

CALDWELL COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

AGENDA

NOTICE OF PUBLIC MEETING

ON SEPTEMBER 23, 2025

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, SEPTEMBER 23, 2025 AT 5:00 P.M. IN THE CALDWELL COUNTY APPRAISAL DISTRICT OFFICE AT 211 BULKIN LANE, LOCKHART, TEXAS.

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 July and August 2025.

DISCUSSION/ACTION

3. Consideration and possible approval of Minutes of July 22, 2025, meeting.
4. Consideration of and possible approval of Financial Reports of July 2025 and August 2025.
5. Consideration of and possible action regarding pending appeals of appraisal review board orders determining protest to District Court.
6. Consideration of and possible action regarding resolution designating Chief Appraiser as Investment Officer.
7. Consideration of and possible approval of annual adoption of the Investment Policy.
8. Consideration of and possible action regarding contract with Pictometry International Corporation (Eagleview).
9. Consideration of and possible action regarding contract with Eagle Property Tax Appraisal and Consulting Inc.
10. Consideration of and discussion regarding City of Luling and City of Martindale resolutions disapproving Board resolution to retain 2024 Excess Funds.
11. Discussion of preliminary results of MAPS 2024-2025.
12. Discussion regarding resolution to propose budget amendment to retain 2024 Excess Funds for the Emergency Reserve Fund and Legal Services.
13. Consideration of and possible action regarding adopting resolution to retain 2024 Excess Funds for Emergency Reserve Fund, Legal Services, and Future Building Expansion.
14. Discussion regarding annual Evaluation of Chief Appraiser.
15. Consideration and possible action regarding November meeting date.
16. Chief Appraiser's Report.
 - a. Appraisal Update;
 - b. Collection update.

17. Board requests for future agenda items. (*No action or discussion may occur during this item*)
18. Adjourn.

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.

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CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
REGULAR MEETING
SEPTEMBER 23, 2025

THE AGENDA IS AS FOLLOWS:

CALL TO ORDER

1. Public Comments.
2. Collection Report July and August 2025.
2a-2d

DISCUSSION/ACTION

3. Consideration and possible approval of Minutes of July 22, 2025 meeting.
3a-3c
4. Consideration of and possible approval of Financial Reports of July 2025 and August 2025.
4a-4q
5. Consideration of and possible action regarding pending appeals of appraisal review board orders determining protest to District Court.
6. Consideration and possible action regarding resolution designating Chief Appraiser as Investment Officer.
6a
7. Consideration of and possible approval of annual adoption of the Investment Policy.
7a-7e
8. Consideration of and possible action regarding contract with Pictometry International Corporation (Eagleview).
9. Consideration of and possible action regarding contract with Eagle Property Tax Appraisal and Consulting Inc.
9a-9i
10. Consideration and possible action regarding City of Luling and City of Martindale resolutions disapproving Board resolution to retain 2024 Excess Funds.
10a-10c and Handout
11. Discussion of preliminary results of MAPS 2024-2025.
11a-11n
12. Discussion regarding resolution to propose budget amendment to retain 2024 Excess Funds for the Emergency Reserve Fund and Legal Services.
12a
13. Consideration of and possible action regarding adopting resolution to retain 2024 Excess Funds for Emergency Reserve Fund, Legal Services and future Building Expansion.
13a

14. Discussion regarding annual Evaluation of Chief Appraiser.
Handout
15. Consideration and possible action regarding November meeting date.
16. Chief Appraiser's Report.
 - a. Appraisal update;
 - b. Collection update.
17. Board requests for future agenda items. *(No action or discussion may occur during this item)*
18. Adjourn.

July 2025 Collections Report

Collections

Current Collections (2024)	\$281,396.49	Due to fiscal year change for SLH & SLU these collections do not include 2024 taxes for Lockhart ISD & Luling ISD
Penalties & Interest	<u>\$21,288.14</u>	
Total	\$302,684.63	
Delinquent Collections(2023 & Prior)	\$513,209.73	This includes collections collections for the year 2024 for Lockhart ISD & Luling ISD
Penalties & Interest	<u>\$92,886.67</u>	
Total	\$606,096.40	
Total Current/Delinquent	\$908,781.03	Lockhart ISD & Luling ISD Fiscal Year is 7/1 to 6/30

<u>Current Balance(2024)</u>			<u>Delinquent Balance(2023 & Prior)</u>		
Total 2024 Levy	\$49,206,838.96		Beginning Balance	\$12,751,235.65	
Adjustments	+ -\$50,086.19		Adjustments	+ \$88,705.23	
Collections YTD	- <u>\$46,713,940.10</u>	95.03%	Collections YTD	- <u>\$3,300,996.68</u>	25.71%
Balance	\$2,442,812.67		Balance	\$9,538,944.20	

*Last Year at this time, Current Collections was 94.49%

* The Lockhart ISD and Luling ISD 2024 levy, adjustments, and collections were taken out of the Current Balance column and put into the Delinquent Balance column.

Payment Agreements

Total Agreements(as of 1st of month)	231
New Agreements	44
Agreements Paid in Full	15
Defaulted Agreements(end of month)	5

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

Payment Agreements 2025

Month	Total Agreements (as of 1st of the Month)	New Agreements	Agreements Paid In Full	Defaulted Agreements
January	241	12	18	3
February	232	26	7	3
March	248	13	25	5
April	231	29	11	10
May	239	14	10	5
June	238	8	13	2
July	231	44	15	5
August				
September				
October				
November				
December				

August 2025 Collections Report

Collections

Current Collections (2024)	\$133,183.78	Due to fiscal year change for SLH & SLU these collections do not include 2024 taxes for Lockhart ISD & Luling ISD
Penalties & Interest	\$24,132.53	
Total	<u>\$157,316.31</u>	
Delinquent Collections(2023 & Prior)	\$257,692.46	This includes collections collections for the year 2024 for Lockhart ISD & Luling ISD
Penalties & Interest	\$94,749.51	
Total	<u>\$352,441.97</u>	
Total Current/Delinquent	\$509,758.28	Lockhart ISD & Luling ISD Fiscal Year is 7/1 to 6/30

<u>Current Balance(2024)</u>			<u>Delinquent Balance(2023 & Prior)</u>		
Total 2024 Levy	\$49,206,838.96		Beginning Balance	\$12,751,235.65	
Adjustments	+ -\$51,923.39		Adjustments	+ \$63,668.59	
Collections YTD	- <u>\$46,847,123.88</u>	95.31%	Collections YTD	- <u>\$3,558,689.14</u>	27.77%
Balance	\$2,307,791.69		Balance	\$9,256,215.10	

*Last Year at this time, Current Collections was 94.51%

* The Lockhart ISD and Luling ISD 2024 levy, adjustments, and collections were taken out of the Current Balance column and put into the Delinquent Balance column.

Payment Agreements

Total Agreements(as of 1st of month)	255
New Agreements	37
Agreements Paid in Full	15
Defaulted Agreements(end of month)	2

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

Payment Agreements 2025

Month	Total Agreements (as of 1st of the Month)	New Agreements	Agreements Paid In Full	Defaulted Agreements
January	241	12	18	3
February	232	26	7	3
March	248	13	25	5
April	231	29	11	10
May	239	14	10	5
June	238	8	13	2
July	231	44	15	5
August	255	37	15	2
September				
October				
November				
December				

**CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF PUBLIC HEARING AND REGULAR MEETING**
July 22, 2025

The Board of Directors of the Caldwell County Appraisal District met in regular session on July 22, 2025, at 5:00 PM in the Caldwell County Appraisal District office located at 211 Bufkin Lane, Lockhart, Texas.

Those in attendance were board members Alfredo Munoz, Kathy Haigler, Kayline Cabe, Linda Hinkle and Sally Daniel; Chief Appraiser Shanna Ramzinski, and Administrative Assistant/Recording Secretary Phyllis Fischer; Low, Swinney, Evans and James attorney Eric Ruiz; Linebarger, Goggan, Sampson and Blair attorney Michael Choate; Caldwell County 911 Coordinator Jaclyn Archer.

CALL TO ORDER at 5:00 PM.

PLEDGES OF ALLEGIANCE

PUBLIC HEARING

Item #1. Public Hearing on the 2026 Appraisal and Collection Budgets.

No public comments.

REGULAR MEETING

Item #2. Public Comments.

No public comments.

Item #3. Quarterly Delinquent Tax Collection Report.

Michael Choate presented the Quarterly Delinquent Tax Collection Report.

Item #4. 911 Quarterly Report.

Jaclyn Archer presented the 911 Quarterly report. There was extensive discussion pertaining to the growth of the county.

Item #5. Collection Report May 2025 and June 2025.

Shanna Ramzinski presented the Collection reports of May 2025 and June 2025.

DISCUSSION/ACTION

Item #6. Consideration and possible approval of Minutes of May 27, 2025, Meeting.

Shanna Ramzinski presented the Minutes of the May 27, 2025, meeting.

Kathy Haigler made a motion, seconded by Sally Daniel, to approve the minutes of the May 27, 2025, meeting.

Motion carried 5-0-0.

Item #7. Consideration of and possible approval of Financial Reports of May 2025 and June 2025.

Shanna Ramzinski presented the Financial Reports of May 2025 and June 2025.

Linda Hinkle made a motion, seconded by Kayline Cabe to approve the Financial reports of May 2025 and June 2025.

Motion carried 5-0-0.

Item #8. Consideration of and possible action regarding the Assessment and Collection Agreements with Ladera MUD.

Shanna Ramzinski presented the Assessment and Collection Agreements with Ladera MUD.

Kathy Haigler made a motion, seconded by Linda Hinkle, to approve the Assessment and Collection Agreements with Ladera MUD.

Motion carried 5-0-0.

Item #9. Consideration of and possible action regarding the Assessment and Collection Agreements with Austin Community College.

Shanna Ramzinski presented the Assessment and Collection Agreements with Austin Community College.

Kayline Cabe made a motion, seconded by Sally Daniel, to approve the Assessment and Collection Agreements with Austin Community College.

Motion carried 5-0-0.

Item #10. Consideration of and possible action regarding the Assessment and Collection Agreements with Caldwell County MUD #8.

Shanna Ramzinski presented the Assessment and Collection Agreements with Caldwell County MUD #8.

Sally Daniel made a motion, seconded by Kayline Cabe, to approve the Assessment and Collection Agreements with Caldwell County MUD #8.

Motion carried 5-0-0.

Item #11. Discussion of and possible action regarding adopting budget amendment to the 2025 Appraisal budget.

Shanna Ramzinski presented the budget amendment to the 2025 Appraisal Budget for adoption.

Sally Daniel made a motion, seconded by Kathy Haigler, to adopt the budget amendment to the 2025 Appraisal Budget.

Motion carried 5-0-0.

EXECUTIVE SESSION:

Item #12. Consideration of and possible action regarding pending appeals of appraisal review board orders determining protest to District Court.

The Board of Directors beginning at 5:32 PM convened in a closed session in accordance with the Texas Open Meetings Act, with the purpose of discussing items listed under Texas Government Code Chapter 551.

The Board ended its closed session at 6:02 PM.

OPEN SESSION

Item #13. Discussion regarding resolution to propose budget amendment to retain 2024 unspent funds for the Emergency Reserve Fund, Building Expansion and Legal Services.

Shanna Ramzinski opened discussion regarding a resolution to propose a budget amendment to retain 2024 unspent funds. She recommended that the Board retain \$50,000 of the 2024 unspent funds for Line item 72008, \$40,000 for the Emergency Reserve Fund, and the remaining \$139,623 for future building expansion.

There was discussion regarding the resolution.

Kathy Haigler made a motion, seconded by Kayline Cabe, to retain \$50,000 for Line item 72008 and \$40,000 for the Emergency Reserve Fund.

Motion carried 5-0-0.

Item #13. Discussion regarding resolution to propose budget amendment to retain 2024 unspent funds for the Emergency Reserve Fund, Building Expansion and Legal Services (cont).
There was discussion regarding the Building Expansion Fund.
Linda Hinkle made a motion, seconded by Sally Daniel, to retain the remaining \$139,623 for the Building Expansion Fund. Kathy Haigler opposed
Motion carried 4-1-0.

Item #14. Discussion and possible action regarding adopting the 2026 Appraisal and Collection Budgets.
Shanna Ramzinski presented the 2026 Appraisal and Collection budgets.
Alfredo Munoz made a motion, seconded by Sally Daniel, to adopt the 2026 Appraisal and Collection Budgets.
Motion carried 5-0-0.

Item #15. Discussion regarding the 2025 MAP Preliminary review.
Shanna Ramzinski presented the 2025 MAP Preliminary review which was conducted in June. The District received a perfect preliminary review.

Item #16. Chief Appraiser's Report.

- a. Appraisal update – the rolls were certified at 96%; there were 4,155 protests, 4,019 in 2024 and 5,144 in 2023; 50% of the protests were settled prior to hearings; there will be hearings for two weeks the middle of August; the certified rolls will be delivered to the entities next week; TAAO scholarships were awarded to Melissa Rougeou and Ray Bailey; the 2025 reappraisal year will be door-to-door in the city of Lockhart; the BOD elections process will begin in August.
- b. Collection update – Vicki will begin calculating effective tax rates next week.

Item #17. Board requests for future agenda items. (No action or discussion may occur during this item)
The Board asked for an update regarding litigations.

Item #18. Adjourn.

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

Meeting adjourned at 6:32 PM.

Board Chairman

Board Secretary

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
For the Seven Months Ending July 31, 2025

		Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101	CHIEF APPRAISER	\$ 7,533.60	\$ 52,735.20	\$ 90,405.00	37,669.80	41.67
70102	DEPUTY CHIEF APPRAISER	7,810.50	54,673.50	93,725.95	39,052.45	41.67
70103	SYSTEM MGR/MAPPER	7,571.64	53,001.48	90,859.67	37,858.19	41.67
70105	SENIOR APPRAISER III	4,516.10	31,612.70	54,193.13	22,580.43	41.67
70106	SENIOR APPRAISER I	5,819.00	40,733.00	69,827.94	29,094.94	41.67
70107	SENIOR APPRAISER II	5,402.26	37,815.82	64,827.00	27,011.18	41.67
70108	FIELD APPRAISER VI	3,202.19	24,073.57	54,193.13	30,119.56	55.58
70109	FIELD APPRAISER III	1,431.57	29,297.69	54,598.23	25,300.54	46.34
70111	ADMINISTRATIVE ASST.	6,270.46	43,893.22	75,245.63	31,352.41	41.67
70112	DATA ENTRY TECHNICIAN I	4,051.68	28,361.76	48,620.25	20,258.49	41.67
70113	APPRAISAL SUPPORT TECH	4,711.14	32,977.98	56,533.66	23,555.68	41.67
70114	APPRAISAL SUPPORT CLERK	3,279.94	22,959.58	39,359.25	16,399.67	41.67
70115	DATA ENTRY TECHNICIAN II	2,727.32	19,852.80	35,000.00	15,147.20	43.28
70120	FIELD APPRAISER IV	4,099.92	28,699.44	49,199.06	20,499.62	41.67
70121	FIELD APPRAISER V	3,500.00	24,500.00	42,000.00	17,500.00	41.67
70130	PART TIME	0.00	0.00	0.00	0.00	0.00
70135	PAYROLL CONTINGENCY	3,401.77	3,401.77	6,900.00	3,498.23	50.70
70136	ANNUAL LONGEVITY COMPEN	0.00	0.00	7,850.00	7,850.00	100.00
	TOTAL WAGES AND SALARIES	75,329.09	528,589.51	933,337.90	404,748.39	43.37
71000	PAYROLL TAX	6,677.86	43,421.36	78,000.00	34,578.64	44.33
71002	RETIREMENT / EMPLOYER	9,355.94	65,658.74	116,000.00	50,341.26	43.40
71004	HEALTH BENEFITS	12,330.79	69,288.79	175,000.00	105,711.21	60.41
71005	WORKERS COMP	0.00	207.76	3,200.00	2,992.24	93.51
71006	UNEMPLOYMENT	113.26	(191.21)	4,000.00	4,191.21	104.78
	DEDUCTIONS / BENEFITS	28,477.85	178,385.44	376,200.00	197,814.56	52.58
72000	APPR ENGINEERS	0.00	57,478.50	76,638.00	19,159.50	25.00
72001	APPR REVIEW BOARD	7,210.94	10,146.26	37,500.00	27,353.74	72.94
72002	AUDIT	(2,100.00)	7,063.00	7,100.00	37.00	0.52
72003	BOARD OF DIRECTORS	160.00	1,287.94	3,500.00	2,212.06	63.20
72004	DATA PROCESSING SERVICES	1,392.00	125,187.89	127,900.00	2,712.11	2.12
72007	JANITORIAL SERVICES	536.69	3,756.83	6,600.00	2,843.17	43.08
72008	LEGAL SERVICES	3,262.87	32,642.05	27,000.00	(5,642.05)	(20.90)
72009	TITLE RESEARCH	0.00	0.00	0.00	0.00	0.00
72010	AERIAL IMAGERY	0.00	85,515.60	84,500.00	(1,015.60)	(1.20)
72011	HOMESTEAD EX ANALYSIS	10,375.87	31,127.61	45,000.00	13,872.39	30.83
	TOTAL SERVICES	20,838.37	354,205.68	415,738.00	61,532.32	14.80
72500	BOND CHIEF/NOTARY	0.00	0.00	250.00	250.00	100.00
72501	MEMBERSHIP/DUES	45.00	2,110.00	4,000.00	1,890.00	47.25
72502	COMPUTER SUPPLIES	406.71	2,821.27	7,600.00	4,778.73	62.88
72504	EDUCATION / FEES	1,063.99	4,651.99	17,375.00	12,723.01	73.23
72505	INSURANCE LIABILITY	0.00	520.00	3,300.00	2,780.00	84.24
72506	INSURANCE BUILDING/ CONTE	0.00	0.00	7,500.00	7,500.00	100.00
72507	LEGAL NOTICES / PRINTING	0.00	18,470.49	30,500.00	12,029.51	39.44
72508	MAINT - HARDWARE & EQUIP	1,155.00	3,465.00	9,000.00	5,535.00	61.50
72509	MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510	MILEAGE & TRAVEL	529.80	4,940.78	9,500.00	4,559.22	47.99
72511	OFFICE SUPPLIES	483.41	4,638.19	9,000.00	4,361.81	48.46
72512	POSTAGE	(28.92)	38,556.89	45,800.00	7,243.11	15.81
72513	POSTAGE METER/BOX RENTAL	0.00	2,111.02	6,000.00	3,888.98	64.82
72514	SUBSCRIPTION & BOOKS	784.95	9,758.74	23,100.00	13,341.26	57.75
72515	RENTAL COPIER	368.81	2,103.82	2,900.00	796.18	27.45

For Management Purposes Only

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Seven Months Ending July 31, 2025

		Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72516	ELECTRICITY	1,500.85	4,931.77	9,000.00	4,068.23	45.20
72517	TELEPHONE	1,154.84	7,176.31	14,700.00	7,523.69	51.18
72518	WATER & SEWER	1,000.57	2,872.11	4,200.00	1,327.89	31.62
72519	MORTGAGE	4,527.14	31,689.98	57,300.00	25,610.02	44.69
72520	BUILDING MAINT	1,282.82	3,362.96	14,000.00	10,637.04	75.98
72523	FUEL - VEHICLE	63.03	1,806.71	4,000.00	2,193.29	54.83
72524	MAINT. - VEHICLE	7.50	3,524.26	12,500.00	8,975.74	71.81
72525	INS - VEHICLE	0.00	0.00	3,000.00	3,000.00	100.00
	TOTAL GENERAL EXPENSES	14,345.50	149,512.29	295,525.00	146,012.71	49.41
79000	OFFICE EQUIPMENT	0.00	1,487.12	5,000.00	3,512.88	70.26
79001	COMPUTER EQUIPMENT	548.22	3,274.92	31,000.00	27,725.08	89.44
79002	BUILDING EXPENSE	25.37	62.29	8,000.00	7,937.71	99.22
79003	VEHICLE	0.00	0.00	0.00	0.00	0.00
79990	CONTINGENCY	2,100.00	2,100.00	10,000.00	7,900.00	79.00
	TOTAL CAPITAL INVESTMENT	2,673.59	6,924.33	54,000.00	47,075.67	87.18
	TOTAL EXPENSES	\$ (141,664.40)	\$ (1,217,617.2)	\$ (2,074,800)	\$ (857,183.65)	41.31

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Seven Months Ending July 31, 2025

		Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70101	CHIEF APPRAISER	\$ 5,022.40	\$ 35,156.80	\$ 60,266.84	25,110.04	41.66
90-70120	DEPUTY TAX COLLECTOR	7,810.50	54,673.50	93,725.95	39,052.45	41.67
90-70121	COLLECTION SPECIALIST I	4,580.34	32,062.38	54,964.07	22,901.69	41.67
90-70122	PUBLIC ASSISTANT II	3,208.34	18,346.74	40,516.88	22,170.14	54.72
90-70126	PUBLIC ASSISTANT I	3,481.40	24,369.80	41,776.88	17,407.08	41.67
90-70135	PAYROLL CONTINGENCY	0.00	0.00	3,200.00	3,200.00	100.00
90-70136	ANNUAL LONGEVITY COMPENSA	0.00	0.00	2,000.00	2,000.00	100.00
TOTAL WAGES AND SALARIES		<u>24,102.98</u>	<u>164,609.22</u>	<u>296,450.62</u>	<u>131,841.40</u>	44.47
90-71000	PAYROLL TAX	1,431.97	9,779.05	24,000.00	14,220.95	59.25
90-71002	RETIREMENT/EMPLOYER	2,993.59	20,444.46	37,000.00	16,555.54	44.74
90-71004	HEALTH BENEFITS	1,795.34	15,153.95	46,900.00	31,746.05	67.69
90-71005	WORKER COMP	0.00	0.00	1,000.00	1,000.00	100.00
90-71006	UNEMPLOYMENT	34.47	97.68	3,375.00	3,277.32	97.11
DEDUCTIONS / BENEFITS		<u>6,255.37</u>	<u>45,475.14</u>	<u>112,275.00</u>	<u>66,799.86</u>	59.50
90-72002	AUDIT	(300.00)	2,437.00	2,450.00	13.00	0.53
90-72004	DATA PROCESSING SERVICES	0.00	28,918.78	34,500.00	5,581.22	16.18
90-72005	COUNTY EMPLOYEE CONTRACT	1,958.63	13,710.41	23,500.00	9,789.59	41.66
90-72007	JANITORIAL SERVICE	160.31	1,122.17	2,500.00	1,377.83	55.11
90-72008	LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
90-72011	SECURITY	0.00	1,170.00	2,000.00	830.00	41.50
TOTAL SERVICES		<u>1,818.94</u>	<u>47,358.36</u>	<u>67,450.00</u>	<u>20,091.64</u>	29.79
90-72500	BOND/ NOTARY	0.00	0.00	250.00	250.00	100.00
90-72501	MEMBERSHIP/ DUES	0.00	280.00	1,100.00	820.00	74.55
90-72502	COMPUTER SUPPLIES	87.36	191.44	2,300.00	2,108.56	91.68
90-72504	EDUCATION & FEES	0.00	993.00	7,000.00	6,007.00	85.81
90-72505	INSURANCE - LIABILITY	0.00	0.00	1,500.00	1,500.00	100.00
90-72506	INSURANCE BUILDING/CONTENT	0.00	0.00	1,850.00	1,850.00	100.00
90-72507	LEGAL NOTICES/PRINTING	0.00	0.00	17,000.00	17,000.00	100.00
90-72508	MAINT - HARDWARE/EQUIP	345.00	1,035.00	3,600.00	2,565.00	71.25
90-72509	MAINT - OFFICE EQUIP	0.00	2,499.28	2,500.00	0.72	0.03
90-72510	MILEAGE & TRAVEL	870.00	1,059.00	5,100.00	4,041.00	79.24
90-72511	OFFICE SUPPLIES	212.39	1,239.69	4,000.00	2,760.31	69.01
90-72512	POSTAGE	0.00	0.00	20,500.00	20,500.00	100.00
90-72513	POSTAGE METER/BOX RENTAL	0.00	630.56	2,000.00	1,369.44	68.47
90-72515	RENTAL - COPIER	0.00	0.00	1,800.00	1,800.00	100.00
90-72516	ELECTRICITY	448.30	1,666.62	3,000.00	1,333.38	44.45
90-72517	TELEPHONE	311.78	1,992.30	4,100.00	2,107.70	51.41
90-72518	WATER & SEWER	298.87	915.71	1,400.00	484.29	34.59
90-72519	MORTGAGE	1,352.26	9,465.82	17,200.00	7,734.18	44.97
90-72520	BUILDING MAINT.	335.33	1,266.29	3,800.00	2,533.71	66.68
TOTAL GENERAL EXPENSES		<u>4,261.29</u>	<u>23,234.71</u>	<u>100,000.00</u>	<u>76,765.29</u>	76.77

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Seven Months Ending July 31, 2025

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-79000 OFFICE EQUIPMENT	0.00	125.17	2,000.00	1,874.83	93.74
90-79001 COMPUTER EQUIPMENT	1,543.95	1,874.24	12,700.00	10,825.76	85.24
90-79002 BUILDING EXPENSE	7.58	18.61	6,000.00	5,981.39	99.69
90-79990 CONTINGENCY	500.00	500.00	5,000.00	4,500.00	90.00
 TOTAL CAPITAL INVESTMENTS	 2,051.53	 2,518.02	 25,700.00	 23,181.98	 90.20
 TOTAL EXPENSES	 \$ (38,490.11)	 \$ (283,195.45)	 \$ (601,875.62)	 \$ (318,680.17)	 52.95

Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
For the Seven Months Ending July 31, 2025

		Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
Revenues						
CITY OF LOCKHART	\$	0.00	\$ 136,248.81	\$ 181,665.08	45,416.27	25.00
CITY OF LULING		0.00	30,555.93	40,741.23	10,185.30	25.00
CITY OF MARTINDALE		0.00	6,502.47	8,669.96	2,167.49	25.00
CITY OF MUSTANG RIDGE		0.00	2,336.52	3,115.38	778.86	25.00
CITY OF NIEDERWALD		0.00	1,266.66	1,688.89	422.23	25.00
CITY OF UHLAND		0.00	765.04	765.02	(0.02)	0.00
CALDWELL COUNTY		0.00	432,331.17	576,441.56	144,110.39	25.00
LOCKHART ISD		0.00	562,736.49	750,315.34	187,578.85	25.00
LULING ISD		0.00	102,008.22	136,010.94	34,002.72	25.00
PRAIRIE LEA ISD		0.00	34,017.21	45,356.28	11,339.07	25.00
PLUM CREEK CONS DIST		0.00	8,022.15	10,696.22	2,674.07	25.00
PLUM CREEK UNDERGROU		0.00	9,104.40	12,139.19	3,034.79	25.00
GONZALES ISD		0.00	8,896.05	11,861.42	2,965.37	25.00
WAELDER ISD		0.00	6,000.78	8,001.05	2,000.27	25.00
SAN MARCOS ISD		0.00	44,557.32	59,409.75	14,852.43	25.00
HAYS ISD		0.00	24,877.98	33,170.65	8,292.67	25.00
GONZALES COUNTY UWD		0.00	148.44	197.93	49.49	25.00
CALDWELL-HAYS ESD1		0.00	19,298.13	25,730.83	6,432.70	25.00
CITY OF SAN MARCOS		0.00	4,578.39	6,104.53	1,526.14	25.00
CALDWELL ESD #2		0.00	6,084.60	8,112.79	2,028.19	25.00
CALDWELL ESD #3		0.00	4,256.46	5,675.29	1,418.83	25.00
CALDWELL ESD #4		0.00	4,889.10	6,518.81	1,629.71	25.00
CALDWELL ESD #5		0.00	100,379.76	133,839.69	33,459.93	25.00
AUSTIN COMMUNITY COLL		0.00	2,336.64	3,115.53	778.89	25.00
CALDWELL CO MUD #2		0.00	4,078.89	5,438.51	1,359.62	25.00
BOLLINGER MUD		0.00	6.60	8.79	2.19	24.91
CALDWELL CO MUD #7		0.00	7.68	10.25	2.57	25.07
Total Revenues		0.00	1,556,291.89	2,074,800.91	518,509.02	24.99
TOTAL BUDGET REV	\$	<u>0.00</u>	<u>\$ 1,556,291.89</u>	<u>\$ 2,074,800.91</u>	<u>518,509.02</u>	<u>24.99</u>
COPIES MISC REVENUE	\$	(432.70)	\$ (1,185.07)	\$ 0.00	1,185.07	0.00
INTEREST INCOME REVENUE		(1,071.27)	(6,819.63)	0.00	6,819.63	0.00
TOTAL OTHER REVENUE		<u>(1,503.97)</u>	<u>(8,004.70)</u>	<u>0.00</u>	<u>8,004.70</u>	<u>0.00</u>

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Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
For the One Month Ending January 31, 2025

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 9,469.77	\$ 13,726.12	\$ 55,096.72	41,370.60	75.09
CITY OF LULING	2,136.78	3,140.57	12,606.27	9,465.70	75.09
CITY OF MARTINDALE	438.01	655.08	2,629.49	1,974.41	75.09
CITY OF MUSTANG RIDGE	154.85	235.39	944.85	709.46	75.09
CITY OF NIEDERWALD	90.76	127.61	512.22	384.61	75.09
CITY OF UHLAND	212.11	231.20	232.02	0.82	0.35
CALDWELL COUNTY	29,181.38	43,554.36	174,827.43	131,273.07	75.09
LOCKHART ISD	39,513.39	56,691.79	227,561.14	170,869.35	75.09
LULING ISD	8,081.94	11,919.97	47,846.82	35,926.85	75.09
PRAIRIE LEA ISD	2,707.69	4,091.47	16,423.19	12,331.72	75.09
PLUM CREEK CONS DIST	556.58	808.18	3,244.03	2,435.85	75.09
PLUM CREEK UNDERGROUND	657.06	917.20	3,681.66	2,764.46	75.09
GONZALES COUNTY UWD	9.46	14.95	60.03	45.08	75.10
CALDWELL-HAYS ESD1	1,317.66	1,944.15	7,803.84	5,859.69	75.09
CALDWELL ESD #2	432.25	612.98	2,460.51	1,847.53	75.09
CALDWELL ESD #3	290.40	428.81	1,721.24	1,292.43	75.09
CALDWELL ESD #4	332.25	492.54	1,977.07	1,484.53	75.09
CALDWELL ESD #5	54,161.39	10,112.56	40,591.88	30,479.32	75.09
CALDWELL CO MUD #2	369.91	410.92	1,649.43	1,238.51	75.09
BOLLINGER MUD	(0.18)	0.66	2.66	2.00	75.19
CALDWELL CO MUD #7	0.77	0.77	3.11	2.34	75.24
Total Revenues	150,114.23	150,117.28	601,875.61	451,758.33	75.06
TAX CERTIFICATES	(410.00)	(220.00)	0.00	220.00	0.00
TOTAL TAX CERT. REVENUE	(410.00)	(220.00)	0.00	220.00	0.00
TOTAL BUDGET REVENUE	\$ 150,524.23	\$ 150,337.28	\$ 601,875.61	451,538.33	75.02
RETURN CHECK FEE	\$ (500.00)	\$ (400.00)	\$ 0.00	400.00	0.00
BUS PP RENDITION PENALTY	(1,578.31)	(1,005.13)	0.00	1,005.13	0.00
OFFICE RENTAL INCOME	(200.00)	(100.00)	0.00	100.00	0.00
TOTAL OTHER REVENUE	(2,278.31)	(1,505.13)	0.00	1,505.13	0.00
DELINQUENT ATTORNEY FEES- L	28,507.37	28,507.37	0.00	(28,507.37)	0.00
DELINQUENT ATTORNEY FEES- P	4,742.02	4,742.02	0.00	(4,742.02)	0.00
DELINQUENT ABSTRACT FEES- L	245.00	245.00	0.00	(245.00)	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
TOTAL DELINQUENT ATTORNEY	33,494.39	33,494.39	0.00	(33,494.39)	0.00

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jul 1, 2025 to Jul 31, 2025

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
7/3/25	011210	72516	MAY 2025 ELECTRICITY (A)	905.74	
		90-72516	MAY 2025 ELECTRICITY (C)	270.54	
		72518	MAY 2025 WATER & SEWER (A)	617.25	
		90-72518	MAY 2025 WATER & SEWER (C)	184.37	
		10000	City of Lockhart		1,977.90
7/3/25	011211	72523	MAY 2025 FUEL REIMBURSEMENT	31.00	
		10000	CALDWELL COUNTY TREASURER		31.00
7/3/25	011212	72520	JUN 2025 INV #92 LAWN CARE (A)	327.25	
		90-72520	JUN 2025 INV #92 LAWN CARE (C)	97.75	
		10000	TIM PEPPER		425.00
7/3/25	011213	72520	QTR 3 PEST CONTROL SERVICES (A)	70.84	
		90-72520	QTR 3 PEST CONTROL SERVICES (C)	21.16	
		10000	ABC Home & Commercial Services		92.00
7/3/25	011214	90-72005	JUL 2025 LULING EMPLOYEE SALARY	1,958.63	
		10000	CALDWELL COUNTY TREASURER		1,958.63
7/3/25	011215	72508	INV #2025-Q3-CCAD COMPUTER SERVICES (A)	1,155.00	
		90-72508	INV #2025-Q3-CCAD COMPUTER SERVICES (C)	345.00	
		10000	N Metzler Consulting		1,500.00
7/3/25	011216	72510	APR/MAY/JUN 2025 MILEAGE	30.80	
		10000	REIMBURSEMENT Christie Gibson		30.80
7/3/25	011217	72514	2025 MARSHALL VALUATION SERVICE - RESIDENTIAL	393.95	
		10000	MARSHALL & SWIFT		393.95
7/3/25	011218	72520	ELECTRICAL REPAIRS	405.50	
		10000	Logic Mechanical Inc		405.50
7/3/25	011219	71006	2025 QTR #2 UNEMPLOYMENT FUND (A)	113.26	
		90-71006	2025 QTR #2 UNEMPLOYMENT FUND (C)	34.47	

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jul 1, 2025 to Jul 31, 2025

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. of Counties		147.73
7/8/25	011220	72510	MILEAGE REIMBURSEMENT APR/MAY/JUN 2025	49.00	
		10000	Phyllis Fischer		49.00
7/8/25	011221	72524	2025 REGISTRATION VEH #20701	7.50	
		10000	Caldwell County Tax Assessor-Col		7.50
7/8/25	011222	72011	HEA SERVICES 3RD QTR 2025	10,375.87	
		10000	LINEBARGER GOGGAN BLAIR SAMPSON, LLP		10,375.87
7/8/25	011223	72504	2025 ANNUAL CONF REGISTRATION - SJR, JC, JG	710.00	
		10000	Texas Rural Chief Appraisers, Inc		710.00
7/14/25	011224	90-79990	DEPOSIT TO IBC BANK ACCOUNT	200.00	
		10000	Caldwell County Appraisal Dst		200.00
7/17/25	011229	72007	JUL 2025 JANITORIAL SERVICES (A)	536.69	
		90-72007	JUL 2025 JANITORIAL SERVICES (C)	160.31	
		10000	JANI-KING OF AUSTIN		697.00
7/17/25	011231	72514	2025 ANNUAL SUBSCRIPTION LULING NEWSBOY	41.00	
		10000			41.00
7/17/25	011232	72502	TONER CARTRIDGES (A)	406.71	
		90-72502	TONER CARTRIDGES (C)	87.36	
		10000	Lone Star Office Solutions		494.07
7/17/25	011233	72003	ANNIVERSARY PLAQUE - MA	160.00	
		10000	Lone Star Badge & Sign		160.00
7/24/25	011238	72008	JUN 2025 LEGAL SERVICES	3,262.87	
		10000	LOW SWINNEY EVANS & JAMES PLLC		3,262.87
7/24/25	011239	72501	2025 ANNUAL RENEWAL - REB - REG #75251	45.00	
		10000	Texas Dept. of Licensing and		45.00
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Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jul 1, 2025 to Jul 31, 2025

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
Regulation					
7/24/25	011240	71000	2025 ANNUAL PCORI FEE	48.30	
		10000	Department Of Treasury IRS		48.30
JUN 2025 ELECTRICITY (A)					
7/31/25	011241	72516	JUN 2025 ELECTRICITY (A)	595.11	
		90-72516	JUN 2025 ELECTRICITY (C)	177.76	
		72518	JUN 2025 WATER & SEWER (A)	383.32	
		90-72518	JUN 2025 WATER & SEWER (C)	114.50	
		10000	City of Lockhart		1,270.69
7/31/25	011242	72523	JUN 2025 FUEL REIMBURSEMENT	32.03	
		10000	CALDWELL COUNTY TREASURER		32.03
7/31/25	011243	72504	11/25 COURSE 10 - SM	310.00	
		10000	Texas Assoc. Assessing Officers		310.00
7/31/25	011244	72520	JUL 2025 INV #93 LAWN CARE (A)	196.35	
		90-72520	JUL 2025 INV #92 LAWN CARE (C)	58.65	
		10000	TIM PEPPER		255.00
7/31/25	011245	90-72510	PER DIEM REQUEST	310.00	
		10000	Vicki Schneider		310.00
7/31/25	011246	90-72510	PER DIEM REQUEST	310.00	
		10000	Brittani Medina		310.00
7/31/25	011247	90-72510	PER DIEM REQUEST	250.00	
		10000	Andreanna Blaschke		250.00
7/31/25	011248	72510	PER DIEM REQUEST	250.00	
		10000	Catherine Moreno		250.00
7/31/25	011249	72510	PER DIEM REQUEST	200.00	
		10000	Sierra Morgan		200.00
Total				26,240.84	26,240.84

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
For the Eight Months Ending August 31, 2025

		Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101	CHIEF APPRAISER	\$ 7,533.60	\$ 60,268.80	\$ 90,405.00	30,136.20	33.33
70102	DEPUTY CHIEF APPRAISER	7,810.50	62,484.00	93,725.95	31,241.95	33.33
70103	SYSTEM MGR/MAPPER	7,571.64	60,573.12	90,859.67	30,286.55	33.33
70105	SENIOR APPRAISER III	4,516.10	36,128.80	54,193.13	18,064.33	33.33
70106	SENIOR APPRAISER I	5,819.00	46,552.00	69,827.94	23,275.94	33.33
70107	SENIOR APPRAISER II	5,402.26	43,218.08	64,827.00	21,608.92	33.33
70108	FIELD APPRAISER VI	3,500.00	27,573.57	54,193.13	26,619.56	49.12
70109	FIELD APPRAISER III	4,833.34	34,131.03	54,598.23	20,467.20	37.49
70111	ADMINISTRATIVE ASST.	6,270.46	50,163.68	75,245.63	25,081.95	33.33
70112	DATA ENTRY TECHNICIAN I	4,051.68	32,413.44	48,620.25	16,206.81	33.33
70113	APPRAISAL SUPPORT TECH	4,711.14	37,689.12	56,533.66	18,844.54	33.33
70114	APPRAISAL SUPPORT CLERK	3,279.94	26,239.52	39,359.25	13,119.73	33.33
70115	DATA ENTRY TECHNICIAN II	2,727.33	22,580.13	35,000.00	12,419.87	35.49
70120	FIELD APPRAISER IV	4,099.92	32,799.36	49,199.06	16,399.70	33.33
70121	FIELD APPRAISER V	3,500.00	28,000.00	42,000.00	14,000.00	33.33
70130	PART TIME	0.00	0.00	0.00	0.00	0.00
70135	PAYROLL CONTINGENCY	0.00	3,401.77	6,900.00	3,498.23	50.70
70136	ANNUAL LONGEVITY COMPEN	0.00	0.00	7,850.00	7,850.00	100.00
	TOTAL WAGES AND SALARIES	75,626.91	604,216.42	933,337.90	329,121.48	35.26
71000	PAYROLL TAX	6,270.04	49,691.40	78,000.00	28,308.60	36.29
71002	RETIREMENT / EMPLOYER	9,392.93	75,051.67	116,000.00	40,948.33	35.30
71004	HEALTH BENEFITS	24,462.42	93,751.21	175,000.00	81,248.79	46.43
71005	WORKERS COMP	0.00	207.76	3,200.00	2,992.24	93.51
71006	UNEMPLOYMENT	0.00	(191.21)	4,000.00	4,191.21	104.78
	DEDUCTIONS / BENEFITS	40,125.39	218,510.83	376,200.00	157,689.17	41.92
72000	APPR ENGINEERS	0.00	57,478.50	76,638.00	19,159.50	25.00
72001	APPR REVIEW BOARD	2,372.25	12,518.51	37,500.00	24,981.49	66.62
72002	AUDIT	0.00	7,063.00	7,100.00	37.00	0.52
72003	BOARD OF DIRECTORS	427.46	1,715.40	3,500.00	1,784.60	50.99
72004	DATA PROCESSING SERVICES	0.00	125,187.89	127,900.00	2,712.11	2.12
72007	JANITORIAL SERVICES	1,302.07	5,058.90	6,600.00	1,541.10	23.35
72008	LEGAL SERVICES	4,755.75	37,397.80	27,000.00	(10,397.80)	(38.51)
72009	TITLE RESEARCH	0.00	0.00	0.00	0.00	0.00
72010	AERIAL IMAGERY	0.00	85,515.60	84,500.00	(1,015.60)	(1.20)
72011	HOMESTEAD EX ANALYSIS	0.00	31,127.61	45,000.00	13,872.39	30.83
	TOTAL SERVICES	8,857.53	363,063.21	415,738.00	52,674.79	12.67
72500	BOND CHIEF/NOTARY	71.57	71.57	250.00	178.43	71.37
72501	MEMBERSHIP/DUES	275.00	2,385.00	4,000.00	1,615.00	40.38
72502	COMPUTER SUPPLIES	0.00	2,821.27	7,600.00	4,778.73	62.88
72504	EDUCATION / FEES	425.00	5,076.99	17,375.00	12,298.01	70.78
72505	INSURANCE LIABILITY	0.00	520.00	3,300.00	2,780.00	84.24
72506	INSURANCE BUILDING/ CONTE	0.00	0.00	7,500.00	7,500.00	100.00
72507	LEGAL NOTICES / PRINTING	338.63	18,809.12	30,500.00	11,690.88	38.33
72508	MAINT - HARDWARE & EQUIP	0.00	3,465.00	9,000.00	5,535.00	61.50
72509	MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510	MILEAGE & TRAVEL	810.00	5,750.78	9,500.00	3,749.22	39.47
72511	OFFICE SUPPLIES	609.73	5,247.92	9,000.00	3,752.08	41.69
72512	POSTAGE	0.00	38,556.89	45,800.00	7,243.11	15.81
72513	POSTAGE METER/BOX RENTAL	0.00	2,111.02	6,000.00	3,888.98	64.82
72514	SUBSCRIPTION & BOOKS	0.00	9,758.74	23,100.00	13,341.26	57.75
72515	RENTAL COPIER	334.42	2,438.24	2,900.00	461.76	15.92

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
For the Eight Months Ending August 31, 2025

		Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72516	ELECTRICITY	0.00	4,931.77	9,000.00	4,068.23	45.20
72517	TELEPHONE	1,154.84	8,331.15	14,700.00	6,368.85	43.33
72518	WATER & SEWER	0.00	2,872.11	4,200.00	1,327.89	31.62
72519	MORTGAGE	4,527.14	36,217.12	57,300.00	21,082.88	36.79
72520	BUILDING MAINT	221.72	3,584.68	14,000.00	10,415.32	74.40
72523	FUEL - VEHICLE	0.00	1,806.71	4,000.00	2,193.29	54.83
72524	MAINT. - VEHICLE	318.02	3,842.28	12,500.00	8,657.72	69.26
72525	INS - VEHICLE	0.00	0.00	3,000.00	3,000.00	100.00
	TOTAL GENERAL EXPENSES	9,086.07	158,598.36	295,525.00	136,926.64	46.33
79000	OFFICE EQUIPMENT	389.98	1,877.10	5,000.00	3,122.90	62.46
79001	COMPUTER EQUIPMENT	194.36	3,469.28	31,000.00	27,530.72	88.81
79002	BUILDING EXPENSE	0.00	62.29	8,000.00	7,937.71	99.22
79003	VEHICLE	0.00	0.00	0.00	0.00	0.00
79990	CONTINGENCY	0.00	2,100.00	10,000.00	7,900.00	79.00
	TOTAL CAPITAL INVESTMENT	584.34	7,508.67	54,000.00	46,491.33	86.10
	TOTAL EXPENSES	\$ (134,280.24)	\$ (1,351,897.4)	\$ (2,074,800)	\$ (722,903.41)	34.84

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Eight Months Ending August 31, 2025

		Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70101	CHIEF APPRAISER	\$ 5,022.40	\$ 40,179.20	\$ 60,266.84	20,087.64	33.33
90-70120	DEPUTY TAX COLLECTOR	7,810.50	62,484.00	93,725.95	31,241.95	33.33
90-70121	COLLECTION SPECIALIST I	4,580.34	36,642.72	54,964.07	18,321.35	33.33
90-70122	PUBLIC ASSISTANT II	2,916.81	21,263.55	40,516.88	19,253.33	47.52
90-70126	PUBLIC ASSISTANT I	3,481.40	27,851.20	41,776.88	13,925.68	33.33
90-70135	PAYROLL CONTINGENCY	0.00	0.00	3,200.00	3,200.00	100.00
90-70136	ANNUAL LONGEVITY COMPENSA	0.00	0.00	2,000.00	2,000.00	100.00
TOTAL WAGES AND SALARIES		<u>23,811.45</u>	<u>188,420.67</u>	<u>296,450.62</u>	<u>108,029.95</u>	36.44
90-71000	PAYROLL TAX	1,409.67	11,188.72	24,000.00	12,811.28	53.38
90-71002	RETIREMENT/EMPLOYER	2,957.38	23,401.84	37,000.00	13,598.16	36.75
90-71004	HEALTH BENEFITS	3,557.48	18,711.43	46,900.00	28,188.57	60.10
90-71005	WORKER COMP	0.00	0.00	1,000.00	1,000.00	100.00
90-71006	UNEMPLOYMENT	0.00	97.68	3,375.00	3,277.32	97.11
DEDUCTIONS / BENEFITS		<u>7,924.53</u>	<u>53,399.67</u>	<u>112,275.00</u>	<u>58,875.33</u>	52.44
90-72002	AUDIT	0.00	2,437.00	2,450.00	13.00	0.53
90-72004	DATA PROCESSING SERVICES	0.00	28,918.78	34,500.00	5,581.22	16.18
90-72005	COUNTY EMPLOYEE CONTRACT	1,958.63	15,669.04	23,500.00	7,830.96	33.32
90-72007	JANITORIAL SERVICE	388.93	1,511.10	2,500.00	988.90	39.56
90-72008	LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
90-72011	SECURITY	0.00	1,170.00	2,000.00	830.00	41.50
TOTAL SERVICES		<u>2,347.56</u>	<u>49,705.92</u>	<u>67,450.00</u>	<u>17,744.08</u>	26.31
90-72500	BOND/ NOTARY	0.00	0.00	250.00	250.00	100.00
90-72501	MEMBERSHIP/ DUES	0.00	280.00	1,100.00	820.00	74.55
90-72502	COMPUTER SUPPLIES	0.00	191.44	2,300.00	2,108.56	91.68
90-72504	EDUCATION & FEES	600.00	1,593.00	7,000.00	5,407.00	77.24
90-72505	INSURANCE - LIABILITY	0.00	0.00	1,500.00	1,500.00	100.00
90-72506	INSURANCE BUILDING/CONTENT	0.00	0.00	1,850.00	1,850.00	100.00
90-72507	LEGAL NOTICES/PRINTING	415.66	415.66	17,000.00	16,584.34	97.55
90-72508	MAINT - HARDWARE/EQUIP	0.00	1,035.00	3,600.00	2,565.00	71.25
90-72509	MAINT - OFFICE EQUIP	0.00	2,499.28	2,500.00	0.72	0.03
90-72510	MILEAGE & TRAVEL	0.00	1,059.00	5,100.00	4,041.00	79.24
90-72511	OFFICE SUPPLIES	1,290.50	2,530.19	4,000.00	1,469.81	36.75
90-72512	POSTAGE	11,000.00	11,000.00	20,500.00	9,500.00	46.34
90-72513	POSTAGE METER/BOX RENTAL	0.00	630.56	2,000.00	1,369.44	68.47
90-72515	RENTAL - COPIER	0.00	0.00	1,800.00	1,800.00	100.00
90-72516	ELECTRICITY	0.00	1,666.62	3,000.00	1,333.38	44.45
90-72517	TELEPHONE	311.78	2,304.08	4,100.00	1,795.92	43.80
90-72518	WATER & SEWER	0.00	915.71	1,400.00	484.29	34.59
90-72519	MORTGAGE	1,352.26	10,818.08	17,200.00	6,381.92	37.10
90-72520	BUILDING MAINT.	146.07	1,412.36	3,800.00	2,387.64	62.83
TOTAL GENERAL EXPENSES		<u>15,116.27</u>	<u>38,350.98</u>	<u>100,000.00</u>	<u>61,649.02</u>	61.65

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Eight Months Ending August 31, 2025

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-79000 OFFICE EQUIPMENT	278.46	403.63	2,000.00	1,596.37	79.82
90-79001 COMPUTER EQUIPMENT	1,088.41	2,962.65	12,700.00	9,737.35	76.67
90-79002 BUILDING EXPENSE	0.00	18.61	6,000.00	5,981.39	99.69
90-79990 CONTINGENCY	0.00	500.00	5,000.00	4,500.00	90.00
 TOTAL CAPITAL INVESTMENTS	 1,366.87	 3,884.89	 25,700.00	 21,815.11	 84.88
 TOTAL EXPENSES	 \$ (50,566.68)	 \$ (333,762.13)	 \$ (601,875.62)	 \$ (268,113.49)	 44.55

Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
For the Eight Months Ending August 31, 2025

		Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
Revenues						
CITY OF LOCKHART	\$	0.00	\$ 136,248.81	\$ 181,665.08	45,416.27	25.00
CITY OF LULING		0.00	30,555.93	40,741.23	10,185.30	25.00
CITY OF MARTINDALE		0.00	6,502.47	8,669.96	2,167.49	25.00
CITY OF MUSTANG RIDGE		0.00	2,336.52	3,115.38	778.86	25.00
CITY OF NIEDERWALD		0.00	1,266.66	1,688.89	422.23	25.00
CITY OF UHLAND		0.00	765.04	765.02	(0.02)	0.00
CALDWELL COUNTY		0.00	432,331.17	576,441.56	144,110.39	25.00
LOCKHART ISD		0.00	562,736.49	750,315.34	187,578.85	25.00
LULING ISD		0.00	102,008.22	136,010.94	34,002.72	25.00
PRAIRIE LEA ISD		0.00	34,017.21	45,356.28	11,339.07	25.00
PLUM CREEK CONS DIST		0.00	8,022.15	10,696.22	2,674.07	25.00
PLUM CREEK UNDERGROU		0.00	9,104.40	12,139.19	3,034.79	25.00
GONZALES ISD		0.00	8,896.05	11,861.42	2,965.37	25.00
WAELDER ISD		0.00	6,000.78	8,001.05	2,000.27	25.00
SAN MARCOS ISD		0.00	44,557.32	59,409.75	14,852.43	25.00
HAYS ISD		0.00	24,877.98	33,170.65	8,292.67	25.00
GONZALES COUNTY UWD		0.00	148.44	197.93	49.49	25.00
CALDWELL-HAYS ESD1		0.00	19,298.13	25,730.83	6,432.70	25.00
CITY OF SAN MARCOS		0.00	4,578.39	6,104.53	1,526.14	25.00
CALDWELL ESD #2		0.00	6,084.60	8,112.79	2,028.19	25.00
CALDWELL ESD #3		0.00	4,256.46	5,675.29	1,418.83	25.00
CALDWELL ESD #4		0.00	4,889.10	6,518.81	1,629.71	25.00
CALDWELL ESD #5		0.00	100,379.76	133,839.69	33,459.93	25.00
AUSTIN COMMUNITY COLL		0.00	2,336.64	3,115.53	778.89	25.00
CALDWELL CO MUD #2		0.00	4,078.89	5,438.51	1,359.62	25.00
BOLLINGER MUD		0.00	6.60	8.79	2.19	24.91
CALDWELL CO MUD #7		0.00	7.68	10.25	2.57	25.07
Total Revenues		0.00	1,556,291.89	2,074,800.91	518,509.02	24.99
TOTAL BUDGET REV	\$	<u>0.00</u>	<u>\$ 1,556,291.89</u>	<u>\$ 2,074,800.91</u>	<u>518,509.02</u>	<u>24.99</u>
COPIES MISC REVENUE	\$	(140.00)	\$ (1,325.07)	\$ 0.00	1,325.07	0.00
INTEREST INCOME REVENUE		(958.08)	(7,777.71)	0.00	7,777.71	0.00
TOTAL OTHER REVENUE		<u>(1,098.08)</u>	<u>(9,102.78)</u>	<u>0.00</u>	<u>9,102.78</u>	<u>0.00</u>

Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
For the One Month Ending January 31, 2025

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 9,469.77	\$ 13,726.12	\$ 55,096.72	41,370.60	75.09
CITY OF LULING	2,136.78	3,140.57	12,606.27	9,465.70	75.09
CITY OF MARTINDALE	438.01	655.08	2,629.49	1,974.41	75.09
CITY OF MUSTANG RIDGE	154.85	235.39	944.85	709.46	75.09
CITY OF NIEDERWALD	90.76	127.61	512.22	384.61	75.09
CITY OF UHLAND	212.11	231.20	232.02	0.82	0.35
CALDWELL COUNTY	29,181.38	43,554.36	174,827.43	131,273.07	75.09
LOCKHART ISD	39,513.39	56,691.79	227,561.14	170,869.35	75.09
LULING ISD	8,081.94	11,919.97	47,846.82	35,926.85	75.09
PRAIRIE LEA ISD	2,707.69	4,091.47	16,423.19	12,331.72	75.09
PLUM CREEK CONS DIST	556.58	808.18	3,244.03	2,435.85	75.09
PLUM CREEK UNDERGROUND	657.06	917.20	3,681.66	2,764.46	75.09
GONZALES COUNTY UWD	9.46	14.95	60.03	45.08	75.10
CALDWELL-HAYS ESD1	1,317.66	1,944.15	7,803.84	5,859.69	75.09
CALDWELL ESD #2	432.25	612.98	2,460.51	1,847.53	75.09
CALDWELL ESD #3	290.40	428.81	1,721.24	1,292.43	75.09
CALDWELL ESD #4	332.25	492.54	1,977.07	1,484.53	75.09
CALDWELL ESD #5	54,161.39	10,112.56	40,591.88	30,479.32	75.09
CALDWELL CO MUD #2	369.91	410.92	1,649.43	1,238.51	75.09
BOLLINGER MUD	(0.18)	0.66	2.66	2.00	75.19
CALDWELL CO MUD #7	0.77	0.77	3.11	2.34	75.24
Total Revenues	150,114.23	150,117.28	601,875.61	451,758.33	75.06
TAX CERTIFICATES	(410.00)	(220.00)	0.00	220.00	0.00
TOTAL TAX CERT. REVENUE	(410.00)	(220.00)	0.00	220.00	0.00
TOTAL BUDGET REVENUE	\$ 150,524.23	\$ 150,337.28	\$ 601,875.61	451,538.33	75.02
RETURN CHECK FEE	\$ (500.00)	\$ (400.00)	\$ 0.00	400.00	0.00
BUS PP RENDITION PENALTY	(1,578.31)	(1,005.13)	0.00	1,005.13	0.00
OFFICE RENTAL INCOME	(200.00)	(100.00)	0.00	100.00	0.00
TOTAL OTHER REVENUE	(2,278.31)	(1,505.13)	0.00	1,505.13	0.00
DELINQUENT ATTORNEY FEES- L	28,507.37	28,507.37	0.00	(28,507.37)	0.00
DELINQUENT ATTORNEY FEES- P	4,742.02	4,742.02	0.00	(4,742.02)	0.00
DELINQUENT ABSTRACT FEES- L	245.00	245.00	0.00	(245.00)	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
TOTAL DELINQUENT ATTORNEY	33,494.39	33,494.39	0.00	(33,494.39)	0.00

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Aug 1, 2025 to Aug 31, 2025

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
8/7/25	011254	72007	VCT & RESTROOM CLEANING (A)	765.38	
		90-72007	VCT & RESTROOM CLEANING (C)	228.62	
		10000	JANI-KING OF AUSTIN		994.00
8/7/25	011255	72507	BUDGET HEARING/EST TAXES/TAX RATE	338.63	
		90-72507	EST'D TAXES & TAX RATE	129.00	
		10000	LOCKHART POST-REGISTER		467.63
8/13/25	011256	90-72005	AUG 2025 LULING EMPLOYEE SALARY	1,958.63	
		10000	CALDWELL COUNTY TREASURER		1,958.63
8/13/25	011257	72007	AUG 2025 JANITORIAL SERVICES (A)	536.69	
		90-72007	AUG 2025 JANITORIAL SERVICES (C)	160.31	
		10000	JANI-KING OF AUSTIN		697.00
8/13/25	011258	90-72507	NOTICE OF EST'D TAXES	85.00	
		10000	LULING NEWSBOY		85.00
8/14/25	011259	72510	PER DIEM REQUEST	310.00	
		10000	Shanna Ramzinski		310.00
8/14/25	011260	72501	COURSES 101 & 102 - BB -	175.00	
		10000	REMAINING BAL Texas Assoc. Appraisal Districts		175.00
8/14/25	011261	72510	PER DIEM REQUEST	250.00	
		10000	Bonnie Besherse		250.00
8/20/25	011266	72008	JUL 2025 LEGAL SERVICES	4,755.75	
		10000	LOW SWINNEY EVANS & JAMES PLLC		4,755.75
8/20/25	011267	60375	JUL 2025 DEL ATTY FEES	71,035.95	
		60390	JUL 2025 DEL ATTY ABST FEES	345.00	
		10000	LINEBARGER GOGGAN BLAIR SAMPSON, LLP		71,380.95
8/20/25	011268	90-72507	TAX CLEARING CHECKS	4p 201.66	
		10000	Business Printing Plus		201.66

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Aug 1, 2025 to Aug 31, 2025

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
8/20/25	011269	60376	JUL 2025 DEL ATTY FEES	10,071.03	
		60391	JUL 2025 DEL ATTY ABST FEE		
		10000	Perdue, Brandon, Fielder, Collins, Mott		10,071.03
8/28/25	011270	72510	PER DIEM REQUEST	250.00	
		10000	MIRANDA WENZEL		250.00
8/28/25	011271	72520	AUG 2025 INV #94 LAWN CARE (A)	196.35	
		90-72520	AUG 2025 INV #94 LAWN CARE (C)	58.65	
		10000	TIM PEPPER		255.00
Total				<u>91,851.65</u>	<u>91,851.65</u>

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CALDWELL COUNTY X

STATE OF TEXAS X

RESOLUTION DESIGNATING INVESTMENT OFFICER

WHEREAS, the Public Funds Investment Act codified in Government Code Chapter 2256 governs local government investment; and

WHEREAS, the Public Fund Investment Act (section 2256.005(f)) and the Caldwell County Appraisal District's (the District) Investment Policy require the District to designate one or more investment officer(s) by rule, order, ordinance or resolution; and

WHEREAS, the Public Funds Investment Act and the District's Investment Policy require the investment officer to perform certain duties and report regularly to the Board on the investment program,

NOW, THEREFORE, BE IT RESOLVED, that the District has complied with the requirements of the Public Funds Investment Act and the District's Investment Policy and designates the Chief Appraiser of the District to serve as Investment Officer of the District;

AND to exercise judgement and care, under circumstances then prevailing, that a prudent person would exercise in the management of the person's own affairs and to perform all the requirements of the Act.

BE IT FURTHER RESOLVED, that the Board recognizes that it retains the ultimate responsibility as fiduciaries of the assets of the District as provided by section 2256.005(f).

ADOPTED by the Board of Directors of the Caldwell County Appraisal District this the 23rd day of September 2025.

APPROVED:

Chairman

ATTEST:

Secretary

CALDWELL COUNTY APPRAISAL DISTRICT
INVESTMENT POLICY
Adopted 9-23-2025

I. POLICY STATEMENT

It is the policy of the Caldwell County Appraisal District (hereinafter “the district”) that the administration of its funds shall be handled with the highest public trust. The district will invest public funds in a way which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the district. This policy serves to satisfy local law and the Texas Public Funds Investment Act, (“PFIA”) Chapter 2256, Texas Government Code.

II. SCOPE

This investment policy applies to all financial assets and funds held by the district. All financial assets of all funds, present or future, shall be administered in accordance with the provisions of this policy, the Public Funds Investment Act, and all federal, state and local statutes, rules or regulations. Funds are accounted for in the district’s monthly financial statements.

III. INVESTMENT STRATEGY/OBJECTIVES STATEMENT

The district investment strategy objective is to insure that anticipated cash flows are matched with adequate investment liquidity. The objective, in priority order, of investment activities shall be preservation and safety of principal, liquidity, marketability of the investment if the need arises to liquidate the investment before maturity, diversification of the investment portfolio and yield.

A. Preservation and Safety of Principal

Preservation and safety of principal is the foremost objective of the district. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital.

B. Liquidity, Marketability and Diversification

The district’s investments shall remain sufficiently liquid, marketable and diversified to meet all operating requirements that may be reasonably anticipated.

C. Return on Investments - Yield

The district’s investments shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles. “Market rate of return” may be defined as the average yield of the current three-month United States Treasury Bill.

IV. STANDARDS OF CARE

A. Prudence

Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital as well as the probable income to be derived. The standard of prudence to be used by the investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual securities credit risk or market price changes, provided an appropriate action is taken to control adverse developments.

B. Ethics and Conflicts of Interest

District employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program or that could impair their ability to make impartial decisions. They shall also disclose any personal financial or investment positions in financial institutions and broker/dealers with which they conduct business. They shall further refrain from undertaking personal investment transactions with the firms whom the district conducts business.

C. Delegation of Authority

The Chief Appraiser, acting on behalf of the Appraisal District Board of Directors is responsible for investment management decisions and activities. The Chief Appraiser is responsible for day-to-day administration of the investment program and is designated as the District's Investment Officer. The Investment Officer will attend training related to their responsibilities under PFIA within twelve months after taking office. The officer will receive at least ten hours of training every two years, to be provided by an independent source approved under the PFIA.

D. Legal Limitations

Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, chapter 2256, Texas Government Code. The Interlocal Cooperation Act, chapter 791, Texas Government Code, authorizes local governments in Texas to participate in an investment pool established there under. That statute and the reference to authorize investments in investment pools are the primary authorities for use of investment pools by political subdivisions of the State of Texas.

E. Internal Controls and Auditing

It is the intent of this policy to provide a system of internal controls. The controls are designed to prevent loss of public funds due to fraud, employee error, misrepresentation by third parties, unanticipated market changes, or imprudent action by employees of the district.

Audit control – All necessary forms for the account of any and all investments shall be kept and maintained. All assets shall be subject to the annual financial audit performed by an independent auditing firm.

Reporting – A financial report shall be presented at each stated Board of Directors meeting, accounting the financial activity of the district.

V. AUTHORIZED INVESTMENTS

Authorized investments are outlined and followed within the Texas Public Information Act. Specific investments that may be typical of the district are as follows but the investment types are not strictly limited to:

A. Government Securities

Obligations of the United States Government, its agencies and instrumentalities, and government sponsoring enterprises, not to exceed two (2) years to stated maturity.

B. Certificates of Deposit

Investments may be made in fully collateralized Certificates of Deposit issued by a bank domiciled in the State of Texas or a savings and loan domiciled in the State of Texas and guaranteed by the Federal Deposit Insurance Corporation or its successor, not to exceed two (2) years to stated maturity.

C. Investment Pools

Texas Local Government Investment Pools are authorized as defined by the Act. An investment pool shall invest the funds it receives from entities in the authorized investments permitted by the Act. A public funds investment pool must be continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one nationally recognized rating service. An investment pool must provide an offering circular or other similar disclosure instrument and provide monthly and transaction reporting as required by Section 2256.016 of the Texas Government Code. A public funds investment pool created to function as a money market mutual fund must mark its portfolio to market daily, and include in its investment objectives the maintenance of a stable net asset value of \$1 for each share.

VI. SAFEKEEPING AND CUSTODY

Authorized investments in U. S. treasuries and agencies may be purchased only through brokers/dealers who are licensed and in good standing with the Texas Department of Securities, The Securities Exchange Commission, The National Assoc. of Securities Dealers or other applicable self-regulatory organization.

The Investment Officer will maintain a list of approved security brokers/dealers selected principally on the basis of evidenced credit worthiness who are authorized to provide investment services. Before engaging in investment transactions, the Investment Officer will have received from said firm a signed Certification Form and/or ensured that this policy and the Texas Public Investment Act shall be followed. This form will attest that the individual responsible for the district's account with that firm has received and reviewed the district's Investment Policy and that the firm has implemented reasonable procedures and controls in an effort to preclude imprudent activities arising out of investment transactions conducted between the district and the firm. The letter must be signed by a qualified representative as defined by Sections 2256.02 of the Texas Government Code.

Market rates of the portfolio and each security will be monitored at least quarterly through industry standard publications/sources for market data. All securities purchased by the district under this policy must be designated as assets of the district, must be conducted on a delivery-versus-payment (DVP) basis, and must be protected through use of a third-party custody/safekeeping agent.

To the extent not insured by FDIC, District funds (including cash on hand and CD's) must be collateralized securities in compliance with the Texas Public Funds Collateral Act. Only securities prescribed as eligible investments under the PFIA qualify as pledged securities.

VII. REPORTING AND DISCLOSURE

The Public Funds Investment Act requires that the district provide basic information regarding the district's investments. The investment officer shall submit quarterly reports to the Board of Directors, and make them available to citizens for review if requested. The report will be prepared in compliance with the PFIA and generally accepted accounting principles. The report will cover the investment position of the district at the end of each fiscal quarter. The contents will include: beginning, ending and significant changes in the market value of the portfolio; beginning, ending book value, accrued interest; and a statement as to the compliance with this policy and state law. A compliance audit of management controls and adherence to this policy as it relates to the district's investments and investing activity will be performed on an annual basis in conjunction with the annual financial audit.

VIII. INVESTMENT POLICY ADOPTION

The investment policy of the district shall be adopted by resolution by the Board of Directors. This policy shall be reviewed on an annual basis.

STATEMENT OF REVIEW AND ACCEPTANCE

In compliance with the Public Funds Investment Act, I acknowledge in writing that as an authorized agent of the depository listed below, that I have reviewed the Caldwell County Appraisal District account policy above, and will conduct business in compliance with said investment policy and any other applicable rules, regulations and laws.

FIRM _____

PRINT NAME _____

SIGNATURE _____

TITLE _____

DATE _____

CONTRACT FOR APPRAISAL SERVICES

STATE OF TEXAS

§

COUNTY OF CALDWELL

§

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

RECITALS

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

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

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

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

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

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

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

WHEREAS, the Board of Directors has found and determined and does hereby find and determine that the Appraisal Firm has special skill and experience so as to enable the Appraisal Firm to compile such taxation data, and that the Appraisal Firm should be retained by this

Appraisal District to assist it and its staff to comply with the uniformity and equality provisions of the Texas Constitution and the statutory provisions of the Texas Property Tax Code.

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

ARTICLE 1

DEFINITIONS

1.01 **Appraisal District.** “Appraisal District” shall mean the Caldwell County Appraisal District.

1.02 **Appraisal Firm.** “Appraisal Firm” shall mean Eagle Property Tax Appraisal & Consulting, Inc., a professional appraisal firm.

1.03 **Properties to be Appraised.** “Properties to be Appraised” by the Appraisal Firm under the terms of this Agreement are as follows:

- a. Review and appraise all accounts in Category “B” and one-third as directed by the Appraisal District of category “F” for tax years 2026 and 2027 (“Term”) as set out in the District’s reappraisal plan.
- b. Inspect and appraise all Business Personal Property accounts (900 +/-).
- c. Assist with Arbitrations and lawsuits as directed by Appraisal District.
- d. This contract will be accomplished with the necessary Appraisal Firm staff in the Appraisal District as needed.

1.04 **Term.** The “Term” of this Agreement shall be the tax years 2026 and 2027.

ARTICLE 2

APPRAISAL FIRM’S COVENANTS

2.01 **Appraisal Firm Responsibilities.** The Appraisal Firm agrees as follows:

- a. That it does not and will not boycott Israel at any time during the term of this contract per Chapter 2270 of the Texas Government Code.
- b. That it does not and will not do business with any organization that appears on the Texas Comptroller’s list of foreign terrorist organizations per Chapter 2270 F of the Texas Government Code.

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

Professional Appraisal Practice (USPAP) as it applies to the above-described properties located in the Appraisal District, for ad valorem tax purposes.

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

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

ARTICLE 3

APPRAISAL DISTRICT'S COVENANTS

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

- a. That it will employ the Appraisal Firm to perform the services as outlined herein for the Term, and in consideration for the performance of these services the Appraisal District agrees and obligates itself to pay the Appraisal firm out of the funds allocated to it by the taxing units in the Appraisal District, as provided in the Texas Property Tax Code, a sum of money equal to FORTY FOUR THOUSAND AND NO/100 DOLLARS (\$44,000.00) per year, payable in quarterly installments of ELEVEN THOUSAND AND NO/100 DOLLARS (\$11,00.00) due on the first (1st) day of January, April, July, and October of 2026 AND 2027, beginning on January 1, 2026, payable to the order of the Appraisal Firm at the Appraisal Firm's address.
- b. If any new or additional property is added to this Agreement, resulting in the addition of properties comprising one percent more than the number of properties identified in Article 1 on January 1, 2026, the fee will be adjusted to the satisfaction of both parties.
- c. That it will at any time same may become necessary, pass and enter of record such orders as may be proper and necessary to legalize and facilitate the payment of all sums due the Appraisal Firm.
- d. The parties do not intend for this agreement to obligate future Boards of Directors. Accordingly, in the event the District budget for any year beyond 2027 does not have funds sufficient to enable the District to make payments under this agreement, then this contract is terminated on the effective date of such budget. The Appraisal District agrees to notify the Appraisal Firm, in writing, within fifteen (15) days after the approval of the budget which will cause the termination of the agreement under this section. However, any failure to so notify shall not affect termination under this section.

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

ARTICLE 4

MUTUAL COVENANTS

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

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

e. If appraisal districts within the State of Texas either cease to exist, lose their appraisal function, or lose their ability to contract for outside appraisal services, this Agreement may be terminated by either party upon service of written notice of cancellation, personally or by certified or registered mail, return receipt requested, thirty (30) days after the date of service of the notice.

ARTICLE 5

GENERAL AND ADMINISTRATIVE PROVISIONS

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

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

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

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

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

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

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

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

5.09 Independent Contractor Relationship. It is agreed and understood that any work requested by the parties to this Agreement shall be performed under the terms of the Agreement and that all parties are considered independent contractors. Each party is interested only in the results obtained under this Agreement and has the general right of inspection and supervision in order to secure the satisfactory completion of the work. Neither party shall have control over the other party with respect to its hours, times, employment or the like. Under no circumstances shall either party be deemed an employee of the other, nor shall either party act as an agent of the other party. Furthermore, the parties to this Agreement warrant that all obligations imposed on them by this Agreement shall be performed with due diligence in a safe, competent, workmanlike manner and in compliance with any and all applicable statutes, rules and regulations. Any and all joint venture or partnership status is hereby expressly denied and the parties expressly state that they have not formed, either expressly or impliedly, a joint venture or partnership.

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

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

If to the Appraisal District:

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

If to the Appraisal Firm:

Eagle Property Tax Appraisal & Consulting, Inc.
President – David W Ballard
P. O. Box 866
Jacksboro, Texas 76458-0866

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

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

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

5.14 Severability. If any provision of this Agreement shall, for any reason, be held violative of any applicable law, and so much of the Agreement is held to be unenforceable, then the invalidity of such a specific provision of this Agreement shall not be held to invalidate any other provisions of this Agreement, which other provisions shall remain in full force and effect unless removal of the invalid provisions destroy the legitimate purposes of this Agreement, in which event this Agreement shall be canceled.

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

SIGNED, ACCEPTED AND AGREED TO on this _____, 2025, by the undersigned parties who hereby acknowledge that they have read and understood this Agreement, and any attachments thereto, and that they execute this legal document voluntarily and of their own free will.

Appraisal District:

Caldwell County Appraisal District

By: _____
Board of Directors Chairman

By: _____
Chief Appraiser – Shanna Ramzinski

Appraisal Firm:

Eagle Property Tax Appraisal & Consulting, Inc.

By: David W Ballard, RPA, CCS
President – David W Ballard

RESOLUTION NO. 2025-R-23

A RESOLUTION OF THE LULING CITY COUNCIL DISAPPROVING THE CALDWELL COUNTY APPRAISAL DISTRICT BOARD OF DIRECTOR'S PROPOSED BUDGET AMENDMENTS FOR THE DISTRICT'S 2024 AND 2025 BUDGETS AND REQUESTING REFUND OF THE CITY OF LULING'S PORTION OF THE EXCESS FUNDS TO THE CITY OF LULING.

WHEREAS, the Luling City Council has reviewed and discussed the Caldwell County Appraisal District's proposed budget amendments letter dated August 20, 2025 in an open meeting and has determined that the District's proposal should be disapproved; and

WHEREAS, the District's proposal is to retain the \$229,693 in excess 2024 funds and transfer said funds to the District's 2025 legal services line item, for future expansion of the District building fund, and for the District's emergency reserve fund; and

WHEREAS, the District's Board of Directors will consider action on the proposed budget amendments after 30 days from delivery of the correspondence dated August 20, 2025; and

WHEREAS, the Luling City Council is the governing body of a taxing unit that funds the Appraisal District that was in part the result of the excess funds of \$229,693; and

WHEREAS, the Luling City Council is of the opinion that a portion of the excess funds rightfully belong to the taxpayers of the taxing entity; the City of Luling, and should be returned to the City from which the funds were generated;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LULING, TEXAS THAT:

1. The facts and recitations contained in the preamble of this resolution are hereby found and declared to be true and correct and are incorporated herein as if fully set out.
2. The Luling City Council hereby disapproves the Caldwell County Appraisal District's proposed budget amendments and instructs the Luling City Secretary to have this Resolution filed with the Secretary of the Caldwell County Appraisal District Board within seven days of its adoption.
3. The Luling City Council requests that the City of Luling's proportional sum of the \$229,693 in excess funds be returned to the City of Luling or credit the excess amount against the City's allocated payments for the following year in proportion to the amount of the City's allocation for the fiscal year for which the payments were made in accordance with Texas Tax Code § 6.06(j) thereby reducing the funds required to be paid by the City for the upcoming budget year.
5. This Resolution shall take effect immediately upon its passage.

Passed and approved this 11th day of September, 2025.

CITY OF LULING, TEXAS

C. J. Watts
C. J. Watts, Mayor



ATTEST:
Martha C. Velasquez

Martha C. Velasquez, City Secretary

Texas Comptroller of Public Accounts
2024-25 Preliminary 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.	Is the chief appraiser certified as a registered professional appraiser as prescribed by Occupations Code Section 1151.160 or do they hold a professional designation as required by Tax Code Section 6.05(c)?	Yes	No Recommendation
3.	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
4.	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
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 appraisal district board of directors meet at least quarterly in the previous year and with a quorum present at every meeting as required by Tax Code Section 6.04(b) and Government Code Chapter 551?	Yes	No Recommendation
9.	Do the appraisal district board of directors' meeting agendas match what was discussed in the meetings and was the meeting held at the time, place and date listed on the agenda?	Yes	No Recommendation
10.	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
11.	Did the appraisal district board of directors provide notice of the public hearing at which the most recent reappraisal plan was adopted, pursuant to Tax Code Section 6.05(i)?	Yes	No Recommendation
12.	Was the appraisal district's most recent preliminary budget produced and delivered to the taxing units and appraisal district board of directors according to the requirements of Tax Code Section 6.06(a)?	Yes	No Recommendation

Review Question		Answer	Recommendation
13.	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
14.	Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve the budget before Sept. 15 according to the requirements of Tax Code Section 6.06(b)?	Yes	No Recommendation
15.	Did the appraisal district board of directors hold a public meeting to discuss the receipt of notice under Government Section 403.302(k)?	N/A	No Recommendation
16.	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
17.	Did the chief appraiser distribute the farm and ranch survey instructional guide to the members of agricultural appraisal advisory board as required by Government Code Section 403.3022(e) and provide information to the board regarding how to access the informational session provided under Government Code Section 403.3022(c) in the previous year?	Yes	No Recommendation
18.	Are allocation statements sent to each taxing unit and allocations received as described in Tax Code Section 6.06(e)?	Yes	No Recommendation

TAXPAYER ASSISTANCE

Review Question		Answer	Recommendation
19.	Is the information on the appraisal district's website up to date?	Yes	No Recommendation

Review Question		Answer	Recommendation
20.	Does the appraisal district maintain contact with the public by providing written publications and annual reports as described in IAAO's Standard on Communication and Outreach?	Yes	No Recommendation
21.	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
22.	Does the appraisal district publish the notice of protest and appeal procedures as required by Tax Code Section 41.70?	Yes	No Recommendation
23.	Does the appraisal district have an effective procedural manual as described in IAAO's Standard on Communication and Outreach?	Yes	No Recommendation
24.	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
25.	Does the appraisal district have a process for the periodic review of each residence homestead exemption to confirm that the recipient of the exemption still qualifies for the exemption as required by Tax Code Section 11.43(h-1)?	Yes	No Recommendation
26.	Does the appraisal district follow their procedures to address residence homestead exemptions that are applied for after Jan. 1 according to Tax Code Section 11.42(f)?	N/A	No Recommendation
27.	Does the residence homestead exemption application 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 residence 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 comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18?	Yes	No Recommendation

Review Question		Answer	Recommendation
35.	Does the appraisal district maintain the information required in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead?	Yes	No Recommendation
36.	Did the appraisal district provide written notices of changes of account numbers of appraisal records in the previous year as required by Tax Code Section 25.02(c)?	N/A	No Recommendation

OPERATING PROCEDURES

Review Question		Answer	Recommendation
37.	Did the appraisal district timely submit its response to the Comptroller's most recent appraisal district operations survey?	Yes	No Recommendation
38.	Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	Yes	No Recommendation
39.	Have appraisal district employees with access to a local government computer system or database completed a cybersecurity training program certified under Government Code Section 2054.519 or offered under Section 2054.519(f) in the previous fiscal year as required by Government Code Section 2054.5191(a-1)?	Yes	No Recommendation
40.	Has the appraisal district verified and reported the completion of a cybersecurity training program by employees of the appraisal district to the Texas Department of Information Resources as required by Government Code Section 2054.5191(b)(1) by August 31 of the previous fiscal year?	Yes	No Recommendation

Review Question		Answer	Recommendation
41.	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
42.	Did the appraisal district hold an informal conference before the hearing on the protest with each property owner who filed a notice of protest with the appraisal review board and requested an informal conference in the previous year as required by Tax Code Section 41.445?	Yes	No Recommendation
43.	Does the appraisal district process regular binding arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rules?	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 binding arbitration 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 Sections 42.41(a)(1) and (2)?	Yes	No Recommendation
45.	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
46.	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 Sections 26.01(a) and (a-1)?	Yes	No Recommendation
47.	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
48.	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)?	Yes	No Recommendation
49.	Are the changes identified as Tax Code Section 25.25(c) changes to the appraisal roll permissible in accordance with Tax Code Section 25.25(c)?	Yes	No Recommendation
50.	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
51.	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
52.	Does the appraisal district provide evidence during appraisal review board hearings?	Yes	No Recommendation
53.	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

Review Question		Answer	Recommendation
54.	Has the appraisal district created and maintained a publicly available and searchable online database containing information regarding ARB hearings as required by Tax Code Section 41.13?	Yes	No Recommendation
55.	Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?	Yes	No Recommendation
56.	Are Category D and Category E properties correctly categorized according to the Comptroller's Texas Property Tax Assistance Property Classification Guide?	Yes	No Recommendation
57.	Do the appraisal records include the required descriptive information for manufactured homes as stated in Tax Code Section 25.03?	Yes	No Recommendation
58.	Did the appraisal district submit the two most recent electronic property transaction submissions to the Comptroller's office timely?	Yes	No Recommendation
59.	Did the appraisal district submit the two most recent electronic appraisal rolls to the Comptroller's office timely?	Yes	No Recommendation
60.	Did the appraisal district report the total tax rate imposed by each taxing unit within its jurisdiction to the Comptroller's office by Oct. 15 or Nov. 15 of the previous year as required by Tax Code Section 5.091 and prescribed by the Electronic Appraisal Roll Submission (EARS) manual?	Yes	No Recommendation

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Review Question		Answer	Recommendation
61.	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

Review Question		Answer	Recommendation
62.	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
63.	Do the appraisal district's contracts contain the items described in IAAO's Standard on Contracting for Assessment Services?	Yes	No Recommendation
64.	Does the appraisal district follow a procedure or process for reviewing, verifying or evaluating the work of their appraisal services and mapping contractors?	Yes	No Recommendation
65.	Are deeds and other ownership documents processed within 90 days of recording?	Yes	No Recommendation
66.	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
67.	Do sold and unsold "like" properties within the same market area have similar noticed values?	Yes	No Recommendation
68.	Does the appraisal district use the same or similar appraisal methods and techniques in appraising the same or similar kinds of property as required by Tax Code Section 23.01(b)?	Yes	No Recommendation
69.	Does the appraisal district have a process to determine whether there is clear and convincing evidence to change the appraised value to market value as required by Tax Code Section 23.01(e) in the tax year after a value is lowered under Tax Code Subtitle F?	Yes	No Recommendation

Review Question		Answer	Recommendation
70.	Does the appraisal district run ratio studies by market area and neighborhood, property class or stratum?	Yes	No 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 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
75.	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
76.	Does the appraisal district perform multiple quality control steps to ensure the accuracy and uniformity of property valuations?	Yes	No Recommendation
77.	Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family property?	Yes	No Recommendation
78.	Does the appraisal district gather income and expense data and calculate values using the income approach for office property?	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 retail property?	Yes	No Recommendation
80.	Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse mini storage property?	Yes	No Recommendation
81.	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
82.	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
83.	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
84.	Does the appraisal district perform property inspections as a result of receiving wildlife management use appraisal applications?	Yes	No Recommendation
85.	Does the appraisal district perform property inspections as a result of receiving agricultural use appraisal applications?	Yes	No Recommendation
86.	Does the appraisal district have completed applications and required documentation on file for properties granted agricultural use appraisal?	Yes	No Recommendation

Review Question		Answer	Recommendation
87.	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
88.	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

Texas Comptroller of Public Accounts
2024-25 Preliminary 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	17	17	100
Taxpayer Assistance	16	16	100
Operating Procedures	24	24	100
Appraisal Standards, Procedures and Methodology	28	28	100

COUNTY OF CALDWELL §

STATE OF TEXAS §

RESOLUTION PROPOSING AMENDMENTS TO 2024 AND 2025 BUDGETS

WHEREAS, the Board of Directors (“Board”) of the Caldwell County Appraisal District (“District”) wishes to amend the 2024 and 2025 appraisal budgets by retaining excess 2024 funds in the amount of \$90,000 and transferring those funds in the amount of \$40,000 to the District’s 2025 emergency reserve fund and in the amount of \$50,000 to legal services, and

WHEREAS, section 6.06(c) of the Texas Tax Code requires the Secretary of the Board to deliver a written copy of any proposed amendment to the presiding officer of the governing body of each taxing unit participating in the District not later than the 30th day before the date the board acts on it.

NOW THEREFORE, BE IT RESOLVED THAT the Board proposes to amend the 2024 and 2025 appraisal budgets by retaining excess 2024 funds in the amount of \$90,000 and transferring those funds in the amount of \$40,000 to the District’s 2025 emergency reserve fund and \$50,000 to legal services.

BE IT FURTHER RESOLVED that the Secretary of the Board is hereby directed to deliver a written copy of this resolution proposing to amend the 2024 and 2025 budgets to the presiding officer of the governing body of each taxing unit participating in the District.

ADOPTED this 23rd day of September, 2025.

Chairman, Board of Directors

ATTEST:

Secretary, Board of Directors

COUNTY OF CALDWELL §

STATE OF TEXAS §

RESOLUTION ADOPTING AMENDMENTS TO 2024 AND 2025 BUDGETS

WHEREAS, the Board of Directors (“Board”) of the Caldwell County Appraisal District (“District”) wishes to amend the 2024 and 2025 appraisal budgets by retaining excess 2024 funds in the amount of \$229,693 and transferring those funds to the District’s 2025 emergency reserve fund, legal services and future expansion of the District building, and

WHEREAS, section 6.06(c) of the Texas Tax Code requires the Secretary of the Board to deliver a written copy of any proposed amendment to the presiding officer of the governing body of each taxing unit participating in the District not later than the 30th day before the date the board acts on it.

WHEREAS, on July 22, 2025, the Board adopted that certain resolution proposing to amend the 2024 and 2025 appraisal budgets by retaining excess 2024 funds in the amount of \$229,693 and transferring those funds to the District’s 2025 emergency reserve fund, legal services and future expansion of the District building, and

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

NOW THEREFORE, BE IT RESOLVED THAT the Board hereby retains 2024 funds in the amount of \$229,693 and transferring those funds to the District’s 2025 emergency reserve fund, legal services and future expansion of the District building.

ADOPTED this 23rd day of September, 2025.

Chairman, Board of Directors

ATTEST:

Secretary, Board of Directors