

**CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS**

AGENDA

NOTICE OF PUBLIC HEARING AND PUBLIC MEETING
ON MARCH 26, 2024

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 TUESDAY, MARCH 26, 2024 AT 5:00 P.M. IN THE CALDWELL COUNTY APPRAISAL DISTRICT OFFICE AT 211 BUFKIN LANE, LOCKHART, TEXAS. THE AGENDA IS AS FOLLOWS:

CALL TO ORDER

PLEDGES OF ALLEGIANCE

PUBLIC HEARING

1. Public Hearing regarding Lockhart ISD 2022 property value study final findings by Comptroller of Public Accounts.

REGULAR MEETING

2. Oaths of Office
3. 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.*
4. Collection Reports January 2024 and February 2024.

DISCUSSION/ACTION

5. Consideration and possible approval of Minutes of January 23, 2024 meeting.
6. Consideration of and possible approval of Financial Reports of January 2024 and February 2024.
7. Discussion of Maxwell Water Supply Corporation.
8. Discussion of results of MAPS 2023.
9. Discussion and possible action concerning TCDRS benefits.
10. Discussion of and possible action concerning Employee Benefits Package.
11. Discussion of and possible action concerning Board approval of CCAD per diem rates.
12. Chief Appraiser's Report.
 - a. Appraisal Update.
 - b. Collections Update.
 - c. Schedule budget workshop
13. Board requests for future agenda items. *(No action or discussion may occur during this item)*
14. 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**

CALL TO ORDER

PLEDGES OF ALLEGIANCE

PUBLIC HEARING

1. Public Hearing regarding Lockhart ISD 2022 property value study final findings by Comptroller of Public Accounts.
Handout

REGULAR MEETING

2. Oaths of Office
3. Public Comments
4. Collection Reports January 2024 and February 2024
4a-4d

DISCUSSION/ACTION

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5a-5c
6. Consideration of and possible approval of Financial Reports of January 2024 and February 2024.
6a-6r
7. Discussion of Maxwell Water Supply Corporation.
8. Discussion of results of MAPS 2023.
8a-8o
9. Discussion and possible action concerning TCDRS benefits.
Handout
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11. Discussion of and possible action concerning Board approval of CCAD per diem rates.
11a
12. Chief Appraiser's Report.
 - a. Appraisal Update.
 - b. Collections Update.
 - c. Schedule budget workshop
13. Board requests for future agenda items. *(No action or discussion may occur during this item)*
14. Adjourn.

January 2024 Collections Report

Collections

Current Collections (2023)		\$31,598,647.32	
Penalties & Interest		\$0.00	
	Total	\$31,598,647.32	

Delinquent Collections(2022 & Prior)		\$168,421.43	
Penalties & Interest		\$59,358.25	
	Total	\$227,779.68	

Total Current/Delinquent **\$31,826,427.00**

Current Balance(2023)

Total 2023 Levy		\$77,595,765.09	
Adjustments	+	-\$416,157.83	
Collections YTD	-	\$66,706,888.62	86.43%
	Balance	\$10,472,718.64	

Delinquent Balance(2022 & Prior)

Beginning Balance		\$8,206,011.28	
Adjustments	+	-\$104,353.69	
Collections YTD	-	\$848,355.32	10.47%
	Balance	\$7,253,302.27	

*Last Year at this time, Current Collections was 88.50%

Payment Agreements

Total Agreements(as of 1st of month)	220
New Agreements	12
Agreements Paid in Full	18
Defaulted Agreements(end of month)	0

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

Payment Agreements 2024

Month	Total Agreements (as of 1st of the Month)	New Agreements	Agreements Paid In Full	Defaulted Agreements
January	220	12	18	0
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				

February 2024 Collections Report

Collections

Current Collections (2023)		\$2,373,116.50	
Penalties & Interest		\$167,019.22	
Total		\$2,540,135.72	

Delinquent Collections(2022 & Prior)		\$121,439.40	
Penalties & Interest		\$47,437.34	
Total		\$168,876.74	

Total Current/Delinquent **\$2,709,012.46**

<u>Current Balance(2023)</u>				<u>Delinquent Balance(2022 & Prior)</u>			
Total 2023 Levy		\$77,595,765.09		Beginning Balance		\$8,206,011.28	
Adjustments	+	-\$499,781.60		Adjustments	+	\$338,237.87	
Collections YTD	-	\$69,080,005.12	89.60%	Collections YTD	-	\$969,794.72	11.35%
Balance		\$8,015,978.37		Balance		\$7,574,454.43	

*Last Year at this time, Current Collections was 91.39%

Payment Agreements

Total Agreements(as of 1st of month)	214
New Agreements	18
Agreements Paid in Full	12
Defaulted Agreements(end of month)	9

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

Payment Agreements 2024

Month	Total Agreements (as of 1st of the Month)	New Agreements	Agreements Paid In Full	Defaulted Agreements
January	220	12	18	0
February	214	18	12	9
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				

**CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF REGULAR MEETING
JANUARY 23, 2024**

The Board of Directors of the Caldwell County Appraisal District met in regular session on January 23, 2024 at 5:00 PM in the Caldwell County Appraisal District office located at 211 Bufkin Lane, Lockhart, Texas.

Those in attendance were Board Members Kayline Cabe, Kathy Haigler, Linda Hinkle, Alfredo Munoz, Linebarger Delinquent Attorneys JJ Wells and Area Manager Sarah Haney, Caldwell County 911 Coordinator Jaclyn Archer, Caldwell County Auditor Danie Teltow, Chief Appraiser Shanna Ramzinski, Administrative Assistant/Recording Secretary Phyllis Fischer.

Board Member Sally Daniel absent.

Call to order at 5:02 PM.

Item #1. Oath of Office.

The Oath of Office was administered to the Board Members.

Item #2. Election of Officers.

Kathy Haigler made a motion to nominate Alfredo Munoz as Board Chairman. Kayline Cabe seconded the motion.

Motion carried 4-0-0.

Alfredo Munoz made a motion to nominate Kathy Haigler as Vice-Chairman. Kayline Cabe seconded the motion.

Motion carried 4-0-0.

Kayline Cabe made a motion to nominate Linda Hinkle as Board Secretary. Kathy Haigler seconded the motion.

Motion carried 4-0-0.

Item #3. Public Comments.

There were no public comments.

Item #4. Quarterly Delinquent Tax Collection Report.

JJ Wells presented the Quarterly Delinquent Tax Collection Report.

Item #5. Quarterly 911 Report.

Jaclyn Archer presented the Quarterly 911 Report.

Item #6. Collection Reports November 2023 and December 2023.

Shanna Ramzinski presented the Collection Reports of November 2023 and December 2023.

DISCUSSION/ACTION

Item #7. Consideration and possible approval of Minutes of December 5, 2023, meeting.

Shanna Ramzinski presented the Minute of the December 5, 2023 meeting.

Kathy Haigler made a motion, seconded by Linda Hinkle to approve the minutes of the December 5, 2023 meeting.

Motion carried 4-0-0.

Item #8. Consideration of and possible approval of Financial Reports of November 2023 and December 2023.

Shanna Ramzinski presented the Financial Reports of November 2023 and December 2023.

Kathy Haigler made a motion, seconded by Kayline Cabe, to approve the Financial reports of November 2023 and December 2023.

Motion carried 4-0-0.

Item #9. Consideration and possible action regarding late quarterly payment and waiving entity penalties and interest.

Danie Teltow presented documentation pertaining to the late first quarter payment from the county. There was discussion.

Alfredo Munoz made a motion, seconded by Kathy Haigler to waive the P&I for the late payment.

Motion carried 4-0-0.

Item #10. Discussion and consideration regarding properties omitted from the appraisal roll.

Shanna Ramzinski presented information regarding properties omitted from the appraisal roll.

Item #11. Consideration and possible action regarding employee benefits package.

Kayline Cabe presented information regarding possibly modifying the employee benefits package. There was discussion.

Linda Hinkle made a motion, seconded by Kayline Cabe, to table the agenda item to the next meeting.

Motion carried 4-0-0.

Item #12. Discussion and possible action regarding approving the Chief Appraiser's appointment of Ag Advisory Board members for 2024-2025 term.

Shanna Ramzinski presented the appointment of the Ag Advisory Board members for 2024-2025. The Board requires two new members and Ms. Ramzinski's recommendations are Lisa Alexander and Jon Mitchell.

Kayline Cabe made a motion, seconded by Linda Hinkle, to approve the Chief Appraiser's recommendations for the Ag Advisory Board.

Motion carried 4-0-0.

Item #13. Chief Appraiser's Report.

- a. Appraisal Update – Appraiser field work is progressing; the imagery in the system is updated to December of 2023; a new appraiser was hired – Miranda Wenzel began work on 1/2/24; Work anniversaries – December – Christie Gibson 11 years, January – Matthew Allen 38 years and Melissa Rougeou 6 years; Shanna and Melissa will be attending the TAAD conference in Houston January 17 – 21; the staff were given self-evaluations to complete prior to their actual evaluations; the legislature enacted a HS audit to be done every 5 years – the homesteaded accounts were divided into groups of about 900 to be done each year; the district is encouraging homeowners to file homestead application online; Ms Ramzinski gave an update on building maintenance.
- b. Collection update – collections are extremely busy at this time; we have hired security for the end of January as we did for the end of December; if needed, PD is available to follow employees to the bank if we are carrying large amounts of cash or the larger deposits will be taken by two employees instead of one.

Item #14. Board requests for future agenda items.

Item #11 was tabled and will be on the next meeting's agenda; Linda Hinkle also asked for there to be discussion pertaining to Maxwell WSC's exemption.

Item #15. Adjourn.

Kathy Haigler made a motion, seconded by Linda Hinkle to adjourn.
Motion carried 4-0-0.

Meeting adjourned at 6:24 PM.

Board Chairman

Board Secretary

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the One Month Ending January 31, 2024

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101 CHIEF APPRAISER	\$ 7,174.84	\$ 7,174.84	\$ 86,100.00	78,925.16	91.67
70102 DEPUTY CHIEF APPRAISER	7,438.56	7,438.56	89,262.81	81,824.25	91.67
70103 SYSTEM MGR/MAPPER	7,211.08	7,211.08	86,533.02	79,321.94	91.67
70105 FIELD APPRAISER II	4,134.38	4,134.38	49,612.50	45,478.12	91.67
70106 SENIOR APPRAISER I	5,541.90	5,541.90	66,502.80	60,960.90	91.67
70107 SENIOR APPRAISER II	5,145.00	5,145.00	61,740.00	56,595.00	91.67
70108 FIELD APPRAISER I	4,134.38	4,134.38	49,612.50	45,478.12	91.67
70109 FIELD APPRAISER III	4,333.20	4,333.20	51,998.31	47,665.11	91.67
70111 ADMINISTRATIVE ASST.	5,971.88	5,971.88	71,662.50	65,690.62	91.67
70112 DATA ENTRY TECHNICIAN	3,830.93	3,830.93	46,305.00	42,474.07	91.73
70113 APPRAISAL SUPPORT TECH	4,486.80	4,486.80	53,841.59	49,354.79	91.67
70114 APPRAISAL SUPPORT CLERK	3,123.76	3,123.76	37,485.00	34,361.24	91.67
70120 FIELD APPRAISER IV	3,904.68	3,904.68	46,856.25	42,951.57	91.67
70121 FIELD APPRAISER V	3,333.34	3,333.34	40,000.00	36,666.66	91.67
70130 PART TIME	0.00	0.00	0.00	0.00	0.00
70135 PAYROLL CONTINGENCY	0.00	0.00	7,000.00	7,000.00	100.00
70136 ANNUAL LONGEVITY COMPE	0.00	0.00	6,850.00	6,850.00	100.00
TOTAL WAGES AND SALARIES	69,764.73	69,764.73	851,362.28	781,597.55	91.81
71000 PAYROLL TAX	5,635.76	5,635.76	72,000.00	66,364.24	92.17
71002 RETIREMENT / EMPLOYER	7,757.96	7,757.96	96,000.00	88,242.04	91.92
71004 HEALTH BENEFITS	20,594.74	20,594.74	155,200.00	134,605.26	86.73
71005 WORKERS COMP	0.00	0.00	3,000.00	3,000.00	100.00
71006 UNEMPLOYMENT	353.31	353.31	4,000.00	3,646.69	91.17
DEDUCTIONS / BENEFITS	34,341.77	34,341.77	330,200.00	295,858.23	89.60
72000 APPR ENGINEERS	17,812.50	17,812.50	69,500.00	51,687.50	74.37
72001 APPR REVIEW BOARD	0.00	0.00	37,500.00	37,500.00	100.00
72002 AUDIT	0.00	0.00	8,100.00	8,100.00	100.00
72003 BOARD OF DIRECTORS	605.00	605.00	3,200.00	2,595.00	81.09
72004 DATA PROCESSING SERVICES	54,415.00	54,415.00	114,300.00	59,885.00	52.39
72007 JANITORIAL SERVICES	536.69	536.69	6,545.00	6,008.31	91.80
72008 LEGAL SERVICES	0.00	0.00	27,000.00	27,000.00	100.00
72009 TITLE RESEARCH	0.00	0.00	0.00	0.00	0.00
72010 AERIAL IMAGERY	0.00	0.00	84,500.00	84,500.00	100.00
TOTAL SERVICES	73,369.19	73,369.19	350,645.00	277,275.81	79.08
72500 BOND CHIEF/NOTARY	0.00	0.00	250.00	250.00	100.00
72501 MEMBERSHIP/DUES	1,690.00	1,690.00	3,900.00	2,210.00	56.67
72502 COMPUTER SUPPLIES	(570.00)	(570.00)	7,600.00	8,170.00	107.50
72504 EDUCATION / FEES	2,026.29	2,026.29	17,375.00	15,348.71	88.34
72505 INSURANCE LIABILITY	0.00	0.00	2,500.00	2,500.00	100.00
72506 INSURANCE BUILDING/ CONT	0.00	0.00	6,500.00	6,500.00	100.00
72507 LEGAL NOTICES / PRINTING	72.60	72.60	26,000.00	25,927.40	99.72
72508 MAINT - HARDWARE & EQUIP	1,500.00	1,500.00	8,800.00	7,300.00	82.95
72509 MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510 MILEAGE & TRAVEL	250.00	250.00	8,000.00	7,750.00	96.88
72511 OFFICE SUPPLIES	657.47	657.47	9,000.00	8,342.53	92.69
72512 POSTAGE	0.00	0.00	42,000.00	42,000.00	100.00
72513 POSTAGE METER/BOX RENTA	0.00	0.00	6,000.00	6,000.00	100.00
72514 SUBSCRIPTION & BOOKS	955.00	955.00	23,000.00	22,045.00	95.85
72515 RENTAL COPIER	0.00	0.00	2,900.00	2,900.00	100.00
72516 ELECTRICITY	0.00	0.00	9,000.00	9,000.00	100.00
72517 TELEPHONE	461.62	461.62	14,700.00	14,238.38	96.86

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the One Month Ending January 31, 2024

		Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72518	WATER & SEWER	0.00	0.00	3,850.00	3,850.00	100.00
72519	MORTGAGE	4,527.14	4,527.14	57,300.00	52,772.86	92.10
72520	BUILDING MAINT	70.84	70.84	12,000.00	11,929.16	99.41
72523	FUEL - VEHICLE	0.00	0.00	4,000.00	4,000.00	100.00
72524	MAINT. - VEHICLE	35.15	35.15	12,500.00	12,464.85	99.72
72525	INS - VEHICLE	0.00	0.00	3,000.00	3,000.00	100.00
	TOTAL GENERAL EXPENSES	<u>11,676.11</u>	<u>11,676.11</u>	<u>281,175.00</u>	<u>269,498.89</u>	95.85
79000	OFFICE EQUIPMENT	99.98	99.98	5,000.00	4,900.02	98.00
79001	COMPUTER EQUIPMENT	776.00	776.00	17,000.00	16,224.00	95.44
79002	BUILDING EXPENSE	0.00	0.00	8,000.00	8,000.00	100.00
79003	VEHICLE	0.00	0.00	0.00	0.00	0.00
79990	CONTINGENCY	(671.50)	(671.50)	10,000.00	10,671.50	106.72
	TOTAL CAPITAL INVESTMENT	<u>204.48</u>	<u>204.48</u>	<u>40,000.00</u>	<u>39,795.52</u>	99.49
	TOTAL EXPENSES	<u>\$ (189,356.28)</u>	<u>\$ (189,356.28)</u>	<u>\$ (1,853,382.)</u>	<u>(1,664,026.00)</u>	89.78

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the One Month Ending January 31, 2024

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70101 CHIEF APPRAISER	\$ 4,783.24	\$ 4,783.24	\$ 57,396.99	52,613.75	91.67
90-70120 DEPUTY TAX COLLECTOR	7,438.56	7,438.56	89,262.81	81,824.25	91.67
90-70121 COLLECTION SPECIALIST I	4,295.56	4,295.56	51,546.73	47,251.17	91.67
90-70122 PUBLIC ASSISTANT II	3,215.62	3,215.62	38,587.50	35,371.88	91.67
90-70126 PUBLIC ASSISTANT I	3,215.62	3,215.62	38,587.50	35,371.88	91.67
90-70135 PAYROLL CONTINGENCY	0.00	0.00	2,800.00	2,800.00	100.00
90-70136 ANNUAL LONGEVITY COMPENSA	0.00	0.00	1,850.00	1,850.00	100.00
TOTAL WAGES AND SALARIES	22,948.60	22,948.60	280,031.53	257,082.93	91.80
90-71000 PAYROLL TAX	1,377.86	1,377.86	23,000.00	21,622.14	94.01
90-71002 RETIREMENT/EMPLOYER	2,551.88	2,551.88	32,000.00	29,448.12	92.03
90-71004 HEALTH BENEFITS	5,151.56	5,151.56	44,400.00	39,248.44	88.40
90-71005 WORKER COMP	0.00	0.00	950.00	950.00	100.00
90-71006 UNEMPLOYMENT	120.05	120.05	3,375.00	3,254.95	96.44
DEDUCTIONS / BENEFITS	9,201.35	9,201.35	103,725.00	94,523.65	91.13
90-72002 AUDIT	0.00	0.00	2,450.00	2,450.00	100.00
90-72004 DATA PROCESSING SERVICES	6,145.00	6,145.00	29,500.00	23,355.00	79.17
90-72005 COUNTY EMPLOYEE CONTRACT	1,701.73	1,701.73	23,500.00	21,798.27	92.76
90-72007 JANITORIAL SERVICE	160.31	160.31	2,500.00	2,339.69	93.59
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
90-72011 SECURITY	585.00	585.00	2,000.00	1,415.00	70.75
TOTAL SERVICES	8,592.04	8,592.04	62,450.00	53,857.96	86.24
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP/ DUES	0.00	0.00	950.00	950.00	100.00
90-72502 COMPUTER SUPPLIES	0.00	0.00	2,300.00	2,300.00	100.00
90-72504 EDUCATION & FEES	770.00	770.00	7,000.00	6,230.00	89.00
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	1,600.00	1,600.00	100.00
90-72507 LEGAL NOTICES/PRINTING	0.00	0.00	14,500.00	14,500.00	100.00
90-72508 MAINT - HARDWARE/EQUIP	0.00	0.00	3,600.00	3,600.00	100.00
90-72509 MAINT - OFFICE EQUIP	0.00	0.00	2,000.00	2,000.00	100.00
90-72510 MILEAGE & TRAVEL	0.00	0.00	5,100.00	5,100.00	100.00
90-72511 OFFICE SUPPLIES	532.95	532.95	3,500.00	2,967.05	84.77
90-72512 POSTAGE	0.00	0.00	18,500.00	18,500.00	100.00
90-72513 POSTAGE METER/BOX RENTAL	0.00	0.00	1,800.00	1,800.00	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	120.61	120.61	4,000.00	3,879.39	96.98
90-72518 WATER & SEWER	0.00	0.00	1,400.00	1,400.00	100.00
90-72519 MORTGAGE	1,352.26	1,352.26	17,200.00	15,847.74	92.14
90-72520 BUILDING MAINT.	21.16	21.16	2,800.00	2,778.84	99.24
TOTAL GENERAL EXPENSES	2,796.98	2,796.98	92,250.00	89,453.02	96.97

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
For the One Month Ending January 31, 2024

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-79000 OFFICE EQUIPMENT	0.00	0.00	2,000.00	2,000.00	100.00
90-79001 COMPUTER EQUIPMENT	0.00	0.00	8,200.00	8,200.00	100.00
90-79002 BUILDING EXPENSE	0.00	0.00	5,200.00	5,200.00	100.00
90-79990 CONTINGENCY	0.00	0.00	3,000.00	3,000.00	100.00
	<hr/>	<hr/>	<hr/>	<hr/>	
TOTAL CAPITAL INVESTMENTS	0.00	0.00	18,400.00	18,400.00	100.00
	<hr/>	<hr/>	<hr/>	<hr/>	
TOTAL EXPENSES	\$ (43,538.97)	\$ (43,538.97)	\$ (556,856.53)	(513,317.56)	92.18
	<hr/>	<hr/>	<hr/>	<hr/>	

Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the One Month Ending January 31, 2024

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 42,700.17	\$ 42,700.17	\$ 170,800.68	128,100.51	75.00
CITY OF LULING	9,826.41	9,826.41	39,305.66	29,479.25	75.00
CITY OF MARTINDALE	2,177.90	2,177.90	8,711.60	6,533.70	75.00
CITY OF MUSTANG RIDGE	807.93	807.93	3,231.73	2,423.80	75.00
CITY OF NIEDERWALD	369.60	369.60	1,478.39	1,108.79	75.00
CITY OF UHLAND	765.80	765.80	765.79	(0.01)	0.00
CALDWELL COUNTY	144,191.21	144,191.21	576,764.82	432,573.61	75.00
LOCKHART ISD	172,335.31	172,335.31	689,341.24	517,005.93	75.00
LULING ISD	32,529.62	32,529.62	130,118.50	97,588.88	75.00
PRAIRIE LEA ISD	11,287.69	11,287.69	45,150.76	33,863.07	75.00
PLUM CREEK CONS DIST	2,524.20	2,524.20	10,096.79	7,572.59	75.00
PLUM CREEK UNDERGROU	2,609.84	2,609.84	10,439.37	7,829.53	75.00
GONZALES ISD	2,705.82	2,705.82	10,823.29	8,117.47	75.00
WAEOLDER ISD	2,070.43	2,070.43	8,281.71	6,211.28	75.00
SAN MARCOS ISD	14,802.32	14,802.32	59,209.27	44,406.95	75.00
HAYS ISD	8,186.38	8,186.38	32,745.52	24,559.14	75.00
GONZALES COUNTY UWD	54.94	54.94	219.76	164.82	75.00
CALDWELL-HAYS ESD1	6,285.07	6,285.07	25,140.27	18,855.20	75.00
CITY OF SAN MARCOS	1,718.83	1,718.83	6,875.30	5,156.47	75.00
CALDWELL ESD #2	1,812.94	1,812.94	7,251.74	5,438.80	75.00
CALDWELL ESD #3	1,388.65	1,388.65	5,554.61	4,165.96	75.00
CALDWELL ESD #4	1,607.93	1,607.93	6,431.72	4,823.79	75.00
AUSTIN COMMUNITY COLL	741.32	741.32	2,965.30	2,223.98	75.00
CALDWELL CO MUD #2	411.34	411.34	1,645.36	1,234.02	75.00
BOLLINGER MUD	8.27	8.27	33.10	24.83	75.02
Total Revenues	<u>463,919.92</u>	<u>463,919.92</u>	<u>1,853,382.28</u>	<u>1,389,462.36</u>	74.97
TOTAL BUDGET REV	<u>\$ 463,919.92</u>	<u>\$ 463,919.92</u>	<u>\$ 1,853,382.28</u>	<u>1,389,462.36</u>	74.97
COPIES MISC REVENUE	\$ 8.52	\$ 8.52	\$ 0.00	(8.52)	0.00
INTEREST INCOME REVEN	(2,500.75)	(2,500.75)	0.00	2,500.75	0.00
TOTAL OTHER REVENUE	<u>(2,492.23)</u>	<u>(2,492.23)</u>	<u>0.00</u>	<u>2,492.23</u>	0.00

Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the One Month Ending January 31, 2024

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 13,451.06	\$ 13,451.06	\$ 53,804.24	40,353.18	75.00
CITY OF LULING	3,172.25	3,172.25	12,689.01	9,516.76	75.00
CITY OF MARTINDALE	686.06	686.06	2,744.26	2,058.20	75.00
CITY OF MUSTANG RIDGE	254.51	254.51	1,018.03	763.52	75.00
CITY OF NIEDERWALD	116.43	116.43	465.71	349.28	75.00
CITY OF UHLAND	241.24	241.24	241.23	(0.01)	0.00
CALDWELL COUNTY	45,421.94	45,421.94	181,687.77	136,265.83	75.00
LOCKHART ISD	54,287.67	54,287.67	217,150.68	162,863.01	75.00
LULING ISD	12,129.10	12,129.10	48,516.41	36,387.31	75.00
PRAIRIE LEA ISD	4,373.09	4,373.09	17,492.37	13,119.28	75.00
PLUM CREEK CONS DIST	795.15	795.15	3,180.61	2,385.46	75.00
PLUM CREEK UNDERGROUND	822.13	822.13	3,288.53	2,466.40	75.00
GONZALES COUNTY UWD	17.31	17.31	69.23	51.92	75.00
CALDWELL-HAYS ESD1	1,979.87	1,979.87	7,919.48	5,939.61	75.00
CALDWELL ESD #2	571.10	571.10	2,284.38	1,713.28	75.00
CALDWELL ESD #3	437.44	437.44	1,749.77	1,312.33	75.00
CALDWELL ESD #4	506.52	506.52	2,026.07	1,519.55	75.00
CALDWELL CO MUD #2	129.58	129.58	518.31	388.73	75.00
BOLLINGER MUD	2.61	2.61	10.43	7.82	74.98
Total Revenues	<u>139,395.06</u>	<u>139,395.06</u>	<u>556,856.52</u>	<u>417,461.46</u>	74.97
TAX CERTIFICATES	(160.00)	(160.00)	0.00	160.00	0.00
TOTAL TAX CERT. REVENUE	<u>(160.00)</u>	<u>(160.00)</u>	<u>0.00</u>	<u>160.00</u>	0.00
TOTAL BUDGET REVENUE	<u>\$ 139,555.06</u>	<u>\$ 139,555.06</u>	<u>\$ 556,856.52</u>	<u>417,301.46</u>	74.94
RETURN CHECK FEE	\$ (150.00)	\$ (150.00)	\$ 0.00	150.00	0.00
BUS PP RENDITION PENALTY	(597.44)	(597.44)	0.00	597.44	0.00
OFFICE RENTAL INCOME	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	<u>(747.44)</u>	<u>(747.44)</u>	<u>0.00</u>	<u>747.44</u>	0.00
DELINQUENT ATTORNEY FEES- L	0.00	0.00	0.00	0.00	0.00
DELINQUENT ATTORNEY FEES- P	0.00	0.00	0.00	0.00	0.00
DELINQUENT ABSTRACT FEES- L	0.00	0.00	0.00	0.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
TOTAL DELINQUENT ATTORNEY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jan 1, 2024 to Jan 31, 2024

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
1/4/24	010659	72504	RPA REVIEW LEVEL	230.00	
		10000	IV - JC Texas Assoc. Assessing Officers		230.00
1/4/24	010660	72504	COURSE 10 - JC	350.00	
		10000	Texas Assoc. Appraisal Districts		350.00
1/4/24	010661	72501	REGISTRATION	100.00	
		10000	FEE - MW Texas Dept. of Licensing and Regulation		100.00
1/4/24	010662	72000	2024 QTR 1 - APPR	7,500.00	
		10000	SERVICES Eagle Property Tax Appr & Cons Inc		7,500.00
1/4/24	010663	72004	PACS	12,366.00	
		90-72004	MAINT/SUPPORT 2024 1ST QTR/APPR PACS	5,681.00	
		72004	MAINT/SUPPORT 2024 1ST QTR/COLL		
		72004	2024 CLOUD	2,940.00	
		72004	HOSTING FEE		
		72004	2024 MOBILE	3,904.00	
		72004	SERVICE MAINT		
		72004	2024 MOBILE	5,019.00	
		72004	DEVICE MAINT		
		72004	2024 MALWAREBYTES		
		72004	LICENSE	8,586.00	
		10000	HGOBIS - ANNUAL FEES HARRIS GOVERN		38,496.00
1/4/24	010664	72007	JAN 2024	536.69	
		90-72007	JANITORIAL SERVICES (A) JAN 2024	160.31	
		10000	JANITORIAL SERVICES (C) JANI-KING OF AUSTIN		697.00
1/4/24	010665	72004	2024 DEEDS	14,400.00	
		72004	SUBSCRIPTION INV #12404	7,200.00	
		10000	2024 EXEMPTIONS SUBSCRIPTION INV #12377 JUST APPRAISED INC		21,600.00
1/4/24	010666	60200	2023 SALES & USE	173.12	
		10000	TAX 1-74-2610459-6 Comptroller of Public Accounts		173.12
1/4/24	010667	72501	2024 MEMBERSHIP	1,500.00	
			RENEWAL		

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jan 1, 2024 to Jan 31, 2024

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	Texas Assoc. Appraisal Districts		1,500.00
1/4/24	010668	72508	INV #2024-Q1-CCAD COMPUTER SERVICES	1,500.00	
		10000	N Metzler Consulting		1,500.00
1/4/24	010669	71006	2023 QTR #4 UNEMPLOYMENT FUND (A)	353.31	
		90-71006	2023 QTR #4 UNEMPLOYMENT FUND (C)	120.05	
		10000	Texas Assoc. of Counties		473.36
1/11/24	010670	72520	QTR 1 PEST CONTROL SERVICES (A)	70.84	
		90-72520	QTR 1 PEST CONTROL SERVICES (C)	21.16	
		10000	ABC Home & Commercial Services		92.00
1/11/24	010671	72000	2024 QTR 1 VALUATION FEE	10,312.50	
		10000	CAPITOL APPRAISAL GROUP		10,312.50
1/11/24	010672	90-72005	JAN 2024 LULING EMPLOYEE SALARY	1,701.73	
		10000	CALDWELL COUNTY TREASURER		1,701.73
1/11/24	010676	72511	TONER CARTRIDGES	319.90	
		90-72511	TONER CARTRIDGES	159.95	
		10000	Lone Star Office Solutions		479.85
1/18/24	010679	90-72511	WINDOW ENVELOPES	309.77	
		10000	BUSINESS FORM SOLUTIONS LLC		309.77
1/18/24	010682	72507	BUSINESS CARDS - MDA	72.60	
		10000	PRINTING SOLUTIONS		72.60
1/25/24	010685	72504	CYBER SECURITY TRAINING - MW	45.00	
		10000	BIS Consulting LLC		45.00
1/25/24	010686	72501	2024 ANNUAL RENEWAL - BY	45.00	
		72501	2024 ANNUAL RENEWAL - MZ	45.00	
		10000	Texas Dept. of Licensing and Regulation		90.00

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jan 1, 2024 to Jan 31, 2024

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
1/26/24	010687	72510	PER DIEM FOR 5 CLASS DAYS	250.00	
		10000	MIRANDA WENZEL		250.00
1/31/24	010675V	72502	PLOTTER CARTRIDGES		570.00
		10000	CAD Supplies Specialty, Inc	570.00	
1/31/24	010688	90-72011 10000	SECURITY DETAIL CASTILLEJA ZACHARIE JOAQUIN	585.00	585.00
1/31/24	010688V	90-72011 10000	SECURITY DETAIL CASTILLEJA ZACHARIE JOAQUIN	585.00	585.00
1/31/24	010689	90-72011 10000	SECURITY DETAIL ZACHARIE JOAQUIN CASTILLEJA	585.00	585.00
1/31/24	010709	60375	JAN 2024 DEL ATTY FEES	30,099.67	
		60390	JAN 2024 DEL ATTY ABST FEES	245.00	
		10000	LINEBARGER GOGGAN BLAIR SAMPSON, LLP		30,344.67
1/31/24	010711	60376	JAN 2023 DEL ATTY FEES	4,770.73	
		60391	JAN 2024 DEL ATTY ABST FEE		
		10000	Perdue, Brandon, Fielder, Collins, Mott		4,770.73
	Total			123,413.33	123,413.33

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Two Months Ending February 29, 2024

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101 CHIEF APPRAISER	\$ 7,174.84	\$ 14,349.68	\$ 86,100.00	71,750.32	83.33
70102 DEPUTY CHIEF APPRAISER	7,438.56	14,877.12	89,262.81	74,385.69	83.33
70103 SYSTEM MGR/MAPPER	7,211.08	14,422.16	86,533.02	72,110.86	83.33
70105 FIELD APPRAISER II	4,134.38	8,268.76	49,612.50	41,343.74	83.33
70106 SENIOR APPRAISER I	5,541.90	11,083.80	66,502.80	55,419.00	83.33
70107 SENIOR APPRAISER II	5,145.00	10,290.00	61,740.00	51,450.00	83.33
70108 FIELD APPRAISER I	4,134.38	8,268.76	49,612.50	41,343.74	83.33
70109 FIELD APPRAISER III	4,333.20	8,666.40	51,998.31	43,331.91	83.33
70111 ADMINISTRATIVE ASST.	5,971.88	11,943.76	71,662.50	59,718.74	83.33
70112 DATA ENTRY TECHNICIAN	3,708.58	7,539.51	46,305.00	38,765.49	83.72
70113 APPRAISAL SUPPORT TECH	4,486.80	8,973.60	53,841.59	44,867.99	83.33
70114 APPRAISAL SUPPORT CLERK	3,123.76	6,247.52	37,485.00	31,237.48	83.33
70120 FIELD APPRAISER IV	3,904.68	7,809.36	46,856.25	39,046.89	83.33
70121 FIELD APPRAISER V	3,333.34	6,666.68	40,000.00	33,333.32	83.33
70130 PART TIME	0.00	0.00	0.00	0.00	0.00
70135 PAYROLL CONTINGENCY	0.00	0.00	7,000.00	7,000.00	100.00
70136 ANNUAL LONGEVITY COMPE	0.00	0.00	6,850.00	6,850.00	100.00
TOTAL WAGES AND SALARIES	69,642.38	139,407.11	851,362.28	711,955.17	83.63
71000 PAYROLL TAX	5,625.77	11,261.53	72,000.00	60,738.47	84.36
71002 RETIREMENT / EMPLOYER	7,744.25	15,502.21	96,000.00	80,497.79	83.85
71004 HEALTH BENEFITS	182.57	20,777.31	155,200.00	134,422.69	86.61
71005 WORKERS COMP	252.79	252.79	3,000.00	2,747.21	91.57
71006 UNEMPLOYMENT	0.00	353.31	4,000.00	3,646.69	91.17
DEDUCTIONS / BENEFITS	13,805.38	48,147.15	330,200.00	282,052.85	85.42
72000 APPR ENGINEERS	7,500.00	25,312.50	69,500.00	44,187.50	63.58
72001 APPR REVIEW BOARD	0.00	0.00	37,500.00	37,500.00	100.00
72002 AUDIT	0.00	0.00	8,100.00	8,100.00	100.00
72003 BOARD OF DIRECTORS	0.00	605.00	3,200.00	2,595.00	81.09
72004 DATA PROCESSING SERVICES	4,322.18	58,737.18	114,300.00	55,562.82	48.61
72007 JANITORIAL SERVICES	536.69	1,073.38	6,545.00	5,471.62	83.60
72008 LEGAL SERVICES	1,901.25	1,901.25	27,000.00	25,098.75	92.96
72009 TITLE RESEARCH	0.00	0.00	0.00	0.00	0.00
72010 AERIAL IMAGERY	42,100.00	42,100.00	84,500.00	42,400.00	50.18
TOTAL SERVICES	56,360.12	129,729.31	350,645.00	220,915.69	63.00
72500 BOND CHIEF/NOTARY	0.00	0.00	250.00	250.00	100.00
72501 MEMBERSHIP/DUES	0.00	1,690.00	3,900.00	2,210.00	56.67
72502 COMPUTER SUPPLIES	0.00	(570.00)	7,600.00	8,170.00	107.50
72504 EDUCATION / FEES	0.00	2,026.29	17,375.00	15,348.71	88.34
72505 INSURANCE LIABILITY	0.00	0.00	2,500.00	2,500.00	100.00
72506 INSURANCE BUILDING/ CONT	0.00	0.00	6,500.00	6,500.00	100.00
72507 LEGAL NOTICES / PRINTING	1,679.94	1,752.54	26,000.00	24,247.46	93.26
72508 MAINT - HARDWARE & EQUIP	0.00	1,500.00	8,800.00	7,300.00	82.95
72509 MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510 MILEAGE & TRAVEL	970.00	1,220.00	8,000.00	6,780.00	84.75
72511 OFFICE SUPPLIES	230.18	887.65	9,000.00	8,112.35	90.14
72512 POSTAGE	18,597.67	18,597.67	42,000.00	23,402.33	55.72
72513 POSTAGE METER/BOX RENTA	1,055.51	1,055.51	6,000.00	4,944.49	82.41
72514 SUBSCRIPTION & BOOKS	649.50	1,604.50	23,000.00	21,395.50	93.02
72515 RENTAL COPIER	221.56	221.56	2,900.00	2,678.44	92.36
72516 ELECTRICITY	517.94	517.94	9,000.00	8,482.06	94.25
72517 TELEPHONE	461.63	923.25	14,700.00	13,776.75	93.72

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Two Months Ending February 29, 2024

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%	
72518	WATER & SEWER	360.66	360.66	3,850.00	3,489.34	90.63
72519	MORTGAGE	9,054.28	13,581.42	57,300.00	43,718.58	76.30
72520	BUILDING MAINT	130.90	201.74	12,000.00	11,798.26	98.32
72523	FUEL - VEHICLE	636.62	636.62	4,000.00	3,363.38	84.08
72524	MAINT. - VEHICLE	7.50	42.65	12,500.00	12,457.35	99.66
72525	INS - VEHICLE	0.00	0.00	3,000.00	3,000.00	100.00
	TOTAL GENERAL EXPENSES	<u>34,573.89</u>	<u>46,250.00</u>	<u>281,175.00</u>	<u>234,925.00</u>	83.55
79000	OFFICE EQUIPMENT	375.00	474.98	5,000.00	4,525.02	90.50
79001	COMPUTER EQUIPMENT	0.00	776.00	17,000.00	16,224.00	95.44
79002	BUILDING EXPENSE	0.00	0.00	8,000.00	8,000.00	100.00
79003	VEHICLE	0.00	0.00	0.00	0.00	0.00
79990	CONTINGENCY	30.00	(641.50)	10,000.00	10,641.50	106.42
	TOTAL CAPITAL INVESTMENT	<u>405.00</u>	<u>609.48</u>	<u>40,000.00</u>	<u>39,390.52</u>	98.48
	TOTAL EXPENSES	<u>\$ (174,786.77)</u>	<u>\$ (364,143.05)</u>	<u>\$ (1,853,382.)</u>	<u>(1,489,239.23)</u>	80.35

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Two Months Ending February 29, 2024

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70101 CHIEF APPRAISER	\$ 4,783.24	\$ 9,566.48	\$ 57,396.99	47,830.51	83.33
90-70120 DEPUTY TAX COLLECTOR	7,438.56	14,877.12	89,262.81	74,385.69	83.33
90-70121 COLLECTION SPECIALIST I	4,295.56	8,591.12	51,546.73	42,955.61	83.33
90-70122 PUBLIC ASSISTANT II	3,215.62	6,431.24	38,587.50	32,156.26	83.33
90-70126 PUBLIC ASSISTANT I	3,215.62	6,431.24	38,587.50	32,156.26	83.33
90-70135 PAYROLL CONTINGENCY	0.00	0.00	2,800.00	2,800.00	100.00
90-70136 ANNUAL LONGEVITY COMPENSA	0.00	0.00	1,850.00	1,850.00	100.00
TOTAL WAGES AND SALARIES	22,948.60	45,897.20	280,031.53	234,134.33	83.61
90-71000 PAYROLL TAX	1,377.86	2,755.72	23,000.00	20,244.28	88.02
90-71002 RETIREMENT/EMPLOYER	2,551.89	5,103.77	32,000.00	26,896.23	84.05
90-71004 HEALTH BENEFITS	66.39	5,217.95	44,400.00	39,182.05	88.25
90-71005 WORKER COMP	75.51	75.51	950.00	874.49	92.05
90-71006 UNEMPLOYMENT	0.00	120.05	3,375.00	3,254.95	96.44
DEDUCTIONS / BENEFITS	4,071.65	13,273.00	103,725.00	90,452.00	87.20
90-72002 AUDIT	0.00	0.00	2,450.00	2,450.00	100.00
90-72004 DATA PROCESSING SERVICES	0.00	6,145.00	29,500.00	23,355.00	79.17
90-72005 COUNTY EMPLOYEE CONTRACT	1,701.73	3,403.46	23,500.00	20,096.54	85.52
90-72007 JANITORIAL SERVICE	160.31	320.62	2,500.00	2,179.38	87.18
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
90-72011 SECURITY	0.00	585.00	2,000.00	1,415.00	70.75
TOTAL SERVICES	1,862.04	10,454.08	62,450.00	51,995.92	83.26
90-72500 BOND/ NOTARY	71.00	71.00	200.00	129.00	64.50
90-72501 MEMBERSHIP/ DUES	45.00	45.00	950.00	905.00	95.26
90-72502 COMPUTER SUPPLIES	0.00	0.00	2,300.00	2,300.00	100.00
90-72504 EDUCATION & FEES	1,190.00	1,960.00	7,000.00	5,040.00	72.00
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	1,600.00	1,600.00	100.00
90-72507 LEGAL NOTICES/PRINTING	0.00	0.00	14,500.00	14,500.00	100.00
90-72508 MAINT - HARDWARE/EQUIP	0.00	0.00	3,600.00	3,600.00	100.00
90-72509 MAINT - OFFICE EQUIP	0.00	0.00	2,000.00	2,000.00	100.00
90-72510 MILEAGE & TRAVEL	0.00	0.00	5,100.00	5,100.00	100.00
90-72511 OFFICE SUPPLIES	84.91	617.86	3,500.00	2,882.14	82.35
90-72512 POSTAGE	3,500.98	3,500.98	18,500.00	14,999.02	81.08
90-72513 POSTAGE METER/BOX RENTAL	315.28	315.28	1,800.00	1,484.72	82.48
90-72515 RENTAL - COPIER	0.00	0.00	1,800.00	1,800.00	100.00
90-72516 ELECTRICITY	154.71	154.71	3,000.00	2,845.29	94.84
90-72517 TELEPHONE	120.61	241.22	4,000.00	3,758.78	93.97
90-72518 WATER & SEWER	107.73	107.73	1,400.00	1,292.27	92.31
90-72519 MORTGAGE	2,704.52	4,056.78	17,200.00	13,143.22	76.41
90-72520 BUILDING MAINT.	116.35	137.51	2,800.00	2,662.49	95.09
TOTAL GENERAL EXPENSES	8,411.09	11,208.07	92,250.00	81,041.93	87.85

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
For the Two Months Ending February 29, 2024

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-79000 OFFICE EQUIPMENT	0.00	0.00	2,000.00	2,000.00	100.00
90-79001 COMPUTER EQUIPMENT	0.00	0.00	8,200.00	8,200.00	100.00
90-79002 BUILDING EXPENSE	0.00	0.00	5,200.00	5,200.00	100.00
90-79990 CONTINGENCY	0.00	0.00	3,000.00	3,000.00	100.00
	<hr/>	<hr/>	<hr/>	<hr/>	
TOTAL CAPITAL INVESTMENTS	0.00	0.00	18,400.00	18,400.00	100.00
	<hr/>	<hr/>	<hr/>	<hr/>	
TOTAL EXPENSES	\$ (37,293.38)	\$ (80,832.35)	\$ (556,856.53)	(476,024.18)	85.48
	<hr/>	<hr/>	<hr/>	<hr/>	

Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the Two Months Ending February 29, 2024

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 42,700.17	\$ 170,800.68	128,100.51	75.00
CITY OF LULING	0.00	9,826.41	39,305.66	29,479.25	75.00
CITY OF MARTINDALE	0.00	2,177.90	8,711.60	6,533.70	75.00
CITY OF MUSTANG RIDGE	0.00	807.93	3,231.73	2,423.80	75.00
CITY OF NIEDERWALD	0.00	369.60	1,478.39	1,108.79	75.00
CITY OF UHLAND	0.00	765.80	765.79	(0.01)	0.00
CALDWELL COUNTY	0.00	144,191.21	576,764.82	432,573.61	75.00
LOCKHART ISD	0.00	172,335.31	689,341.24	517,005.93	75.00
LULING ISD	0.00	32,529.62	130,118.50	97,588.88	75.00
PRAIRIE LEA ISD	0.00	11,287.69	45,150.76	33,863.07	75.00
PLUM CREEK CONS DIST	0.00	2,524.20	10,096.79	7,572.59	75.00
PLUM CREEK UNDERGROU	0.00	2,609.84	10,439.37	7,829.53	75.00
GONZALES ISD	0.00	2,705.82	10,823.29	8,117.47	75.00
WAEOLDER ISD	0.00	2,070.43	8,281.71	6,211.28	75.00
SAN MARCOS ISD	0.00	14,802.32	59,209.27	44,406.95	75.00
HAYS ISD	0.00	8,186.38	32,745.52	24,559.14	75.00
GONZALES COUNTY UWD	0.00	54.94	219.76	164.82	75.00
CALDWELL-HAYS ESD1	0.00	6,285.07	25,140.27	18,855.20	75.00
CITY OF SAN MARCOS	0.00	1,718.83	6,875.30	5,156.47	75.00
CALDWELL ESD #2	0.00	1,812.94	7,251.74	5,438.80	75.00
CALDWELL ESD #3	0.00	1,388.65	5,554.61	4,165.96	75.00
CALDWELL ESD #4	0.00	1,607.93	6,431.72	4,823.79	75.00
AUSTIN COMMUNITY COLL	0.00	741.32	2,965.30	2,223.98	75.00
CALDWELL CO MUD #2	0.00	411.34	1,645.36	1,234.02	75.00
BOLLINGER MUD	0.00	8.27	33.10	24.83	75.02
Total Revenues	<u>0.00</u>	<u>463,919.92</u>	<u>1,853,382.28</u>	<u>1,389,462.36</u>	<u>74.97</u>
TOTAL BUDGET REV	\$ <u>0.00</u>	\$ <u>463,919.92</u>	\$ <u>1,853,382.28</u>	<u>1,389,462.36</u>	<u>74.97</u>
COPIES MISC REVENUE	\$ (242.10)	\$ (233.58)	\$ 0.00	233.58	0.00
INTEREST INCOME REVEN	(2,050.45)	(4,551.20)	0.00	4,551.20	0.00
TOTAL OTHER REVENUE	<u>(2,292.55)</u>	<u>(4,784.78)</u>	<u>0.00</u>	<u>4,784.78</u>	<u>0.00</u>

Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the Two Months Ending February 29, 2024

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 13,451.06	\$ 53,804.24	40,353.18	75.00
CITY OF LULING	0.00	3,172.25	12,689.01	9,516.76	75.00
CITY OF MARTINDALE	0.00	686.06	2,744.26	2,058.20	75.00
CITY OF MUSTANG RIDGE	0.00	254.51	1,018.03	763.52	75.00
CITY OF NIEDERWALD	0.00	116.43	465.71	349.28	75.00
CITY OF UHLAND	0.00	241.24	241.23	(0.01)	0.00
CALDWELL COUNTY	0.00	45,421.94	181,687.77	136,265.83	75.00
LOCKHART ISD	0.00	54,287.67	217,150.68	162,863.01	75.00
LULING ISD	0.00	12,129.10	48,516.41	36,387.31	75.00
PRAIRIE LEA ISD	0.00	4,373.09	17,492.37	13,119.28	75.00
PLUM CREEK CONS DIST	0.00	795.15	3,180.61	2,385.46	75.00
PLUM CREEK UNDERGROUND	0.00	822.13	3,288.53	2,466.40	75.00
GONZALES COUNTY UWD	0.00	17.31	69.23	51.92	75.00
CALDWELL-HAYS ESD1	0.00	1,979.87	7,919.48	5,939.61	75.00
CALDWELL ESD #2	0.00	571.10	2,284.38	1,713.28	75.00
CALDWELL ESD #3	0.00	437.44	1,749.77	1,312.33	75.00
CALDWELL ESD #4	0.00	506.52	2,026.07	1,519.55	75.00
CALDWELL CO MUD #2	0.00	129.58	518.31	388.73	75.00
BOLLINGER MUD	0.00	2.61	10.43	7.82	74.98
Total Revenues	<u>0.00</u>	<u>139,395.06</u>	<u>556,856.52</u>	<u>417,461.46</u>	<u>74.97</u>
TAX CERTIFICATES	(150.00)	(310.00)	0.00	310.00	0.00
TOTAL TAX CERT. REVENUE	<u>(150.00)</u>	<u>(310.00)</u>	<u>0.00</u>	<u>310.00</u>	<u>0.00</u>
TOTAL BUDGET REVENUE	<u><u>\$ 150.00</u></u>	<u><u>\$ 139,705.06</u></u>	<u><u>\$ 556,856.52</u></u>	<u><u>417,151.46</u></u>	<u><u>74.91</u></u>
RETURN CHECK FEE	\$ (275.00)	\$ (425.00)	\$ 0.00	425.00	0.00
BUS PP RENDITION PENALTY	(113.48)	(710.92)	0.00	710.92	0.00
OFFICE RENTAL INCOME	(100.00)	(100.00)	0.00	100.00	0.00
TOTAL OTHER REVENUE	<u>(488.48)</u>	<u>(1,235.92)</u>	<u>0.00</u>	<u>1,235.92</u>	<u>0.00</u>
DELINQUENT ATTORNEY FEES- L	(26,106.06)	(26,106.06)	0.00	26,106.06	0.00
DELINQUENT ATTORNEY FEES- P	(5,419.08)	(5,419.08)	0.00	5,419.08	0.00
DELINQUENT ABSTRACT FEES- L	0.00	0.00	0.00	0.00	0.00
DELINQUENT ABSTRACT FEES- P	(175.00)	(175.00)	0.00	175.00	0.00
TOTAL DELINQUENT ATTORNEY	<u>(31,700.14)</u>	<u>(31,700.14)</u>	<u>0.00</u>	<u>31,700.14</u>	<u>0.00</u>

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Feb 1, 2024 to Feb 29, 2024

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
2/2/24	010690	72514	2024 INV #79200 PLANE CD-ROM	99.50	
		10000	AIRPAC		99.50
2/2/24	010691	72004	2024 INV #94644449 ARC MAP MAINT & SUPPORT	4,322.18	
		10000	ESRI		4,322.18
2/2/24	010693	72507	ARB, UPDATED PROP TAX INFO	710.70	
		10000	LOCKHART POST-REGISTER		710.70
2/2/24	010695	72520	JAN 2024 INV #63 LAWNCARE	65.45	
		90-72520	JAN 2024 INV #63 LAWNCARE	19.55	
		10000	Peppers Lawncare		85.00
2/2/24	010696	72512	2024 POST OFFICE BOX RENTAL (A)	354.20	
		90-72512	2024 POST OFFICE BOX RENTAL (C)	105.80	
		10000	US Post Master		460.00
2/2/24	010697	72524	2024 REGISTRATION	7.50	
		10000	VEH #09301 Caldwell County Tax Assessor-Col		7.50
2/2/24	010698	72510	2024 MEAL PER DIEM	200.00	
		10000	Julia Crawford		200.00
2/8/24	010699	90-72511 10000	CHECK STAMPS PRINTING SOLUTIONS	34.32	34.32
2/8/24	010700	71005	WORKERS COMP ADJ (A)	252.79	
		90-71005	WORKERS COMP ADJ (C)	75.51	
		10000	Texas Municipal League		328.30
2/15/24	010701	90-72005	FEB 2024 LULING EMPLOYEE SALARY	1,701.73	
		10000	CALDWELL COUNTY TREASURER		1,701.73
2/15/24	010702	72008	JAN 2024 LEGAL SERVICES	1,901.25	
		10000	LOW SWINNEY EVANS & JAMES PLLC		1,901.25
2/15/24	010703	72510	CONFERENCE PER DIEM FOR MEALS	310.00	
		10000	MELISSA ROUGEOU		310.00
2/15/24	010704	72510	CONFERENCE PER	310.00	

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Feb 1, 2024 to Feb 29, 2024

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	DIEM FOR MEALS Shanna Ramzinski		310.00
2/15/24	010705	72511	TONER CARTRIDGE HP9000 (A)	169.36	
		90-72511	TONER CARTRIDGE HP9000 (C)	50.59	
		10000	Lone Star Office Solutions		219.95
2/15/24	010706	90-72504	CT - CRS #S 30, 8, 9, 7	1,190.00	
		10000	Texas Assoc. Assessing Officers		1,190.00
2/21/24	010707	72523	JAN/FEB 2024 FUEL REIMBURSEMENT	636.62	
		10000	CALDWELL COUNTY TREASURER		636.62
2/21/24	010708	72007	FEB 2024 JANITORIAL SERVICES (A)	536.69	
		90-72007	FEB 2024 JANITORIAL SERVICES (C)	160.31	
		10000	JANI-KING OF AUSTIN		697.00
2/21/24	010710	72507	PROP TAX INFO	267.75	
		10000	LULING NEWSBOY		267.75
2/29/24	010589V	30046	2022 BUDGET ALLOCATION REFUND - APPRAISAL		143.67
		30046	2022 BUDGET ALLOCATION REFUND - COLLECTION		1,519.28
		10000	CALDWELL-HAYS ESD1	1,662.95	
2/29/24	010712	72516	JAN 2024 ELECTRICITY (A)	517.94	
		90-72516	JAN 2024 ELECTRICITY (C)	154.71	
		72518	JAN 2024 WATER & SEWER (A)	360.66	
		90-72518	JAN 2024 WATER & SEWER (C)	107.73	
		10000	City of Lockhart		1,141.04
2/29/24	010713	72010	2024 AERIAL IMAGERY - PAYMENT #1	42,100.00	
		10000	Pictometry International Corp		42,100.00
2/29/24	010714	72000	2024 QTR 2 - APPR SERVICES	7,500.00	
		10000	Eagle Property Tax Appr & Cons Inc		7,500.00
2/29/24	010715	72514	2024 COMMERCIAL	550.00	

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Feb 1, 2024 to Feb 29, 2024**

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	VEHICLE REPORT JUST TEXAS		550.00
2/29/24	010716	72512	ROLL OF STAMPS FOR LULING OFFICE	68.00	
		10000	US Post Master		68.00
2/29/24	010718	72510	PER DIEM REQUEST FOR MEALS	150.00	
		10000	Julia Crawford		150.00
2/29/24	010719	72520	FEB 2024 INV #64 LAWN CARE (A)	65.45	
		90-72520	FEB 2024 INV #64 LAWN CARE (C)	19.55	
		10000	Peppers Lawncare		85.00
2/29/24	010720	90-72501	2024 ANNUAL RENEWAL - RC	45.00	
		10000	Texas Dept. of Licensing and Regulation		45.00
	Total			66,783.79	66,783.79



METHODS AND ASSISTANCE PROGRAM 2023 REPORT

Caldwell County Appraisal District



Glenn Hegar
Texas Comptroller of Public Accounts
2022-23 Final Methods and Assistance Program Review
Caldwell County Appraisal District
Current MAP Cycle Chief Appraiser(s): Shanna Ramzinski
Previous MAP Cycle Chief Appraiser(s): Shanna Ramzinski

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

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district’s most recent reappraisal plan current?	PASS
Are the appraisal district’s appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district’s written procedures and appraisal records?	PASS

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

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement - The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total “Yes” Points	Total Score (Total “Yes” Questions/Total Questions) x 100
Governance	16	16	100
Taxpayer Assistance	18	18	100
Operating Procedures	22	22	100
Appraisal Standards, Procedures and Methodology	29	29	100

Glenn Hegar
Texas Comptroller of Public Accounts
2022-23 Final Methods and Assistance Program Tier 2 Review
Caldwell County Appraisal District

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

GOVERNANCE

Review Question	Answer	Recommendation
1. Does the appraisal district board of directors regularly evaluate the chief appraiser?	Yes	No Recommendation
2. Has the chief appraiser completed a Chief Appraiser Institute prescribed by Occupations Code Section 1151.164 as required by Tax Code Section 6.05(c)?	Yes	No Recommendation
3. Have the appraisal district board members and appraisal review board members completed Open Meetings training pursuant to Government Code Section 551.005?	Yes	No Recommendation
4. Do the current appraisal district board members meet the criteria listed in Tax Code Section 6.03(a), 6.035(a)(2), 6.035(a-1) and 6.035(a-1)(4)?	Yes	No Recommendation
5. Has the chief appraiser calculated the number of votes to which each taxing unit is entitled and delivered written notice of the voting entitlement before Oct. 1 of the most recent odd-numbered year as described in Tax Code Section 6.03(e) or if the appraisal district falls under Tax Code Section 6.031, have they received nominating resolutions by Dec. 31?	Yes	No Recommendation

Review Question	Answer	Recommendation
6. Before Oct. 30, did the chief appraiser prepare a ballot, listing the candidates whose names were timely submitted and deliver a copy to each taxing unit that is entitled to vote in accordance with Tax Code Section 6.03(j)?	Yes	No Recommendation
7. Did the appraisal district receive nominating resolutions before Dec. 15 and did the chief appraiser submit the results to the governing body of each taxing unit entitled to vote and the candidates before Dec. 31 as required by Tax Code Section 6.03(k)?	Yes	No Recommendation
8. Did the board of directors meet at least quarterly and with a quorum present at every meeting in the previous year as required by Tax Code Section 6.04(b)?	Yes	No Recommendation
9. Was the most recent written reappraisal plan adopted by the appraisal district's board of directors by the Sept. 15 deadline as required by Tax Code Section 6.05(i)?	Yes	No Recommendation
10. Did the appraisal district board of directors provide notice of and host a public hearing for the 2021-22 reappraisal plan by Sept. 15, 2020 or the 2023-24 reappraisal plan by Sept. 15, 2022 pursuant to Tax Code Section 6.05(i)?	Yes	No Recommendation
11. Was the appraisal district's most recent preliminary budget produced and delivered to the taxing units according to the requirements of Tax Code Section 6.06(a)?	Yes	No Recommendation
12. Did the appraisal district prepare and post the most recent budget notice according to the requirements of Tax Code Section 6.062?	Yes	No Recommendation

Review Question	Answer	Recommendation
13. Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve a budget before Sept. 15 according to the requirements of Tax Code Section 6.06(b)?	Yes	No Recommendation
14. Did the board of directors of the appraisal district hold a public meeting to discuss the receipt of notice under Government Section 403.302(k)?	N/A	No Recommendation
15. Has the chief appraiser appointed a qualified agricultural appraisal advisory board and has that board met at least once within the previous year, as required by Tax Code Section 6.12?	Yes	No Recommendation
16. Did the appraisal district deliver a copy of the most recent financial audit report to each taxing unit eligible to vote on the appointment of appraisal district directors as described in Tax Code Section 6.063(b)?	Yes	No Recommendation
17. Are allocation statements sent to each taxing unit as described in Tax Code Section 6.06(e)?	Yes	No Recommendation

TAXPAYER ASSISTANCE

Review Question	Answer	Recommendation
18. Is the information on the appraisal district's website up to date?	Yes	No Recommendation
19. Does the appraisal district maintain contact with the public by providing written publications and annual reports as described in IAAO's Standard on Public Relations?	Yes	No Recommendation

Review Question	Answer	Recommendation
20. Does the appraisal district report, and make available to the public, the metered amount of electricity, water or natural gas consumed for which it is responsible to pay and the aggregate costs for those utility services as required by Government Code Section 2265.001?	Yes	No Recommendation
21. Does the chief appraiser include the required information in the notice of estimated taxes required under Tax Code Sections 26.04(e-2) and (e-3) and Comptroller Rule 9.3006?	Yes	No Recommendation
22. Does the appraisal district publicize the notices required by Tax Code Sections 11.44(b), 22.21, 23.43(f), 23.54(g) and 23.75(g) in a manner designed to reasonably notify all property owners?	Yes	No Recommendation
23. Does the appraisal district publish the notice of protest and appeal procedures as required by Tax Code Section 41.70?	Yes	No Recommendation
24. Does the appraisal district offer training to employees for customer service/public relations as described in IAAO's Standard on Public Relations?	Yes	No Recommendation
25. Does the appraisal district have a procedure for receiving and responding to open records requests that complies with Government Code Chapter 552 and is the procedure being followed?	Yes	No Recommendation
26. Does the appraisal district have a process for updating or maintaining homestead exemptions?	Yes	No Recommendation
27. Does the homestead exemption form used by the appraisal district comply with Comptroller Rule 9.415?	Yes	No Recommendation

Review Question	Answer	Recommendation
28. Does the appraisal district notify property owners when denying, modifying or cancelling exemptions as described in Tax Code Sections 11.43(h) and 11.45(d)?	Yes	No Recommendation
29. Does the appraisal district follow the procedure described in Tax Code Section 11.43(q) when cancelling homestead exemptions for individuals who are 65 years of age or older?	Yes	No Recommendation
30. Does the appraisal district follow their procedures to address heir property claimed as an individual’s residence homestead?	Yes	No Recommendation
31. Did the chief appraiser deliver notices of denial of applications for open-space land designation that include a brief explanation of the procedures for protesting the denials and full explanations of the reasons for the denials in the current or prior year, as required by Tax Code Section 23.57(d)?	Yes	No Recommendation
32. Did the chief appraiser deliver appropriate exemption application forms in the current year to persons who in the preceding year were allowed exemptions requiring annual applications, as required by Tax Code Section 11.44(a)?	Yes	No Recommendation
33. Does the appraisal district comply with the requirements for granting solar and wind power energy devices exemptions under Tax Code Section 11.27?	Yes	No Recommendation
34. Does the appraisal district maintain documentation for deferrals as required by Tax Code Section 33.06(b)?	Yes	No Recommendation
35. Does the appraisal district comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18?	N/A	No Recommendation

Review Question	Answer	Recommendation
36. Does the appraisal district maintain the required information stated in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead?	Yes	No Recommendation
37. For properties that submitted a rendition penalty waiver request that was denied, does the chief appraiser deliver by first class mail written notice of the denial of the rendition penalty waiver request to the property owner as described in Tax Code Section 22.30(a-1)?	N/A	No Recommendation

OPERATING PROCEDURES

Review Question	Answer	Recommendation
38. Is the appraisal district in compliance with Tax Code Section 6.054, restriction on employment by appraisal district?	Yes	No Recommendation
39. Did the appraisal district timely submit its response the Comptroller's most recent appraisal district operations survey?	Yes	No Recommendation
40. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	Yes	No Recommendation
41. Have appraisal district employees with access to a local government computer system or database completed a cybersecurity training program certified under Government Code 2054.519 or offered under 2054.519(f) annually as required by Government Code 2054.5191(a-1)?	Yes	No Recommendation

Review Question	Answer	Recommendation
42. Did the appraisal district send copies of the most recent reappraisal plan to the presiding officers of the governing body of each taxing unit participating in the appraisal district and to the Comptroller’s office by the date described in Tax Code Section 6.05(i)?	Yes	No Recommendation
43. Does the appraisal district receive and process arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rule 9.4254?	Yes	No Recommendation
44. Did the appraisal district correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the appeal and certify the change to the assessor for each affected taxing unit no later than the 45th day after the date an appeal is finally determined as required by Tax Code Section 42.41(a)(1) and 42.41(a)(2)?	N/A	No Recommendation
45. Did the appraisal district compile a partial exemption list as described in Tax Code Section 11.46 and Comptroller Rule 9.3010 and was the most recent list made available to the public?	Yes	No Recommendation
46. Not later than April 30 of the most recent year, did the appraisal district prepare and certify to the assessor for each county, municipality and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit as described by Tax Code Section 26.01(e)?	Yes	No Recommendation

Review Question	Answer	Recommendation
47. Did the chief appraiser prepare and certify the two most recent appraisal rolls or a certified estimate of the taxable value in the taxing unit to the assessor for each taxing unit participating in the appraisal district as described in Tax Code Section 26.01(a) and 26.01(a-1)?	Yes	No Recommendation
48. Has the chief appraiser created and maintained a property tax database as required by Tax Code Section 26.17?	Yes	No Recommendation
49. Are changes made to the appraisal roll under Tax Code Section 25.25, coded by the appropriate subsection that authorizes the change?	Yes	No Recommendation
50. Are corrections of the appraisal roll presented to the appraisal district's board of directors and appraisal review board as described in Tax Code Section 25.25(b)?	N/A	No Recommendation
51. Are 25.25(c) changes to the appraisal roll permissible changes in accordance with Tax Code Section 25.25(c)?	Yes	No Recommendation
52. Does the chief appraiser submit the completed appraisal records to the appraisal review board for review and determination of protests as described in Tax Code Section 25.22?	Yes	No Recommendation
53. Do the appraisal review board's orders of determination comply with the requirements of Tax Code Sections 41.47(c)(1) and (2) and the Comptroller's model hearing procedures as they relate to Tax Code Section 5.103(b)(2)?	Yes	No Recommendation
54. Does the appraisal district provide evidence during appraisal review board hearings?	Yes	No Recommendation

Review Question	Answer	Recommendation
55. Does the chief appraiser deliver required documentation to the property owner/agent requested under Tax Code Section 41.461 at least 14 days before the hearing on the protest?	Yes	No Recommendation
56. Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?	Yes	No Recommendation
57. Did the appraisal district submit completed forms and required documentation for designated re-investment zones and abatement agreements before July 1st of the year following the year in which the zone is designated or the agreement is executed as required by Tax Code Section 312.005(a)?	N/A	No Recommendation
58. Is the appraisal district compliant with Tax Code Section 11.13(g) as it relates to FMFC exemptions?	N/A	No Recommendation
59. Are category D and E properties correctly categorized according to the Comptroller’s property classification guidelines?	Yes	No Recommendation
60. Do the appraisal records include the required descriptive information for manufactured homes as stated in Tax Code Section 25.03?	Yes	No Recommendation
61. Did the appraisal district submit the two most recent electronic property transaction submissions to the Comptroller’s office timely?	Yes	No Recommendation
62. Did the appraisal district submit the two most recent electronic appraisal rolls to the Comptroller’s office timely?	Yes	No Recommendation

Review Question	Answer	Recommendation
63. Did the appraisal district report the total tax rate imposed by each taxing unit within its jurisdiction to the Comptroller's office by Oct. 5 or Nov. 15 of the previous year as required by Tax Code Section 5.091 and prescribed by EARS manual?	Yes	No Recommendation

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Review Question	Answer	Recommendation
64. Have the physical inspection dates in the appraisal records been updated within the previous six years as discussed in IAAO's Standard on Mass Appraisal of Real Property?	Yes	No Recommendation
65. Did the appraisal district complete and produce written mass appraisal reports in the previous two years as required by USPAP Standard 6?	Yes	No Recommendation
66. Do the appraisal district's contracts contain the items described in IAAO's Standard on Contracting for Assessment Services?	Yes	No Recommendation
67. Are deeds and other ownership documents processed within 90 days of recording?	Yes	No Recommendation
68. Does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's Standard on Verification and Adjustment of Sales, Sections 3.1 through 3.4?	Yes	No Recommendation
69. Do sold and unsold "like" properties within the same market area have similar noticed values?	Yes	No Recommendation
70. Does the appraisal district run ratio studies by market area and neighborhood, property class, or stratum?	Yes	No Recommendation

Review Question	Answer	Recommendation
71. Are the appraisal district's cost schedules and appraisal models used in such a way that adjustments are made for neighborhood factors and property specific factors?	Yes	No Recommendation
72. Has the appraisal district adjusted its residential property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	Yes	No Recommendation
73. Has the appraisal district adjusted its commercial property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	Yes	No Recommendation
74. Does the appraisal district follow its written procedures for inspecting new personal property accounts in the 12 months after they are created, as discussed in IAAO's Standard on Valuation of Personal Property?	Yes	No Recommendation
75. Does the appraisal district apply the rendition penalty for taxpayers who do not render timely according to Tax Code Section 22.28 and are penalties waived when necessary, as described in Tax Code Section 22.30?	Yes	No Recommendation
76. Has the chief appraiser established procedures for the equitable and uniform appraisal of residential inventory for taxation as required by Tax Code Section 23.12?	Yes	No Recommendation
77. Does the appraisal district comply with appraisal requirements for heavy equipment inventory (Tax Code Section 23.1241)?	Yes	No Recommendation
78. Does the appraisal district comply with appraisal requirements for motor vehicle inventory (Tax Code Section 23.121)?	Yes	No Recommendation

Review Question	Answer	Recommendation
79. Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family property?	Yes	No Recommendation
80. Does the appraisal district gather income and expense data and calculate values using the income approach for office property?	Yes	No Recommendation
81. Does the appraisal district gather income and expense data and calculate values using the income approach for retail property?	Yes	No Recommendation
82. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse /mini storage property?	Yes	No Recommendation
83. Are exempt and nonexempt multi-family low-income properties appraised in accordance with Tax Codes Section 23.215 and 11.1825(q)?	Yes	No Recommendation
84. Does the appraisal district post exempt low-income capitalization rates on its website by Jan. 31 and, if so, is the posted capitalization rate the one that is used on exempt multi-family low-income housing as described in Tax Code Section 11.1825(r)?	Yes	No Recommendation
85. Are net to land calculations for agricultural use land designated as dry and irrigated cropland reproducible from the appraisal district's records and is the appraisal district following its dry and/or irrigated cropland schedule?	Yes	No Recommendation
86. Are net to land calculations for agricultural use land designated as native pasture reproducible from the appraisal district's appraisal records and is the appraisal district following its native pasture schedule?	Yes	No Recommendation

Review Question	Answer	Recommendation
87. Does the appraisal district perform property inspections as a result of receiving wildlife management use appraisal applications?	Yes	No Recommendation
88. Does the appraisal district perform property inspections as a result of receiving agricultural use appraisal applications?	Yes	No Recommendation
89. Does the appraisal district have completed applications and required documentation on file for properties granted agricultural use appraisal?	Yes	No Recommendation
90. Is the appraisal district following its current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural and/or timberland use?	Yes	No Recommendation
91. Do the appraisal district's timber guidelines include the qualification of productivity appraisal under Tax Code Sections 23.72(b) and 23.9802(d)?	Yes	No Recommendation
92. Does the appraisal district make an entry on the appraisal records when agricultural applications are received after April 30 and deliver written notice of imposition of the penalty as described in Tax Code Sections 23.431 and 23.541?	Yes	No Recommendation

FY 2024 Per Diem Rates for austin, Texas

Meals & Incidentals (M&IE) rates and breakdown

Primary Destination	County	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & LastDay of Travel
Austin	Travis	\$64	\$14	\$16	\$29	\$5	\$48.00