

Travis Central Appraisal District



Board of Director's Meeting

May 11, 2020

11: 30 a.m.

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
BRUCE GRUBE
VICE CHAIRPERSON
THERESA BASTIAN
SECRETARY/TREASURER



MARYA CRIGLER
CHIEF APPRAISER

BOARD MEMBERS

TOM BUCKLE
BRUCE ELFANT
ANTHONY NGUYEN
ELEANOR POWELL
RYAN STEGLICH
FELIPE ULLOA
BLANCA ZAMORA-GARCIA

VIA VIDEOCONFERENCE - The public may hear and view this meeting while in progress online at
<https://zoom.us/j/362812703>

AGENDA

REGULAR MEETING - MONDAY, MAY 11, 2020 – 11:30AM

1. CALL TO ORDER
2. ESTABLISHMENT OF QUORUM
3. CITIZENS COMMUNICATION -- **Public comment will be allowed via teleconference link provided above; no in-person input will be allowed. All public comment will occur at the beginning of the meeting starting at 11:30 AM. To speak remotely, at this meeting, persons must register online at <https://www.traviscad.org/speaker-registration>**
4. CONSENT AGENDA - These items may be acted upon by one motion. No separate discussion or vote on any of the items will be had unless requested by a Board member.
 - a. APPROVAL OF THE MINUTES OF THE MARCH 5, 2020 AND MARCH 25, 2020 MEETINGS
 - b. TAXPAYER LIAISON REPORT
 - c. SECTION 25.25B REPORT
 - d. ACCOUNTING STATEMENTS
 - e. LINE ITEM TRANSFERS
 - f. PERSONNEL REPORT
5. REGULAR AGENDA
 - a. DISCUSSION AND POSSIBLE ACTION ON CHIEF APPRAISER REPORT TO INCLUDE: COVID-19 APPRAISAL DISTRICT OPERATIONS UPDATE, 2020 MASS APPRAISAL REPORT, 2020 PROTEST STATUS REPORT, ATTORNEY GENERAL OPINION AND REQUESTS OF INTEREST TO APPRAISAL DISTRICTS, INFORMAL MEETING UPDATE, FORMAL HEARING PREPARATION, TAXPAYER OUTREACH PROGRAMS, 850 EAL RENOVATION STATUS
 - b. DISCUSSION AND POSSIBLE ACTION ON ARB REIMBURSEMENT REQUESTS
 - c. DISCUSSION AND POSSIBLE ACTION ON PURCHASE FROM CONVERGE ONE THROUGH COOPERATIVE PURCHASING CONTRACT OF SOLUTION TO EXPAND CAPACITY FOR FORMAL TELEPHONE HEARINGS
 - d. DISCUSSION AND POSSIBLE ACTION ON LITIGATION REPORT RELATED TO TEXAS PROPERTY TAX CODE CHAPTER 42 APPEALS.
 - e. DISCUSSION ABOUT TRAVIS COUNTY COURT'S FIRST AMENDED EMERGENCY ORDER REGARDING COVID-19 AND THE EFFECT ON PENDING DISTRICT CASES.
 - f. DISCUSSION AND POSSIBLE ACTION TO ADD ITEMS TO FUTURE AGENDAS
 - g. ADJOURNMENT

THE BOARD MAY MEET IN EXECUTIVE SESSION TO DELIBERATE ANY MATTER AUTHORIZED BY TEXAS GOVERNMENT CODE SEC. 551.001 *et seq* [THE TEXAS OPEN MEETING ACT] INCLUDING:


- SEC. 551.071; Consultation with attorney regarding pending or contemplated litigation, settlement offers, and matters on which the attorney has a duty to advise the Board under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas.
- SEC. 551.072; Deliberations regarding real property
- SEC. 551.074; Personnel matters; to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser or other public officer or employee; or to hear a complaint or charge
- SEC. 551.076; Deliberations regarding security devices

The Travis Central Appraisal District is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call 512-834-9317 extension 313 for information. For a sign language interpreter, please call 48 hours prior to meeting.

CERTIFICATE OF POSTING

I, Leana Mann, Director of Operations of the Travis Central Appraisal District, do hereby certify that on the 7th day of May, 2020, by 3 o'clock pm this Notice of Meeting was posted at the District's Offices, located at 8314 Cross Park Drive, Austin, Texas 78754. This Notice of Meeting was posted in a place readily accessible to the general public at all times for 72 continuous hours prior to the meeting, filed with the Travis County Clerk for posting by the Clerk at the Travis County Courthouse, and posted on the District's website.

By: *Luana H. Mann*
 Printed Name: Leana Mann
 Title: Director of Operations

Came to hand and posted on a Bulletin Board in the Courthouse,
 Austin, Travis County, Texas on this the 7th day of May, 2020
 Dana DeBeauvoir
 County Clerk, Travis County, Texas
 By: *K. Reyna* Deputy




202080611

COPY
 OFFICIAL PUBLIC RECORDS
Dana DeBeauvoir
 Dana DeBeauvoir, County Clerk
 Travis County, Texas
 May 07, 2020 01:59 PM
 Fee: \$3.00 RENTERIAKI

AGENDA ITEM

#4A

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
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BRUCE GRUBE
VICE CHAIRPERSON
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MARYA CRIGLER
CHIEF APPRAISER

BOARD MEMBERS
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ELEANOR POWELL
RYAN STEGLICH
FELIPE ULLOA
BLANCA ZAMORA-GARCIA

TCAD - BOARD OF DIRECTORS MINUTES OF THE MARCH 5, 2020 MEETING

1. Call to order

Meeting called to order by James Valadez at 11:30 a.m. on March 5, 2020 at 8314 Cross Park Drive, Austin, Texas 78754.

2. Establishment of Quorum

James Valadez, Chairperson	Travis County	Present
Bruce Grube, Vice Chairperson	Travis County	Present
Theresa Bastian, Secretary	Austin ISD	Present
Felipe Ulloa	Austin ISD/City of Austin	Present
Blanca Zamora-Garcia	City of Austin	Present/Late
Eleanor Powell	City of Austin	Present
Ryan Steglich	Austin ISD	Present
Tom Buckle	West Travis County	Present/Late
Anthony Nguyen	East Travis County	Present
Bruce Elfant	Travis Co. Tax Assessor-Collector	Present

Also present were Marya Crigler, Chief Appraiser, Leana Mann, Director of Operations, and Dustin Banks, In-house Counsel.

3. Citizens Communication

None

4. Consent Items

- a. Approval of the minutes of the February 19, 2020 meeting
- b. Taxpayer liaison report
- c. Section 25.25b report
- d. Accounting statements
- e. Line item transfers
- f. Personnel report

MOTION: Approve consent agenda
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Ryan Steglich **SECONDER:** Bruce Grube

AYES: James Valadez, Bruce Grube, Theresa Bastian, Felipe Ulloa, Eleanor Powell, Ryan Steglich, Anthony Nguyen

ABSENT: Blanca Zamora Garcia, Tom Buckle

5A. Discussion and possible action on chief appraiser report to include: ABOR meeting and data offer, February 26, 2020 letter from property tax 2020 informal and formal meeting preparation, cyber security training, taxpayer outreach programs, 850 EAL renovation status

Members of the board heard from:
Marya Crigler, Chief Appraiser

RESULT: DISCUSSED

5B. Discussion and possible action on ARB budget amendment

RESULT: DISCUSSED- NO ACTION TAKEN

5C. Discussion and possible action on furniture purchase for 850 E. Anderson Lane under US General Services Administration (GSA) Cooperative Purchasing Program

MOTION: Approve furniture purchase for 850 E. Anderson Lane
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Bruce Grube **SECONDER:** Theresa Bastian

AYES: James Valadez, Bruce Grube, Theresa Bastian, Felipe Ulloa, Blanca Zamora, Eleanor Powell, Ryan Steglich, Tom Buckle, Anthony Nguyen

At 12:10 PM the Board moved to executive session; TO DELIBERATE ANY MATTER AUTHORIZED BY TEXAS GOVERNMENT CODE SEC. 551.001 et sec [THE TEXAS OPEN MEETING ACT] INCLUDING:

SEC. 551.071; Consultation with attorney regarding pending or contemplated litigation, settlement offers, and matters on which the attorney has a duty to advise the Board under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas (*Item 5D, 5E, 5F*)
SEC. 551.074; Personnel matters; to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser or other public officer or employee; or to hear a complaint or charge.
SEC. 551.076; Deliberations regarding security devices

At 1:22 PM, the Board resumed the public session and returned to Item 5D.

5D. Discussion and possible action on response to letter from school districts to TCAD board, dated February 19, 2020, and other related matters.

MOTION: Authorize counsel to finalize letter he has drafted and send to school districts in response to their letter to the TCAD board dated February 19, 2020
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Tom Buckle **SECONDER:** Eleanor Powell

AYES: James Valadez, Bruce Grube, Theresa Bastian, Felipe Ulloa, Blanca Zamora, Eleanor Powell, Ryan Steglich, Tom Buckle, Anthony Nguyen

5E. Discussion and possible action regarding market data contracts for valuation process.

MOTION: Authorize counsel to take any action necessary to investigate any claims in regards to market data contracts.
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Tom Buckle **SECONDER:** Eleanor Powell

AYES: James Valadez, Bruce Grube, Felipe Ulloa, Blanca Zamora, Eleanor Powell, Ryan Steglich, Tom Buckle, Anthony Nguyen

ABSTAIN: Theresa Bastian

5F. Discussion and possible action on litigation and appeals related to pending lawsuits and anticipated lawsuits

RESULT: **DISCUSSED- NO ACTION TAKEN**

5G. Discussion and possible action to add items to future agendas

RESULT: **DISCUSSED**

Note: Board Members requested the following items be added to the next agenda:

- *Review resolution of BOD approval for lawsuits*
- *Public information request to Comptroller's office*
- *Update on litigation*
- *Next Meeting: Thursday, March 26, 2020 at 11:30 a.m.*

5F. Adjournment

MOTION: Adjourn meeting at 1:28 PM
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Blanca Zamora Garcia **SECONDER:** Eleanor Powell

AYES: James Valadez, Bruce Grube, Theresa Bastian, Felipe Ulloa, Blanca Zamora, Eleanor Powell, Ryan Steglich, Tom Buckle, Anthony Nguyen

Respectfully submitted,

Theresa Bastian, Secretary

Approved:

James Valadez, Chairperson

DRAFT

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
BRUCE GRUBE
VICE CHAIRPERSON
THERESA BASTIAN
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MARYA CRIGLER
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BLANCA ZAMORA-GARCIA

TCAD - BOARD OF DIRECTORS MINUTES OF THE MARCH 25, 2020 TELECONFERENCE MEETING

1. Call to order

Meeting called to order by James Valadez at 9:01 a.m. on March 25, 2020.

Due to COVID-19, in accordance with Texas Government Code 418.016, Governor Abbott announced the suspension of various provisions of the Open Meetings Act that require government officials and members of the public to be physically present at a specified meeting location. Pursuant to that suspension, this meeting was held utilizing the Zoom meeting service. Members of the public were not allowed to attend this meeting in person. The public was able hear, view and participate in this meeting while in progress online.

2. Establishment of Quorum

James Valadez, Chairperson	Travis County	Present
Bruce Grube, Vice Chairperson	Travis County	Present
Theresa Bastian, Secretary	Austin ISD	Present
Felipe Ulloa	Austin ISD/City of Austin	Present
Blanca Zamora-Garcia	City of Austin	Present
Eleanor Powell	City of Austin	Absent
Ryan Steglich	Austin ISD	Present
Tom Buckle	West Travis County	Absent
Anthony Nguyen	East Travis County	Present
Bruce Elfant	Travis Co. Tax Assessor-Collector	Present

Also present were Marya Crigler, Chief Appraiser, Leana Mann, Director of Operations, and Dustin Banks, In-house Counsel.

3. Citizens Communication

None

4A. Discussion and possible action regarding district operations during the emergency created by the contagious respiratory virus known as COVID-19, including:

1. Changes affecting the District's employees
 - a. On-site employee and worker staffing plan
 - b. Off-site or remote employee and worker staffing plan
 - c. Employee benefits during the emergency
 - d. Estimated financial and level of service impacts
2. Changes to the District's method of providing information and services to the public
 - a. Taxpayer informal meeting plan
 - i. Suspension of face-to-face meetings
 - ii. Implementation of non face-to-face meetings (e.g. via telephone or internet)
 - b. Other services to the taxpayers
 - i. Suspension of face-to-face interactions
 - ii. Implementation of non face-to-face interactions (e.g. via

Members of the board heard from:
Marya Crigler, Chief Appraiser

MOTION: Travis Central Appraisal District be considered an essential government function, and while we are operational, we are using the principles of social distancing and advocating telework especially for our most vulnerable employees.
RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Theresa Bastian **SECONDER:** Bruce Grube

AYES: James Valadez, Bruce Grube, Theresa Bastian, Felipe Ulloa, Blanca Zamora-Garcia, Ryan Steglich, Anthony Nguyen

ABSENT: Eleanor Powell, Tom Buckle

MOTION: TCAD to adopt the same administrative leave policy as the Travis County Tax Office
RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Bruce Grube **SECONDER:** Theresa Bastian

AYES: James Valadez, Bruce Grube, Theresa Bastian, Felipe Ulloa, Ryan Steglich, Anthony Nguyen

ABSTAIN: Blanca Zamora-Garcia

ABSENT: Eleanor Powell, Tom Buckle

Marya Crigler, Chief Appraiser, notified the board that the Travis County community centers have suspended operations due to COVID-19. TCAD appraisers will not hold informal meetings at the Travis County community centers during the 2020 protest season.

MOTION: Adopt an amended informal meeting plan to suspend face-to-face informal meetings and convert informal meetings to telephonic and online informal meetings.

Note: Additional discussion was taken on the motion. The Board then restated the motion.

MOTION: Implement non face-to-face meetings via the telephone or internet.
RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Bruce Grube **SECONDER:** Blanca Zamora-Garcia

AYES: James Valadez, Bruce Grube, Theresa Bastian, Felipe Ulloa, Blanca Zamora-Garcia, Ryan Steglich, Anthony Nguyen

ABSENT: Eleanor Powell, Tom Buckle

4B. Discussion and possible action to add items to future agendas

RESULT: DISCUSSED

Note: Board Members requested the following items be added to the next agenda:

- *Building renovation and possible schedule delays due to COVID-19*
- *Next Meeting will be held using Zoom*

4C. Adjournment

MOTION: Adjourn meeting at 9:38 A.M.

Respectfully submitted,

Theresa Bastian, Secretary

Approved:

James Valadez, Chairperson

AGENDA ITEM

#4B

Travis Taxpayer Liaison Activity Report

Property Owner Contacts 2016 2017 2018 2019
 430 653 674 1,576

	Complaints	Property Owner Interactions									Total Activities
	ARB Hearings	General Inquiries	Protest Process	efiling	Exemptions	Change of Address	Agent Appointment	BBP Issues	Open Records	Tax Issues	
Jan	0	16	23	0	24	0	5	4	1	21	94
Feb	2	13	5	0	23	1	6	2	0	5	57
March	0	11	12	0	26	0	7	5	0	11	72
April	0	13	13	8	34	0	16	2	0	6	92
May											
June											
July											
Aug											
Sept											
Oct											
Nov											
Dec											
Total	<u>2</u>	<u>53</u>	<u>53</u>	<u>8</u>	<u>107</u>	<u>1</u>	<u>34</u>	<u>13</u>	<u>1</u>	<u>43</u>	<u>315</u>

AGENDA ITEM

#4C



**MAILED HARDCOPY TO
ARB CHAIRPERSON; AS
WELL AS PROVIDED
ARB SECRETARY WITH
HARDCOPY
20200506 OAK**

Travis Central Appraisal District

Section 25.25B Report

From: February 14, 2020 To: May 05, 2020

Prop ID	Year	Owner Name/ Legal Description	Location	NOAV Market	Current Market
114412	2016	JACKSON OSCAR B JR CEN 104.74FT OF N 209.5 FT & 15 X 209.5 FT ALLEY FISHER JOSEPHINE L RESERVATION SCHOOL FREEZE WAS INACCURATELY CALCULATED FOR 2010 - CORRECTING SCHOOL FREEZE FOR 2010 GOING FORWARD	1505 WOOLDRIDGE DR	\$1,817,202	\$1,817,202
114412	2015	JACKSON OSCAR B JR CEN 104.74FT OF N 209.5 FT & 15 X 209.5 FT ALLEY FISHER JOSEPHINE L RESERVATION SCHOOL FREEZE WAS INACCURATELY CALCULATED FOR 2010 - CORRECTING SCHOOL FREEZE FOR 2010 GOING FORWARD	1505 WOOLDRIDGE DR	\$1,733,365	\$1,550,155
114412	2014	JACKSON OSCAR B JR CEN 104.74FT OF N 209.5 FT & 15 X 209.5 FT ALLEY FISHER JOSEPHINE L RESERVATION SCHOOL FREEZE WAS INACCURATELY CALCULATED FOR 2010 - CORRECTING SCHOOL FREEZE FOR 2010 GOING FORWARD	1505 WOOLDRIDGE DR	\$1,373,390	\$1,300,000
114412	2013	JACKSON OSCAR B JR CEN 104.74FT OF N 209.5 FT & 15 X 209.5 FT ALLEY FISHER JOSEPHINE L RESERVATION SCHOOL FREEZE WAS INACCURATELY CALCULATED FOR 2010 - CORRECTING SCHOOL FREEZE FOR 2010 GOING FORWARD	1505 WOOLDRIDGE DR	\$1,294,497	\$1,294,497
114412	2012	JACKSON OSCAR B JR CEN 104.74FT OF N 209.5 FT & 15 X 209.5 FT ALLEY FISHER JOSEPHINE L RESERVATION SCHOOL FREEZE WAS INACCURATELY CALCULATED FOR 2010 - CORRECTING SCHOOL FREEZE FOR 2010 GOING FORWARD	1505 WOOLDRIDGE DR	\$1,245,045	\$1,245,045
114412	2011	JACKSON OSCAR B JR CEN 104.74FT OF N 209.5 FT & 15 X 209.5 FT ALLEY FISHER JOSEPHINE L RESERVATION SCHOOL FREEZE WAS INACCURATELY CALCULATED FOR 2010 - CORRECTING SCHOOL FREEZE FOR 2010 GOING FORWARD	1505 WOOLDRIDGE DR	\$1,170,868	\$1,170,868
114412	2010	JACKSON OSCAR B JR CEN 104.74FT OF N 209.5 FT & 15 X 209.5 FT ALLEY FISHER JOSEPHINE L RESERVATION SCHOOL FREEZE WAS INACCURATELY CALCULATED FOR 2010 - CORRECTING SCHOOL FREEZE FOR 2010 GOING FORWARD	1505 WOOLDRIDGE DR	\$1,160,272	\$1,160,272
288685	2019	PHILLIPS DAISY S ABS 5 SUR 33 BURLESON J ACR 10.0 PER OW PH CALL THE 1974 14X56 MH HAS NOT EXISTED SINCE 2009, PER TCAD GIS RSCH. AERIALS CONFIRMS IT IS DESTROYED ANI	HUNTERS BEND RD	\$98,246	\$98,246
288685	2018	PHILLIPS DAISY S ABS 5 SUR 33 BURLESON J ACR 10.0 PER OW PH CALL THE 1974 14X56 MH HAS NOT EXISTED SINCE 2009, PER TCAD GIS RSCH. AERIALS CONFIRMS IT IS DESTROYED ANI	HUNTERS BEND RD	\$98,326	\$98,326
288685	2017	PHILLIPS DAISY S ABS 5 SUR 33 BURLESON J ACR 10.0 PER OW PH CALL THE 1974 14X56 MH HAS NOT EXISTED SINCE 2009, PER TCAD GIS RSCH. AERIALS CONFIRMS IT IS DESTROYED ANI	HUNTERS BEND RD	\$103,586	\$101,150
288685	2016	PHILLIPS HERMAN I & DAISY S ABS 5 SUR 33 BURLESON J ACR 10.0 PER OW PH CALL THE 1974 14X56 MH HAS NOT EXISTED SINCE 2009, PER TCAD GIS RSCH. AERIALS CONFIRMS IT IS DESTROYED ANI	HUNTERS BEND RD	\$103,586	\$101,150
288685	2015	PHILLIPS HERMAN I & DAISY S ABS 5 SUR 33 BURLESON J ACR 10.0 PER OW PH CALL THE 1974 14X56 MH HAS NOT EXISTED SINCE 2009, PER TCAD GIS RSCH. AERIALS CONFIRMS IT IS DESTROYED ANI	HUNTERS BEND RD	\$103,586	\$101,288



Travis Central Appraisal District

Section 25.25B Report

From: February 14, 2020 To: May 05, 2020

Prop ID	Year	Owner Name/ Legal Description	Location	NOAV Market	Current Market
288685	2014	PHILLIPS HERMAN I & DAISY S ABS 5 SUR 33 BURLESON J ACR 10.0	HUNTERS BEND RD	\$103,586	\$101,288
PER OW PH CALL THE 1974 14X56 MH HAS NOT EXISTED SINCE 2009, PER TCAD GIS RSCH. AERIALS CONFIRMS IT IS DESTROYED ANI					
288685	2013	PHILLIPS HERMAN I & DAISY S ABS 5 SUR 33 BURLESON J ACR 10.0	HUNTERS BEND RD	\$103,586	\$101,426
PER OW PH CALL THE 1974 14X56 MH HAS NOT EXISTED SINCE 2009, PER TCAD GIS RSCH. AERIALS CONFIRMS IT IS DESTROYED ANI					
495155	2019	BOYLE JAMES PATRICK & LAURA JANE LOT 5 BLK C CRYSTAL MOUNTAIN AT BARTON CREEK SEC 1	9201 SILVER PINE CV	\$1,367,766	\$1,120,538
25.25 b for 2019 removed the ADU that did not exist on the property approved by MXC 4/8/2020					
774181	2019	BALDERRAMA ARTHUR M & ABS 438 SUR 35 JENNINGS G C ACR 1.000	9200 LOCKWOOD SPRING RD	\$311,714	\$23,980
Removed Improvement for 2018-2019 approved by MXC 3/18/2020//					
774181	2018	BALDERRAMA ARTHUR M & ABS 438 SUR 35 JENNINGS G C ACR 1.000	9200 LOCKWOOD SPRING RD	\$314,196	\$23,980
Removed Improvement for 2018-2019 approved by MXC 3/18/2020//					
832053	2017	BARLOW BILL & JO ANN LOT 31155-A HIGHLAND LAKE ESTATES SEC 31 AMENDED PLAT OF LOTS 31155, 31176 & 31177	2708 WHITTIER CV	\$148,592	\$148,592
FREEZE DIDN'T POPULATE - ESTABLISHING FREEZE FOR 2014 GOING FORWARD					
832053	2016	BARLOW BILL & JO ANN LOT 31155-A HIGHLAND LAKE ESTATES SEC 31 AMENDED PLAT OF LOTS 31155, 31176 & 31177	2708 WHITTIER CV	\$115,971	\$115,971
FREEZE DIDN'T POPULATE - ESTABLISHING FREEZE FOR 2014 GOING FORWARD					
832053	2015	BARLOW BILL & JO ANN LOT 31155-A HIGHLAND LAKE ESTATES SEC 31 AMENDED PLAT OF LOTS 31155, 31176 & 31177	2708 WHITTIER CV	\$130,866	\$130,866
FREEZE DIDN'T POPULATE - ESTABLISHING FREEZE FOR 2014 GOING FORWARD					
832053	2014	BARLOW BILL & JO ANN LOT 31155-A HIGHLAND LAKE ESTATES SEC 31 AMENDED PLAT OF LOTS 31155, 31176 & 31177	2708 WHITTIER CV	\$104,133	\$104,133
FREEZE DIDN'T POPULATE - ESTABLISHING FREEZE FOR 2014 GOING FORWARD					

AGENDA ITEM

#4D

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

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BLANCA ZAMORA-GARCIA

TO: Travis Central Appraisal District
Board of Directors

FROM: Leana H. Mann
Director of Operations

DATE: May 7, 2020

SUBJECT: February 2020 Unaudited Financial Statements- Revised

The unaudited financial statements for February 2020 are attached. Financial highlights for the month are as follows:

- The District's ending fund balance was \$11,425,306. Of that, \$509,717 was nonspendable in the form of prepaid expenditures, \$5,226,993 was held in reserves as committed, \$253,669 was restricted as part of the 850 EAL renovation project, and \$5,434,927 unassigned fund balance. The net change in fund balance for the fiscal year to date is \$(1,245,766).
- The reserve balances total \$5,226,993. Detail account balances for each reserve account are as follows:

	<u>Current Balance</u>
Reserve for Computer Equipment	\$ 150,000
Reserve for Network Infrastructure	\$ 350,000
Reserve for Technology Enhancements	\$ 250,000
Reserve for Litigation	\$ 2,956,914
Reserve for Building Repair & Replacement	\$ 1,520,079
Reserve for ARB Operations	\$ -
	<u>\$ 5,226,993</u>

- The District ended the month with a budget surplus of \$820,355.
- 850 EAL Holding Corp. is considered a blended component unit of the District. A record of their financial position has been provided for review only.

Travis Central Appraisal District
 Budget to Actual- General Fund
 For the month ended February 28, 2020

	Budgeted Amounts			Actual Amounts	Variance Fav (Unfav)
	Original	Amended	YTD		
REVENUE:					
Appraisal assessments	20,193,893	20,193,893	3,365,649	3,365,649	-
Refund of appraisal assessments	-	-	-	-	-
Net appraisal assessments	\$ 20,193,893	\$ 20,193,893	\$ 3,365,649	\$ 3,365,649	\$ -
Investment earnings	250,000	250,000	41,667	42,572	905
Charges for services	20,000	20,000	3,333	348	(2,985)
Miscellaneous revenue	70,000	70,000	11,667	48,519	36,852
TOTAL REVENUE	\$ 20,533,893	\$ 20,533,893	\$ 3,422,316	\$ 3,457,088	\$ 34,772
EXPENDITURES:					
Personnel Cost	9,389,097	9,389,097	1,564,850	1,143,125	421,725
Benefit Cost	3,180,737	3,180,737	530,123	322,968	207,155
Printing and mailing services	454,300	454,300	75,717	51,588	24,128
Operating supplies	181,850	181,850	30,308	58,450	(28,142)
Subscriptions and data purchases	189,779	189,779	31,630	116,822	(85,193)
Training and education	126,655	126,655	21,109	17,299	3,810
Travel expenditures	46,250	46,250	7,708	29,247	(21,539)
Utilities	426,735	426,735	71,123	122,532	(51,410)
Legal expenditures	1,335,000	1,335,000	222,500	185,690	36,810
Professional services	1,880,061	1,880,061	313,344	159,730	153,613
Insurance	82,500	82,500	13,750	9,585	4,165
Aerial photography	524,594	524,594	87,432	442,297	(354,864)
Rentals	134,520	134,520	22,420	24,103	(1,683)
Building and Equipment maintenance	325,765	325,765	54,294	41,820	12,474
Software maintenance	573,938	573,938	95,656	123,826	(28,169)
Other services	288,630	288,630	48,105	36,900	11,205
Capital Outlay	304,288	304,288	50,715	46,785	3,930
Debt Service- Principal	325,952	325,952	54,325	-	54,325
Debt Service- Interest	423,242	423,242	70,540	-	423,242
TOTAL EXPENDITURES	20,193,893	20,193,893	3,365,649	2,932,768	785,583
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	340,000	340,000	56,667	524,320.05	820,354.94
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	-	-
Transfers out	-	-	-	(546,324)	(546,324)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(546,324)	(546,324)
NET CHANGE IN FUND BALANCE	340,000	340,000	56,667	(22,004)	274,031
Beginning Fund Balance	11,193,641	11,193,641	11,193,641	11,193,641	11,193,641
Ending Fund Balance	\$ 11,533,641	\$ 11,533,641	\$ 11,250,308	\$ 11,171,637	\$ 11,467,672

Travis Central Appraisal District

Governmental Fund Balance Sheet

February 28, 2020

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	2,176,577	1,647,047	3,823,624
Short-term investments	11,792,398	-	11,792,398
Receivables	19,552	-	19,552
Prepaid items	509,717	-	509,717
TOTAL ASSETS	<u>\$ 14,498,244</u>	<u>\$ 1,647,047</u>	<u>\$ 16,145,291</u>
LIABILITIES			
Accounts payable and accrued expenditures	1,643,782	1,393,377	3,037,161
Deferred revenue	1,682,824	-	1,682,824
TOTAL LIABILITIES	3,326,607	1,393,377	4,719,985
FUND BALANCES			
Fund balance, committed	5,226,993	-	5,226,993
Fund Balance, restricted		253,669	253,669
Fund balance, nonspendable	509,717	-	509,717
Fund balance, unassigned	5,434,927	-	5,434,927
TOTAL FUND BALANCES	11,171,637	253,669	11,425,306
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 14,498,244</u>	<u>\$ 1,647,047</u>	<u>\$ 16,145,291</u>

Travis Central Appraisal District
Statement of Revenues and Expenditures
For the month ended February 28, 2020

	General Fund	Special Revenue Fund	Total Governmental Funds
REVENUES			
Appraisal assessments	\$ 3,365,649	\$ -	\$ 3,365,649
Refund of appraisal assessments	-	-	-
Net appraisal assessments	<u>3,365,649</u>	<u>-</u>	<u>3,365,649</u>
Investment earnings	42,572	(1)	42,570
Charges for services	348	-	348
Miscellaneous revenue	48,519	-	48,519
TOTAL REVENUE	<u>3,457,088</u>	<u>(1)</u>	<u>3,457,086</u>
EXPENDITURES			
Appraisal services			
Payroll and related expenditures	1,470,714	-	1,470,714
Data processing	123,826	-	123,826
Transportation	29,247	-	29,247
Operating supplies	58,450	-	58,450
Rentals	24,103	-	24,103
Legal and professional	345,420	-	345,420
Utilities and telephone	122,532	-	122,532
Building and equipment maintenance	41,820	-	41,820
Other services	669,870	4,452	674,322
Capital outlay	46,785	1,765,633	1,812,418
Debt Service- Principal	-	-	-
Debt Service- Interest	-	-	-
TOTAL EXPENDITURES	<u>2,932,768</u>	<u>1,770,085</u>	<u>4,702,852</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	524,320	(1,770,086)	(1,245,766)
OTHER FINANCING SOURCES (USES):			
Loan Proceeds			-
Transfers in		546,324	546,324
Transfers out	(546,324)	-	(546,324)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(546,324)</u>	<u>546,324.26</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(22,004)	(1,223,762)	(1,245,766)
FUND BALANCE, beginning of year	<u>11,193,641</u>	<u>1,477,431</u>	<u>12,671,072</u>
FUND BALANCE, end of year	<u>\$ 11,171,637</u>	<u>\$ 253,669</u>	<u>\$ 11,425,306</u>

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
BRUCE GRUBE
VICE CHAIRPERSON
THERESA BASTIAN
SECRETARY/TREASURER



MARYA CRIGLER
CHIEF APPRAISER

BOARD MEMBERS

TOM BUCKLE
BRUCE ELFANT
ANTHONY NGUYEN
ELEANOR POWELL
RYAN STEGLICH
FELIPE ULLOA
BLANCA ZAMORA-GARCIA

TO: Travis Central Appraisal District
Board of Directors

FROM: Leana H. Mann
Director of Operations

DATE: May 8, 2020

SUBJECT: March 2020 Unaudited Financial Statements- Revised

The unaudited financial statements for March 2020 are attached. Financial highlights for the month are as follows:

- The District's ending fund balance was \$9,777,938. Of that, \$514,134 was nonspendable in the form of prepaid expenditures, \$5,226,993 was held in reserves as committed, and \$4,036,811 unassigned fund balance. The net change in fund balance for the fiscal year to date is \$(2,893,134).
- The reserve balances total \$5,226,993. Detail account balances for each reserve account are as follows:

	<u>Current Balance</u>
Reserve for Computer Equipment	\$ 150,000
Reserve for Network Infrastructure	\$ 350,000
Reserve for Technology Enhancements	\$ 250,000
Reserve for Litigation	\$ 2,956,914
Reserve for Building Repair & Replacement	\$ 1,520,079
Reserve for ARB Operations	\$ -
	<u>\$ 5,226,993</u>

- The District ended the month with a budget surplus of \$1,011,722.
- 850 EAL Holding Corp. is considered a blended component unit of the District. A record of their financial position has been provided for review only.

Travis Central Appraisal District
 Budget to Actual- General Fund
 For the month ended March 31, 2020

	Budgeted Amounts			Actual Amounts	Variance Fav (Unfav)
	Original	Amended	YTD		
REVENUE:					
Appraisal assessments	20,193,893	20,193,893	5,048,473	5,048,473	-
Refund of appraisal assessments	-	-	-	-	-
Net appraisal assessments	\$ 20,193,893	\$ 20,193,893	\$ 5,048,473	\$ 5,048,473	\$ -
Investment earnings	250,000	250,000	62,500	56,264	(6,236)
Charges for services	20,000	20,000	5,000	891	(4,109)
Miscellaneous revenue	70,000	70,000	17,500	71,785	54,285
TOTAL REVENUE	\$ 20,533,893	\$ 20,533,893	\$ 5,133,473	\$ 5,177,414	\$ 43,940
EXPENDITURES:					
Personnel Cost	9,389,097	9,389,097	2,347,274	1,791,198	556,077
Benefit Cost	3,180,737	3,180,737	795,184	503,714	291,470
Printing and mailing services	454,300	454,300	113,575	84,659	28,916
Operating supplies	181,850	181,850	45,463	89,955	(44,492)
Subscriptions and data purchases	189,779	189,779	47,445	129,337	(81,892)
Training and education	126,655	126,655	31,664	17,953	13,711
Travel expenditures	46,250	46,250	11,563	26,384	(14,822)
Utilities	426,735	426,735	106,684	153,483	(46,800)
Legal expenditures	1,335,000	1,335,000	333,750	372,073	(38,323)
Professional services	1,880,061	1,880,061	470,015	293,438	176,578
Insurance	82,500	82,500	20,625	14,377	6,248
Aerial photography	524,594	524,594	131,149	527,960	(396,812)
Rentals	134,520	134,520	33,630	37,018	(3,388)
Building and Equipment maintenance	325,765	325,765	81,441	80,815	626
Software maintenance	573,938	573,938	143,485	168,076	(24,591)
Other services	288,630	288,630	72,158	45,962	26,196
Capital Outlay	304,288	304,288	76,072	61,721	14,351
Debt Service- Principal	325,952	325,952	81,488	-	81,488
Debt Service- Interest	423,242	423,242	105,811	-	423,242
TOTAL EXPENDITURES	20,193,893	20,193,893	5,048,473	4,398,123	967,781
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	340,000	340,000	85,000	779,290	1,011,722
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	-	-
Transfers out	-	-	-	(733,534)	(733,534)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(733,534)	(733,534)
NET CHANGE IN FUND BALANCE	340,000	340,000	85,000	45,756	278,188
Beginning Fund Balance	11,193,641	11,193,641	11,193,641	11,193,641	11,193,641
Ending Fund Balance	\$ 11,533,641	\$ 11,533,641	\$ 11,278,641	\$ 11,239,397	\$ 11,471,829

Travis Central Appraisal District

Governmental Fund Balance Sheet

March 31, 2020

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	4,141,775	468,156	4,609,931
Short-term investments	11,828,858	-	11,828,858
Receivables	543,891	-	543,891
Prepaid items	514,134	-	514,134
TOTAL ASSETS	<u>\$ 17,028,657</u>	<u>\$ 468,156</u>	<u>\$ 17,496,813</u>
LIABILITIES			
Accounts payable and accrued expenditures	740,786	1,929,616	2,670,402
Deferred revenue	5,048,473	-	5,048,473
TOTAL LIABILITIES	5,789,260	1,929,616	7,718,875
FUND BALANCES			
Fund balance, committed	5,226,993	-	5,226,993
Fund Balance, restricted		-	-
Fund balance, nonspendable	514,134	-	514,134
Fund balance, unassigned	5,498,271	(1,461,460)	4,036,811
TOTAL FUND BALANCES	11,239,397	(1,461,460)	9,777,938
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 17,028,657</u>	<u>\$ 468,156</u>	<u>\$ 17,496,813</u>

Travis Central Appraisal District
Statement of Revenues and Expenditures
For the month ended March 31, 2020

	General Fund	Special Revenue Fund	Total Governmental Funds
REVENUES			
Appraisal assessments	\$ 5,048,473	\$ -	\$ 5,048,473
Refund of appraisal assessments	-	-	-
Net appraisal assessments	<u>5,048,473</u>	<u>-</u>	<u>5,048,473</u>
Investment earnings	56,264	(2)	56,262
Charges for services	891	-	891
Miscellaneous revenue	71,785	-	71,785
TOTAL REVENUE	<u>5,177,414</u>	<u>(2)</u>	<u>5,177,412</u>
EXPENDITURES			
Appraisal services			
Payroll and related expenditures	2,294,912	-	2,294,912
Data processing	168,076	-	168,076
Transportation	26,384	-	26,384
Operating supplies	89,955	-	89,955
Rentals	37,018	-	37,018
Legal and professional	665,510	-	665,510
Utilities and telephone	153,483	-	153,483
Building and equipment maintenance	80,815	-	80,815
Other services	820,248	4,452	824,700
Capital outlay	61,721	3,667,970	3,729,692
Debt Service- Principal	-	-	-
Debt Service- Interest	-	-	-
TOTAL EXPENDITURES	<u>4,398,123</u>	<u>3,672,423</u>	<u>8,070,546</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	779,290	(3,672,424)	(2,893,134)
OTHER FINANCING SOURCES (USES):			
Loan Proceeds			-
Transfers in		733,534	733,534
Transfers out	(733,534)	-	(733,534)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(733,534)</u>	<u>733,534</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	45,756	(2,938,891)	(2,893,134)
FUND BALANCE, beginning of year	<u>11,193,641</u>	<u>1,477,431</u>	<u>12,671,072</u>
FUND BALANCE, end of year	<u>\$ 11,239,397</u>	<u>\$ (1,461,460)</u>	<u>\$ 9,777,938</u>



Quarterly Investment Report
March 31, 2020

Whatever It Takes - Shut It Down

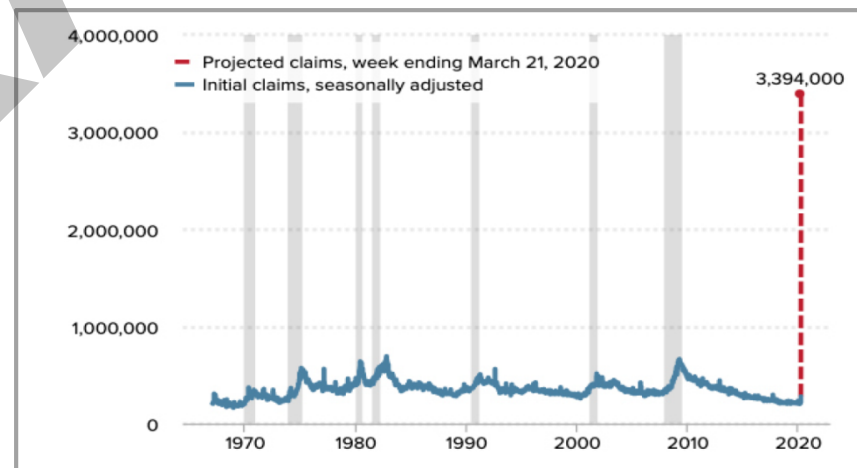
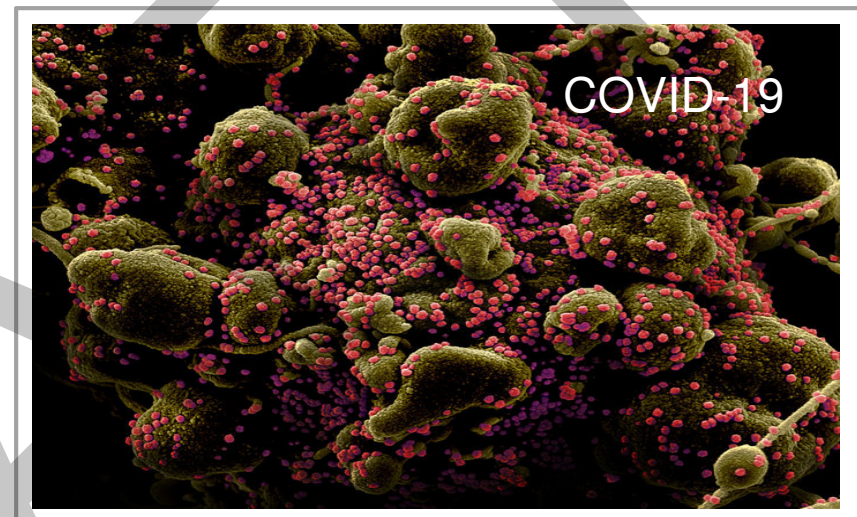
Events and economic numbers continue to change day by day in response to the impact of the corona virus 19 and will continue to do so, but we can summarize what has happened this month:

- The COVID-19 has spread rapidly and continues to spread globally
- Markets have moved to a *risk-on* position globally (go to safety)
- Corporate credit spreads widen as faith in companies falters
- Oil falls as main players refuse to play well in the sand box
- The USD appreciates 4.1%+ as investors run to safety
- China slows and supply chains grind slower
- The Federal Reserve opens the liquidity floodgates
- Congress passes a \$1T assistance bill

First and foremost this is a human tragedy. It presents a double edged sword. We must shut-down the economy to save lives but we have to get people support and ultimately get them back to work. The jobless claims for March exploded to 3.28 million, which was expected as entire sectors of the economy shut-down. The numbers could be greater if system overload prohibited everyone from signing up.

The longer the shut-down the more drastic the result as temporary layoffs evolve into permanent closures. Congress finally acted, after tiresome political bickering, which wasted precious days.

We now have an assistance \$1T bill to aid taxpayers, small business, the healthcare system, and corporations (which represents a 60% trickle-down to suppliers and workers). It is a worthwhile patch amounting to about 10% of GDP and because it adds the liquidity needed for people and business and builds faith in a recovery. It almost replaces the \$900 million estimated to be lost by the shutdown. It is part of an entire effort to fight this insidious malady.

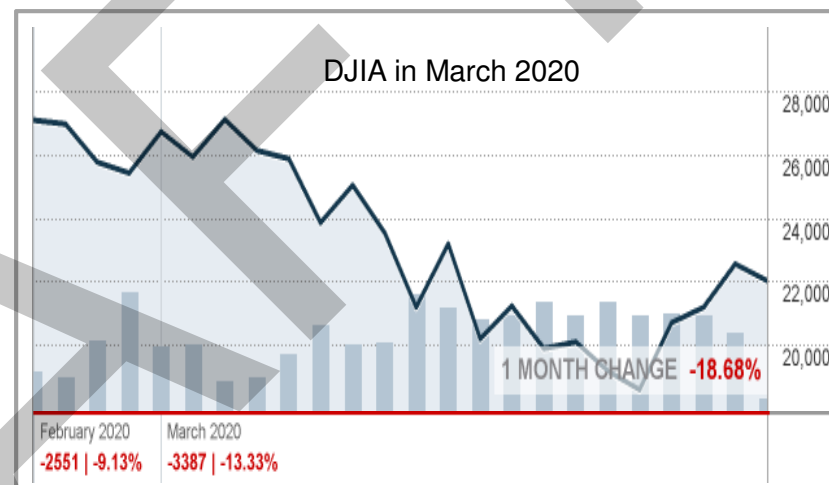


Fed Versus the Virus - Round One

The Federal Reserve has taken a *'whatever it takes'* posture in the fight. In an unexpected emergency rate cut mid-month, the Fed cut overnight rates by 0.50% followed quickly by a full 1.0% cut. We sit now at 0.25% in overnight rates. All of the Fed moves are designed to provide economic fuel. The fuel in this case is liquidity.

Natural personal and economic fear has manifested itself from the hoarding of TP in stores to a panic selling out of any securities anticipated to be felled by the slowdown. Nothing panics people or markets more than not being able to get to their money i.e., liquidity risk. As a result, true *blue chip* companies were desperate to retain open lines of short-term liquidity. That is why CP rates sky-rocketed. Not because of risk in the companies themselves, but the companies' willingness to pay anything for short-term liquidity to pay people and keep lines running. It was not a phenomenon to fear but to take advantage of.

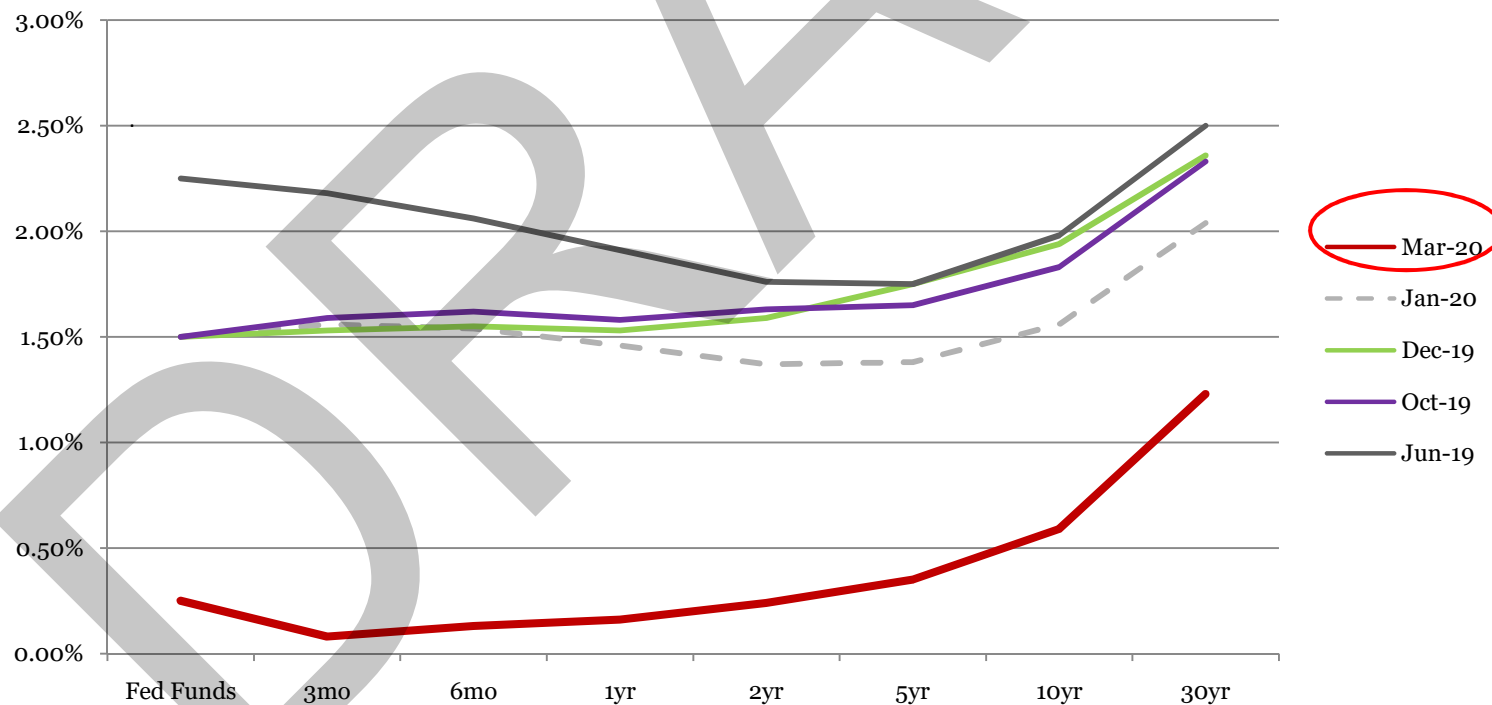
The Fed has, as some have put it, opened its lending through QE "to infinity and beyond" (as Buzz Lightyear said). It has literally set no limit for this program. These are not loans but facilities to provide liquidity as fear closes. Treasury has echoed the move. The Fed has multiple funding facilities which it is fueling in order not to have to set up a whole new structure – and because these work. It is putting credit into the system. Their money market funding facilities (MMLF) is a key program because it funds the markets. The borrowers are banks, major dealers, and US branches of foreign banks. The funds can then be moved further down to consumers and business. As time passes and the virus continues, prepare to see more. It should also bring rates into some normalcy.



The volatility this past month in all markets – and especially the stock markets - has been extreme and does tend to portend a doomsday scenario, but it is well to remember some of the underlying causes for such extreme action. Much of the daily trading is now controlled by algorithms and these calculate buy and sell levels based on the 'channels' created by the price action. As that action widens the channels, the swings get or stay in wide channels kicking in buys and sells not based on human views but on math. In addition, as some securities have been downgraded, funds – with investment policies like yours – have to act to sell. Of course there is one more very human trait driving the volatility. To take advantage of the swings, active traders naturally buy low and sell high, making money on the swings. This is not a time to get into the action. Hang on, buy value and we will get through it.

This is more than anyone expected

- To say this month's moves are dramatic is to state the obvious. The fear in the markets has caused Treasury and agency rates to plummet.
- Fear increases the demand for safe havens and the safest are the U.S. Treasury and the USD dollar, both of which have risen markedly from US and international investors. The action drives the price up and therefore the rates go down.
- One area slow to move has been the tax-free municipal bonds, so local governments bonds look very attractive.
- We have discussed above why the CP markets also soared in rates this month: need for short-term liquidity for the companies. As soon as the Fed's spigots opened on credit facilities, the rates immediately began to fall and very well known names (Ford, Toyota, Coca Cola, etc.) have already left the CP market.
- Expect rates to stay low for at least the next several months as the globe fights – and destroys – this virus. The GDP has continued to increase, showing a strong underlying economy that will bring rates back up again, whether in a U or V recovery we will see.



End of Month Rates - Full Yield Curve – Fed Funds to 30yr

Travis Central Appraisal District, Texas

Quarterly Investment Report
January – March 2020
Portfolio Summary Management Report

This quarterly report is prepared in compliance with the Investment Policy of the District and the Public Funds Investment Act (Chapter 2256, Texas Government Code).

<u>Portfolio as of December 31, 2019</u>		<u>Portfolio as of March 31, 2020</u>	
Beginning Book Value	\$ 16,692,037	Ending Book Value	\$ 16,148,496
Beginning Market Value	\$ 16,692,037	Ending Market Value	\$ 16,148,496
Unrealized Gain/Loss	\$ 0	Investment Income for the period	\$ 53,790
		Unrealized Gain/Loss	\$ 0
		Change in Unrealized Gain/Loss	\$ 0
WAM at Beginning Period Date ¹	1 day	WAM at Ending Period Date ¹	1 day
		Change in Market Value ²	\$ (543,541)

Average Yield to Maturity for period 1.511%
Average Yield 3 month Treasury Bill for period 1.110%

Leana H. Mann, Director of Operations
Travis Central Appraisal District



Ms. Linda Patterson, President
Patterson & Associates, Registered Investment Advisor

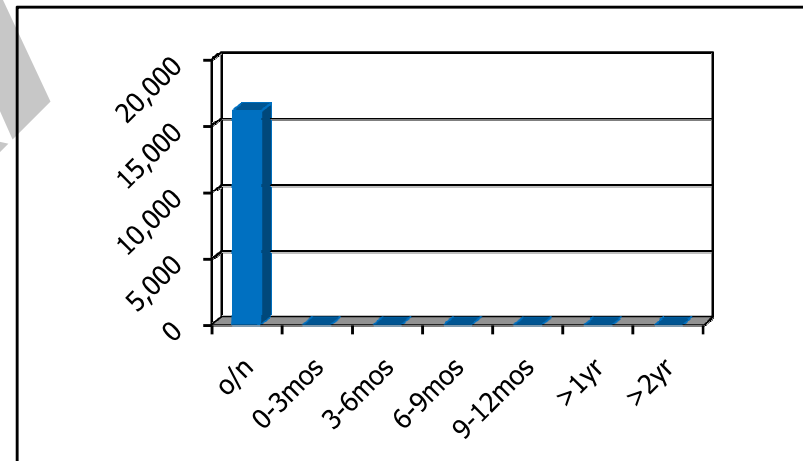
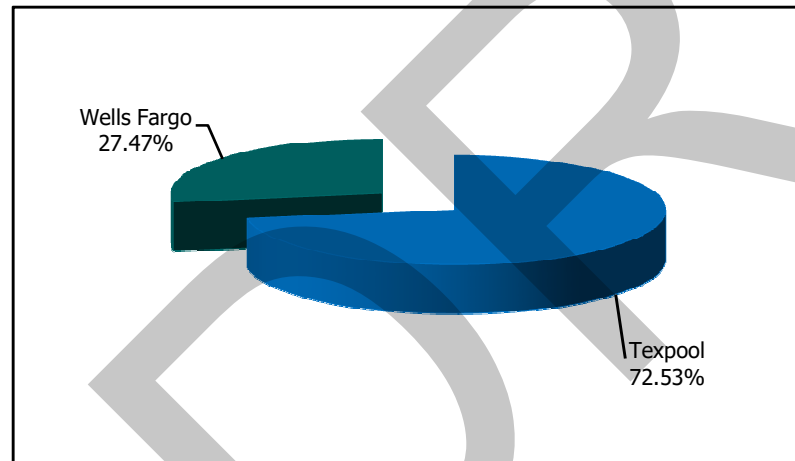
¹ WAM, represents weighted average maturity.

² *Change in Market Value* is required data, but will primarily reflect the receipts and expenditures of the District's funds from quarter to quarter.

Your Portfolio

As of March 31, 2020

- P&A constantly reviews your portfolio for optimal asset allocation and a controlled average maturity because a diversified portfolio can better adjust to volatile market conditions.
- The graphs below show asset allocations by market sector and by maturity. They do reflect our expectation of lower rates from the beginning of the year and the need to use the front end of the curve to sustain any viable rates of the portfolio. The March rate cuts and the corona virus have pushed Treasury rates to extremes as investors race for safety. Extending in the short end is the only harbor and may lock in rates until some normalcy returns.





**Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
March 31, 2020**

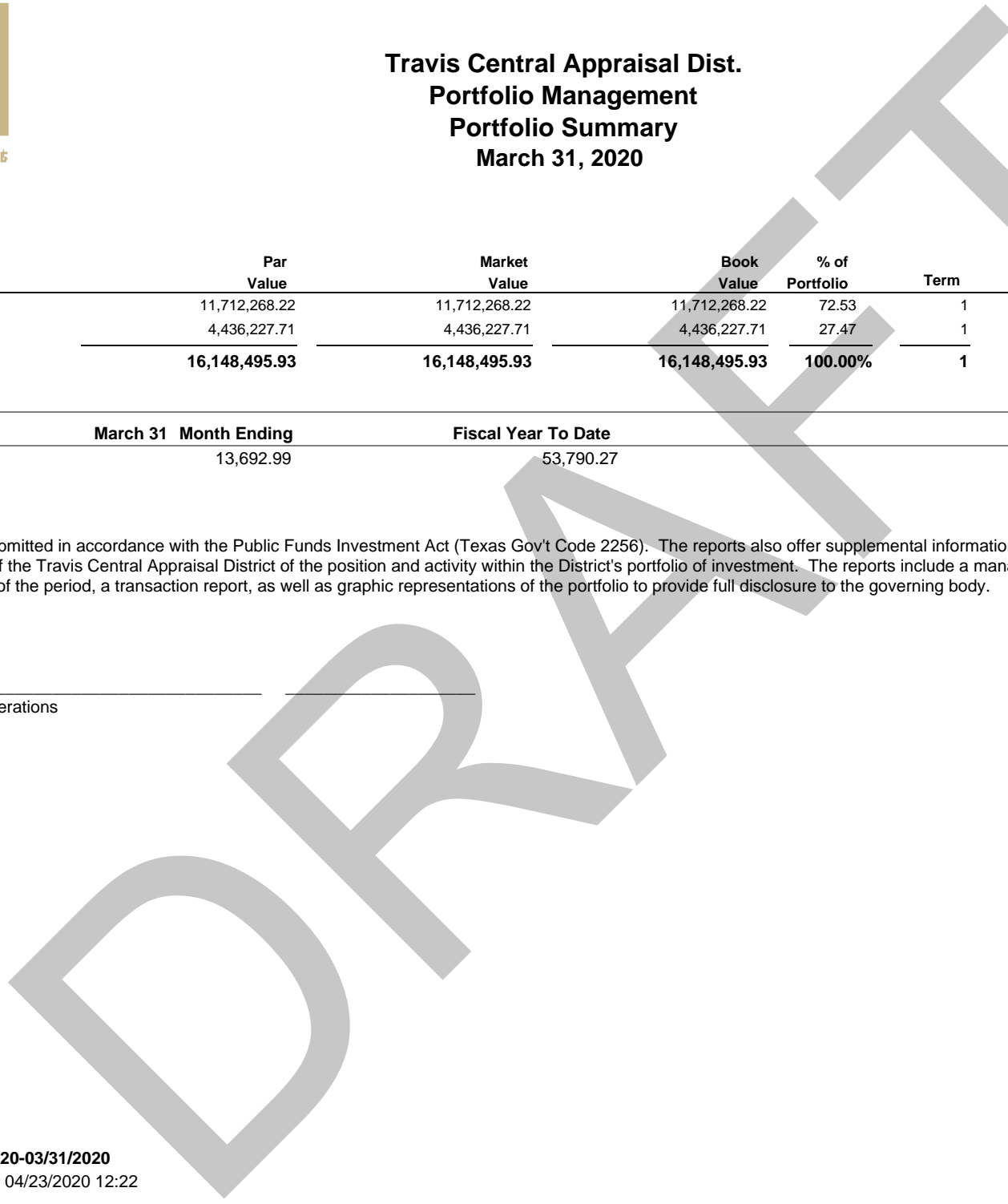
Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
Texpool/Texpool Prime	11,712,268.22	11,712,268.22	11,712,268.22	72.53	1	1	1.275
Wells Fargo Bank	4,436,227.71	4,436,227.71	4,436,227.71	27.47	1	1	0.707
Investments	16,148,495.93	16,148,495.93	16,148,495.93	100.00%	1	1	1.119

Total Earnings	March 31 Month Ending	Fiscal Year To Date
Current Year	13,692.99	53,790.27

The following reports are submitted in accordance with the Public Funds Investment Act (Texas Gov't Code 2256). The reports also offer supplemental information not required by the Act in order to fully inform the governing body of the Travis Central Appraisal District of the position and activity within the District's portfolio of investment. The reports include a management summary overview, a detailed inventory report for the end of the period, a transaction report, as well as graphic representations of the portfolio to provide full disclosure to the governing body.

Leana Mann, Director of Operations

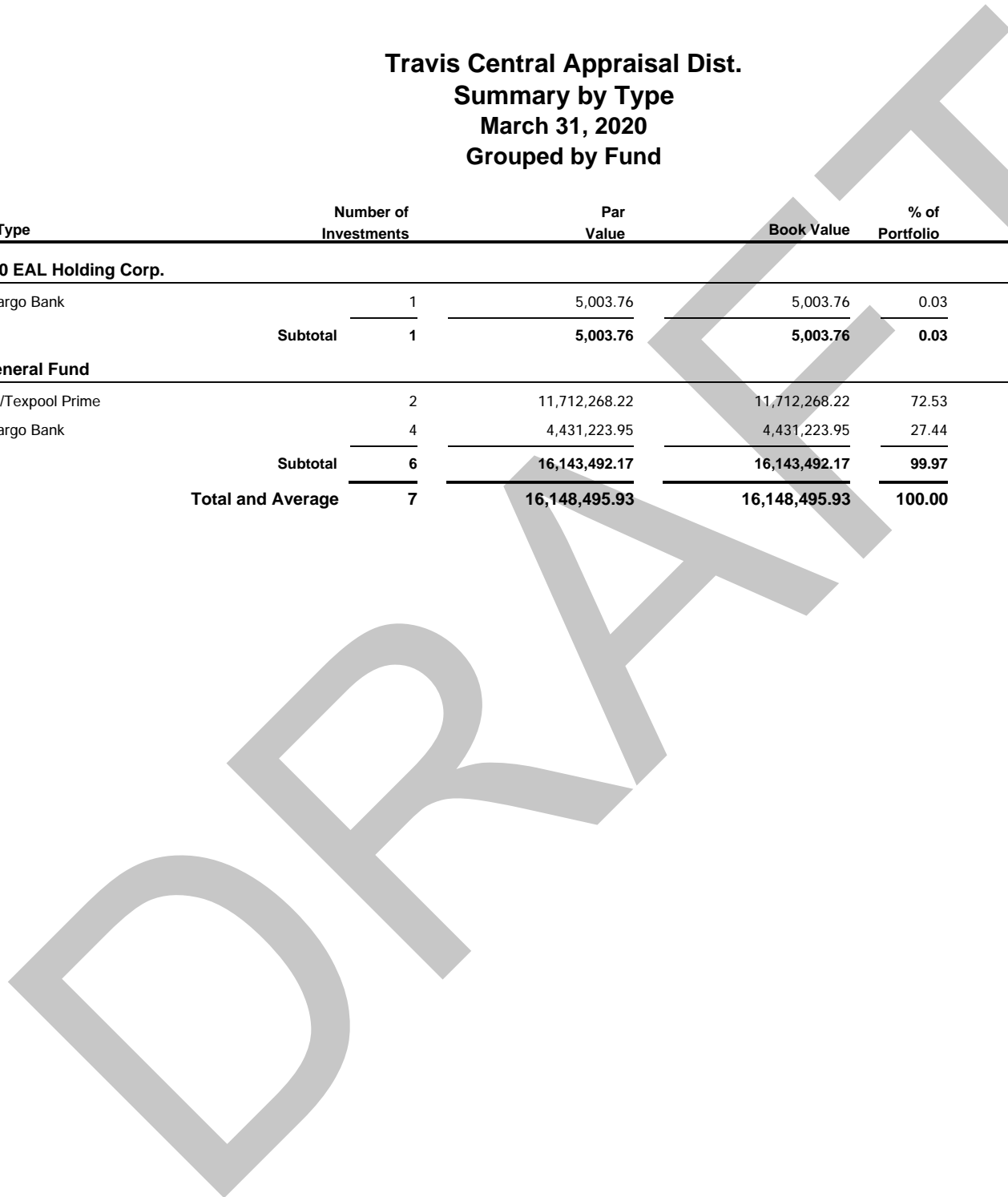




**Travis Central Appraisal Dist.
Summary by Type
March 31, 2020
Grouped by Fund**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: 850 EAL Holding Corp.						
Wells Fargo Bank	1	5,003.76	5,003.76	0.03	0.150	1
Subtotal	1	5,003.76	5,003.76	0.03	0.150	1
Fund: General Fund						
Texpool/Texpool Prime	2	11,712,268.22	11,712,268.22	72.53	1.275	1
Wells Fargo Bank	4	4,431,223.95	4,431,223.95	27.44	0.708	1
Subtotal	6	16,143,492.17	16,143,492.17	99.97	1.119	1
Total and Average	7	16,148,495.93	16,148,495.93	100.00	1.119	1

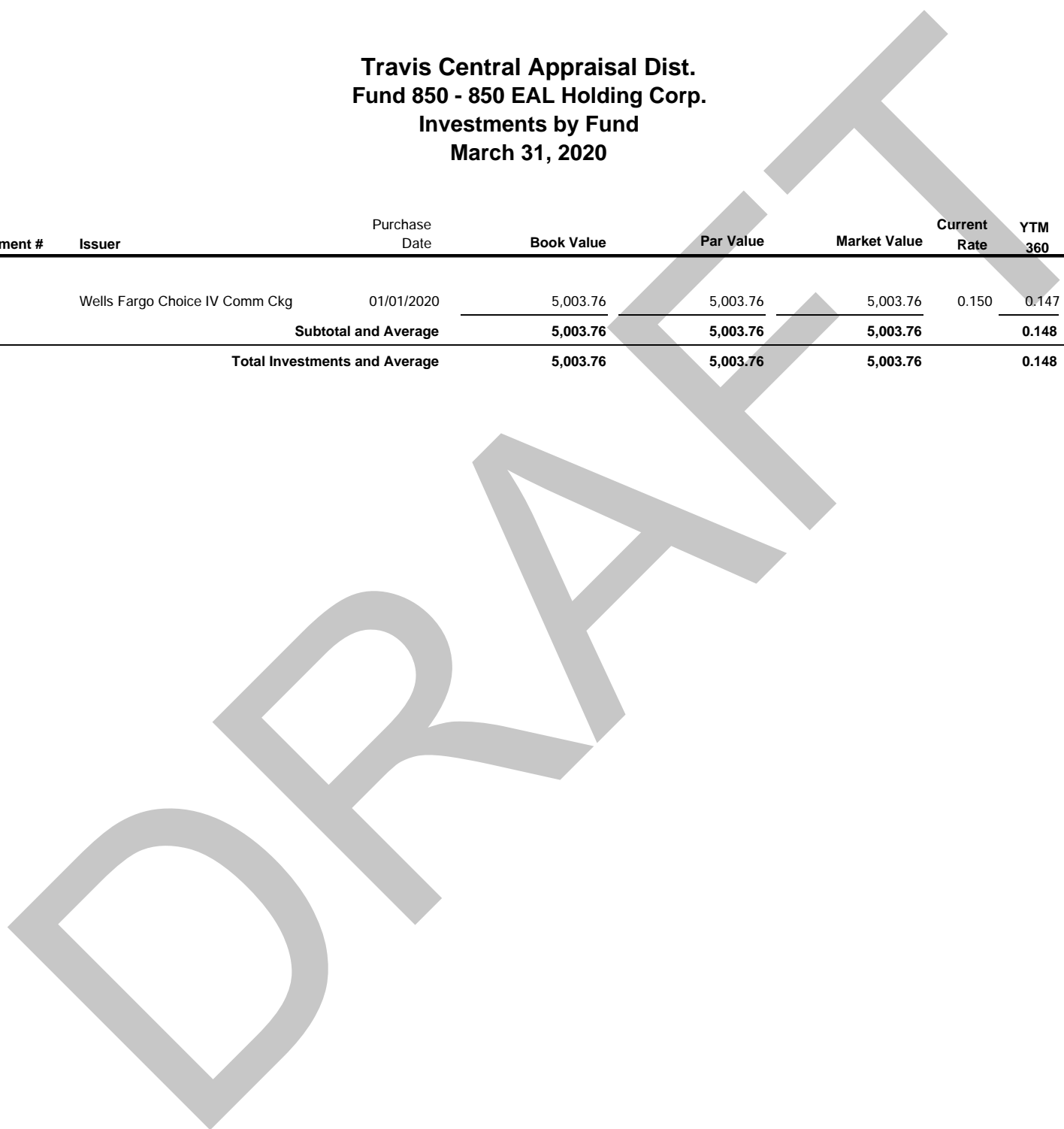




**Travis Central Appraisal Dist.
Fund 850 - 850 EAL Holding Corp.
Investments by Fund
March 31, 2020**

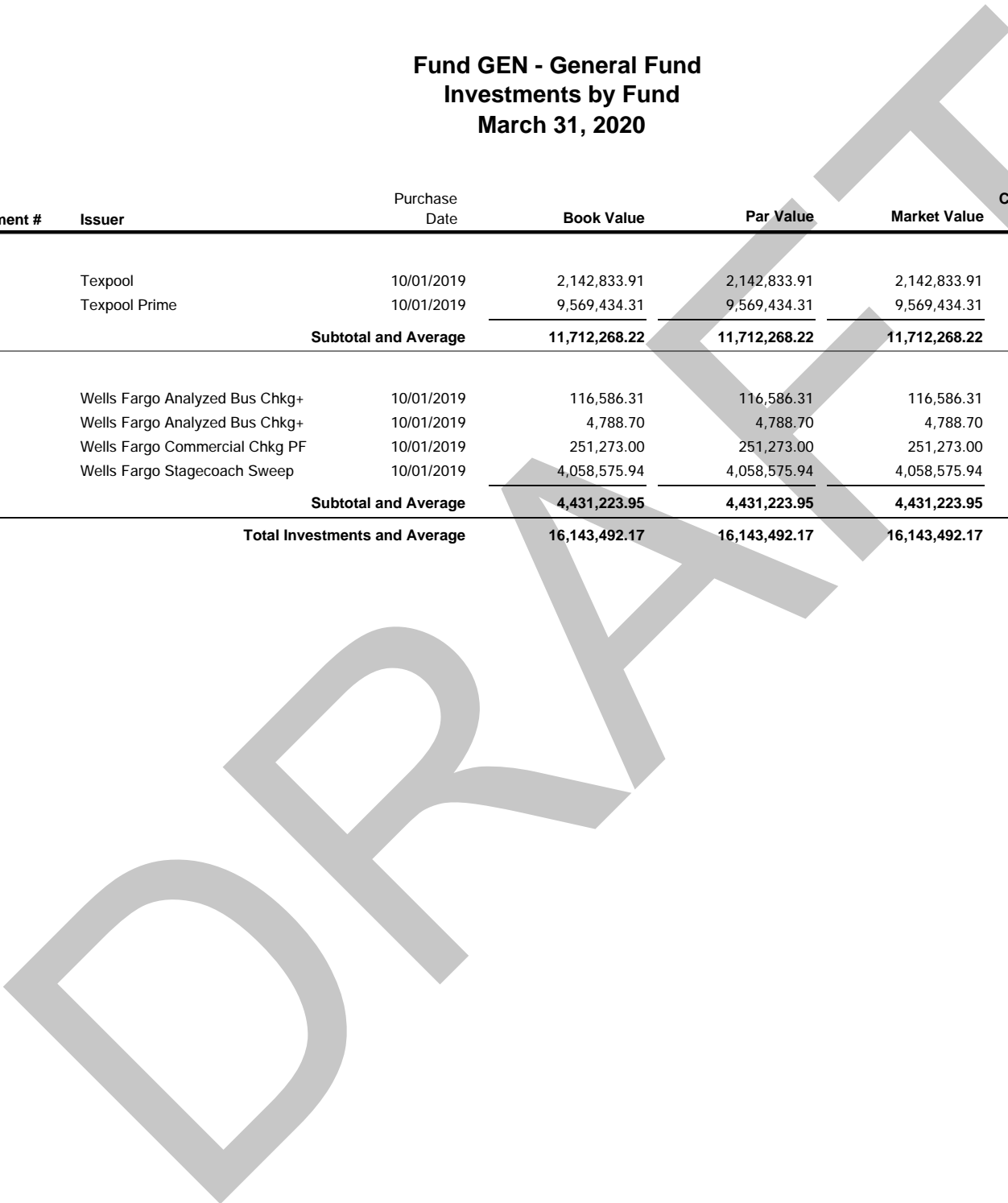
Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Wells Fargo Bank										
61442	10006	Wells Fargo Choice IV Comm Ckg	01/01/2020	5,003.76	5,003.76	5,003.76	0.150	0.147	0.150	1
Subtotal and Average				5,003.76	5,003.76	5,003.76		0.148	0.150	1
Total Investments and Average				5,003.76	5,003.76	5,003.76		0.148	0.150	1



**Fund GEN - General Fund
Investments by Fund
March 31, 2020**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Texpool/Texpool Prime										
900001	10000	Texpool	10/01/2019	2,142,833.91	2,142,833.91	2,142,833.91	1.003	0.989	1.003	1
900001A	10001	Texpool Prime	10/01/2019	9,569,434.31	9,569,434.31	9,569,434.31	1.335	1.317	1.335	1
Subtotal and Average				11,712,268.22	11,712,268.22	11,712,268.22		1.257	1.275	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	116,586.31	116,586.31	116,586.31	0.170	0.167	0.170	1
88469	10004	Wells Fargo Analyzed Bus Chkg+	10/01/2019	4,788.70	4,788.70	4,788.70	0.170	0.167	0.170	1
88477	10005	Wells Fargo Commercial Chkg PF	10/01/2019	251,273.00	251,273.00	251,273.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	4,058,575.94	4,058,575.94	4,058,575.94	0.768	0.757	0.767	1
Subtotal and Average				4,431,223.95	4,431,223.95	4,431,223.95		0.698	0.708	1
Total Investments and Average				16,143,492.17	16,143,492.17	16,143,492.17		1.104	1.119	1

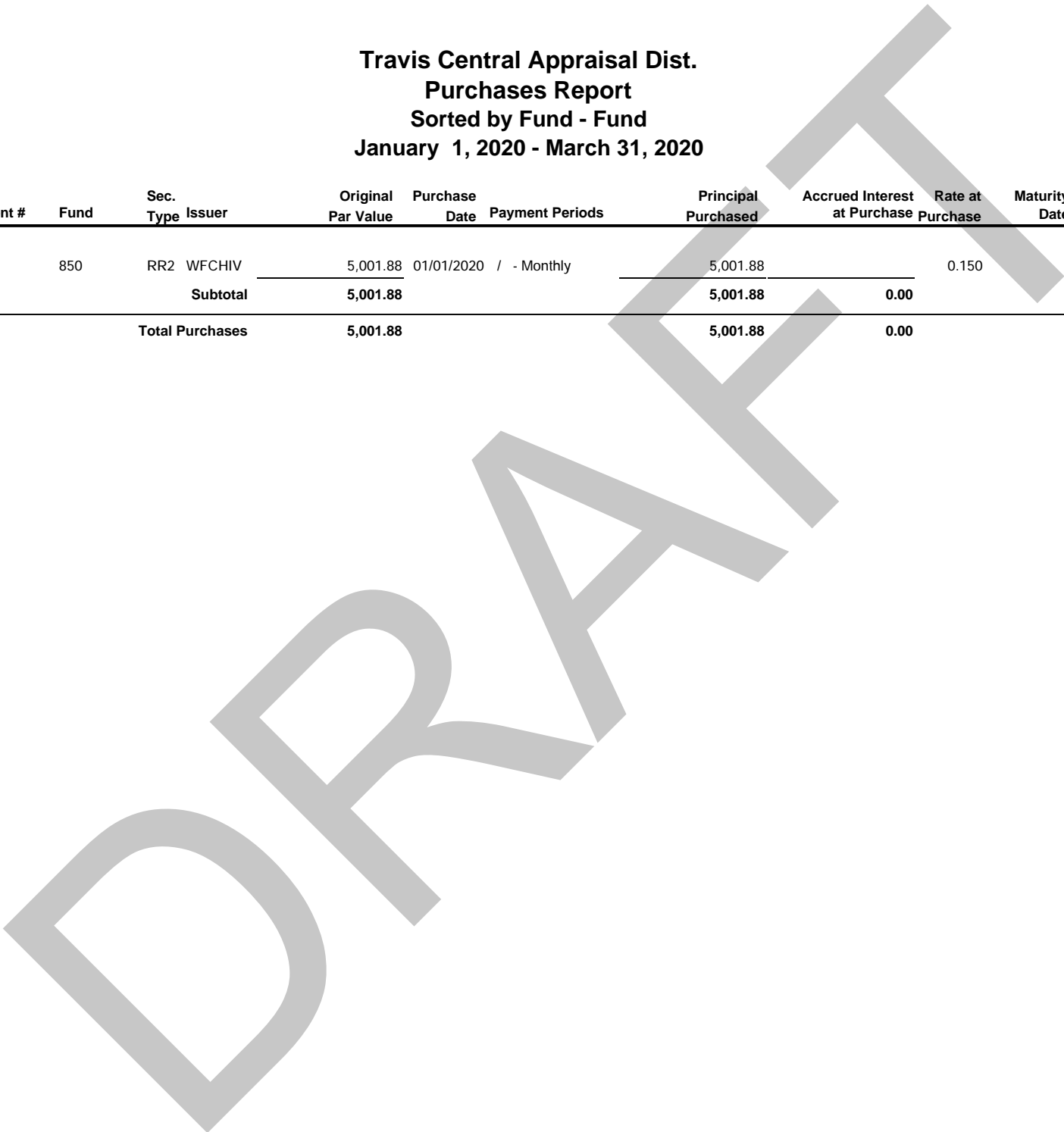




**Travis Central Appraisal Dist.
Purchases Report
Sorted by Fund - Fund
January 1, 2020 - March 31, 2020**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment Periods	Principal Purchased	Accrued Interest at Purchase	Rate at Purchase	Maturity Date	YTM	Ending Book Value
850 EAL Holding Corp.													
61442	10006	850	RR2	WFCHIV	5,001.88	01/01/2020	/ - Monthly	5,001.88		0.150		0.150	5,003.76
				Subtotal	5,001.88			5,001.88	0.00				5,003.76
				Total Purchases	5,001.88			5,001.88	0.00				5,003.76

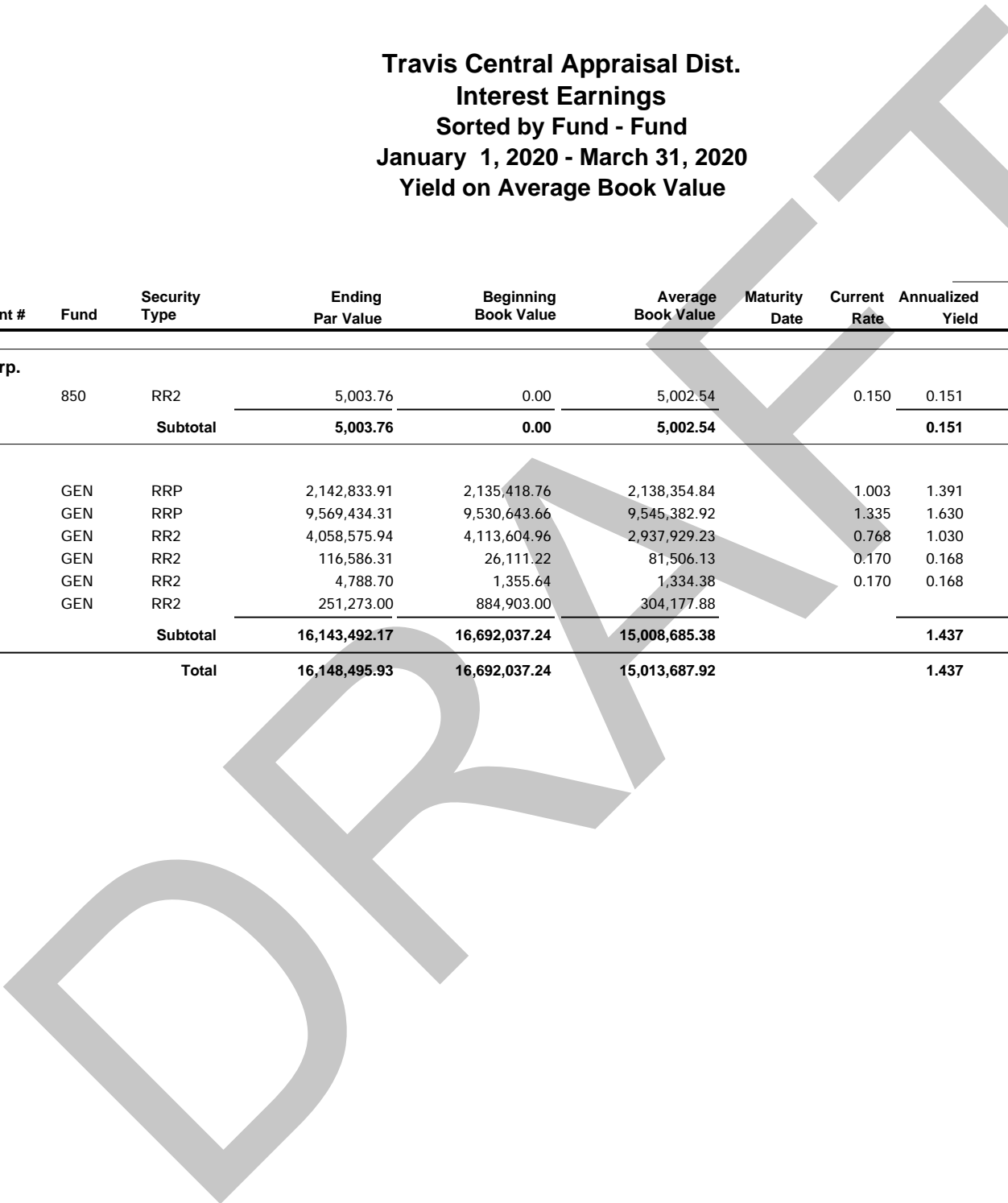




**Travis Central Appraisal Dist.
Interest Earnings
Sorted by Fund - Fund
January 1, 2020 - March 31, 2020
Yield on Average Book Value**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Adjusted Interest Earnings		
										Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: 850 EAL Holding Corp.												
61442	10006	850	RR2	5,003.76	0.00	5,002.54		0.150	0.151	1.88	0.00	1.88
Subtotal				5,003.76	0.00	5,002.54			0.151	1.88	0.00	1.88
Fund: General Fund												
900001	10000	GEN	RRP	2,142,833.91	2,135,418.76	2,138,354.84		1.003	1.391	7,415.15	0.00	7,415.15
900001A	10001	GEN	RRP	9,569,434.31	9,530,643.66	9,545,382.92		1.335	1.630	38,790.65	0.00	38,790.65
8477	10002	GEN	RR2	4,058,575.94	4,113,604.96	2,937,929.23		0.768	1.030	7,547.90	0.00	7,547.90
90401	10003	GEN	RR2	116,586.31	26,111.22	81,506.13		0.170	0.168	34.13	0.00	34.13
88469	10004	GEN	RR2	4,788.70	1,355.64	1,334.38		0.170	0.168	0.56	0.00	0.56
88477	10005	GEN	RR2	251,273.00	884,903.00	304,177.88				0.00	0.00	0.00
Subtotal				16,143,492.17	16,692,037.24	15,008,685.38			1.437	53,788.39	0.00	53,788.39
Total				16,148,495.93	16,692,037.24	15,013,687.92			1.437	53,790.27	0.00	53,790.27





**Travis Central Appraisal Dist.
Texas Compliance Change in Val Report
Sorted by Fund
January 1, 2020 - March 31, 2020**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746

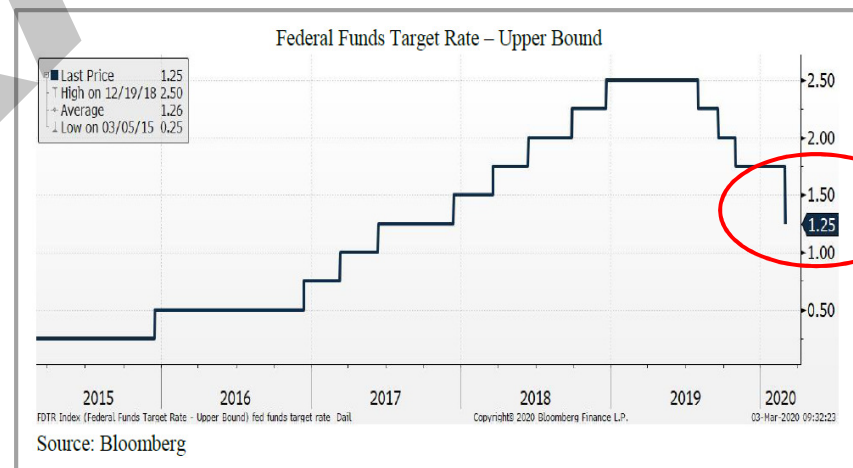
Inv #	Issuer	Fund	Purch Date	Interest Accrual	Beginning Book Value	Purchases/ Additions	Redemptions	Change in Value	Ending Book Value
Cusip	Par Value	YTM	Mat Date	Interest Received	Beginning Market Value				Ending Market Value
Fund: 850 EAL Holding Corp									
10006	WFCHIV	850	01/01/2020	1.88	0.00	466,873.22	461,869.46	5,003.76	5,003.76
61442	5,003.76	0.150	/ /	1.88	0.00	466,873.22	461,869.46	5,003.76	5,003.76
Sub Totals For: Fund: 850 EAL Holding Corp				1.88	0.00	466,873.22	461,869.46	5,003.76	5,003.76
				1.88	0.00	466,873.22	461,869.46	5,003.76	5,003.76
Fund: General Fund									
10000	TXPOOL	GEN	10/01/2019	7,415.15	2,135,418.76	7,415.15	0.00	7,415.15	2,142,833.91
900001	2,142,833.91	1.003	/ /	7,415.15	2,135,418.76	7,415.15	0.00	7,415.15	2,142,833.91
10001	TXPRIM	GEN	10/01/2019	38,790.65	9,530,643.66	38,790.65	0.00	38,790.65	9,569,434.31
900001A	9,569,434.31	1.335	/ /	38,790.65	9,530,643.66	38,790.65	0.00	38,790.65	9,569,434.31
10002	WFSW	GEN	10/01/2019	7,547.90	4,113,604.96	4,236,934.57	4,281,554.26	-55,029.02	4,058,575.94
8477	4,058,575.94	0.767	/ /	10,409.33	4,113,604.96	4,236,934.57	4,281,554.26	-55,029.02	4,058,575.94
10003	WFABCP	GEN	10/01/2019	34.13	26,111.22	90,475.09	0.00	90,475.09	116,586.31
90401	116,586.31	0.170	/ /	34.13	26,111.22	90,475.09	0.00	90,475.09	116,586.31
10004	WFABCP	GEN	10/01/2019	0.56	1,355.64	81,620.56	78,187.50	3,433.06	4,788.70
88469	4,788.70	0.170	/ /	0.56	1,355.64	81,620.56	78,187.50	3,433.06	4,788.70
10005	WFCCAP	GEN	10/01/2019	0.00	884,903.00	8,912,747.50	9,546,377.50	-633,630.00	251,273.00
88477	251,273.00	0.000	/ /	0.00	884,903.00	8,912,747.50	9,546,377.50	-633,630.00	251,273.00
Sub Totals For: Fund: General Fund				53,788.39	16,692,037.24	13,367,983.52	13,906,119.26	-548,545.07	16,143,492.17
				56,649.82	16,692,037.24	13,367,983.52	13,906,119.26	-548,545.07	16,143,492.17
Report Grand Totals:				53,790.27	16,692,037.24	13,834,856.74	14,367,988.72	-543,541.31	16,148,495.93
				56,651.70	16,692,037.24	13,834,856.74	14,367,988.72	-543,541.31	16,148,495.93



**Monthly Investment Report
February 29, 2020**

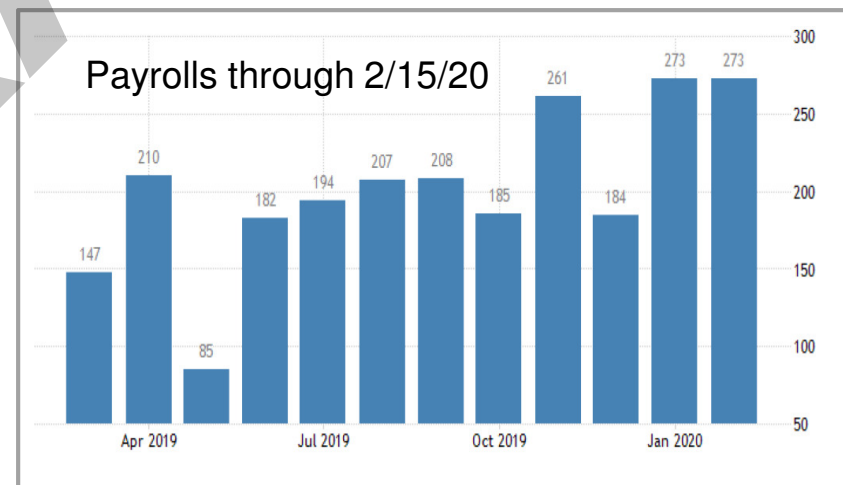
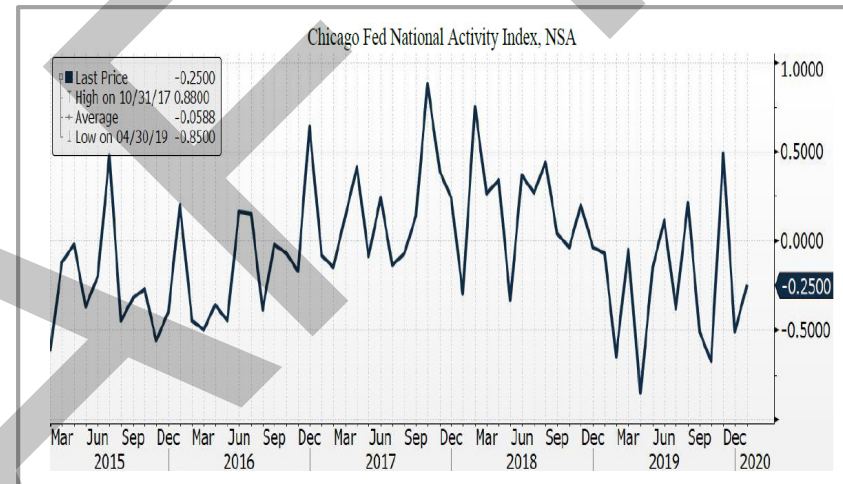
Virus Panic Overwhelms Markets

- Although the month of February started out solidly with the stock markets hitting all time highs and the economic picture still solid and stable, the last half of the month gripped the markets and put market participants in panic.
- U.S. economic growth remained mixed in early 2020, with moderate strength in consumer spending, a likely bottoming in business fixed investments and a robust housing sector.
- The corona virus (COVID-19), however, changed the entire investing landscape. The threat has had a major impact, reducing economic activity in China and disrupting global supply chains.
- The corona virus's jump to other countries has fanned investor fears. The risk of a U.S. contagion has hit share prices hard and fueled a flight to safety into bonds (lower yields).
- The historic highs of stocks crashed to historic daily lows and volatility. The fear was based on layoffs, decreased travel and constrained supply chains.
- G7 Finance Ministers met in face of the virus and issued a joint statement announcing a coordinated response. The statement noted that the leaders "are closely monitoring the spread of COVID-19 and its impact on markets and economic conditions." They also reaffirmed their "commitment to use all appropriate policy tools to achieve strong, sustainable growth and safeguard against downside risks."
- The Fed's response was to make an emergency ½ % cut to the Fed Funds rates rather than to wait for their planned March 17-18 policy meeting. It was following Japan and Australia.
- Lower interest rates may not help much to offset the panic. The hit to China's economy will impact all its trading partners and until we get a clear indication of a peaking in cases, that panic looks to continue.



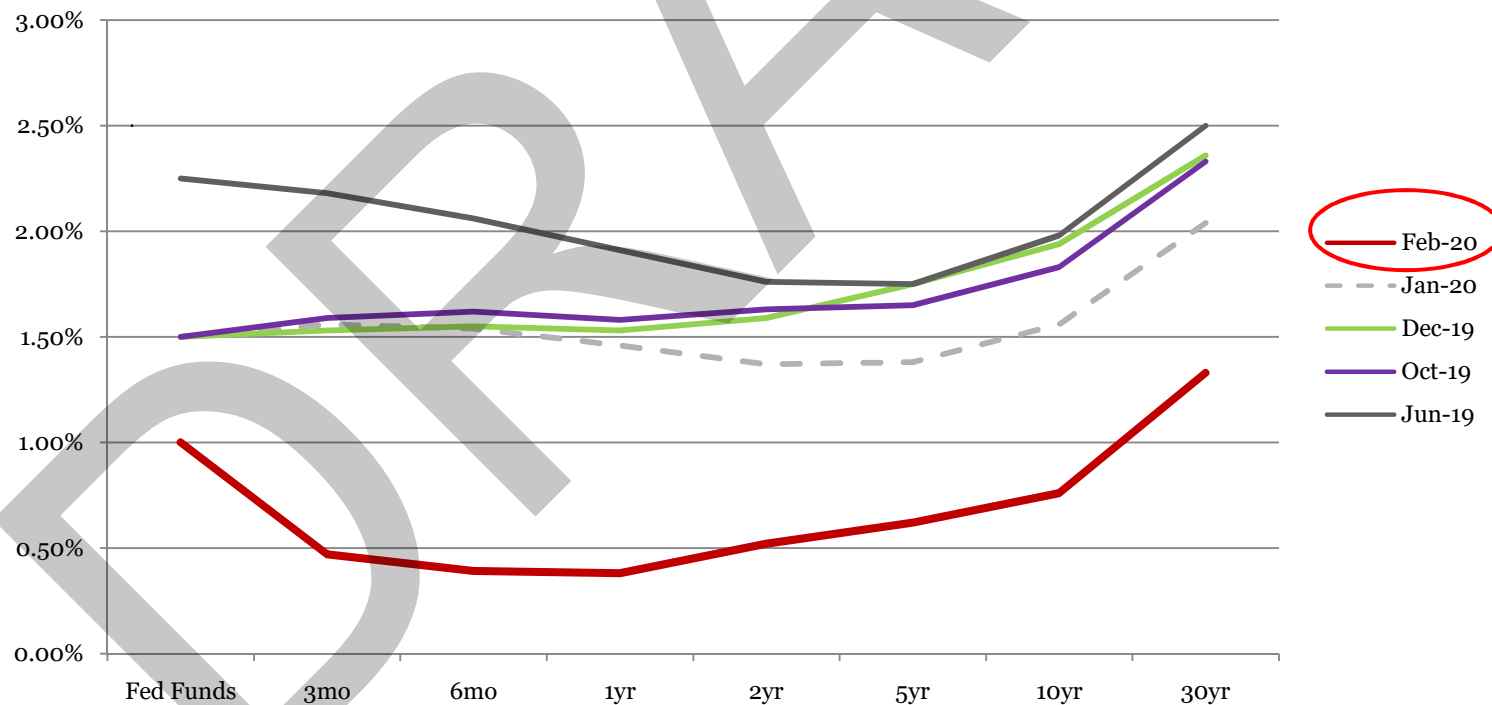
Fed Versus the Virus - Round One

- Going forward, despite the latest rounds of economic data still painting a relatively solid picture of domestic conditions – at least in hindsight – the FOMC is likely to continue a campaign of further policy adjustments with very few other arrows in their quiver. Additional cuts are being priced in by the market and may, if not eventually, reach an approaching zero.
- In times of uncertainty, markets typically look to central banks for a panacea. But since this is not economic in nature per se, but a potential to slow economies, do central banks even have the medicine they need. A series of rate cuts may prove ineffective if no business or consumer uses it. China remains in a virtual lock-down that lower rates will not cure.
- As the threat from the global outbreak continues to choke off international supply chains, restraining global travel and tourism, retail expenditures, as well as the free flow of labor, capital and goods, U.S. central bankers will act to cushion the domestic economy with the limited tools they have available. The question will be whether fiscal weapons will be brought to bear.
- The developing nature of the virus' threat – both real and perceived – is not yet quantifiable so the actions of the central banks can not be judged.
- Gold is up as investors run to grab safety nets, but when OPEC tried to cut production, the members again did not play well in the sand box so oil has dropped to three year lows. Most of the move will be into the US fixed income market continuing to drive yields on treasuries and agencies lower.



This is more than anyone expected

- To say this month's moves are dramatic is to state the obvious. The virus has caused rates to plummet. The corona virus has increased the demand for safe havens while questions about liquidity swirled in the debt markets. The virus has spurred an epic rally in global bonds as we re-visit historic low rates.
- Each day as the equity market gyrated wildly, the impact could be felt in the fixed income market. Risk off days brought broad swings to lower rates as investors rushed for safety. The curve dropped across all maturities. The question will be IF and WHEN the virus is tamed, will the supply chains and economic disruptions be too far depressed to be overcome in short order, because supply chains will start up immediately. That will probably depend on how long it lasts.
- On the short end the traders are amped up on bets that the Fed will cut again in March. Even the stronger than expected jobs report for February was enough to dent that call.

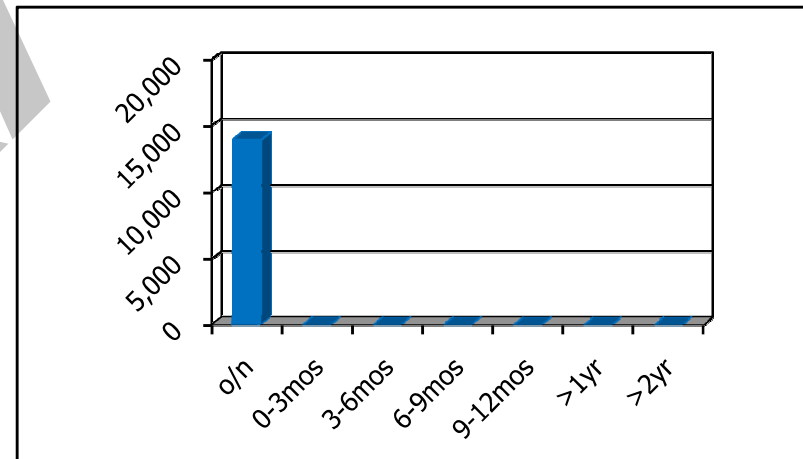
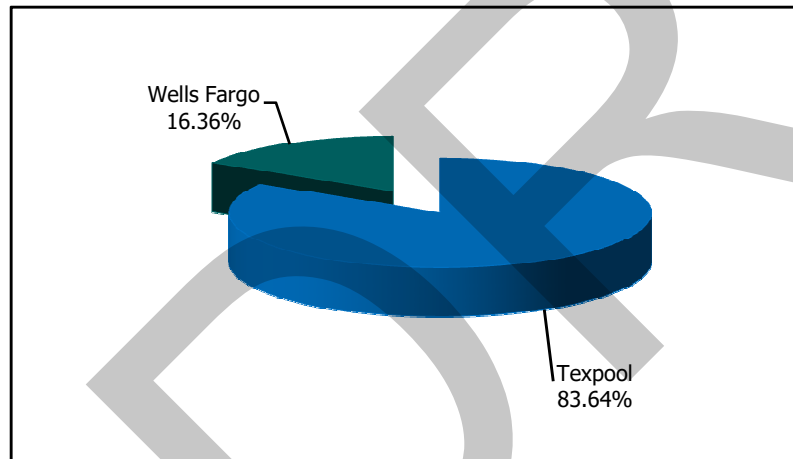


End of Month Rates - Full Yield Curve - Fed Funds to 30yr

Your Portfolio

As of February 29, 2020

- P&A constantly reviews your portfolio for optimal asset allocation and a controlled average maturity because a diversified portfolio can better adjust to volatile market conditions.
- The graphs below show asset allocations by market sector and by maturity. They do reflect our ongoing anticipation of lower rates into 2020. These rate cuts and the potential of more decreasing rates indicates the need to extend portfolios. Extending now will lock in yields even though rates may decrease and provides for extra safety.





**Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
February 29, 2020**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
Texpool/Texpool Prime	11,699,602.87	11,699,602.87	11,699,602.87	83.64	1	1	1.732
Wells Fargo Bank	2,288,538.24	2,288,538.24	2,288,538.24	16.36	1	1	1.386
Investments	13,988,141.11	13,988,141.11	13,988,141.11	100.00%	1	1	1.675

Total Earnings	February 29 Month Ending	Fiscal Year To Date
Current Year	17,330.70	40,097.28

The following reports are submitted in accordance with the Public Funds Investment Act (Texas Gov't Code 2256). The reports also offer supplemental information not required by the Act in order to fully inform the governing body of the Travis Central Appraisal District of the position and activity within the District's portfolio of investment. The reports include a management summary overview, a detailed inventory report for the end of the period, a transaction report, as well as graphic representations of the portfolio to provide full disclosure to the governing body.

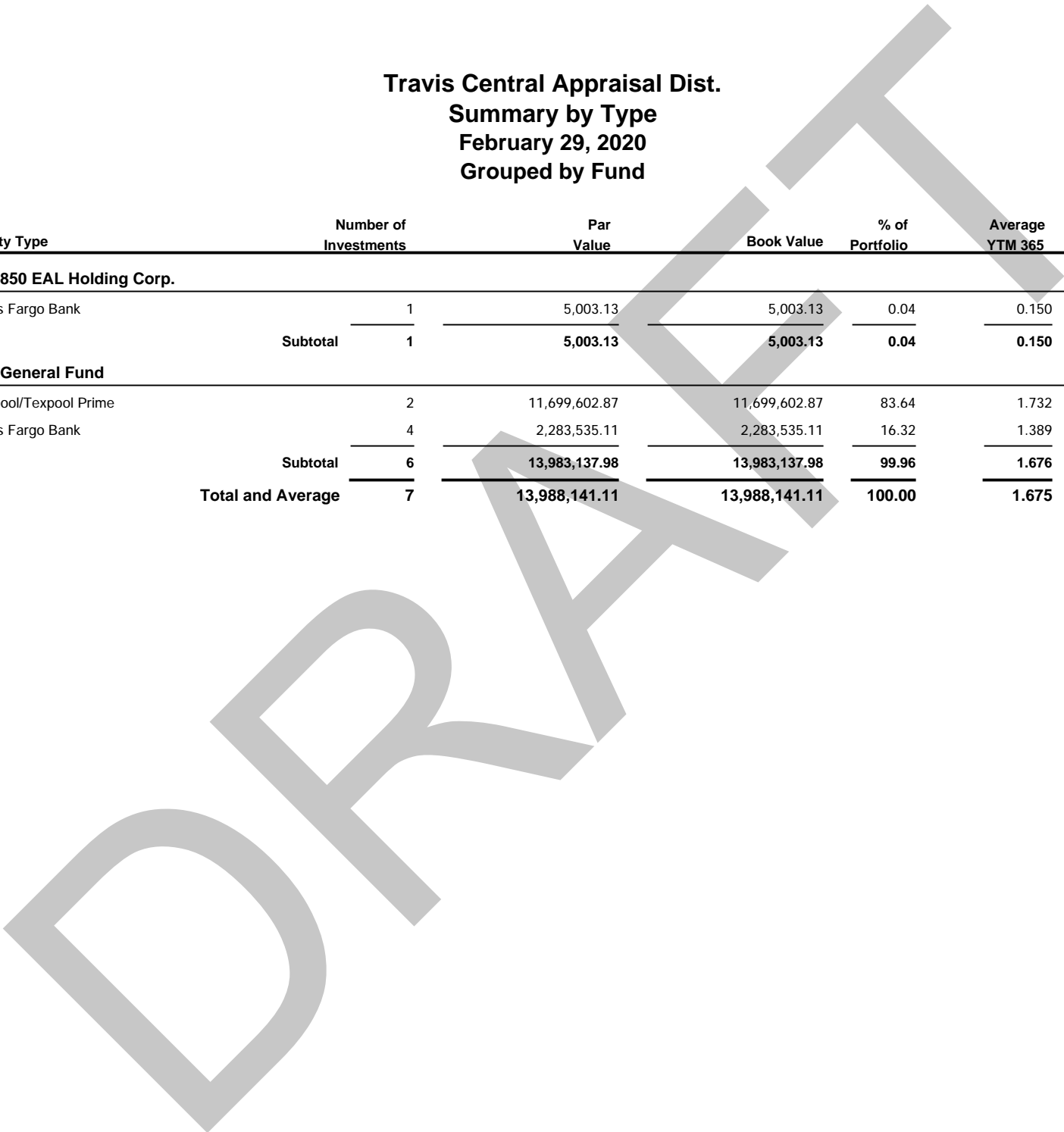
Leana Mann, Director of Operations



**Travis Central Appraisal Dist.
Summary by Type
February 29, 2020
Grouped by Fund**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: 850 EAL Holding Corp.						
Wells Fargo Bank	1	5,003.13	5,003.13	0.04	0.150	1
Subtotal	1	5,003.13	5,003.13	0.04	0.150	1
Fund: General Fund						
Texpool/Texpool Prime	2	11,699,602.87	11,699,602.87	83.64	1.732	1
Wells Fargo Bank	4	2,283,535.11	2,283,535.11	16.32	1.389	1
Subtotal	6	13,983,137.98	13,983,137.98	99.96	1.676	1
Total and Average	7	13,988,141.11	13,988,141.11	100.00	1.675	1

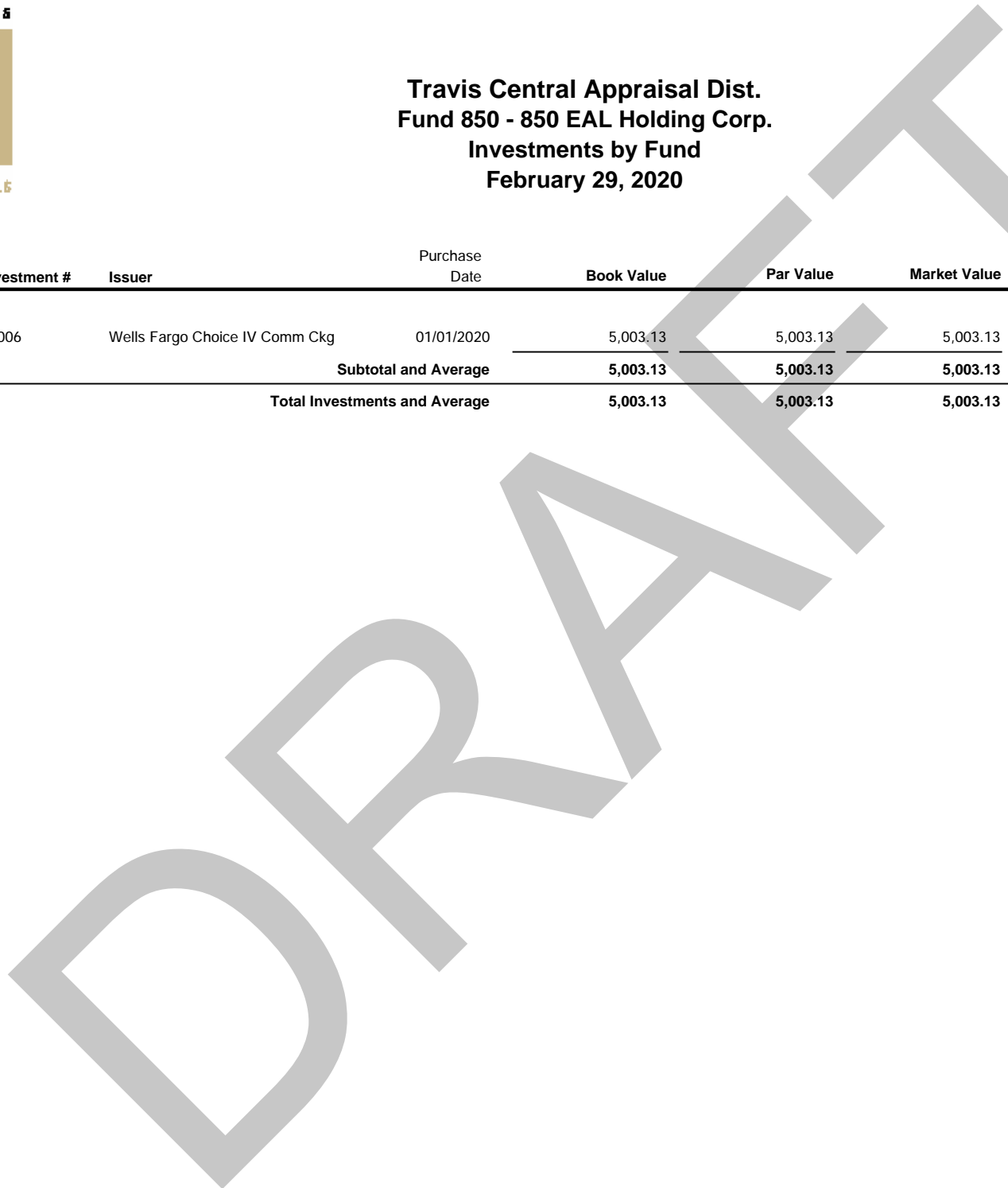




**Travis Central Appraisal Dist.
Fund 850 - 850 EAL Holding Corp.
Investments by Fund
February 29, 2020**

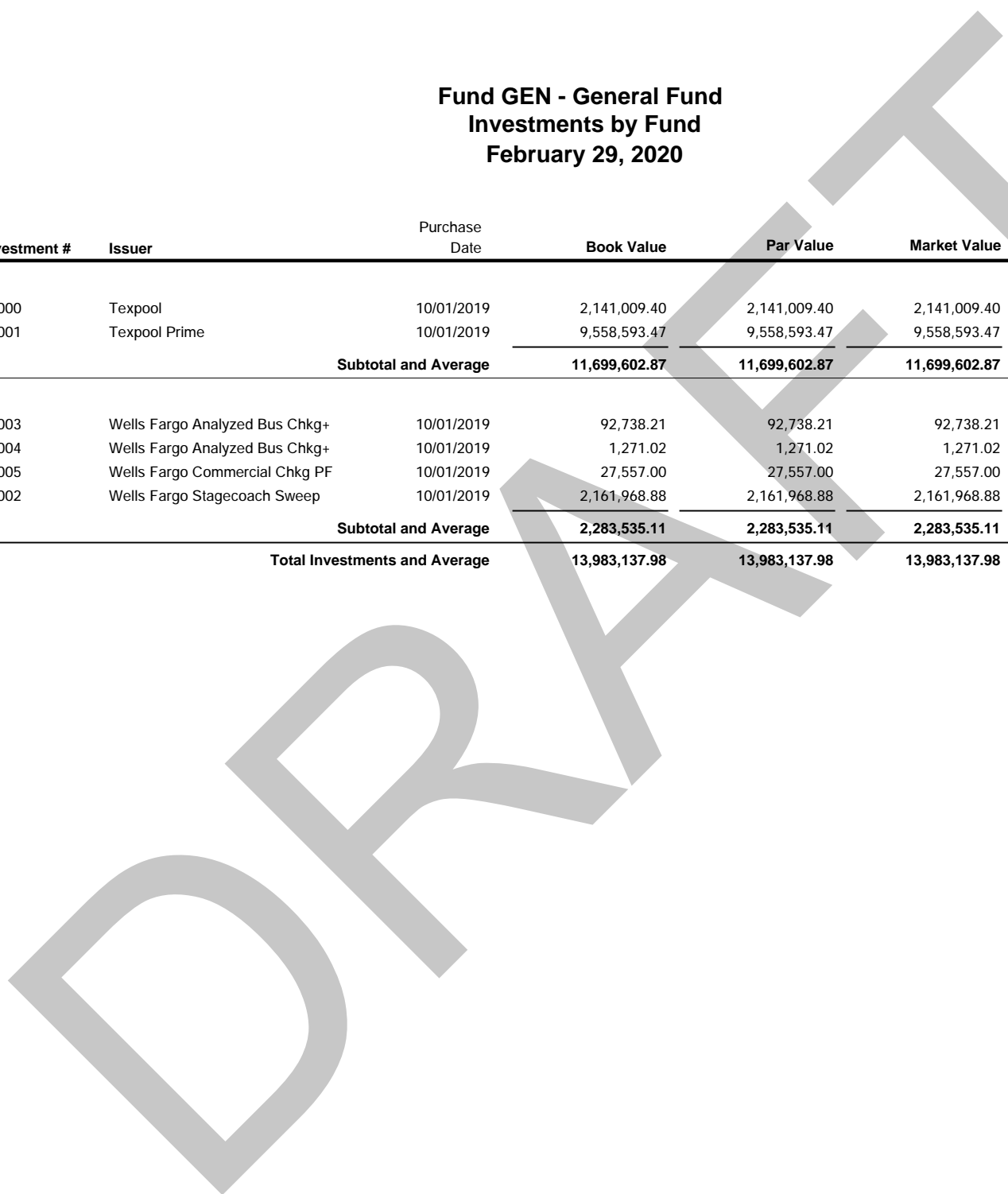
Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Wells Fargo Bank										
61442	10006	Wells Fargo Choice IV Comm Ckg	01/01/2020	5,003.13	5,003.13	5,003.13	0.150	0.147	0.150	1
Subtotal and Average				5,003.13	5,003.13	5,003.13		0.148	0.150	1
Total Investments and Average				5,003.13	5,003.13	5,003.13		0.148	0.150	1



**Fund GEN - General Fund
Investments by Fund
February 29, 2020**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Texpool/Texpool Prime										
900001	10000	Texpool	10/01/2019	2,141,009.40	2,141,009.40	2,141,009.40	1.591	1.569	1.590	1
900001A	10001	Texpool Prime	10/01/2019	9,558,593.47	9,558,593.47	9,558,593.47	1.764	1.739	1.763	1
Subtotal and Average				11,699,602.87	11,699,602.87	11,699,602.87		1.708	1.732	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	92,738.21	92,738.21	92,738.21	0.170	0.167	0.170	1
88469	10004	Wells Fargo Analyzed Bus Chkg+	10/01/2019	1,271.02	1,271.02	1,271.02	0.170	0.167	0.170	1
88477	10005	Wells Fargo Commercial Chkg PF	10/01/2019	27,557.00	27,557.00	27,557.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	2,161,968.88	2,161,968.88	2,161,968.88	1.459	1.439	1.459	1
Subtotal and Average				2,283,535.11	2,283,535.11	2,283,535.11		1.370	1.389	1
Total Investments and Average				13,983,137.98	13,983,137.98	13,983,137.98		1.653	1.676	1





**Travis Central Appraisal Dist.
Interest Earnings
Sorted by Fund - Fund
February 1, 2020 - February 29, 2020
Yield on Average Book Value**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Adjusted Interest Earnings		
										Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: 850 EAL Holding Corp.												
61442	10006	850	RR2	5,003.13	5,002.52	5,002.56		0.150	0.153	0.61	0.00	0.61
Subtotal				5,003.13	5,002.52	5,002.56			0.153	0.61	0.00	0.61
Fund: General Fund												
900001	10000	GEN	RRP	2,141,009.40	2,138,306.89	2,138,493.27		1.591	1.591	2,702.51	0.00	2,702.51
900001A	10001	GEN	RRP	9,558,593.47	9,545,218.22	9,546,140.65		1.764	1.763	13,375.25	0.00	13,375.25
8477	10002	GEN	RR2	2,161,968.88	3,786,059.53	2,842,464.58		1.459	0.549	1,240.32	0.00	1,240.32
90401	10003	GEN	RR2	92,738.21	43,926.38	87,531.75		0.170	0.170	11.82	0.00	11.82
88469	10004	GEN	RR2	1,271.02	1,355.83	1,369.29		0.170	0.175	0.19	0.00	0.19
88477	10005	GEN	RR2	27,557.00	0.00	1,900.48				0.00	0.00	0.00
Subtotal				13,983,137.98	15,514,866.85	14,617,900.03			1.492	17,330.09	0.00	17,330.09
Total				13,988,141.11	15,519,869.37	14,622,902.59			1.492	17,330.70	0.00	17,330.70



Monthly Investment Report
March 31, 2020

Whatever It Takes - Shut It Down

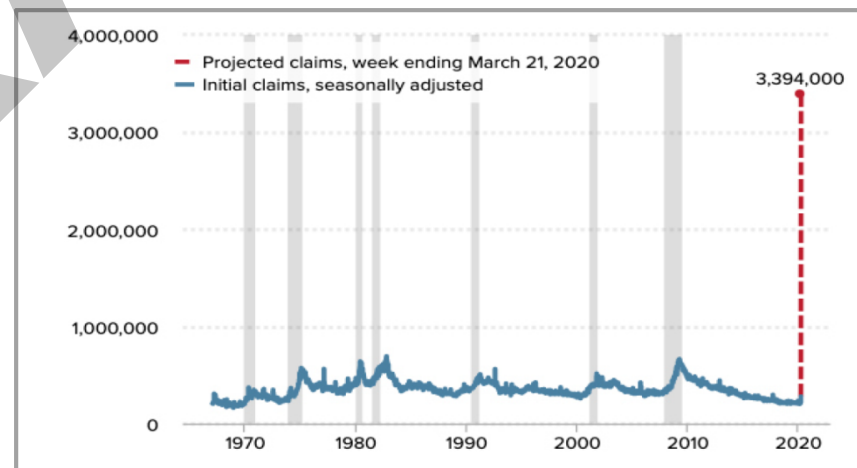
Events and economic numbers continue to change day by day in response to the impact of the corona virus 19 and will continue to do so, but we can summarize what has happened this month:

- The COVID-19 has spread rapidly and continues to spread globally
- Markets have moved to a *risk-on* position globally (go to safety)
- Corporate credit spreads widen as faith in companies falters
- Oil falls as main players refuse to play well in the sand box
- The USD appreciates 4.1%+ as investors run to safety
- China slows and supply chains grind slower
- The Federal Reserve opens the liquidity floodgates
- Congress passes a \$1T assistance bill

First and foremost this is a human tragedy. It presents a double edged sword. We must shut-down the economy to save lives but we have to get people support and ultimately get them back to work. The jobless claims for March exploded to 3.28 million, which was expected as entire sectors of the economy shut-down. The numbers could be greater if system overload prohibited everyone from signing up.

The longer the shut-down the more drastic the result as temporary layoffs evolve into permanent closures. Congress finally acted, after tiresome political bickering, which wasted precious days.

We now have an assistance \$1T bill to aid taxpayers, small business, the healthcare system, and corporations (which represents a 60% trickle-down to suppliers and workers). It is a worthwhile patch amounting to about 10% of GDP and because it adds the liquidity needed for people and business and builds faith in a recovery. It almost replaces the \$900 million estimated to be lost by the shutdown. It is part of an entire effort to fight this insidious malady.

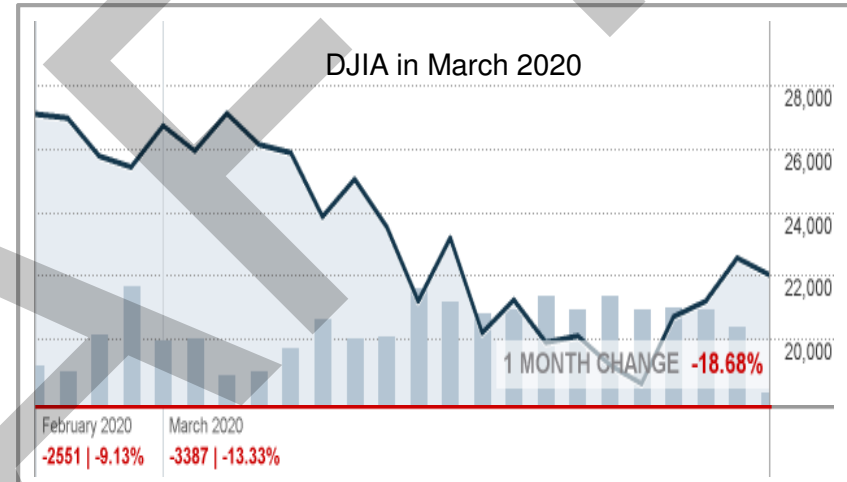


Fed Versus the Virus - Round One

The Federal Reserve has taken a *'whatever it takes'* posture in the fight. In an unexpected emergency rate cut mid-month, the Fed cut overnight rates by 0.50% followed quickly by a full 1.0% cut. We sit now at 0.25% in overnight rates. All of the Fed moves are designed to provide economic fuel. The fuel in this case is liquidity.

Natural personal and economic fear has manifested itself from the hoarding of TP in stores to a panic selling out of any securities anticipated to be felled by the slowdown. Nothing panics people or markets more than not being able to get to their money i.e., liquidity risk. As a result, true *blue chip* companies were desperate to retain open lines of short-term liquidity. That is why CP rates sky-rocketed. Not because of risk in the companies themselves, but the companies' willingness to pay anything for short-term liquidity to pay people and keep lines running. It was not a phenomenon to fear but to take advantage of.

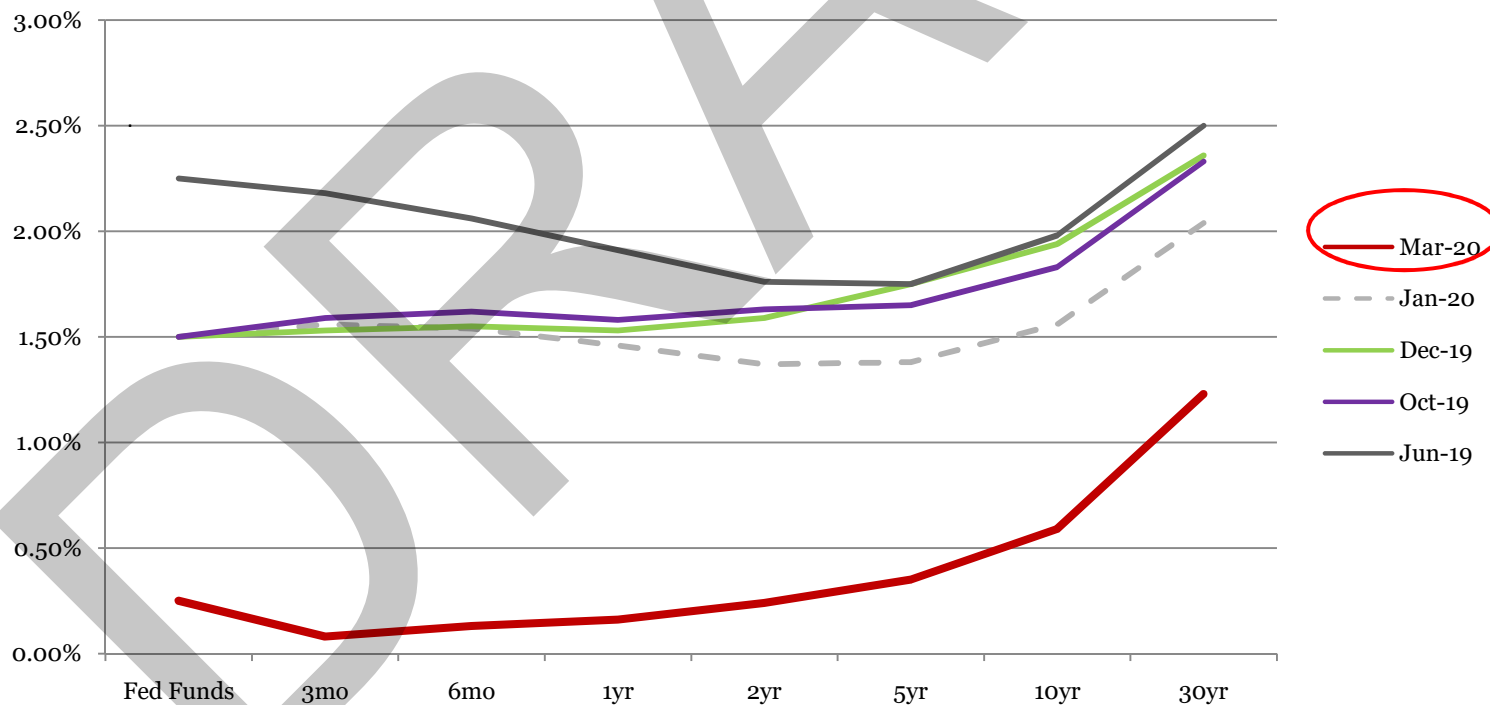
The Fed has, as some have put it, opened its lending through QE "to infinity and beyond" (as Buzz Lightyear said). It has literally set no limit for this program. These are not loans but facilities to provide liquidity as fear closes. Treasury has echoed the move. The Fed has multiple funding facilities which it is fueling in order not to have to set up a whole new structure – and because these work. It is putting credit into the system. Their money market funding facilities (MMLF) is a key program because it funds the markets. The borrowers are banks, major dealers, and US branches of foreign banks. The funds can then be moved further down to consumers and business. As time passes and the virus continues, prepare to see more. It should also bring rates into some normalcy.



The volatility this past month in all markets – and especially the stock markets - has been extreme and does tend to portend a doomsday scenario, but it is well to remember some of the underlying causes for such extreme action. Much of the daily trading is now controlled by algorithms and these calculate buy and sell levels based on the 'channels' created by the price action. As that action widens the channels, the swings get or stay in wide channels kicking in buys and sells not based on human views but on math. In addition, as some securities have been downgraded, funds – with investment policies like yours – have to act to sell. Of course there is one more very human trait driving the volatility. To take advantage of the swings, active traders naturally buy low and sell high, making money on the swings. This is not a time to get into the action. Hang on, buy value and we will get through it.

This is more than anyone expected

- To say this month's moves are dramatic is to state the obvious. The fear in the markets has caused Treasury and agency rates to plummet.
- Fear increases the demand for safe havens and the safest are the U.S. Treasury and the USD dollar, both of which have risen markedly from US and international investors. The action drives the price up and therefore the rates go down.
- One area slow to move has been the tax-free municipal bonds, so local governments bonds look very attractive.
- We have discussed above why the CP markets also soared in rates this month: need for short-term liquidity for the companies. As soon as the Fed's spigots opened on credit facilities, the rates immediately began to fall and very well known names (Ford, Toyota, Coca Cola, etc.) have already left the CP market.
- Expect rates to stay low for at least the next several months as the globe fights – and destroys – this virus. The GDP has continued to increase, showing a strong underlying economy that will bring rates back up again, whether in a U or V recovery we will see.

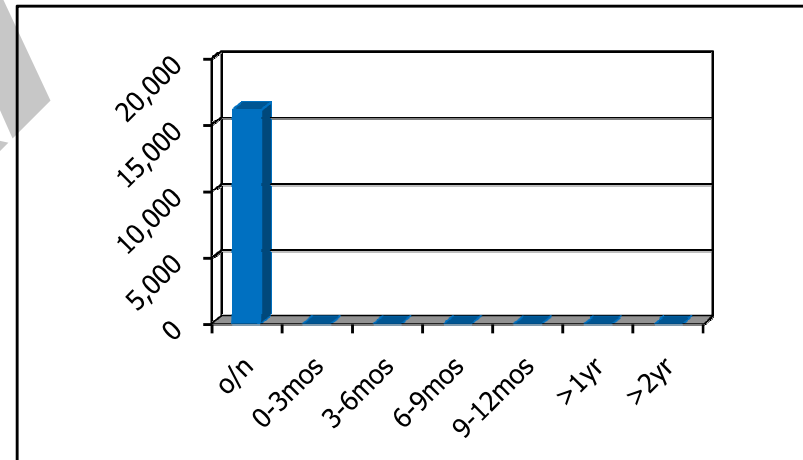
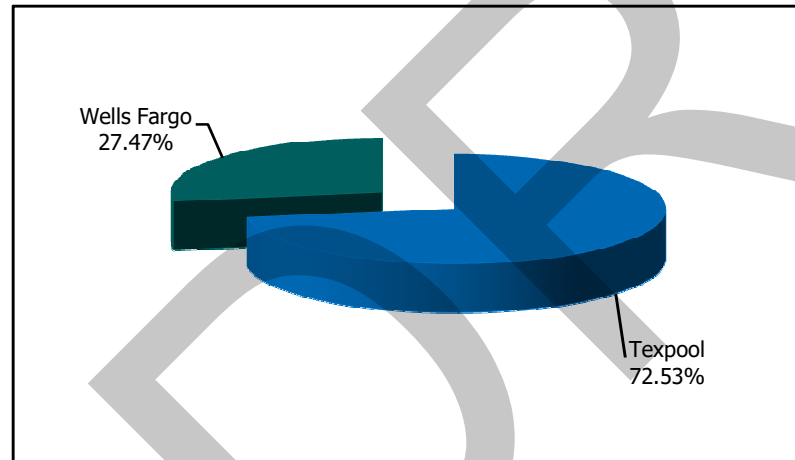


End of Month Rates - Full Yield Curve – Fed Funds to 30yr

Your Portfolio

As of March 31, 2020

- P&A constantly reviews your portfolio for optimal asset allocation and a controlled average maturity because a diversified portfolio can better adjust to volatile market conditions.
- The graphs below show asset allocations by market sector and by maturity. They do reflect our expectation of lower rates from the beginning of the year and the need to use the front end of the curve to sustain any viable rates of the portfolio. The March rate cuts and the corona virus have pushed Treasury rates to extremes as investors race for safety. Extending in the short end is the only harbor and may lock in rates until some normalcy returns.





**Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
March 31, 2020**

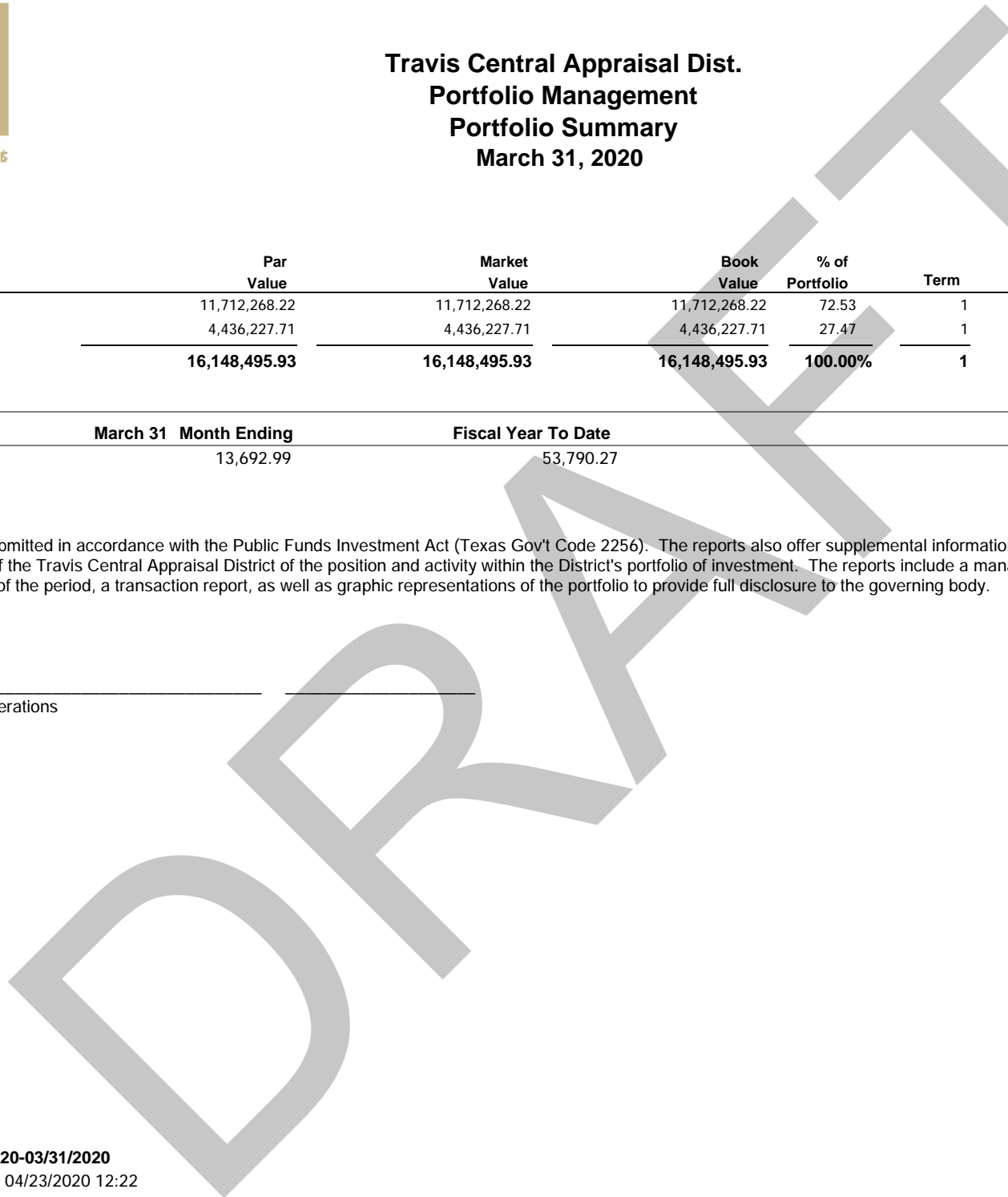
Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
Texpool/Texpool Prime	11,712,268.22	11,712,268.22	11,712,268.22	72.53	1	1	1.275
Wells Fargo Bank	4,436,227.71	4,436,227.71	4,436,227.71	27.47	1	1	0.707
Investments	16,148,495.93	16,148,495.93	16,148,495.93	100.00%	1	1	1.119

Total Earnings	March 31 Month Ending	Fiscal Year To Date
Current Year	13,692.99	53,790.27

The following reports are submitted in accordance with the Public Funds Investment Act (Texas Gov't Code 2256). The reports also offer supplemental information not required by the Act in order to fully inform the governing body of the Travis Central Appraisal District of the position and activity within the District's portfolio of investment. The reports include a management summary overview, a detailed inventory report for the end of the period, a transaction report, as well as graphic representations of the portfolio to provide full disclosure to the governing body.

Leana Mann, Director of Operations

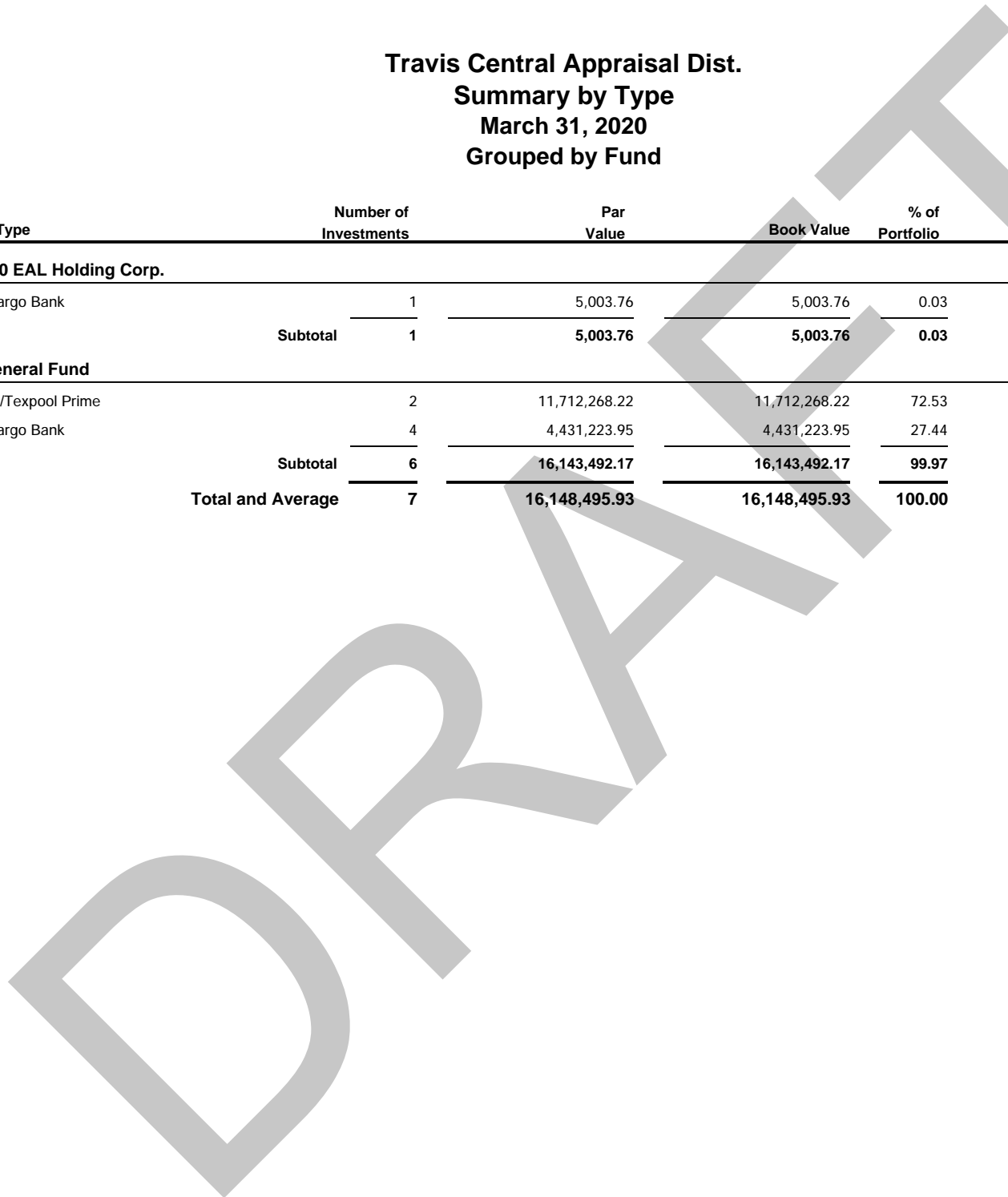




**Travis Central Appraisal Dist.
Summary by Type
March 31, 2020
Grouped by Fund**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
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Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: 850 EAL Holding Corp.						
Wells Fargo Bank	1	5,003.76	5,003.76	0.03	0.150	1
Subtotal	1	5,003.76	5,003.76	0.03	0.150	1
Fund: General Fund						
Texpool/Texpool Prime	2	11,712,268.22	11,712,268.22	72.53	1.275	1
Wells Fargo Bank	4	4,431,223.95	4,431,223.95	27.44	0.708	1
Subtotal	6	16,143,492.17	16,143,492.17	99.97	1.119	1
Total and Average	7	16,148,495.93	16,148,495.93	100.00	1.119	1

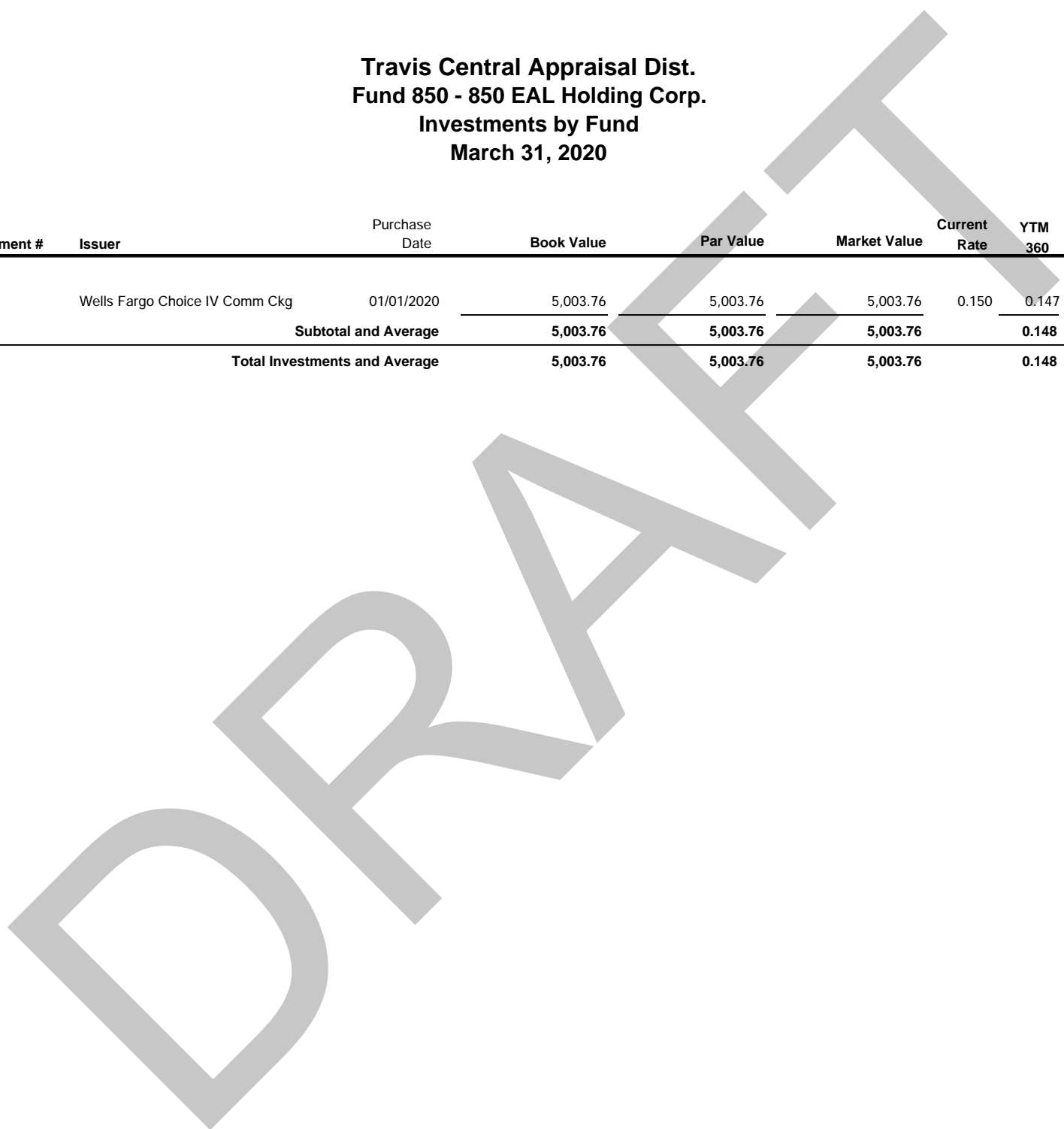




**Travis Central Appraisal Dist.
Fund 850 - 850 EAL Holding Corp.
Investments by Fund
March 31, 2020**

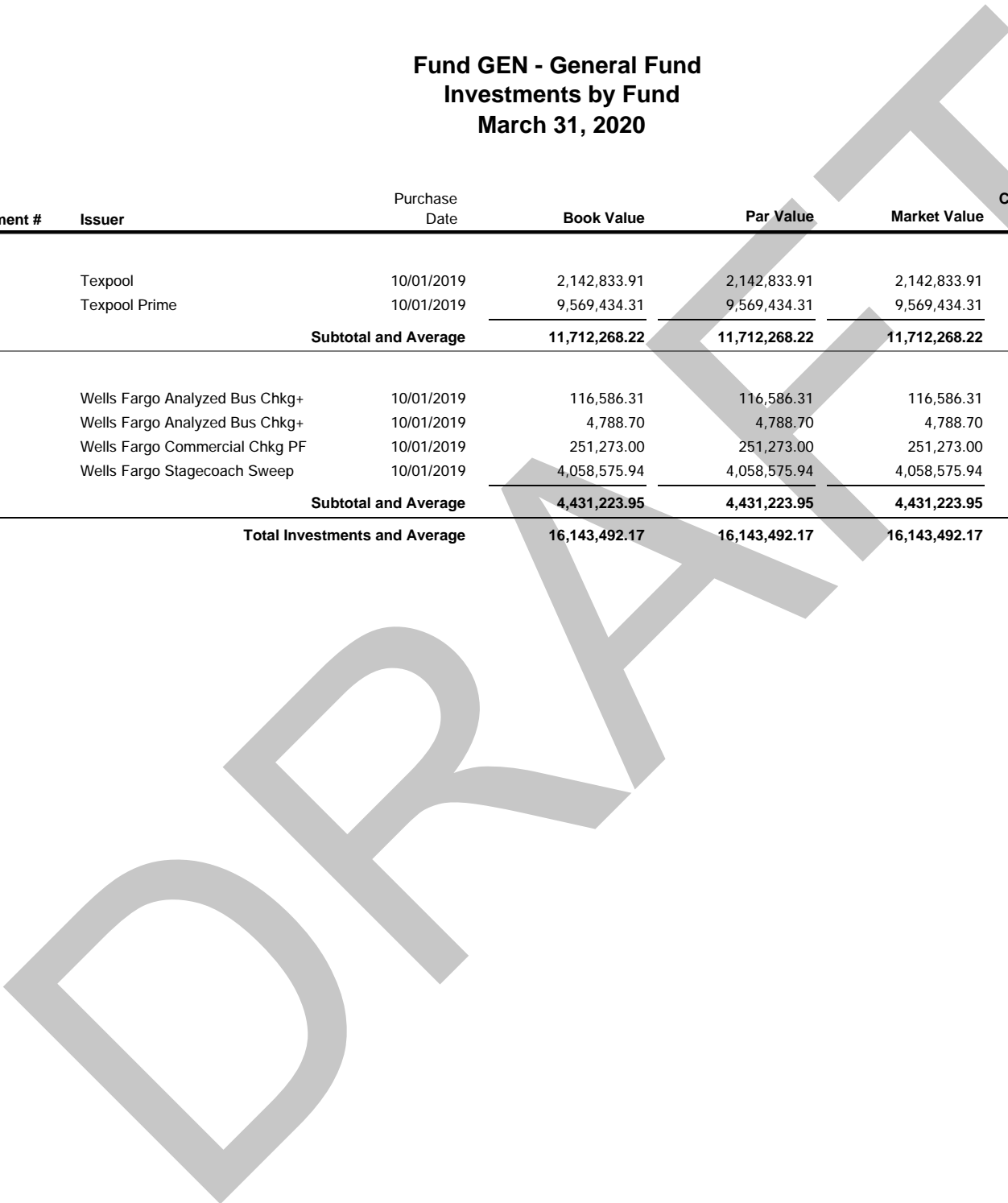
Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
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CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Wells Fargo Bank										
61442	10006	Wells Fargo Choice IV Comm Ckg	01/01/2020	5,003.76	5,003.76	5,003.76	0.150	0.147	0.150	1
Subtotal and Average				5,003.76	5,003.76	5,003.76		0.148	0.150	1
Total Investments and Average				5,003.76	5,003.76	5,003.76		0.148	0.150	1



**Fund GEN - General Fund
Investments by Fund
March 31, 2020**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Texpool/Texpool Prime										
900001	10000	Texpool	10/01/2019	2,142,833.91	2,142,833.91	2,142,833.91	1.003	0.989	1.003	1
900001A	10001	Texpool Prime	10/01/2019	9,569,434.31	9,569,434.31	9,569,434.31	1.335	1.317	1.335	1
Subtotal and Average				11,712,268.22	11,712,268.22	11,712,268.22		1.257	1.275	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	116,586.31	116,586.31	116,586.31	0.170	0.167	0.170	1
88469	10004	Wells Fargo Analyzed Bus Chkg+	10/01/2019	4,788.70	4,788.70	4,788.70	0.170	0.167	0.170	1
88477	10005	Wells Fargo Commercial Chkg PF	10/01/2019	251,273.00	251,273.00	251,273.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	4,058,575.94	4,058,575.94	4,058,575.94	0.768	0.757	0.767	1
Subtotal and Average				4,431,223.95	4,431,223.95	4,431,223.95		0.698	0.708	1
Total Investments and Average				16,143,492.17	16,143,492.17	16,143,492.17		1.104	1.119	1

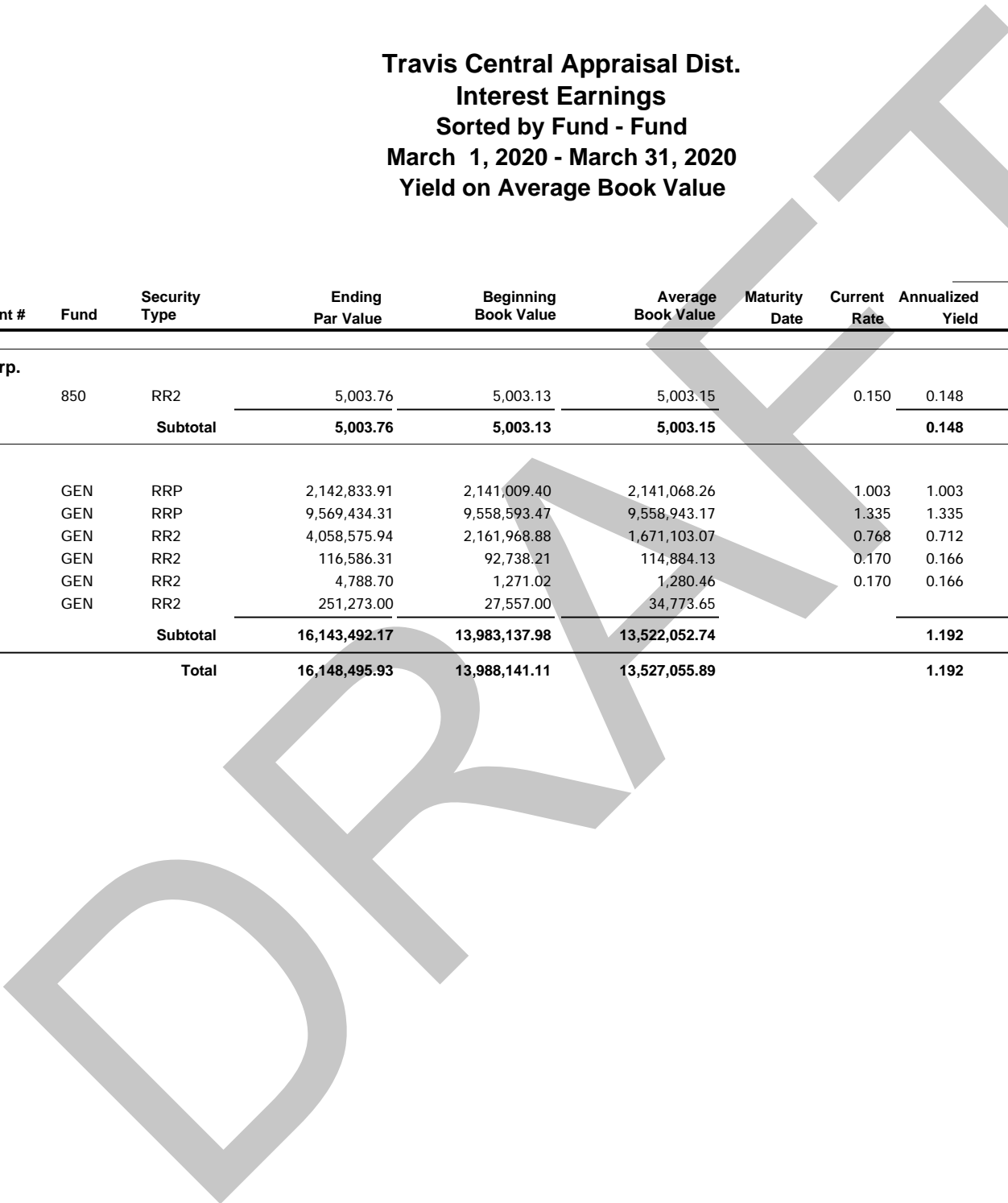




**Travis Central Appraisal Dist.
Interest Earnings
Sorted by Fund - Fund
March 1, 2020 - March 31, 2020
Yield on Average Book Value**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Adjusted Interest Earnings		
										Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: 850 EAL Holding Corp.												
61442	10006	850	RR2	5,003.76	5,003.13	5,003.15		0.150	0.148	0.63	0.00	0.63
Subtotal				5,003.76	5,003.13	5,003.15			0.148	0.63	0.00	0.63
Fund: General Fund												
900001	10000	GEN	RRP	2,142,833.91	2,141,009.40	2,141,068.26		1.003	1.003	1,824.51	0.00	1,824.51
900001A	10001	GEN	RRP	9,569,434.31	9,558,593.47	9,558,943.17		1.335	1.335	10,840.84	0.00	10,840.84
8477	10002	GEN	RR2	4,058,575.94	2,161,968.88	1,671,103.07		0.768	0.712	1,010.65	0.00	1,010.65
90401	10003	GEN	RR2	116,586.31	92,738.21	114,884.13		0.170	0.166	16.18	0.00	16.18
88469	10004	GEN	RR2	4,788.70	1,271.02	1,280.46		0.170	0.166	0.18	0.00	0.18
88477	10005	GEN	RR2	251,273.00	27,557.00	34,773.65				0.00	0.00	0.00
Subtotal				16,143,492.17	13,983,137.98	13,522,052.74			1.192	13,692.36	0.00	13,692.36
Total				16,148,495.93	13,988,141.11	13,527,055.89			1.192	13,692.99	0.00	13,692.99



Travis Central Appraisal District

Budget-to-Actual

01 - ARB

From 1/1/2020 Through 2/29/2020

	<u>Budgeted Amount- Total Budget</u>	<u>Budgeted Amount- YTD</u>	<u>Actual</u>	<u>Variance with Final Budget (Over) Under</u>	<u>Percent of Total Budget Remaining</u>
Expenditures					
Payroll Costs					
Salaries	1,172,175.00	195,362.50	38,535.00	156,827.50	96.71%
Total Payroll Costs	1,172,175.00	195,362.50	38,535.00	156,827.50	96.71%
Supplies					
Operating Supplies	750.00	125.00	1,416.78	(1,291.78)	(88.90)%
Books/Publ/Subs/Data Bases	900.00	150.00	0.00	150.00	100.00%
Total Supplies	1,650.00	275.00	1,416.78	(1,141.78)	14.13%
Services					
Training & Education	7,500.00	1,250.00	7,200.00	(5,950.00)	4.00%
Attorney & Court Costs	20,000.00	3,333.34	0.00	3,333.34	100.00%
Total Services	27,500.00	4,583.34	7,200.00	(2,616.66)	73.82%
Total Expenditures	1,201,325.00	200,220.84	47,151.78	153,069.06	96.08%
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,201,325.00)</u>	<u>(200,220.84)</u>	<u>(47,151.78)</u>	<u>153,069.06</u>	<u>(96.08)%</u>

Travis Central Appraisal District

Standard General Ledger

From 2/1/2020 Through 2/29/2020

Account Code	Account Title	Effective Date	Document Description	Transaction Description	Debit	Credit
10110	General-Chase Bank			Current Balance	1,550.00	
30110	Fund Balance-Unassigned			Current Balance	5,452,938.21	
40101	Salaries			Current Balance	4,965.00	
		2/7/2020	ARB Payroll PPE 01.31.20 (0.5 days @ \$150/day)	ARB Payroll PPE 01.31.20 (0.5 days @ \$150/day)	2,325.00	
		2/7/2020	ARB Payroll PPE 01.31.20 (0.5 days @ \$180/day)	ARB Payroll PPE 01.31.20 (0.5 days @ \$180/day)	180.00	
		2/7/2020	ARB Payroll PPE 01.31.20 (4.5 days @ \$225/day)	ARB Payroll PPE 01.31.20 (4.5 days @ \$225/day)	1,012.50	
		2/7/2020	ARB Payroll PPE 01.31.20 (6 days @ \$225/day)	ARB Payroll PPE 01.31.20 (6 days @ \$225/day)	1,350.00	
		2/7/2020	ARB Payroll PPE 01.31.20 (9 days @ \$275/day)	ARB Payroll PPE 01.31.20 (9 days @ \$275/day)	2,475.00	
		2/21/2020	ARB Payroll PPE 02.14.20 (1 day @ \$150 per day)	ARB Payroll PPE 02.14.20 (1 day @ \$150 per day)	150.00	
		2/21/2020	ARB Payroll PPE 02.14.20 (1 day @ \$150/day)	ARB Payroll PPE 02.14.20 (1 day @ \$150/day)	150.00	
		2/21/2020	ARB Payroll PPE 02.14.20 (1 day @ \$160 per day)	ARB Payroll PPE 02.14.20 (1 day @ \$160 per day)	160.00	
		2/21/2020	ARB Payroll PPE 02.14.20 (1 days @ \$150/day)	ARB Payroll PPE 02.14.20 (1 days @ \$150/day)	5,250.00	
		2/21/2020	ARB Payroll PPE 02.14.20 (1 days @ \$160/day)	ARB Payroll PPE 02.14.20 (1 days @ \$160/day)	9,280.00	
		2/21/2020	ARB Payroll PPE 02.14.20 (1 days @ \$170/day)	ARB Payroll PPE 02.14.20 (1 days @ \$170/day)	2,720.00	
		2/21/2020	ARB Payroll PPE 02.14.20 (1 days @ \$180/day)	ARB Payroll PPE 02.14.20 (1 days @ \$180/day)	1,260.00	
		2/21/2020	ARB Payroll PPE 02.14.20 (1 days @ \$190/day)	ARB Payroll PPE 02.14.20 (1 days @ \$190/day)	760.00	
		2/21/2020	ARB Payroll PPE 02.14.20 (1 days @ \$200/day)	ARB Payroll PPE 02.14.20 (1 days @ \$200/day)	400.00	
		2/21/2020	ARB Payroll PPE 02.14.20 (1.5 days @ \$150/day)	ARB Payroll PPE 02.14.20 (1.5 days @ \$150/day)	675.00	
		2/21/2020	ARB Payroll PPE 02.14.20 (1.5 days @ \$190/day)	ARB Payroll PPE 02.14.20 (1.5 days @ \$190/day)	285.00	
		2/21/2020	ARB Payroll PPE 02.14.20 (6 days @ \$275/day)	ARB Payroll PPE 02.14.20 (6 days @ \$275/day)	1,650.00	

Travis Central Appraisal District
Standard General Ledger
From 2/1/2020 Through 2/29/2020

Account Code	Account Title	Effective Date	Document Description	Transaction Description	Debit	Credit
		2/21/2020	ARB Payroll PPE 02.14.20 (6.5 days @ \$225/day)	ARB Payroll PPE 02.14.20 (6.5 days @ \$225/day)	1,462.50	
		2/21/2020	ARB Payroll PPE 02.14.20 (9 days @ \$225/day)	ARB Payroll PPE 02.14.20 (9 days @ \$225/day)	2,025.00	
			Period Totals		33,570.00	0.00
			Subtotal 2/2020		38,535.00	
			Transaction Total		33,570.00	0.00
Balance 40101	Salaries				38,535.00	
40220	Operating Supplies			Current Balance	35.60	
		2/4/2020	5x7 Postcards for ARB	5x7 Postcard, Black/White (Qty: 1,000)	101.18	
		2/21/2020	Rental Space - ARB Training w/ Attorney 02.19.20	Rental Space - ARB Training w/ Attorney 02.19.20	1,280.00	
			Period Totals		1,381.18	0.00
			Subtotal 2/2020		1,416.78	
			Transaction Total		1,381.18	0.00
Balance 40220	Operating Supplies				1,416.78	
40330	Education & Training			Current Balance	7,200.00	
Report Opening/Current Balance					5,466,688.81	0.00
Report Transaction Totals					34,951.18	0.00

Travis Central Appraisal District
Standard General Ledger
From 2/1/2020 Through 2/29/2020

<u>Account Code</u>	<u>Account Title</u>	<u>Effective Date</u>	<u>Document Description</u>	<u>Transaction Description</u>	<u>Debit</u>	<u>Credit</u>
Report Current Balances					5,501,639.99	0.00
Report Difference					5,501,639.99	

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Travis Central Appraisal District

Budget-to-Actual

01 - ARB

From 1/1/2020 Through 3/31/2020

	<u>Budgeted Amount- Total Budget</u>	<u>Budgeted Amount- YTD</u>	<u>Actual</u>	<u>Variance with Final Budget (Over) Under</u>	<u>Percent of Total Budget Remaining</u>
Expenditures					
Payroll Costs					
Salaries	1,172,175.00	293,043.75	75,237.50	217,806.25	93.58%
Total Payroll Costs	1,172,175.00	293,043.75	75,237.50	217,806.25	93.58%
Supplies					
Operating Supplies	750.00	187.50	1,773.73	(1,586.23)	(136.50)%
Books/Publ/Subs/Data Bases	900.00	225.00	3.19	221.81	99.65%
Total Supplies	1,650.00	412.50	1,776.92	(1,364.42)	(7.69)%
Services					
Training & Education	7,500.00	1,875.00	7,200.00	(5,325.00)	4.00%
Attorney & Court Costs	20,000.00	5,000.01	10,172.00	(5,171.99)	49.14%
Total Services	27,500.00	6,875.01	17,372.00	(10,496.99)	36.83%
Total Expenditures	1,201,325.00	300,331.26	94,386.42	205,944.84	92.14%
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,201,325.00)</u>	<u>(300,331.26)</u>	<u>(94,386.42)</u>	<u>205,944.84</u>	<u>(92.14)%</u>

Travis Central Appraisal District

Standard General Ledger

From 3/1/2020 Through 3/31/2020

Account Code	Account Title	Effective Date	Document Description	Transaction Description	Debit	Credit
10110	General-Chase Bank			Current Balance	1,550.00	
30110	Fund Balance-Unassigned			Current Balance	5,452,938.21	
40101	Salaries			Current Balance	38,535.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (0.5 days @ \$150/day)	ARB Payroll PPE 02.28.20 (0.5 days @ \$150/day)	225.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (0.5 days @ \$160/day)	ARB Payroll PPE 02.28.20 (0.5 days @ \$160/day)	240.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (0.5 days @ \$170/day)	ARB Payroll PPE 02.28.20 (0.5 days @ \$170/day)	85.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (1 days @ \$150/day)	ARB Payroll PPE 02.28.20 (1 days @ \$150/day)	3,750.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (1 days @ \$160/day)	ARB Payroll PPE 02.28.20 (1 days @ \$160/day)	6,880.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (1 days @ \$170/day)	ARB Payroll PPE 02.28.20 (1 days @ \$170/day)	1,870.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (1 days @ \$180/day)	ARB Payroll PPE 02.28.20 (1 days @ \$180/day)	720.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (1 days @ \$190/day)	ARB Payroll PPE 02.28.20 (1 days @ \$190/day)	950.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (1 days @ \$200/day)	ARB Payroll PPE 02.28.20 (1 days @ \$200/day)	200.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (1.5 days @ \$150/day)	ARB Payroll PPE 02.28.20 (1.5 days @ \$150/day)	2,025.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (1.5 days @ \$170/day)	ARB Payroll PPE 02.28.20 (1.5 days @ \$170/day)	255.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (1.5 days @ \$180/day)	ARB Payroll PPE 02.28.20 (1.5 days @ \$180/day)	270.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (2 days @ \$160/day)	ARB Payroll PPE 02.28.20 (2 days @ \$160/day)	960.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (2 days @ \$170/day)	ARB Payroll PPE 02.28.20 (2 days @ \$170/day)	1,020.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (2 days @ \$180/day)	ARB Payroll PPE 02.28.20 (2 days @ \$180/day)	360.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (2 days @ \$200/day)	ARB Payroll PPE 02.28.20 (2 days @ \$200/day)	400.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (3.5 days @ \$225/day)	ARB Payroll PPE 02.28.20 (3.5 days @ \$225/day)	787.50	

Travis Central Appraisal District

Standard General Ledger

From 3/1/2020 Through 3/31/2020

Account Code	Account Title	Effective Date	Document Description	Transaction Description	Debit	Credit
		3/6/2020	ARB Payroll PPE 02.28.20 (4 days @ \$180/day)	ARB Payroll PPE 02.28.20 (4 days @ \$180/day)	720.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (6 days @ \$275/day)	ARB Payroll PPE 02.28.20 (6 days @ \$275/day)	1,650.00	
		3/6/2020	ARB Payroll PPE 02.28.20 (6.5 days @ \$225/day)	ARB Payroll PPE 02.28.20 (6.5 days @ \$225/day)	1,462.50	
		3/20/2020	ARB Payroll PPE 03.13.20 (0.5 days @ \$150/day)	ARB Payroll PPE 03.13.20 (0.5 days @ \$150/day)	2,025.00	
		3/20/2020	ARB Payroll PPE 03.13.20 (0.5 days @ \$170/day)	ARB Payroll PPE 03.13.20 (0.5 days @ \$170/day)	85.00	
		3/20/2020	ARB Payroll PPE 03.13.20 (1 days @ \$160/day)	ARB Payroll PPE 03.13.20 (1 days @ \$160/day)	480.00	
		3/20/2020	ARB Payroll PPE 03.13.20 (1 days @ \$170/day)	ARB Payroll PPE 03.13.20 (1 days @ \$170/day)	170.00	
		3/20/2020	ARB Payroll PPE 03.13.20 (1 days @ \$180/day)	ARB Payroll PPE 03.13.20 (1 days @ \$180/day)	180.00	
		3/20/2020	ARB Payroll PPE 03.13.20 (1.5 days @ \$170/day)	ARB Payroll PPE 03.13.20 (1.5 days @ \$170/day)	255.00	
		3/20/2020	ARB Payroll PPE 03.13.20 (1.5 days @ \$200/day)	ARB Payroll PPE 03.13.20 (1.5 days @ \$200/day)	300.00	
		3/20/2020	ARB Payroll PPE 03.13.20 (2 days @ \$180/day)	ARB Payroll PPE 03.13.20 (2 days @ \$180/day)	360.00	
		3/20/2020	ARB Payroll PPE 03.13.20 (2.5 days @ \$160/day)	ARB Payroll PPE 03.13.20 (2.5 days @ \$160/day)	400.00	
		3/20/2020	ARB Payroll PPE 03.13.20 (2.5 days @ \$170/day)	ARB Payroll PPE 03.13.20 (2.5 days @ \$170/day)	425.00	
		3/20/2020	ARB Payroll PPE 03.13.20 (3 days @ \$170/day)	ARB Payroll PPE 03.13.20 (3 days @ \$170/day)	510.00	
		3/20/2020	ARB Payroll PPE 03.13.20 (3 days @ \$180/day)	ARB Payroll PPE 03.13.20 (3 days @ \$180/day)	540.00	
		3/20/2020	ARB Payroll PPE 03.13.20 (3.5 days @ \$180/day)	ARB Payroll PPE 03.13.20 (3.5 days @ \$180/day)	630.00	
		3/20/2020	ARB Payroll PPE 03.13.20 (5 days @ \$225/day)	ARB Payroll PPE 03.13.20 (5 days @ \$225/day)	1,125.00	
		3/20/2020	ARB Payroll PPE 03.13.20 (8.5 days @ \$225/day)	ARB Payroll PPE 03.13.20 (8.5 days @ \$225/day)	1,912.50	
		3/20/2020	ARB Payroll PPE 03.13.20 (9 days @ \$275/day)	ARB Payroll PPE 03.13.20 (9 days @ \$275/day)	2,475.00	
				Period Totals	36,702.50	0.00

Travis Central Appraisal District
Standard General Ledger
From 3/1/2020 Through 3/31/2020

Account Code	Account Title	Effective Date	Document Description	Transaction Description	Debit	Credit
				Subtotal 3/2020	75,237.50	
				Transaction Total	36,702.50	0.00
Balance 40101	Salaries				75,237.50	
40220	Operating Supplies			Current Balance	1,416.78	
		3/3/2020	Office Supplies - ARB	Avery Index Numeric Dividers, 10 Tab, Multi Colors	134.50	
		3/3/2020	Office Supplies - ARB	Staples Standard 1in 3 ring Binder	222.45	
				Period Totals	356.95	0.00
				Subtotal 3/2020	1,773.73	
				Transaction Total	356.95	0.00
Balance 40220	Operating Supplies				1,773.73	
40231	Books, Publications, Subscriptions & Databases			Opening Balance	0.00	
		3/29/2020	Google Storage Subscription (ARB) - March 2020	Google Storage Subscription (ARB) - March 2020	3.19	
				Period Totals	3.19	0.00
				Subtotal 3/2020	3.19	
				Transaction Total	3.19	0.00
Balance 40231	Books, Publications, Subscriptions & Databases				3.19	

Travis Central Appraisal District
Standard General Ledger
From 3/1/2020 Through 3/31/2020

Account Code	Account Title	Effective Date	Document Description	Transaction Description	Debit	Credit
40330	Education & Training			Current Balance	7,200.00	
40510	Legal & Attorney			Opening Balance	0.00	
		3/4/2020	ARB Attorney Fees- August thru December 2019	ARB Attorney Fees- August thru December 2019	7,067.00	
		3/28/2020	ARB Attorney Fees- January 2020	ARB Attorney Fees- January 2020	3,105.00	
				Period Totals	10,172.00	0.00
				Subtotal 3/2020	10,172.00	
				Transaction Total	10,172.00	0.00
Balance 40510	Legal & Attorney				10,172.00	
Report Opening/Current Balance					5,501,639.99	0.00
Report Transaction Totals					47,234.64	0.00
Report Current Balances					5,548,874.63	0.00
Report Difference					5,548,874.63	

TRAVIS CENTRAL APPRAISAL DISTRICT

Capital Expenditures- FY 2020

March 31, 2020

100- General Fund

2/7/2020 ArcGIS Desktop Concurrent Use License	14,848.54
2/19/2020 Automated Phone Solution for Informal Offers - Professional Services	30,767.56
2/27/2020 IP Office Licensing	1,168.80
3/16/2020 Cisco ASA5525-FPWR + 750 AnnyConnect Licenses	2,499.98
3/19/2020 Synology Redundant Power Expansion for Rack Station	1,987.00
3/19/2020 Xima Chronical Chat Licensing	10,449.60
	<u>\$ 61,721.48</u>

900- 850 EAL

1/31/2020 850 EAL Renovations- January 2020	392,605.00
1/31/2020 850 EAL Architectural Fees- January 2020	15,502.93
1/31/2020 JV1502- Invoices Paid on Behalf of 850 EAL	754.80
2/13/2020 Building Permit Fee- Reimbursement to Balfour Beatty	954.77
2/29/2020 850 EAL Architectural Fees- February 2020	54,142.00
2/29/2020 850 EAL Renovation Costs- February 2020	1,116,435.11
2/29/2020 850 EAL Renovation Costs- February 2020	89,162.41
2/29/2020 850 EAL Renovation Costs- February 2020	94,375.70
2/29/2020 AR- Asbestos Notification Fee Paid for 850 EAL Holding Corp.	1,700.00
3/23/2020 850 EAL Furniture- Design Services	5,130.00
3/31/2020 850 EAL Architectural Fees- March 2020	16,355.00
3/31/2020 850 EAL Renovation Costs- March 2020	1,468,091.13
3/31/2020 850 EAL Renovations- March 2020	225,552.00
	<u>\$ 3,480,760.85</u>

\$ 3,542,482.33

Travis Central Appraisal District
Aged Receivables by Due Date - A/R Past Due Report
Aging Date - 1/1/2019
From 12/1/2011 Through 5/8/2020

Cu... ID	Customer Name	Due Date	Invoice/... Number	Invoice/Credit Date	Invoice/Credit Description	Total
07	Lake Travis Independent School District	3/31/2020	5415	3/1/2020	Q2 2020 Invoices	183,965.83
3D	Travis County MUD No. 7	12/19/2019	4304	12/19/2019	Jurisdiction Payments (12.01.19-12.31.19)	(48.36)
3D		3/31/2020	5459	3/1/2020	Q2 2020 Invoices	16.12
3R	Travis Co. MUD No. 24	12/20/2018	3794	12/20/2018	Jurisdiction Payments 12.18.18-12.20.18	(0.02)
3R		12/16/2019	4263	12/16/2019	Jurisdiction Payments (12.01.19-12.31.19)	(5.07)
3R		3/31/2020	5464	3/1/2020	Q2 2020 Invoices	1.69
5D	Travis County MUD No. 9	12/19/2019	4302	12/19/2019	Jurisdiction Payments (12.01.19-12.31.19)	(104.01)
5D		3/31/2020	5485	3/1/2020	Q2 2020 Invoices	34.67
5G	Village of Volente	3/31/2020	5488	3/1/2020	Q2 2020 Invoices	240.55
6L	Travis County MUD No. 17	3/31/2020	5502	3/1/2020	Q2 2020 Invoices	1,107.91
6M	Travis Co. MUD No. 21	3/31/2020	5503	3/1/2020	Q2 2020 Invoices	1,328.15
73	Onion Creek Metro Park District	1/8/2020	4370	1/8/2020	Jurisdiction Deposit- January 2020	(367.98)
73		3/31/2020	5509	3/1/2020	Q2 2020 Invoices	122.66
7H	Wilbarger Creek MUD No. 2	1/31/2019	3853	1/31/2019	Juris Payments 01.10.19 - 01.31.19	(0.02)
7H		1/9/2020	4371	1/9/2020	Jurisdiction Deposit- January 2020	(242.37)
7H		3/31/2020	5516	3/1/2020	Q2 2020 Invoices	76.79
8K	Travis County ESD No. 13	3/31/2020	5526	3/1/2020	Q2 2020 Invoices	90.99
8P	River Place Limited District	3/31/2020	5529	3/1/2020	Q2 2020 Invoices	549.68
9N	Southeast Travis County MUD No. 2	12/10/2018	3730	12/10/2018	Jurisdiction Payments 12.01.18-12.13.18	(0.01)
Report Total						186,767.20

AGENDA ITEM

#4E

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
BRUCE GRUBE
VICE CHAIRPERSON
THERESA BASTIAN
SECRETARY/TREASURER



MARYA CRIGLER
CHIEF APPRAISER

BOARD MEMBERS

TOM BUCKLE
BRUCE ELFANT
ANTHONY NGUYEN
ELEANOR POWELL
RYAN STEGLICH
FELIPE ULLOA
BLANCA ZAMORA-GARCIA

TO: Travis Central Appraisal District
Board of Directors

FROM: Leana H. Mann
Director of Operations

DATE: May 8, 2020

RE: Agenda Item 4E- Budget Line Item Transfers

I would like to request that the Board of Directors make the following line item transfers to the 2020 budget as presented on the following page. The line item transfers below do not require any additional funds from the taxing jurisdictions, nor will they impact the amount of unspent funds at the end of the year.

Respectfully submitted,

A handwritten signature in black ink that reads "Leana H. Mann".

Leana H. Mann, CGFO
Director of Operations

Increases				Decreases			
40612	10	Rental Fee- Exemption Town Hall	620	40330	10	Salaries	(620)
40108	60	Temporary Staffing- Commercial	30,000	40101	60	Salaries	(30,000)
40108	90	Temporary Staffing- Residential	25,000	40101	90	Salaries	(25,000)
40231	10	Subscription- Online Notarization Software	12,000	40330	10	Training & Education	(12,000)
40231	10	Market Data Subscription	19,000	40330	10	Training & Education	(19,000)
40540	10	SAAS- Reservation/Queue System	14,400	40101	10	Salaries	(14,400)
40540	10	SAAS- GovQA Public Information Software	13,875	40101	10	Salaries	(13,875)
40222	20	Equipment- Wyse 5070 Thin Clients	10,188	40210	20	Printing	(10,188)
40222	20	Equipment- UPS Battery Replacements	14,910	40910	10	Capital Equipment	(8,787)
				40210	20	Printing	(6,123)
40222	20	Equipment- COVID-19: Headsets	10,486	40210	20	Printing	(10,486)
40222	20	Equipment- COVID-19: iPads	17,299	40213	20	Postage & Freight	(17,299)
40223	20	Microsoft Office Upgrade	36,566	40129	10	Retiree Healthcare	(36,566)
40440	20	Fiber Internet Upgrade	10,000	40129	10	Retiree Healthcare	(10,000)
40540	30	SAAS- Homestead Processing Automation	25,000	40101	30	Salaries	(25,000)
40540	35	SAAS- Appt. of Agent Processing Automation	80,000	40101	35	Salaries	(80,000)
			<u>\$ 319,344</u>				<u>\$ 319,344</u>

AGENDA ITEM

#4F

Personnel Changes:					
Name	Action	Date	Job Title	Division	Comments
Carly Howard	New Hire	02/24/2020	Appraiser Trainee	Commercial Appraisal	
Preston Burdette	New Hire	03/02/2020	Appraiser	Residential Appraisal	
Jesse Benitez	Temp	03/02/2020	Clerk	Appraisal Support	
Sharon Berger	Temp	03/03/2020	CSR	Customer Service	
Christopher Lee	Temp	03/03/2020	CSR	Customer Service	
Yasmin Harris	New Hire	03/09/2020	CSR	Customer Service	
Adrianna Martinez	New Hire	03/20/2020	Clerk	Appraisal Support	
Leigh Gershman	New Hire	03/23/2020	Clerk	Appraisal Support	
Andrew Wallace	New Hire	03/25/2020	Clerk	Appraisal Support	
Raymond Middleton	Separation	03/27/2020	Maint/Janitor	Admin	Layoff
Stacey Poole	Separation	03/31/2020	Appraiser	Residential Appraisal	Retirement
Kate Alexander	New Hire	04/20/2020	Deputy Chief of Policy and Communications	Admin	
Estelle Ponder	Separation	04/24/2020	BPP Appraiser	Commercial Appraisal	Retirement
Tanya Mercado	Separation	04/28/2020	Team Lead	Appraisal Support	Resignation
Brittany Hess	Temp	05/04/2020	CSR	Customer Service	

Current Openings:

Job Posting#	Date Posted	Position	Division	# of Positions
2020145301-06	1/7/2020	Appraiser	Residential Appraisal	7
2020142301	1/7/2020	BPP Appraiser	Commercial/BPP Appraisal	2
	2/4/2020	IT Manager	IT	1
Temp Service	1/10/2020	Clerk	Appraisal Support	3
Temp Service	1/10/2020	Customer Service Rep	Customer Service	1
	5/1/2020	Team Lead	Appraisal Support	1

AGENDA ITEM

#5A

CAD OPERATIONS UPDATE

- Remain fully operational
 - Lobby closed to in person transactions but taxpayers may still conduct business by:
 - **Mail**
 - **Dropbox**
 - **Phone**
 - **Email**
 - **Online**
 - Website Property Search
 - Protest Portal
 - Homestead Application Portal
 - Customer Service Chat



CAD OPERATIONS UPDATE

Remain fully operational

- Skeleton crew onsite - practicing social distancing
- Remainder of staff transitioned to Telework
- Rendition deadline extended to May 15th
- Application deadlines extended to May 30th
- Modifying informal meeting and ARB formal hearing procedures



2020 CERTIFICATION CALENDAR

- April 10 - Notices of appraised value mailed
- April 13 – Start informal meetings
- May 15 – Protest deadline
- June 1 – Formal ARB hearings
- **July 25 – Certified estimate letters** – ** may be used to calculate tax rates
 - Taxing unit portal available for 2020 tax rate updates
- August 7 – SB 2 post cards mailed
- August 30 – Approval of appraisal roll and certification





RESTRICTED REPORT OF
THE MASS APPRAISAL

OF

THE MARKET VALUE AND NET TAXABLE VALUE OF THE
REAL PROPERTY AND BUSINESS PERSONAL PROPERTY LOCATED
IN TRAVIS COUNTY, TEXAS

BY

MARYA CRIGLER, RPA
TRAVIS CENTRAL APPRAISAL DISTRICT
8314 CROSS PARK DRIVE
AUSTIN, TEXAS 78754

AS OF JANUARY 1, 2020

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
BRUCE GRUBE
VICE CHAIRPERSON
THERESA BASTIAN
SECRETARY/TREASURER



BOARD MEMBERS
TOM BUCKLE
BRUCE ELFANT
ANTHONY NGUYEN
ELEANOR POWELL
RYAN STEGLICH
FELIPE ULLOA
BLANCA ZAMORA-GARCIA

May 1, 2020

Board of Directors
Travis Central Appraisal District
8314 Cross Park Drive
Austin, Texas 78754

RE: The mass appraisal report of the market value and the net taxable value of the real property and business personal property located in Travis County, Texas

Dear Board of Directors:

The appraisal records are hereby submitted to the Board of Directors for further submittal to the Appraisal Review Board for their review and determination of protests. The market value expressed in the appraisal records as of May 1, 2020 is effective January 1, 2020 and the total is as follows:

\$287,314,711,630

(TWO HUNDRED EIGHTY-SEVEN BILLION, THREE HUNDRED FOURTEEN MILLION, SEVEN HUNDRED ELEVEN THOUSAND, SIX HUNDRED THIRTY DOLLARS)

The value conclusions shown in this appraisal report are subject to the "Contingent and Limiting Conditions" which are located in the back of this report. For information concerning the supporting data and rationale of the conclusions, your attention is directed to the following report. Additional details of the steps involved in reaching the value conclusion are available for review in the files of the Travis Central Appraisal District that include, but are not limited to, the 2019-2020 reappraisal plan.

Respectfully submitted,



Marya Crigler, RPA
Chief Appraiser
Travis Central Appraisal District

Introduction

The Travis Central Appraisal District is a political subdivision of the state and the jurisdictional boundary covers approximately 1,023 square miles. The Constitution of the State of Texas, the Texas Property Tax Code, and The Rules of the Texas comptroller's Property Tax Assistance Division govern the operation of the appraisal district. Each year, through the process of mass appraisal, the district appraises the market value of all real and personal property within the county for ad valorem purposes.

This mass appraisal report was written in compliance with Standards Rule 6-7 of the Uniform Standards of Professional Appraisal Practice (USPAP) as promulgated by the Appraisal Standards Board of The Appraisal Foundation. The 2020 mass appraisal was prepared under the provisions of the Texas Property Tax Code (hereafter "Tax Code") 23.01(b). Taxing jurisdictions that participate in the district must use the appraisals as the basis for imposition of property taxes. The State of Texas allocates state funds to school districts based upon the district's appraisals, as tested and modified by the state comptroller of public accounts. The 2020 mass appraisal results in an estimate of the market value of each taxable property within the district's boundaries. Where required by law, the district also estimates value on several bases other than market value. These are described where applicable later in this report. The report provides general provisions pertaining to all properties within the appraisal, and then is divided relative to individual appraisal divisions within the office. Individual appraisal records for each account within the county are stored in the CAMA system as well as the appraisal roll certified to each taxing entity in July.

General Assumptions and Limiting Conditions

The appraised value estimates provided by the district are subject to the following conditions:

- The appraisals were prepared exclusively for ad valorem tax purposes in compliance with the Texas Property Tax Code. The Code required each property to be appraised at "market" value, but the value cannot exceed the equitable value.
- The property characteristics relied on in making each individual appraisal are assumed to be correct. Some of the properties are inspected by staff from the exterior, some from the interior and exterior and a majority of properties are not inspected annually. There are pictures of many of the subject properties in the records of the appraisal district which are relied on in valuation.
- Physical inspections of the property appraised were performed as staff resources and time allowed.
- Validation of sales transactions occurred through questionnaires to buyer and seller, telephone surveys, field review, and internet research. In the absence of such confirmation, residential sales data obtained from vendors was considered reliable.
- The legal description for each property is assumed to be correct. TCAD assumes no responsibility for matters legal in character, nor renders any opinion as to the title, which is assumed to be clear. The subject properties appraised are assumed to have knowledgeable ownership and competent management.
- TCAD has made no survey and assumes no responsibility in connection with such matters for each individual property.
- The construction and condition of the improvements that are the subject of this report are based on observation and no engineering study has been made which would discover any latent defects. No certification as to any of the physical aspects could be given unless a proper

engineering study was made for an individual property or unless it was provided to the appraisal district by an individual owner.

- The distribution of the total evaluation between land and improvements in this report applies only under the existing program of utilization. The separate estimates for land and improvements must not be used in conjunction with any other appraisal and are invalid if so used.
- All property is appraised as if free and clear of any or all liens or encumbrances, unless otherwise stated. All taxes are assumed to be current.
- All property is appraised as though under responsible, adequately capitalized ownership and competent property management.
- All engineering is assumed to be correct. Any plot plans and/or illustrative material contained with the appraisal records are included only to assist in visualizing the property.
- It is assumed that there is full compliance with all applicable federal, state and local environmental regulations and laws unless noncompliance is stated, defined and considered in this mass appraisal report.
- It is assumed that all applicable zoning and use regulations and restrictions have been complied with unless nonconformity has been stated, defined and considered in this mass appraisal report.
- It is assumed that all required licenses, certificates of occupancy, consents or other legislative or administrative authority from any local, state or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.
- It is assumed that the utilization of the land and improvements of the properties described are within the boundaries or property lines, and that there are no encroachments or trespasses unless noted on the appraisal record.
- Unless otherwise stated in this report, the existence of hazardous material, which may or may not be present on any property, may not have been observed by the appraisers. The appraisers have no knowledge of the existence of such materials on or in the properties unless notified of the existence. The appraisers are not qualified to detect such substances. The presence of substances such as asbestos, urea-formaldehyde foam insulation, lead-based paint or other potentially hazardous materials may affect the value of the properties. The value estimates are predicated on the assumption that there is no such material on or in the properties that would cause a loss in value. No responsibility is assumed for any such conditions, or for expertise or engineering knowledge required to discover them. The client is urged to retain an expert in this field, if desired.
- Unless otherwise stated in this report, to the best of the appraisers' knowledge, there are no rare, threatened or endangered species or significant areas of potential habitat for rare, threatened or endangered species included in the subject properties unless noted.
- The appraisers assume that there are no hidden or unapparent conditions of the properties, subsoil, or structures that would render them more or less valuable. The appraisers also assume no responsibility for such conditions or for engineering that might be required to discover such factors.
- Information, estimates, and opinions furnished to the appraisers were obtained from sources considered reliable and believed to be true and correct. However, no responsibility for accuracy of such items furnished the appraisers can be assumed by the appraisers.

- The appraisers are not required to give testimony or attendance in court by reason of the appraisal with reference to the mass appraisal in question, unless arrangements have been previously made.
- In many cases, the subject properties have not been inspected immediately before the appraisal or the appraiser may have only inspected the subject properties from the exterior. It is assumed that the interior of the improvements are in the same general condition as the exteriors and that the properties are functional for the use as indicated in the records of the Travis Central Appraisal District as reflected in this appraisal.

Effective Date of Appraisal and Date of the Report

The most current values report is dated May 1, 2020 with the effective valuation date of January 1, 2020. This appraisal is considered to be retrospective in nature since sales and data after the effective date of the appraisal were used in the valuation of some of the properties and the report date is later than the effective date of the appraisal. This report was signed on May 1, 2020.

Definition of Value to be Estimated

Except as otherwise provided by the Tax Code, all taxable property is appraised at its “market value” as of January 1. Under the Tax Code, “market value” means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The Tax Code defines special appraisal provisions for the valuation of several different categories of property. Specially appraised property is taxed on a basis other than market value as defined above. These categories include residential homestead property (Sec. 23.23, Tax Code), agricultural property (Chapter 23, Subchapters C, D and E, Tax Code), real and personal property inventory (Sec. 23.12, Tax Code), certain types of dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), and nominal (Sec. 23.18) or restricted use properties (Sec. 23.83).

Final Values: The individual values that make up the total “Mass Appraisal” can be changed from the original “Noticed Value” sent out by the Appraisal District. The values can be changed by an informal agreement with TCAD staff, by order of the Appraisal Review Board resulting from a formal hearing, by binding arbitration, mediation, SOAH hearing, by an agreed judgment or by court order.

Properties Appraised

All taxable real and personal property known to the district as of the date of this report, with the exception of certain properties on which valuation was not complete as of the date of this report. These, by law, will be appraised and supplemented to the jurisdictions after equalization.

The property rights appraised were fee simple interests, with the exception of leasehold interests in property exempt to the holder of the property's title. The latter are appraised under a statutory formula described in Sec. 25.07, Tax Code. The description and identification of each property appraised is included in the appraisal records submitted to the Travis Appraisal Review Board (ARB) on May 20, 2019.

Client and Intended User

This appraisal was completed for the client who is identified as the Board of Directors of the Travis Central Appraisal District.

Travis Central Appraisal District (TCAD) is responsible for local property tax appraisal and exemption administration for 157 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, municipal utility district, and others, sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals are values established by the appraisal district and used by the taxing units to calculate their annual tax revenues. Appraisals are based on each property's market value and equitable value. TCAD also administers and determines eligibility for property tax exemptions that are authorized by State and local governments; such as those for homeowners, the elderly, disabled persons, disabled veterans, low income housing, charitable or religious organizations and historic properties.

The intended use of this appraisal is to estimate the appraised market value and net taxable value of the real property and business personal property located in Travis County as of the effective date of the appraisal.

Yearly Scope of Work to Develop the Appraisal

Performance Analysis—Independent—Following the conclusion of the protest phase, the certified values for that valuation year are reanalyzed with ratio studies to examine the appraisal accuracy and uniformity on an overall basis as well as by market area within property reporting categories. Ratio studies are conducted in compliance with the current Standard on Ratio Studies of the International Association of Assessing Officers and assist in preliminary planning of fieldwork and analysis areas for the upcoming valuation year.

Third Party—Section 5.10 of the Texas Property Tax Code requires the comptroller to conduct a study at least once every two years to determine the degree of uniformity and the median level of appraisals by the appraisal district within each major category of property. The Property Value Study (PVS) uses statistical analysis of sold properties and appraisals of unsold properties as a basis for assessment ratio reporting. The preliminary results of this study are released in January following the year for which the

study is conducted. Final results are then certified to the Education Commissioner of the Texas Education Agency in July. This outside (third party) ratio study provides meaningful data to TCAD in regards to the accuracy and uniformity of yearly appraisal work while also providing assistance in identifying potential areas requiring reanalysis the following appraisal year.

Third Party—Section 5.102 of the Texas Property Tax Code requires the comptroller to review at least once every two years, the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology to determine compliance with generally accepted standards, procedures, and methodology. This review, referred to as the Methods and Assistance Program (MAP), will be conducted during the year in which a Property Value Study is not undertaken. The comptroller is required to deliver a written report to the chief appraiser, CAD board of directors, and each superintendent and board of trustees in school districts in the CAD concerning the MAP findings. This review provides the appraisal district with the opportunity to ensure that the office policies and procedures, and the appraisal standards and methodology are in compliance with Tax Code and USPAP requirements.

Analysis of Available Resources—Historic expenditures are reviewed following the completion of a fiscal year and future projections and goals are also considered when a new year's budget process begins. Yearly trends in what are considered the top labor driving activities of the district are utilized to develop benchmarks for categories within the budget. In addition to an annual budget review, existing office and appraisal practices and procedures are reviewed each August during a planning session utilized to determine the necessity of additions or changes in order to accommodate future plans, goals, and predicted market trends. Information Technology (IT) support is also reviewed with year specific functions identified, and system updates are scheduled based on future plans and goals. Existing GIS resources are specified and reviewed for required updates and are scheduled as needed.

Planning and Organization—A calendar of key events is prepared each year to memorialize important deadlines that correlate with Texas Property Tax Code requirements. Each division within the appraisal department organizes its workflow around these important dates to remain on schedule for the next tax year. Personnel requirements and reassignments are determined by September of each year in conjunction with managers and directors planning sessions. New CAD goals and projects borne from the August planning session are also integrated in the various departmental calendars and departmental Project Status Reports to ensure tracking, maintenance, and completion.

Mass Appraisal System—Computer Assisted Mass Appraisal (CAMA) system additions or revisions are specified and scheduled with IT and the CAMA software provider to research feasibility, costs, and completion timelines. All computer forms and IT procedures are reviewed and revised as required. Communication with key personnel for the CAMA provider is maintained throughout the year as various identified updates, projects, and goals are met.

Data Collection Requirements—Field and office procedures are reviewed and revised as required for data collection specific to individual properties and each appraisal division. Technological advances and opportunities are monitored routinely for potential cost effective changes or additions to improve data collection efficiency. Activities scheduled for each tax year which involve data collection include new construction, demolition, remodeling, re-inspection of selected market areas, and field or office verification of sales data and relevant property characteristics. On-site inspections, aerial imagery, and sketch validation software and procedures are utilized each year to verify and/or update the recorded sketch characteristics of all improved properties in the district.

Sales data is acquired through a variety of sources, including: district questionnaires, field discovery, protest hearings, fee appraisals, third party vendors, builders, and realtors. Sales analysis procedures are reviewed and potential new sources of sales information are continually sought and researched in order to ascertain as much sale data as possible to ensure accurate and equitable appraisals. Renditions provided by business owners also provide additional information for the personal property division valuations.

Valuation Model Specification—New and/or revised mass appraisal models are tested each tax year by common statistical measures. Market areas, which are collections of properties with similar characteristics, locations, or both, are reexamined each year to determine if they are still appropriate, or need changes. Land, area, market, and highest and best use analysis are relied upon to assist in determining the appropriate approach to value and models to apply to the properties within the county.

Valuation Model Calibration—Local market sales analysis and Marshall & Swift publications are used to set, test, and update cost tables as needed. Market analysis of comparable sales and locally tested cost data allows for calibration of valuation models utilized in the market approach to value. Information acquired regarding local rental rates, occupancy, expenses, and capitalization rates is utilized to update and modify income valuation models. The calculated values are tested for accuracy and uniformity by comparing them to known sale information using common ratio study statistics.

Hearing Process—Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal hearings with appraisers and formal appraisal review board hearings is developed each year when value notices are mailed, and also when protests are filed. That information is maintained electronically in categorized files by appraisal department and utilized throughout the protest phase of the appraisal calendar.

Mass Appraisal Report—In each tax year the Mass Appraisal Report required by the property tax code is prepared and certified by the chief appraiser at the start of the equalization phase of the ad valorem tax calendar. The Mass Appraisal Report is completed in compliance with STANDARDS RULE 6 of the Uniform Standards of Professional Appraisal Practice. The signed certification by the Chief Appraiser is also compliant with STANDARDS RULE 6 of USPAP.

Report by Appraisal Divisions

Residential Division

The residential appraisal department is responsible for developing the equal and uniform market values for improved residential property within the county. The staff generally values residential single family, townhomes, condominiums, multifamily housing other than apartments, manufactured homes, and vacant residential land. The department is made up of appraisers and support technicians. Data collected during the fieldwork and analysis phases of the appraisal calendar is stored in the CAMA database and utilized to provide market values each year.

Model Specification

- *Area Analysis*—Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs are

collected from private vendors and public sources and provide the field appraiser a current economic outlook on the real estate market. Information is gathered from real estate publications and other outside sources including seminars, conferences, and continuing education courses.

- *Neighborhood and Market Analysis*—Neighborhood analysis involves the examination of how physical, economic, governmental and social forces, and other influences affect property values. The results of these forces are also used to identify, classify, and stratify comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. Residential valuation and neighborhood analysis is conducted on these well-defined areas within the county. Analysis of comparable market sales data forms the basis of estimating market activity and the level of supply and demand affecting market prices for any given market area, neighborhood or district. Market sales reflect the effects of these market forces and are interpreted by appraisers into an indication of market value ranges for all defined neighborhoods. Although all three approaches to value may be considered, residential sales can best be interpreted and applied using two generally accepted appraisal techniques known as the cost and market, or comparable sales approach. For low density, multiple family properties, the income approach to value may also be utilized to develop gross rent multipliers in the absence of recent sales data.

The first step in neighborhood analysis is the identification of a group of properties that share certain common traits. A "neighborhood" for analysis purposes is defined as a geographic grouping of properties where the property's physical, economic, governmental and social forces are generally similar and uniform. Once a neighborhood with similar characteristics has been identified, the next step is to define its boundaries. This process is known as "delineation." Some factors used in neighborhood delineation include location, sales price range, lot size, age of dwelling, quality of construction and condition of dwellings, square footage of living area, and story height. Delineation can involve the physical drawing of neighborhood boundary lines on a map, but it can also involve statistical separation or stratification based on attribute analysis.

Neighborhood identification and delineation is the cornerstone of the residential valuation system at the district. Most residential analysis work is neighborhood specific. Neighborhoods are visually inspected to verify delineations based on observable aspects of homogeneity. Neighborhood delineation is periodically reviewed to determine if further neighborhood specification is warranted. This process is also accomplished through the use of Geographical Information Systems (GIS) by appraisers in the office when reviewing data trends in existing residential values, quality and age of construction components, and available sales data. Various GIS layers within digital maps are inspected each year when determining whether current delineation requires changes as a result of shifting market trends.

- *Highest and Best Use Analysis*—The highest and best use must be physically possible, legally permissible, financially feasible, and productive to its maximum. The highest and best use of residential property is generally its current use. This is due in part to the fact that residential development, in many areas, through use of deed restrictions and zoning, precludes other land uses. In some instances there are areas that transition over time from what was initially residential to another use. Appraisal standards require a property to be valued at its highest and best use, however a Jurisdictional Exception is provided by USPAP when local law requires something contrary to the recognized standard. 23.01(d) of the Tax Code also addresses the

valuation of residential properties with a homestead based on the residential value regardless if that is not the current highest and best use of the property. Travis County has properties which have been identified to meet the criteria of 23.01(d) and are coded for identification and valued as required.

Model Calibration

- *Cost Schedules*—Residential property within the county begins initial valuation from cost schedules that utilize a comparative unit method. Cost schedules are developed and tested by compiling known sale prices of new properties within each defined level of quality of construction and correlating the resulting value per square foot data into tables stored within the CAMA system. Tables are also developed in order to uniformly apply value for added exterior amenities of a home that have been identified to add value through statistical analysis.
- *Depreciation*—Physical depreciation is expressed as a percentage that is computed and subtracted from estimated replacement cost new. The percentage rate is dependent on the class, condition, effective age, and economic life of an improvement. Depreciation tables are initially developed from Marshall & Swift publications, set up based on structure classifications, and observed each year through market sales for potential adjustments. The depreciation schedules ensure that all properties within the same quality and condition depreciate at the same level which ultimately leads to uniformity within a market area. A critical element in depreciation is commonly referred to as effective age and is the cornerstone on which the schedules are built. Initial construction dictates the actual age of a structure by establishing a base year on which the age can be calculated. Initially, the actual and effective age are the same. However, over time, owners replace, change, or update deteriorating components of a structure which then reduces the effective age of the property as well as the amount of depreciation. Correlations of sales to effective ages of properties are utilized to trend and update depreciation schedules as necessary.
- *Income Models*—Income models are utilized if there is sufficient data to develop rent multipliers for residential property that is producing income, and there is little or no sales information to rely on a market sales approach to value. Typically there is substantial residential sales information in rental areas and the income approach is not generally used.
- *Sales Information*—A sales file for the storage of sales data for improved properties is maintained for residential real property. Residential improved sales are collected from a variety of sources, including: district survey letters sent to buyers and sellers, field discovery, protest hearings, builders, publications, third party sources, and realtors or brokers. A system of type, source, validity and verification codes has been established to define salient facts related to a property's purchase or transfer and to help determine relevant market sale price information. As a result of the Tax Code requirement of a January 1 valuation, the effect of time as an influence on price is studied by paired and resales analysis or forecast trending. Monthly time adjustments are illustrated through detailed analysis and applied in the ratio study to the sales as indicated within defined areas of study. *A cease and desist letter from Austin Board of Realtors (ABoR) and ABoR interactions with Travis CAD's third party vendors and other market data resources severely impacted the acquisition of residential market data for tax year 2020.*
- *Statistical Analysis*—The residential appraisers perform statistical analysis annually to evaluate whether values are consistent with the market. Ratio studies are conducted on residential

neighborhoods in the district to judge mass appraisal accuracy and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each neighborhood and are summarized by year. These summary statistics provide the appraisers a tool by which to determine both the level and uniformity of appraised value on a neighborhood basis and consider whether appraised values require adjustments relative to changing market conditions. The level of appraised value is determined by calculating the median appraisal to sale ratio within each market area. The accuracy and uniformity of a market area is tested by the coefficient of dispersion for the same dataset.

- *Reconciliation and Valuation*—Neighborhood, or market adjustment factors are developed from appraisal statistics provided from ratio studies and are used to ensure that calculated values are consistent with the market. The district's approach to the valuation of residential properties is a market modified cost approach. This approach accounts for neighborhood market influences not particularly specified in a purely cost model. The following equation denotes the hybrid model used:

$$MV = MA [RCN - D] + LV$$

The market value (MV) is calculated once the market adjustment factor (MA) is applied to the replacement cost new (RCN) less depreciation (D), and adding the land value (LV). During the valuation phase of the appraisal year, statistical analysis of current appraised values as compared with recent sales determines the appropriate market adjustment factor for each neighborhood. Market adjustments will be applied uniformly within individual neighborhood codes to account for location variances between market areas or across a jurisdiction. Thus, following analysis of recent sales appropriately adjusted for the effects of time, calculated values following the application of the determined market adjustment factor will reflect the market influences and conditions only for the specified market area.

Residential (Builder's) Inventory

The tax code allows a wholesale valuation of residential inventory if it is: 1) held for sale in the normal course of business for the owner; 2) has never been occupied as a residence; and 3) it has never been rented and produces no income. This special valuation is given to the owners who request it and are typically builders and developers. Each year, known bulk sales of residential properties are analyzed to determine discount factors to apply based on supply in the area, current demand, typical holding periods, and typical build-out timeframes. Once factors are established, all single family residential properties that are/were owned on the first of the year by a known builder or developer are identified and the factors are applied to the selected properties.

Commercial Division

The commercial appraisal department is responsible for developing the equal and uniform market values for commercial property within the county. The staff generally values apartments, office, retail, warehouse/manufacturing, and various other categories of business related facilities. The department is made up of appraisers and a support technician. Data collected during the fieldwork and analysis phases

of the appraisal calendar is stored in the CAMA database and utilized to provide market values each year.

Model Specification

- *Area Analysis*—Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rates, discount rates, and financing trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources. The commercial appraisers and manager analyze the data and meet regularly to discuss how these factors and trends could impact the local real estate market. More detailed analysis by property type and various categories is then undertaken to determine what model recalibration and specification will need to occur during the upcoming valuation cycle.
- *Neighborhood and Market Analysis*—A commercial neighborhood, submarket, or economic area is comprised of land and the commercial properties located within the boundaries of a specifically defined geographic location, or a collection of land and the commercial properties defined by similar business functions within a defined geographic location. The school districts within the county provide the first basis of the geographic delineation of the commercial properties by location. Market area delineations can be based on man-made, political, or natural boundaries. Submarket analysis involves the examination of how physical, economic, governmental and social forces at the local, national and international level influence or affect property values. The effects of these forces are used to determine the highest and best use for a property, and to select the appropriate sale, income, and cost data in the valuation process. Economic area identification and delineation by each major property use type is a key component in a commercial mass appraisal valuation system. Economic areas are periodically reviewed to determine if a revised delineation is required.
- *Highest and Best Use Analysis*—The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate, as of the date of valuation. The highest and best use of any given property must be physically possible, legally permissible, financially feasible, and maximally productive. It is that use that will generate the highest net return to the property over a period of time. The appraiser must consider the most probable use that is permitted under local administrative regulations and ordinances. While its current zoning regulation may restrict a property's use, the appraiser may also consider the probability that the zoning could be changed, based on activity in the area. A property's current use is often the highest and best use as a result of zoning regulations. However, there are times when the market and zoning changes proposed and allowed by a city have defined areas in transition where the highest and best use may not reflect the actual use of the property at the time of appraisal.

Model Calibration

- *Cost Schedules*—The cost approach to value is applied to all improved real property utilizing the comparative unit or square foot method to determine replacement cost new. Replacement cost new should include all direct and indirect costs, including materials, labor, supervision, architect and legal fees, overhead and a reasonable profit. Development of a comparative cost unit for each building class involves the utilization of national cost data reporting services as well as consideration of actual cost information on comparable properties within the county. A base

cost rate has been developed for each building class and represents the replacement cost per unit for a benchmark property for each class. Date and location modifiers are necessary to adjust cost data to reflect conditions in a specific market and changes in costs over a period of time. Because a national cost service is used as a basis for the cost models, location modifiers are necessary to adjust these base costs specifically for Travis County. The national cost services provide these modifiers and are also checked with any known local sales obtained by the appraisal district.

- *Depreciation*—Physical depreciation is expressed as a percentage that is computed and subtracted from estimated replacement cost new. The percentage rate is dependent on the class, condition, effective age, and economic life of an improvement. Depreciation tables are derived from Marshall & Swift publications, set up based on structure classifications, and observed each year through market sales for potential adjustments.
- *Sales Information*—Sales files for the storage of sales data for improved properties are maintained for each type of commercial real property. Commercial improved sales are collected from a variety of sources, including: district survey letters sent to buyers and sellers, field discovery, protest hearings, builders, publications, third parties, and realtors and brokers. A system of type, source, validity and verification codes has been established to define salient facts related to a property's purchase or transfer and to help determine relevant market sale price information. The effect of time as an influence on price can be considered by paired and resales analysis or forecast trending and applied in the ratio study to the sales as indicated within each neighborhood area.
- *Sales Comparison*—Commercial sales models are derived by utilizing various comparison elements between properties within the same use type. Common elements include, but are not limited to type, class, size, unit size, and number of units, age, and location. When sufficient sales data is adequate for a use type, a comparison grid is used to account for adjustments required for differences that may exist between the subject property and comparables in order to get final adjusted values and reconcile a median sales comparison value.
- *Income Valuation*—Properties which are typically not owner-occupied for which a lot of rental, vacancy and collection loss and expense data is available are also valued via an income approach. Many national, regional and local publications are used, in addition to TCAD surveys, research, and information provided during informal hearings in order to derive the typical rental rates, operating expenses, vacancy and collection loss rates, lease terms, finish out allowances, and concessions by property type and location. Overall capitalization rates are derived internally from known sales and also compared to local and national publications. The income approach parameters, including rental and vacancy and collection loss rates, operating expense ratios, and overall capitalization rates are then inserted into the various income tables used to establish the final market value of a property.
- *Statistical Analysis*—The commercial appraisers perform statistical analysis annually to evaluate whether values are equitable and consistent with the market. Ratio studies are conducted on commercial market areas and/or property type in the district to judge mass appraisal accuracy and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each neighborhood and are summarized by year. These summary statistics provide the appraisers a tool by which to determine both the level and uniformity of

appraised value on a market area basis and consider whether appraised values require adjustments relative to changing market conditions.

- *Reconciliation and Valuation*—Based on the market data analysis and the methodology described in the cost, sales and income approaches, the various models are calibrated and values are developed for each commercial property. The cost approach mass appraisal model is applied to every improved property. Additional valuation indicators may be developed and applied using the sales comparison and income approaches, depending on the property type and availability of data. The final valuation of a property type is finalized by reconciling these indications of value and considering the weight of the market information available for evaluation and analysis in these approaches to value.

Agricultural Land

If property is devoted principally to agricultural use to the degree or intensity generally accepted in the area for five of the preceding seven years, it is eligible for special valuation, called productivity value. As such, the appraised value is determined to be what the property would sell for, only considering its value as an agricultural property (productivity). Agricultural valuation is based on net-to-land calculations, which take either rental rates and subtract typical expenses to arrive at an income to an investor, or they are computed by taking yields and crop prices typical of the county and subtracting expenses to arrive at income to a farmer. These calculations are done for several categories of improved and native pasture, dry crop, and wasteland. If a property is approved for productivity value, then the value per acre is applied by tables, depending on the quality and type of agricultural land it is. Rental rates per acre, if used, are derived from TCAD surveys. This approach is basically an income approach, but is based on a predetermined (agricultural) highest and best use, which may, or may not be the highest and best use for the land. Wildlife management is another sub-category that may receive productivity value, based on criteria that the owner must maintain, including, but not limited to, erosion, habitat and predator control. TCAD follows protocols established by the Tax Code to ensure proper correspondences and applications are sent to property owners with and without productivity valuation. Each year, an area is also selected for an audit of properties with current productivity valuation to ensure continued compliance with established guidelines.

Business Personal Property Division

The personal property appraisal department is responsible for developing the equal and uniform market values for all business personal property, leased assets, vehicles and aircraft; and multi-location assets within the county. The department is made up of appraisers and support technicians. Data collected during the fieldwork and analysis phases of the appraisal calendar is stored in the CAMA database and utilized to provide market values each year.

Model Specification

- *SIC Code Analysis*—Standard Industrial Classification (SIC) codes were developed by the federal government to describe property and are used as the basis for classification and valuation of business personal property accounts. SIC code identification and delineation is a critical part of the business personal property valuation system. Analysis work done in association with the valuation process is SIC code specific.

Model Calibration

- *Cost schedules*—The primary approach to the valuation of business personal property is by the cost approach which is based on value in use of items in a business as if it were to be sold to continue operation. Each year, the cost tables for each type of personal property are updated using information received from renditions during the protest season. The quality/density schedules derived from inventory and furniture and fixtures is then entered into the TCAD cost tables. Depreciation is also adjusted each year to reflect the passage of time. During the valuation season, final values may be based on TCAD cost and depreciation tables, renditions (actual depreciated costs), sale prices, if available, or state cost and depreciation schedules where TCAD may be lacking data.

Industrial Personal Property, Utilities, Railroad, and Pipeline

Some unique industrial personal property, utilities, railroads, and pipelines are valued by an independent appraisal company, Capitol Appraisal Group, Inc. (CAGI). The following identifies CAGI's yearly responsibilities for these unique properties.

- *Identifying properties to be appraised*—Each year, a meeting is held with CAGI to establish the potential list of properties that the company will be responsible for appraising as defined by the agreed contract between CAGI and TCAD. Properties on the list are identified as part of the appraiser's physical inspection process each year and through submitted data by the property owner. The appraiser may also refer to legal documents, photography and other descriptive items.
- *Identifying and updating relevant characteristics of each property in the appraisal records*—The appraiser identifies and updates relevant characteristics through the inspection process. Confidential rendition, assets lists, and other confidential data also provide additional information. Subject property data is verified through previously existing records and through published reports.
- *Defining market areas in the district*—Market areas for industrial properties, utility, railroad, and pipeline tend to be regional, national and sometimes international. Published information such as prices, financial analysis and investor services reports are used to help define market area.
- *Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics*—Among the three approaches to value (cost, income and market), industrial properties are most commonly appraised using replacement/reproduction cost new less depreciation models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also be used.
- *Comparison and Review*—The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

Minerals – Oil and Gas

Minerals are valued by the Capitol Appraisal Group, Inc. The following identifies CAGI's appraisal procedures for these properties:

- *Identification of new property and its situs*—As subsurface mineral properties lie within the earth, they cannot be physically identified by inspection like other real property. However, the inability to directly inspect does not appreciably affect the ability to identify and appraise these properties. To identify new properties, CAGI obtains monthly oil and gas lease information from the Railroad Commission of Texas [RRC] to compare against oil and gas properties already identified. The situs of new properties is determined using plats and W-2/G-1 records from the RRC, as well as CAGI's in-house map resources.
- *Identifying and updating relevant characteristics of all oil and gas properties to be appraised*—Relevant characteristics necessary to estimate value of remaining oil or gas reserves are production volume and pattern, product prices, expenses borne by the operator of the property, and the rate at which the anticipated future income should be discounted to incorporate future risk. CAGI obtains information to update these characteristics annually from regulatory agencies such as the RRC, the Comptroller of Public Accounts, submissions from property owners and operators, as well as from published investment reports, licensed data services, service for fee organizations and through comparable properties, when available.
- *Defining market areas in the district and identifying property characteristics that affect property value in each market area*—Oil and gas markets are regional, national and international. Therefore, they respond to market forces beyond defined market boundaries as observed among more typical real properties.
- *Developing an appraisal approach that best reflects the relationship among property characteristics affecting value, and best determines the contribution of individual property characteristics*—Among the three approaches to value (cost, income and market), the income approach to value is most commonly used in the oil and gas industry. Through use of the discounted cash flow technique in particular, the appraiser is able to bring together relevant characteristics of production volume and pattern, product prices, operating expenses and discount rate to determine an estimate of appraised value of an oil or gas property.
- *Comparison and Review*—Use of the income approach is the first step in determining an estimate of market value. After that the appraiser reviews the estimated market value compared to its previous certified value and also compares it to industry expected payouts and income indicators. The appraiser examines the model's value with its previous year's actual income, expecting value to typically vary within in a range of 2-5 times actual annual income, provided all appropriate income factors have been correctly identified. Finally, periodic reassignment of properties among appraisers and review of appraisals by a more experienced appraiser further expand the review process.

Certification-USPAP 6-9

I certify that, to the best of my knowledge and belief:

The statements of fact contained in this report are true and correct.

The reported analyses, opinions and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial and unbiased professional analyses, opinions and conclusions.

I have no present or prospective interest in the property that is the subject of this report and I have no personal interest with respect to the parties involved.

I have performed appraisal related services to the client for the subject properties each of the past three years in my role as Deputy Chief of Operations and/or as the Chief Appraiser for the Travis Central Appraisal District.

I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.

My engagement in this assignment was not contingent upon developing or reporting predetermined results.

My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.

My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.

I have not made a personal inspection of the properties that are the subject of this report. Various employees of the Travis Central Appraisal District made personal inspections of a sample of properties that are the subject of this report. The properties personally inspected by the appraisers would be many thousands of properties and it would be very difficult to identify and list those properties.

The entire staff of the Travis Central Appraisal District as shown on the following page has provided significant mass appraisal assistance to the person signing this certification. Credit is also given to Capitol Appraisal Group for their valuation of special purpose real property and some business personal property accounts.

Respectfully submitted,



Marya Crigler, RPA
Chief Appraiser
Travis Central Appraisal District

April 20, 2020
Signature Date

Certification-Tax Code 25.22

I, Marya Crigler, Chief Appraiser for Travis Central Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property that I am aware of at an appraised value determined as required by law.

DRAFT

Name	Title
Crigler, Marya D.	Chief Appraiser
Bank, Dustin	Attorney
Dangerfield-Bell, Trisha	Records Coordinator
Fugate, Paula	Director Human Resources
Hicks, Allison	Full Charge Bookkeeper
Mann, Leana	Director of Operations
Martinez, Cynthia	Communications Officer
Rogers, Charles L.	Mail Clerk/Messenger
Kueck, Oralia	Appraisal Review Board Manager
Sanchez, Kim	Legal Asst.
Simmons, Ophelia B.	Appeals Support Clerk
Albers, Adrienne N.	CAMA Operations Manager
Blaylock, Tawnya	Network Manager
Bruce, Ambra	Property ID Clerk
Hernandez, Cheryl G.	Property ID Clerk
Herrera, Amie	Help Desk Applications
Martin, Matthew	Database Analyst
Noay, James	Help Desk Tech
Rangel, Yvonne-Nichole	GIS Tech
Thompson, David	Software Engineer
Tran, Vu	Software Developer
Chambers, Misty J.	Customer Service Rep.
Harris, Yasmin	Customer Service Rep.
Hayden, Branda	Customer Service Rep.
Hunter, Scheryl L.	Customer Service Rep.
Lawlor, Nikeya	Exemptions Specialist
Lopez-Navarrete, Fabiola	Customer Service Rep.
Maddock, Camille	Customer Service Rep.
Paul, Tammy	Customer Service Rep.
Phung, Phuong	Customer Service Rep.
Pick, Sandy	Customer Service Rep.
Rios, Charlotte	Customer Service Rep.
Sneed, Karlton J.	Appraisal Relations Specialist
Styers, Brittany	Team Lead Customer Service
Berke, Eileen	Dir Customer Service & Appraisal Support
Cabrerra, Ruby	Appraisal Support Clerk
Conn, Carol	Appraisal Support Clerk
Cook, Mary E.	Appraisal Support Clerk
Edwards, Teresa	Appraisal Support Clerk
Gershman, Leigh	Appraisal Support Clerk
Gray, Brooke	Appraisal Support Clerk
Hite, Kristal	Appraisal Support Clerk
Martinez, Adrianna	Appraisal Support Clerk
Ruggiero, Coletta	Appraisal Support Clerk
Wallace, Andrew	Appraisal Support Clerk
Angell, Howard	Appraisal Support Clerk
Garcia, Elsa	Business Personal Property Appraiser
Harshbarger, Dustin	Commercial Appraiser
Horn, Debbie K.	Sr. Business Personal Property Appraiser
Howard, Carly	Commercial Appraiser
Jorgenson, Joshua	Commercial Appraiser

Name	Title
Markert, Matthew	Director Commercial Appraisal
Marroquin, Stefan	Commercial Appraiser
Morgan, Calvin	Sr. Business Personal Property Appraiser
Murillo, Oscar	Commercial Appraiser
Palencia, Desiree	Commercial Appraiser
Ponder, Estelle M	Business Personal Property Appraiser
Rodgers, Glenn	Commercial Appraiser
Ruley, Jason D.	Manager Commercial Appraisal
Saucedo, Emily	Business Personal Property Appraiser
Watkins, William	Business Personal Property Appraiser
Wiatrek, Nancy A	Business Personal Property Appraiser
Barrows, William	Residential Appraiser
Burdette, Preston	Residential Appraiser
Chacon, Monica	Director Residential Appraisal
Culp, Jeffery	Manager Residential Appraisal
DeLeon, Tanya	Team Lead Residential Appraisal
Dye, Zachary	Team Lead Residential Appraisal
Era, John	Residential Appraiser
Esteban, Luis G.	Appraisal Liaison
Fritz, Nickolas	Residential Appraiser
Gardner, Harold	Residential Appraiser
Garza, Nicholas	Residential Appraiser
Gay, Jerrel	Residential Appraiser
Gil, Kathryn	Ag Administrator
Gonzalez, Jazmin	Residential Appraiser
Gould, William John, Jr	Residential Appraiser
Hainline, Jane E.	Residential Appraiser
Hixson, Conner	Residential Appraiser
Horsley, George	Residential Appraiser
Huynh, MyOanh T.	Admin. Asst.
Kawazoe, Brian	Residential Appraiser
Ledbetter, Russell	Asst. Dir. Residential Appraisal
Leija, Sonya	Team Lead Residential Appraisal
Lumpkin, Alethea	Residential Appraiser
Mazziotti, Daniel	Residential Appraiser
McCarty, Robert	Residential Appraiser
McConnico, John	Residential Specialist
Morales, Adam	Residential Appraiser
Nieto, Andre	Residential Appraiser
Nino, Emiliano	Team Lead Residential Appraisal
Pullen, Tammy	Residential Appraiser
Robertson, Supavadee	Team Lead Residential Appraisal
Rodriguez, Rebecca	Residential Support Specialist
Ross, Miriam	Residential Appraiser
Rountree, Barbara	Residential Appraiser
Sandoval, Javier	Residential Appraiser
Stevens, Gretchen	Manager Residential Appraisal
Stone, Tami	Special Valuation Manager
Toungate, Casey	Residential Appraiser
Van, Tien	Residential Appraiser
Veillon, Lance	Residential Appraiser
Way, Jeffrey	Residential Appraiser

Appraisal Contractor Providing Mass Appraisal Assistance
-----Capitol Appraisal

NAME	TITLE	TDLR #
Jon Neely	Capitol Appraisal, President	16216
Gregg Davis	Capitol Appraisal, Appraiser	71552
Sandra Fain	Capitol Appraisal, Appraiser	74641
Dave Popelar	Capitol Appraisal, Appraiser	71614
Noel Wilcoxson	Capitol Appraisal, Appraiser	71581
Alfonso Porras	Capitol Appraisal, Appraiser	72391
Kenneth Hitt	Capitol Appraisal, Appraiser	71452

DRAFT

2020 PRELIMINARY TOTALS

03 - TRAVIS COUNTY

Property Count: 458,010

Grand Totals

5/1/2020

10:07:12AM

Land		Value		
Homesite:		46,180,953,284		
Non Homesite:		56,042,049,615		
Ag Market:		3,022,077,617		
Timber Market:		196,710	Total Land	(+) 105,245,277,226
Improvement		Value		
Homesite:		85,813,256,253		
Non Homesite:		82,847,219,678	Total Improvements	(+) 168,660,475,931
Non Real		Count	Value	
Personal Property:	43,945		13,408,688,325	
Mineral Property:	5		270,148	
Autos:	0		0	
			Total Non Real	(+) 13,408,958,473
			Market Value	= 287,314,711,630
Ag		Non Exempt	Exempt	
Total Productivity Market:	2,978,505,201		43,769,126	
Ag Use:	29,845,052		231,910	Productivity Loss
Timber Use:	4,364		0	Appraised Value
Productivity Loss:	2,948,655,785		43,537,216	= 284,366,055,845
			Homestead Cap	(-) 2,157,688,494
			Assessed Value	= 282,208,367,351
			Total Exemptions Amount	(-) 57,532,187,296
			(Breakdown on Next Page)	
			Net Taxable	= 224,676,180,055

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 829,713,405.61 = 224,676,180,055 * (0.369293 / 100)

Tif Zone Code	Tax Increment Loss
017_3L	1,659,021,397
Tax Increment Finance Value:	1,659,021,397
Tax Increment Finance Levy:	6,126,649.89

2020 PRELIMINARY TOTALS

03 - TRAVIS COUNTY
Grand Totals

Property Count: 458,010

5/1/2020

10:07:47AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CLT	1	33,000	0	33,000
DP	3,765	287,551,740	0	287,551,740
DV1	1,330	0	11,257,176	11,257,176
DV1S	74	0	365,000	365,000
DV2	739	0	6,526,514	6,526,514
DV2S	45	0	330,000	330,000
DV3	960	0	8,895,801	8,895,801
DV3S	38	0	320,000	320,000
DV4	2,511	0	19,629,238	19,629,238
DV4S	293	0	1,944,000	1,944,000
DVCH	2	0	462,433	462,433
DVHS	2,038	0	714,004,663	714,004,663
DVHSS	261	0	91,568,680	91,568,680
EX-XD	54	0	4,192,161	4,192,161
EX-XG	11	0	13,076,328	13,076,328
EX-XI	34	0	128,746,029	128,746,029
EX-XJ	206	0	739,786,871	739,786,871
EX-XL	4	0	5,158,272	5,158,272
EX-XO	6	0	74,635	74,635
EX-XR	86	0	8,030,925	8,030,925
EX-XU	45	0	81,293,557	81,293,557
EX-XV	10,988	0	29,062,339,960	29,062,339,960
EX-XV (Prorated)	21	0	10,998,746	10,998,746
EX366	1,623	0	535,516	535,516
FR	250	1,635,132,485	0	1,635,132,485
FRSS	2	0	698,960	698,960
HS	217,450	18,920,906,935	0	18,920,906,935
HT	530	522,153,167	0	522,153,167
LIH	78	0	89,981,625	89,981,625
LVE	2	1,300,849	0	1,300,849
MASSS	4	0	1,632,773	1,632,773
OV65	58,722	4,786,524,609	0	4,786,524,609
OV65S	3,346	265,089,042	0	265,089,042
PC	142	67,926,530	0	67,926,530
SO	4,141	43,719,076	0	43,719,076
Totals		26,530,337,433	31,001,849,863	57,532,187,296

2020 PRELIMINARY TOTALS

03 - TRAVIS COUNTY

Property Count: 458,010

Grand Totals

5/1/2020 10:07:47AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	317,241		\$2,769,057,236	\$134,677,072,560	\$107,561,603,005
B	MULTIFAMILY RESIDENCE	12,829		\$827,839,426	\$35,712,855,811	\$35,487,411,412
C1	VACANT LOTS AND LAND TRACTS	25,660		\$1	\$3,244,625,813	\$3,244,277,410
D1	QUALIFIED OPEN-SPACE LAND	4,529	203,308.3500	\$0	\$2,922,164,645	\$28,567,134
D2	IMPROVEMENTS ON QUALIFIED OP	352		\$137,168	\$28,021,434	\$27,950,788
E	RURAL LAND, NON QUALIFIED OPE	6,007	52,215.4937	\$7,338,477	\$1,477,194,630	\$1,350,103,916
ERROR		9,170		\$172,717,072	\$1,561,253,060	\$1,476,616,207
F1	COMMERCIAL REAL PROPERTY	14,519		\$1,068,351,880	\$62,156,491,951	\$61,830,615,686
F2	INDUSTRIAL AND MANUFACTURIN	38		\$2,362,294	\$838,144,359	\$827,897,259
G1	OIL AND GAS	5		\$0	\$270,148	\$270,148
J1	WATER SYSTEMS	29		\$0	\$13,037,457	\$13,037,457
J2	GAS DISTRIBUTION SYSTEM	10		\$0	\$167,055,174	\$167,055,174
J3	ELECTRIC COMPANY (INCLUDING C	36		\$0	\$206,617,269	\$206,617,269
J4	TELEPHONE COMPANY (INCLUDI	1,350		\$0	\$353,288,632	\$353,080,758
J5	RAILROAD	11		\$0	\$30,660,289	\$30,660,289
J6	PIPELINE COMPANY	126		\$0	\$33,332,164	\$33,261,022
J7	CABLE TELEVISION COMPANY	44		\$0	\$167,388,365	\$167,388,365
J8	OTHER TYPE OF UTILITY	1		\$0	\$16,000,000	\$16,000,000
J9	RAILROAD ROLLING STOCK	3		\$0	\$8,492,176	\$8,492,176
L1	COMMERCIAL PERSONAL PROPE	35,701		\$0	\$7,300,875,917	\$7,040,882,727
L2	INDUSTRIAL AND MANUFACTURIN	767		\$0	\$4,367,911,392	\$2,936,958,895
M1	TANGIBLE OTHER PERSONAL, MOB	9,290		\$1,006,906	\$215,239,311	\$192,227,819
N	INTANGIBLE PROPERTY AND/OR UN	1		\$0	\$1,530	\$1,530
O	RESIDENTIAL INVENTORY	10,422		\$599,925,891	\$1,329,909,411	\$1,328,528,770
S	SPECIAL INVENTORY TAX	558		\$0	\$346,615,307	\$346,615,307
X	TOTALLY EXEMPT PROPERTY	12,671		\$572,766,873	\$30,140,192,825	\$0
	Totals	255,523.8437		\$6,021,503,224	\$287,314,711,630	\$224,676,120,523

2020 PRELIMINARY TOTALS

03 - TRAVIS COUNTY
Effective Rate Assumption

Property Count: 458,010

5/1/2020 10:07:47AM

New Value

TOTAL NEW VALUE MARKET: \$6,021,503,224
TOTAL NEW VALUE TAXABLE: \$5,259,143,052

New Exemptions

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functio	2	2019 Market Value	\$335,703
EX-XJ	11.21 Private schools	3	2019 Market Value	\$12,338,946
EX-XU	11.23 Miscellaneous Exemptions	3	2019 Market Value	\$13,792,130
EX-XV	Other Exemptions (including public property, re	140	2019 Market Value	\$256,416,040
EX366	HB366 Exempt	175	2019 Market Value	\$375,042

ABSOLUTE EXEMPTIONS VALUE LOSS \$283,257,861

Exemption	Description	Count	Exemption Amount
DP	Disability	26	\$1,979,365
DV1	Disabled Veterans 10% - 29%	47	\$284,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	2	\$10,000
DV2	Disabled Veterans 30% - 49%	37	\$300,000
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	61	\$614,000
DV4	Disabled Veterans 70% - 100%	118	\$1,320,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	6	\$60,000
DVHS	Disabled Veteran Homestead	108	\$40,123,217
DVHSS	Disabled Veteran Homestead Surviving Spouse	10	\$3,458,445
FRSS	First Responder Surviving Spouse	1	\$473,117
HS	Homestead	6,244	\$585,045,660
HT	Historical	2	\$1,425,390
OV65	Over 65	3,662	\$303,225,666
OV65S	OV65 Surviving Spouse	60	\$4,412,312
SO	Solar	13	\$87,408

PARTIAL EXEMPTIONS VALUE LOSS 10,398 \$942,826,080

NEW EXEMPTIONS VALUE LOSS \$1,226,083,941

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$1,226,083,941

New Ag / Timber Exemptions

2019 Market Value \$1,060,552 Count: 5
2020 Ag/Timber Use \$10,436
NEW AG / TIMBER VALUE LOSS \$1,050,116

New Annexations

New Deannexations

2020 PRELIMINARY TOTALS

03 - TRAVIS COUNTY
Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
213,740	\$453,581	\$97,710	\$355,871

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
212,952	\$454,082	\$97,765	\$356,317

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
36,366	\$65,785,390,988.00	\$55,271,158,450

DRAFT

Protest Status Update

5/7/2020

Under Protest		
Portfolio	Count	Value
BPP	123	\$ 90,328,516
Comm_Hotels	128	\$ 3,693,289,561
Comm_Industrial	1,019	\$ 6,561,062,781
Comm_Land	1,301	\$ 2,416,166,145
Comm_MultiFamily	828	\$ 22,355,942,418
Comm_Office	1,496	\$ 19,984,294,672
Comm_Retail	1,304	\$ 7,139,064,170
Comm_Specialty	166	\$ 2,132,194,725
Residential	35,446	\$ 18,010,924,670
	41,811	\$ 82,383,267,658

\$ 64,282,014,472

Scheduled - Formal		
Portfolio	Count	Value
	-	\$ -

TRAVIS COUNTY	Current Status	Scheduled Status
Grand Total Market Value	\$ 287,298,551,096	\$ 287,298,551,096
Value required for Certification	\$ 272,933,623,541	\$ 272,933,623,541
Number of accounts protested	42,970	42,970
Value Protested Under Review	\$ 82,120,740,818	\$ 82,120,740,818
Value Protested Schd -- Formal		
Unfinished Docket		
LOC		
Top Lines		
Pending Data Entry		
Value Protested Remaining	\$ 82,120,740,818	\$ 82,120,740,818
Value <u>not</u> Under Review	\$ 205,177,810,278	\$ 205,177,810,278
ARB Value Required to Certify	\$ 67,755,813,263	\$ 67,755,813,263
Certification Percentage	71.42%	71.42%

Unscheduled		
Portfolio	Count	Value
BPP	123	\$ 90,328,516
Comm_Hotels	128	\$ 3,693,289,561
Comm_Industrial	1,019	\$ 6,561,062,781
Comm_Land	1,301	\$ 2,416,166,145
Comm_MultiFamily	828	\$ 22,355,942,418
Comm_Office	1,496	\$ 19,984,294,672
Comm_Retail	1,304	\$ 7,139,064,170
Comm_Specialty	166	2132194725
Residential	35,446	\$ 18,010,924,670
	41,811	\$ 82,383,267,658

Protest Status Update

Completed Prior Day		
Portfolio	Count	Value
Comm_Hotels	2	\$ 14,369,131
Comm_Land	9	\$ 55,227,819
Residential	58	\$ 26,013,790
	69	\$ 95,610,740

Added Prior Day		
Portfolio	Count	Value
BPP	8	\$ 6,579,545
Comm_Hotels	4	\$ 176,942,453
Comm_Industrial	35	\$ 47,358,862
Comm_Land	38	\$ 29,196,001
Comm_MultiFamily	11	\$ 81,671,456
Comm_Office	60	\$ 105,289,099
Comm_Retail	48	\$ 84,819,520
Comm_Specialty	14	30757664
Residential	1,881	\$ 778,511,052
	2,099	\$ 1,341,125,652

Efile Accounts		
Status	Count	Value
EFiled_Agent	39,457	\$80,889,293,823
EFiled_Owner	3,053	\$1,650,575,961
Paper_Agent	118	\$207,835,711
Paper_Owner	342	\$382,863,559
	42,970	\$155,803,206,053

Informal / Formal Completed		
Status	Count	Value

Protest Status Update

Informals	1,159	\$743,222,200
TopLine	-	
ARB Hearings	-	
	1,159	\$743,222,200

Telephone Formals		
Status	Count	Value
Requested	67	\$46,938,859
Affidavit	-	NULL
	67	\$46,938,859

DRAFT



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

April 13, 2020

The Honorable Paul Bettencourt
Chair, Senate Committee on Property Tax
Texas State Senate
Post Office Box 12068
Austin, Texas 78711-2068

Opinion No. KP-0299

Re: Application of the temporary tax exemption for qualified property damaged by a disaster, as set forth in section 11.35(g) of the Tax Code (RQ-0345-KP)

Dear Senator Bettencourt:

You ask whether the temporary tax exemption in section 11.35 of the Tax Code applies to property that has suffered an economic loss, but no physical damage, as a result of the COVID-19 disaster declared by the Governor's March 13, 2020 proclamation.¹

The Eighty-Sixth Legislature adopted section 11.35 of the Tax Code in response to the physical damage Hurricane Harvey caused to property in the coastal region in 2017.² Section 11.35 creates a temporary tax exemption for qualified property damaged by a disaster, as declared by the Governor. *See* TEX. TAX CODE § 11.35. "Qualified property" includes "tangible personal property used for the production of income," "an improvement to real property," and manufactured homes meeting certain requirements. *Id.* § 11.35(a)(1). If qualified property has been "at least 15 percent damaged by the disaster," section 11.35 entitles a person "to an exemption from taxation by a taxing unit of a portion of the appraised value" of that property. *Id.* § 11.35(a), (b).³

¹*See* Letter from Honorable Paul Bettencourt, Chair, Senate Comm. on Prop. Tax, to Honorable Ken Paxton, Tex. Att'y Gen. at 1–2 (Apr. 9, 2020), <https://www2.texasattorneygeneral.gov/opinions/opinions/51paxton/rq/2020/pdf/RQ0345KP.pdf> ("Request Letter").

²*See* Senate Research Ctr., Bill Analysis, Tex. H.B. 492, 86th Leg., R.S. (2019), <https://capitol.texas.gov/tlodocs/86R/analysis/pdf/HB00492S.pdf#navpanes=0>.

³If a disaster is declared on or after the date that a taxing unit adopts the tax rates for the tax year in which the disaster occurs, a person is not automatically entitled to the exemption created by section 11.35 unless the governing body of the taxing unit lawfully adopts the exemption. *See* TEX. TAX CODE § 11.35(c)–(e).

Upon receipt of an application for an exemption under section 11.35, the chief appraiser must determine whether any item of qualified property “is at least 15 percent damaged by the disaster.” *Id.* § 11.35(f).⁴ If such a determination is made, the chief appraiser must then “assign to each such item of qualified property a damage assessment rating of Level I, Level II, Level III, or Level IV, as appropriate.” *Id.* Those levels correspond to increasing amounts of property damage in the following amounts:

(1) a Level I damage assessment rating if the property is at least 15 percent, but less than 30 percent, damaged, meaning that the property suffered minimal damage and may continue to be used as intended;

(2) a Level II damage assessment rating if the property is at least 30 percent, but less than 60 percent, damaged, which, for qualified property described by Subsection (a)(1)(B) or (C), means that the property has suffered only nonstructural damage, including nonstructural damage to the roof, walls, foundation, or mechanical components, and the waterline, if any, is less than 18 inches above the floor;

(3) a Level III damage assessment rating if the property is at least 60 percent damaged but is not a total loss, which, for qualified property described by Subsection (a)(1)(B) or (C), means that the property has suffered significant structural damage requiring extensive repair due to the failure or partial failure of structural elements, wall elements, or the foundation, or the waterline is at least 18 inches above the floor; or

(4) a Level IV damage assessment rating if the property is a total loss, meaning that repair of the property is not feasible.

Id. § 11.35(g). Noting that section 11.35 makes no reference to property that has suffered an economic loss not associated with physical damage caused by the disaster, you question whether the temporary tax exemption could apply to such property. Request Letter at 2.

Answering your question requires a construction of the phrase “damaged by the disaster” as used in section 11.35, as only those qualified properties with at least fifteen percent damage may receive the exemption. TEX. TAX CODE § 11.35(f). “Our primary objective in construing a statute is to ascertain and effectuate the Legislature’s intent.” *Janvey v. Golf Channel, Inc.*, 487 S.W.3d 560, 572 (Tex. 2016). “We derive intent from the plain meaning of the text construed in light of the statute as a whole.” *Id.* When statutes do not define key terms, we apply their common, ordinary meaning unless a contrary meaning is apparent from the statute’s language. *Univ. of Tex.*

⁴The appraisal district board of directors appoints a chief appraiser, who serves as chief administrator of the appraisal office. *Id.* § 6.05(c). Pursuant to rules of the Texas Commission of Licensing and Regulation, appraisers may not “engage in an official act that is . . . in violation of law.” 16 TEX. ADMIN. CODE § 94.100(4) (Tex. Dep’t of Licensing & Regulation, Code of Ethics).

at Arlington v. Williams, 459 S.W.3d 48, 52 (Tex. 2015). To determine a statutory term's common, ordinary meaning, we typically look first to their dictionary definitions. *See Epps v. Fowler*, 351 S.W.3d 862, 866 (Tex. 2011) (“[W]e consult dictionaries to discern the natural meaning of a common-usage term not defined by contract, statute, or regulation.”).

One common usage of the term “damage” is “physical harm caused to something in such a way as to impair its value.” WEBSTER’S THIRD NEW INT’L DICTIONARY 436 (2002). Consistent with this definition and the context of section 11.35, the damage assessment categories the Legislature established in subsection (g) describe various levels of physical damage requiring repairs to return the property to its pre-disaster status. TEX. TAX CODE § 11.35(g). Level I involves “minimal damage” such that the property can continue to be used as intended. *Id.* § 11.35(g)(1). Level II involves “nonstructural damage to the roof, walls, foundation, or mechanical components” *Id.* § 11.35(g)(2). Level III involves “significant structural damage requiring extensive repair” *Id.* § 11.35(g)(3). And Level IV involves damage rendering repair of the property not feasible. *Id.* § 11.35(g)(4). In contrast to these descriptions, a purely economic loss involves no physical damage to the property. Nothing in the language of section 11.35 evidences an intent on the part of the Legislature to address non-physical damage to property by allowing an exemption in such circumstances.

Furthermore, with regard to qualified real property, the temporary exemption applies not to the value of real property as a whole, but instead only to “improvements” that suffered damage due to the disaster. *Id.* § 11.35(a)(1)(B). The Tax Code generally defines an “improvement” as “a building, structure, fixture, or fence erected on or affixed to land” or “a transportable structure that is designed to be occupied for residential or business purposes” *Id.* § 1.04(3). Had the Legislature intended to address economic losses or a general decrease in property value due to factors beyond the physical condition of the property, it could have used different language that encompassed those losses. *See Cadena Comercial USA Corp. v. Tex. Alcoholic Beverage Comm’n*, 518 S.W.3d 318, 337 (Tex. 2017) (observing that courts will not judicially amend a statute by adding words that are not contained in the language of the statute). Instead, the Legislature limited the real property exemption to improvements damaged by a disaster. Construing section 11.35 as a whole, a court would likely conclude that the Legislature intended to limit the temporary tax exemption in section 11.35 to apply only to property physically harmed as a result of a declared disaster.

S U M M A R Y

Section 11.35 of the Tax Code creates a temporary tax exemption for qualified property damaged by a disaster, as declared by the Governor. A court would likely conclude that the Legislature intended to limit the temporary tax exemption to apply to property physically harmed as a result of a declared disaster. Thus, purely economic, non-physical damage to property caused by the COVID-19 disaster is not eligible for the temporary tax exemption provided by section 11.35 of the Tax Code.

Very truly yours,

A handwritten signature in black ink that reads "Ken Paxton". The signature is written in a cursive, flowing style.

KEN PAXTON
Attorney General of Texas

JEFFREY C. MATEER
First Assistant Attorney General

RYAN L. BANGERT
Deputy First Assistant Attorney General

RYAN M. VASSAR
Deputy Attorney General for Legal Counsel

VIRGINIA K. HOELSCHER
Chair, Opinion Committee



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

April 24, 2020

The Honorable Mayes Middleton
Co-Chair, Joint Interim Committee to Study a Coastal Barrier System
Texas House of Representatives
Post Office Box 2910
Austin, Texas 78768-2910

Via E-Mail

Re: Procedures for conducting appraisal review board hearings during the COVID-19 disaster
(RQ-0351-KP)

Dear Representative Middleton:

We received your request for an attorney general opinion and have designated it as Request No. 0351-KP. Section 402.042 of the Government Code provides that the Attorney General shall issue an opinion not later than the 180th day after the date that an opinion request is received, unless before that deadline the Attorney General notifies the requesting person in writing that the opinion will be delayed. TEX. GOV'T CODE § 402.042(c)(2). We received your request on April 24, 2020, setting a due date for your opinion of October 21, 2020. However, we note that you have emphasized the urgency of obtaining an answer to this question and have asked that we expedite our response. Thus, will we make every effort to address your request as promptly as possible.

By copy of this letter we are notifying those listed below of your request and asking them to submit briefing on your questions if they have a special interest or expertise in the subject matter. If you are aware of other interested parties, please forward this request for briefing to them or let us know, so that we may notify them as soon as possible. Briefs may be submitted by e-mail to opinion.committee@oag.texas.gov. Please note that briefs and other correspondence are subject to the Public Information Act.

If you have any questions, please do not hesitate to contact me.

Sincerely,

Virginia K. Hoelscher
Chair, Opinion Committee

VKH/som

Attachment: Request No. 0351-KP

cc: The Honorable Glenn Hegar, Texas Comptroller of Public Accounts
Ms. Nancy Prosser, General Counsel, Texas Comptroller of Public Accounts
Ms. Doris Koch, Executive Director, Texas Association of Appraisal Districts
Mr. Bud Black, Executive Director, Texas Rural Chief Appraisers Association
Ms. Johanna Meade, General Counsel Division, Office of the Governor

RECEIVED

By Opinion Committee at 2:57 pm, Apr 24, 2020



RQ-0351-KP

FILE# ML-48774-20

I.D.# 48744

MAYES MIDDLETON



STATE REPRESENTATIVE • DISTRICT 23

April 7, 2020

The Honorable Ken Paxton
Texas Attorney General
300 W. 15th Street
Austin, TX 78701

Dear General Paxton:

This letter serves as a formal request of your opinion regarding the equalization process under the Texas Tax Code and Constitution. More specifically, under the current public health emergency, will property owners be afforded true due process and not be dissuaded from availing themselves of their statutory and Constitutional right to protest an action that increases their tax liability?

Background

The Texas Constitution, Article 8, Section 1(a) requires taxation to be equal and uniform. Section 1(b) requires all real and tangible personal property to be taxed in proportion to its value (which shall be ascertained as provided by law). Section 18(a) establishes that the Legislature shall provide for equalizing the value of property and at (c) provides for boards of equalization (the Appraisal Review Board). Section 20 provides that “No property of any kind in this State shall ever be assessed for ad valorem taxes at a greater value than its fair cash market value nor shall any Board of Equalization of any governmental or political subdivision or taxing district within this State fix the value of any property for tax purposes at more than its fair cash market value...” Both Section 18 and 20 assign the Legislature the authority to pass necessary laws for the proper administration of these Constitutional rights and Section 23(b) provides that “Administrative and judicial enforcement of uniform standards and procedures for appraisal of property for ad valorem tax purposes shall be prescribed by general law.”

CAPITOL OFFICE: P.O. BOX 2910 • AUSTIN, TEXAS 78768-2910 • (512) 463-0502 • FAX (512) 936-4260

GALVESTON: 2101 MECHANIC STREET, SUITE 245 • GALVESTON, TEXAS 77550

WALLISVILLE: 20136 B I-10, WALLISVILLE, TEXAS 77597 • (MAIL) P.O. BOX 15, WALLISVILLE, TEXAS 77597

MAYES.MIDDLETON@HOUSE.TEXAS.GOV

The Texas Tax Code requires county appraisal districts to deliver notice of any change in an appraisal record that adversely impacts a property owner. This may include an increase in value that results in an increase in tax liability, removal or denial of an exemption, or other situations. The Texas Comptroller, on his website under Property Tax Assistance, Appraisal Protests and Appeals <https://comptroller.texas.gov/taxes/property-tax/protests/index.php> states, “One of your most important rights as a taxpayer is your right to protest to the appraisal review board (ARB)...” Section 41 of the Texas Tax Code specifically defines guidelines and provides remedies for property owners to protest and, at Section 41.44 requires protests to be initiated not later than May 15th or 30 days after the date of an appraisal notice is delivered (whichever is later).

Most county appraisal districts (CADs) provide an opportunity for an informal process in which a property owner meets with a district appraiser and information is exchanged that often results in reductions (particularly if physical depreciation or maintenance items exist). This type of meeting could have the potential of further spreading the coronavirus.

To avoid this situation, it is possible for property owners to file a protest electronically as Section 41.415 of the Tax Code requires CADs that maintain an internet website to implement a system for electronic filing, providing an opportunity to settle informally any value differences. Although not every property owner may wish to utilize this process, it would help enable the equalization process to proceed normally and place fewer people in danger. Of course, not all property owners have access to the internet and some taxpayers are unable to use the CAD website even with home internet access.

In the event a property owner rejects a settlement offer, Section 41.12(a)(1) requires the appraisal review board (ARB) to hear and determine timely filed protests. Section 41.41(a) states, “A property owner is entitled to protest before the appraisal review board...” specific actions including any action that adversely affects the property owner (such as a value increase). Section 41.44(c) provides that a property owner is entitled to a hearing and determination of the protest. Section 41.45 requires the appraisal review board to schedule a hearing and at 41.45(b) provided that a property owner is entitled to appear and offer evidence and also provides for a hearing to be conducted via telephone. Specific requirements and conditions are outlined for this process, including the requirement that evidence provided for an over-the-phone protest must be presented by a notarized paper affidavit. Despite the ability to have a hearing by telephone, Section 41.45(n) makes it clear that a property owner does not waive the right to appear in person simply by submitting an affidavit of evidence or by electing to appear by telephone conference call.

Another option may be available by utilizing Section 41.45(o) of the Tax Code and the Texas Administrative Code, Title 34, Part 1, Chapter 9, Subchapter D, Rule 9.805(d)ⁱⁱ which allow an appraisal district, if using audiovisual equipment at a hearing, to provide equipment of a similar kind or type for use by the property owner (or owner's agent). This may allow for ARB hearings to be conducted via video conferencing but will require CADs to provide the same or comparable equipment to a property owner utilizing this method to formally protest their value. Additionally, the appraisal district must provide timely notice of the type, kind, and character of audiovisual equipment the appraisal district makes available in the appraisal review board hearing procedures.

Sec. 41.46ⁱⁱⁱ outlines specific requirements for a notice of hearing but does not provide for the appraisal review board to specify methods of conducting the hearing as those requirements are the duty of the chief appraiser to define under Sections 41.11(b), 41.41(b)(2) and 41.70^{iv}.

Legal Questions:

1. Do Section 41.45(o) of the Tax Code and the Texas Administrative Code, Title 34, Part 1, Chapter 9, Subchapter D, Rule 9.805(d) provide the option for ARB hearings to be conducted via video conferencing?
2. If so, will CADs be required to provide the equipment to property owners and must each property owner be notified by the May 15 deadline of exactly what the protest procedure will be including a specific description of the "type, kind, and character" of audiovisual equipment the appraisal district will make available for protests?
3. Does limiting protests to online filing and limiting protest hearings to only telephone or audiovisual equipment methods insure statutory and due process rights of Texas property owners, as well as satisfying Texas Tax Code notice requirements?
4. In what form and when is notice required to be given by CADs or ARBs of the limitations during the equalization process this Spring if electronic filing and video conferencing are mandatory? Is notice indicating that telephone or online audiovisual protest hearings are available sufficient notice under the Tax Code when they are the only options made available to property owners?
5. If notice is required of the form of protest that will be in the best interest of the health and safety of the public, has that time passed?

6. Are Tax Code notice requirements met if the protest procedure is listed on the CAD website, but not mailed to each property owner, or emailed to property owners who have personally opted into e-mail notices?
7. Tax Code Section 41.11(c) nullifies the change in records for failure to deliver notice. Would, therefore, all CAD appraisal increases be nullified by the failure to satisfy any one of the statutory notice requirements?

If the statutory and Constitutional requirements of the property tax protest process are not followed for tax year 2020, noticed values and thereby taxpayer rights to due process protections are denied, must the county appraisal districts then default to the most recent tax year, 2019, in which statutory and due process requirements were met?

Thank you for your opinion on this matter.

Respectfully,

A handwritten signature in black ink, appearing to read "Mayes Middleton", with a stylized flourish at the end.

Mayes Middleton

Co-Chair of the Joint Interim Committee to Study a Coastal Barrier System

ⁱ Sec. 41.45(b) A property owner initiating a protest is entitled to appear to offer evidence or argument. A property owner may offer evidence or argument by affidavit without personally appearing and may appear by telephone conference call to offer argument. A property owner who appears by telephone conference call must offer any evidence by affidavit. A property owner must submit an affidavit described by this subsection to the board hearing the protest before the board begins the hearing on the protest. On receipt of an affidavit, the board shall notify the chief appraiser. The chief appraiser may inspect the affidavit and is entitled to a copy on request.

(b-1) An appraisal review board shall conduct a hearing on a protest by telephone conference call if: (1) the property owner notifies the board that the property owner intends to appear by telephone conference call in the owner's notice of protest or by written notice filed with the board not later than the 10th day before the date of the hearing; or (2) the board proposes that the hearing be conducted by telephone conference call and the property owner agrees to the hearing being conducted in that manner. (b-2) If a property owner elects to have a hearing on a protest conducted by telephone conference call, the appraisal review board shall: (1) provide a telephone number for the property owner to call to participate in the hearing; and (2) hold the hearing in a location equipped with telephone equipment that allows each board member and the other parties to the protest who are present at the hearing to hear the property owner offer argument. (b-3) A property owner is responsible for providing access to a hearing on a protest conducted by telephone conference call to another person that the owner invites to participate in the hearing. (c) The chief appraiser shall appear at each protest hearing before the appraisal review board to represent the appraisal office.

ⁱⁱⁱTAC Title 34, Part 1, Chapter 9, Subchapter D, Rule 9.805(d) Audiovisual equipment requirements. If the appraisal district uses audiovisual equipment at appraisal review board hearings, the appraisal district shall make available this same equipment or audiovisual equipment of the same general type, kind, and character for use at the hearing by the property owner or the owner's agent. The equipment made available shall be capable of reading and accepting the same types of file formats and devices the appraisal review board has determined are generally accepted under subsection (c) of this section. In the alternative, property owners and their agents may bring their own audiovisual equipment for their presentation of evidentiary materials at appraisal review board hearings. If the operation of audiovisual equipment at the hearing requires access to and connection with the Internet for the presentation, the parties must provide their own Internet connection and access through their own service provider. The property owner and the owner's agent may not access the appraisal district office's network or Internet connection nor any of the appraisal district office's technology or equipment other than that made available under this section and described in the appraisal review board hearing procedures. The appraisal district and the property owner or the owner's agent may use audiovisual equipment with specifications that are different from those in the hearing procedures if the parties agree to do so in writing or verbally agree as shown in the audio recording of the hearing.

(e) Appraisal Review Board hearing procedures. The following information regarding the exchange and presentation of evidence at appraisal review board hearings shall be provided in the appraisal review board hearing procedures: (1) identification of the file format types considered acceptable under subsection (c) of this section; (2) description of the types of small, portable, electronic devices suitable for retention by the recipient considered acceptable under subsection (c) of this section; (3) notice that property owners and their agents may bring their own audiovisual equipment for their presentation at appraisal review board hearings but must provide their own Internet access, if needed, through their own service provider; (4) whether the appraisal district uses audiovisual equipment at appraisal review board hearings; (5) if the appraisal district uses audiovisual equipment at appraisal review board hearings, a description of the type, kind, and character of audiovisual equipment the appraisal district makes available for use by property owners or their agents and which meets the requirements of subsection (d) of this section; and (6) notice that property owners and their agents may not access the appraisal district office's network or Internet connection nor any of the appraisal district

office's technology or equipment other than that made available under this section and described in the hearing procedures.

iii Sec. 41.46. NOTICE OF PROTEST HEARING. (a) The appraisal review board before which a protest hearing is scheduled shall deliver written notice to the property owner initiating a protest not later than the 15th day before the date of the hearing. The notice must include: (1) the date, time, and place of the hearing; (2) a description of the subject matter of the hearing that is sufficient to identify the specific action being protested, such as: (A) the determination of the appraised value of the property owner's property; (B) the denial to the property owner in whole or in part of a partial exemption; or (C) the determination that the property owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23; and (3) a statement that the property owner is entitled to a postponement of the hearing as provided by Section 41.45 unless the property owner waives in writing notice of the hearing.

(b) The board shall give the chief appraiser advance notice of the date, time, place, and subject matter of each protest hearing.

(c) If the protest relates to a taxable leasehold or other possessory interest in real property that is owned by this state or a political subdivision of this state, the board shall deliver notice of the hearing as provided by Subsection (a) to: (1) the attorney general and the state agency that owns the real property, in the case of real property owned by this state; or (2) the governing body of the political subdivision, in the case of real property owned by a political subdivision.

(d) The appraisal review board shall deliver notice of the hearing by certified mail if, in the notice of protest under Section 41.44, the property owner requests delivery by certified mail. The board may require the property owner to pay the cost of postage under this subsection.

(e) Notwithstanding Section 1.085, the appraisal review board shall deliver notice of the hearing by electronic mail if, in the notice of protest under Section 41.44, the property owner requests delivery by electronic mail and provides a valid electronic mail address.

iv Sec. 41.70. PUBLIC NOTICE OF PROTEST AND APPEAL PROCEDURES. (a) On or after May 1 but not later than May 15, the chief appraiser shall publish notice of the manner in which a protest under this chapter may be brought by a property owner. The notice must describe how to initiate a protest and must describe the deadlines for filing a protest. The notice must also describe the manner in which an order of the appraisal review board may be appealed. The comptroller by rule shall adopt minimum standards for the form and content of the notice required by this section.

(b) The chief appraiser shall publish the notice in a newspaper having general circulation in the county for which the appraisal district is established. The notice may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper and may not be published in the part of the paper in which legal notices and classified advertisements appear.

Find

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Taxes

Property Tax Assistance

APPRAISAL PROTESTS AND APPEALS

One of your most important rights as a taxpayer is your right to protest to the appraisal review board (ARB). You may protest if you disagree with the appraisal district value or any of the appraisal district's actions concerning your property.

If you are dissatisfied with the ARB's findings, you have the right to appeal the ARB's decision. Depending on the facts and type of property, you may be able to appeal to the state district court in the county in which your property is located; to an independent arbitrator; or to the State Office of Administrative Hearings (SOAH).

<https://www.traviscad.org/protests/>



Protest Process

Every spring, Travis County property owners whose market value has increased by at least \$1,000 over the last year will receive a Notice of Appraised Value. This notice contains three important values:

Market value: This is the value based on what your property would sell for as of January 1.

Assessed value: This is the reduced value of your property based on limitations provided by having a homestead exemption.

Taxable value: This is the assessed value minus any exemption amounts. It is the value used to calculate your property taxes for each taxing unit.

If you do not receive a Notice of Appraised Value, you can view your property's values using [the property search feature](#) of our website.

If you believe the market value of your property is incorrect, you have the right to protest that value. The deadline to file your protest for the 2020 protest season is **May 15, 2020**. If you choose to protest the value of your property, you can initiate the protest in one of several ways:

Online

This is the easiest and fastest way to initiate and manage your protest. [By filing online](#), you will receive an immediate confirmation that your protest has been filed. Additionally, you will be able to upload comments and evidence related to your protest, review evidence from the appraisal district, and accept/decline any settlement offer through your online account.

 [FILE A PROTEST ONLINE](#)

Ready to speak to a TCAD appraiser?



Watch a preview of the 2020 protest process




TOP

AGENDA ITEM

#5B

5B- ARB REIMBURSEMENT REQUESTS

Last Name	Beg Date	End Date	Total Request
Jarman	4/16/2020	4/30/2020	\$ 100.00
Contreras	4/14/2020	4/16/2020	\$ 56.25
Krause	4/22/2020	4/22/2020	\$ 150.00
Fadel	4/14/2020	4/17/2020	\$ 276.25
Becker	3/28/2020	4/24/2020	\$ 2,669.06
Cordelle	4/3/2020	5/7/2020	\$ 540.00
Harris	3/30/2020	4/16/2020	\$ 212.50
Stoud	3/3/2020	3/3/2020	\$ 37.50
Gaines	3/23/2020	4/23/2020	\$ 710.28
King	4/14/2020	4/14/2020	\$ 35.63
Fields	3/28/2020	4/30/2020	\$ 2,939.06
Total			\$ 7,726.53

TRAVIS APPRAISAL REVIEW BOARD

REIMBURSEMENT REQUEST

Member Name E. Jarman

Employee Email

Dates covered by this claim form- From: 04/16/2020 To: 04/30/2020

Description and purpose of travel:

Review Document with Attorney, Planning for Change in ARB Rules

A COMPLETED WORK LOG IS REQUIRED FOR REIMBURSEMENT REQUESTS	
TOTAL HOURS WORKED	4.00
PER DIEM RATE	\$ 200.00
HOURLY RATE CALCULATION	\$ 25.00
TOTAL DUE TO MEMBER	\$ 100.00

MEMBER SIGNATURE: _____

Eugene Jarman

Thursday 04/16/2020

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Task	Purpose	To	From	Total Time	Comments
		7:00	7:15	0:15	
		7:15	7:30	0:15	
		7:30	7:45	0:15	
		7:45	8:00	0:15	
Review the document from Lawyer	Determine future role of	8:00	8:15	0:15	
Same	ARB	8:15	8:30	0:15	
		8:30	8:45	0:15	
		8:45	9:00	0:15	
		9:00	9:15	0:15	
		9:15	9:30	0:15	
		9:30	9:45	0:15	
		9:45	10:00	0:15	
		10:00	10:15	0:15	
		10:15	10:30	0:15	
		10:30	10:45	0:15	
		10:45	11:00	0:15	
		11:00	11:15	0:15	
		11:15	11:30	0:15	
		11:30	11:45	0:15	
Final review and note taking		11:45	12:00	0:15	4 hours total time spent on review
Meeting with other ARB members to discuss changes to ARB Rules. Meeting on 4/14/20		12:00	12:15	0:15	

Meeting lasted 3 hours and computer work leading up to meeting lasted 5 hours.	Revision to ARB Scripts	12:15	12:30	0:15	8 hours total time spent on revision of ARB Scripts
		12:30	12:45	0:15	
		12:45	13:00	0:15	
		13:00	13:15	0:15	
		13:15	13:30	0:15	
		13:30	13:45	0:15	
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		17:00	17:15	0:15	
		17:15	17:30	0:15	
		17:30	17:45	0:15	
		17:45	18:00	0:15	
		18:00	18:15	0:15	
		18:15	18:30	0:15	
		18:30	18:45	0:15	

TRAVIS APPRAISAL REVIEW BOARD

REIMBURSEMENT REQUEST

Member Name Felix Contreras

Employee Email

Dates covered by this claim form- From: 04/14/2020 To: 04/16/2020

Description and purpose of travel:

Zoom Meeting

A COMPLETED WORK LOG IS REQUIRED FOR REIMBURSEMENT REQUESTS	
TOTAL HOURS WORKED	2.50
PER DIEM RATE	\$ 180.00
HOURLY RATE CALCULATION	\$ 22.50
TOTAL DUE TO MEMBER	\$ 56.25

MEMBER SIGNATURE: _____

ARB Task Completed**4/14/2020**

Felix Contreras

Task	Purpose	To	From	Total Time	Comments
		7:00	7:15	0:15	
		7:15	7:30	0:15	
		7:30	7:45	0:15	
		7:45	8:00	0:15	
		8:00	8:15	0:15	
		8:15	8:30	0:15	
Zoom mtg	Misc	8:30	8:45	0:15	Zoom mtg
		8:45	9:00	0:15	Zoom mtg
		9:00	9:15	0:15	Zoom mtg
		9:15	9:30	0:15	Zoom mtg
		9:30	9:45	0:15	Zoom mtg
		9:45	10:00	0:15	Zoom mtg
		10:00	10:15	0:15	Zoom mtg
		10:15	10:30	0:15	Zoom mtg
		10:30	10:45	0:15	Zoom mtg
		10:45	11:00	0:15	Zoom mtg
		11:00	11:15	0:15	Zoom mtg
		11:15	11:30	0:15	
		11:30	11:45	0:15	
		11:45	12:00	0:15	

TRAVIS APPRAISAL REVIEW BOARD

REIMBURSEMENT REQUEST

Member Name Krause

Employee Email _____

Dates covered by this claim form- From: 04/22/2020 To: 04/22/2020

Description and purpose of travel:

Comptroller ARB Training- Online

A COMPLETED WORK LOG IS REQUIRED FOR REIMBURSEMENT REQUESTS

TOTAL HOURS WORKED	8.00
PER DIEM RATE	\$ 150.00
HOURLY RATE CALCULATION	\$ 18.75
TOTAL DUE TO MEMBER	\$ 150.00

MEMBER SIGNATURE: _____

Krause Work Log

4/22/2020

pg 1 of 2

Task	Purpose	To	From	Total Time	Comments
4/22/2020	Comptroller's Continuing Education Training - on line			8 hours	Pay for a full day

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pg 2 of 2

PRINT SLIDE

Statement of Compliance

In compliance with Tax Code Section 5.041, this form must be completed and submitted to the Texas Comptroller of Public Accounts upon completion of the mandatory Appraisal Review Board (ARB) new member training or upon completion of the mandatory continuing education training for returning ARB members. An ARB member may not participate in a hearing conducted by the ARB, vote on a determination of a protest, or be reappointed to an additional term on the ARB unless the person has completed the appropriate ARB training course, has received a certificate of course completion and has completed this statement indicating agreement to comply with the Tax Code in conducting ARB hearings.

I, Guenter H Krauss
Print name

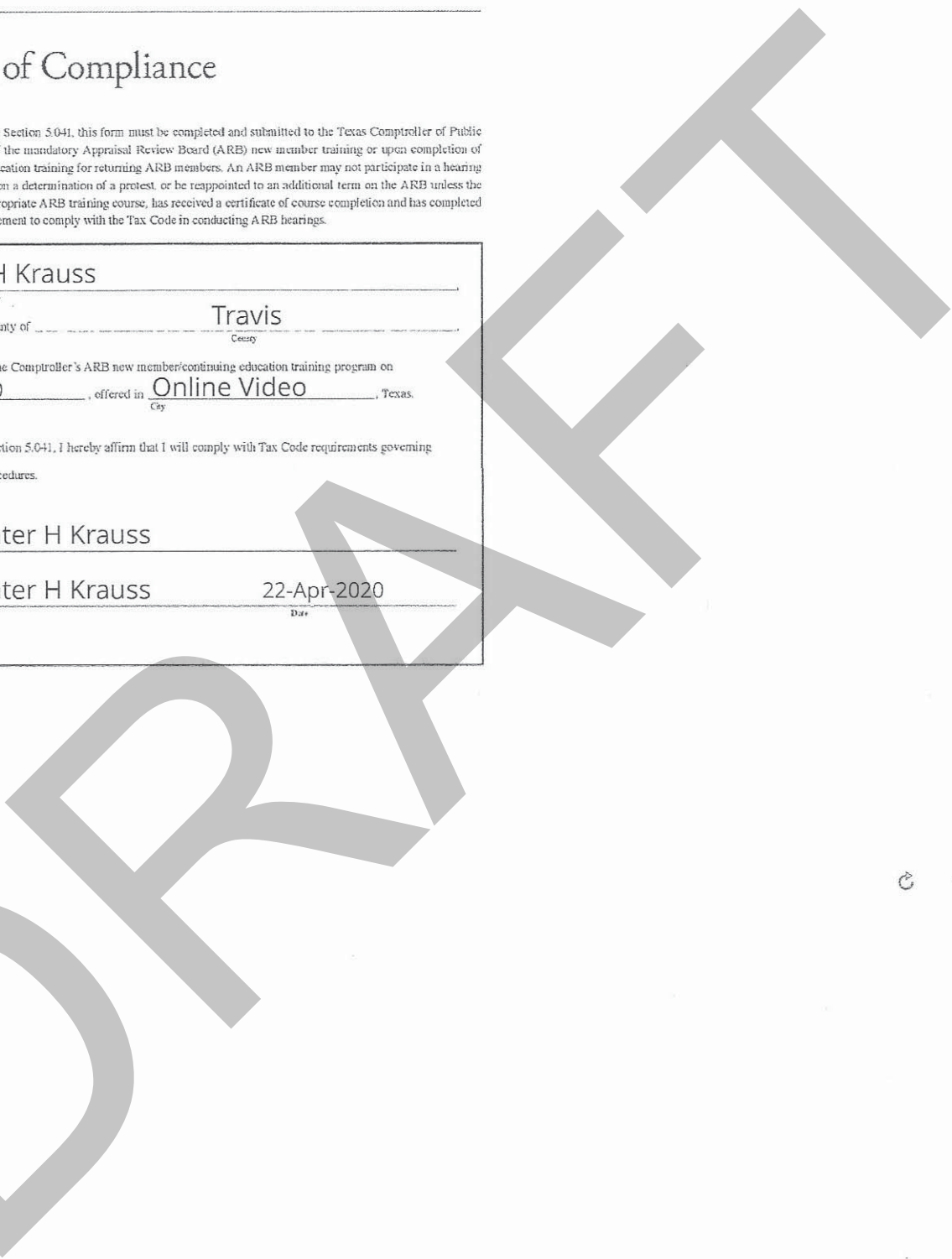
ARB member for the county of Travis
County

successfully completed the Comptroller's ARB new member/continuing education training program on
22-Apr-2020, offered in Online Video, Texas.
Date City

Pursuant to Tax Code Section 5.041, I hereby affirm that I will comply with Tax Code requirements governing ARB protest hearing procedures.

Print Here → Guenter H Krauss
Print Name

Sign Here → Guenter H Krauss 22-Apr-2020
Signature Date



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TRAVIS APPRAISAL REVIEW BOARD

REIMBURSEMENT REQUEST

Member Name Med Fadel

Employee Email

Dates covered by this claim form- From: 04/14/2020 To: 04/17/2020

Description and purpose of travel:

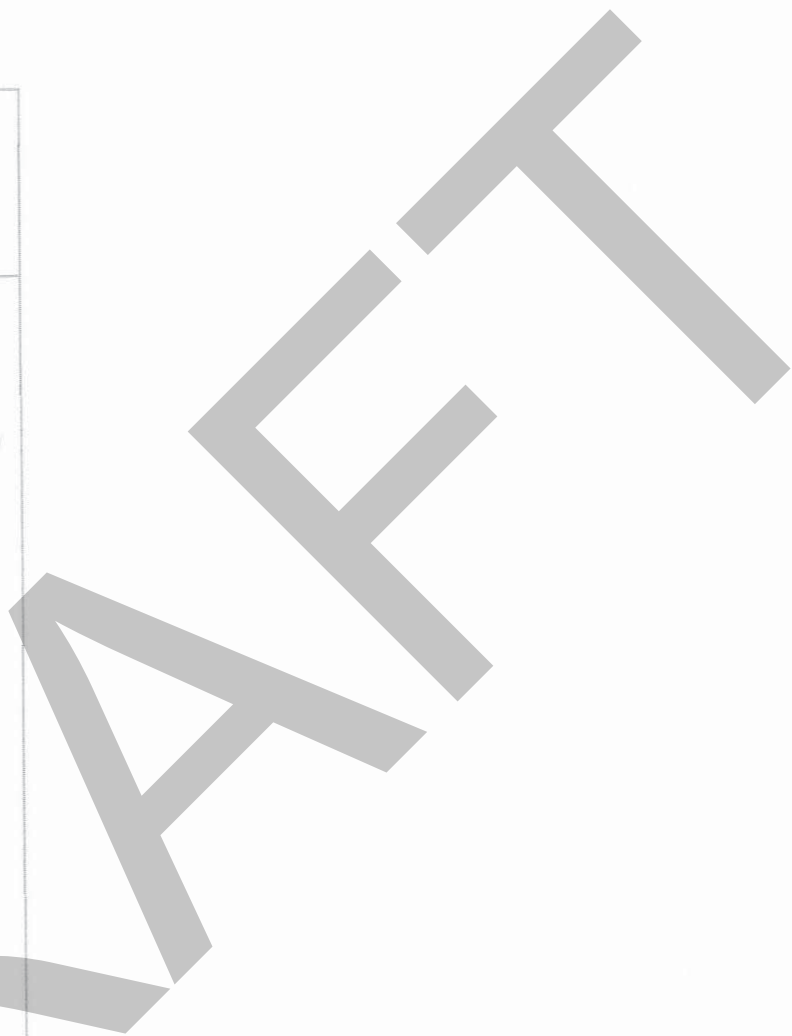
ARB Meetings, Emails/Calls/Text on Offsite Preparation Plans, Prepare talking points with TCAD

A COMPLETED WORK LOG IS REQUIRED FOR REIMBURSEMENT REQUESTS	
TOTAL HOURS WORKED	13.00
PER DIEM RATE	\$ 170.00
HOURLY RATE CALCULATION	\$ 21.25
TOTAL DUE TO MEMBER	\$ 276.25

MEMBER SIGNATURE: _____

Med Fadel

ARB Member	Date	Task	Hours worked
	4/14/2020	ARB meeting by Zoom and follow up emails	3
	4/15/2020	Emails/calls/texts re. offsite preparation plans	3
	4/16/2020	Emails/calls/texts re. plans and talking points with TCAD	3
	4/17/2020	Emails/calls/texts re. plans and talking points with TCAD	4
	Total for period		13



TRAVIS APPRAISAL REVIEW BOARD

REIMBURSEMENT REQUEST

Member Name Sally Becker

Employee Email beckerarb@gmail.com

Dates covered by this claim form-

From: 03/28/2020

To: 04/24/2020

Description and purpose of travel:

Work Performed as TARB Secretary

A COMPLETED WORK LOG IS REQUIRED FOR REIMBURSEMENT REQUESTS

TOTAL HOURS WORKED	40.50
PER DIEM RATE	\$ 225.00
HOURLY RATE CALCULATION	\$ 28.13
TOTAL DUE TO MEMBER	\$ 1,139.06

MEMBER SIGNATURE:

Sally Becker

Becker Work Log**Payroll 3-28 to 4-10**

Day	Task	To	From	Total Time
Weds - 4/1/2020	read & answered emails	5:00	3:00	2 hours
Sat - 4/4/2020	read & answered emails; reviewed Mr. Armstrong's ltr;	7:00	5:00	2 hours
Weds - 4/8/2020	read & answered emails, respnded to Mr. King's email	4:00	2:00	2 hours
Thrus - 4/9/2020	researched other applications for video conferencing	1:00	12:00	1 hour
Fri - 4/10/202	read & answered emails, processed payroll	4:00	2:00	2 hours
			Total	9 hours

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Becker Work Log**Payroll 4-11 to 4-24***pg 1 of 2*

Day	Task	To	From	Total Time
Mon 4/13/202	read & answered emails; sent payroll to District	12:50	11:50	1 hour
Tues 4/14/2020	read & answered emails; attended mtg via telephone w/team leads	12:00	9:30	2. 1/2 hours
Weds 4/15/2020	read & answered emails, reviewed mtg notes	1:30	11:00	1 1/2 hours
Weds 4/15/2020	Phone conv. With a team lead re: action plan; read and answered emails; researched other ARBs re: notices on websites	6:00	4:00	2 hours
Thurs 4/16/2020	mtg with District	12:15	9:15	3 hours
Thurs 4/16/2020	read & answered emails; reviewed notes from AM mtg	2:30	1:30	1 hour
Fri 4/17/2020	read & answered emails; email to Armstrong	8:50	9:20	1/2 hour
Fri 4/17/2020	read & answered emails	12:00	11:30	1/2 hour
Fri 4/17/2020	read & answered emails; sent email re: agt conv.; reviewed and edited mtg. notes	4:15	1:45	2 1/2 hours
Mon 4/20/2020	read & answered emails; mtg w/J. Armstrong; sent email re: Payroll to Chair and VC; sent email re: Survey	4:30	12:30	4 hours
Tues 4/21/2020	read & answered emails; sent follow up survey email; posted survey results	1:00	11:00	2 hours

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pg 2 of 2

Becker Work Log

Payroll 4-11 to 4-24

Tues 4/21/2020	read & answered emails; sent email re: TCPA's online training to members who needed the training; prepared survey spreadsheet	5:15	3:15	2 hours
Weds 4/22/2020	read & answered emails; posted survey results; reviewed mtg notes	1:30	11:00	2 1/2 hours
Thurs 4/23/2020	updated survey responses; read and responded to TCPA emails	1:00	11:00	2 hours
Thurs 4/23/2020	Mtg. with District; worked on survey responses	4:00	1:30	2 1/2 hours
Fri 4/24/2020	updated survey responses; read and responded emails; drafted a quorum agenda; email to c & vc asking for payroll info;	1:00	11:00	2 hours

Total 31.5 hours

TRAVIS APPRAISAL REVIEW BOARD

REIMBURSEMENT REQUEST

Member Name

Sally Becker

Employee Email

Dates covered by this claim form-

From: 04/25/2020

To: 05/08/2020

Description and purpose of travel:

Work Completed as ARB Secretary

A COMPLETED WORK LOG IS REQUIRED FOR REIMBURSEMENT REQUESTS

TOTAL HOURS WORKED	54.40
PER DIEM RATE	\$ 225.00
HOURLY RATE CALCULATION	\$ 28.13
TOTAL DUE TO MEMBER	\$ 1,530.00

MEMBER SIGNATURE:

Becker Work Log**Payroll 4-25 to 5-8**

Day	Task	To	From	Total Time
Monday - 4-27-2020	updated survy responses; sent Becker & Gaines payroll logs to TCAD; read & answered emails, reviewed & edited 4/23 notes	1:00	11:00	2 hours
Monday - 4-27-2020	read & answered emails, fowarded PIR requests to JA; forwarded emails to Fields; sent email with suggestion for video conferencing; rec. TARB protests	5:30	3:30	2 hours
Tuesday - 4-28-2020	In office, read & answered emails;	12:00	8:00	4 hours
Tuesday - 4-28-2020	In office, read & answered emails;;	5:00	12:30	4 1/2 hours
Wednesday - 4-29-2020	read and responded to emails; listened to Zoom tutorials	1:00	12:00	1 hour
Thursday - 4-30-2020	In office, read and responded to emails; listened to hearings and prepared decision sheets; reviewed mail	8:00	12:00	4 hours
Thursday - 4-30-2020	In office, much the same as above ; Mtg with Armstrongs, Cordelle and Fields	4:30	12:30	4 hours
Friday - 5-1-2020	read & answered emails, sent 2nd survey request; responded to some payroll emails;	1:00	11:00	2 hours

Becker Work Log**Payroll 4-25 to 5-8**

Monday - 5-4-2020	read & responded to emails; entered survey responses; sent email with payroll changes to committees and team leads; returned member phone call	1:00	11:00	2 hours
Tuesday - 5-5-2020	In office: read and responded to emails, worked on regular mail;	12:15	8:00	4 1/4 hours
Tuesday - 5-5-2020	In office same as above	4:45	1:00	3 3/4 hours
Wednesday - 5-6-2020	In office: read and responded to emails, worked on regular mail; updated tech survey	12:15	8:00	4 1/4 hours
Wednesday - 5-6-2020	In office: read and responded to emails; regular mail	4:45	1:00	3 3/4 hours
Thursday - 5-7-2020	In office: read and responded to emails; regular mail	12:15	8:15	4 hours
Thursday - 5-7-2020	In office: read and responded to emails; regular mail; attended mtg w/District	5:00	1:00	4 hours
Friday - 5-8-2020	Read & responded to emails; prepared payroll documents	2:00	11:00	3 hours

Total 54.4 hours

TRAVIS APPRAISAL REVIEW BOARD

REIMBURSEMENT REQUEST

Member Name Storey Cordelle

Employee Email

Dates covered by this claim form- From: 04/03/2020 To: 05/07/2020

Description and purpose of travel:

Zoom Meetings, Team Lead Meetings, Research

A COMPLETED WORK LOG IS REQUIRED FOR REIMBURSEMENT REQUESTS

TOTAL HOURS WORKED	24.00
PER DIEM RATE	\$ 180.00
HOURLY RATE CALCULATION	\$ 22.50
TOTAL DUE TO MEMBER	\$ 540.00

MEMBER SIGNATURE: _____

ARB Time Sheet for Cordelle

ARB Task Completed	Date of Task	Hours Worked	Total Hours	Comments
Answered email survey questions irt hearings requested by ARB attorney along with email follow up	4/3/2020	9:30 -10:30		1
Prepare for Zoom meeting with ARB Chair for upcoming District meeting	4/7/2020	13:00 - 14:30		1.5
Prepare for Zoom meeting with ARB Chair for upcoming District meeting	4/8/2020	9:30 - 10:30		0.5 Meeting rescheduled
Prepare for Zoom meeting with ARB Chair for upcoming District meeting	4/10/2020	10:00 -11:30		1.5
Prepare for Zoom Team Lead meeting	4/13/2020	9:30 - 10:00		0.5
Zoom Team Lead meeting with follow up	4/14/2020	11:00 - 12:30		1.5
TeamLead meeting follow up calls and next steps	4/15/2020	13:00 - 14:00		1
Read emails from Team Members	4/16/2020	9:30 -10:00		0.5
Member Survey Response and Email	4/21/2020	10:00 - 10:30		0.5
Research Google Classroom per Chair request	4/28/2020	8:30 - 12:00		3.5
Research Google Classroom per Chair request	4/29/2020	9:00 -10:30		1.5
Zoom Meeting with ARB Attorney with prep and follow up	4/30/2020	13:30 - 15:30		2
Zoom Meeting and Google Classroom Research	5/1/2020	10:30 - 12:00		1.5
Read emails from Team Members; Zoom Meeting preparation	5/5/2020	8:30 - 9:00		0.5
Read emails from Team Members; Zoom Meeting preparation	5/6/2020	10:00 - 12:00		2
Distributed Zoom Meeting notes from 4/30	5/7/2020	8:30 - 9:30		1
District Zoom Meeting	5/7/2020	1:30 - 3:00		1.5
District Zoom Meeting Notes Compile	5/7/2020	16:00 - 18:00		2
				24

TRAVIS APPRAISAL REVIEW BOARD

REIMBURSEMENT REQUEST

Member Name Sharon Harris

Employee Email

Dates covered by this claim form- From: 03/30/2020 To: 04/16/2020

Description and purpose of travel:

Review Attorney Memo & TARB Policies for Changes to Processes needed for Pandemic, Review Comptroller Forms, Re

A COMPLETED WORK LOG IS REQUIRED FOR REIMBURSEMENT REQUESTS	
TOTAL HOURS WORKED	10.00
PER DIEM RATE	\$ 170.00
HOURLY RATE CALCULATION	\$ 21.25
TOTAL DUE TO MEMBER	\$ 212.50

MEMBER SIGNATURE:

TRAVIS APPRAISAL REVIEW BOARD

REIMBURSEMENT REQUEST

Member Name Stoud

Employee Email _____

Dates covered by this claim form- From: 03/03/2020 To: 03/03/2020

Description and purpose of travel:

Watched AG videos for Open Meetings & Public Information Act

A COMPLETED WORK LOG IS REQUIRED FOR REIMBURSEMENT REQUESTS	
TOTAL HOURS WORKED	2.00
PER DIEM RATE	\$ 150.00
HOURLY RATE CALCULATION	\$ 18.75
TOTAL DUE TO MEMBER	\$ 37.50

MEMBER SIGNATURE: _____

Stoud Work Log

March 3rd, 2020

pg 1 of 3

Task	Purpose	To	From	Total Time	Comments
March 3rd	Watched AG videos for the Open Meeting & Public Information Acts			2 hours	Pay for 1/2 day

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03 2023

CERTIFICATE of COURSE COMPLETION

Open Meetings Act

I, **Gwendolyn Stroud**, certify that I have completed a course of training on the Texas Open Meetings Act that satisfies the legal requirements of Government Code, Section 551.005.

Certificate is issued effective this 3rd day of March, 2020.



NOTICE TO CERTIFICATE HOLDER: You are responsible for the safekeeping of this document as evidence that you have completed this open government training course. The Office of the Attorney General does not maintain a record of course completion for you and is unable to issue duplicate certificates. Government Code Section 551.005(c) requires the governmental body with which you serve to maintain this Certificate of Course Completion and make it available for public inspection.

Certificate No.: 20-282412M

pg 3 of 3

CERTIFICATE of COURSE COMPLETION

Public Information Act

I, **Gwendolyn Stroud**, certify that I have completed a course of training on the Texas Public Information Act that satisfies the legal requirements of Government Code, Section 552.012.

Certificate is issued effective this 3rd day of March, 2020.



NOTICE TO CERTIFICATE HOLDER: You are responsible for the safekeeping of this document as evidence that you have completed this open government training course. The Office of the Attorney General does not maintain a record of course completion for you and is unable to issue duplicate certificates. Government Code Section 552.012(e) requires the governmental body with which you serve to maintain this Certificate of Course Completion and make it available for public inspection.

Certificate No.: 20-282410P

TRAVIS APPRAISAL REVIEW BOARD

REIMBURSEMENT REQUEST

Member Name Teresa Gaines

Employee Email gainesarb@gmail.com

Dates covered by this claim form- From: 03/23/2020 To: 04/23/2020

Description and purpose of travel:

Work performed as TARB Vice-chair

A COMPLETED WORK LOG IS REQUIRED FOR REIMBURSEMENT REQUESTS	
TOTAL HOURS WORKED	17.35
PER DIEM RATE	\$ 225.00
HOURLY RATE CALCULATION	\$ 28.13
TOTAL DUE TO MEMBER	\$ 487.97

CORRECTION

25.25 hrs

\$ 710.28

MEMBER SIGNATURE: *Teresa Gaines*

TERESA GAINES
Vice-Chair
Travis Appraisal Review Board

PAYROLL INFORMATION

~~3/23-27/20~~ ~~1/2 day~~ PREVIOUSLY PAID
3/30-4/3/20 1 day
4/6-17/20 2 days
Phone calls - 172 minutes 2.75 hours
Read/respond to emails on my personal ARB account .75 hours
Read/respond to 63 text messages 1 hour
4/7/20 Zoom meeting with Mr. Fields and Protax
Review, type and send meeting notes 3.5 hours
4/14/20 Zoom meeting with ARB team leads
Review, type/revise/send meeting notes 4.5 hours
4/16/20 Zoom meeting with ARB and TCAD
Review, type/revise/meeting notes 3.5 hours

TOTAL ~~16 hours~~ CORRECTION 12 HRS.

4/20-24/20
Phone calls - 79 minutes 1.25 hour
Emails - .50 hours
Texts 10 10 minutes
4/20/20 Zoom meeting w/ ARB and Ms. Armstrong
Review/type/send meeting notes 3.75 hours
4/20/20 Review/tyroe/send notes - Sharon Harris phone call 2.75 hours
4/23/20 Zoom mmeting ARB/TCAD
Review/type/send notes 4.5 hours

TOTAL ~~17.35 hours = 2 days~~ CORRECTION 13.25
(1.35 hrs. carried over)

12 HRS + 13.25 HRS = 25.25 HOURS

TRAVIS APPRAISAL REVIEW BOARD

REIMBURSEMENT REQUEST

Member Name Tom King _____

Employee Email

Dates covered by this claim form- From: 04/14/2020 _____ To: 04/14/2020 _____

Description and purpose of travel:

Video Conference Prep, Team Lead Meeting

A COMPLETED WORK LOG IS REQUIRED FOR REIMBURSEMENT REQUESTS

TOTAL HOURS WORKED	1.50
PER DIEM RATE	\$ 190.00
HOURLY RATE CALCULATION	\$ 23.75
TOTAL DUE TO MEMBER	\$ 35.63

MEMBER SIGNATURE: _____

**Thomas King Work
Log
Thursday 04/14/2020**

Task	Purpose	To	From	Total Time	Comments
		7:00	7:15	0:15	
		7:15	7:30	0:15	
		7:30	7:45	0:15	
		7:45	8:00	0:15	
Video Conf Prep	Complete rev of member	8:00	8:15	0:15	
Video Conf Prep	notes and coments	8:15	8:30	0:15	
		8:30	8:45	0:15	
		8:45	9:00	0:15	
		9:00	9:15	0:15	
		9:15	9:30	0:15	
		9:30	9:45	0:15	
		9:45	10:00	0:15	
ARB Video Conf Team Lead Mtg	participate in mtg	10:00	10:15	0:15	
ARB Video Conf Team Lead Mtg	participate in mtg	10:15	10:30	0:15	
ARB Video Conf Team Lead Mtg	participate in mtg	10:30	10:45	0:15	
ARB Video Conf Team Lead Mtg	participate in mtg	10:45	11:00	0:15	
		11:00	11:15	0:15	
		11:15	11:30	0:15	
		11:30	11:45	0:15	
		11:45	12:00	0:15	
		12:00	12:15	0:15	
		12:15	12:30	0:15	

TRAVIS APPRAISAL REVIEW BOARD
REIMBURSEMENT REQUEST

pg 1 of 2

Member Name William Fields

Employee Email billfields25@gmail.com

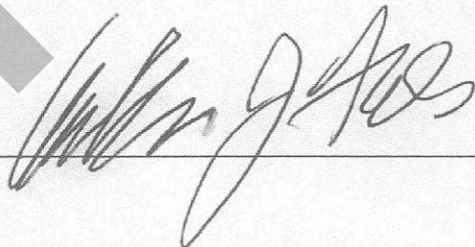
Dates covered by this claim form- From: 03/28/2020 To: 04/10/2020

Description and purpose of travel:

Work Performed as TARB Chair

A COMPLETED WORK LOG IS REQUIRED FOR REIMBURSEMENT REQUESTS	
TOTAL HOURS WORKED	80.00
PER DIEM RATE	\$ 275.00
HOURLY RATE CALCULATION	\$ 34.38
TOTAL DUE TO MEMBER	\$ 2,750.00

MEMBER SIGNATURE:



pg 2 of 2

From: WILLIAM FIELDS
To: Leana Mann
Subject: Pay Period March 28 Thru April 10
Date: Saturday, April 18, 2020 8:03:25 AM

Ms. Mann,

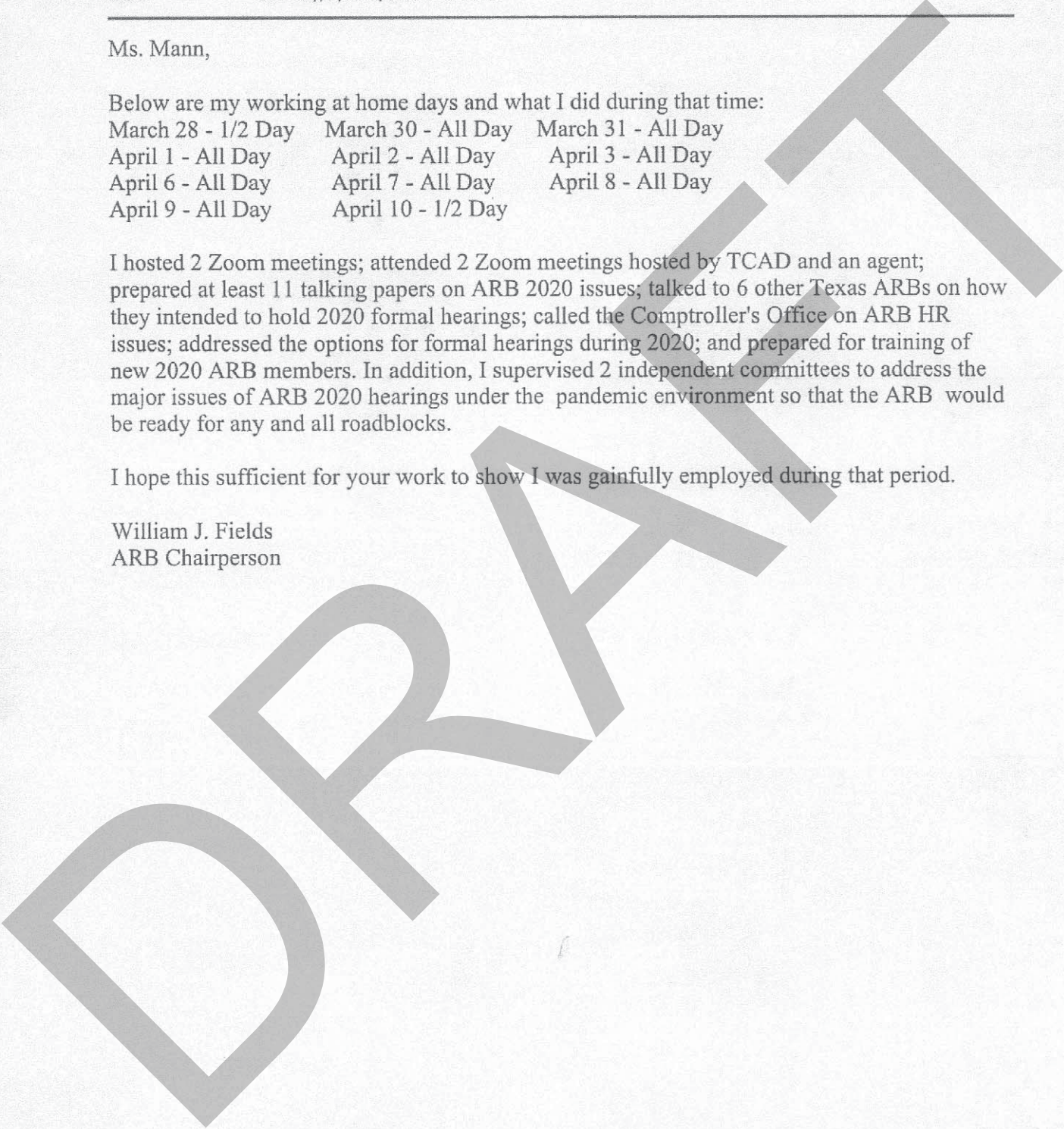
Below are my working at home days and what I did during that time:

March 28 - 1/2 Day	March 30 - All Day	March 31 - All Day
April 1 - All Day	April 2 - All Day	April 3 - All Day
April 6 - All Day	April 7 - All Day	April 8 - All Day
April 9 - All Day	April 10 - 1/2 Day	

I hosted 2 Zoom meetings; attended 2 Zoom meetings hosted by TCAD and an agent; prepared at least 11 talking papers on ARB 2020 issues; talked to 6 other Texas ARBs on how they intended to hold 2020 formal hearings; called the Comptroller's Office on ARB HR issues; addressed the options for formal hearings during 2020; and prepared for training of new 2020 ARB members. In addition, I supervised 2 independent committees to address the major issues of ARB 2020 hearings under the pandemic environment so that the ARB would be ready for any and all roadblocks.

I hope this sufficient for your work to show I was gainfully employed during that period.

William J. Fields
ARB Chairperson



TRAVIS APPRAISAL REVIEW BOARD

REIMBURSEMENT REQUEST

Member Name William Fields

Employee Email

Dates covered by this claim form- From: 04/23/2020 To: 04/30/2020

Description and purpose of travel:

Work Completed as ARB Chair

A COMPLETED WORK LOG IS REQUIRED FOR REIMBURSEMENT REQUESTS

TOTAL HOURS WORKED	5.50
PER DIEM RATE	\$ 275.00
HOURLY RATE CALCULATION	\$ 34.38
TOTAL DUE TO MEMBER	\$ 189.06

MEMBER SIGNATURE: _____

Working

4 messages

Fri, May 1, 2020 at 7:06 AM

WILLIAM FIELDS <billfields25@gmail.com>
To: TCAD ARB <tcadarb@gmail.com>
Cc: WILLIAM FIELDS <billfields25@gmail.com>

Ms Becker,

Below are my hours for the last 2 weeks:
Thursday, April 23
Teleconference with TCAD 2:00 PM - 3:40 PM

Monday, April 27
Teleconference with TARB Management 2:00 PM - 3:45 PM

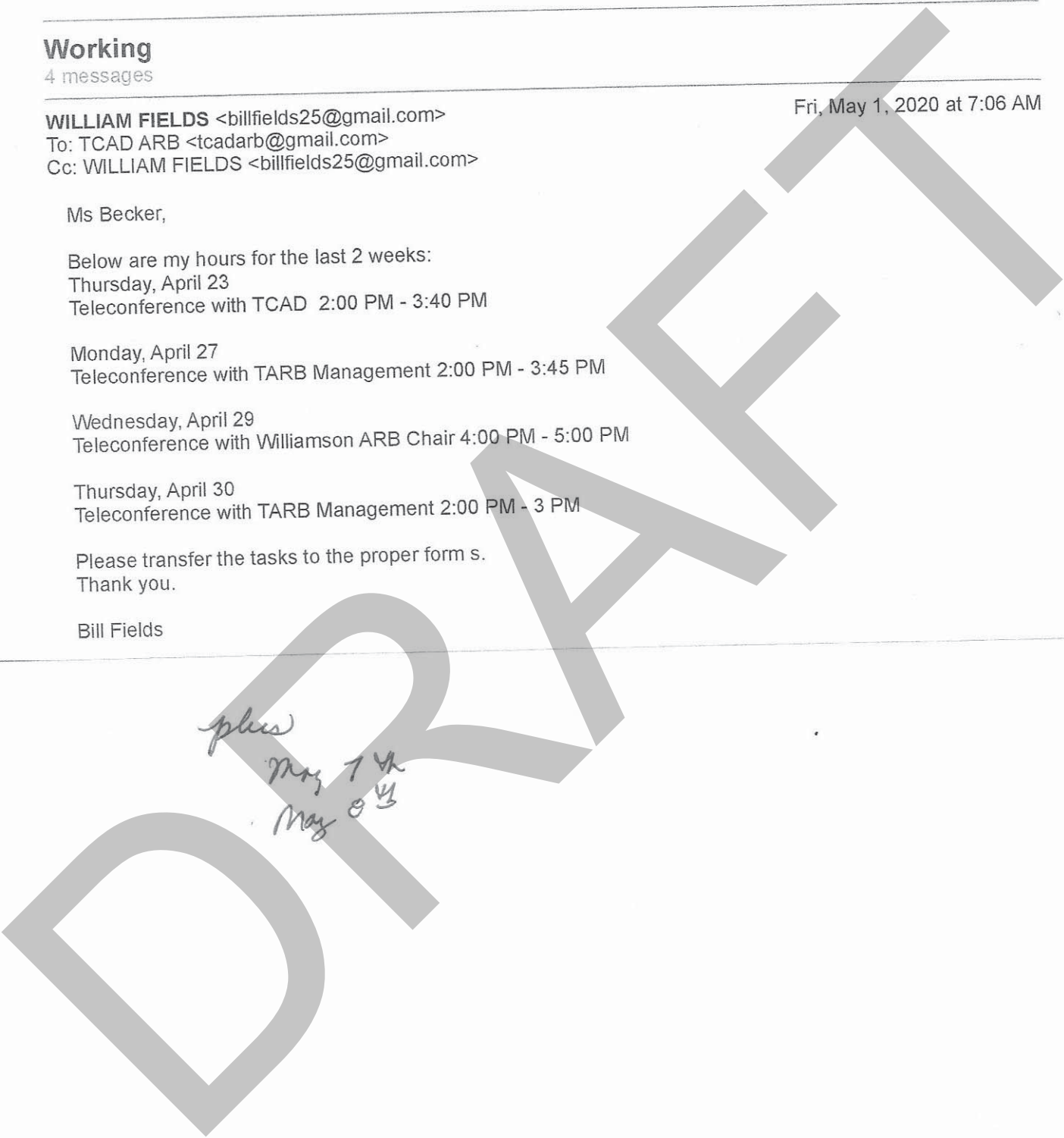
Wednesday, April 29
Teleconference with Williamson ARB Chair 4:00 PM - 5:00 PM

Thursday, April 30
Teleconference with TARB Management 2:00 PM - 3 PM

Please transfer the tasks to the proper form s.
Thank you.

Bill Fields

*plus
May 7th
May 8th*



WILLIAM J. FIELDS

pg. 1 of 2

ARB Task Completed				
Thursday 04/16/2020 THURSDAY				
APR 1 23				
Task	Purpose	To	From	Total Time
		7:00	7:15	0:15
		7:15	7:30	0:15
		7:30	7:45	0:15
		7:45	8:00	0:15
		8:00	8:15	0:15
		8:15	8:30	0:15
		8:30	8:45	0:15
		8:45	9:00	0:15
		9:00	9:15	0:15
		9:15	9:30	0:15
		9:30	9:45	0:15
		9:45	10:00	0:15
		10:00	10:15	0:15
		10:15	10:30	0:15
		10:30	10:45	0:15
		10:45	11:00	0:15
		11:00	11:15	0:15
		11:15	11:30	0:15
		11:30	11:45	0:15
		11:45	12:00	0:15
		12:00	12:15	0:15
		12:15	12:30	0:15
		12:30	12:45	0:15

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FIELDS

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		12:45	13:00	0:15
		13:00	13:15	0:15
		13:15	13:30	0:15
		13:30	13:45	0:15
		13:45	14:00	0:15
7 ABB CONFERENCE		14:00	14:15	0:15
CALL	DISCUSS	14:15	14:30	0:15
	2070	14:30	14:45	0:15
	HEADLINE	14:45	15:00	0:15
		15:00	15:15	0:15
		15:15	15:30	0:15
		15:30	15:45	0:15
		15:45	16:00	0:15
		16:00	16:15	0:15
		16:15	16:30	0:15
		16:30	16:45	0:15
		16:45	17:00	0:15
		17:00	17:15	0:15
		17:15	17:30	0:15
		17:30	17:45	0:15
		17:45	18:00	0:15
		18:00	18:15	0:15
		18:15	18:30	0:15
		18:30	18:45	0:15
		18:45	19:00	0:15
		19:00	19:15	0:15

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William FSE 32

4/27/2020
pg 1 of 2

ARB Task Completed
~~10/18/2019~~
Thursday 04/23/2020

Task	Purpose	To	From	Total Time
		7:00	7:15	0:15
		7:15	7:30	0:15
		7:30	7:45	0:15
		7:45	8:00	0:15
		8:00	8:15	0:15
		8:15	8:30	0:15
		8:30	8:45	0:15
		8:45	9:00	0:15
		9:00	9:15	0:15
		9:15	9:30	0:15
		9:30	9:45	0:15
		9:45	10:00	0:15
		10:00	10:15	0:15
		10:15	10:30	0:15
		10:30	10:45	0:15
		10:45	11:00	0:15
		11:00	11:15	0:15
		11:15	11:30	0:15
		11:30	11:45	0:15
		11:45	12:00	0:15
		12:00	12:15	0:15
		12:15	12:30	0:15
		12:30	12:45	0:15

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APP 17 WILIAM FIELDS

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		12:45	13:00	0:15
		13:00	13:15	0:15
		13:15	13:30	0:15
		13:30	13:45	0:15
		13:45	14:00	0:15
TARD CONFERENCE		14:00	14:15	0:15
CALL	ROAD	14:15	14:30	0:15
	HEARING	14:30	14:45	0:15
		14:45	15:00	0:15
		15:00	15:15	0:15
		15:15	15:30	0:15
		15:30	15:45	0:15
		15:45	16:00	0:15
		16:00	16:15	0:15
		16:15	16:30	0:15
		16:30	16:45	0:15
		16:45	17:00	0:15
		17:00	17:15	0:15
		17:15	17:30	0:15
		17:30	17:45	0:15
		17:45	18:00	0:15
		18:00	18:15	0:15
		18:15	18:30	0:15
		18:30	18:45	0:15
		18:45	19:00	0:15
		19:00	19:15	0:15

WJ Fields

Nishimura FIELDS

pg 1 of 2

ARB Task Completed

Thursday 04/16/2020

UAF

Task	Purpose	To	From	Total Time
		7:00	7:15	0:15
		7:15	7:30	0:15
		7:30	7:45	0:15
		7:45	8:00	0:15
		8:00	8:15	0:15
		8:15	8:30	0:15
		8:30	8:45	0:15
		8:45	9:00	0:15
		9:00	9:15	0:15
		9:15	9:30	0:15
		9:30	9:45	0:15
		9:45	10:00	0:15
		10:00	10:15	0:15
		10:15	10:30	0:15
		10:30	10:45	0:15
		10:45	11:00	0:15
		11:00	11:15	0:15
		11:15	11:30	0:15
		11:30	11:45	0:15
		11:45	12:00	0:15
		12:00	12:15	0:15
		12:15	12:30	0:15
		12:30	12:45	0:15

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N. J. FIELDS

4/30/2020

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		12:45	13:00	0:15
		13:00	13:15	0:15
		13:15	13:30	0:15
		13:30	13:45	0:15
		13:45	14:00	0:15
		14:00	14:15	0:15
		14:15	14:30	0:15
		14:30	14:45	0:15
		14:45	15:00	0:15
		15:00	15:15	0:15
		15:15	15:30	0:15
		15:30	15:45	0:15
		15:45	16:00	0:15
Conference call		16:00	16:15	0:15
w/ Williams Co.		16:15	16:30	0:15
ARB		16:30	16:45	0:15
with [unclear]		16:45	17:00	0:15
		17:00	17:15	0:15
		17:15	17:30	0:15
		17:30	17:45	0:15
		17:45	18:00	0:15
		18:00	18:15	0:15
		18:15	18:30	0:15
		18:30	18:45	0:15
		18:45	19:00	0:15
		19:00	19:15	0:15

WJ Fields

W. J. FIELDS

pg 1 of 2

ARB Task Completed		To	From	Total Time
Thursday 04/15/2020				
MAY 7, 2020				
Task	Purpose	To	From	Total Time
		7:00	7:15	0:15
		7:15	7:30	0:15
		7:30	7:45	0:15
		7:45	8:00	0:15
		8:00	8:15	0:15
		8:15	8:30	0:15
		8:30	8:45	0:15
		8:45	9:00	0:15
		9:00	9:15	0:15
		9:15	9:30	0:15
		9:30	9:45	0:15
		9:45	10:00	0:15
		10:00	10:15	0:15
		10:15	10:30	0:15
		10:30	10:45	0:15
		10:45	11:00	0:15
		11:00	11:15	0:15
		11:15	11:30	0:15
		11:30	11:45	0:15
		11:45	12:00	0:15
		12:00	12:15	0:15
		12:15	12:30	0:15
		12:30	12:45	0:15

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		12:45	13:00	0:15
		13:00	13:15	0:15
		13:15	13:30	0:15
		13:30	13:45	0:15
		13:45	14:00	0:15
ROAD/TARE Conference		14:00	14:15	0:15
CAZ		14:15	14:30	0:15
		14:30	14:45	0:15
		14:45	15:00	0:15
		15:00	15:15	0:15
		15:15	15:30	0:15
		15:30	15:45	0:15
		15:45	16:00	0:15
		16:00	16:15	0:15
		16:15	16:30	0:15
		16:30	16:45	0:15
		16:45	17:00	0:15
		17:00	17:15	0:15
		17:15	17:30	0:15
		17:30	17:45	0:15
		17:45	18:00	0:15
		18:00	18:15	0:15
		18:15	18:30	0:15
		18:30	18:45	0:15
		18:45	19:00	0:15
		19:00	19:15	0:15

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M. B. FIELDS

pg 1 of 2

JWF

ARB Task Completed

~~Thursday 02/16/2020~~

FRIDAY, MAY 8, 2020

Task	Purpose	To	From	Total Time
		7:00	7:15	0:15
		7:15	7:30	0:15
		7:30	7:45	0:15
		7:45	8:00	0:15
		8:00	8:15	0:15
		8:15	8:30	0:15
		8:30	8:45	0:15
		8:45	9:00	0:15
		9:00	9:15	0:15
		9:15	9:30	0:15
		9:30	9:45	0:15
		9:45	10:00	0:15
		10:00	10:15	0:15
		10:15	10:30	0:15
		10:30	10:45	0:15
		10:45	11:00	0:15
		11:00	11:15	0:15
		11:15	11:30	0:15
		11:30	11:45	0:15
		11:45	12:00	0:15
		12:00	12:15	0:15
		12:15	12:30	0:15
		12:30	12:45	0:15

ARB SUPERVISOR
CONFERENCE CALL
w/ 5-STATE

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W. J. FIELDS

FRIDAY, MAY 8, 2020

pg 2 of 2

		12:45	13:00	0:15
		13:00	13:15	0:15
		13:15	13:30	0:15
		13:30	13:45	0:15
		13:45	14:00	0:15
<i>Conference Call with Will-Amsen County ARB</i>		14:00	14:15	0:15
		14:15	14:30	0:15
		14:30	14:45	0:15
		14:45	15:00	0:15
		15:00	15:15	0:15
		15:15	15:30	0:15
		15:30	15:45	0:15
		15:45	16:00	0:15
		16:00	16:15	0:15
		16:15	16:30	0:15
		16:30	16:45	0:15
		16:45	17:00	0:15
		17:00	17:15	0:15
		17:15	17:30	0:15
		17:30	17:45	0:15
		17:45	18:00	0:15
		18:00	18:15	0:15
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		18:30	18:45	0:15
		18:45	19:00	0:15
		19:00	19:15	0:15

WJ Fields

AGENDA ITEM

#5C

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

TOM BUCKLE
CHAIRPERSON
BRUCE GRUBE
VICE CHAIRPERSON
JAMES VALADEZ
SECRETARY/TREASURER



MARYA CRIGLER
CHIEF APPRAISER

BOARD MEMBERS

THERESA BASTIAN
BRUCE ELFANT
BLAMCA ZAMORA-GARCIA
ANTHONY NGUYEN
ELEANOR POWELL
RYAN STEGLICH
FELIPE ULLOA

TO: Travis Central Appraisal District
Board of Directors

FROM: Leana H. Mann
Director of Operations

DATE: May 8, 2020

RE: Item No. 5C- IFB 2020-8: Telephone System Expansion for Formal Hearings

Due to COVID-19 and the risk of the Appraisal District and Appraisal Review Board members being vectors of infection, the Appraisal Review Board will need to complete formal hearings via telephone during the 2020 protest season. Allowing property owners to complete their formal hearings via telephone helps ensure the safety and health of TCAD staff, ARB members, and members of the public. In order to expand the use of telephone formal hearings, a conference software with administrator management functionality is necessary. The vendor for this project was selected using the Department of Information Resources (DIR), a state purchasing contract. The vendor provided the District's current IP phone system.

Description	Amount
Software Licensing	\$ 18,812.50
Professional Services- Development & Implementation	\$ 23,630.78
TOTAL COST	\$ 42,443.28

Annual Maintenance Costs	Amount
2020	\$ 17,179.96
2021	\$ 12,271.40
TOTAL COST	\$ 29,451.36

Respectfully submitted,

Handwritten signature of Leana H. Mann in black ink.

Leana H. Mann, CGFO
Director of Operations



TRAVIS CENTRAL APPRAISAL DISTRICT

Procurement Compliance Checklist

Fill out required sections of the procurement compliance checklist. Delete any section that does not apply to this purchase.

Purchase Request For: *Increased Formal Hearing Telephone Capacity*

SECTION I:

Type of Purchase:	<input checked="" type="checkbox"/> Goods or Commodities (LGC Sec. 252)	<input type="checkbox"/> Professional or Consulting Services (GC 2254)	<input type="checkbox"/> Construction Services (GC 2269)
Total Cost of Goods or Services:	<input type="checkbox"/> \$0-\$3,499 (Complete Section II)	<input type="checkbox"/> \$3,500-\$49,999 (Complete Section III)	<input checked="" type="checkbox"/> \$50,000+ (Proceed to Section IV)

	YES	NO
1. Is the purchase for professional or consulting services? (Complete Section V)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Is the procurement for a construction project under Government Code, Section 2269? (Complete Section VI)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Is the purchase subject to a Disaster Declaration by the Governor? If #2 is yes, attach a copy of the Disaster Declaration.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Do any other purchasing exemptions below apply to this purchase: (Attach an explanation for any exemption)		
Purchase to preserve the property of TCAD	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Purchase being made to preserve or protect the public health or safety	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Purchase is necessary because of unforeseen damage to public machinery, equipment or other property	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Purchase for work that is performed and paid for by the day as the work progresses	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Purchase of land or right-of-way	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Item is available only from one source	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes, select which subset applies:		
<input type="checkbox"/> Item(s) has patent, copyright, secret processes, or natural monopoly		
<input type="checkbox"/> Films, manuscripts, or books		
<input type="checkbox"/> Gas, water, or other utilities		
<input type="checkbox"/> Captive replacement part or component for equipment		
<input type="checkbox"/> Library materials		
<input type="checkbox"/> Management services for museum, park, zoo, etc.		
Public improvement paid for through special assessments	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Public improvement previously authorized by voters in which there is a deficiency of funds	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Personal property sold at an auction, going out of business sale, or to another political subdivision	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Service performed by blind or severely disabled person	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Good purchased for subsequent retail sale	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Electricity	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Advertising	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Can the purchase be completed using State or Federal surplus property? • State Surplus: http://tfc.state.tx.us/divisions/supportserv/ • Federal Surplus: http://tfc.state.tx.us/divisions/supportserv/prog/fedsurplus/index.html	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Can the purchase be completed using the Texas Correctional Institution (TCI) program?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

RFP: _____ - _____

RFQ: _____ - _____

IFB: 2020-8



TRAVIS CENTRAL APPRAISAL DISTRICT

Procurement Compliance Checklist

<ul style="list-style-type: none"> http://www.tci.tdcj.texas.gov/ 		
6. Can the purchase be completed using the State Use Program?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> http://www.txsmartbuy.com/ 		
7. Is the purchase for information technology?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> https://dir.texas.gov/View-Contracts-And-Services/Landing.aspx Complete Section VII 		
8. Can the purchase be completed by contracting with another state agency or local government?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Can the purchase be completed using State purchasing contracts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
http://www.txsmartbuy.com/		
<p>If yes, select which contract is being utilized:</p> <p><input type="checkbox"/> TXMAS Contract</p> <p><input type="checkbox"/> Texas SmartBuy</p> <p><input checked="" type="checkbox"/> DIR</p> <p><input type="checkbox"/> NPPGov (MemberID# M-5773497)</p> <p><input type="checkbox"/> Source Well (ID# 68357)</p> <p><input type="checkbox"/> Other</p> <p>Contract Number: <u>DIR-TSO-3938</u></p>		
10. Is the purchase a proprietary purchase? (Provide a Proprietary Purchase Justification as supplemental documentation)	<input type="checkbox"/>	<input checked="" type="checkbox"/>

If none of the exemptions above apply to this purchase, complete section II, III or IV as applicable.



TRAVIS CENTRAL APPRAISAL DISTRICT

Procurement Compliance Checklist

SECTION VII- Information Technology Services through DIR:

Provide a needs assessment, specifically stating the business problem and why this purchase is needed. This is to be provided by the requesting party:

Due to COVID-19 and the risk of the Appraisal District and Appraisal Review Board members being vectors of infection, the Appraisal Review Board will need to complete formal hearings via telephone during the 2020 protest season. Allowing property owners to complete their formal hearings via telephone ensure the safety and health of TCAD staff, ARB members and members of the public.

The District must also purchase a solution that is compatible with the current phone system.

Contract Value:

- Less than \$50,000- award contract directly to the vendor
- \$50,000 - \$1 million- requires three (3) competitive quotes
- \$1 million - \$5 million- requires six (6) competitive quotes

Vendor Name	Date of Quote	Price
1. Converge One- Compunetix	5/5/20	\$42,443.28
2.		
3.		
4.		
5.		
6.		

Solution Summary

Compunetix PaaS Conference Manager NRC

Customer: Travis Central Appraisal District	Primary Contact: Leana Mann
Ship To Address: 8314 Cross Park Drive Austin, TX 78754	Email: lmann@tcadcentral.org
Bill To Address: PO Box 149012 Austin, TX 78714-9012	Phone: (512) 834-9317
Customer ID: TRACEN0001	National Account Manager: Chris Van Houten
Customer PO:	Email: CVanHouten@convergeone.com
	Phone: +15127587251

Solution Summary	Current Due	Next Invoice	Due	Remaining	Total Project
Software	\$18,812.50		One-Time		\$18,812.50
Professional Services	\$23,630.78		One-Time		\$23,630.78
Project Subtotal	\$42,443.28				\$42,443.28
Estimated Tax	NOT INCLUDED				
Estimated Freight	NOT INCLUDED				
Project Total	\$42,443.28				\$42,443.28

This Solution Summary summarizes the document(s) that are attached hereto and such documents are incorporated herein by reference (collectively, this "Order"). Customer's signature on this Order (or Customer's issuance of a purchase order in connection with this Order) shall represent Customer's agreement with each document in this Order and acknowledgement that such attached document(s) are represented accurately by this Solution Summary.

Unless otherwise specified in this Order, this Order shall be subject to the following terms and conditions (the "Agreement"): (i) the Master Sales Agreement or other applicable master agreement in effect as of the date hereof between ConvergeOne, Inc. and/or its subsidiaries and affiliates (collectively, "C1" or "ConvergeOne" or "Seller") and Customer; or (ii) if no such master agreement is currently in place between C1 and Customer, the Online General Terms and Conditions currently found on the internet at: <https://www.convergeone.com/online-general-terms-and-conditions/>. If Customer's Agreement is a master agreement entered into with one of ConvergeOne, Inc.'s predecessors, affiliates and/or subsidiaries ("Legacy Master Agreement"), the terms and conditions of such Legacy Master Agreement shall apply to this Order, subject to any modifications, located at: <https://www.convergeone.com/online-general-terms-and-conditions/>. In the event of a conflict between the terms and conditions in the Agreement and this Order, the order of precedence shall be as follows: (i) this Order (with the most recent and specific document controlling if there are conflicts between the Solution Summary and any applicable supporting document(s) incorporated into this Order), (ii) Attachment A to the Agreement (if applicable), and (iii) the main body of the Agreement.

This Order may include the sale of any of the following to Customer: (a) any hardware, third party software, and/or Seller software (collectively, "Products"); (b) any installation services, professional services, and/or third party provided support services that are generally associated with the Products and sold to customers by Seller (collectively, "Professional Services"); (c) any Seller-provided vendor management services, software release management services, remote monitoring services and/or, troubleshooting services (collectively, "Managed Services"); and/or (d) any Seller-provided maintenance services ordered by Customer to maintain and service Supported Products or Supported Systems at Supported Sites to ensure that they operate in conformance with their respective documentation and specifications (collectively, "Maintenance Services"). For ease of reference only, Professional Services, Managed Services and Maintenance Services may be referred to collectively as "Services." Unless otherwise defined herein, capitalized terms used herein will have the same meanings as set forth in the Agreement.

Products and/or Services not specifically itemized are not provided hereunder. This Order will be valid for a period of thirty (30) days following the date hereof. Thereafter, this Order will no longer be of any force and effect.

This Order is a configured order and/or contains software.

Special Comment to Solution Summary:

Service startup includes installation of dedicated ConferenceManager™2 in the Compunetix colocation data center, account migration support and new version 12.1 training.

- 1) MRC is not included in this quote and will be invoiced upon Go-Live and prepaid for 12 months.
- 2) 3-Year Total Service Commitment.

ACCEPTED BY:

BUYER: _____ DATE: _____ SELLER: _____ DATE: _____

TITLE: _____ TITLE: _____

Solution Quote

#	Item Number	Description	Term	Qty	Unit List Price	Extended List	% Disc	Extended Price
1	Professional Services	Professional Services				\$31,281.00		\$23,630.78
2	SCMOPC001	OPERATOR CONSOLE PER AUDIO PORT LICENSE		200	\$100.00	\$20,000.00	24.75 %	\$15,050.00
3	SCM00RPA	AUDIO RECORD AND PLAYBACK LICENSE KEY		1	\$2,500.00	\$2,500.00	24.75 %	\$1,881.25
4	SCMOPC001	OPERATOR CONSOLE PER AUDIO PORT LICENSE		1	\$2,500.00	\$2,500.00	24.75 %	\$1,881.25

Solution Summary

Compunetix PaaS Conference Manager MRC - 12 Months

<p>Customer: Travis Central Appraisal District</p> <p>Ship To Address: 8314 Cross Park Drive Austin, TX 78754</p> <p>Bill To Address: PO Box 149012 Austin, TX 78714-9012</p> <p>Customer ID: TRACEN0001</p> <p>Customer PO:</p>	<p>Primary Contact: Leana Mann</p> <p>Email: lmann@tcadcentral.org</p> <p>Phone: (512) 834-9317</p> <p>National Account Manager: Chris Van Houten</p> <p>Email: CVanHouten@convergeone.com</p> <p>Phone: +15127587251</p>
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Solution Summary	Current Due	Next Invoice	Due	Remaining	Total Project
Software	\$29,451.36		One-Time		\$29,451.36
Project Subtotal	\$29,451.36				\$29,451.36
Estimated Tax	NOT INCLUDED				
Estimated Freight	NOT INCLUDED				
Project Total	\$29,451.36				\$29,451.36

This Solution Summary summarizes the document(s) that are attached hereto and such documents are incorporated herein by reference (collectively, this "Order"). Customer's signature on this Order (or Customer's issuance of a purchase order in connection with this Order) shall represent Customer's agreement with each document in this Order and acknowledgement that such attached document(s) are represented accurately by this Solution Summary.

Unless otherwise specified in this Order, this Order shall be subject to the following terms and conditions (the "Agreement"): (i) the Master Sales Agreement or other applicable master agreement in effect as of the date hereof between ConvergeOne, Inc. and/or its subsidiaries and affiliates (collectively, "C1" or "ConvergeOne" or "Seller") and Customer; or (ii) if no such master agreement is currently in place between C1 and Customer, the Online General Terms and Conditions currently found on the internet at: <https://www.convergeone.com/online-general-terms-and-conditions/> . If Customer's Agreement is a master agreement entered into with one of ConvergeOne, Inc.'s predecessors, affiliates and/or subsidiaries ("Legacy Master Agreement"), the terms and conditions of such Legacy Master Agreement shall apply to this Order, subject to any modifications, located at: <https://www.convergeone.com/online-general-terms-and-conditions/> . In the event of a conflict between the terms and conditions in the Agreement and this Order, the order of precedence shall be as follows: (i) this Order (with the most recent and specific document controlling if there are conflicts between the Solution Summary and any applicable supporting document(s) incorporated into this Order), (ii) Attachment A to the Agreement (if applicable), and (iii) the main body of the Agreement.

This Order may include the sale of any of the following to Customer: (a) any hardware, third party software, and/or Seller software (collectively, "Products"); (b) any installation services, professional services, and/or third party provided support services that are generally associated with the Products and sold to customers by Seller (collectively, "Professional Services"); (c) any Seller-provided vendor management services, software release management services, remote monitoring services and/or, troubleshooting services (collectively, "Managed Services"); and/or (d) any Seller-provided maintenance services ordered by Customer to maintain and service Supported Products or Supported Systems at Supported Sites to ensure that they operate in conformance with their respective documentation and specifications (collectively, "Maintenance Services"). For ease of reference only, Professional Services, Managed Services and Maintenance Services may be referred to collectively as "Services." Unless otherwise defined herein, capitalized terms used herein will have the same meanings as set forth in the Agreement.

Products and/or Services not specifically itemized are not provided hereunder. This Order will be valid for a period of thirty (30) days following the date hereof. Thereafter, this Order will no longer be of any force and effect.

This Order is a configured order and/or contains software.

Special Comment to Solution Summary:

Monthly recurring service includes access to Compunetix Customer Care, data center infrastructure, managed data and telephony connectivity. (Capacity: 200 Universal (Audio & Web) Port Licenses)

Toll Free usage will be invoiced monthly

ACCEPTED BY:

BUYER: _____ DATE: _____ SELLER: _____ DATE: _____

TITLE: _____ TITLE: _____

Solution Quote

#	Item Number	Description	Term	Qty	Unit List Price	Extended List	% Disc	Extended Price
1	MISC	SCMPH-200MRC		12	\$3,865.00	\$46,380.00	36.50 %	\$29,451.36

DRAFT

AGENDA ITEM

#5E

IN THE TRAVIS COUNTY CIVIL AND FAMILY COURTS

Administrative File No. GN-61-121012

Filed In The District Court
of Travis County, Texas

FIRST AMENDED EMERGENCY ORDER REGARDING COVID-19

MAR 27 2020 LJ

At 3:42 P.M.
Velva L. Price, District Clerk

Effective March 27, 2020

1. In response to the COVID-19 pandemic, the state of disaster declared by the Governor, the Stay-at-Home Orders issued by Travis County and the City of Austin, and the Emergency Orders that have been issued by the Supreme Court of Texas,¹ and to protect the due process rights and public health of all citizens, the Travis County Civil and Family Courts are suspending in-person hearings until at least May 11, 2020 and all jury trials until at least June 15, 2020. The only exception will be emergency hearings as determined by a judge. This order replaces the previous Emergency Order, which was effective on March 16, 2020.
2. All in-person hearings and jury trials currently scheduled from now through this time period are hereby postponed and will be rescheduled in one of four ways:
 - a. Resetting your case to a date after May 11, 2020 through Court Administration: either online at <https://www.traviscourtsapplications.org/portal> or by telephone at 512/854-CIVIL; or
 - b. For family cases, by requesting a telephonic or video hearing through Court Administration at 512/854-CIVIL or Travis.CivilCourts@travistcountytx.gov; or
 - c. For civil cases, by requesting a telephonic or video hearing directly to the court in which the case is filed; or
 - d. By requesting written submission consideration directly to the court in which the case is filed. Written submission requests must also include any affidavits, declarations or other necessary supporting records. This method is encouraged for all agreed motions and orders, as well as for non-testimonial matters.
3. Matters assigned under Local Rule 2.6 and Local Rule 10.2 shall remain assigned to their current judges. Parties should contact staff for the assigned judge for direction on how to proceed.

¹The Supreme Court of Texas has issued seven emergency orders at current count, and all apply to the Travis County Civil and Family Courts. The orders can be found at <https://www.txcourts.gov/supreme/news/texas-supreme-court-coronavirus-update/>.

4. All pleadings must be first be filed with the clerk's office before requesting relief from any court.
5. Any matter submitted to any district judge may be referred to an associate judge where appropriate, or to any other district judge or county court at law judge. A district judge may refer any matter to a county court at law judge and a county court at law judge may refer any matter to a district judge, as is consistent with the Central Docket and the Local Rules.
6. The email addresses for communications with each court are as follows:

53 rd District Court	53.submission@traviscountytexas.gov
98 th District Court	98.submission@traviscountytexas.gov
126 th District Court	126.submission@traviscountytexas.gov
200 th District Court	200.submission@traviscountytexas.gov
201 st District Court	201.submission@traviscountytexas.gov
250 th District Court	250.submission@traviscountytexas.gov
261 st District Court	261.submission@traviscountytexas.gov
345 th District Court	345.submission@traviscountytexas.gov
353 rd District Court	353.submission@traviscountytexas.gov
419 th District Court	419.submission@traviscountytexas.gov
459 th District Court	459.submission@traviscountytexas.gov
County Court at Law 1	CCL1.submissions@traviscountytexas.gov
County Court at Law 2	CCL2.submissions@traviscountytexas.gov

7. After receiving a submission or hearing request, court staff will then communicate to all parties regarding whether a judge will consider this matter by submission or by scheduling a telephonic or video hearing and whether any further communication or briefing shall be required from any parties.
8. Attorneys and litigants are strongly encouraged during this time period to utilize all forms of technology in order to keep their dockets and cases moving to the best of their ability, especially with regard to discovery, remote depositions and pre-trial matters. To that end, and to ensure the civil justice system functions as efficiently as possible under the circumstances, lawyers and litigants may request telephonic as well as video hearings to resolve their disputes. The court will determine: (a) whether to allow this hearing and the format; (b) the scope and length of the hearing; and (c) the procedures and methods of introducing evidence for the hearing.
9. For Child Protective Services (CPS) cases, all statutory review hearings will be postponed until the courts find it is reasonably possible to proceed, taking into account the circumstances. The courts will notify parties on those cases needing to be re-set once normal operations resume for in-person hearings.

10. Additionally, CPS courts will continue to hold Show Cause, Chapter 262 and Aid To Investigate hearings on Tuesday and Wednesday dockets at the discretion of the judge, and these matters will primarily be by Zoom video conference. All other urgent matters requiring rulings shall be submitted to the CPS courts through the Judicial Executive Assistant for which the case is assigned. The email addresses for the Judicial Executive Assistants are as follows:

126 th District Court	Hon. Darlene Byrne	Rene.Salinas@traviscountytexas.gov
CPS Associate Court	Hon. Aurora Martinez Jones	April.Morton@traviscountytexas.gov

11. Each week, a duty judge will be available to hear emergency matters in accordance with the attached schedule (Exhibit A). The emergency duty judge will, at the discretion of the judge, determine if a matter qualifies as an emergency, and whether a matter must be held in person for any reason.
12. This Order does not include Juvenile Court matters, which are subject to the First Amended Emergency Order, effective March 25, 2020.
13. Other than emergencies determined by a judge, the Travis County Civil and Family courtrooms are hereby CLOSED until May 11, 2020.

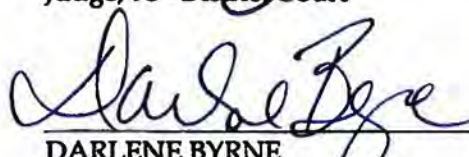
SIGNED and FILED with District Clerk's and County Clerk's Office on this 27th day of March, 2020.


SCOTT H. JENKINS
Judge, 53rd District Court


LORA J. LIVINGSTON
Judge, 261st District Court


RHONDA HURLEY
Judge, 98th District Court


JAN SOIFER
Judge, 345th District Court


DARLENE BYRNE
Judge, 126th District Court

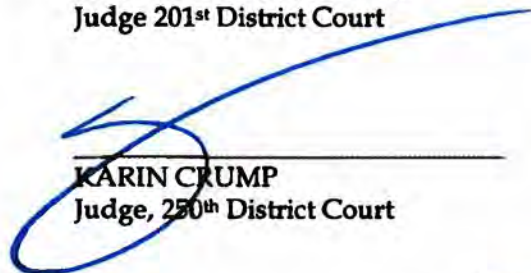

TIM SULAK
Judge, 353rd District Court


DUSTIN M. HOWELL
Judge, 200th District Court


CATHERINE A. MAUZY
Judge, 419th District Court


AMY CLARK MEACHUM
Judge 201st District Court


MAY GUERRA GAMBLE
Judge, 459th District Court


KARIN CRUMP
Judge, 250th District Court


TODD WONG
Judge, County Court at Law #1


ERIC SHEPPERD
Judge, County Court at Law #2

EXHIBIT A

Civil District Courts – 2020 Duty Judge for Emergency Matters

Date	Duty Court Number*	Telephone Number
Week of March 23	201 st District Court	512/854-9305
Week of March 30	250 th District Court	512/854-9312
Week of April 6	261 st District Court	512/854-9309
Week of April 13	345 th District Court	512/854-9374
Week of April 20	353 rd District Court	512/854-9380
Week of April 27	419 th District Court	512/854-4023
Week of May 4	459 th District Court	512/854-9384

**Duty Court Subject to Change.*