the local value was valid;
- (3) in the current PVS year, the aggregate local value of all studied categories is not less than 90 percent of the lower limit of the margin of error; and
- (4) the CAD that appraises property for the school district was in compliance with the most recent review of the appraisal district's governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology.

What is a targeted MAP review?

If PTAD determines that a school district's local value is not valid for three consecutive years, PTAD conducts an additional MAP review of the appraisal district that appraises property for that school district, called a targeted MAP review. PTAD provides recommendations to the appraisal district regarding appraisal standards, procedures and methodologies. The appraisal district must comply with the recommendations or be referred to the Texas Department of Licensing and Regulation.

Does the PTAD tell appraisal districts to raise values?

No. Appraisal districts are required to appraise property at market value as of Jan. 1. PTAD is also required to appraise property at its market value. Ideally, both PTAD and the appraisal districts should end up with close to the same values on the tested properties. PTAD does not have authority to require appraisal districts to change property values.

How does the property value study affect school districts?

Texas funds public education through state and local funds. Local funding comes from property taxes. The chief appraiser of each appraisal district determines local property values and school districts set tax rates that determine the amount of local tax revenue. Texas bases its funding on the total taxable property value within each school district, as determined by the PVS. PTAD certifies the taxable value of each school district to the Texas Education Agency's (TEA) Commissioner of Education each year.

The Commissioner of Education uses the PVS to ensure equitable distribution of education funds so school districts have roughly the same level of funding, regardless of the school district's property wealth. In very general terms, a school district with less taxable property value receives more state dollars than if the school district's taxable value were higher.

The Education Code describes how the Commissioner of Education uses the findings of the PVS in the school funding formula to determine state aid. Contact TEA for questions about state aid or the funding formula.

For more information, visit our website: comptroller.texas.gov/taxes/property-tax


Taxes

Property Tax Assistance

2020 ISD Summary Worksheet**028-Caldwell****028-902/Lockhart ISD**

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	813,047,412	0.9047	898,692,840	898,692,840
B - MULTIFAMILY	55,494,395	N/A	55,494,395	55,494,395
C1 - VACANT LOTS	41,512,927	N/A	41,512,927	41,512,927
C2 - COLONIA LOTS	39,810	N/A	39,810	39,810
D1 ACRES - QUALIFIED OPEN-SPACE LAND	15,710,669	1.3003	12,082,302	12,082,302
D2 - FARM & RANCH IMP	20,911,243	N/A	20,911,243	20,911,243
E - NON-AG LAND AND IMPROVEMENTS	727,958,920	0.8798	827,414,094	827,414,094
F1 - COMMERCIAL REAL	177,194,493	1.0132	174,885,998	174,885,998
F2 - INDUSTRIAL REAL	16,400,200	N/A	16,400,200	16,400,200
G - ALL MINERALS	19,440,057	N/A	19,440,057	19,440,057
J - ALL UTILITIES	71,203,870	N/A	71,203,870	71,203,870
L1 - COMMERCIAL PERSONAL	48,347,040	N/A	48,347,040	48,347,040
L2 - INDUSTRIAL PERSONAL	34,189,690	N/A	34,189,690	34,189,690
M1 - MOBILE HOMES	51,663,640	N/A	51,663,640	51,663,640

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	3,942,860	N/A	3,942,860	3,942,860
S - SPECIAL INVENTORY	4,852,630	N/A	4,852,630	4,852,630
Subtotal	2,101,909,856	0	2,281,073,596	2,281,073,596
Less Total Deductions	305,581,817	0	343,029,158	343,029,158
Total Taxable Value	1,796,328,039	0	1,938,044,438	1,938,044,438

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

See the ISD DEDUCTION Report for a breakdown of deduction values

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

Value Taxable For M & O Purposes

T1	T2	T3	T4
1,981,621,628	1,938,044,438	1,981,621,628	1,938,044,438

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
43,577,190	0

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

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

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

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

Value Taxable For I & S Purposes

T7	T8	T9	T10
1,981,621,628	1,938,044,438	1,981,621,628	1,938,044,438

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

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

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

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

THE PVS FOUND YOUR TAXABLE VALUE TO BE INVALID, AND STATE VALUE WAS CERTIFIED BECAUSE YOUR LOCAL VALUE DID NOT EXCEED THE STATE VALUE AND: 1) WAS INVALID IN ONE OR MORE OF THE PREVIOUS TWO YEARS OR 2) IS LESS THAN 90% OF THE LOWER END OF THE MARGIN OF ERROR RANGE OR 3) THE APPRAISAL DISTRICT THAT APPRAISES PROPERTY FOR THE SCHOOL DISTRICT WAS NOT IN COMPLIANCE WITH THE SCORING REQUIREMENT OF THE COMPTROLLER'S MOST RECENT REVIEW OF THE APPRAISAL DISTRICT CONDUCTED UNDER SECTION 5.102, TAX CODE (MAP REVIEW)

028-902-02/Lockhart ISD

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	813,047,412	0.9047	898,692,840	898,692,840
B - MULTIFAMILY	55,494,395	N/A	55,494,395	55,494,395
C1 - VACANT LOTS	41,512,927	N/A	41,512,927	41,512,927

C2 - COLONIA LOTS	39,810	N/A	39,810	39,810
D1 ACRES - QUALIFIED OPEN-SPACE LAND	15,710,669	1.3003	12,082,302	12,082,302
D2 - FARM & RANCH IMP	20,911,243	N/A	20,911,243	20,911,243
E - NON-AG LAND AND IMPROVEMENTS	727,958,920	0.8798	827,414,094	827,414,094
F1 - COMMERCIAL REAL	177,194,493	1.0132	174,885,998	174,885,998
F2 - INDUSTRIAL REAL	16,400,200	N/A	16,400,200	16,400,200
G - ALL MINERALS	19,440,057	N/A	19,440,057	19,440,057
J - ALL UTILITIES	71,203,870	N/A	71,203,870	71,203,870
L1 - COMMERCIAL PERSONAL	48,347,040	N/A	48,347,040	48,347,040
L2 - INDUSTRIAL PERSONAL	34,189,690	N/A	34,189,690	34,189,690
M1 - MOBILE HOMES	51,663,640	N/A	51,663,640	51,663,640
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	3,942,860	N/A	3,942,860	3,942,860
S - SPECIAL INVENTORY	4,852,630	N/A	4,852,630	4,852,630
Subtotal	2,101,909,856		2,281,073,596	2,281,073,596
Less Total Deductions	305,581,817		343,029,158	343,029,158
Total Taxable Value	1,796,328,039		1,938,044,438	1,938,044,438

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

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts

that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
1,981,621,628	1,938,044,438	1,981,621,628	1,938,044,438

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
43,577,190	0

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

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

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

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

Value Taxable For I & S Purposes

T7	T8	T9	T10
1,981,621,628	1,938,044,438	1,981,621,628	1,938,044,438

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

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

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

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


Taxes

Property Tax Assistance

2020 ISD Summary Worksheet**028-Caldwell****028-903/Luling ISD**

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	212,942,908	0.9700	219,528,771	212,942,908
B - MULTIFAMILY	5,740,860	N/A	5,740,860	5,740,860
C1 - VACANT LOTS	17,303,159	N/A	17,303,159	17,303,159
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	3,431,594	1.3235	2,592,731	3,431,594
D2 - FARM & RANCH IMP	13,762,472	N/A	13,762,472	13,762,472
E - NON-AG LAND AND IMPROVEMENTS	105,081,834	0.8058	130,406,843	105,081,834
F1 - COMMERCIAL REAL	61,597,009	0.9982	61,708,084	61,597,009
F2 - INDUSTRIAL REAL	5,393,480	N/A	5,393,480	5,393,480
G - ALL MINERALS	64,901,139	1.0022	64,758,670	64,901,139
J - ALL UTILITIES	32,481,520	0.5885	55,193,747	32,481,520
L1 - COMMERCIAL PERSONAL	17,076,090	N/A	17,076,090	17,076,090
L2 - INDUSTRIAL PERSONAL	15,057,680	N/A	15,057,680	15,057,680
M1 - MOBILE HOMES	6,163,390	N/A	6,163,390	6,163,390

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	1,813,310	N/A	1,813,310	1,813,310
Subtotal	562,746,445	0	616,499,287	562,746,445
Less Total Deductions	80,925,316	0	83,647,392	80,925,316
Total Taxable Value	481,821,129	0	532,851,895	481,821,129

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

See the ISD DEDUCTION Report for a breakdown of deduction values

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

Value Taxable For M & O Purposes

T1	T2	T3	T4
492,923,237	481,821,129	492,923,237	481,821,129

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
11,102,108	0

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

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

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

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

Value Taxable For I & S Purposes

T7	T8	T9	T10
492,923,237	481,821,129	492,923,237	481,821,129

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

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

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

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

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

094-Guadalupe

028-903/Luling ISD

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	19,891,541	1.0437	19,058,677	19,891,541
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	1,412,141	N/A	1,412,141	1,412,141
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	2,109,147	1.0687	1,973,523	2,109,147
D2 - FARM & RANCH IMP	1,319,062	N/A	1,319,062	1,319,062

E - NON-AG LAND AND IMPROVEMENTS	30,600,916	1.0926	28,007,428	30,600,916
F1 - COMMERCIAL REAL	5,215,387	0.8747	5,962,487	5,215,387
F2 - INDUSTRIAL REAL	1,766,728	N/A	1,766,728	1,766,728
G - ALL MINERALS	18,900,801	1.0104	18,706,256	18,900,801
J - ALL UTILITIES	7,061,050	0.8492	8,314,943	7,061,050
L1 - COMMERCIAL PERSONAL	2,380,004	N/A	2,380,004	2,380,004
L2 - INDUSTRIAL PERSONAL	439,984	N/A	439,984	439,984
M1 - MOBILE HOMES	1,962,208	N/A	1,962,208	1,962,208
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	14,542	N/A	14,542	14,542
Subtotal	93,073,511	0	91,317,983	93,073,511
Less Total Deductions	11,708,177	0	11,240,251	11,708,177
Total Taxable Value	81,365,334	0	80,077,732	81,365,334

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

See the ISD DEDUCTION Report for a breakdown of deduction values

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

Value Taxable For M & O Purposes

T1	T2	T3	T4
82,751,662	81,365,334	82,751,662	81,365,334

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
1,386,328	0

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

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

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

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

Value Taxable For I & S Purposes

T7	T8	T9	T10
82,751,662	81,365,334	82,751,662	81,365,334

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

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

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

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

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

028-903-02/Luling ISD

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	232,834,449	0.9759	238,587,448	232,834,449
B - MULTIFAMILY	5,740,860	N/A	5,740,860	5,740,860
C1 - VACANT LOTS	18,715,300	N/A	18,715,300	18,715,300
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	5,540,741	1.2134	4,566,254	5,540,741
D2 - FARM & RANCH IMP	15,081,534	N/A	15,081,534	15,081,534
E - NON-AG LAND AND IMPROVEMENTS	135,682,750	0.8565	158,414,271	135,682,750
F1 - COMMERCIAL REAL	66,812,396	0.9873	67,670,571	66,812,396
F2 - INDUSTRIAL REAL	7,160,208	N/A	7,160,208	7,160,208
G - ALL MINERALS	83,801,940	1.0040	83,464,926	83,801,940
J - ALL UTILITIES	39,542,570	0.6226	63,508,690	39,542,570
L1 - COMMERCIAL PERSONAL	19,456,094	N/A	19,456,094	19,456,094
L2 - INDUSTRIAL PERSONAL	15,497,664	N/A	15,497,664	15,497,664
M1 - MOBILE HOMES	8,125,598	N/A	8,125,598	8,125,598
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	1,827,852	N/A	1,827,852	1,827,852
Subtotal	655,819,956		707,817,270	655,819,956
Less Total Deductions	92,633,493		94,887,643	92,633,493

Total Taxable Value	563,186,463		612,929,627	563,186,463
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The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

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

Value Taxable For M & O Purposes

T1	T2	T3	T4
575,674,899	563,186,463	575,674,899	563,186,463

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
12,488,436	0

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

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

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

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

Value Taxable For I & S Purposes

T7	T8	T9	T10
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575,674,899	563,186,463	575,674,899	563,186,463
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T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

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

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

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


Taxes

Property Tax Assistance

2020 ISD Summary Worksheet**028-Caldwell****028-906/Prairie Lea ISD**

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	23,723,824	1.0757	22,054,313	23,723,824
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	1,653,232	N/A	1,653,232	1,653,232
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	1,480,790	1.2657	1,169,924	1,480,790
D2 - FARM & RANCH IMP	2,212,620	N/A	2,212,620	2,212,620
E - NON-AG LAND AND IMPROVEMENTS	56,470,840	0.9626	58,664,908	56,470,840
F1 - COMMERCIAL REAL	8,181,080	0.9058	9,031,883	8,181,080
F2 - INDUSTRIAL REAL	1,245,390	N/A	1,245,390	1,245,390
G - ALL MINERALS	22,245,057	1.0226	21,753,429	22,245,057
J - ALL UTILITIES	8,052,100	0.3684	21,856,949	8,052,100
L1 - COMMERCIAL PERSONAL	1,232,410	N/A	1,232,410	1,232,410
L2 - INDUSTRIAL PERSONAL	2,553,070	N/A	2,553,070	2,553,070
M1 - MOBILE HOMES	2,140,550	N/A	2,140,550	2,140,550

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	131,190,963	0	145,568,678	131,190,963
Less Total Deductions	12,926,337	0	11,940,963	12,926,337
Total Taxable Value	118,264,626	0	133,627,715	118,264,626

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

See the ISD DEDUCTION Report for a breakdown of deduction values

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

Value Taxable For M & O Purposes

T1	T2	T3	T4
120,139,300	118,264,626	120,139,300	118,264,626

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
1,874,674	0

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

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

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

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

Value Taxable For I & S Purposes

T7	T8	T9	T10
120,139,300	118,264,626	120,139,300	118,264,626

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

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

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

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

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

094-Guadalupe

028-906/Prairie Lea ISD

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	8,448,596	1.1616	7,273,240	8,448,596
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	611,681	N/A	611,681	611,681
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	342,789	1.2083	283,684	342,789
D2 - FARM & RANCH IMP	84,201	N/A	84,201	84,201

E - NON-AG LAND AND IMPROVEMENTS	3,615,188	0.5936	6,090,276	3,615,188
F1 - COMMERCIAL REAL	280,877	N/A	280,877	280,877
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	29,968,305	1.0805	27,735,590	29,968,305
J - ALL UTILITIES	771,542	N/A	771,542	771,542
L1 - COMMERCIAL PERSONAL	29,000	N/A	29,000	29,000
L2 - INDUSTRIAL PERSONAL	945	N/A	945	945
M1 - MOBILE HOMES	32,472	N/A	32,472	32,472
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	44,185,596	0	43,193,508	44,185,596
Less Total Deductions	2,703,273	0	2,175,290	2,703,273
Total Taxable Value	41,482,323	0	41,018,218	41,482,323

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

See the ISD DEDUCTION Report for a breakdown of deduction values

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

Value Taxable For M & O Purposes

T1	T2	T3	T4
41,717,323	41,482,323	41,717,323	41,482,323

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
235,000	0

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

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

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

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

Value Taxable For I & S Purposes

T7	T8	T9	T10
41,717,323	41,482,323	41,717,323	41,482,323

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

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

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

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

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

028-906-02/Prairie Lea ISD

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	32,172,420	1.0970	29,327,553	32,172,420
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	2,264,913	N/A	2,264,913	2,264,913
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	1,823,579	1.2545	1,453,608	1,823,579
D2 - FARM & RANCH IMP	2,296,821	N/A	2,296,821	2,296,821
E - NON-AG LAND AND IMPROVEMENTS	60,086,028	0.9279	64,755,184	60,086,028
F1 - COMMERCIAL REAL	8,461,957	0.9086	9,312,760	8,461,957
F2 - INDUSTRIAL REAL	1,245,390	N/A	1,245,390	1,245,390
G - ALL MINERALS	52,213,362	1.0550	49,489,019	52,213,362
J - ALL UTILITIES	8,823,642	0.3899	22,628,491	8,823,642
L1 - COMMERCIAL PERSONAL	1,261,410	N/A	1,261,410	1,261,410
L2 - INDUSTRIAL PERSONAL	2,554,015	N/A	2,554,015	2,554,015
M1 - MOBILE HOMES	2,173,022	N/A	2,173,022	2,173,022
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	175,376,559		188,762,186	175,376,559
Less Total Deductions	15,629,610		14,116,253	15,629,610

Total Taxable Value	159,746,949		174,645,933	159,746,949
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The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

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

Value Taxable For M & O Purposes

T1	T2	T3	T4
161,856,623	159,746,949	161,856,623	159,746,949

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
2,109,674	0

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

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

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

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

Value Taxable For I & S Purposes

T7	T8	T9	T10
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161,856,623	159,746,949	161,856,623	159,746,949
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T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

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

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

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


Taxes

Property Tax Assistance

2020 ISD Summary Worksheet**028-Caldwell****089-905/Waelder ISD**

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	541,880	N/A	541,880	541,880
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	33,990	N/A	33,990	33,990
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	1,297,650	1.3086	991,658	991,658
D2 - FARM & RANCH IMP	1,283,570	N/A	1,283,570	1,283,570
E - NON-AG LAND AND IMPROVEMENTS	21,458,643	1.0669	20,113,078	20,113,078
F1 - COMMERCIAL REAL	450,650	N/A	450,650	450,650
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	2,395,410	0.1317	18,188,383	18,188,383
L1 - COMMERCIAL PERSONAL	560	N/A	560	560
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	692,460	N/A	692,460	692,460

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	28,154,813	0	42,296,229	42,296,229
Less Total Deductions	2,727,505	0	2,727,505	2,727,505
Total Taxable Value	25,427,308	0	39,568,724	39,568,724

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

See the ISD DEDUCTION Report for a breakdown of deduction values

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

Value Taxable For M & O Purposes

T1	T2	T3	T4
39,933,802	39,568,724	39,933,802	39,568,724

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
365,078	0

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

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

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

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

Value Taxable For I & S Purposes

T7	T8	T9	T10
39,933,802	39,568,724	39,933,802	39,568,724

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

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

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

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

THE PVS FOUND YOUR TAXABLE VALUE TO BE INVALID, AND STATE VALUE WAS CERTIFIED BECAUSE YOUR LOCAL VALUE DID NOT EXCEED THE STATE VALUE AND: 1) WAS INVALID IN ONE OR MORE OF THE PREVIOUS TWO YEARS OR 2) IS LESS THAN 90% OF THE LOWER END OF THE MARGIN OF ERROR RANGE OR 3) THE APPRAISAL DISTRICT THAT APPRAISES PROPERTY FOR THE SCHOOL DISTRICT WAS NOT IN COMPLIANCE WITH THE SCORING REQUIREMENT OF THE COMPTROLLER'S MOST RECENT REVIEW OF THE APPRAISAL DISTRICT CONDUCTED UNDER SECTION 5.102, TAX CODE (MAP REVIEW)

089-Gonzales

089-905/Waelder ISD

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	16,973,200	0.9475	17,913,668	16,973,200
B - MULTIFAMILY	491,000	N/A	491,000	491,000
C1 - VACANT LOTS	1,128,860	N/A	1,128,860	1,128,860

C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	11,336,920	0.9932	11,414,224	11,336,920
D2 - FARM & RANCH IMP	23,425,450	1.4581	16,065,736	23,425,450
E - NON-AG LAND AND IMPROVEMENTS	60,719,580	0.9511	63,841,426	60,719,580
F1 - COMMERCIAL REAL	2,651,870	N/A	2,651,870	2,651,870
F2 - INDUSTRIAL REAL	13,020,720	N/A	13,020,720	13,020,720
G - ALL MINERALS	16,670,140	1.0045	16,595,460	16,670,140
J - ALL UTILITIES	22,264,620	0.9493	23,453,724	22,264,620
L1 - COMMERCIAL PERSONAL	928,300	N/A	928,300	928,300
L2 - INDUSTRIAL PERSONAL	14,938,890	N/A	14,938,890	14,938,890
M1 - MOBILE HOMES	6,502,620	N/A	6,502,620	6,502,620
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	191,052,170	0	188,946,498	191,052,170
Less Total Deductions	13,207,398	0	13,977,932	13,207,398
Total Taxable Value	177,844,772	0	174,968,566	177,844,772

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

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts

that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
180,285,496	177,844,772	180,285,496	177,844,772

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
2,440,724	0

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

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

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

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

Value Taxable For I & S Purposes

T7	T8	T9	T10
180,285,496	177,844,772	180,285,496	177,844,772

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

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

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

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

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

089-905-02/Waelder ISD

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	17,515,080	0.9490	18,455,548	17,515,080
B - MULTIFAMILY	491,000	N/A	491,000	491,000
C1 - VACANT LOTS	1,162,850	N/A	1,162,850	1,162,850
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	12,634,570	1.0184	12,405,882	12,328,578
D2 - FARM & RANCH IMP	24,709,020	1.4242	17,349,306	24,709,020
E - NON-AG LAND AND IMPROVEMENTS	82,178,223	0.9788	83,954,504	80,832,658
F1 - COMMERCIAL REAL	3,102,520	N/A	3,102,520	3,102,520
F2 - INDUSTRIAL REAL	13,020,720	N/A	13,020,720	13,020,720
G - ALL MINERALS	16,670,140	1.0045	16,595,460	16,670,140
J - ALL UTILITIES	24,660,030	0.5922	41,642,107	40,453,003
L1 - COMMERCIAL PERSONAL	928,860	N/A	928,860	928,860
L2 - INDUSTRIAL PERSONAL	14,938,890	N/A	14,938,890	14,938,890
M1 - MOBILE HOMES	7,195,080	N/A	7,195,080	7,195,080
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0

O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	219,206,983		231,242,727	233,348,399
Less Total Deductions	15,934,903		16,705,437	15,934,903
Total Taxable Value	203,272,080		214,537,290	217,413,496

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

See the ISD DEDUCTION Report for a breakdown of deduction values

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

Value Taxable For M & O Purposes

T1	T2	T3	T4
220,219,298	217,413,496	220,219,298	217,413,496

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
2,805,802	0

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

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

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

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

Value Taxable For I & S Purposes

T7	T8	T9	T10
220,219,298	217,413,496	220,219,298	217,413,496

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

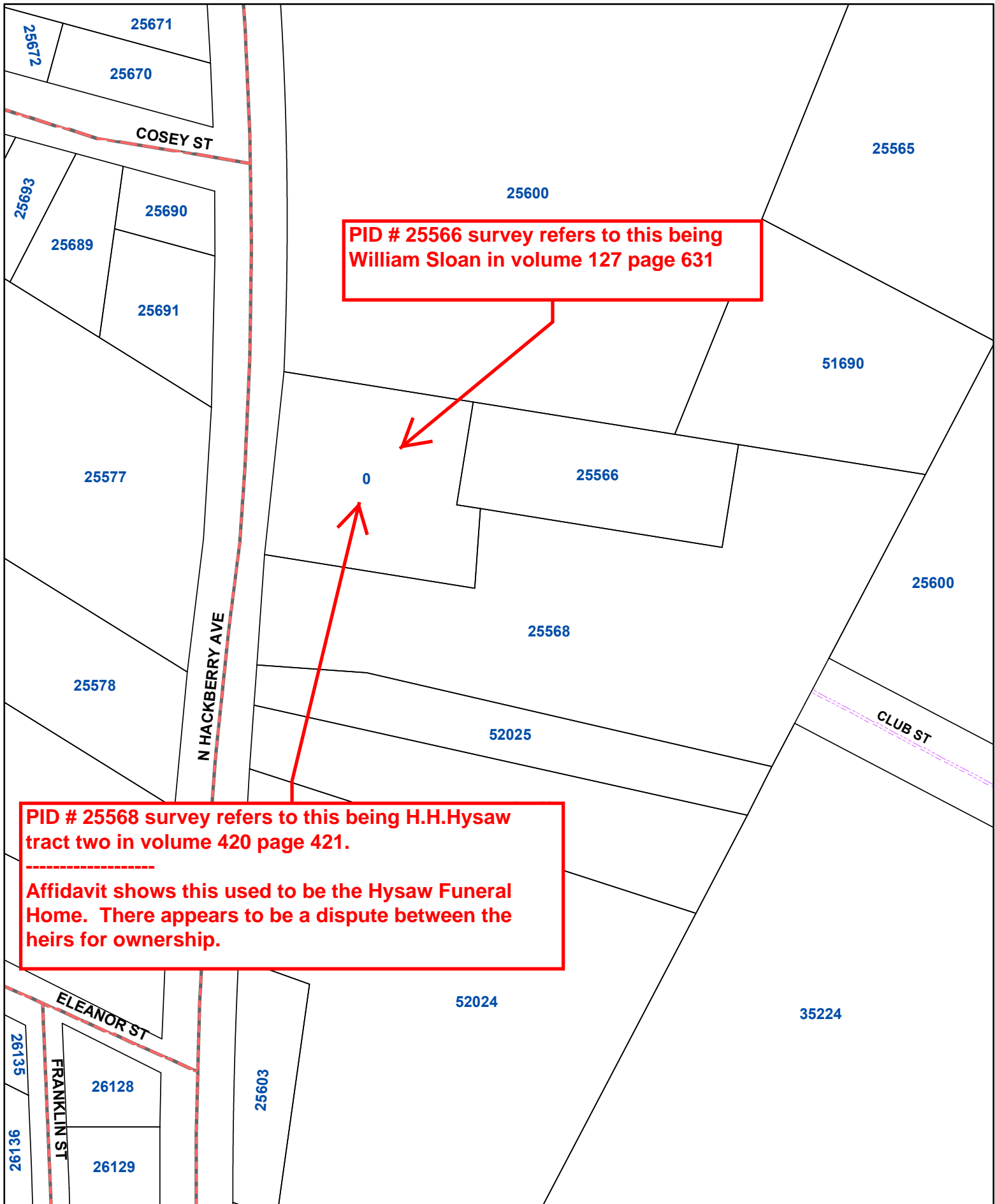
T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

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

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

Caldwell County Unknown Property List

Tract	Completed	Researched	Prop-ID	Description	Comments
0	8/18/2020	8/18/2020	25449	Northwest corner of Hackberry & Newton	Corrected map. Lot size was correct in PACS. No new value added.
1	8/31/2020	8/31/2020	16961	5 foot strip behind #16961	Corrected map and added square feet to PACS. \$500 added value
2	9/16/2020	9/16/2020	27897	Small triangle at NW River road and Skull Crossing	Acreage in PACS was correct. No new value added
3	10/14/2020	10/14/2020	22024	Strip along West side of #22024	Linda Hamilton deed didn't incl Lane, but was intended to purchase
4			77645	Land between #77645 & #27008, approximately 19.88 Acres	Deeds drawn on most all surrounding tracts
5	11/9/2020	11/9/2020	39276	Triangle strip next to #39276 possibly old Martindale tract	PID # 120155
6		12/28/2020	25568	Next to #25668 on Hackberry two tracts next door has new survey	
7			26086	Next to #26806 on Martin Street	
8		2/4/2021	25568	Next to #25568 - N Hackberry near Cosey	
9		2/4/2021	25650	Next to #25650 on Jones Street "Simmons"	
10			35183	Next to #35183 off Memorial Drive. Possible City greenbelt??	
11			25476	Next to #2547 at Trinity and Opal Street	
12			31916	Next to #31916 off Fourth Street in Maxwell	
13			28183	Next to #28183 on FM 1984 in Reedville	
14			26690	Next to #26990 on Hwy 80 possible right-of-way	
15	2/4/2021	2/4/2021	33630	Next to #33630 SW corner Taylorsville Road & Hwy 86	Was the old Fischer general store
16			23130	West of #23130 could be old SA&AP Railroad not abandoned	
17			20905	Next to #20905 need to verify plat & replat	
18			18229	West of #18229 intersection Proctor & Alex	
19			19731	Next to #19731 could be LCRA	
20			20197	Next to 20197 gap between surveys	
21			32361	Next to #32361 & #10330 on FM 1854 in Dale. Two tracts	
22			18595	Next to #18595 discovered as unknown per recent survey plat	
23			24010	Next to #24010 discovered as unknown per recent recorded subdv.	
24			25950	Next to #25950 gap between deeds.	
25			51335	Next to #51335 old private road	
26			27996	Next to #27996 Old Stone Addition plat shows a church	
27			27751	Next to #27751 abandoned land after 2000 flood	
28			16936	Next to #16936 gap per deed	
29			22236	Next to #22236 & #22100 Old railroad and small sliver on FM 2984	
30			35231	Next to #35231 old lots surrounding Rosenwald school	



PID # 25566 survey refers to this being William Sloan in volume 127 page 631

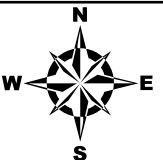
PID # 25568 survey refers to this being H.H.Hysaw tract two in volume 420 page 421.

Affidavit shows this used to be the Hysaw Funeral Home. There appears to be a dispute between the heirs for ownership.

This map is being provided as a courtesy and should only be used as a general guide. It is not a guarantee of location, configuration, size or title. No warranty is expressed or implied to any user for any purpose.

This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.

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



AFFIDAVIT

STATE OF TEXAS

COUNTY OF CALDWELL

99

BEFORE ME, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared Pearl Roberts, known to me to be a credible person, who, being duly sworn by me on oath, did dispose and state as follows:

That she is 53 years old and has been a lifelong resident of Luling, Texas. That for her entire life she has lived next to and been familiar with the following described tracts of land:

Tract One: Approximately 0.5 acres, a part of the A. Floyd Survey, being the same land as described in that certain deed dated January 10, 1975, from Sam Thompson and wife to Henry Breeding, recorded in Volume 368, Page 33, Deed Records of Caldwell County, Texas.

Tract Two: Approximately 0.75 acres, a part of the A. Floyd Survey, being the same land as described in that certain deed dated October 2, 1929, from Ira Askey and wife to H. H. Hysaw, recorded in Volume 202, Page 112, Deed Records of Caldwell County, Texas.

Tract Three: Approximately 1.94 acres, a part of the A. Floyd Survey, being the same land as described in that certain deed dated March 12, 1965, from W. E. Askey to Samuel Ketchum et al, recorded in Volume 307, Page 209.

Tract Four: Approximately 0.31 acres, a part of the A. Floyd Survey, being the same land as described in that certain deed dated September 25, 1951, from Anna Askey et al to Celia Hardaway, recorded in Volume 241, Page 587.

Tract Five: Approximately 0.5 acres, more or less, a part of the A. Floyd Survey, being the same land as described in that certain deed dated July 12, 1952, from Brigado Quintero and wife to Lila Dawson, recorded in Volume 247, Page 74.

All five of the above described tracts lie in Caldwell County, Texas, in the north part of Luling. I know that Tracts One through Four were owned by the Ira Askey family. Tract one was owned then by the Charner Foy family around 1930 and then by Sam Thompson in around 1942. Sam Thompson then sold the property to Henry Breeding and wife, Maybelle Breeding in 1975. Then, May Bell Breeding White sold the 1/2 acre to Estelle Campbell.

Tract Two was sold to H. H. Hysaw around 1930 by Ira Askey and his wife. H. H. Hysaw was married to Monica Hysaw and they operated the Hysaw Funeral Home on this property. H. H. Hysaw died first, leaving the property to Monica, then she died in 1977 and left the property to her brother, Samuel Ketchum.

Tract Three stayed in the Askey family for a number of years and then W. E. Askey sold it to Samuel Ketchum and Monica Hysaw in 1965. When Monica Hysaw died in 1977, she willed this property to her brother, Samuel Ketchum.

Tract Four was conveyed by the Askey heirs to Celia Hardaway and Vernon Hardaway in 1951. This tract has been in the Hardaway family since this time.

Tract Five was owned by Brigado Quintero, who sold the land to Lila Dawson in 1952. Tract Five has been in the possession of the Lila Dawson family and heirs ever since.

All five tracts have always been used as home places, except Tract Two which has the Hysaw Funeral Home located on it. Some people used parts of their lots for gardens, etc.

Each of the above name property owners have always claimed title to their property openly as have their predecessors in title. To the best of my knowledge, each owner and their predecessors in title have had no claims adverse against theirs and there is no one that I know of who is claiming adversely any of the above described property.

In the years that I have been familiar with the above described five tracts, there has never been any production of oil or gas on the subject five tracts. In fact, I do not know of any wells that were ever drilled on the above five tracts.

Further affiant sayeth not.

Pearl Roberts
Pearl Roberts, Affiant

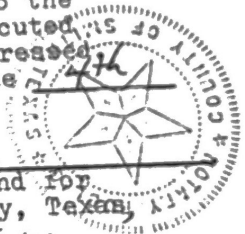
SWORN TO AND SUBSCRIBED BEFORE ME, this the 4th day of December, 1980.

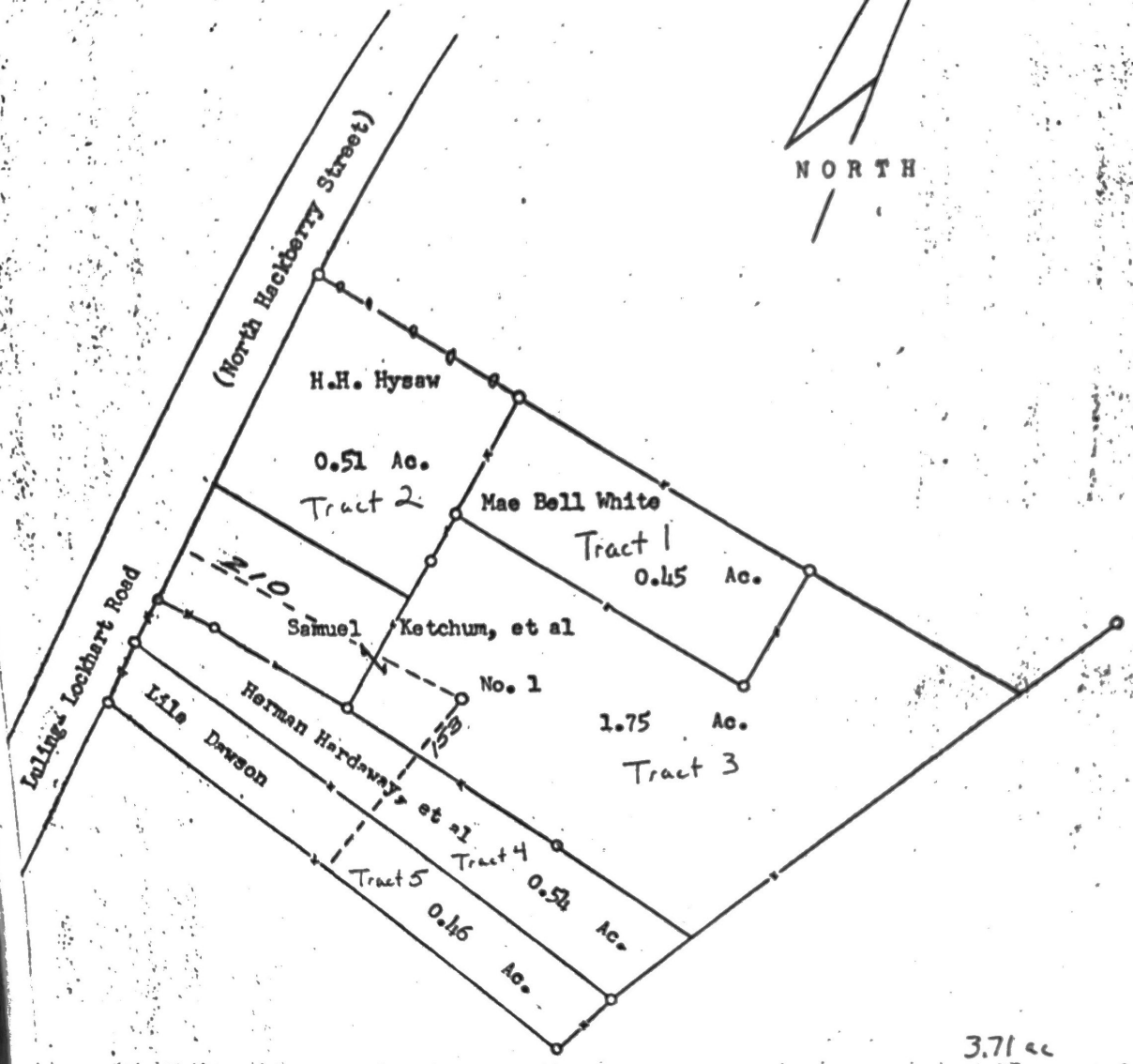
Russell W. Jackson
Notary Public in and for
Smith County, Texas, for
the State of Texas.

STATE OF TEXAS
COUNTY OF CALDWELL

BEFORE ME, the undersigned, a notary public in and for the State of Texas, on this day personally appeared Pearl Roberts, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purposes and consideration therein expressed.
GIVEN UNDER ME HAND AND SEAL OF OFFICE, on this the 4th day of December, 1980.

Russell W. Jackson
Notary Public in and for
Smith County, Texas,
for the State of Texas.





Seguin, Texas
November 22, 1980

I hereby certify that No. 1 was
staked under my supervision in
November 1980.

KETCHUM UNIT LEASE 3.71 ACRES
TEXLAN OIL CO., INC., OPR.,
A. FLOYD SURVEY, A-102,
CALDWELL COUNTY, TEXAS.

Scale 1"=100'

Ken L. Reinger

H. S. BETTERS WORTH & ASSOCIATES, INC.
315 S. GEORGETT ST.

Filed for Record at 3:50 P. M. January 8, 1981

Recorded at 2:10 P. M. January 13, 1981

By: *Mildred Arnold* Kathleen Royal, Clerk County Court
Deputy Caldwell County, Texas

AND WHEREAS the said oil and gas lease has expired by its own terms, and the said William Sloan is desirous of having said lease released on the records:

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS, that I, Ella Weaver, in consideration of One (\$1.00) Dollar to me in hand paid, do hereby release unto the said William Sloan, his heirs and assigns, all my right, title and interest in and to said lease, and do hereby declare said lease cancelled and of no further effect.

WITNESS my hand this 24th day of October, 1928.

Ella Weaver

THE STATE OF TEXAS)
COUNTY OF CALDWELL)

BEFORE ME, Zeb V. Nixon, a Notary Public in and for Caldwell County, Texas, on this day personally appeared Ella Weaver, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that she executed the same for the purposes and consideration therein expressed.

GIVEN under my hand and seal of office this 24th day of October, 1928.

ZEB. V. NIXON
Notary Public, Caldwell
County, Texas.

L.S.
Filed for record at 10 A. M. November 13, 1928. Recorded at 2:45 P.M. November 13, 1928.

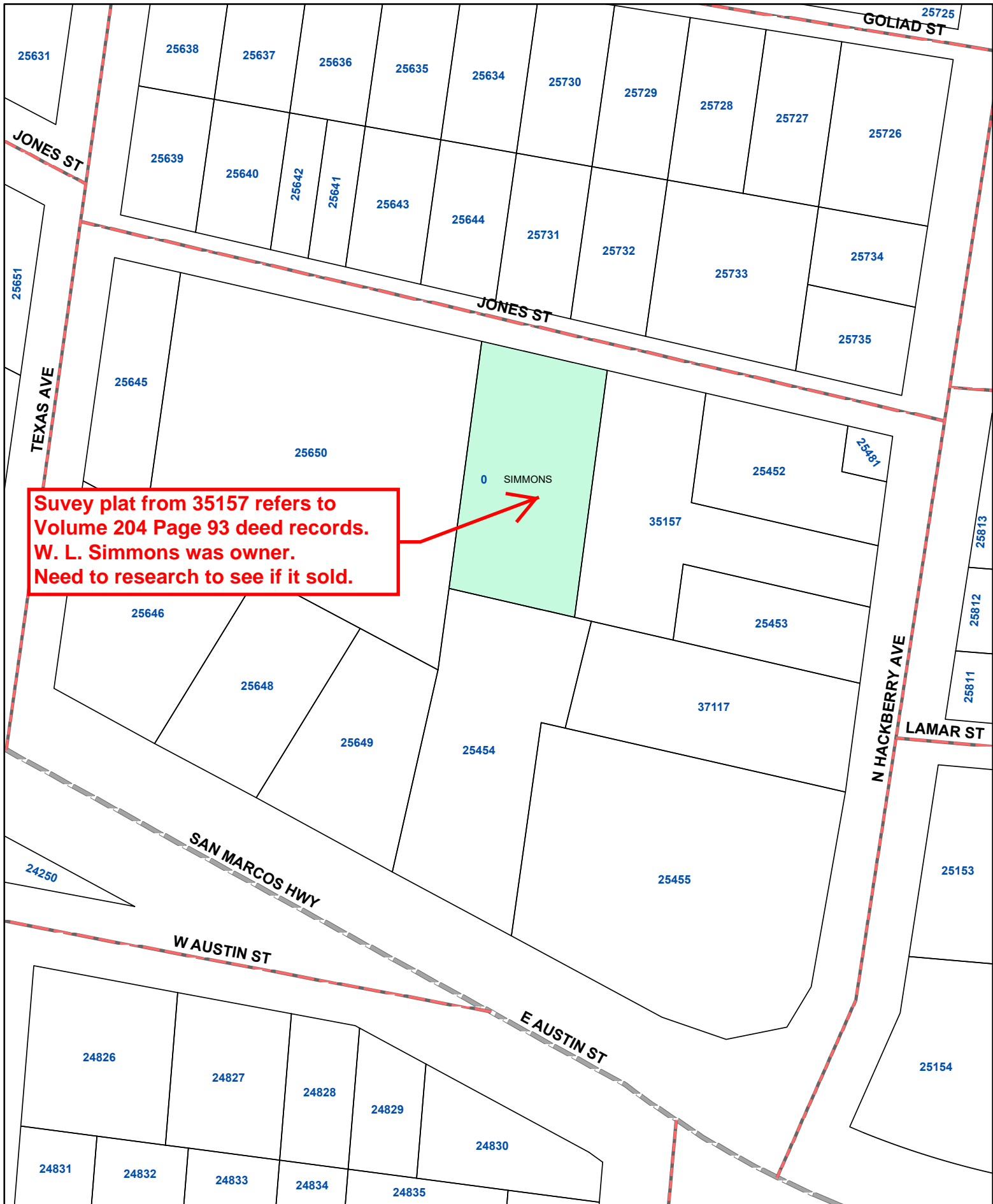
Waneed H. Smith
Clerk County Court Caldwell County Texas
By Augusta Patton
Deputy

(Warranty Deed William Sloan to Ira & Anna Askey)

THE STATE OF TEXAS)
COUNTY OF CALDWELL)

KNOW ALL MEN BY THESE PRESENTS That William Sloan of the County of Caldwell State of Texas for and in consideration of the sum of of \$300.00 Three Hundred Dollars, to me in hand paid by annual Ira Askey and Anna Askey and a balance of three Hundred Dollars to be paid in payments No. 1 note date Oct 24th 1924. payable in Twelve month from date Second note #2 payable 24 month from date and 3rd note payable 36 month from date all three notes bearing 8% interest from the said Ira Askey & Anna Askey of the County of Caldwell State of Texas all that certain track of land to wit: a part of the A. Floyd League in said County and being a part of 80. acre sold by W. R. Johnson to Albert Swan and beginning the N. W. a 1 1/20 acre tract sold to Albert Swan to To Jack Smith a stone, set on East side of the Luling road. Thence S. 66 1/2 E with the north east line of the said 1 1/20 acre track 77 varas to a stake in the branch Thence N 31 1/2 E 278 varas to a Rock set for the N E cor of the track from which a post Oak 18 inches in diameter bearing N.W. Thence north 78° West 195 varas to Rock from which which a P. O. marked X bears . Thence S. 6 West 245 7/100 varas to Rock from which 2 1/2 of land more or less out of the 5 acre track sold from Harry Swan and Millie Swan to James Sloan bordered on the West by the Luling & Lock Road and on the north by Mrs. Beverdorf and on the South by the Geo. French Track of land.

TO HAVE AND TO HOLD, the above described premises together, with all and singular the rights and appurtenances thereto in anywise belonging unto the said Ira Askey & Anna Askey heirs and assigns forever And I do hereby bind myself & heirs, executors and administrators to WARRANT AND FOREVER DEFEND, all and singular the said premises unto the



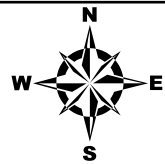
Suvey plat from 35157 refers to Volume 204 Page 93 deed records. W. L. Simmons was owner. Need to research to see if it sold.

This map is being provided as a courtesy and should only be used as a general guide. It is not a guarantee of location, configuration, size or title. No warranty is expressed or implied to any user for any purpose.

This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.

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

8g



when this deed shall become absolute.

Witness my hand this 23rd day of February, A. D., 1943.

F. M. MERCER, As Guardian and Trustee of

Revenue Stamp cancelled \$4.95

John Mercer, Estate.

THE STATE OF TEXAS)

COUNTY OF HAYS)

Before me, the undersigned authority, in and for Caldwell County, Texas, on this day personally appeared F. M. Mercer, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and consideration therein expressed and in the capacity as therein stated.

Given under my hand and seal of office, This 27th day of February, A. D., 1943.

(Seal)

C. C. WADE, Notary Public, Hays County, Texas.

Filed for record at 12:40 P.M., March 12, 1943. Recorded at 3:20 P.M., March 12, 1943.

HOWARD H. KELLEY, Clerk, County Court, Caldwell

County, Texas.

By Edna Housley
Deputy.

(Deed: Jas. Suhler to W. L. Simmons.)

THE STATE OF TEXAS)

COUNTY OF CALDWELL) KNOW ALL MEN BY THESE PRESENTS:

That I, Jas. Suhler, a married man, but the property hereinafter described being no part of any property, owned, used, claimed, or occupied by me as a homestead, of the County of Caldwell, State of Texas, for and in consideration of the sum of One Hundred and No/100 Dollars to me in hand paid by W. L. Simmons, receipt whereof is hereby acknowledged, have Granted, Sold and Conveyed, and by these presents do Grant, Sell and Convey unto the said W. L. Simmons, of the County of Caldwell, State of Texas, all that certain tract, lot and parcel of land, and being a part of that certain One acre tract, situated in the City of Luling, in Caldwell County, Texas, a part of the Isaac Weldon 1/4 League, and fully described in deed from E. M. Masterson to O. Walcovich et al, dated Apr. 11, 1929, and recorded in Vol. 138, p. 255, Deed Records of Caldwell County, Texas, here referred to and made a part hereof; that part of said One acre tract here conveyed being more particularly described as follows, to-wit:

Being a block of land about 84 feet by 159 feet in dimension off the West side of said One acre tract; said block being 84 feet across the north and south ends and 159 feet along the east and west sides,

To have and to hold the above described premises, together with all and singular the rights and appurtenances thereto in anywise belonging unto the said W. L. Simmons, his heirs and assigns forever, and I do hereby bind myself, my heirs, executors and administrators, to Warrant and Forever Defend, all and singular the said premises unto the said W. L. Simmons, his heirs and assigns, against every person whomsoever lawfully claiming, or to claim the same, or any part thereof.

Witness my hand at Luling, Texas, this twenty fourth day of February, 1943.

JAMES SUHLER

MRS. JAMES SUHLER

Revenue Stamps 50¢ cancelled.

THE STATE OF TEXAS)

COUNTY OF CALDWELL)

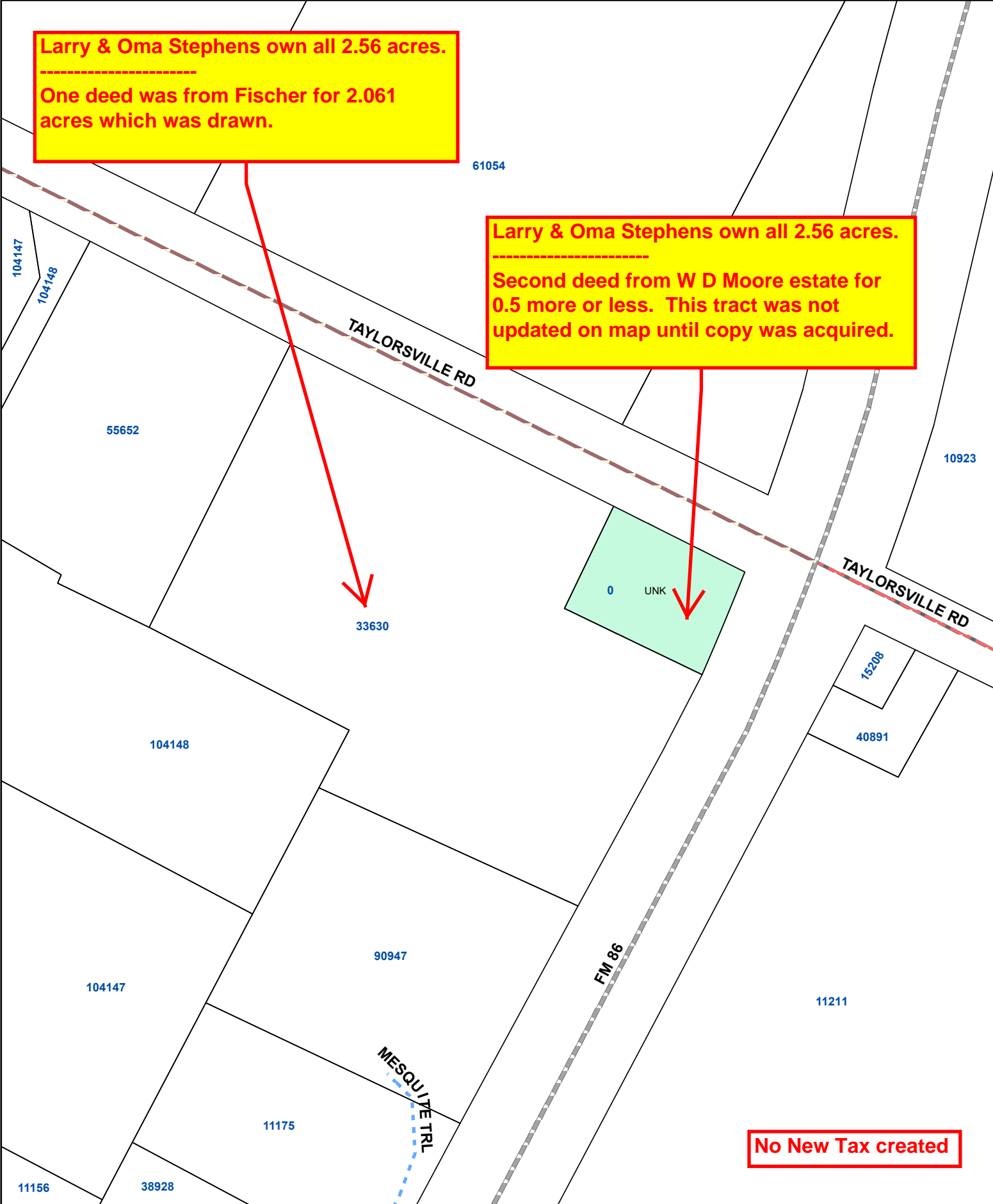
Before me, the undersigned, a Notary Public in and for said County

Larry & Oma Stephens own all 2.56 acres.

One deed was from Fischer for 2.061 acres which was drawn.

Larry & Oma Stephens own all 2.56 acres.

Second deed from W D Moore estate for 0.5 more or less. This tract was not updated on map until copy was acquired.

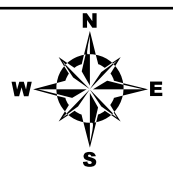
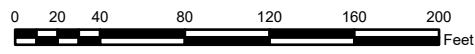


No New Tax created

This map is being provided as a courtesy and should only be used as a general guide. It is not a guarantee of location, configuration, size or title. No warranty is expressed or implied to any user for any purpose.

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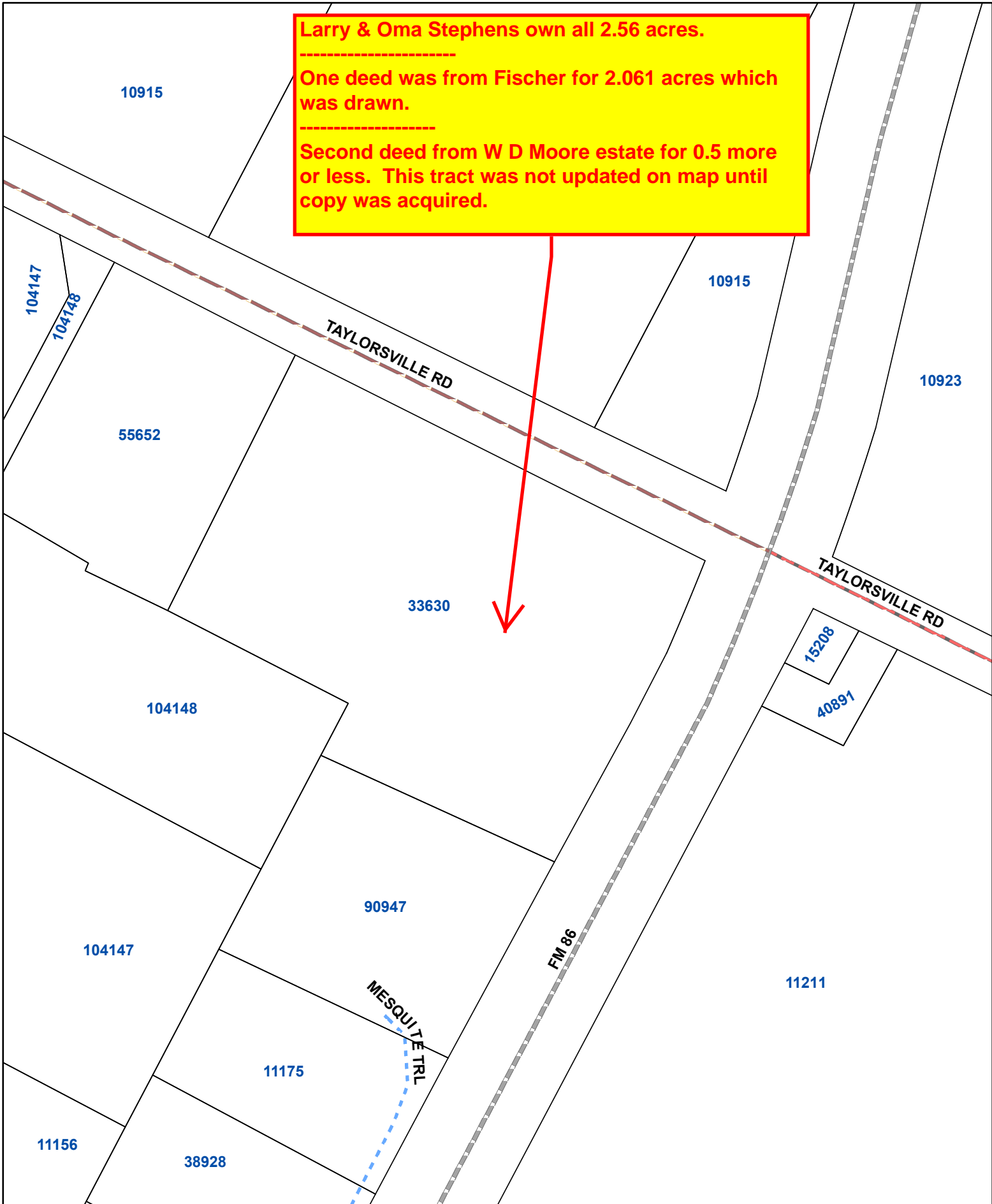
Additionally, neither this document nor any other document provided by the Caldwell County Appraisal District purports to authorize entry onto privately owned property.



Larry & Oma Stephens own all 2.56 acres.

One deed was from Fischer for 2.061 acres which was drawn.

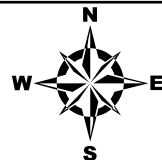
Second deed from W D Moore estate for 0.5 more or less. This tract was not updated on map until copy was acquired.



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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.



2253

Prepared by the State Bar of Texas for use by lawyers only.

Revised 10-85.

© 1985 by the State Bar of Texas

WARRANTY DEED WITH VENDOR'S LIEN 1865

Date: JUNE 5, 1992

Grantor: ARNOLD J. FISCHER and wife, EMOGENE C. FISCHER

Grantor's Mailing Address (including county): RT. 1, BOX 110C
RED ROCK, TEXAS (CALDWELL COUNTY)

Grantee: LARRY STEPHENS and wife, OMA STEPHENS

Grantee's Mailing Address (including county): RT. 2, BOX 338-B
DALE, TEXAS 78616
CALDWELL COUNTY

Consideration: EIGHT THOUSAND TWO HUNDRED AND NO/100'S DOLLARS (\$8,200.00)

Property (including any improvements): SEE EXHIBIT "A" ATTACHED HERETO AND INCORPORATED
HEREIN FOR ALL PURPOSES.

Reservations from and Exceptions to Conveyance and Warranty: NONE

Grantor, for the consideration and subject to the reservations from and exceptions to conveyance and warranty, grants, sells, and conveys to Grantee the property, together with all and singular the rights and appurtenances thereto in any wise belonging, to have and hold it to Grantee, Grantee's heirs, executors, administrators, successors, or assigns forever. Grantor hereby binds Grantor and Grantor's heirs, executors, administrators, and successors to warrant and forever defend all and singular the property to Grantee and Grantee's heirs, executors, administrators, successors, and assigns, against every person whomsoever lawfully claiming or to claim the same or any part thereof, except as to the reservations from and exceptions to warranty.

The vendor's lien against and superior title to the property are retained until each note described is fully paid according to its terms, at which time this deed shall become absolute.

When the context requires, singular nouns and pronouns include the plural.

Arnold J. Fischer
ARNOLD J. FISCHER

Emogene C. Fischer
EMOGENE C. FISCHER

(Acknowledgment)

STATE OF TEXAS
COUNTY OF CALDWELL

This instrument was acknowledged before me on the 5th day of June, 19 92
by ARNOLD J. FISCHER and wife, EMOGENE C. FISCHER



Carol Jene Watts
Notary Public, State of Texas
Notary's name (printed):

Notary's commission expires:

(Corporate Acknowledgment)

STATE OF TEXAS
COUNTY OF

This instrument was acknowledged before me on the _____ day of _____, 19 ____
by _____
of _____
a _____ corporation, on behalf of said corporation.

Notary Public, State of Texas
Notary's name (printed):

Notary's commission expires:

AFTER RECORDING RETURN TO:
BLOMERTH & PAYNE
103 South Main Street
Lockhart, Texas 78644

PREPARED IN THE LAW OFFICE OF:
BLOMERTH & PAYNE
103 South Main Street
Lockhart, Texas 78644



Claude Hinkle Surveyors

All of a certain tract or parcel of land situated in Caldwell County, Texas and being a part of the G.W. James Survey A-156 and being also a part of a tract of land called 8.7 acres and conveyed to Arnold Fischer by deed recorded in Volume 246 Page 5 of the Deed Records of Caldwell County, Texas and being more particularly described as follows:

BEGINNING at an iron pin set in the SW line of County Rd. #158 and in the North corner of the above mentioned 8.7 acre tract for the North corner this tract.

THENCE S 63 degrees 06 minutes 37 seconds E with the SW line of the said county road 266.38 feet to an iron pin set in the North corner of a 1/2 acre tract of land conveyed to W.D. Moore by deed recorded in Volume 226 Page 484 of the said Deed Records for a reentrant corner this tract.

THENCE S 26 degrees 00 minutes 35 seconds W 83.65 feet to an iron pin set in the West corner of the above mentioned 1/2 acre tract for an ell corner this tract.

THENCE S 63 degrees 59 minutes 25 seconds E 112.52 feet to an iron pin set in the curving NW line of State Highway #86 for the East corner this tract, said curve having a radius of 1382.69 feet and a central angle of 02 degrees 39 minutes 19 seconds.

THENCE with the arc of the said curve 64.08 feet the chord of which bears S 27 degrees 40 minutes 21 seconds W 64.07 feet to an iron pin set for an angle point.

THENCE S 29 degrees 00 minutes 00 seconds W with the NW line of the said highway 139.35 feet to an iron pin set for the South corner this tract.

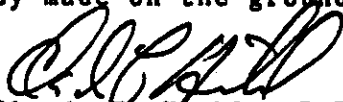
THENCE N 62 degrees 25 minutes 21 seconds W 209.32 feet to an iron pin set in the NW line of the said 8.7 acre tract of land for a reentrant corner this tract.

THENCE N 28 degrees 27 minutes 56 seconds E 47.87 feet to an iron pin set in an ell corner of the said 8.7 acre tract of land for an ell corner this tract.

THENCE N 62 degrees 25 minutes 21 seconds W with the NE line of the said 8.7 acre tract of land 165.65 feet to an iron pin set for the West corner this tract.

THENCE N 26 degrees 45 minutes 32 seconds E 232.88 feet to the place of beginning containing 2.061 acres of land.

I hereby certify that the foregoing field notes are a true and correct description of a survey made on the ground by me on May 8, 1992.


Claude F. Hinkle, R.P.L.S. #1612

633 South Colorado Street • P.O. Box 1027 • Lockhart, Texas 78644 • (512) 398-2000

Any provisions herein which restrict the sale, rental or use of the described real property because of color or race is invalid and unenforceable under Federal Law
STATE OF TEXAS
COUNTY OF CALDWELL
I hereby certify that this instrument was FILED in the Number Sequence on the date and the time stamped hereon by me and was duly RECORDED in the Official Public records of Real Property of Caldwell County, Texas on

FILED this 9th day of June 1992
11:20 a.m.
NINA S. SELLS
COUNTY CLERK, CALDWELL COUNTY, TEXAS
By Zonada Ray Deputy

JUN 15 1992



Nina S. Sells
COUNTY CLERK
CALDWELL COUNTY, TEXAS

GENERAL WARRANTY DEED

1875

STATE OF TEXAS, *
*
COUNTY OF CALDWELL. *

WHEREAS, the property herein conveyed was previously conveyed to W. D. Moore by deed dated March 3, 1948, recorded in Volume 226, Page 484, Deed Records of Bastrop County, Texas; and,

WHEREAS, the said W. D. Moore owned the herein conveyed property as his sole and separate property at the time of his death; and,

WHEREAS, W. D. Moore died and left a lawfully probated will (Caldwell County Volume R, Pages 419, et.seq.) in which the property herein conveyed was devised to his three children, Sylvia Moore Fowler, James Levi Moore, and W. D. Moore, Jr.; and,

WHEREAS, W. D. Moore, Jr. died and left a lawfully probated will (Volume 67, Pages 18, et.seq., Caldwell County Probate Records) in which the property herein conveyed was devised to his child Cathy Moore Hunter; and,

WHEREAS, James Levi Moore died and left a lawfully probated will (Volume 50, Pages 591, et.seq., Bastrop County Probate Minutes) in which the property herein conveyed was devised to his child, Nicky Lynn Roberts;

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

That we, NICKY LYNN ROBERTS, of Bastrop County, Texas, SYLVIA MOORE FOWLER, and CATHY MOORE HUNTER, both of Caldwell County, Texas, not joined by our husbands for the reason that the hereinafter described real property forms no part of any property owned, used, claimed or occupied by us as a part of our homestead and which is a part of our separate property and estates, hereinafter referred to as GRANTORS, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00), and other good and valuable consideration to us in hand paid by LARRY C. STEPHENS and wife, OMA MAE STEPHENS of P.O. Box 1245, Lockhart, Texas 78644, hereinafter referred to as GRANTEES, the receipt of all of which is hereby acknowledged and confessed, no part of which consideration is secured by a lien either expressed or implied, have Granted, Sold and Conveyed and by these presents do Grant, Sell and Convey unto the said GRANTEES, the following described property, to-wit:

All that certain lot, tract or parcel of land situated in Caldwell County, Texas, and being a part of the G.W. James League and being one-half (1/2) of an acre of land, more or less, and being the same property conveyed in the deed dated March 3, 1948, executed by Clyde Rice et.al., recorded in Volume 226, Pages 484 et.seq., Deed Records of Caldwell County, Texas, and being more particularly described as follows:

BEGINNING at the intersection of McMahan and Dale roads for the NE corner of this tract and also NE corner of said 8.7 acre tract;

THENCE in a Northwest direction along the South line of said Dale road to a point forty (40) feet in back of the store building located on the 1/2 acre of land herein conveyed;

THENCE in a Southerly direction and parallel with the West wall of said store building to a mesquite tree by tank dam;

THENCE in an Easterly direction and parallel with South wall of said store building to the West right-of-way line of the McMahan road;

THENCE following the West boundary line of the McMahan road to the place of beginning.

This conveyance is made and accepted SUBJECT TO:

Any and all easements, reservations, mineral leases, dedications, right-of-ways, restrictions or other conditions of record in the office of the County Clerk of Bastrop County, Texas.

TO HAVE AND TO HOLD the above described premises together with all and singular the rights and appurtenances thereto in anywise belonging unto the said GRANTEES, their heirs and assigns forever; and GRANTORS do hereby bind themselves, their heirs, and assigns, to warrant and forever defend, all and singular, the said premises unto the said GRANTEES, their heirs and assigns, against every person whomsoever claiming or to claim the same, or any part thereof.

EXECUTED this 9th day of June, 1992.

Nicky Lynn Roberts
NICKY LYNN ROBERTS

Sylvia Moore Fowler
SYLVIA MOORE FOWLER

Cathy Moore Hunter
CATHY MOORE HUNTER

STATE OF TEXAS, *
*
COUNTY OF BASTROP. *

THIS INSTRUMENT WAS ACKNOWLEDGED BEFORE ME on this the 9th day of June, 1992, by NICKY LYNN ROBERTS, SYLVIA MOORE FOWLER and CATHY MOORE HUNTER.



Staci Calvert
NOTARY PUBLIC STATE OF TEXAS

Any provisions herein which restricts the sale, rental or use of the described real property because of color or race is invalid and unenforceable under Federal Law STATE OF TEXAS COUNTY OF CALDWELL I hereby certify that this instrument was FILED in File Number 29999 on the date and the time stamped herein by me and was duly RECORDED in the Official Public records of Real Property of Caldwell County, Texas on

FILED this 10th day of June 1992
2:20 P.M.

NINA S. SELLS
COUNTY CLERK, CALDWELL COUNTY, TEXAS
By *Zorada Ray* Deputy

JUN 15 1992



Nina S. Sells
COUNTY CLERK
CALDWELL COUNTY, TEXAS

Phyllis

From: Lee Rust <lee.rust@techpine.com>
Sent: Wednesday, February 10, 2021 6:12 PM
To: Phyllis
Subject: Fwd: Exemption Application
Attachments: Luling Watermelon Thump.pdf; Luling Watermelon Thump.pdf

Thump Agenda Item ...add all backup documentation below text and letter.

Begin forwarded message:

From: Lee Rust <lee.rust@techpine.com>
Date: February 10, 2021 at 5:18:10 PM CST
To: Jim Evans <jevans@lsejlaw.com>
Subject: **Fwd: Exemption Application**

Please add this full email-trail into the Agenda.

Begin forwarded message:

From: admin@watermelonthump.com
Date: February 10, 2021 at 10:06:18 AM CST
To: lee.rust@techpine.com
Subject: **FW: Exemption Application**

From: Shanna <shannar@caldwellcad.org>
Sent: Thursday, February 4, 2021 3:24 PM
To: admin@watermelonthump.com
Subject: RE: Exemption Application

Good afternoon. Please see the attached letter regarding the application that you filed for the Luling Watermelon Thump Association.

A hard copy has been sent via certified mail as well.

If you have any questions please contact me.

Thank You,

Shanna Ramzinski, R.P.A. , C.T.A., R.T.A.

Chief Appraiser
Caldwell County Appraisal District
Email: shannar@caldwellcad.org
Website: www.caldwellcad.org
Phone: 512-398-5550 ext207

From: admin@watermelonthump.com <admin@watermelonthump.com>
Sent: Monday, February 1, 2021 7:32 AM
To: Shanna <shannar@caldwellcad.org>
Subject: RE: Exemption Application

Shanna,
I was hoping to get an update on the status of the Watermelon Thump Property Tax Exemption paperwork, last update I received was the 13th of January. Thank you so much for your help with this.
I look forward to hearing back from you.
Sincerely,

Yolo Hiner
Secretary/Treasurer
Luling Watermelon Thump Assoc.
Email: admin@watermelonthump.com
www.watermelonthump.com



Cell: 210-857-0995
Mailing Address:
PO Box 188
Luling TX 78648

From: Shanna <shannar@caldwellcad.org>
Sent: Wednesday, January 13, 2021 5:00 PM
To: admin@watermelonthump.com
Subject: Exemption Application

I am in the process of reviewing the application. I have sent your application to our legal counsel to review.

I apologize in not getting back to you sooner. I am out of the office due to my child being positive for COVID.

Thank You,

Shanna Ramzinski, R.P.A. , C.T.A., R.T.A.
Chief Appraiser
Caldwell County Appraisal District

Email: shannar@caldwellcad.org
Website: www.caldwellcad.org
Phone: 512-398-5550 ext207

Caldwell County Appraisal District

February 4, 2021

Luling Watermelon Thump Association
421 E. Davis Street
Luling, Texas 78648

Via certified mail 9414 7266 9904 2158 2703 23

RE: Application for property tax exemption

Ladies and Gentlemen:

Thank you for your application for a property tax exemption under Texas Property Tax Code section 11.23. Your organization has stated that for purposes of the exemption, it is a county fair association. Tax Code section 11.23(h) provides that:

A county fair association organized to hold agricultural fairs and encourage agricultural pursuits is entitled to an exemption from taxation of the land and buildings that it owns and uses to hold agricultural fairs.

Article II of your organization's Constitution says that "The object of this organization is to promote the City of Luling, Texas, through presenting a celebration once a year commemorating the production of watermelons in this area." According to your Constitution, the Luling Watermelon Thump Association does not appear to be organized to hold agricultural fairs and encourage agricultural pursuits, but rather, is organized for the promotion of the City of Luling. Accordingly, your application is respectfully denied.

You are entitled to protest my decision in accordance with the provisions set forth in Texas Property Tax Code Chapter 41.

Thank you for your consideration.

Sincerely,



Shanna Ramzinski
Chief Appraiser

SR/

8d



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Lockhart, Texas 78644
United States

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*James R. Evans, Jr.
Board Certified – Civil Trial Law
Texas Board of Legal Specialization*

Confidential
Attorney-client communication

August 13, 2010

Mr. Carlton Pape, Chief Appraiser
Caldwell County Appraisal District
P. O. Box 900
Lockhart, Texas 78644-0900
Via email

RE: Application for exemption by Luling Watermelon Thump Association

Dear Mr. Pape:

You have requested my opinion about whether property owned by the Luling Watermelon Thump Association should be exempt from property taxation as property owned by a charitable organization. This applicant has stated that it 1) provides for the organized solicitation of gifts and grants to nonprofit human services organizations and 2) promotes educational development through student loans or scholarships. The property for which exemption is requested is a pavilion and other real property.

An organization providing for the organized solicitation of gifts and grants to nonprofit human services organizations may qualify for a property tax exemption, according to Property Tax Code section 11.18(d)(15). However, according to section 11.18(g), such an organization must “be affiliated with a state or national organization that authorizes, approves, or sanctions volunteer charitable fundraising organizations” and “qualify for exemption under Section 501(c)(3), Internal Revenue Code of 1986.”

In the application, the Association indicated that it is not affiliated with a state or national organization and that it is not a 501(c)(3) corporation. If it does not meet those requirements, then it is ineligible for an exemption under section 11.18(d)(15).

The applicant has also stated that it engages exclusively in promoting educational development through loans or scholarships to students, which is a charitable function set forth in section 11.18(d)(11). Since the Association may not qualify under section 11.18(d)(15), it must be engaged exclusively in promoting educational development through student loans or scholarships in order to obtain the exemption. Except for the checked box in the application, I have found nothing else in the application or in the Luling Watermelon Thump Association

Mr. Carlton Pape
August 13, 2010
Page 2

website that would indicate that the Association engages exclusively in providing student loans or scholarships.

The applicant has stated in an attachment the application that it is “one of the foremost vehicles for producing commerce in the City of Luling—including generating seed money for local civic, church, school, and nonprofit groups.” It does not state that that it generates money for scholarships. Unless the Association can prove that it engages exclusively in promoting educational development through student loans or scholarships, I would not recommend that its property be exempted under Tax Code section 11.18(d)(11) or (d)(15).

If you have any questions, please contact me toll-free at (877) 844-9449.

Thank you, Carlton, for your inquiry.

Very truly yours,



James R. Evans, Jr.
Attorney at Law

JRE/mgd

APPRAISAL REVIEW BOARD CANDIDATES

NAME	RATING 1-10		
Adams, Tim			
Cabe, Kayline			
Chambers, Edgar			
Cooke, Latreese			
Cox, Henry B			
Falgout, Suzy			
Garza, Edel			
Martin, Brenda			
Matthews, John			
Purka, Hal			

TOP 5 CANIDATES

NAME

RATING 1-5

STATE OF TEXAS §

COUNTY OF CALDWELL §

RESOLUTION APPOINTING APPRAISAL REVIEW BOARD MEMBERS

WHEREAS, pursuant to Texas Tax Code section 6.41(d), it is the duty of this Board of Directors to appoint members of the Appraisal Review Board of Caldwell County, and

WHEREAS, pursuant to Texas Tax Code section 6.41(e), members of the Appraisal Review Board hold office for staggered terms of two years beginning January 1, and

WHEREAS, the terms of two members begin effective January 1, 2021, now

BE IT RESOLVED that the Board of Directors of the Caldwell County Appraisal District does hereby appoint the following individuals to the Appraisal Review Board for the two-year term beginning January 1, 2021.

1. _____
2. _____
3. _____

ADOPTED this ____ day of _____, _____.

Chairman, Board of Directors

ATTEST:

Secretary, Board of Directors