

Travis Central Appraisal District



Board of Director's Meeting
June 7, 2022
12:30 p.m.



TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
THERESA BASTIAN
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



MARYA CRIGLER
CHIEF APPRAISER

BOARD MEMBERS

TOM BUCKLE
DEBORAH CARTWRIGHT
BRUCE ELFANT
VIVEK KULKARNI
ELIZABETH MONTOYA
FELIPE ULLOA
BLANCA ZAMORA-GARCIA

STAYS IN FILE

850 EAST ANDERSON LANE and VIA VIDEOCONFERENCE

The public may hear and view this meeting while in progress online at

<https://traviscad.org/boardmeetings>

AGENDA**REGULAR MEETING – TUESDAY, JUNE 7, 2022- 12:30 P.M.**

1. CALL TO ORDER
2. ESTABLISHMENT OF QUORUM
3. CITIZENS COMMUNICATION - Public comment will be allowed via teleconference. All public comment will occur at the beginning of the meeting starting at 10:30 AM. To speak at this meeting persons must register online at <https://www.traviscad.org/speaker-registration> no later than 1.5 hours prior to the meeting start time. Approximately one hour prior to the meeting start time, remote speakers will receive email instructions on how to login to participate in the meeting. Emails will come from outreach@tcadcentral.org
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 FEBRUARY 17, 2022 MEETING
 - b. SECTION 25.25B REPORT
 - c. ACCOUNTING STATEMENTS
 - d. PERSONNEL REPORT
5. REGULAR AGENDA
 - a. DISCUSSION AND POSSIBLE ACTION ON TAXPAYER LIAISON REPORT
 - b. DISCUSSION AND POSSIBLE ACTION ON ARB CHAIRMAN REPORT
 - c. DISCUSSION AND POSSIBLE ACTION ON CHIEF APPRAISER REPORT TO INCLUDE: 2022 PROTEST SEASON, MASS APPRAISAL REPORT, 2021 ANNUAL REPORT, AND TAXPAYER OUTREACH PROGRAMS
 - d. DISCUSSION AND POSSIBLE ACTION ON 2022 PROPOSED BUDGET TO INCLUDE DIRECTIVES TO STAFF REGARDING THE PROPOSED BUDGET
 - e. DISCUSSION AND POSSIBLE ACTION ON 2021 ANNUAL COMPREHENSIVE FINANCIAL REPORT AND AUDIT RESULTS
 - f. DISCUSSION AND POSSIBLE ACTION ON WAIVER OF PENALTIES AND INTEREST ACCRUED BY THE CITY OF AUSTIN
 - g. DISCUSSION AND POSSIBLE ACTION ON ADJUSTMENT TO 2022 PAY SCHEDULE
 - h. DISCUSSION AND POSSIBLE ACTION ON CHANGES TO TCAD PERSONNEL POLICY
 - i. DISCUSSION AND POSSIBLE ACTION ON PUBLIC COMMUNICATIONS AND OUTREACH, TCAD WEBSITE, AND ACCESSIBILITY OF MEMBERS OF THE BOARD OF DIRECTORS
 - j. DISCUSSION AND POSSIBLE ACTION ON CONVEYANCE OF REAL PROPERTY
 - k. CONSULTATION WITH ATTORNEYS REGARDING LEGAL RESPONSIBILITIES OF MEMBERS OF THE BOARD OF DIRECTORS
 - l. DISCUSSION AND POSSIBLE APPROVAL CONFIRMING PRIOR AUTHORIZATION OF CHIEF APPRAISER TO APPEAL THE APPRAISAL REVIEW BOARD'S ORDER DETERMINING THE PROTEST FOR PID 352532 FOR TAX YEAR 2019

- m. DISCUSSION AND POSSIBLE ACTION TO ADD ITEMS TO FUTURE AGENDAS
- n. 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

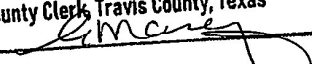
I, Davina Barton, Executive Assistant of the Travis Central Appraisal District, do hereby certify that on the 3rd day of June, 2022, by 4 o'clock PM this Notice of Meeting was posted at the District's Offices, located at 850 East Anderson Lane, Austin, Texas 78752. This Notice of Meeting was posted in 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.



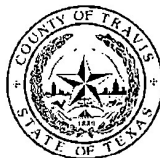
By:
Printed Name: Davina Barton
Title: Executive Assistant

Came to hand and posted on a Bulletin Board in the County Recording Office, Austin, Travis County, Texas on this the 3rd day of June, 2022

Rebecca Guerrero
County Clerk, Travis County, Texas

By  Deputy

E. MARTINEZ



FILED AND RECORDED
OFFICIAL PUBLIC RECORDS


Rebecca Guerrero, County Clerk
Travis County, Texas

202280759

Jun 03, 2022 03:25 PM

Fee: \$3.00

MARTINE

CONSENT AGENDA

4A

CONSENT AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
THERESA BASTIAN
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



MARYA CRIGLER
CHIEF APPRAISER

BOARD MEMBERS

TOM BUCKLE
DEBORAH CARTWRIGHT
BRUCE ELFANT
VIVEK KULKARNI
ELIZABETH MONTOYA
FELIPE ULLOA
BLANCA ZAMORA-GARCIA

TCAD - BOARD OF DIRECTORS MINUTES OF THE FEBRUARY 17, 2022 MEETING

1. Call to order

Meeting called to order by James Valadez at 11:32 a.m. on February 17, 2022.

2. Establishment of Quorum

James Valadez, Chairperson	Travis County	Present
Theresa Bastian, Vice Chairperson	Austin ISD	Present
Nicole Conley, Secretary	City of Austin	Present
Tom Buckle	West Travis County	Present-Late
Elizabeth Montoya	East Travis County	Present
Debbie Cartwright	Austin ISD	Present
Vivek Kulkarni	Travis County	Present
Felipe Ulloa	Austin ISD/City of Austin	Present
Blanca Zamora-Garcia	City of Austin	Present - Late
Bruce Elfant	Travis Co. Tax Assessor-Collector (Non-voting)	Absent

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

3. Election of Officers for the Board of Directors: Chairperson, Vice Chairperson, Secretary/Treasurer

Chairperson:

MOTION: James Valdez to continue as Chairperson
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Deborah Cartwright

SECONDER: Felipe Ulloa

AYES: James Valadez, Theresa Bastian, Nicole Conley, Deborah Cartwright, Elizabeth Montoya, Felipe Ulloa, Vivek Kulkarni

ABSENT: Blanca Zamora-Garcia, Bruce Elfant, Tom Buckle

Vice Chairperson:

MOTION: Theresa Bastian as Vice Chairperson
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Deborah Cartwright

SECONDER: Felipe Ulloa

AYES: James Valadez, Theresa Bastian, Nicole Conley, Deborah Cartwright, Elizabeth Montoya, Felipe Ulloa, Vivek Kulkarni

ABSENT: Blanca Zamora-Garcia, Bruce Elfant, Tom Buckle

Secretary/ Treasurer:

MOTION: Nicole Conley as Secretary/Treasurer

RESULT: **APPROVED [UNANIMOUS]**

MOVER: Deborah Cartwright

SECONDER: Theresa Bastian

AYES: James Valadez, Theresa Bastian, Nicole Conley, Blanca Zamora-Garcia, Deborah Cartwright, Elizabeth Montoya, Felipe Ulloa, Vivek Kulkarni

ABSENT: Bruce Elfant, Tom Buckle

4. Citizens Communication

Members of the Board heard from: Eduardo Alarcon

5. Consent Items

- a. APPROVAL OF THE MINUTES OF THE DECEMBER 15, 2021 MEETING
- b. TAXPAYER LIAISON REPORT
- c. SECTION 25.25B REPORT
- d. ACCOUNTING STATEMENTS
- e. PERSONNEL REPORT

MOTION: Approve consent agenda (Items A, C, D, E)

RESULT: **APPROVED [UNANIMOUS]**

MOVER: Blanca Zamora-Garcia

SECONDER: Vivek Kulkarni

AYES: James Valadez, Theresa Bastian, Nicole Conley, Blanca Zamora-Garcia, Deborah Cartwright, Elizabeth Montoya, Felipe Ulloa, Vivek Kulkarni

ABSENT: Bruce Elfant, Tom Buckle

5B. Taxpayer Liaison Report was pulled from consent agenda by Deborah Cartwright for discussion.

MOTION: Approve taxpayer liaison report (Item 5B)

RESULT: **APPROVED [UNANIMOUS]**

MOVER: Deborah Cartwright

SECONDER: Nicole Conley

AYES: James Valadez, Theresa Bastian, Nicole Conley, Blanca Zamora-Garcia, Deborah Cartwright, Elizabeth Montoya, Felipe Ulloa, Tom Buckle, Vivek Kulkarni

ABSENT: Bruce Elfant

6A. Discussion and possible action on appointment of AG Advisory Board.

MOTION: Appoint Larry Mellenbruch and Tim Van Ackeren to the Ag Advisory Board

RESULT: APPROVED [UNANIMOUS]
MOVER: Theresa Bastian **SECONDER:** Blanca Zamora-Garcia
The Board would like to hear from The AG Advisory Board in -person or via Zoom.

AYES: James Valadez, Theresa Bastian, Nicole Conley, Blanca Zamora-Garcia, Deborah Cartwright, Elizabeth Montoya, Felipe Ulloa, Tom Buckle, Vivek Kulkarni

ABSENT: Bruce Elfant

6B. Discussion and possible action on annual review and adoption of investment policy.

Members of the board heard from: Marya Crigler, Chief Appraiser and Leana Mann, Deputy Chief Appraiser

MOTION: Adopt investment policy as presented.
RESULT: APPROVED [UNANIMOUS]
MOVER: Nicole Conley **SECONDER:** Vivek Kulkarni

AYES: James Valadez, Theresa Bastian, Nicole Conley, Blanca Zamora-Garcia, Deborah Cartwright, Elizabeth Montoya, Felipe Ulloa, Tom Buckle, Vivek Kulkarni

ABSENT: Bruce Elfant

6C. Discussion and possible action on 2021 Property Value Study.

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

MOTION: Approve Resolution 20220217-6C authorizing the Chief Appraiser or other employee of TCAD to act as agent in regards to filing a protest against the Comptroller's Property Value Study and Audit Findings for School Districts located in Travis County.
RESULT: APPROVED [UNANIMOUS]
MOVER: Theresa Bastian **SECONDER:** Tom Buckle

AYES: James Valadez, Theresa Bastian, Nicole Conley, Blanca Zamora-Garcia, Deborah Cartwright, Elizabeth Montoya, Felipe Ulloa, Tom Buckle, Vivek Kulkarni

ABSENT: Bruce Elfant

6E. Discussion and possible action on Chief Appraiser Report to include: 2022 calendar, 2022 field work, CAD staffing, Taxpayer outreach programs, legislative updates.

Members of the board heard from: Marya Crigler, Chief Appraiser, and legislative consultant Jesse Ancira. The legislative team was introduced to the board of directors and made remarks.

RESULT: DISCUSSED

At 12:22 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. 551.072 Deliberations regarding real property (Item 6D)

At 12:39 PM, the Board resumed the public session and returned to Item 6D.

6D. Discussion and possible action on conveyance of real property.

MOTION: Approve offer at \$5.5 million as discussed in executive session.

RESULT: **APPROVED [UNANIMOUSLY]**

MOVER: Tom Buckle **SECONDER:** Blanca Zamora-Garcia

AYES: James Valadez, Theresa Bastian, Nicole Conley, Blanca Zamora-Garcia, Deborah Cartwright, Elizabeth Montoya, Felipe Ulloa, Tom Buckle, Vivek Kulkarni

ABSENT: Bruce Elfant

6F. Discussion and possible action on litigation and appeals related to pending lawsuits and anticipated lawsuits.

RESULT: **NOT DISCUSSED**

6G. Discussion and possible action to add items to future agendas.

Note: The following items were noted as items for upcoming board meetings or items requested by a board member be added to the next agenda:

- *Ag Advisory Board Meeting with the Board of Directors*
- *Board of Directors training-March (send survey for date)*
- *Provide Preliminary 2023 Budget (May)*
- *HR policy changes (May)*
- *Discussion of website & Accessibility of Board Members*

6H. Adjournment

MOTION: Adjourn meeting at 12:43 PM

RESULT: **APPROVED [UNANIMOUSLY]**

MOVER: Deborah Cartwright **SECONDER:** Theresa Bastian

AYES: James Valadez, Theresa Bastian, Nicole Conley, Blanca Zamora-Garcia, Deborah Cartwright, Elizabeth Montoya, Felipe Ulloa, Tom Buckle, Vivek Kulkarni

ABSENT: Bruce Elfant

Respectfully submitted,

Nicole Conley, Secretary
Approved:

James Valadez, Chairperson

4B

CONSENT AGENDA

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
929766	2021	KB HOME LONE STAR INC	LOT 6 BLK C TIMMERMANN PHS 1 (.0244 ACR IN TRAVIS CO)	233 ESPRESSO TX 78728	\$132,636	\$132,636
CHG THE ALLOCATIONS ON THE IMP TO ZERO// ITS LOCATED IN WILLIAMSON COUNTY AT 100% CORRECT FOR 2021 GOING FORWARD						
103060	2017	AUSTIN JEAN	LOT 26 BLUE HILLS ESTATES	10104 BLUE HILL AUSTIN TX 78736	\$375,238	\$375,238
103060	2018	AUSTIN JEAN	LOT 26 BLUE HILLS ESTATES	10104 BLUE HILL AUSTIN TX 78736	\$363,687	\$363,687
103060	2019	AUSTIN JEAN	LOT 26 BLUE HILLS ESTATES	10104 BLUE HILL AUSTIN TX 78736	\$341,371	\$341,371
345210	2018	POOL MICHAEL D	LOT 72 BLK E TANGLEWOOD FOREST SEC 4 PHS F	10109 BRANTLEY AUSTIN TX 78748	\$288,107	\$288,107
345210	2019	POOL MICHAEL D	LOT 72 BLK E TANGLEWOOD FOREST SEC 4 PHS F	10109 BRANTLEY AUSTIN TX 78748	\$328,888	\$328,888
808554	2016	ADVANCED NAILS LLC	PERSONAL PROPERTY COMMERCIAL PRO NAIL & SKIN	117 LOUIS HENNA ROUND ROCK TX 78664	\$13,532	\$0
INCORRECT O/S CHANGED TO ADVANCED NAILS LLC PER 2014 RENDITION. PER ASSUMED NAME CERTIFICATE, LEGAL OWNER: SON HOANG NGUYEN. DELETE 2014, CHANGE VALE TO \$0.						
808554	2015	ADVANCED NAILS LLC	PERSONAL PROPERTY COMMERCIAL PRO NAILS & SKIN	117 LOUIS HENNA ROUND ROCK TX 78664	\$15,072	\$0
INCORRECT O/S CHANGED PER 2014 RENDITION. PER ASSUMED NAME CERTIFICATE, OWNER: SON HOAND NGUYEN. DELETE 2015. CHANGE VALUE TO \$0. 2/16/2022 NAW						
886915	2021	VALENCIA-RIVERA OSCAR &	HIGH MEADOWS MH PARK, SPACE 680, SN1 CBH027674TX; HUD# HWC0438561	6306 TINER TX 78724	\$28,655	\$28,655
935796	2021	DAHL AMANDA & MICHAEL JR (OWNER)	CHISHOLM POINT ESTATES, SPACE 144, SN1 CW2011838TXA; SN2 CW2011838TXB; HUD# HWC0390898; HUD#2 HWC0390899; TITLE # 00274740	900 BROKEN FEATHER TX 78660	\$36,100	\$36,100
839854	2021	SILVA ROMAN MARIA	VILLAGE MOBILE HOME PARK, SPACE 1, SN1 LH13TX8274; HUD# NTA1594374	2705 HOEKE TX 78744	\$41,164	\$41,164
561771	2014	ALL SEASONS SEPTIC	PERSONAL PROPERTY COMMERCIAL ALL SEASONS SEPTIC	400 PARKVIEW PFLUGERVILLE TX 78660	\$327,732	\$0
BUSINES CLOSED 2013 PER SECRETARY OF STATE CERTIFICATION DATED 7/13/2013. DELETE 2014-2016. CHANGE VALUE TO \$0. 2/18/2022 NAW						
561771	2015	ALL SEASONS SEPTIC	PERSONAL PROPERTY COMMERCIAL ALL SEASONS SEPTIC	400 PARKVIEW PFLUGERVILLE TX 78660	\$327,732	\$0
BUSINES CLOSED 2013 PER SECRETARY OF STATE CERTIFICATE OF TERMINATION DATED 7/13/2013. DELETE 2014-2016. CHANGE VALUE TO \$0. 2/18/2022 NAW						
561771	2016	ALL SEASONS SEPTIC	PERSONAL PROPERTY COMMERCIAL ALL SEASONS SEPTIC	400 PARKVIEW PFLUGERVILLE TX 78660	\$327,732	\$0
BUSINESS CLOSED IN 2013 PER SECRETARY OF STATE CERTIFICATE OF TERMINATON DATED 7/31/2013. DELETE 2016. CHANGE TOTAL VALUE TO \$0. 2/18/2022 NAW						
811632	2016	ALMAGUER DAVID	PERSONAL PROPERTY COMMERCIAL TEXAS CLUB BAR & GRILL	4914 BURLESON AUSTIN TX 78744	\$34,208	\$0
DELETE 2016-2021, OWNERSHIP CHG FR ALMAGUER DAVID TO TCBG TEXAS CLUB BAR & GRILL INC PER TRAVIS CO LAWSUIT J5-CV-22-261789/B# 865293. 2/19/2022 NAW						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
790455	2016	BEST FIT MEDIA LLC	PERSONAL PROPERTY COMMERCIAL BEST FIT MEDIA LLC	800 BRAZOS AUSTIN TX 78701	\$27,038	\$0
TAX FORFEITURE PER SECRETARY OF STATE - TEXAS AS OF MAY 15, 2015 AND LAWSUIT PID# 790455 - BEST FIT MEDIA LLC - J5-CV-21-260757 - B# 849626. DELETE 2016-2017. CHANGE VALUE TO -\$0-. 2/26/2022 NAW						
790455	2015	BEST FIT MEDIA LLC	PERSONAL PROPERTY COMMERCIAL BEST FIT MEDIA LLC	800 BRAZOS AUSTIN TX 78701	\$15,050	\$15,050
PROTEST SET UP IN ERROR						
790455	2017	BEST FIT MEDIA LLC	PERSONAL PROPERTY COMMERCIAL BEST FIT MEDIA LLC	800 BRAZOS AUSTIN TX 78701	\$31,093	\$0
TAX FORFEITURE PER SECRETARY OF STATE - TEXAS AS OF MAY 15, 2015 AND LAWSUIT PID# 790455 - BEST FIT MEDIA LLC - J5-CV-21-260757 - B# 849626. DELETE 2016-2017. CHANGE VALUE TO -\$0-. 2/26/2022 NAW						
577974	2014	GARRETT JOHN	PERSONAL PROPERTY COMMERCIAL AUSTIN BROKERAGE CO	501 SETTLERS VALLEY PFLUGERVILLE TX 78660	\$543	\$0
BUSINESS CLOSED DUE TO OMACARE SINCE 2014. DELETE 2014. CHANGE VALUE TO \$0. 3/13/2022 NAW						
202838	2020	WISENER BRENT & NATASHA ANITA	LOT 13 HILL ESTATES	1311 WEBBERVILLE TX 78721	\$334,837	\$334,837
202838	2021	WISENER BRENT & NATASHA ANITA	LOT 13 HILL ESTATES	1311 WEBBERVILLE TX 78721	\$488,087	\$488,087
577974	2015	GARRETT JOHN	PERSONAL PROPERTY COMMERCIAL AUSTIN BROKERAGE CO	501 SETTLERS VALLEY PFLUGERVILLE TX 78660	\$543	\$0
BUSINESS CLOSED DUE TO OMACARE SINCE 2014. DELETE 2015. CHANGE VALUE TO \$0. 3/16/2022 NAW						
577974	2016	GARRETT JOHN	PERSONAL PROPERTY COMMERCIAL AUSTIN BROKERAGE CO	501 SETTLERS VALLEY PFLUGERVILLE TX 78660	\$543	\$0
BUSINESS CLOSED DUE TO OMACARE SINCE 2014. DELETE 2016. CHANGE VALUE TO \$0. 3/16/2022 NAW						
319352	2020	THOMPSON ELIZABETH & BRIAN KEITH	LOT 22 BLK B COMMUNITY OF FAIRVIEW SEC 4	304 THISTLEWOOD AUSTIN TX 78745	\$288,581	\$288,581
319352	2021	THOMPSON ELIZABETH & BRIAN KEITH	LOT 22 BLK B COMMUNITY OF FAIRVIEW SEC 4	304 THISTLEWOOD AUSTIN TX 78745	\$372,702	\$372,702
UPDATE OWNERSHIP TO BRIAN & ELIZABETH THOMPSON 2019042081						
936899	2021	LADOUCEUR ASHLEE N	6503 FELIX STREET CONDOMINIUMS UNT 1 PLUS 40.00 % INT IN COM AREA	6503 FELIX TX 78741	\$237,890	\$237,890
CORRECT THE 2021 ALLOCATION %						
936900	2021	NORRIS BROOKE ALEXANDRA &	6503 FELIX STREET CONDOMINIUMS UNT 2 PLUS 60.00 % INT IN COM AREA	6503 FELIX TX 78741	\$409,840	\$409,840
CORRECT THE ALLOCATION FOR 2021						
925319	2021	DONAHUE DIANNA & JOHN MICHAEL	UNT 80 UNION PARK WEST CONDOMINIUMS PLUS .3802 % INT IN COM AREA	7405 GRAND LINDEN TX	\$312,263	\$312,263
Updated Ownership. 2020184608/2020184609						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
925242	2021	DONAHUE DIANNA & JOHN MICHAEL	UNT 3 UNION PARK WEST CONDOMINIUMS PLUS 0.3802 % INT IN COM AREA	7608 GRAND LINDEN TX	\$10,363	\$10,363
Correct ownership to Meritage						
937444	2021	WARREN JILL	PERSONAL PROPERTY MH S#BL06GA0137702AC L#GEO1438676	10509 CHERRY HOLLOW TX 78641	\$15,311	\$15,311
937444	2020	WARREN JILL	PERSONAL PROPERTY MH S#BL06GA0137702AC L#GEO1438676	10509 CHERRY HOLLOW TX 78641	\$16,077	\$16,077
330114	2021	KOENIG L L ESTATE	50% OF ABS 6 SUR 19 CANNON W ACR .625	COOPER TX 78745	\$95,358	\$0
Delete for 2016-2021, set up in error						
263499	2019	SEGURA FRANCISCO & DOLORES	LOT 5 BLK C MESA PARK PHS 2 SEC 1	11708 RUNNING FOX AUSTIN TX 78759	\$383,645	\$383,645
330114	2022	KOENIG L L ESTATE	50% OF ABS 6 SUR 19 CANNON W ACR .625	COOPER TX 78745	\$190,715	\$190,715
330114	2019	KOENIG L L ESTATE	50% OF ABS 6 SUR 19 CANNON W ACR .625	COOPER TX 78745	\$95,358	\$0
330114	2018	KOENIG L L ESTATE	50% OF ABS 6 SUR 19 CANNON W ACR .625	COOPER TX 78745	\$95,358	\$0
330114	2017	KOENIG L L ESTATE	50% OF ABS 6 SUR 19 CANNON W ACR .625	COOPER TX 78745	\$95,358	\$0
330114	2016	KOENIG L L ESTATE	50% OF ABS 6 SUR 19 CANNON W ACR .625	COOPER TX 78745	\$95,358	\$0
330114	2020	KOENIG L L ESTATE	50% OF ABS 6 SUR 19 CANNON W ACR .625	COOPER TX 78745	\$95,358	\$0
132633	2022	HAMMOND JAIME L	LOT 2279 LAKEWAY SEC 22	125 CREST VIEW LAKEWAY TX 78734	\$681,368	\$681,368
543953	2022	GROWNEY HENGAMEH SARA &	LOT 9 BLK B GRANDACRES	17672 REED PARKS TX 78645	\$1,003,574	\$1,003,574
923784	2022	MCNIENEY PATRICK &	LOT 7 BLK G CARMEL WEST PHS 2 SEC 3	16701 DUMAS TX 78660	\$811,146	\$696,732
188514	2019	MASTERS CONRAD D & MEN T	0.1460AC OLT 40 DIVISION O	2411 WILLOW TX 78702	\$1,026,766	\$1,026,766
312273	2022	COLE CARL & NADIA TRAIETTI	ABS 405 SUR 528 HEISSNER G ACR 2.50	9822 WEIR TX 78736	\$526,208	\$526,208
945343	2022	SLAY DAKOTA GENE & KELSEA NICOLE	LOT 6 BLK I VINE CREEK PHS 5	19510 CLOUDY BAY TX 78660	\$520,991	\$472,027
354084	2022	VASEV IVAYLO	LOT 12 BLUFFS OF SANDY CREEK SEC II THE	SWEET SUMMER TX 78641	\$1,382,918	\$768,800

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
701987	2022	ARGYROPOULOS DEBORAH COHEN	UNT B 5707 ADAMS AVENUE CONDOMINIUMS AMENDED PLUS 50.0 % INT IN COM AREA	5707 ADAMS TX 78756	\$885,552	\$885,552
241080	2022	POLNER ROMAN	LOT 4 BLK D ALLANDALE PARK SEC 4	3305 SKYLARK AUSTIN TX 78757	\$809,626	\$809,626
500696	2022	GOMEZ-SAAVEDRA RICARDO AND MA DE LOS ANGELES	LOT 40 BLK C HAMILTON POINT PHS A AMENDED PLAT OF	16821 TREVIN TX 78653	\$363,743	\$363,743
234611	2022	POLNER ROMAN & KINERETH POLNER	LOT 14 BLK B ALLANDALE TERRACE	6401 TREADWELL TX 78757	\$879,741	\$879,741
382007	2022	AZIOS VERONICA DEL CARMEN	LOT 16 BLK C PARK RIDGE SUBD	517 NATALI AUSTIN TX 78748	\$430,083	\$430,083
324764	2022	CONFIDENTIAL OWNER	LOT 6 OAK RUN ESTATES	11019 SOUTH WEST OAKS AUSTIN TX 78737	\$714,712	\$714,712
231714	2022	POSITIVE HOMES LLC	LOT 2 BLK C BRENTWOOD TERRACE	6507 GOODNIGHT TX 78757	\$1,058,141	\$1,058,141

Emailed to ARB Chairman- 5/6/2022

4C

CONSENT AGENDA



Monthly Investment Report

PREPARED FOR TRAVIS CENTRAL APPRAISAL DISTRICT

JANUARY 31, 2022



**PATTERSON
& ASSOCIATES**

A MEEDER INVESTMENT MANAGEMENT COMPANY

WITH YOU. FOR YOU.

The Fed Looks for Balance

The Federal Reserve is definitely in a hawkish mood. The economy continues to grow solidly at a 7% pace. That means the time for accommodation has passed with little reason to initiate new stimulus or maintain pandemic level support. The “solid” recovery means a faster move to less accommodation and faster rate hikes.

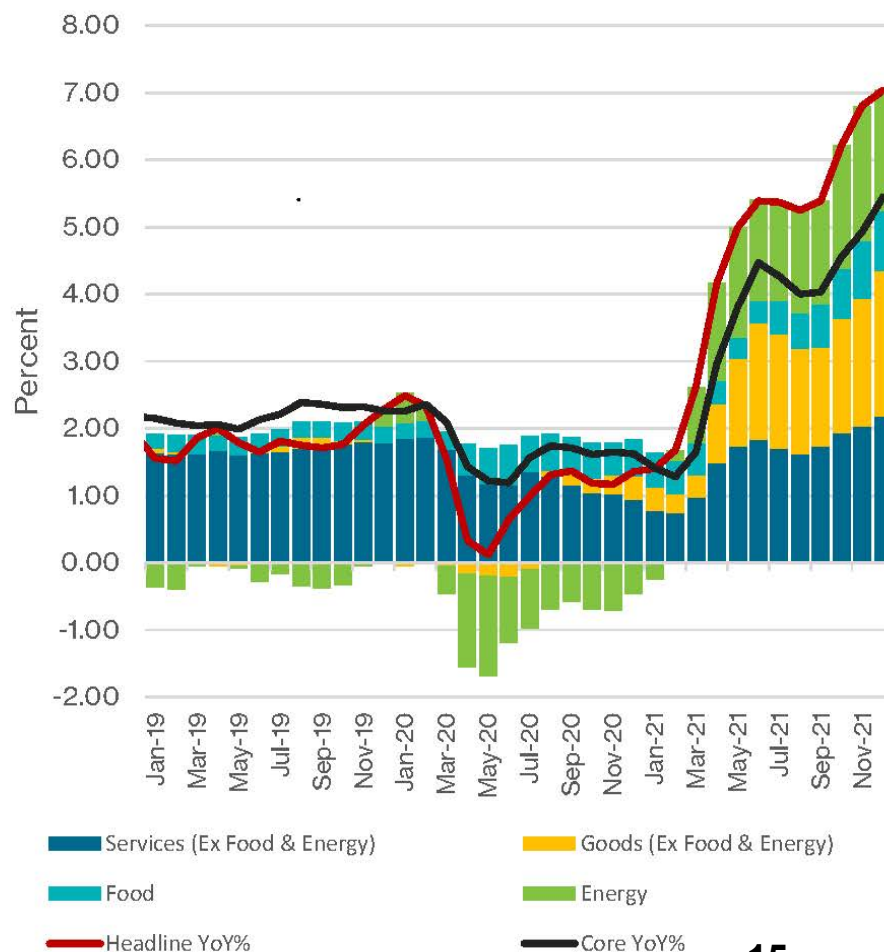
Chair Powell has indicated that the taper will be complete in March 2022 but questions remain whether asset sales or maturity run-off will produce the needed results.

The first tool the Fed uses is communication to provide the markets guidance allowing further actions to be enacted appropriately. The urgency comes from the mounting inflation which now stands at 5%; 2% above the Fed target. The second tool this time will be to eliminate the accommodative buying of securities. This should end in March. An actual rate hike of the overnight rate should start thereafter.

The price of oil (above \$100) is one element in the pace of the move as its impact on inflation and consumer psyche is immense.

The liquidity cure has now become the disease. Can this inflation be tamed? A key question is whether inflation is primarily cyclical or covid driven. If covid driven, raising rates too fast and large a rate increase could result in recession. If cyclical, continued reduction is appropriate. How fast and how much the Fed can raise rates before throttling growth is their balancing question.

Consumer Price Index (CPI) Year over Year



Global Recovery at the Mercy of Covid

All Fed actions will focus on inflation and employment. But there several other issues with major implications.

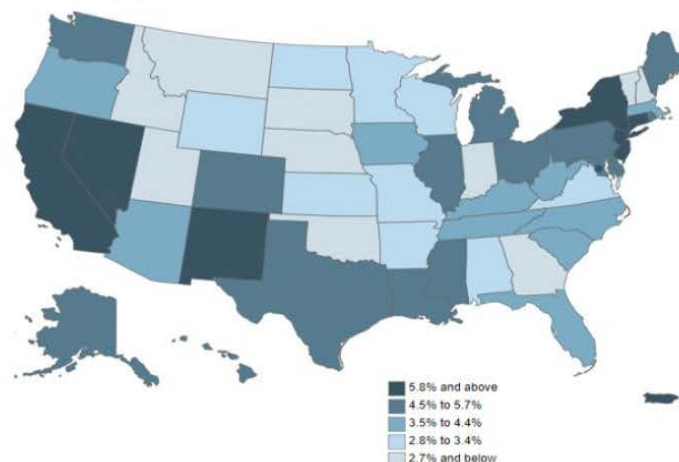
According to the US Treasury, US national debt has topped \$30T (125% of GDP) for the first time in history so servicing that debt becomes a real consideration. It affects the value of the dollar as a reserve currency and its global confidence in the dollar. Elevated inflation and slower growth would be a massive problem especially with interest rates increasing, elevated healthcare costs on an aging population, declining workforce participation, and DC's expenditures outpacing tax receipts. Covid was the major issue in rising debt with \$5.7T added in two administrations. This is not dangerous if we can indefinitely outpace GDP so the economy must be supported.

Employment remains a big question mark. The jobs opening and turnover index (JOLTS) rose in December and quit rates (10.9M) remain at a scary 2.9%.

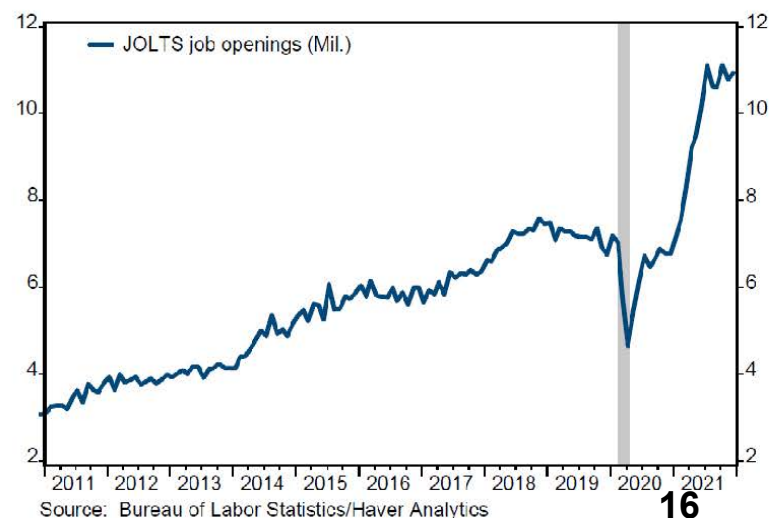
In addition, geo-politics add a measure of uncertainty and could force investors back into the bond markets for safety, thereby lowering rates. China and North Korea continue to rattle swords and Russia has drawn its sword in Ukraine where both sides are mounting 'defenses'. 'Russia's Roulette' (as termed by The Economist) may result in stiff sanctions including fiscal financial institution blocks and resulting stress on our European allies.

All this adds to the balance that the Fed must achieve in timely and reasonable actions.

State unemployment rates, December 2021, seasonally adjusted

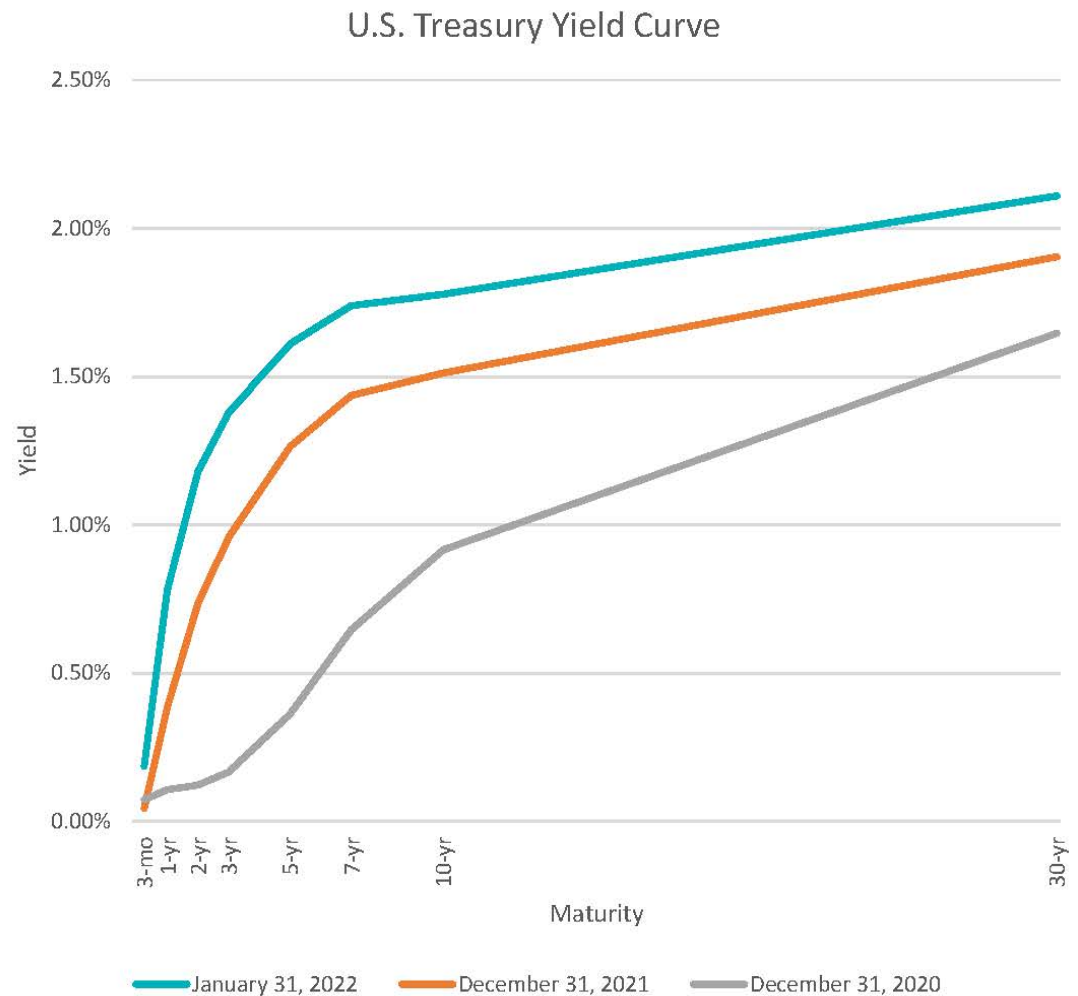


Source: Bureau of Labor Statistics 2/4/2022



The Fed's Planned Taper has Its Uplifting Effect

- The Fed's announcements to taper quickly and decisively raised the entire curve as longer-term investors fled decreasing bond prices
- The markets anticipate rate hikes starting in March, even expecting four 0.25% hikes this year.
- Some expectations are for a 0.50% hike initially, but the Fed has many factors to consider before making a major jump (moves are normally 0.25% each).
- The market as shown does the Fed's work as rates across the curve rise – but not a parallel move. That will depend crucially on the first overnight rate size in March.

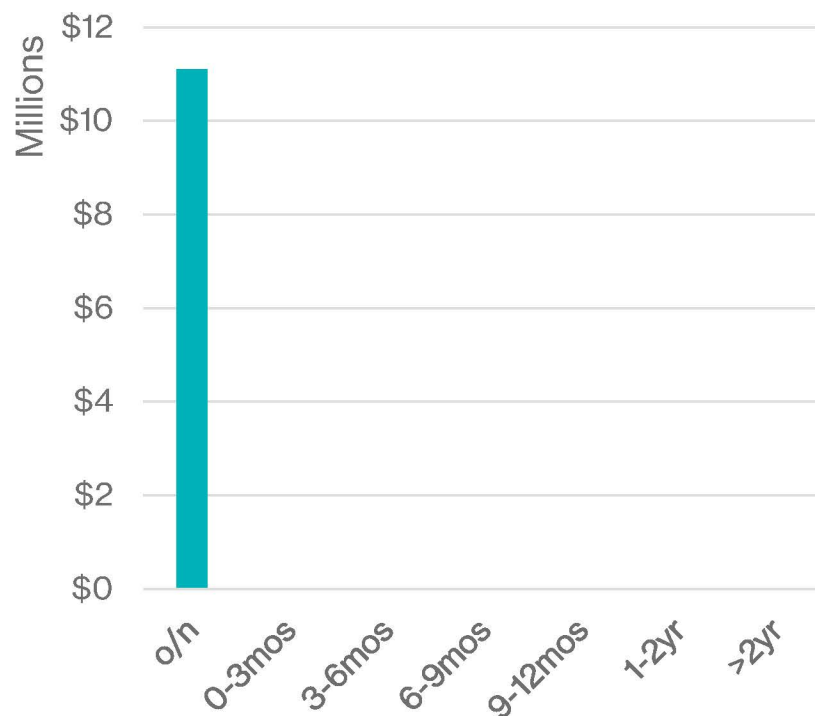
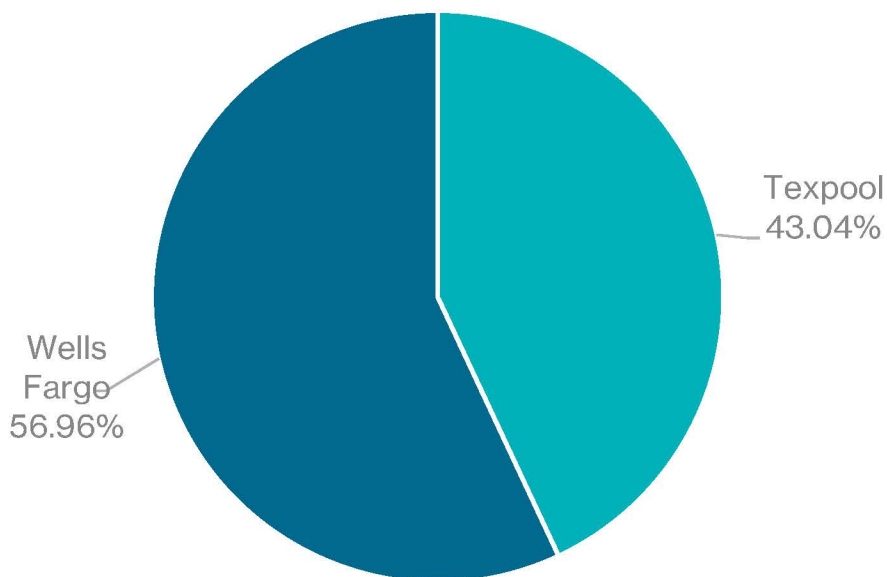


End of Month Rates - Full Yield Curve – Fed Funds to 30yr

Portfolio Overview

As of January 31, 2022

- 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. These are unusual times and where extensions can be made it is important to make them to find any available safe value in the markets.
- The graphs below show asset allocations by market sector and by maturity in your portfolio. Liquidity has been reduced to little or no value but with a flat short curve it may be the only sector available out to twelve months without the use of CP. Our expectation is of continuing dismally low rates, but we look for value in your authorized sectors to capture the yield available as markets change.



**Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
January 31, 2022**

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	4,775,603.22	4,775,603.22	4,775,603.22	43.04	1	1	0.068
Wells Fargo Bank	6,320,126.36	6,320,126.36	6,320,126.36	56.96	1	1	0.014
	11,095,729.58	11,095,729.58	11,095,729.58	100.00%	1	1	0.037
Investments							

Total Earnings	January 31	Month Ending	Fiscal Year To Date
Current Year		344.46	344.46

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
January 31, 2022
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: General Fund						
Texpool/Texpool Prime	2	4,775,603.22	4,775,603.22	43.04	0.068	1
Wells Fargo Bank	4	6,320,126.36	6,320,126.36	56.96	0.014	1
Subtotal	6	11,095,729.58	11,095,729.58	100.00	0.037	1
Total and Average	6	11,095,729.58	11,095,729.58	100.00	0.037	1



Travis Central Appraisal Dist.
Fund GEN - General Fund
Investments by Fund
January 31, 2022

Patterson & Associates
901 S. MoPac
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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
Texpool/Texpool Prime										
900001	10000	Texpool	10/01/2019	2,352,967.70	2,352,967.70	2,352,967.70	0.038	0.037	0.037	1
900001A	10001	Texpool Prime	10/01/2019	2,422,635.52	2,422,635.52	2,422,635.52	0.098	0.096	0.097	1
Subtotal and Average				4,775,603.22	4,775,603.22	4,775,603.22		0.067	0.068	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	152,137.69	152,137.69	152,137.69	0.160	0.157	0.160	1
88469	10004	Wells Fargo Analyzed Bus Chkg+	10/01/2019	496.64	496.64	496.64	0.170	0.167	0.170	1
88477	10005	Wells Fargo Commercial Chkg PF	10/01/2019	0.00	0.00	0.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	6,167,492.03	6,167,492.03	6,167,492.03	0.010	0.009	0.010	1
Subtotal and Average				6,320,126.36	6,320,126.36	6,320,126.36		0.013	0.014	1
Total Investments and Average				11,095,729.58	11,095,729.58	11,095,729.58		0.037	0.037	1

Travis Central Appraisal Dist.
Interest Earnings
Sorted by Fund - Fund
January 1, 2022 - January 31, 2022
Yield on Average Book Value

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

										Adjusted Interest Earnings		
CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: General Fund												
900001	10000	GEN	RRP	2,352,967.70	2,352,892.64	2,352,895.06		0.038	0.038	75.06	0.00	75.06
900001A	10001	GEN	RRP	2,422,635.52	2,422,434.80	2,422,441.27		0.098	0.098	200.72	0.00	200.72
8477	10002	GEN	RR2	6,167,492.03	2,852,796.90	5,667,827.27		0.010	0.010	48.13	0.00	48.13
90401	10003	GEN	RR2	152,137.69	137,994.65	150,696.52		0.160	0.160	20.48	0.00	20.48
88469	10004	GEN	RR2	496.64	496.57	496.57		0.170	0.166	0.07	0.00	0.07
Subtotal				11,095,729.58	7,766,615.56	10,594,356.69			0.038	344.46	0.00	344.46
Total				11,095,729.58	7,766,615.56	10,594,356.69			0.038	344.46	0.00	344.46

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Meeder provides monthly statements for its investment management clients to provide information about the investment portfolio. The information should not be used for audit or confirmation purposes. Please review your custodial statements and report any inaccuracies or discrepancies.

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Statements may include positions from unmanaged accounts provided for reporting purposes. Unmanaged accounts are managed directly by the client and are not included in the accounts managed by the investment adviser. This information is provided as a client convenience and the investment adviser assumes no responsibility for performance of these accounts or the accuracy of the data reported.

Investing involves risk. Past performance is no guarantee of future results. Debt and fixed income securities are subject to credit and interest rate risk. The investment return and principal value of an investment will fluctuate so that an investors shares, when redeemed, may be worth more or less than their original cost. Current performance may be lower or higher than the performance data quoted.

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Monthly Investment Report

PREPARED FOR TRAVIS CENTRAL APPRAISAL DISTRICT

FEBRUARY 28, 2022



**PATTERSON
& ASSOCIATES**

A MEEDER INVESTMENT MANAGEMENT COMPANY

WITH YOU. FOR YOU.

Geopolitical issues increase volatility

Geopolitical issues have intensified at month end and are dominating the markets as well as the headlines.

The global markets have been struggling as the Russian invasion of Ukraine intensifies, but the impact is clearly bullish for US Treasuries as investors flee to safety. The equity markets have been whipsawed unmercifully, but the bond markets are also not immune as we watch the 10 year's volatility. The US dollar and the Japanese yen are considered the best safe havens for assets with such threats so are reacting to hourly news.

The news of Russian nuclear forces moving to high alert has moved the markets to its highest volatility yet. That modified investors views as they realized that the war will inevitably have an impact on the US economy.

International coordinated sanctions are mounting. They are designed to impose immediate costs and impose future restrictions on Russian economic activity. Isolating Russia from international finance and commerce should degrade Putin's ability to project power. Even traditionally neutral countries are participating in the sanctions from air space control to BP's divestment of its 20% stake in the Russian controlled Rosneft oil producer.



Russian forces invade Ukraine

Inflation remains on the move

With rising geopolitical risks, central banks are working together as they weigh the trade-off between growth and inflation and its impact to each country's GDP. If downside risks to the growth outlook prevail, slower growth should slow inflation. The impact of oil and natural gas supply in Europe is critical.

A clear, durable inflation problem and continuing strong demand for labor and financial instability probably does not favor an overly aggressive start to the removal of the policy accommodation or faster rate hikes. Traders are betting there's a 100% chance that the Fed raises rates by at least a quarter of a percentage point. Geo-politics may move a 0.50% hike off the table indefinitely.

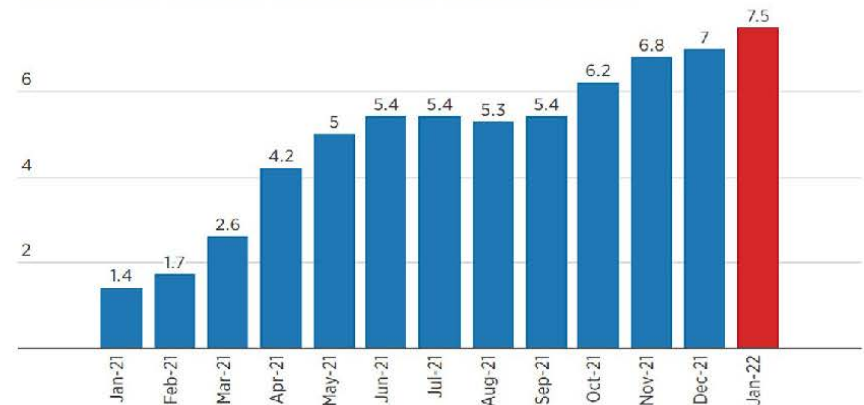
Of major importance are commodity prices. Oil and natural gas, which are key to Russia exports, have risen significantly. Crude oil prices are at 2014 highs – up 22% already in 2022. Other key commodities like aluminum (up 3%) and the wheat and corn from Ukraine, which is a major EU breadbasket, are also soaring.

Core personal consumption expenditures (PCE) index, the Fed's preferred inflation gauge, rose by 5.2% YOY. That's the index's biggest one-year jump since April 1983. And the consumer price index (CPI) surged by 7.5% on a year-over-year basis. That marked the sharpest gain since 1982. Consumers keep consuming but are paying more.

An old saying in commodity markets is that "the cure for high prices is high prices." Prices don't rise in perpetuity. Ultimately, they reach price intolerance, which is followed closely by a drop in demand. This demand destruction exerts its natural gravitational pull on inflation.

Surging inflation

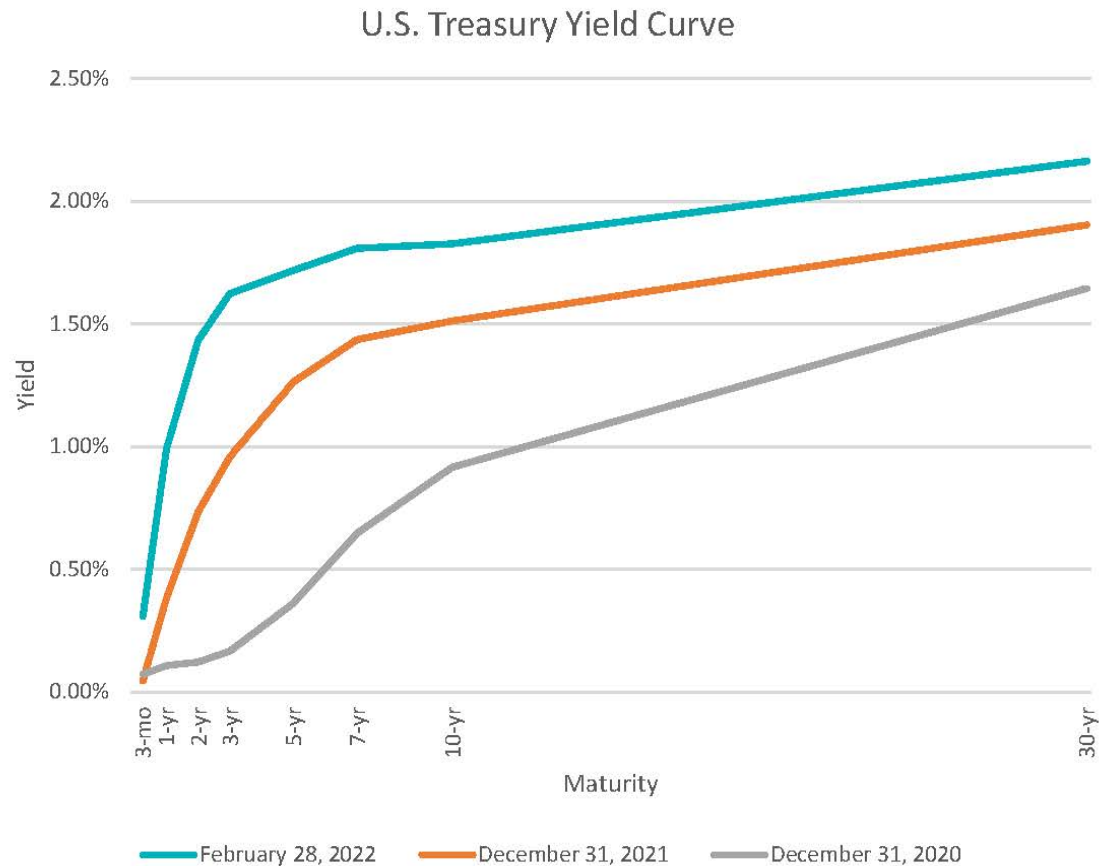
Values reflect the year-over-year % changes in the Consumer Price Index.



Source: BLS

The Fed's Planned Taper has Its Uplifting Effect

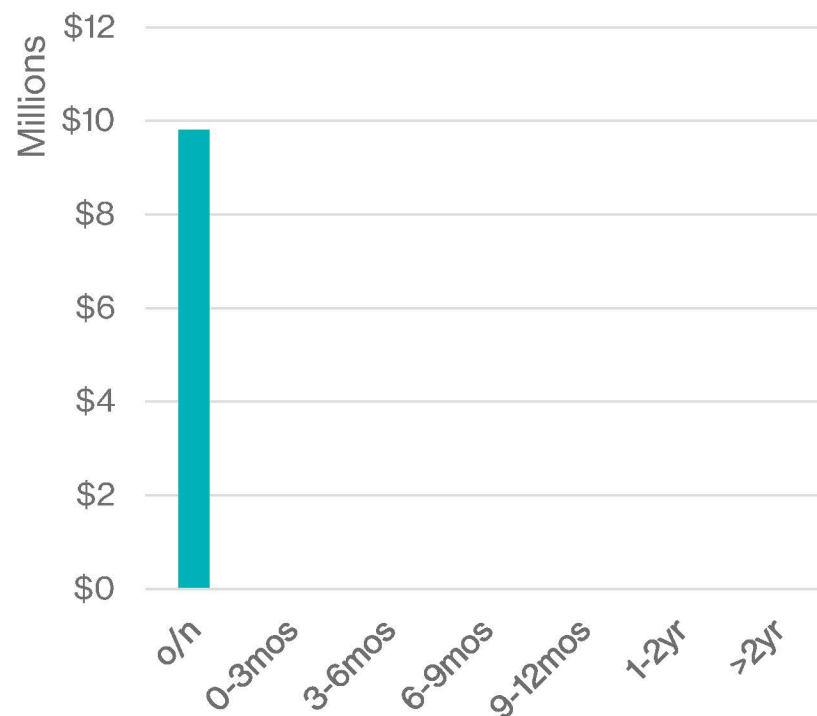
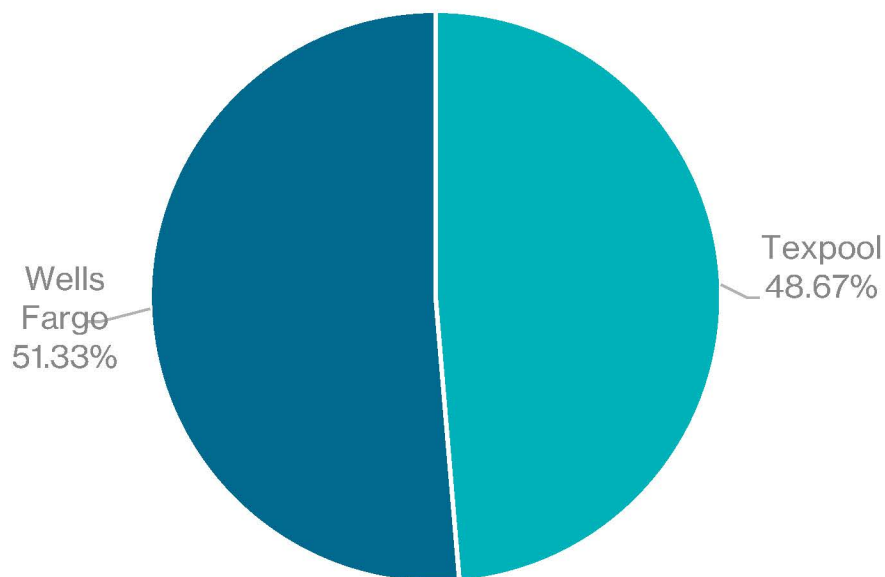
- The US Treasury is global money's safe-haven and as the war intensified the volatility has increased.
- Each of the T-Notes has fluctuated but are generally down from the beginning of the month when Ukraine was not the focus and markets centered on the Fed increasing rates.
- As sanctions are applied and settlement options narrow money has flown into Treasuries, decreasing yields.
- Currently, the markets are pricing in a 0.25% increase to the Fed Funds rate in March.



Portfolio Overview

As of February 28, 2022

- 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. Where extensions can be made it is important to make them to find any available safe value in the markets.
- The graphs below show asset allocations by market sector and by maturity in your portfolio. With the current yield curve, commercial paper is providing the greatest value for maturities less than 1 year. We continue to see value in the extension of the portfolio into the 3-5 year space, cash flows permitting.



**Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
February 28, 2022**

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	4,775,928.66	4,775,928.66	4,775,928.66	48.67	1	1	0.089
Wells Fargo Bank	5,037,415.72	5,037,415.72	5,037,415.72	51.33	1	1	0.016
Investments	9,813,344.38	9,813,344.38	9,813,344.38	100.00%	1	1	0.051

Total Earnings	February 28 Month Ending	Fiscal Year To Date
Current Year	389.43	733.89

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Leana Mann, Director of Operations

Travis Central Appraisal Dist.
Summary by Type
February 28, 2022
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: General Fund						
Texpool/Texpool Prime	2	4,775,928.66	4,775,928.66	48.67	0.089	1
Wells Fargo Bank	4	5,037,415.72	5,037,415.72	51.33	0.016	1
Subtotal	6	9,813,344.38	9,813,344.38	100.00	0.051	1
Total and Average	6	9,813,344.38	9,813,344.38	100.00	0.051	1

Travis Central Appraisal Dist.
Fund GEN - General Fund
Investments by Fund
February 28, 2022

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
Texpool/Texpool Prime										
900001	10000	Texpool	10/01/2019	2,353,081.79	2,353,081.79	2,353,081.79	0.063	0.062	0.063	1
900001A	10001	Texpool Prime	10/01/2019	2,422,846.87	2,422,846.87	2,422,846.87	0.114	0.112	0.113	1
Subtotal and Average				4,775,928.66	4,775,928.66	4,775,928.66		0.088	0.089	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	185,499.24	185,499.24	185,499.24	0.160	0.157	0.160	1
88469	10004	Wells Fargo Analyzed Bus Chkg+	10/01/2019	496.70	496.70	496.70	0.160	0.157	0.160	1
88477	10005	Wells Fargo Commercial Chkg PF	10/01/2019	0.00	0.00	0.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	4,851,419.78	4,851,419.78	4,851,419.78	0.010	0.009	0.010	1
Subtotal and Average				5,037,415.72	5,037,415.72	5,037,415.72		0.015	0.016	1
Total Investments and Average				9,813,344.38	9,813,344.38	9,813,344.38		0.051	0.051	1

Travis Central Appraisal Dist.
Interest Earnings
Sorted by Fund - Fund
February 1, 2022 - February 28, 2022
Yield on Average Book Value

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

										Adjusted Interest Earnings		
CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: General Fund												
900001	10000	GEN	RRP	2,353,081.79	2,352,967.70	2,352,971.77		0.063	0.063	114.09	0.00	114.09
900001A	10001	GEN	RRP	2,422,846.87	2,422,635.52	2,422,643.07		0.114	0.114	211.35	0.00	211.35
8477	10002	GEN	RR2	4,851,419.78	6,167,492.03	5,425,374.32		0.010	0.010	41.33	0.00	41.33
90401	10003	GEN	RR2	185,499.24	152,137.69	184,078.68		0.160	0.160	22.60	0.00	22.60
88469	10004	GEN	RR2	496.70	496.64	496.64		0.160	0.157	0.06	0.00	0.06
Subtotal				9,813,344.38	11,095,729.58	10,385,564.49			0.049	389.43	0.00	389.43
Total				9,813,344.38	11,095,729.58	10,385,564.49			0.049	389.43	0.00	389.43

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MONTHLY INVESTMENT REPORT

Travis Central Appraisal District

MARCH 31, 2022



MEEDER

PUBLIC FUNDS
PATTERSON GROUP

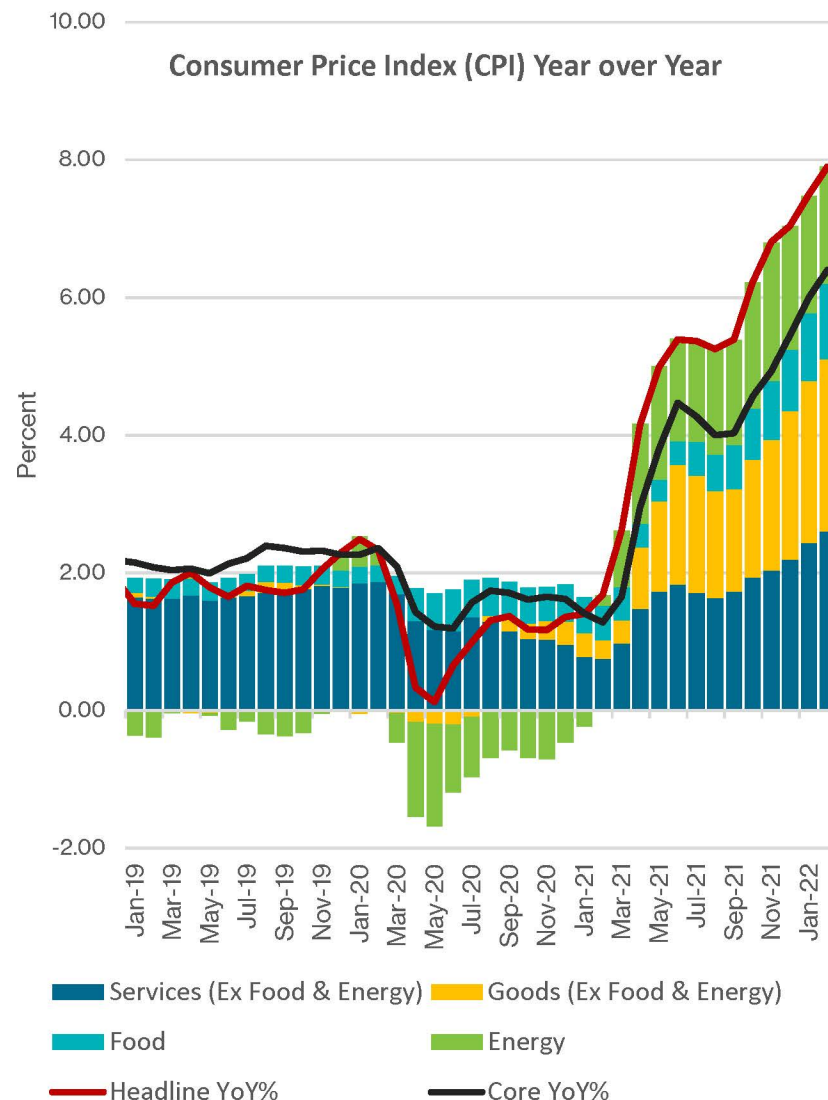
The Fed Steps In

After raising overnight rates in March for the first time in 3 years the Fed has outlined a plan for aggressive ongoing rate increases (perhaps 6 in 2022). This is in response to runaway inflation. The Fed recognizes the potential of high and fast hikes to control inflation may also deliberately undermine the economy, but they appear that they may move to do so regardless. Most central banks agree.

The persistent price pressures from supply chains and fiscal stimulus have created a solid upward trajectory in costs. The ideal scenario would be for the Fed to raise rates enough to slow demand and guide inflation lower without forcing the economy into recession. Such a soft landing has been historically difficult, if not impossible. The Fed intends to take measured steps knowing increases can take 4 quarters to impact the economy.

The markets are way ahead of the Fed. There is a dichotomy between the two because the markets are pummeled by immense and immediate cross-currents and all those result in major volatility. The fear now is that the curve has been moving to inversion which historically has been a precursor of recessions. However, as some prominent economists have noted it may be different this time given the distortion of the markets due primarily to extreme monetary policy manipulation.

Even an inverted curve will clearly not stop the Fed. So much of the controlling factors now are out of anyone's control. The Fed will focus on its primary objective to reduce inflation.



SOURCE: BLOOMBERG 3/31/2022

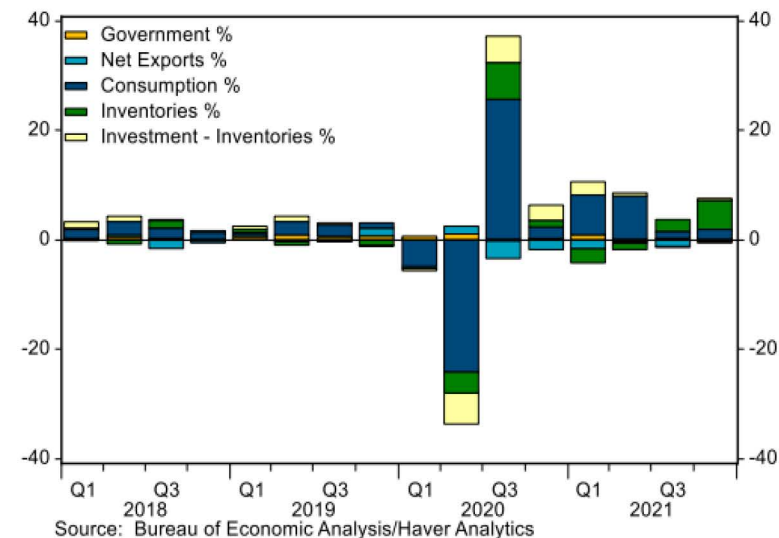
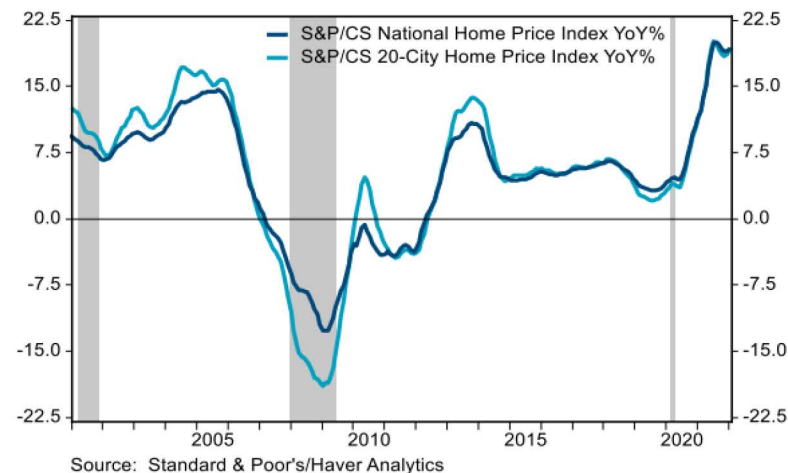
Cross Currents: Fire and Ice

The global economy is reflecting a fragile balance where inflation has become 'too hot' and growth could become 'too cold.'

On the inflation side, every scenario is clouded by factors driving inflation steadily up. Russia's invasion of Ukraine, the global sanctions applied and resulting massive gyrations in commodity markets and Covid cast a thick layer of uncertainty. Russia accounts for only 1.5% of global trade but has a large footprint in energy and non-energy commodities. (Oil hit \$130 a barrel in March.) Ukraine is a large producer of grain (which US growers cannot makeup in one season) but it is also an important supplier for Europe's auto industry and materials for chips. Shortages in such raw materials have outsized impact on prices. Now China is closing its doors again on a new Covid resurgence.

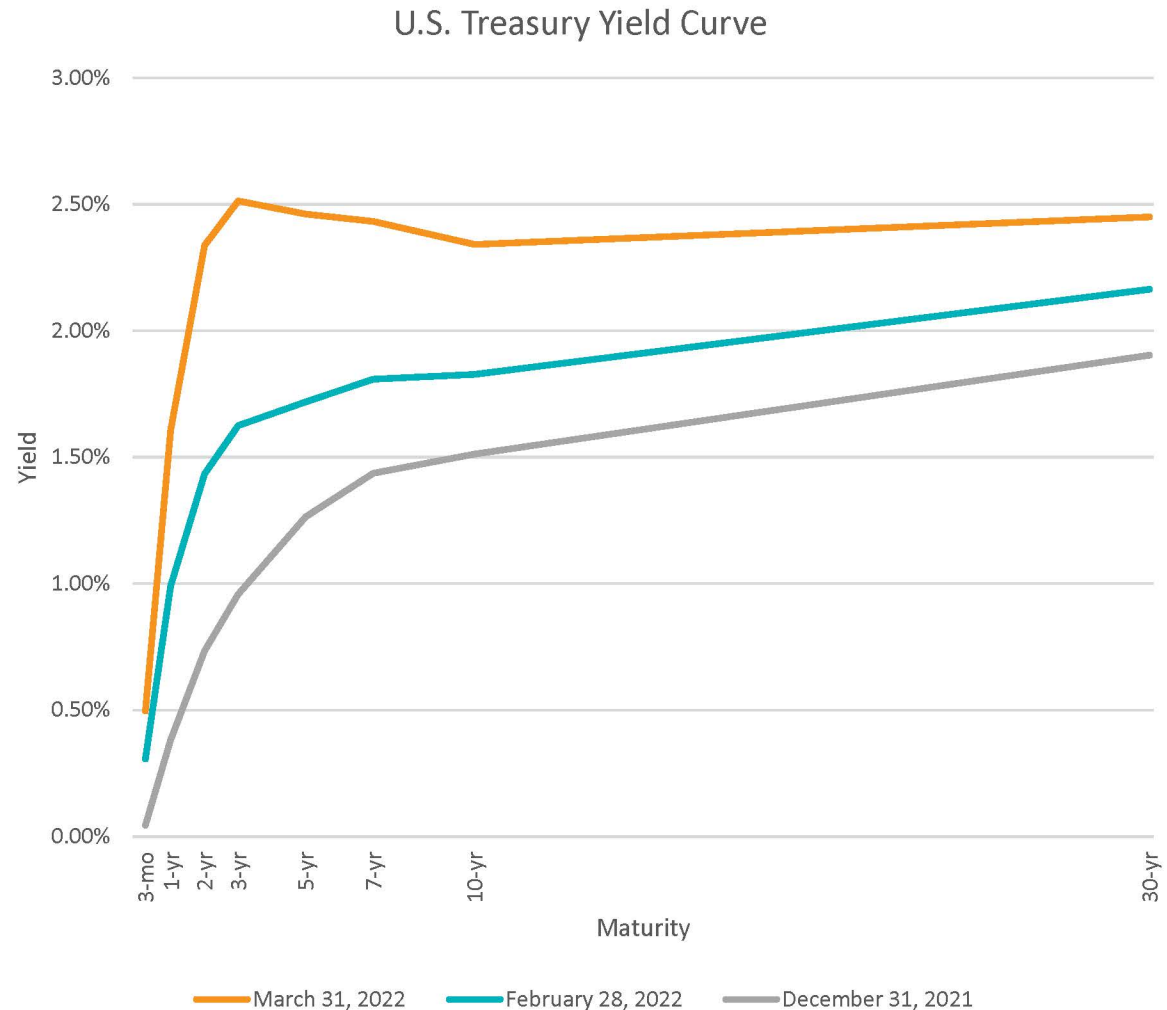
US growth remains strong. The growth is supported by post-pandemic economic re-openings and solid pent-up demand as well as increased salaries aimed at luring employees back to work. US growth is solid with consumer consumption strong as well as consumer sentiment and confidence.

Inflation may begin to decline as supply chains re-open and jobs are filled, but extended supply chain woes with tighter financial conditions could lower confidence for both business and the consumer. If so, that will begin to slow growth.



Fed Moves Foretell More Curve Changes

- The Federal Reserve's increase in the overnight rate in March has finally moved the curve off zero.
- The Fed's *hawkish* tone has the market and some Fed Governors calling for six or more hikes this year. That will bring the short end up to meet the long end.
- The market had already moved in anticipation of the Fed hike rising in the *belly of the curve*.
- As the short end rises on Fed moves it produces a flatter curve while cross currents at the long end have brought on-and-off inversions.

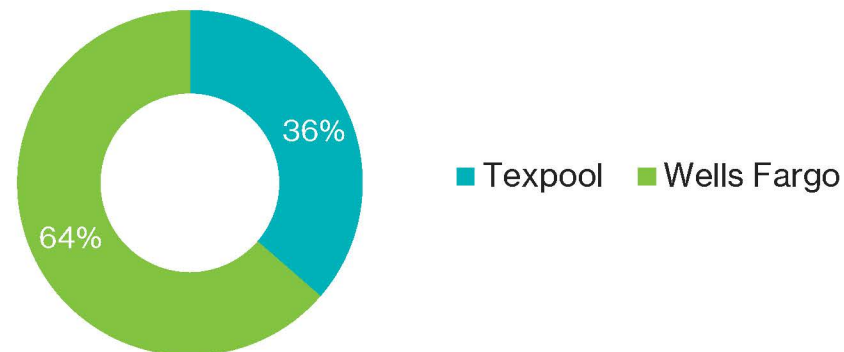


Your Portfolio

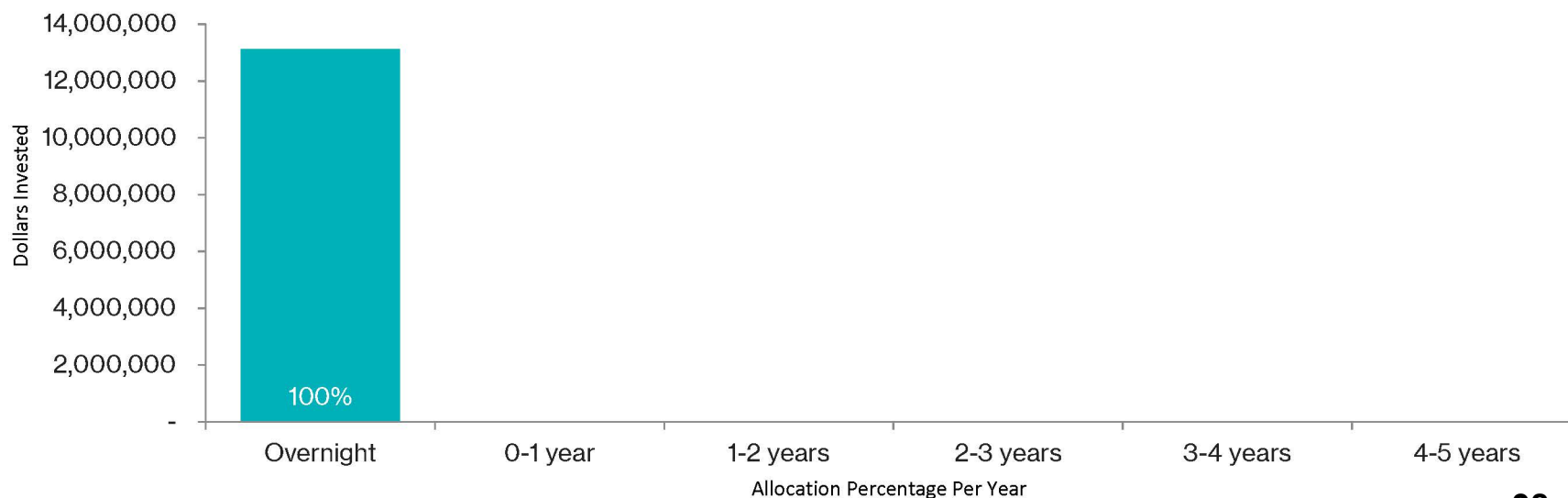
Your Portfolio Statistics

Weighted Average Maturity 1 day
Weighted Average Yield (All Funds) 0.118%

Your Asset Allocation



Your Maturity Distribution



**Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
March 31, 2022**

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	4,776,794.72	4,776,794.72	4,776,794.72	36.39	1	1	0.213
Wells Fargo Bank	8,349,872.13	8,349,872.13	8,349,872.13	63.61	1	1	0.063
Investments	13,126,666.85	13,126,666.85	13,126,666.85	100.00%	1	1	0.118

Total Earnings	March 31 Month Ending	Fiscal Year To Date
Current Year	1,172.33	1,906.22

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, 2022
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: General Fund						
Texpool/Texpool Prime	2	4,776,794.72	4,776,794.72	36.39	0.213	1
Wells Fargo Bank	4	8,349,872.13	8,349,872.13	63.61	0.063	1
Subtotal	6	13,126,666.85	13,126,666.85	100.00	0.118	1
Total and Average	6	13,126,666.85	13,126,666.85	100.00	0.118	1



**Travis Central Appraisal Dist.
Fund GEN - General Fund
Investments by Fund
March 31, 2022**

Patterson & Associates
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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
Texpool/Texpool Prime										
900001	10000	Texpool	10/01/2019	2,353,388.86	2,353,388.86	2,353,388.86	0.154	0.151	0.153	1
900001A	10001	Texpool Prime	10/01/2019	2,423,405.86	2,423,405.86	2,423,405.86	0.272	0.267	0.271	1
Subtotal and Average				4,776,794.72	4,776,794.72	4,776,794.72		0.211	0.213	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	232,519.68	232,519.68	232,519.68	0.160	0.157	0.160	1
88469	10004	Wells Fargo Analyzed Bus Chkg+	10/01/2019	346.75	346.75	346.75	0.160	0.157	0.160	1
88477	10005	Wells Fargo Commercial Chkg PF	10/01/2019	0.00	0.00	0.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	8,117,005.70	8,117,005.70	8,117,005.70	0.060	0.059	0.060	1
Subtotal and Average				8,349,872.13	8,349,872.13	8,349,872.13		0.062	0.063	1
Total Investments and Average				13,126,666.85	13,126,666.85	13,126,666.85		0.116	0.118	1

Travis Central Appraisal Dist.
Interest Earnings
Sorted by Fund - Fund
March 1, 2022 - March 31, 2022
Yield on Average Book Value

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

										Adjusted Interest Earnings		
CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: General Fund												
900001	10000	GEN	RRP	2,353,388.86	2,353,081.79	2,353,091.70		0.154	0.154	307.07	0.00	307.07
900001A	10001	GEN	RRP	2,423,405.86	2,422,846.87	2,422,864.90		0.272	0.272	558.99	0.00	558.99
8477	10002	GEN	RR2	8,117,005.70	4,851,419.78	4,704,514.75		0.060	0.070	278.22	0.00	278.22
90401	10003	GEN	RR2	232,519.68	185,499.24	206,168.94		0.160	0.160	28.00	0.00	28.00
88469	10004	GEN	RR2	346.75	496.70	377.51		0.160	0.156	0.05	0.00	0.05
Subtotal				13,126,666.85	9,813,344.38	9,687,017.79			0.142	1,172.33	0.00	1,172.33
Total				13,126,666.85	9,813,344.38	9,687,017.79			0.142	1,172.33	0.00	1,172.33

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Meeder provides monthly statements for its investment management clients to provide information about the investment portfolio. The information should not be used for audit or confirmation purposes. Please review your custodial statements and report any inaccuracies or discrepancies.

Certain information and data have been supplied by unaffiliated third parties. Although Meeder believes the information is reliable, it cannot warrant the accuracy of information offered by third parties. Market value may reflect prices received from pricing vendors when current market quotations are not available. Prices may not reflect firm bids or offers and may differ from the value at which the security can be sold.

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Investing involves risk. Past performance is no guarantee of future results. Debt and fixed income securities are subject to credit and interest rate risk. The investment return and principal value of an investment will fluctuate so that an investors shares, when redeemed, may be worth more or less than their original cost. Current performance may be lower or higher than the performance data quoted.

Investment advisory services are provided through Meeder Public Funds, Inc. Please contact us if you would like to receive a copy of our current ADV disclosure brochure or privacy policy.

**Meeder Public Funds
Patterson Group**

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QUARTERLY INVESTMENT REPORT

Travis Central Appraisal District

MARCH 31, 2022



MEEDER

PUBLIC FUNDS
PATTERSON GROUP

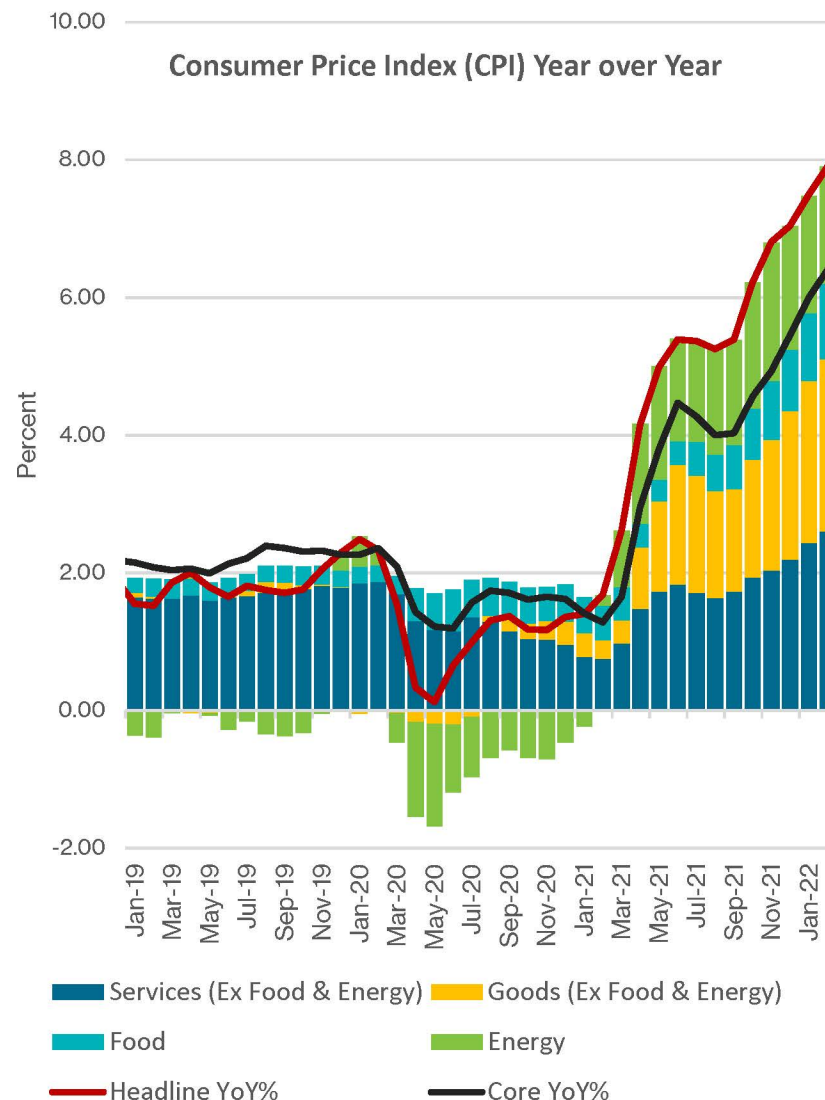
The Fed Steps In

After raising overnight rates in March for the first time in 3 years the Fed has outlined a plan for aggressive ongoing rate increases (perhaps 6 in 2022). This is in response to runaway inflation. The Fed recognizes the potential of high and fast hikes to control inflation may also deliberately undermine the economy, but they appear that they may move to do so regardless. Most central banks agree.

The persistent price pressures from supply chains and fiscal stimulus have created a solid upward trajectory in costs. The ideal scenario would be for the Fed to raise rates enough to slow demand and guide inflation lower without forcing the economy into recession. Such a soft landing has been historically difficult, if not impossible. The Fed intends to take measured steps knowing increases can take 4 quarters to impact the economy.

The markets are way ahead of the Fed. There is a dichotomy between the two because the markets are pummeled by immense and immediate cross-currents and all those result in major volatility. The fear now is that the curve has been moving to inversion which historically has been a precursor of recessions. However, as some prominent economists have noted it may be different this time given the distortion of the markets due primarily to extreme monetary policy manipulation.

Even an inverted curve will clearly not stop the Fed. So much of the controlling factors now are out of anyone's control. The Fed will focus on its primary objective to reduce inflation.



SOURCE: BLOOMBERG 3/31/2022

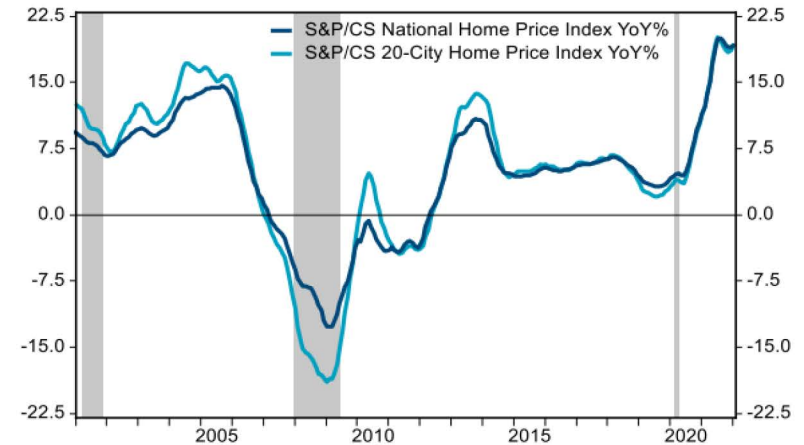
Cross Currents: Fire and Ice

The global economy is reflecting a fragile balance where inflation has become 'too hot' and growth could become 'too cold.'

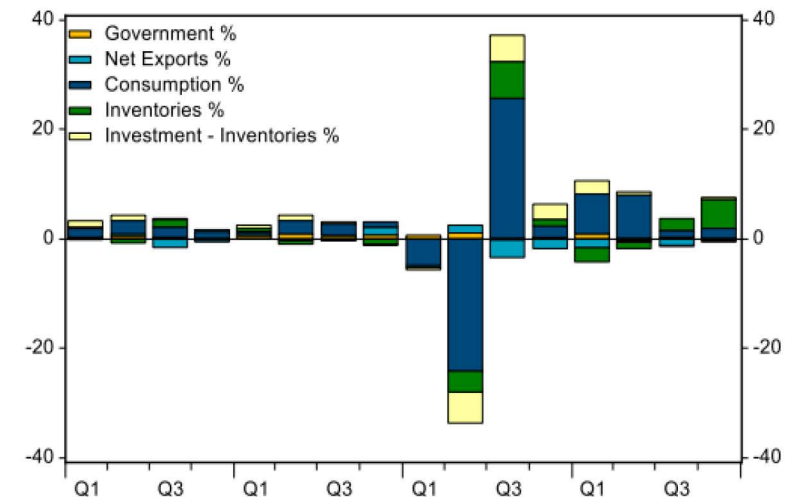
On the inflation side, every scenario is clouded by factors driving inflation steadily up. Russia's invasion of Ukraine, the global sanctions applied and resulting massive gyrations in commodity markets and Covid cast a thick layer of uncertainty. Russia accounts for only 1.5% of global trade but has a large footprint in energy and non-energy commodities. (Oil hit \$130 a barrel in March.) Ukraine is a large producer of grain (which US growers cannot makeup in one season) but it is also an important supplier for Europe's auto industry and materials for chips. Shortages in such raw materials have outsized impact on prices. Now China is closing its doors again on a new Covid resurgence.

US growth remains strong. The growth is supported by post-pandemic economic re-openings and solid pent-up demand as well as increased salaries aimed at luring employees back to work. US growth is solid with consumer consumption strong as well as consumer sentiment and confidence.

Inflation may begin to decline as supply chains re-open and jobs are filled, but extended supply chain woes with tighter financial conditions could lower confidence for both business and the consumer. If so, that will begin to slow growth.



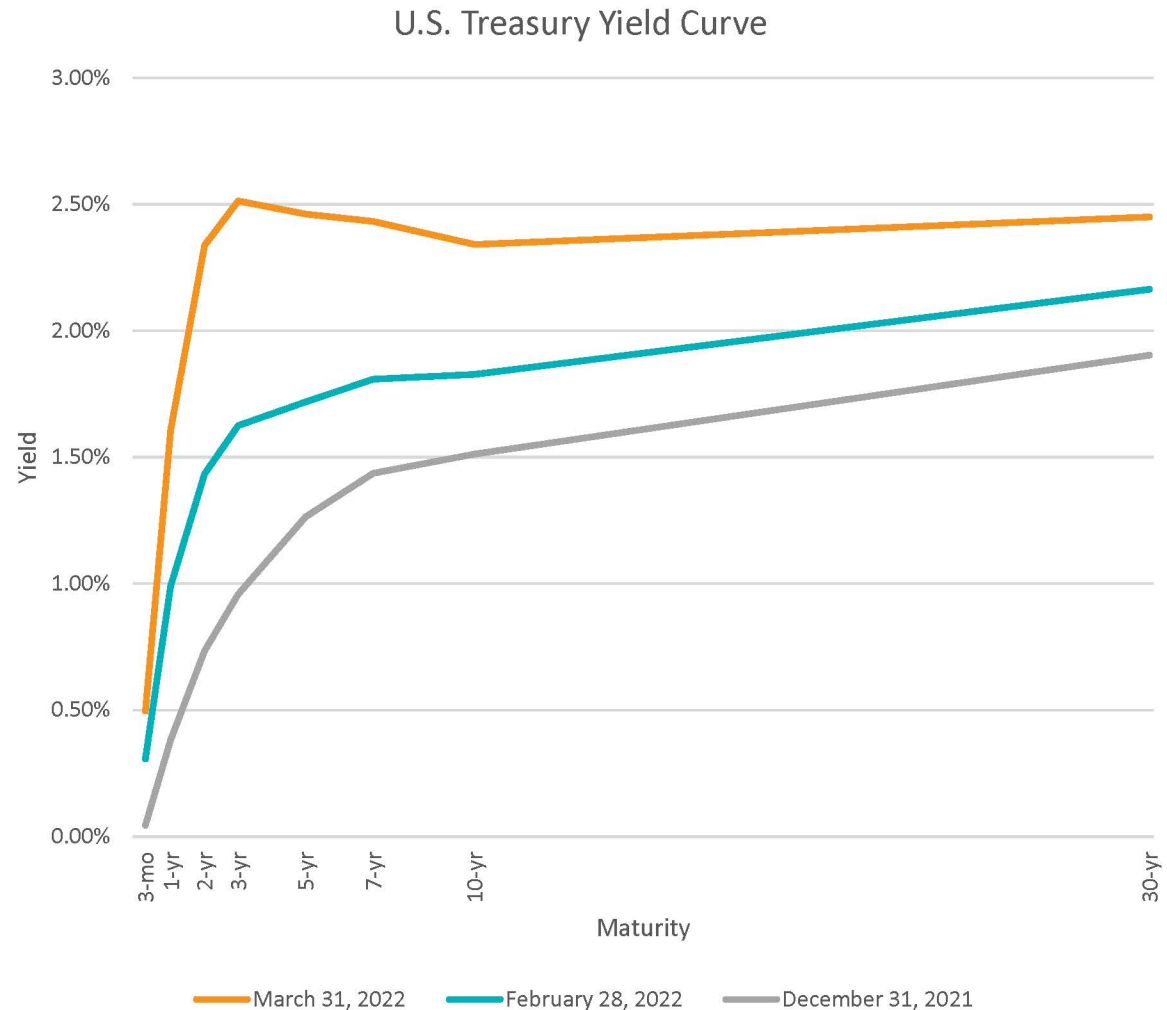
Source: Standard & Poor's/Haver Analytics



Source: Bureau of Economic Analysis/Haver Analytics

Fed Moves Foretell More Curve Changes

- The Federal Reserve's increase in the overnight rate in March has finally moved the curve off zero.
- The Fed's *hawkish* tone has the market and some Fed Governors calling for six or more hikes this year. That will bring the short end up to meet the long end.
- The market had already moved in anticipation of the Fed hike rising in the *belly of the curve*.
- As the short end rises on Fed moves it produces a flatter curve while cross currents at the long end have brought on-and-off inversions.



Travis Central Appraisal District, Texas


Quarterly Investment Report
January - March 2022
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><i>Portfolio as of December 31, 2021</i></u>		<u><i>Portfolio as of March 31, 2022</i></u>	
Beginning Book Value	\$ 7,766,616	Ending Book Value	\$ 13,126,667
Beginning Market Value	\$ 7,766,616	Ending Market Value	\$ 13,126,667
Unrealized Gain/Loss	\$ 0	Investment Income for the period	\$ 1,906
		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	\$ 5,360,051

Average Yield to Maturity for period **0.067%**
Average Yield 3 month Treasury Bill for period **0.310%**

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



Linda Patterson, President
Patterson & Associates

¹ **WAM**, represents weighted average maturity.

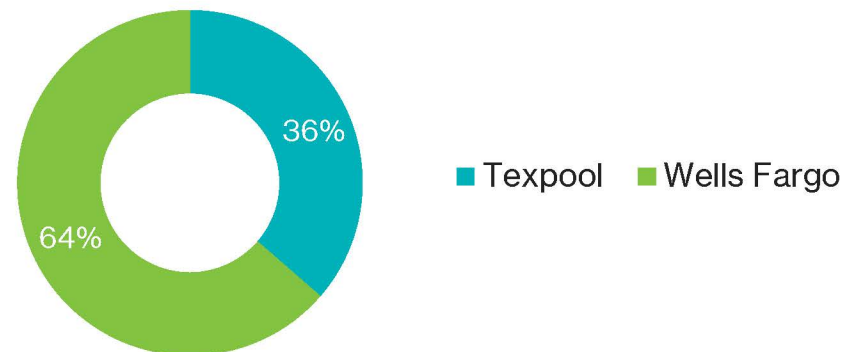
² ***Change in Market Value***" is required data, but will primarily reflect the receipts and expenditures of the District's funds from quarter to quarter.

Your Portfolio

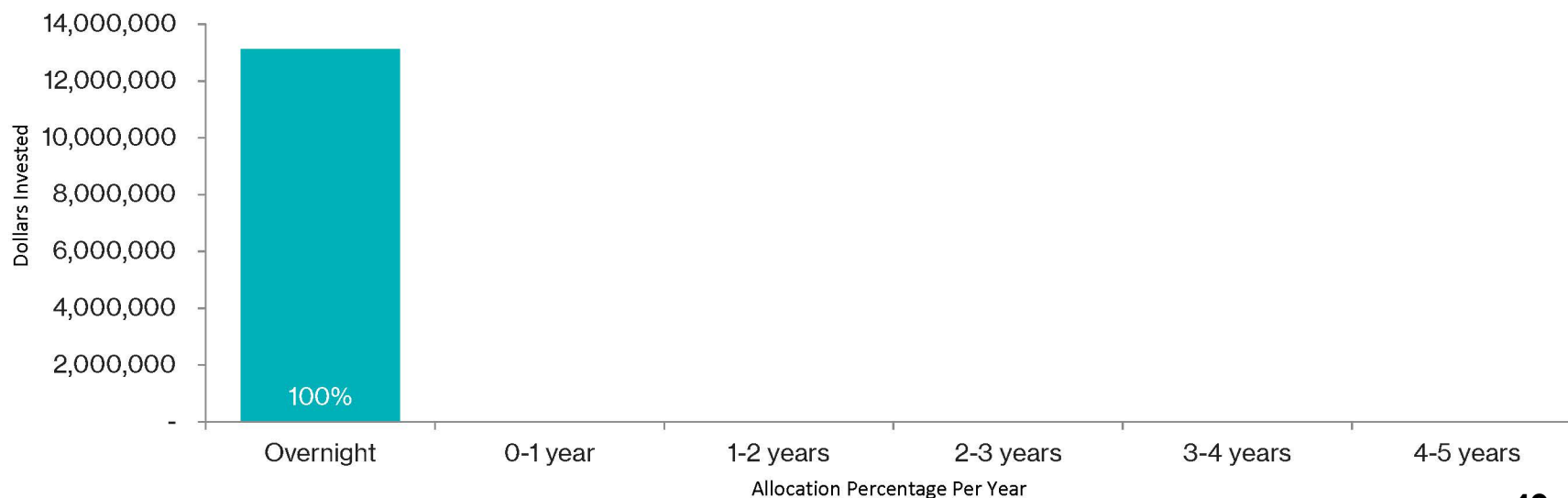
Your Portfolio Statistics

Weighted Average Maturity 1 day
Weighted Average Yield (All Funds) 0.118%

Your Asset Allocation



Your Maturity Distribution



Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
March 31, 2022

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	4,776,794.72	4,776,794.72	4,776,794.72	36.39	1	1	0.213
Wells Fargo Bank	8,349,872.13	8,349,872.13	8,349,872.13	63.61	1	1	0.063
Investments	13,126,666.85	13,126,666.85	13,126,666.85	100.00%	1	1	0.118

Total Earnings	March 31 Month Ending	Fiscal Year To Date
Current Year	1,172.33	1,906.22

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, 2022
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: General Fund						
Texpool/Texpool Prime	2	4,776,794.72	4,776,794.72	36.39	0.213	1
Wells Fargo Bank	4	8,349,872.13	8,349,872.13	63.61	0.063	1
Subtotal	6	13,126,666.85	13,126,666.85	100.00	0.118	1
Total and Average	6	13,126,666.85	13,126,666.85	100.00	0.118	1



**Travis Central Appraisal Dist.
Fund GEN - General Fund
Investments by Fund
March 31, 2022**

Patterson & Associates
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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
Texpool/Texpool Prime										
900001	10000	Texpool	10/01/2019	2,353,388.86	2,353,388.86	2,353,388.86	0.154	0.151	0.153	1
900001A	10001	Texpool Prime	10/01/2019	2,423,405.86	2,423,405.86	2,423,405.86	0.272	0.267	0.271	1
Subtotal and Average				4,776,794.72	4,776,794.72	4,776,794.72		0.211	0.213	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	232,519.68	232,519.68	232,519.68	0.160	0.157	0.160	1
88469	10004	Wells Fargo Analyzed Bus Chkg+	10/01/2019	346.75	346.75	346.75	0.160	0.157	0.160	1
88477	10005	Wells Fargo Commercial Chkg PF	10/01/2019	0.00	0.00	0.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	8,117,005.70	8,117,005.70	8,117,005.70	0.060	0.059	0.060	1
Subtotal and Average				8,349,872.13	8,349,872.13	8,349,872.13		0.062	0.063	1
Total Investments and Average				13,126,666.85	13,126,666.85	13,126,666.85		0.116	0.118	1

Travis Central Appraisal Dist.
Interest Earnings
Sorted by Fund - Fund
January 1, 2022 - March 31, 2022
Yield on Average Book Value

Patterson & Associates
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										Adjusted Interest Earnings		
CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: General Fund												
900001	10000	GEN	RRP	2,353,388.86	2,352,892.64	2,352,986.66		0.154	0.086	496.22	0.00	496.22
900001A	10001	GEN	RRP	2,423,405.86	2,422,434.80	2,422,649.97		0.272	0.163	971.06	0.00	971.06
8477	10002	GEN	RR2	8,117,005.70	2,852,796.90	5,260,589.82		0.060	0.028	367.68	0.00	367.68
90401	10003	GEN	RR2	232,519.68	137,994.65	180,189.25		0.160	0.160	71.08	0.00	71.08
88469	10004	GEN	RR2	346.75	496.57	455.58		0.160	0.160	0.18	0.00	0.18
Subtotal				13,126,666.85	7,766,615.56	10,216,871.27			0.076	1,906.22	0.00	1,906.22
Total				13,126,666.85	7,766,615.56	10,216,871.27			0.076	1,906.22	0.00	1,906.22

Travis Central Appraisal Dist.
Texas Compliance Change in Val Report
Sorted by Fund
January 1, 2022 - March 31, 2022

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Inv #	Issuer	Fund	Purch Date	Interest Accrual	Beginning Book Value				Ending Book Value
Cusip	Par Value	YTM	Mat Date	Interest Received	Beginning Market Value	Purchases/ Additions	Redemptions	Change in Value	Ending Market Value
Fund: 850 EAL Holding Corp									
10006	WFCHIV	850	01/01/2020	0.00	0.00	0.00	0.00	0.00	0.00
61442	0.00	0.000	/ /	0.00	0.00	0.00	0.00	0.00	0.00
Sub Totals For: Fund: 850 EAL Holding Corp				0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
Fund: General Fund									
10000	TXPOOL	GEN	10/01/2019	496.22	2,352,892.64	496.22	0.00	496.22	2,353,388.86
900001	2,353,388.86	0.153	/ /	496.22	2,352,892.64	496.22	0.00	496.22	2,353,388.86
10001	TXPRIM	GEN	10/01/2019	971.06	2,422,434.80	971.06	0.00	971.06	2,423,405.86
900001A	2,423,405.86	0.271	/ /	971.06	2,422,434.80	971.06	0.00	971.06	2,423,405.86
10002	WFSW	GEN	10/01/2019	367.68	2,852,796.90	10,142,377.76	4,878,044.10	5,264,208.80	8,117,005.70
8477	8,117,005.70	0.060	/ /	124.86	2,852,796.90	10,142,377.76	4,878,044.10	5,264,208.80	8,117,005.70
10003	WFABCP	GEN	10/01/2019	71.08	137,994.65	94,525.03	0.00	94,525.03	232,519.68
90401	232,519.68	0.160	/ /	71.08	137,994.65	94,525.03	0.00	94,525.03	232,519.68
10004	WFABCP	GEN	10/01/2019	0.18	496.57	50,657.68	50,807.50	-149.82	346.75
88469	346.75	0.160	/ /	0.18	496.57	50,657.68	50,807.50	-149.82	346.75
10005	WFCCAP	GEN	10/01/2019	0.00	0.00	6,100,445.76	6,100,445.76	0.00	0.00
88477	0.00	0.000	/ /	0.00	0.00	6,100,445.76	6,100,445.76	0.00	0.00
Sub Totals For: Fund: General Fund				1,906.22	7,766,615.56	16,389,473.51	11,029,297.36	5,360,051.29	13,126,666.85
				1,663.40	7,766,615.56	16,389,473.51	11,029,297.36	5,360,051.29	13,126,666.85
Report Grand Totals:				1,906.22	7,766,615.56	16,389,473.51	11,029,297.36	5,360,051.29	13,126,666.85
				1,663.40	7,766,615.56	16,389,473.51	11,029,297.36	5,360,051.29	13,126,666.85

Portfolio TCAD

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Patterson Group**

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MONTHLY INVESTMENT REPORT

Travis Central Appraisal District

APRIL 30, 2022



MEEDER

PUBLIC FUNDS
PATTERSON GROUP

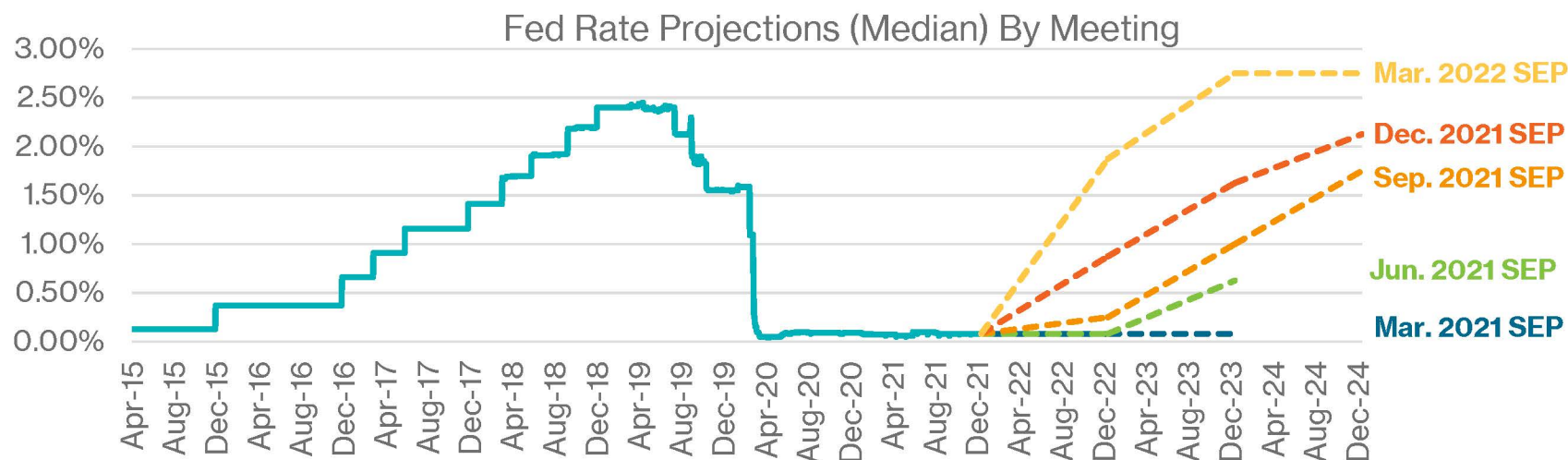
The First 50

The markets are expecting a 0.50% increase in overnight rates from the Fed in May. The market has built this move into rates since March, bringing the 5-, 10- and 30-year treasuries above 3%. Talk of larger moves, like 75 bps in June, abound.

The bigger question remains regarding future moves as the Fed attempts to tame inflation while not stifling US growth. The balancing act between inflation and growth is key and will determine if the Fed can indeed create an economic soft landing historically a near impossibility. A technical recession would not be unlikely but not for 18-24 months.

Inflation is up YOY 6.6%, the most since 1982, excluding food and energy. This complicates the job of the Fed. The majority of increases come from supply side issues which renders traditional tactics less effective. Increased cost of capital and consumer goods will slow business and the consumer but does nothing for price pressures.

Growth is fragile. 1Q GDP contracted 1.4% as consumers continue to buy but at materially higher prices and personal income increases only moderately. Adjusted for inflation real income fell in April. Business spending is also down from last quarter. Going forward, the economy will continue to face challenges as inflation undermines income gains, fiscal stimulus and support declines, supply chains remain tangled and ongoing international conflicts remain as wildcards. Meanwhile policy makers must move ahead with a series of rapid and sizable interest rate hikes to control the inflation.



Big Questions Breed Big Uncertainty

The impacts on inflation and growth are two very large unknowns which create continuing uncertainty and its resulting market volatility.

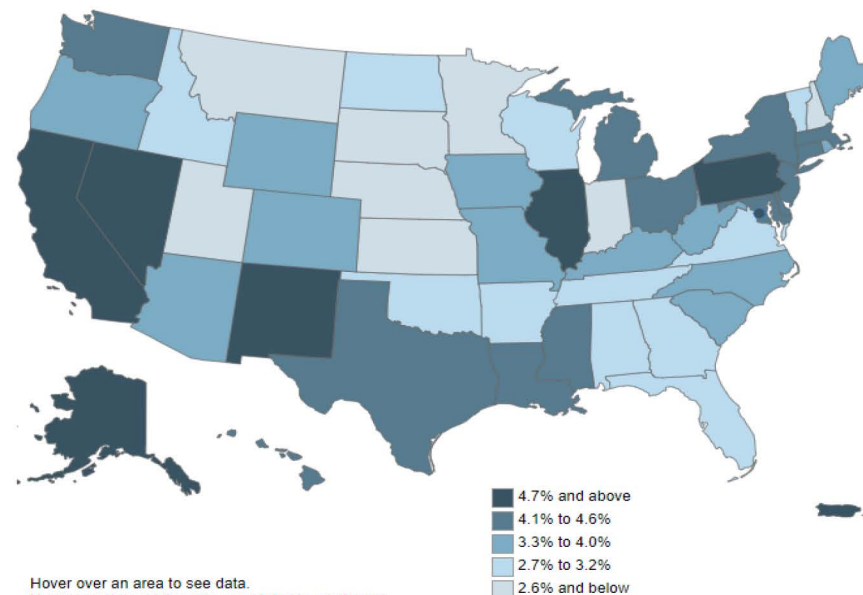
Employment - A record number of firms (70%) increased wages in the first quarter, but 4.5 million people quit their jobs in March 2022. Initial jobless claims have fallen but continuing claims (those claiming unemployment benefits) has remained steady at 1.04 million – the lowest since 1969.

With 11 million job vacancies, businesses remain desperate for workers and as such are willing to increase compensation. According to Fed's latest Beige Book, the survey noted "early signs that the strong pace of wage growth had begun to slow." Businesses cannot afford it.

Supply chains - The market continues to brace for a second wave of global supply chain chaos from China's zero-Covid policy with its lockdown measures and restrictions resulting in shipping congestion at Chinese ports, along with idled factories and warehouses. According to California based Flexport Inc., it takes an average of 111 days for goods to reach a warehouse in the U.S. from their Asian factory. That rivals the 113-day record set in January and more than double the trip time in 2019.

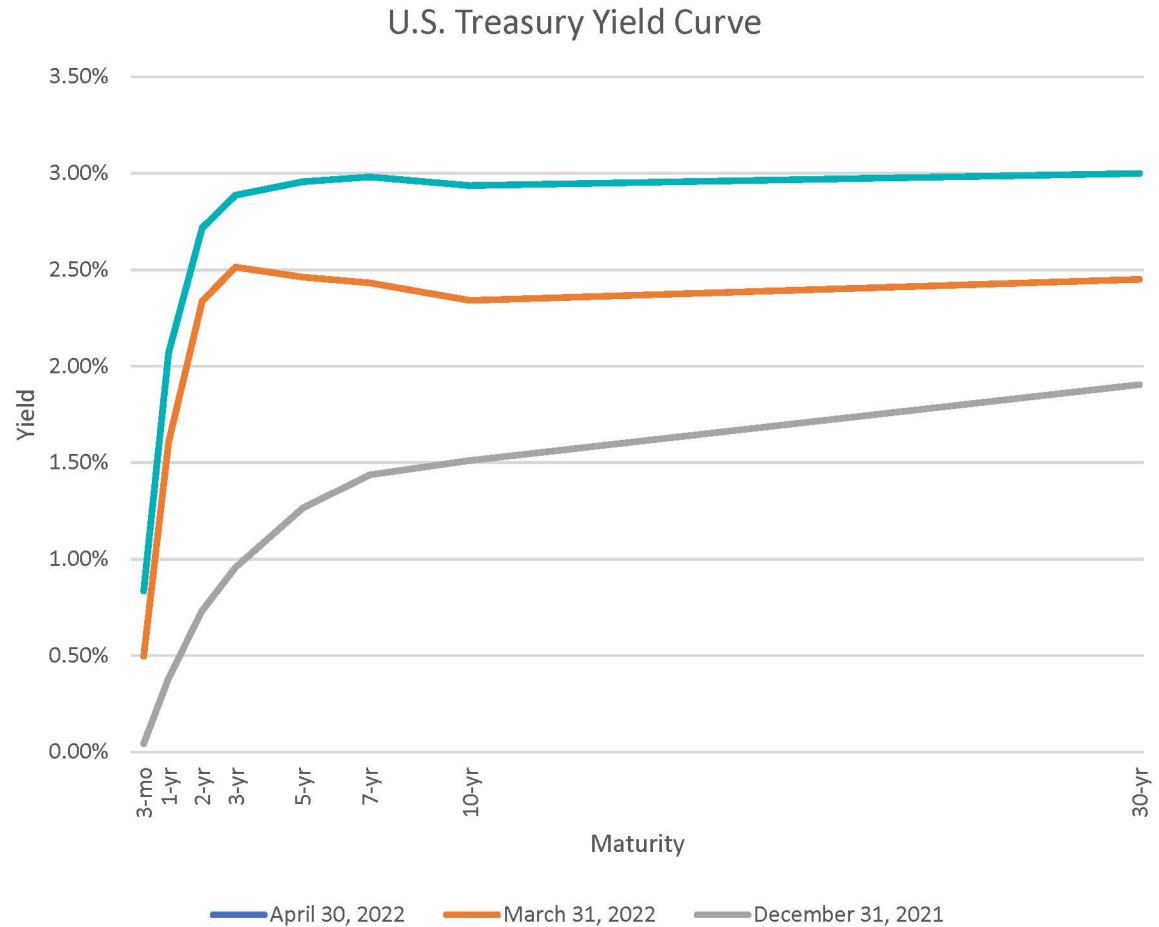
A National Association for Business Economics' survey indicated the firms seeing increased materials costs rose to its highest level since 1984. The report also indicated 45% of firms reported passing on "some" cost increases to consumers and about 71% anticipate they'll keep climbing.

State unemployment rates, March 2022, seasonally adjusted



Fed Intentions Move the Curve

- The Federal Reserve increased the overnight rate in March and telegraphed further hikes.
- The market has already built in a 98% probability of a 0.50% hike in May.
- The Fed's intention to start unwinding their balance sheet in May pushed the long end higher also because \$95B will increase long supply and lower prices which had been artificially supported since 2020.
- The simultaneous moves should keep an upward trajectory to the curve hopefully decreasing the possibility of further inversion.



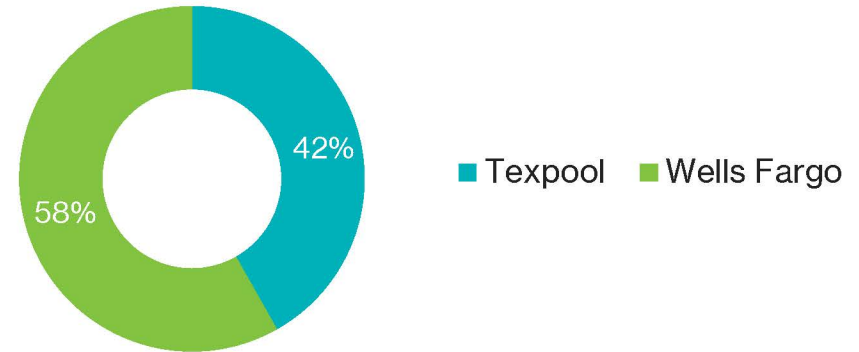
Your Portfolio

As of April 30, 2022

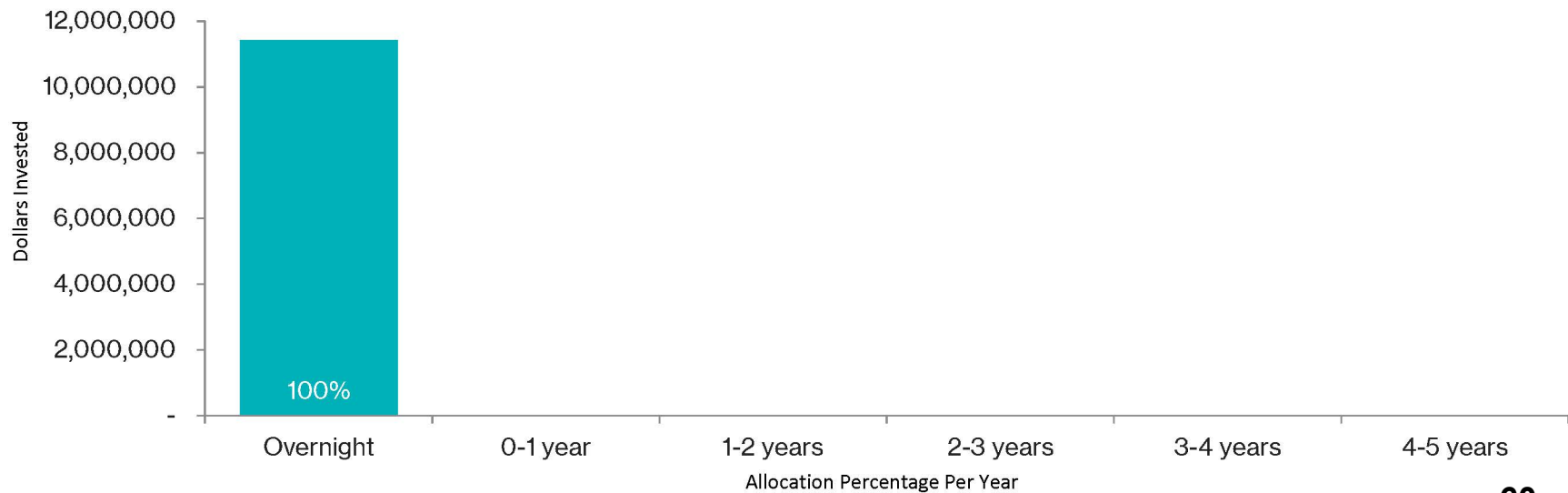
Your Portfolio Statistics

Weighted Average Maturity 1 day
Weighted Average Yield (All Funds) 0.262%

Your Asset Allocation



Your Maturity Distribution



**Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
April 30, 2022**

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	4,778,268.14	4,778,268.14	4,778,268.14	41.83	1	1	0.375
Wells Fargo Bank	6,645,475.80	6,645,475.80	6,645,475.80	58.17	1	1	0.181
Investments	11,423,743.94	11,423,743.94	11,423,743.94	100.00%	1	1	0.262

Total Earnings	April 30 Month Ending	Fiscal Year To Date
Current Year	7,122.69	9,028.91

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
April 30, 2022
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: General Fund						
Texpool/Texpool Prime	2	4,778,268.14	4,778,268.14	41.83	0.375	1
Wells Fargo Bank	4	6,645,475.80	6,645,475.80	58.17	0.181	1
Subtotal	6	11,423,743.94	11,423,743.94	100.00	0.262	1
Total and Average	6	11,423,743.94	11,423,743.94	100.00	0.262	1



**Travis Central Appraisal Dist.
Fund GEN - General Fund
Investments by Fund
April 30, 2022**

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
Texpool/Texpool Prime										
900001	10000	Texpool	10/01/2019	2,353,977.40	2,353,977.40	2,353,977.40	0.304	0.300	0.304	1
900001A	10001	Texpool Prime	10/01/2019	2,424,290.74	2,424,290.74	2,424,290.74	0.444	0.438	0.444	1
Subtotal and Average				4,778,268.14	4,778,268.14	4,778,268.14		0.370	0.375	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	243,481.78	243,481.78	243,481.78	0.160	0.157	0.160	1
88469	10004	Wells Fargo Analyzed Bus Chkg+	10/01/2019	496.81	496.81	496.81	0.160	0.157	0.160	1
88477	10005	Wells Fargo Commercial Chkg PF	10/01/2019	0.00	0.00	0.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	6,401,497.21	6,401,497.21	6,401,497.21	0.182	0.179	0.181	1
Subtotal and Average				6,645,475.80	6,645,475.80	6,645,475.80		0.178	0.181	1
Total Investments and Average				11,423,743.94	11,423,743.94	11,423,743.94		0.259	0.262	1

Travis Central Appraisal Dist.
Interest Earnings
Sorted by Fund - Fund
April 1, 2022 - April 30, 2022
Yield on Average Book Value

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

										Adjusted Interest Earnings		
CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: General Fund												
900001	10000	GEN	RRP	2,353,977.40	2,353,388.86	2,353,428.10		0.304	0.304	588.54	0.00	588.54
900001A	10001	GEN	RRP	2,424,290.74	2,423,405.86	2,423,464.85		0.444	0.444	884.88	0.00	884.88
8477	10002	GEN	RR2	6,401,497.21	8,117,005.70	7,116,404.23		0.182	0.960	5,617.60	0.00	5,617.60
90401	10003	GEN	RR2	243,481.78	232,519.68	240,362.06		0.160	0.160	31.61	0.00	31.61
88469	10004	GEN	RR2	496.81	346.75	426.75		0.160	0.171	0.06	0.00	0.06
Subtotal				11,423,743.94	13,126,666.85	12,134,086.00			0.714	7,122.69	0.00	7,122.69
Total				11,423,743.94	13,126,666.85	12,134,086.00			0.714	7,122.69	0.00	7,122.69

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**Meeder Public Funds
Patterson Group**

Barton Oaks Plaza II
901 S. MoPac Expy
Suite 195
Austin, Texas
78746

800.817.2442

Travis Central Appraisal District
Statement of Revenues and Expenditures
01 - ARB
From 1/1/2022 Through 6/6/2022

	Budgeted Amount- Total Budget	Total Budget- Amended	Actual	Budget Variance (Over) Under	% of Total Budget Remaining
Expenditures					
Per Diem Expenditures					
Per Diem Payments	1,580,425.00	1,580,425.00	102,485.00	1,477,940.00	93.51%
Total Per Diem Expenditures	1,580,425.00	1,580,425.00	102,485.00	1,477,940.00	93.52%
Supplies					
Operating Supplies	5,000.00	5,000.00	2,000.00	3,000.00	60.00%
Total Supplies	5,000.00	5,000.00	2,000.00	3,000.00	60.00%
Services					
Training & Education	10,000.00	10,000.00	0.00	10,000.00	100.00%
Attorney & Court Costs	35,000.00	35,000.00	9,750.00	25,250.00	72.14%
Total Services	45,000.00	45,000.00	9,750.00	35,250.00	78.33%
Total Expenditures	1,630,425.00	1,630,425.00	114,235.00	1,516,190.00	92.99%
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,630,425.00)</u>	<u>(1,630,425.00)</u>	<u>(114,235.00)</u>	<u>(1,516,190.00)</u>	<u>92.99%</u>

Travis Central Appraisal District
FY 2022 Capital Expenditures
As of May 31, 2022

Date	Asset Description	Amount	Vendor
1/12/2022	Parking Lot Striping	3,988.78	Stripe-It-Up
Total		3,988.78	

4D

CONSENT AGENDA

Personnel Changes:				
Name	Action	Date	Job Title	Division
Branda Hayden	Promotion	01/14/2022	Customer Service Team Lead	Customer Service
Leana Mann	Promotion	01/14/2022	Deputy Chief Appraiser	Admin
Luis Esteban	Promotion	02/11/2022	GIS Manager	Information Technology
Jennifer Long	New Hire	02/14/2022	Appraisal Support Clerk	Appraisal Support
Lesli Saldana	New Hire	02/21/2022	Customer Service Rep	Customer Service
Jerry Rodriguez	New Hire	02/28/2022	Sr. BPP Appraiser	Commercial
Adrian Yun	New Hire	02/28/2022	Database Report Writer	Information Technology
Phillip Day	New Hire	03/07/2022	Commercial Appraiser	Commercial
Ashlyn Candelas	New Hire	03/21/2022	Appraisal Support Clerk	Appraisal Support
Soraya Samansareesak	New Hire	03/21/2022	Residential Appraiser	Residential
Maria Ontiveroz	New Hire	03/21/2022	Residential Appraiser	Residential
Teony Payne	New Hire	04/11/2022	Customer Service Rep	Customer Service
Charlotte Rios	Promotion	04/11/2022	GIS Deed Clerk	Information Technology
Yasmine Medrano	New Hire	04/25/2022	Customer Service Rep	Customer Service
Yasmine Medrano	Separation	04/29/2022	Customer Service Rep	Customer Service
Lesli Saldana	Separation	05/04/2022	Customer Service Rep	Customer Service
Yessica Valdez-Vargas	New Hire	05/16/2022	Appraisal Support Clerk	Appraisal Support
Sterling Brittner	New Hire	05/16/2022	Customer Service Rep	Customer Service
Doni Alexander	Separation	05/31/2022	Customer Service Rep	Customer Service
Cliff Watkins	Separation	06/02/2022	BPP Appraiser	Commercial
Elsa Garcia	Separation	06/03/2022	BPP Appraiser	Commercial

Current Openings:

Job Posting#	Date Posted	Position	Division	# of Positions
202112145300	Dec-2021	Res Appraiser	Residential Appraisal	7
2022132200	Jan-2022	CSR	Customer Service	6
202214230	Jan-2022	Comm Appraiser	Commercial	3
2022142300	Jun-2022	BPP Appraiser	Commercial	3
2022120100	Jun-2022	Maintenance Asst.	Admin	1

REGULAR AGENDA

5A

REGULAR AGENDA

Travis Taxpayer Liaison Activity Report

Property Owner Interactions

May 2022

Due to COVID-19, there have been no in-person interviews with Property Owners. Contact has been through email and phone calls.

The objective is to work with Property Owners to understand and resolve their issues. The goal is to receive at least one *thank you* per day.

Complaints

	General Inquiries	Naratives	Protest	efile informal	Exemptions	BPP Issues	Open Records	Tax Issues	Total Complaints
Jan	16	3	26	0	49	5	0	11	91
Feb	16	1	22	0	18	3	0	4	47
March	27	0	5	0	17	6	6	6	40
April	49	1	44	3	46	3	0	4	100
May	52	4	98	58	63	5	0	12	236
June									0
July									0
Aug									0
Sept									0
Oct									0
Nov									0
Dec									0
Total	160	9	195	61	193	22	6	37	514
			38%	12%	38%	4%	1%	7%	100%

There are four types of interactions with Property Owners:

- The first is from Property Owners needing help with how to work with the district and/or the ARB.
- The second is from a Property Owner demanding an immediate reversal of a district or ARB action and installation of their desired results.
- The third is from a Property Owner expecting the Liaison Office to be their advocate in challenging district or ARB action.
- The fourth is from an upset Property Owner who is unhappy with their dealing with the district or ARB but want to understand why the district or ARB has denied their desired results.

Narratives listed are complaints from property owners who want to share with the TCAD Board what they consider an unpleasant experience with the district staff and/or the ARB.

04/01/2022 Gary McIntosh PID 521607

Husband as owner with homestead and over 65 exemption dies but wife is not listed as an owner. Son works with mother to have the ownership and exemptions transferred over as a surviving spouse. He found the process unnecessarily complicated for senior property owners in their 80's and suggested the process should be re-worked to simplify.

05/12/2022 Rene Nunez PID 209480

Property Owner's lot is .1971 acres and land valued at 275,000. Neighboring Property PID 921073 lot is 3 times larger at .6343 acres and also valued at 275,000. At the ARB hearing, district appraiser commented neighboring property should be and would be adjusted upward in value. After three years of protesting the inequity and promised neighboring lot would be increased, it has not. Property Owner has no faith that for 2023 the problem will be resolved.

Comment: Forwarded to Residential Appraisal Department for follow-up.

05/20/2022 Joshua Sitton PID 465611

I had an informal hearing for a property tax protest scheduled today at 3:30pm. The appraiser failed to call me, and two separate people from TCAD (via chat and phone) informed me that the appraiser claimed they had called me. This is incorrect. I received no call at the time purported (around 3:57pm).

I would like to file a complaint, since I was not allowed to have an informal hearing, and now I've wasted time and energy, because an appraiser decided to skip the scheduled hearing. I would like to know who this appraiser is, since I am not allowed to call them directly. I am also not allowed to set up a new meeting even though I did everything correctly.

Please find attached 2 online chat sessions saved that show what happened.

Additionally, this entire process is so ridiculous on many levels. There is no indication anywhere that the scheduled time can be missed by up to an hour by the appraiser. I had to learn that the hard way when I was waiting far past the scheduled meeting time.

All the while I'm watching the queue waiting to be called. Then I get 2 texts simultaneously. One says that I have to listen for my ticket number and window to go to. What does that even mean? The 2nd text says that no one has heard back from me, and that I have to reply to get back in line. Both of these arrived at the same time, making it impossible for me to have ever responded. After which, I responded and then I was told, "we're closed." See attachment.

Regards,
Joshua Sitton

05/31/2022 Donna Barnett PID 457032

I am writing to reiterate what happened to me on Friday, May 27, 2022 at my Informal Appraisal Meeting (phone call).

I was given notice that I was to receive a phone call by an appraiser at 3:30pm on Friday, May 27, 2022. I did not receive the call until 4:00 pm. The appraiser began the meeting with confirming who I was and the property (ID 457032). At that time, he stated that the meeting could not last more than 10-15 minutes because he had many more people waiting in line (48 was his stated amount) after me. He then began to speak about my current appraisal and to go over the details that were on my Notice of Appraised Value. I let him know that I had it in front of me and that I was very experienced in the process (17 years). I asked him if he had received the packet of information that I had submitted for his review. He found it and then started to go over the comps that the appraisal group had used to appraise my house. I tried to get a word in, but he kept repeating how there was not much time and kept speaking. I finally said, can we go over what I presented. I barely said a few words (including that one of my comps, was also one of the appraisal districts comps). I also told him that one of the appraisal district's comps was out of bounds (the physical area which is approved for my home) and could not be considered. He did not understand what I said at all. He just said "well, it's fairly close by". Then he offered me \$22,860 less than my market value and said "if that is not acceptable, you can request an ARB meeting". Then, when I tried, again, to speak with him about the comps, he said, "I

got to go, I have 48 more people waiting". I refused his offer, as it was unacceptable.

I am very aware that my Assessed Value is \$597,135, and I will not be able to reduce my market value past that number. But my market value is at \$900,734 per the Notice that I received. I am trying to reduce my market value to a figure that is fair and equitable. According to my comps, I have computed that my market value should be \$710,000. Which again, I realize that figure will not reduce my Assessed Value of \$597,135. I will be pursuing this at an ARB board meeting.

At this time, I was extremely disappointed in the Informal Appraisal process that occurred. The gentleman rushed and spoke throughout the process with very little time given to me to present my case. I believe the meeting was between 10 and 15 minutes. I have been protesting my taxes, both in Fort Bend County and Travis County for 17 years. I am very well versed in the process and understand what is needed. This experience has left me very unhappy as there was literally no true meeting. I feel that more training is needed with appraisers so that they know what is expected and how to proceed in these phone meetings.

Thank you for your time and consideration of this matter.

Sincerely,
Donna Barnett

05/31/2022 Larry Richardson PID 315438

Sir/Ma'am, I have what I feel is a serious issue. I am 100% disabled. I have filed for an informal protest for my property taxes. I have followed all the instructions perfectly. I have not had this informal meeting. Now I'm being told I can only do a formal protest in person. This will be extremely difficult for me.

Adding to the issue, no one will answer the telephone. I've sent 3 emails, again no one will respond to me emails. What am I to do when not one employee will answer the telephone or return my emails.

I'm asking to file a formal complaint.

Respectfully,
Larry Richardson

Comment: I have tried unsuccessfully to reach property owner at phone number provided. By email responded with information about his formal hearing options.

06/01/2022 Kristy Sommers PID 459140

I was never called for my over the phone protest today it was scheduled for 4pm
Property ID 459140 Protest#1364205

Thank you for contacting the Travis Central Appraisal District. My name is
Sterling. How can I help you today?

Sterling

I apologize for the wait, are you still needing assistance?

Me

an appraiser was supposed to call me at 4pm for my hearing and no one has called
me

Sterling

Can I get your address or Property ID number please?

Me

prop id 459140

Me

protest# 1364205

Me

I called the tcad # I finally just got someone but she is not very helpful - will
anyone call me since you guys are now closed - which blows my mind since you
guys scheduled the appt

Me

I have wasted 2 hours waiting for a call on then on hold to get some help

Sterling

Did you click the "get in line online" button and give your phone number or did
you schedule the appointment for 4:00?

Me

I even did the get in online and they told me I didn't have a protest and yes I
did and do

Me

so they cancelled me out 4 times - I'm really upset

Sterling

I am not seeing that they have called you yet, you can wait the appraisers are still working. If you do not get a call you will need to contact the Tax payer Liaison and he can get you rescheduled his email is taxpayerliaison@tcadcentral.org and his number is (512) 834-9317 Ext. 582

Sterling

It seems like we have lost connection, after 3 minutes without a response I will have to close the chat window and move on to the next person in line. if you are still needing assistance you can call our helpline (512) 834-9317 or email us at the address CSinfo@TCADcentral.org. I am sorry for the inconvenience. Thank you for contacting us and have a good day.

Save Chat Session

I also sent in pictures of screenshots where I kept trying to get in line with the online option and kept getting told I didn't have a protest - which I certainly do - if they can email and text me then why can't someone just call and say we need to reschedule or say we are running late and will still contact you - I have now lost 2 hours of my day for nothing and I am incredibly upset and angry at your county office

Kristy L Sommers ACS AIRC
Sommers Insurance Agency
2306 Ruby Sunset San Antonio, 78232

Comment: Property owner was advised by Customer Services that if they do not get a call they will need to contact the Tax payer Liaison and can get you rescheduled. his email is taxpayerliaison@tcadcentral.org and his number is (512) 834-9317 Ext. 582. I have no authority to reschedule an informal hearing.

06/01/2022 Pewter Le PID 918360

Thank you for your time and patience yesterday to hear my issues—which may well be prevalence at TCAD. I summarize my issues from top to bottom lines as follow:

Top line issue: this property was built in 2019 as builder's Sales Office with 1963 sqft. It was appraised by TCAD in 2021 at \$320,000 or \$163/sqft. I purchased it in November 30, 2021 with only 1583 sqft at priced of \$408,000 or \$258/sqft. That represents 58% increased. In April 2022, TCAD appraised my property at \$518,000 or \$327/sqft which is 100% from 2021. There is no basis whatsoever for that appraised value!

Bottom line resolution: after online protest in early May 2022, it has been reduced to \$468,000 or \$296/sqft which still represents 81% from TCAD 2021. Ask

yourself: what were the prices increases in Austin metro, in Pflugerville and in that neighborhood particularly that renders that kind of over-the-top increase?
I request that appraised value to be set between \$380,000 (fair market value hadn't it been a seller-market) or at most \$408,000 my purchased value.

Side issues uncovered from this protest processes:

A) Qless and Informal meeting: I got my Information meeting scheduled through TCAD website for 5/23 at 2pm (see screenshot). There might be a mixed up between online and in-person as you could see from middle of the screen. Regardless, I asked to rejoin to no avail. I called in to the district to ask be connected to the appraiser to no avail either. Either Appraiser needed to leave name and extension; or Customer Services should be able to identify who are scheduled for which particular case to connect both parties to in case of a missed call, don't you think of a decent system?

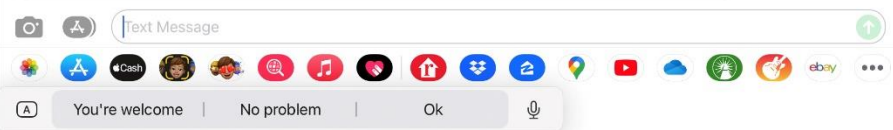
B) Even worse, as you realized yesterday, I had TCAD/Qless rescheduled again for 6/1/22 at 3:15pm. The day before, they sent text message to remind me. But in early morning of 6/1/22, there must be a person to go behind the scene, to cancel the appointment in citing 2 reasons both of them are grossly wrong: (1) there were no protest (yes, there was a protest filed); and (2) already had an informal (no, informal was rescheduled to Wednesday 6/1/22).

C) Now, I have it rescheduled one more on 6/13/22 at 1:30pm. How can you ensure that meeting will not be anything like the first 2 appointments? Otherwise, it may not be too difficult to conclude that either the system was so broken, or there were deliberately attempts to deny property owner the right to have an informal meeting?

But as stated in bottom line resolution, any sound mind could easily see that increasing of 80% to 100% between 2021 to 2022 for my property is grossly ridiculous. Even at sold price which represents 58% increase from TCAD 2021, I strongly believe it was due to severe buyer disadvantages (seller supreme advantages) rather than true market value, condition. My suggested value of \$380,000 already represents 47% increase from 2021. Show me where else in Austin that might have that appreciation?

If you need any other information, please let me know.

Thank you,
-Pete



Comment: Market Value has been set to 468,393 but property owner claims he did not accept an offer. Another informal hearing scheduled for 06/13/2022 for 1:30

5B

REGULAR AGENDA

TRAVIS APPRAISAL REVIEW BOARD

850 E. Anderson Lane, Austin, Texas 78752 (512) 834-9317 ext. 309

Resolution 2022-0511

A RESOLUTION OF THE TRAVIS APPRAISAL REVIEW BOARD FOR ADOPTION OF HEARING PROCEDURES FOR 2022

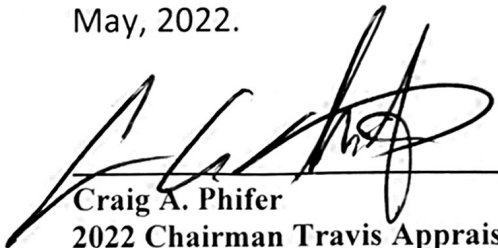
Whereas the Texas Property Tax Code sec 41.01(c) requires the appraisal review board to adopt procedures for hearings the Board conducts under this subchapter and subchapter C. by May 15th of 2022

Whereas having given due and proper notice, in accordance with Texas law, a public hearing was held at a designated place on May 11th, 2022 to review and consider the proposed hearing procedures. Interested persons were given the opportunity to comment on the proposed Hearing Procedures that comply with Texas Property Tax Code Sec 5.103(d). The Model Hearing Procedures having been previously reviewed by the law firm of Armstrong & Armstrong P.C. were submitted for adoption by the Travis Appraisal Review Board.

Whereas on the 11th Day of May, 2022 the Travis Appraisal Review Board was called to meet and having met the requirements to achieve a quorum proceeded to consider the adoption of the Model Hearing Procedures.

Whereas submitted for vote and agreed to by a majority of the Travis Appraisal Review Board members the Resolution was so adopted and shall be made a part of the public record for the Travis Appraisal Review Board.

DULY RESOLVED AND ADOPTED by the Travis Appraisal Review Board 11th day of May, 2022.



Craig A. Phifer
2022 Chairman Travis Appraisal Review Board

Witnessed:



Printed Name: TERRESA GAINES
2022 Travis Appraisal Review Board

**TRAVIS
APPRAISAL REVIEW BOARD (TARB)
BYLAWS**

Adopted on May 11th, 2022

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TRAVIS APPRAISAL REVIEW BOARD BYLAWS

Section 1.00: TARB Overview

Section 1.01: Authority and Duty

Authority: The Travis Appraisal Review Board (TARB) is established pursuant to the Texas Property Tax Code, Title 1, Subtitle B, Chapter 6, Subchapter C (TPTC). TARB is an independent and distinct entity from the Travis Central Appraisal District (TCAD).

Duty - The basic substantive duty of the TARB is to hear and determine taxpayer protests and to certify the appraisal rolls in a timely manner in accordance with the TPTC §41.01.

Goal - The TARB shall hear taxpayer protests without prejudice in order to render a fair and impartial determination based on testimony and evidence presented

Section 1.02: Appointment and Removal of Members

Members - All members of the TARB are appointed by the local administrative judge in Travis County (TPTC §6.41).

Eligibility - TARB members must be current residents of Travis County and must have resided within Travis County for at least two years (TPTC §6.41). TARB members must be eligible for appointment as outlined in TPTC §6.412 and §6.413.

Appointment/Terms - TARB members are appointed for two-year, staggered terms beginning January 1 (TPTC §6.41). A member may serve a maximum of all or part of three consecutive terms if reappointed (TPTC §6.412). Persons shall submit applications as specified by the local administrative district judge in Travis County in order to be considered for appointment to the TARB for each two-year term (TPTC §6.41).

Removal of Members - A member of the TARB may be removed by the local administrative district judge. The grounds for removal are: (1) a violation of Section 6.412, 6.413, 41.66 (f), or 41.69; (2) good cause relating to the attendance of members at called meetings of the TARB as established by written policy adopted by a majority of the TCAD board of directors; or (3) evidence of repeated bias or misconduct (TPTC §6.41).

Vacancies - The Chair of the TARB shall advise the TCAD Board of Directors and local administrative judge of any vacancies that occur on the TARB as soon as practicable.

Section 1.03: Purview of TARB

Purview: The TARB has authority only over matters submitted to it. The TARB has no role in the day-to-day operations of the TCAD or in appraising property. Until the Chief Appraiser submits an appraisal record to the TARB for review, the TARB has no authority over that record. The TARB makes changes or sets a value only by determining a taxpayer's protest, a challenge, or a motion for correction. Such a change affects only the property in question. The TARB has no role in deciding the tax liability on a parcel of property.

Taxes: As a matter of information to the public, TARB has no authority or responsibility for tax rates. Tax rates are set by the taxing units: e.g., school district, municipality, county, college, and/or hospital districts. The Travis County Tax Assessor/Collector is responsible for the billing and collection of taxes. TARB has no authority or responsibility for the operating budgets that may be adopted by the taxing units.

Section 1.04: Officers

Officers - Officers of the TARB shall be:

- Chair
- Secretary
- Vice-Chair

Selection and Terms of Officers - By law, the local administrative district judge appoints the Chair and the Secretary (TPTC §6.42). The Chair and Secretary shall serve for only the term(s) appointed. The Vice-Chair shall be elected by members for one-year term(s) in accordance with these bylaws.

Executive Committee - The Executive Committee is a standing committee which includes the Chair, Secretary, Vice-Chair, and the immediate past Chair of the TARB, if the past Chair is still serving on the TARB. The Executive Committee shall act to conduct and accomplish the business of the TARB in accordance with these bylaws and all applicable local codes, state laws, and/or federal regulations.

Removal from Office - The local administrative district judge governs the removal of the TARB Chair or Secretary. The board of directors of the appraisal district may for cause remove the TARB Chair or Secretary from office (TPTC §6.411). Complaints related to fairness and efficiency of the TARB should be filed with the Taxpayer Liaison (TPTC §6.052).

The TARB Vice-Chair may be removed from office for good cause by a majority vote of the TARB. **"Good cause"** includes, but is not limited to, serious misconduct; substantial violation of these bylaws or the applicable provisions of the TPTC; failure to attend three meetings without reasonable explanations; knowingly being absent from regular TARB meetings for more than three consecutive weeks without voluntarily resigning; and/or failure to properly execute the duties of the office.

Complaint: Any complaint of substance about the Vice-Chair should be directed to the Chair of the TARB. The other members of the Executive Committee shall first review the complaint. The Vice-Chair shall be given the opportunity to answer the complaint. The Executive Committee panel will then either forward the complaint to the full TARB with their recommendation for removal or may close the complaint without further action.

It requires a majority vote of current members at a meeting with a quorum to remove the Vice-Chair. If the Vice-Chair is removed or a vacancy occurs, a special election will be held to complete the unexpired term of office.

Section 1.05: Powers and Duties of the Officers

Chair - The TARB Chair performs the day-to-day business of the TARB with the advice and assistance of the Executive Committee and the TARB legal counsel. The TARB meets at the call of the Chair to examine the appraisal records within ten days after the date the Chief Appraiser submits the records to the TARB [TPTC §6.42 (b)].

The Chair shall have the power to call and preside over regular and/or special-called meetings of the TARB, designate the chairs and members of the working panels, provide oversight of TARB activities, and take actions as necessary to accomplish the overall business of the TARB. The Chair may also establish committees and assign TARB members to such committees as needed to address special issues and/or otherwise conduct and accomplish the business of the TARB, and may delegate to any Board member such duties as he or she may deem appropriate. The Chair shall be an ex officio non-voting member of each committee, except the Nominating Committee.

Vice-Chair - The Vice-Chair shall have the power and perform the duties of the Chair or Secretary in their absence.

Secretary - The Secretary shall have the power and duty to maintain the records of the TARB. The Secretary shall perform duties as necessary to complement the duties of the Chair and shall have the powers and duties of the Chair in the Chair's absence.

Section 1.06: Election of the Vice Chair

Election: A Nominating Committee shall be created. It shall consist of three current members of the TARB, exclusive of the current officers. The Chair shall select one member who will be designated as Chair of the Nominating Committee. The two additional members shall be selected by the Nominating Committee Chair.

The Nominating Committee shall solicit from all TARB members the names of those interested in serving as Vice-Chair. Members are not eligible to run until their second year on the TARB. Candidates should exhibit some knowledge of organizational and administrative procedures, be proficient in computer skills, and be familiar with policies and procedures of the TARB and the TPTC. Auxiliary members are not eligible to serve as officers.

The Nominating Committee shall prepare a slate containing at least two choices for Vice-Chair, if possible, and announce the slate of candidates at a meeting or via electronic communication. As soon as possible at a TARB meeting there shall be an agenda item entitled "Election of Vice-Chair". No proxy voting is allowed. A majority vote is required for selection of the Vice-Chair in the first round of voting. In the event of a runoff election between the top two candidates, the candidate with a majority vote of the members present will be selected. Auxiliary members are eligible to vote for the Vice-Chair. If the Vice-Chair position becomes vacant, the Chair shall call for a special election as soon as is reasonably possible.

After appointment of the Chair and Secretary by the judge, the TARB shall elect a Vice-Chair. The Vice-Chair shall serve until a subsequent Vice-Chair is chosen by the TARB, provided he or she is still a member of the TARB.

Election process may be modified or further defined by vote of a TARB quorum without amendment to these bylaws to address issues related to the election process or timeline or TARB's election process.

Section 1.07: Mandatory Training

Training: TARB members must complete the training and education course established by the Texas Comptroller of Public Accounts except as provided by TPTC §5.041(e).

TARB members are expected to attend all Comptroller and TARB training sessions as scheduled. Members will notify the presiding Chair when unable to be present for such training or make special arrangements when unavoidable schedule conflicts arise.

Section 1.08: Duties

Duties: The TARB members shall have the following duties: (TPTC §41.01), usually performed by three-person panels:

- Determine protests initiated by property owners
- Determine challenges initiated by taxing units
- Correct clerical errors in the appraisal records and the appraisal rolls
- Act on motions to correct the appraisal rolls under §25.25 TPTC
- Determine whether an exemption or a partial exemption is improperly granted and whether land is improperly granted appraisal as provided by Subchapter C, D, E, or H, Chapter 23; and
- Take any other action or make any other determination that this title specifically authorizes or requires

The TARB may not review or reject an agreement between a property owner or the owner's agent and the Chief Appraiser under Section TPTC §1.111(e).

Attendance: TARB members shall notify the presiding TARB Chair of any planned absence by completing a TARB absentee slip before the date of absence. For any unscheduled absence the member should call, email, and/or text any officer as soon as practical.

Auxiliary members of the TARB shall participate in governance activities of the TARB as set forth in the TPTC §6.414.

Section 1.09: TARB Meetings

Meetings: The TARB shall comply with the Texas Open Meetings Act. Written notice of the date, time, place and subject of meetings held by the TARB shall be posted 72 hours in advance of such meeting.

Quorum: A quorum of the TARB members must be present to conduct TARB business. A quorum is achieved when more than fifty percent of the current TARB members are present at the posted meeting. Auxiliary members are not included in determining a quorum (TPTC §6.42 and §6.414).

Location: The TARB shall hold its in person meetings in the TCAD office building located in Travis County at 850 E. Anderson Lane, Austin, Texas 78752. If meetings are to be held elsewhere, the location of the meeting shall be posted on the TCAD website page for meetings/TARB (<https://www.traviscad.org/meetings>) and shall meet all requirements of the Texas Open Meetings Act.

Agenda: Each meeting agenda shall state the specific items to be discussed or acted upon by the TARB. If there is to be an “Executive Session”, the specific items to be discussed in the executive session shall be separately listed on the agenda. Legal counsel shall be available to the TARB for advice as necessary and must either be present in person or by telephone or videoconference during any executive session where pending litigation is to be discussed.

Any member can make a request of the Chair for an item to be placed on an agenda. If the Chair objects to adding the item to an agenda, five or more members of the TARB may call for a meeting of the TARB on a particular item by presenting a written request to the Chair. The Chair shall then place the item on the agenda for the next TARB meeting subject to the posting requirements of the Texas Open Meetings Act.

The TARB will conduct taxpayer protest hearings in panels or use the procedures for special board hearings or challenge hearings as stated herein [TPTC §41.45 (d)].

Section 1.10: Amendments to TARB Policies and Procedures

Amendments: Amendments to the TARB Bylaws may be proposed by any TARB member. Any proposed amendment must be in writing and presented first to the Chair. If presented with a written amendment, the Chair shall establish a Bylaws committee who will review, consider, and deliberate on all amendments presented to the committee. The committee may refine the proposed amendment and develop a recommendation to adopt, amend, or not adopt. The proposed amendment will then be circulated in writing and/or electronically to each TARB member for review and consideration prior to the posted TARB meeting at which the amendment will be presented and discussed.

A majority vote of the TARB members present and voting at a meeting is required to amend the TARB Bylaws. As an administrative matter of the TARB, Auxiliary members may vote on the amendments.

Section 1.11: Parliamentary Rules

Parliamentary Rules: The rules contained in the current edition of *Robert’s Rules of Order, Newly Revised*, shall govern the TARB in all cases to which they are applicable and in which they are not inconsistent with these bylaws, any special rules of order that the TARB may adopt, or state law.

Section 2.00: TARB Hearings

Section 2.01: Formal Hearing Procedures

Formal Hearing Procedures: TARB shall establish procedures for formal hearings and annually hold a Public Hearing prior to May 15th for adoption by resolution (TPTC §41.01). Copies shall be distributed to the board of directors, the taxpayer liaison officer, the appraisal district for which the appraisal review board is established and the State Comptroller’s Office. The TARB shall conspicuously post those procedures in a prominent/public area for property owners to review prior to their formal protest hearing and in each hearing room for any person to review. The appraisal district website will make available a copy for property owners. In addition, the appraisal district will 14 days prior to the hearing date for a property owner deliver a copy of the hearing procedures in addition to other information the property owner is due (TPTC §41.461).

Formal hearings must comply with the Open Meetings Act. Formal hearings are scheduled as directed by the Chair of the TARB. If a date/time specific scheduled hearing is not started within two (2) hours of the scheduled time, the TARB is required to postpone the hearing upon the request of the property owner (or an agent) [TPTC §41.66 (i)].

The TARB is required to follow the Model Hearing Procedures for Appraisal Review Boards prepared by the Texas Comptroller of Public Accounts. If a conflict exists between the model procedures and the TARB formal hearing procedures, the model procedures prevail.

Section 2.02: Panel Hearings

Panel Hearings: The TARB Chair seats panels to conduct regular protest hearings. However, the final approval of determinations on protests heard by a panel must be made by the full TARB. Auxiliary members may not vote on the final determinations of protests [TPTC §6.414 (c)].

The duties and responsibilities of the panels are:

- Conduct formal hearings in an informal atmosphere while maintaining decorum and mutual respect among all parties present
- Conduct formal hearings in an impartial manner that ensures taxpayers receive due process in accordance with the TPTC
- Comply with the TARB Formal Hearing Procedures and the Model Hearing Procedures for Appraisal Review Boards prepared by the Texas Comptroller of Public Accounts
- Ensure the panel works together on procedural issues, reaches consensual decisions to the maximum extent possible, and completes the paperwork in an accurate manner
- Judiciously exercise the power to dismiss, recess, or postpone the formal hearing at any time before or after the hearing has been opened: e.g., at the request of a property owner or agent and/or the Chief Appraiser's representative and/or the panel to promptly secure additional evidence, such as a proper appointment of agent, pertinent to the protest. All decisions concerning recess or postponement must be approved by the TARB Chair. If a formal hearing is recessed after it is opened, the TARB Chair will ensure that the hearing is rescheduled for a hearing not earlier than the seventh day after the postponed or recessed hearing (TPTC §41.66). The panel chair and/or appraiser will direct the appellant to the scheduling personnel and the panel will provide a copy of the "TARB Panel Recommendation to the Full Board" form to the TARB Chair. For any recess, the panel affidavit and recommendation forms shall be placed in specifically designated envelopes or similar for follow-up.

Panel Request for Rehearing: Any member of a panel may request reconsideration of a panel's recommendation to the full Board. The panel member(s) shall request the Executive Committee to review the decision in question. The Executive Committee shall meet with all the panel members to review the decision. The Executive Committee shall, after the review, either affirm the panel's recommendation or set it aside and schedule a new hearing. In the event a new hearing is set, the Chair shall request in the next quorum meeting that the Property ID be excluded from the records to be approved, provided that the

Property ID has not already been reheard. No member of the original panel or the Executive Committee may serve on the re-hearing panel.

Section 2.03: Five (5) Member Panels

The TARB Chair shall appoint a five (5) member panel to conduct hearings:

- a. When a protest is filed by a member of the TCAD District Board of Directors, a member of the TARB, the local administrative judge making appointments of TARB members, the taxpayer liaison officer, or an employee of the TCAD; or
- b. At any time, the TARB Chair determines a five (5) member panel is desired or necessary.

The following conditions shall be met:

- a. The Chief Appraiser or a representative of the Chief Appraiser shall be present at each hearing to represent the TCAD; and
- b. The evidentiary requirements of formal hearings shall be applicable to five (5) member panel hearings as outlined in the Formal Hearing Procedures.

The TARB Chair shall:

- a. Serve as chair or select the chair and select the members of the five (5) member panels; and
- b. Ensure that no conflict of interest exists on the part of any panel members.

Section 2.04: Challenge Hearings

Challenge Hearings: A challenge submitted by any taxing entity in Travis County must be heard by the full TARB, with a quorum of members present. (The panel may consist of less than a quorum of TARB members if agreed to by the challenging party, the Chief Appraiser and the TARB Chair in advance.)

The TARB Chair shall:

- a. Serve as Chair of challenge hearings. In the absence of the Chair, any member of the TARB Executive Committee may perform the duties of Chair; and
- b. Ensure that no conflict of interest exists on the part of any of the panel members.

Moreover, the following conditions shall be met:

- a. The Chief Appraiser or a representative of the Chief Appraiser shall be present at each **hearing to represent the TCAD; and**
- b. **The evidentiary requirements of formal hearings shall be applicable to special TARB** hearings as outlined in the Formal Hearing Procedures.

Section 2.05: Conflict of Interest

Conflict of Interest: TARB members must avoid “conflict of interest” situations when hearing protests. In addition, TARB members should avoid hearing protests in which an appearance of bias or conflict of interest exists. In a doubtful case, TARB members should recuse themselves from a protest hearing

involving that owner's property and promptly report the conflict of interest to the panel chair for purpose of replacing the panel member.

A **conflict of interest** exists for TARB members when the

- Person bringing forth the protest on a property is related to the TARB member by affinity (within the second degree) or consanguinity (within the third degree).
- **Consanguinity** within the first degree includes parents and children. The second degree includes grandparents, grandchildren, brothers and sisters. The third degree includes great grandparents, great grandchildren, nieces, nephews, aunts and uncles.
- **Affinity** within the first degree includes spouse, spouse's parents, spouse's children, stepparents, stepchildren and spouses of relatives listed under consanguinity. The second degree includes spouse's grandparents, spouse's grandchildren, spouse's brothers and sisters and spouse's relatives listed by consanguinity.
- Protest in which a member has a direct or indirect financial interest that may inure to the benefit of the TARB member. (TPTC §41.69)
- If a TARB member has a **substantial interest** in the property(ies) brought forth in the protest, he or she is required to sign an affidavit to that effect, and may not participate in the hearing.

Substantial Interest being

- Ownership of 10% or more of the voting stock or shares in a business
- Ownership of 10% or more or \$15,000.00 or more of the fair market value of a business
- Receipt from a business of more than 10% of the member's gross income in the previous year
- In real property, equitable or legal ownership of \$2,500.00 or more of the fair market value of the property

Conflict of Interest affidavit forms are available in the TCAD office. (TPTC §41.69; Texas Government Code Chapter 573; Local Government Code 171)

Section 2.06: Ex-Parte and Other Prohibited Communications

Communications: TARB members shall not engage in prohibited ex-parte or other communications. [TPTC §6.411 and §41.66(f) (ex-parte) and TPTC §5.041(g) and §6.41(i) and (j) (other communications)]. If a TARB member is approached by one or more individuals that appear to be engaging or attempting to engage in a prohibited communication, or to influence the member's decision in a particular protest or protests, the TARB member shall immediately remove himself or herself from the conversation and notify the TARB chair.

It is the TARB policy that questions an inquires to the TARB attorneys go through the TARB Chair or an executive committee member. Conversations with the TARB attorneys will not occur without the participation of a member of the executive committee.

Bylaws Chronology

Bylaws

Merged Policies and Procedures with Bylaws and Adopted on May 11th, 2022

Policies and Procedures

Adopted on May 28th, 2021

Adopted on September 1st, 2016

Bylaws

Amended and Adopted at Full Board Meeting on March 27, 2014

Amended and Adopted at Full Board Meeting on August 30, 2013

Amended and adopted at the Travis Appraisal Review Board meeting on December 20, 2012

Amended and Adopted at the Travis Appraisal Review Board meeting on November 8, 2010

Amended and Adopted at the Travis Appraisal Review Board meeting on September 15, 2009

Amended and Adopted at the Travis Appraisal Review Board meeting on April 3, 2009

Amended and Adopted at Full Board Meeting on June 2, 2008

Amended and Adopted at Full Board Meeting on February 19, 2008

Amended and Adopted at Full Board Meeting on November 06, 2007

Amended and Adopted at Full Board Meeting on September 12, 2005

Amended and Adopted at Full Board Meeting on August 18, 2004

Amended and Adopted at Full Board Meeting on October 14, 2003

Amended and Adopted at Full Board Meeting on June 2, 2003

Amended and Adopted at Full Board Meeting on September 4, 2002

Amended and Adopted at Full Board Meeting on October 15, 2001

Amended and Adopted at Full Board Meeting on May 1, 2001

Amended and Adopted at Full Board Meeting on July 24, 2000

Amended and Adopted at Full Board Meeting on August 23, 1999

Travis Appraisal Review Board Formal Hearing Procedures

The Travis Appraisal Review Board (TARB) is required to comply with the Model Hearing Procedures (MHP) propounded by the Texas Comptroller of Public Accounts, which are given in Attachment B. In addition, the TARB has developed procedures to apply the MHP to local circumstances. Please read and study both the Model Hearing Procedures and the following local procedures.

Decorum

A Travis Appraisal Review Board (TARB) panel of three TARB members conducts the formal hearing unless a single-member panel is requested. The Panel Chair will preserve decorum and may recess a hearing that becomes disruptive at his/her discretion. The property owner or agent and the Travis Central Appraisal District (TCAD) representative(s) are prohibited from debating each other. All communications must be directed to the TARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing. TARB panel members should hold their questions until directed by the chair.

Hearing Formats

The TARB will hear protests in one of four ways: in person, by affidavit, by telephone, or video conference call.

In-person hearings are available if requested in writing at TCAD offices at 850 E. Anderson Lane. 18 stations are provided for socially distanced hearings. The TCAD has approved measures for public health protection during the COVID pandemic. These must be complied with.

A property owner or agent may also request a hearing be held by a telephone or video conference call. Property owners must submit their evidence by affidavit prior to the hearing. See procedures for telephone or video hearings later in this document.

Property owners or agents may submit protests by affidavit without appearing in person or by telephone or by video conference.

These rules apply to all four kinds of hearings, except as specifically noted.

Hearing Procedures

Opening hearing: The Panel Chair will enter information identifying the protest into the record. The Panel Chair will indicate that the TARB members on the panel have signed an affidavit that they have not communicated with anyone about the protest. Hearings are recorded and open to the public. Cell phones should be turned off or silent. Only one person may speak at a time. If the owner does not attend the hearing, the person presenting the evidence must have a written document signed by the owner stating that the person is authorized to represent the owner in the hearing. TCAD and the TARB do not provide language translators; if needed, the owner must bring a person to translate, such as a relative or friend. The TARB Chair occasionally may provide for protest hearings in the evening or on Saturday.

Exchange of evidence: The beginning of the hearing, the panel chair will instruct the parties to exchange one complete set of evidence to be used in the hearing.

Evidence may be presented on paper, in electronic form, or in or a combination of both. A party may also present physical evidence such as material samples in support of its position. One copy of each piece of evidence will be kept by the ARB for inclusion in the record of the hearing.

Paper Evidence: Paper evidence must be submitted in multiple sets: one for the Appraisal District representative, one for each of the panel members, and one for the ARB's record. The Property Owner should keep an additional set to use in the hearing.

Electronic Evidence: Evidence to be presented electronically may be submitted to the District and to the ARB on a portable electronic device in an acceptable electronic format. This device must be left with the ARB for inclusion in the record of the hearing. Alternatively, the party may elect to submit paper copies of any evidence displayed electronically as provided under the previous paragraph.

Physical evidence: Only one piece of physical evidence need be submitted, but it should be left with the panel for inclusion in the record of the hearing.

Oaths: The Panel Chair will place the parties and witnesses under oath or they will affirm they are under oath from a prior hearing. Witnesses may also affirm that they will testify under penalty of perjury. If any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board, the witness should indicate if he or she is appearing in that capacity.

First party presents evidence: The Panel Chair will ask the property owner/agent whether he/she wishes to present evidence and argument before or after the TCAD evidence and argument. The order so determined will govern all further proceedings. If the property owner/agent presents his/her case first, the Panel Chair shall direct the property owner/agent to present his/her evidence (written and electronic evidence and testimony). The owner/agent may examine witnesses. (If the owner/agent elects to present after TCAD, the order of these procedures is revised as needed.)

The owner/agent is encouraged to present the issues and evidence in a clear and concise manner. Formal hearings normally are limited to a total of 15 to 20 minutes (includes owner's time, TCAD's time, and panel's questions and deliberation). The Panel Chair

shall inform the owner/agent of any time limits and enforce those time limits.

The owner/agent must conclude its initial presentation with its opinion of the property value, on January 1 of the year of the protest, or any other date specified by the Tax Code.

The TCAD representative may cross-examine (ask questions of) the property owner/agent, any owner/agent representative, and/or testifying witnesses, when they have finished giving their testimony.

Second party presents evidence: When the First Party has concluded presenting evidence, and all cross-examination has been finished, the Second Party presents its evidence, and the First Party cross-examines, in the same way. At the end of the presentation, the Second party must state an opinion of value (if applicable) for the property.

After each party has concluded its presentation, the other party may offer rebuttal evidence (additional evidence to refute evidence presented by the other party.)

Other than in cross-examination, neither party or its witnesses may address the other. All questions must be addressed to the panel. The panel may at any time ask clarifying questions of either party and its witnesses.

Closing: Each party may make a closing statement including the TARB determination being sought. The Panel Chair will then close the testimony phase of the hearing.

Decision: Decisions are based only on the evidence and testimony presented during the hearing and applicable laws and rules. The TARB panel members will deliberate orally and will vote separately on each ground of the owner's protest. Where both market and equity are protested, the panel will determine the property's value as the lower of the two.

After approval by the full TARB, the owner/agent will be sent a letter from the TARB through certified mail a few weeks after the formal hearing confirming the panel's decision and advising the owner/agent of appeal options.

Procedures for evidence on a portable electronic device: These procedures apply to evidence to be presented to the TARB panel in an in-person hearing on a portable electronic device.

Evidence will be considered if the evidence is in a Microsoft Word, Microsoft Excel, .jpg, .png, or .pdf file format and downloaded on to a USB flash drive or compact disk (CD). This device must be left with the ARB for inclusion in the record of the hearing. Alternatively, the owner/agent may bring paper copies of the evidence that the owner/agent will show on the portable electronic device.

A panel will not consider evidence submitted electronically if the owner/agent cannot leave paper or electronic copies. See the procedures for Exchange of Evidence for the number of copies to bring.

When checking in at TCAD, on the day of the scheduled formal hearing, the owner/agent must inform staff that he/she will be making an electronic presentation and provide the staff with the copy of the evidence in the acceptable electronic format or a paper copy. Additional wait time may be required before the hearing may begin.

Any file on a device must be capable of being scanned or reviewed for the presence of any malicious software or computer viruses before acceptance by or exposure to the recipient's computer system.

Procedures for audiovisual equipment: An owner/agent must bring and operate any audiovisual equipment that will be necessary for his/her presentation at the hearing. TCAD will not provide electronic equipment, Wi-Fi, or Internet access for an owner/agent. Owners/agents may not access TCAD's network, Internet, technology or equipment. An owner/agent must provide his/her own Internet access.

TCAD and the owner/agent may use audiovisual equipment that have different technical specifications, if the parties agree in writing before the hearing or verbally agree on the record of the hearing.

Procedures for Telephone or Videoconference Hearings: A property owner wishing to request a hearing by telephone or videoconference call must comply with both of the following subsections a and b. These procedures also apply to agents requesting telephone or videoconference call hearings.

- a. Notify the TARB in writing of the request for a telephone or videoconference hearing on the original notice of protest or by written notice filed with TARB not later than the 10th consecutive day before the date of the hearing. If sent first-class mail, the mailing address is Travis Appraisal Review Board, P. O. Box 149012, Austin, TX 78714. If hand delivered or sent by common carrier, the address is Travis Appraisal Review Board, 850 E. Anderson Ln, Austin, TX 78752. Property owners are encouraged to use a method that provides proof of delivery. To help facilitate accurate processing, the words "**ATTENTION-Telephone or Videoconference Hearing Request**" must be prominently displayed on the outside of the envelope.
- b. Provide any evidence in the form of a sworn affidavit (e.g., signed by owner before a notary public.) An owner is encouraged to file the affidavit with TARB at least three business days before the date of the hearing. Use the affidavit form titled Property Owner's

Affidavit of Evidence to the TARB found on the TCAD website. If sent first-class mail, the mailing address is Travis Appraisal Review Board, P. O. Box 149012, Austin, TX 78714. If hand delivered or sent by common carrier, the address is Travis Appraisal Review Board, 850 E. Anderson Ln, Austin, TX 78752. Property owners are encouraged to use a method that provides proof of delivery. To help facilitate accurate processing, the words **"ATTENTION-Affidavit Enclosed"** must be prominently displayed on the outside of the envelope. An unsworn declaration complaint with the provisions of Texas Civil Practice and Remedies Code 132.001 may be substituted for a sworn affidavit. Forms for affidavits and for unsworn declarations are available on the TCAD website, under the forms tab under "ABA/Protest Forms."

The property owner should call **512-717-5929** and listen for the telephone hearing option approximately five minutes before the hearing is scheduled to start. If the property owner does not call shortly before the scheduled hearing time, the TARB panel will conduct the hearing via appearance by affidavit or if no affidavit has been submitted, the panel will dismiss the protest for failure to appear.

When the owner's call is answered, the owner should be prepared to give the owner's name and the account number (PID.) If a panel is not available to hold the hearing right away, the owner will be placed on hold. The owner must answer promptly when the TARB comes back on the line. If the owner does not respond within minutes, the owner will forfeit the opportunity to participate in the hearing by telephone or videoconference. The panel will conduct the hearing via appearance by affidavit or if no affidavit has been submitted, the panel will make a recommendation with the information, evidence, and testimony available within the hearing.

If a property owner has had to wait more than two hours from the time scheduled for his/her hearing and the hearing has not begun, the owner may terminate the call if he/she is on hold. The owner should promptly call **512-834-9317**, listen for the customer service option, and state that he/she is exercising the right to request a postponement of the telephone or videoconference hearing.

The property owner is responsible for ensuring a clear connection from his/her end of the connection. The property owner should use a land-line telephone or if the owner uses a cell phone, he/she should call from a safe and secure location with a strong, reliable connection to a cellular network. A property owner using a telephone and/or computer through an Internet connection shall ensure it is fast enough to provide clear transmission of sound and picture without buffering. The owner should separate himself/herself from background noises like television and barking dogs, noises that might interfere with the TARB panel's ability to hear and understand the owner.

If a call is dropped or if the property owner's speech is garbled or unintelligible or the video is pixelated, the panel may terminate the call or videoconference. The owner also may call **512-717-5929** and the phone system will place the caller back into their hearing room based on their phone number. If a connection cannot be reestablished within five minutes, the panel will proceed with the hearing and owner will have no further opportunity to participate in the hearing by telephone or videoconference. The panel will conduct the hearing via appearance by affidavit or if no affidavit has been submitted, the panel will make a recommendation with the information, evidence and testimony available within the hearing.

If the property owner provides documents, photographs, tables, videos, or other items with his/her affidavit, those items should be clearly labeled and easy to follow.

In order to facilitate the presentation of evidence in telephone or videoconference hearings, the TARB has adopted procedures for electronic display and screen-sharing of documents. These procedures are set out in Attachment A.

A property owner may not offer any new or additional physical evidence by telephone or videoconference that was not provided in the affidavit, nor can the owner testify to facts not included in the affidavit. The owner may offer argument related to the evidence presented by affidavit or by TCAD and cross examine the TCAD representatives or witnesses.

The property owner is responsible for providing access to any other person that the owner invites to participate in the hearing. The owner is responsible for providing a language translator if needed by the owner.

If the panel determines that the property owner has wholly or partially forfeited the right to participate in a hearing by telephone or videoconference, the panel will proceed to hear or dismiss the protest without the participation or further participation of the property owner.

Online Resources: The TARB is required to follow the Model Hearing Procedures for Appraisal Review Boards promulgated by the Texas Comptroller of Public Accounts and found at <https://comptroller.texas.gov/taxes/property-tax/docs/arb/info-guide-model-hearing-procedures-arbs.pdf> (January 1, 2022) and as set out below. The TARB Formal Hearing Procedures may not contradict, negate, or otherwise substantially change the model procedures. If a conflict exists between the model procedures and the TARB Formal Hearing Procedures, the model procedures prevail.

The Comptroller has additional online resources at <https://comptroller.texas.gov/taxes/property-tax/arb/>.

TCAD has additional resources online at <https://www.traviscad.org/arb/>.

Attachment A
ARB Procedures for Remote Screen Sharing During a Telephonic or
Videoconference Hearing

The following procedures must be followed to be eligible for and take advantage of remote screen sharing functionality during a telephone or videoconference hearing.

Evidence Submission

1. Taxpayer must submit the evidence electronically to the ARB no later than 4:00PM the day before the formal hearing.
 - a. Upload to the Efile portal <https://efile.traviscadonline.org/> (this feature is only available if the protest was originally e-filed using the portal) or
 - b. Email evidence evidence@tcadcentral.org
2. Acceptable file types for electronic evidence are PDF, Microsoft Word, Microsoft Excel and JPG.
3. The size of the electronic document file submitted as evidence must be no more than 20MB.
4. For electronic evidence submitted via email:
 - a. The subject line of the email must be the word "Evidence."
 - b. The evidence documents to be submitted must be separate attachments included with the email. The ARB will not download from external links nor will text or special requests within the body of the email be considered.
 - c. The electronic documents submitted as evidence must be named with the property ID as the first six digits of the file name, for example 123456.pdf
 - d. The total size of the email must not exceed 20MB. The taxpayer may submit more than one email if necessary.
5. If the above procedures are not followed, then the hearing will proceed under the rules established for standard videoconference, telephonic, or in person hearings.

Telephonic or Videoconference Formal Hearing

1. The taxpayer shall call 512-717-5929 at least five minutes prior to their scheduled hearing time.
2. Taxpayer will provide the 6-digit property ID when prompted by the automated system.
 - a. Taxpayers that have been scheduled for consecutive hearing dockets will be emailed a 4-digit conference ID to use.
3. Taxpayer will be placed on hold until the ARB is ready to begin the hearing.

Screen Sharing

1. If evidence was submitted electronically to the ARB, then screen sharing functionality will be available.
 - a. Taxpayers are strongly encouraged to run a system test in advance of their hearings. Google Chrome is the recommended web browser. The system test is available at: <https://tcad.sonexis.net/systest/SystemTestMain.asp> using the selection of "I am a participant."
2. After dialing in to the telephonic or videoconference hearing, while on hold, the taxpayer should go to the website address <https://tcad.sonexis.net/> and select "I am a participant."
3. At the start of the hearing the taxpayer will be given the conference ID needed to access the screen share session for the ARB panel.
 - a. Taxpayers that have been scheduled for consecutive hearing dockets will use the 4-digit conference ID given for dial-in.
4. All parties to the hearing (ARB members, taxpayers, and TCAD appraisers) will be able to view the documents presented in the screen share session.
5. Only the evidence submitted electronically may be presented during the screen share session.
6. When prompted by the ARB, the TCAD appraiser will give control of the screen share session to the taxpayer so that the taxpayer may present their evidence to the ARB; likewise, when prompted by the ARB, the appraiser will take control of the screen share session to present their evidence to the ARB.

ATTACHMENT B
Model Hearing Procedures for Appraisal Review Boards

I. ARB Membership [Tax Code Section 5.103(b)(12), (15), and (16)]

1. Administration of ARB Appointments

ARB members have no statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. If an individual is contacted by an ARB member regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or requests for ARB appointment.

2. Conflicts of Interest

Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chair in addition to any other individual or entity as may be provided by law. The chair must ensure prompt notification of reported conflicts of interest to the appropriate individuals.

If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member cannot participate in a protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. The affidavit must be filed as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, the ARB member does not have to file an affidavit but must recuse himself or herself immediately from the hearing and report the conflict to the ARB chair or secretary.

ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest," Tax Code Section 41.69 applies to any protest in which an ARB member has interest (i.e. there is no requirement under Tax Code Section 41.69 that the interest be substantial). While a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether he or she has a conflict of interest that might prohibit his or her involvement, the member must immediately contact the ARB chair to address the matter.

In the recusal process, the ARB member cannot hear the protest, deliberate on the protest or vote on the matter that is the subject of the protest.

3. Ex Parte and Other Prohibited Communications

ARB members must not engage in prohibited ex parte or other communications. If one or more individuals approach the ARB member and appear to be engaging or attempting to engage in a prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

II. ARB Duties [Tax Code Section 5.103(b) (1), (5), and (6)]

1. Statutory Duties of an ARB

Each ARB member must ensure that he or she understands the statutory duties of the ARB and complies with all statutory requirements in performing statutory duties as an ARB member.

2. Notices Required under the Property Tax Code

Each ARB member must obtain and maintain familiarity with notices required under the Property Tax Code. If an ARB member believes that any required notice is not being provided or does not meet the requirements of applicable law, the ARB member must promptly notify the ARB chair. The ARB chair must investigate each report and take appropriate action to correct all verified problems.

3. Determination of Good Cause under Tax Code Section 41.44(b)

"Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests should be carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The ARB should give due consideration to good cause claims in a manner that properly respects the rights of property owners and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

**III. ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)
[Tax Code Section 5.103(b)(3), (4), (7), and (14)]**

1. Scheduling Hearings Generally

The ARB must schedule a hearing when a timely notice of protest is filed and, in doing so, may be provided with clerical assistance by the appraisal district.

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under Tax Code Section 41.413, the lessee can designate another person to act as an agent with the same authority and limitations as an agent designated under Tax Code Section 1.111. Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

2. Scheduling Hearings for Property Owners, Agents and Qualifying Lessees

Pursuant to Tax Code Section 41.66(i), hearing requests filed by property owners or their designated agents under Tax Code Section 1.111 must be scheduled for a specific time and date. More than one protest hearing can be scheduled at the same time and date; however, the property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the seventh day after the date of receipt of the request.

3. Scheduling Hearings for MultipleAccounts

If requested by a property owner or the designated agent, hearings on protests concerning up to 20 designated properties must be scheduled to be held consecutively on the same day by the ARB. The request must meet all requirements of Tax Code Section 41.66(j), including the required statement in boldfaced type: "request for same-day protest hearings." More than one such request may be filed in the same tax year by a property owner or the designated agent. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule protest hearings concerning more than 20 properties filed by the same property owner or their designated agent and may use different panels to conduct the hearings based on the ARB's customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under Section 41.66(j).

4. ARB Panel Assignments (Tax Code Section 41.66 (k)(k-1) and 41.45(d)(d-1)

If an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), protests must be assigned randomly, except that the ARB, with or without clerical assistance from the appraisal district staff, may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise.

Tax Code Section 41.45(b-4) allows a property owner to request that a single member panel conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single- panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

Tax Code Section 41.66(k-1) allows a property owner or agent to request a special ARB panel to hear a complex property protest if in a county with a population of one million or more. The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment.

Once a protest is scheduled to be heard by a specific panel, it cannot be reassigned to another panel without the consent of the property owner or a designated agent. If the ARB reassigns a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB is required to postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), "[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel."

A property owner or agent can request a special ARB panel to hear a complex property protest if in a county with a population of one million or more. The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment.

5. Postponements Under Tax Code Section 41.45(e)

A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause. The request must be made before the hearing date in writing, including by facsimile transmission or electronic mail, by telephone or in person to the ARB, an ARB panel or the ARB chair. If the requested hearing postponement is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may act on the request for postponement without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the hearing cannot be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the property owner or the designated agent shows good cause, as defined in Tax Code Section 41.45(e-2.) The request must be made in writing, including by facsimile transmission or electronic mail, by telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the hearing cannot be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the chief appraiser consents to the postponement. The request must be made in writing, including by facsimile transmission or electronic mail, by telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the hearing cannot be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of the receipt of the request.

6. Postponements Under Tax Code Section 41.45(e-1)

A property owner or owner's agent who fails to appear at the hearing is entitled to a new hearing if the property owner or owner's agent file, not later than the fourth day after the date the hearing occurred, a written statement with the

ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

7. Postponement Under Tax Code 41.45(e-1)

The ARB must postpone a hearing to a later date if:

- 1) the owner of the property or the owner's agent is also scheduled to appear at an ARB protest hearing in another appraisal district;
- 2) the other scheduled ARB protest hearing is scheduled to occur on the same date as the hearing set by this ARB;
- 3) the hearing notice delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the

hearing notice delivered by this ARB or, if the postmark date is identical, the property owner or agent has not requested a postponement of the other hearing; and

- 4) the property owner or the owner's agent includes with the postponement request a copy of the hearing notice delivered to the property owner or the owner's agent by the other ARB.

8. Postponements Under Tax Code Section 41.66(h)

The ARB must postpone a hearing (one time only) if the property owner or the designated agent requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the seventh day after the date of receipt of the request.

9. Postponements Under Tax Code Section 41.66(i)

Protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 must be scheduled for a specific time and date. More than one protest hearing can be scheduled at the same time and date; however, a property owner or their agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the seventh day after the date of receipt of the request.

10. Postponements Under Tax Code Section 41.66(k)(1)

Once a protest is scheduled to be heard by a specific panel, it cannot be reassigned to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, a property owner or designated agent may agree to reassignment or request that a hearing postponement. The ARB must postpone the hearing on that request. A change of panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute panel reassignment. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the seventh day after the date of receipt of the request.

A property owner or agent must consent to a special panel ARB hearing reassignment or request a postponement if they disagree with the reassignment. A change of special panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute a special panel hearing reassignment.

IV. Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff) [Tax Code Section 5.103(b)(2), (9), and (10)]

1. Conducting Hearings Open to the Public

This introductory statement should be read at the beginning of each hearing:

We are the appraisal review [board or panel] that will be hearing your protest today. We do not work for the appraisal district. We are appointed to perform an independent review of your protest. You may complete a survey regarding your experience today [provide instructions on how to fill out the survey]. The survey is voluntary. You also have the right to appeal our decision. Appeal information will be provided to you with our determination.

The ARB or ARB panel does not have to read the statement above if the owner or agent has previously appeared before the ARB or any ARB panel for the ARB for that county that same day.

For most protest hearings, the hearing should be conducted in the following order:

- a. Commence the hearing and announce the assigned protest number, property location and owner and other identifying information.
- b. Announce that, in accordance with Tax Code Section 41.45(h), all written and electronic material that has not been provided must be provided.
- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- d. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f. Inform witnesses that all testimony must be given under oath and swear-in all witnesses who plan to testify.
- g. Ask the property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- h. If the property owner or agent presents his/her case first, he/she shall present evidence (documents and/or testimony). If witnesses are present, the property owner or agent may examine the witnesses as part of the presentation of evidence. At the end of the presentation, opinion of value (if applicable) for the property must be stated.
- i. Next, the appraisal district representative may cross-examine the property owner, the agent or the representative and/or witnesses.
- j. If the property owner or agent presented his/her case first, the appraisal district representative shall present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative may examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value (if applicable) for the property must be stated.
- k. Then, the property owner or agent may cross-examine the appraisal district representative and/or witnesses.
- l. Members of the ARB shall not be examined or cross-examined by parties.
- m. The party presenting its case first may offer rebuttal evidence (additional evidence to refute evidence presented by the other party.)
- n. The other party may then offer rebuttal evidence.
- o. The party presenting its case first shall make its closing argument and state the ARB determination being sought.

- p. The party presenting its case second shall make its closing argument and state the ARB determination being sought.
- q. The ARB or panel chair shall state that the hearing is closed.
- r. The ARB or panel shall deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- s. The ARB or panel chairman shall ask for a separate decision for each matter that was the subject of the protest hearing. The decision should include the exact value or issue to be determined. A vote shall be taken and recorded by a designated appraisal district staff person or member of the ARB assigned for this purpose. Separate determinations must be made for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB determinations).
Single member panels must make a recommendation on each motion submitted under protest. However, the ARB will ultimately accept the panel's determination, make its own determination on the protest or refer the matter for rehearing to a single member panel composed of someone who did not hear the original protest. Special panels appointed in certain counties must make a recommendation on each motion submitted under protest. However, the ARB will ultimately accept the panel's determination or refer the matter for rehearing to another special panel composed of members who did not hear the original protest. If the ARB does not have at least three other special panel members available, the ARB may make the determination.
- t. Thank the parties for their participation and announce the determination(s) of the ARB and that an order determining protest will be sent by certified mail. Provide the property owner or their agent documents indicating that the members of the board hearing their protest signed the required affidavit.

If computer screens are used by ARB members during ARB hearings for reviewing evidence and other information, computer screens also must be available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the property owner or agent be provided a separate screen).

If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office must provide equipment of the same general type, kind and character for the use of the property owner or agent during the hearing. See section VI, Other Issues, for more information regarding audiovisual equipment requirements.

The property owner or agent and the appraisal district representative are prohibited from debating each other. All communications must be directed to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing.

For taxing unit challenges, protests to correct appraisal records, protests regarding exemptions, or other matters that may be the subject of ARB hearings, the ARB should follow the order of conducting hearings above but may make exceptions for the type of hearing.

Records for each ARB proceeding must be kept according to Tax Code Section 41.68 and Comptroller Rule 9.803. This includes the ARB retaining evidence offered or submitted by the parties as required by Tax Code Section 41.45 and Comptroller Rules 9.803 and 9.805. The secretary of the ARB is responsible for ensuring proper record keeping, maintenance, and retention.

2. Conducting Hearings Remotely

Under Tax Code Section 41.45(n), a property owner initiating a protest is entitled to offer evidence or argument by affidavit without physically appearing. To appear at a hearing remotely, a property owner must notify the ARB by written request not later than the 10th day before the date of the hearing (Tax Code Section 41.45(b-1)). To offer evidence or argument at a hearing conducted remotely, a property owner must submit a written affidavit of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted remotely to another person the owner invites to participate in the hearing.

Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the remote call for URL address (if offered in that county). The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to protest in attendance to hear and see the property owner's argument.

3. Conducting Hearings Closed to the Public

Under Tax Code Section 41.45(n), a joint motion by the chief appraiser and the property owner is required to request that the hearing be closed due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

The ARB or panel chair must convene the hearing as an open meeting and then announce that the meeting will be closed to the public as permitted by Tax Code Sections 41.66(d) and (d-1). Only the parties to the protest, their witnesses and the ARB members are permitted to stay in the hearing room. The same order of proceedings as for hearings open to the public should be followed.

The ARB secretary must keep a separate tape recording or written summary of testimony for the closed meeting in accordance with Comptroller Rule 9.803 generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27 and must be marked as "confidential" and maintained as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel must confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The confidentiality of the information must be maintained by the ARB members and disclosed only as provided by law.

After deliberation, the ARB must reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. There must be no mention of the proprietary or confidential information during the open meeting.

4. Right to Examine and Cross-Examine Witnesses or Other Parties

Tax Code Section 41.66(b) states that "each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties, and present argument on the matters subject to the hearing." The ARB cannot prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for witness examination and cross-examination. To the extent possible, the parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence.

5. Party's Right to Appear by an Agent

The ARB must accept and consider a protest filed by an agent if an agency authorization is filed at or before the hearing on the protest. The ARB may not require that an agency authorization be filed at an earlier time. The ARB cannot require a person to designate an agent to represent the person in a property tax matter other than as provided by Tax Code Section 1.111.

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to file a protest if the property owner does not and to designate, under Tax Code Section 41.413, another person to act as his/her agent with the same authority and limitations as an agent designated under Tax Code Section 1.111.

V. Evidence Considerations [Tax Code Section 5.103(8), (11), and (13)]

1. A Party's Right to Offer Evidence and Argument

The ARB cannot prohibit a party's right to offer evidence and argument but may enforce time limits and dictate the order of ARB hearings. To the extent possible, the parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.

2. Prohibition of Consideration of Information Not Provided at the ARB Hearing

In a protest hearing, the ARB cannot consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for any appraisal district record (i.e., appraisal roll history, appraisal cards) to be considered by the ARB, it must be presented as evidence by or on behalf of a party (e.g. chief appraiser, appraisal district representative, property owner, agent or witness) at the protest hearing.

3. Exclusion of Evidence Required by Tax Code Section 41.67(d)

If it is established during a protest hearing that information was previously requested under Tax Code Section 41.461 by the protesting party and that the information was not delivered to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not made available cannot be used or offered in any form as evidence in the hearing. The ARB must exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: (1) the information sought to be excluded as evidence was not delivered at least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party.

VI. Other Issues [Tax Code Section 5.103(17)]

1. Compliance with the Law, Integrity, and Impartiality

ARB members must comply with the law and should act at all times in a manner that promotes public confidence in the integrity and impartiality of the ARB.

2. Patience and Courtesy

ARB members must be patient, dignified and courteous to parties appearing before the ARB.

3. Bias or Prejudice

ARB members must perform their ARB duties without bias or prejudice.

4. Confidential Information

ARB members must not disclose or use for any purpose unrelated to ARB duties confidential information acquired in the performance of ARB duties.

5. Required Contents That Vary by ARB

ARB model hearing procedures must comply with Comptroller Rule 9.805 concerning ARB evidence exchange and retention and audiovisual equipment requirements. The rule requires that ARB procedures include specific items that may vary by ARB. The rule addresses:

- the manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing on a small, portable, electronic device;
- how the evidence must be retained as part of the ARB's hearing record; and
- the audiovisual equipment provided by an appraisal district, if any, for use by a property owner or the property owner's agent. This section of the ARB's hearing procedures must address each item required in Comptroller Rule 9.805.

January 1, 2022 Property Tax
Assistance
Division Texas Comptroller of Public
Accounts

Chronology

Amended and Adopted by the Travis Appraisal Review Board on April 3, 2009 Amended and Adopted by the Travis Appraisal Review Board on March 5, 2010 Amended and Adopted by the Travis Appraisal Review Board on October 27, 2010 Amended and Adopted by the Travis Appraisal Review Board on February 22, 2011

Amended and Adopted by the Travis Appraisal Review Board on July 1, 2011 Amended and Adopted by the Travis Appraisal Review Board on July 13, 2011 Amended and Adopted by the Travis Appraisal Review Board on October 21, 2011 Amended and Adopted by the Travis Appraisal Review Board on August 30, 2013 Amended and Adopted by the Travis Appraisal Review Board on March 27, 2014 Amended and Ratified by the Travis Appraisal Review Board on May 4, 2017 Amended and Ratified by the Travis Appraisal Review Board on April 10, 2018 Amended and Ratified by the Travis Appraisal Review Board on May 14, 2018 Amended and Ratified by the Travis Appraisal Review Board on May 28, 2021

Amended and Ratified by the Travis Appraisal Review Board on May 11, 2022

Property Taxpayer Remedies

January 1, 2022

You are entitled to an explanation of the remedies available to you when you are not satisfied with the appraised value of your property. The Texas Comptroller of Public Accounts is required to publish an explanation of the remedies available to taxpayers and procedures to be followed in seeking remedial action. The Comptroller's office also must include advice on preparing and presenting a protest.

The Tax Code further directs that copies of this document be made readily available to taxpayers at no cost. The chief appraiser of an appraisal district may provide it with the *Notice of Appraised Value* mailed to property owners to explain the deadlines and procedures used in protesting the value of their property. The chief appraiser must provide another copy to property owners initiating protests.

The first step in exercising your rights under the Tax Code is to protest your property's appraised value. The following remedies only address appraised values and related matters. Government spending and taxation are not the subjects of this publication and must be addressed by local taxing units.

How to Protest Property Value

Appraisal districts must send required notices by May 1, or by April 1 if your property is a residential homestead, or as soon as practical thereafter. The notice must separate the appraised value of real and personal property.

The notice will also include the date and place the appraisal review board (ARB) will begin hearing protests and an explanation of the availability and purpose of an informal conference with the appraisal district to resolve your concerns before your ARB hearing. If you are dissatisfied with your appraised value or if errors exist in the appraisal records regarding your property, you should file a *Notice of Protest* with the ARB.

If an appraisal district has an Internet website, it must permit electronic filing of a protest for incorrect appraised value and/or unequal appraisal of property for which a residence homestead exemption has been granted, with certain exceptions. Counties with populations of 500,000 or more are required to do so and thus must have a website. Contact your local appraisal district for more details on filing a protest electronically.

What Can be Protested

The *Notice of Protest* may be filed using the model form on the Comptroller's website: comptroller.texas.gov/forms/50-132.pdf. The notice need not be on this form. Your notice of protest is sufficient if it identifies (1) the protesting person claiming an ownership interest in the property, (2) the property that is the subject of the protest and (3) dissatisfaction with a determination of the appraisal district.

You may request the ARB to schedule hearings on protests to be held consecutively concerning up to 20 designated properties on the same day. You may use a special notice on the Comptroller's website: comptroller.texas.gov/forms/50-131.pdf.

You may protest the value on your property in the following situations:

- the value the appraisal district placed on your property is too high and/or your property is unequally appraised;
- the appraisal district denied a special appraisal, such as open-space land, or incorrectly denied or modified your exemption application;
- the appraisal district failed to provide you with required notices; or
- other matters prescribed by Tax Code Section 41.41(a).

How to Complete the Protest Form

If using the protest form, these tips will help ensure that you can present your evidence and preserve your appeal rights.

- You should pay particular attention to the reason for protest section of the form.
- What you check as the reason for the protest influences the type of evidence you may present at your hearing.
- Your appeal options after the hearing are influenced by what you protest.

In the case of a typical residential property, checking incorrect appraised value and/or unequal appraisal will allow you to present the widest types of evidence and preserve your full appeal rights.

How to Resolve Concerns Informally

Appraisal districts will informally meet with you and try to resolve your objections prior to your ARB hearing. You must request the informal conference with the appraisal district on either your Notice of Protest form or in writing before your scheduled hearing date. It is very important, however, that you preserve your right to protest to the ARB by filing your *Notice of Protest* before the deadline, even if you expect to resolve

your concerns at the informal meeting with the appraisal district.

Ask one of the appraisal district's appraisers to explain how the district arrived at the value of your property. Be sure the property description is correct and that the measurements for your home or business and lot are accurate. Many appraisal districts have this information online.

What is an ARB?

The ARB is an independent, impartial group of citizens authorized to resolve disputes between taxpayers and the appraisal district. It is not controlled by the appraisal district. The local administrative district judge, or the judge's designee, appoints ARB members, including special panel ARB members to hear complex property protests.

The ARB must adopt and follow certain hearing procedures that may be unfamiliar to you. It must base its decisions on facts it hears from you and the appraisal district to decide whether the appraisal district has acted properly in determining the value of your property.

ARB members cannot discuss your case with anyone outside of the hearing. Protest hearings, however, are open to the public and anyone can sit in and listen to the case. A closed hearing is allowed on the joint motion of the property owner and chief appraiser if either intends to disclose proprietary or confidential information at the hearing.

When are Protests Filed?

You must file your *Notice of Protest* with the ARB no later than May 15 or 30 days after the appraisal district mailed the *Notice of Appraised Value*, whichever is later. You may request an evening or Saturday hearing. The ARB will notify you at least 15 days in advance of the date, time and place of your hearing. Under certain circumstances, you may be entitled to a postponement of the hearing to a later date. The ARB begins hearings around May 15 and generally completes them by July 20. Start and end dates can vary from appraisal district to appraisal district.

At least 14 days before your protest hearing, the appraisal district will mail a copy of this pamphlet; a copy of the adopted ARB procedures; and a statement that you may request a copy of the data, schedules, formulas and any other information the chief appraiser will introduce at your hearing.

You or your agent may appear at the ARB hearing in person, by telephone conference call, videoconference or by filing a written affidavit. To appear by telephone conference call or videoconference, you must provide written notice at least 10 days before the hearing, and any evidence must be submitted by written affidavit delivered to the ARB before the hearing begins. ARBs in counties with populations less than 100,000 that also lack the technological capabilities for videoconferences are not required to provide them.

If you fail to appear, you may lose the right to be heard by the ARB on the protest and the right to appeal. If you or your agent fails to appear at a hearing, you are entitled to a new hearing if you file with the ARB, not later than four days after your hearing date, a written statement showing good cause for failing to appear and request a new hearing. Good cause is defined as a reason that includes an error or mistake that was not intentional or was not the result of conscious indifference and will not cause undue delay or injury to the person authorized to extend the deadline or grant a rescheduling.

What Steps to Take to Prepare for Protest Hearing

You should consult with the appraisal district staff about your property's value. Ask questions about items you do not understand. The appraisal district is required to provide copies of documents that you request, at no charge via first class mail or electronically by agreement. Many appraisal districts provide a great deal of information on their websites at no charge.

If you are protesting the appraisal of your home or small business, you can view videos on the topic on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/.

Observing the following tips can also help in achieving a successful appeal:

- *Be on time and prepared for your hearing.* The ARB may place time limits on hearings.
- *Stick to the facts and avoid emotional pleas.* The ARB has no control over the appraisal district's operations or budget, tax rates for local taxing units, inflation or local politics; addressing these topics in your presentation wastes time and will not help your case.
- *Review the ARB hearing procedures.* After you receive the ARB hearing procedures, take time to become thoroughly familiar with them and be prepared to follow them.
- *Present your information in a simple and well-organized manner.* You and the appraisal district staff are required to exchange evidence at or before the hearing. Photographs and other documents are useful. You should take an appropriate number of copies so that each ARB member and the appraisal district representative receive one.

The date of your appraisal is Jan. 1, so you should make sure that changes made before that date are included in the appraisal. Improvements

or damage to your property after Jan. 1 should not be part of the appraisal or the protest.

If you are protesting the value of business property or other appraisal matters, you should have evidence to support your opinion of value. Sales data may not be available or relevant, but income and expense information may be useful.

Generally, the appraisal district has the burden of proof in value and unequal appraisal disputes. An appraiser's job is to appraise property at its market value, equitably and uniformly.

Limited Binding Arbitration

After you have filed a notice of protest and if you believe your ARB or chief appraiser failed to comply with a procedural requirement relating to your protest, you may file a request for limited binding arbitration (LBA) to compel the ARB or chief appraiser to comply with certain procedural requirements.

To request LBA, you must file a Request for Limited Binding Arbitration. Additional information about filing a LBA request, including filing deadlines and fees, can be found on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/.

What if you are Dissatisfied with the ARB's Decision

After the ARB rules on your protest, it will send a written order by certified mail. In counties with a population of 120,000 or more, you or your agent can request to receive order of determination by email. If you are dissatisfied with the order of determination, there are three options to appeal. Any ARB decision can be appealed to the state district court in the county in which the property is located. Depending on the facts and the type of property, you may be able to appeal to the State Office of Administrative Hearings (SOAH) or to binding arbitration.

Additional information about appealing an ARB decision, including filing deadlines and fees, can be found on the Comptroller's website at comptroller.texas.gov/property-tax/protests/.

In all types of appeals you are required to pay a specified portion of your taxes before the delinquency date.

What is the Comptroller's role in the protest process?

The Comptroller's office provides a survey for property owners to offer feedback on the ARB experience, that may be submitted by mail or electronically. The online survey is available in English at surveymonkey.com/r/surveyarb and in Spanish at surveymonkey.com/r/spanishsurveyarb. Survey results are published in an annual report. The Comptroller's office does not, however, have oversight responsibility over the ARB and has no authority to investigate complaints about the ARB. Any complaints about the ARB or its members should be directed to the ARB itself, the taxpayer liaison officer or

the local administrative district judge. The Comptroller's office has no direct involvement in the protest process.

Further, this pamphlet is intended to provide customer assistance to taxpayers. It does not address all aspects of property tax law or the appraisal process. The Comptroller's office is not offering legal advice, and this information neither constitutes nor serves as a substitute for legal advice. Questions regarding the meaning or interpretation of statutes, notice requirements and other matters should be directed to an attorney or other appropriate counsel.

Where can you get more information?

This publication does not cover all aspects of the ARB protest process or property taxes. For more information, please see the following Web resources:

- *Appraisal Protests and Appeals;*
- *Appraisal Review Board Manual;*
- *Paying Your Taxes;*
- *Property Tax System Basics;*
- *Taxpayer Bill of Rights;*
- *Texas Property Tax Code;* and
- *Valuing Property.*

This information is found on the Comptroller's Property Tax Assistance website. It provides property owners a wealth of information on the appraisal and protest process at comptroller.texas.gov/taxes/property-tax/. For specific inquiries, you must contact the appraisal district where your property is located.

Property Tax Assistance Division
Texas Comptroller of Public Accounts Publication
#96-295. Revised May 2022.

For additional copies visit our website:

comptroller.texas.gov/taxes/property-tax/

 Sign up to receive email updates on the Comptroller topics of your choice at **comptroller.texas.gov/subscribe/**.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling:

800-252-5555.

5C

REGULAR AGENDA



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, 2022

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

April 21, 2022

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 April 21, 2022 is effective January 1, 2022 and the total is as follows:

\$447,351,448,002

(FOUR HUNDRED FORTY SEVEN BILLION, THREE HUNDRED FIFTY ONE MILLION, FOUR HUNDRED FORTY EIGHT THOUSAND, TWO 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 2021-2022 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 2022 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 2022 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 April 21, 2022 with the effective valuation date of January 1, 2022. 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 April 21, 2022.

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 will be included in the appraisal records submitted to the Travis Appraisal Review Board (ARB) on May 16, 2022.

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.
- *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 21, 2022
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.

Name	Title
Crigler, Marya	Chief Appraiser
Mann, Leana	Deputy Chief Appraiser
Martinez, Cynthia	Communications Officer
Banks, Dustin	In-house Counsel
Harvey, Kat	Human Resources Officer
Cortez, Oralia	Appeals Manager
Dangerfield-Bell, Trisha	Records Coordinator
Sanchez, Kim	Legal Assistant
Bruce, Ambra	Legal Assistant
Hicks, Allison	Accounting Manager
Rogers, Charles	Mail Clerk/Messenger
Herrera, Amie	Help Desk Application Support
Barton, Davina	Exec. Administrative Assistant
Blaylock, Tawnya	Network Manager
Young, Alexis	IT Manager
Albers, Adrienne	CAMA Operations Manager
Chavarria, Rolando	Network Engineer
Yun, Adrian	Database Report Writer
Martin, Matthew	Database Programmer Analyst
Huereca, Monica	Help Desk Technician
Tunnel, Cameron	Help Desk Technician
Esteban, Luis	GIS Manager
Rangel, Nichole	GIS/PACS Technician
Rios, Charlotte	GIS Deed Clerk
Lawlor, Nikeya	Customer Service Manager
Hayden, Branda	Customer Service Team Lead
Sneed, Karlton	Appraisal Relations Specialist
Alexander, Doni	Customer Service Rep.
Chambers, Misty	Customer Service Rep.
Harris, Yasmin	Customer Service Rep.
Hunter, Scheryl	Customer Service Rep.
Kissling, Camille	Customer Service Rep.
Lopez, Fabiola	Customer Service Rep.
Paul, Tammy	Customer Service Rep.
Payne, Teony	Customer Service Rep.
Pick, Sandy	Customer Service Rep.
Saldana, Lesli	Customer Service Rep.
Deleon, Tanya	Appraisal Support Manager
Lee, Cathrine	Appraisal Support Team Lead
Blaylock, Taylor	Appraisal Support Clerk
Candelas, Ashlyn	Appraisal Support Clerk
Conn, Carol	Appraisal Support Clerk
Edwards, Teresa	Appraisal Support Clerk
Gray, Jennifer	Appraisal Support Clerk
Hite, Kristal	Appraisal Support Clerk
Long, Jennifer	Appraisal Support Clerk
Mesa, Jacqueline	Appraisal Support Clerk
Nunez, Noelia	Appraisal Support Clerk
Simmons, Ophelia	Appraisal Support Clerk
Wallace, Andrew	Appraisal Support Clerk
Palencia, Desiree	Director Commercial & BPP
Ruley, Jason	Litigation Appraiser
Angell, Howard	Commercial Appraiser
Day, Phillip	Commercial Appraiser
Harshbarger, Dustin	Commercial Appraiser
Howard, Carly	Commercial Appraiser
Jorgenson, Joshua	Commercial Appraiser
McGaughy, Nichol	Commercial Appraiser

Name	Title
Murillo, Oscar	Commercial Appraiser
Rodgers, Glenn	Commercial Appraiser
Wilson, Todd	Commercial Appraiser
Wiatrek, Nancy	BPP Team Lead
Carpentier, Jerry	Sr. Personal Property Appraiser
Garcia, Elsa	Personal Property Appraiser
Blanton, Alyssa	Personal Property Appraiser
Hopkins, Derrick	Personal Property Appraiser
Jones, Samantha	Personal Property Appraiser
Watkins, Cliff	Personal Property Appraiser
Alvarado, Lilliana	Administrative Assistant
Chacon, Monica	Director of Residential Appraisal
Ledbetter, Russell	Asst. Director Residential Appraisal
Dye, Zachary	Residential Manager
Nino, Emiliano	Residential Manager
Stevens, Gretchen	Residential Manager
Stone, Tami	Special Valuation Manager
Gardner, Trey	Arbitration Appraiser
Kawazoe, Brian	Arbitration Appraiser
Gonzalez, Jazmin	Residential Team Lead
Leija, Sonya	Residential Team Lead
Mazziotti, Daniel	Residential Team Lead
Osborn, Brian	Residential Team Lead
Robertson, Supavadee	Residential Team Lead
Barrows, William	Residential Appraiser
Era, John	Residential Appraiser
Fritz, Nickolas	Residential Appraiser
Garza, Nicholas	Residential Appraiser
Gay, Jerrel	Residential Appraiser
Gould Jr., Bill	Residential Appraiser
Hixson, Conner	Residential Appraiser
Horsley, George	Residential Appraiser
Lumpkin, Alethea	Residential Appraiser
Mancillas, Benito	Residential Appraiser
Martinez, Miguel	Residential Appraiser
Mata, Abraham	Residential Appraiser
McCarty, Robert	Residential Appraiser
Morales, Adam	Residential Appraiser
Ontiveroz, Maria	Residential Appraiser
Pullen, Tammy	Residential Appraiser
Randolph, Kris	Residential Appraiser
Ross, Michelle	Residential Appraiser
Rumps, Ralph	Residential Appraiser
Samansareesak, Soraya	Residential Appraiser
Sandoval, Javier	Residential Appraiser
Sanford, Elizabeth	Residential Appraiser
South, Savannah	Residential Appraiser
Surley, Traveler	Residential Appraiser
Swartout, Michael	Residential Appraiser
Toungate, Casey	Residential Appraiser
Uzer, Dany	Residential Appraiser
Veillon, Lance	Residential Appraiser
Warren, Jacob	Residential Appraiser
Webb, Collin	Residential Appraiser
Zett, John	Residential Appraiser
Huynh, Myoanh	Administrative Assistant
Gil, Kathryn	Ag Administrator
Rodriguez, Rebecca	Support Specialist

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

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (429,173)	(Count) (10)	(Count) (429,183)
Land HS Value	81,545,128,310	185,000	81,545,313,310
Land NHS Value	67,903,296,783	5,230,666	67,908,527,449
Ag Land Market Value	5,137,839,402	121,324	5,137,960,726
Total Land Value	154,586,264,495	5,536,990	154,591,801,485
Improvement HS Value	170,614,571,174	6,222,532	170,620,793,706
Improvement NHS Value	109,973,791,419	9,183,789	109,982,975,208
Total Improvement	280,588,362,593	15,406,321	280,603,768,914
Market Value	435,174,627,088	20,943,311	435,195,570,399
BUSINESS PERSONAL PROPERTY	(42,114)	(2)	(42,116)
Market Value	12,155,542,111	26,332	12,155,568,443
OIL & GAS / MINERALS	(5)	(0)	(5)
Market Value	309,160	0	309,160
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (471,292)	(Total Count) (12)	(Total Count) (471,304)
TOTAL MARKET	447,330,478,359	20,969,643	447,351,448,002
Ag Land Market Value	5,137,839,402	121,324	5,137,960,726
Ag Use	27,004,335	457	27,004,792
Ag Loss (-)	5,110,835,073	120,867	5,110,955,940
APPRAISED VALUE	442,219,643,286	20,848,776	442,240,492,062
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	64,539,617,068	436,554	64,540,053,622
NET APPRAISED VALUE	377,680,026,218	20,412,222	377,700,438,440
Total Exemption Amount	69,500,490,979	17,925,218	69,518,416,197
NET TAXABLE	308,179,535,239	2,487,004	308,182,022,243
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
TAX LIMIT ADJ TAXABLE	308,179,535,239	2,487,004	308,182,022,243
(Freeze Adj Taxable)			

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

\$1,101,334,683. = 308,182,022,243 * 0.357365 / 100)

EXEMPTIONS		NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Code	Method	Total	Count	Total	Count	Total	Count
AB	AB	0	1	0	0	0	1
CLT	Community Land	33,000	51	0	0	33,000	51
DP	DP-Local	318,132,972	3,532	0	0	318,132,972	3,532
DP	DP-Prorated	0	0	0	0	0	0
DP	DP-State	0	0	0	0	0	0
DPS	DPS-Local	100,000	1	0	0	100,000	1
DPS	DPS-Prorated	0	0	0	0	0	0
DPS	DPS-State	0	0	0	0	0	0
DV1	DV1	10,811,336	1,227	0	0	10,811,336	1,227
DV1S	DV1S	350,000	70	0	0	350,000	70
DV2	DV2	6,186,941	698	0	0	6,186,941	698
DV2S	DV2S	315,000	43	0	0	315,000	43
DV3	DV3	8,526,995	930	0	0	8,526,995	930
DV3S	DV3S	265,000	33	0	0	265,000	33
DV4	DV4	18,977,695	2,526	0	0	18,977,695	2,526
DV4S	DV4S	1,860,000	277	0	0	1,860,000	277
DVCH	DVCH	210,668	2	0	0	210,668	2
DVHS	DVHS	1,034,764,808	2,273	0	0	1,034,764,808	2,273
DVHS	DVHS-Prorated	662	1	0	0	662	1
DVHSS	DVHSS	108,361,972	518	0	0	108,361,972	518
DVHSS	DVHSS-Prorated	0	0	0	0	0	0
ECO	ECO	0	4	0	0	0	4
EX-XD	EX-XD	28,798,295	57	0	0	28,798,295	57
EX-XD	EX-XD-PRORATED	0	0	0	0	0	0
EX-XG	EX-XG	18,666,966	16	0	0	18,666,966	16
EX-XG	EX-XG-PRORATED	0	0	0	0	0	0
EX-XI	EX-XI	181,210,463	33	0	0	181,210,463	33
EX-XI	EX-XI-PRORATED	0	0	0	0	0	0
EX-XJ	EX-XJ	779,124,984	209	0	0	779,124,984	209
EX-XJ	EX-XJ-PRORATED	15,346,175	1	0	0	15,346,175	1
EX-XL	EX-XL	489,766	3	0	0	489,766	3
EX-XL	EX-XL-PRORATED	0	0	0	0	0	0
EX-XO	EX-XO	211,194	13	0	0	211,194	13
EX-XO	EX-XO-PRORATED	0	0	0	0	0	0
EX-XR	EX-XR	11,440,088	86	0	0	11,440,088	86
EX-XR	EX-XR-PRORATED	0	0	0	0	0	0
EX-XU	EX-XU	80,630,524	44	0	0	80,630,524	44
EX-XU	EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	EX-XV	34,310,765,079	10,931	17,760,112	3	34,328,525,191	10,934
EX-XV	EX-XV-PRORATED	75,725,916	6	0	0	75,725,916	6
EX366	EX366	6,090,705	7,903	1,804	1	6,092,509	7,904
FR	FR	1,395,102,500	243	0	0	1,395,102,500	243
FRSS	FRSS	1,138,353	3	0	0	1,138,353	3
HS	HS-Local	23,443,969,331	223,047	163,302	3	23,444,132,633	223,050

EXEMPTIONS		NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Code	Method	Total	Count	Total	Count	Total	Count
HS	HS-Prorated	0	0	0	0	0	0
HS	HS-State	0	0	0	0	0	0
HT	HT	904,494,896	570	0	0	904,494,896	570
LIH	LIH	221,676,344	85	0	0	221,676,344	85
LVE	LVE	1,356,340	1	0	0	1,356,340	1
MASSS	MASSS	2,503,149	5	0	0	2,503,149	5
OV65	OV65-Local	6,017,133,060	62,408	0	0	6,017,133,060	62,408
OV65	OV65-Prorated	0	0	0	0	0	0
OV65	OV65-State	0	0	0	0	0	0
OV65S	OV65S-Local	297,342,068	3,202	0	0	297,342,068	3,202
OV65S	OV65S-Prorated	0	0	0	0	0	0
OV65S	OV65S-State	0	0	0	0	0	0
PC	PC	90,846,668	146	0	0	90,846,668	146
SO	SO	106,877,000	6,170	0	0	106,877,000	6,170
Total:		69,499,836,913	327,369	17,925,218	7	69,517,762,131	327,376

New Value

Total New Market Value: \$6,146,950,142

Total New Taxable Value: \$5,818,121,857

Exemption Loss**New Absolute Exemptions**

Exemption	Description	Count	Last Year Market Value
Absolute Exemption Value Loss:		0	0

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DP	Disability	14	1,238,375
DV1	Disabled Veterans 10% - 29%	1	12,000
DV2	Disabled Veterans 30% - 49%	3	31,500
DV3	Disabled Veterans 50% - 69%	1	10,000
DV4	Disabled Veterans 70% - 100%	5	48,000
DVHS	Disabled Veteran Homestead	27	17,845,189
HS	Homestead	5418	839,305,100
MASSS	Member Armed Services Surviving Spouse (Speci...	1	329,673
OV65	Over 65	259	25,028,663
OV65S	OV65 Surviving Spouse	7	700,000
Partial Exemption Value Loss:		5,736	884,548,500
Total NEW Exemption Value			884,548,500

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			884,548,500

Average Homestead Value

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	217,462	830,858	111,434	423,683
A & E	218,267	830,443	111,329	423,272

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
12	20,969,643	17,868,032	1,498,317

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	347,806		4,013,598,120	258,270,845,593	162,531,900,360
B	Multifamily Residential	13,327		940,427,603	53,787,878,404	49,858,791,221
C1	Vacant Lots and Tracts	35,792		5,202,200	14,332,387,900	5,355,814,681
C2	Colonia Lots and Land Tracts	17		0	6,505,971	6,093,431
D1	Qualified Open-Space Land	4,242	206,927.71	0	5,137,415,772	26,887,350
D2	Farm or Ranch Improvements on Qualified	347		0	76,828,014	60,269,590
E	Rural Land,Not Qualified for Open-Space Land	8,181		1,883,064	7,135,023,625	2,651,829,288
ERROR	ERROR	658		0	86,134	86,134
F1	Commercial Real Property	12,335		308,509,319	85,418,641,283	67,382,273,057
F2	Industrial Real Property	5,333		23,229,957	8,800,764,372	7,713,536,054
G1	Oil and Gas	5		0	309,160	309,160
J1	Water Systems	34		0	11,529,568	9,020,373
J2	Gas Distribution Systems	10		0	222,429,258	222,429,258
J3	Electric Companies (including Co-ops)	86		0	242,669,485	242,667,103
J4	Telephone Companies (including Co-ops)	911		0	330,582,235	330,396,368
J5	Railroads	22		0	44,029,639	36,166,245
J6	Pipelines	128		0	35,773,355	35,704,824
J7	Cable Companies	49		0	354,282,799	354,282,799
J8	Other Type of Utility	2		0	39,741,837	39,741,837
J9	Railroad Rolling Stock	3		0	5,660,769	5,660,769
L1	Commercial Personal Property	39,047		0	7,081,267,823	6,605,712,005
L2	Industrial and Manufacturing Personal Property	759		0	3,755,928,140	2,533,133,342
M1	Mobile Homes	10,652		7,306,550	526,271,231	470,268,419
N	Intangible Personal Property	3		0	121,744	121,744
O	Residential Inventory	8,801		846,793,329	1,654,466,950	1,653,295,014
S	Special Inventory	585		0	48,376,527	48,351,901
X	Conversion	2		0	3,129,988	0
Totals:			206,927.71	6,146,950,142	447,322,947,576	308,174,742,327

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	4		0	1,269,834	669,978
C1	Vacant Lots and Tracts	2		0	537,416	60,000
D1	Qualified Open-Space Land	1	05	0	121,324	457
E	Rural Land,Not Qualified for Open-Space Land	3		0	968,251	968,251
F1	Commercial Real Property	3		0	18,046,486	763,790
L1	Commercial Personal Property	2		0	26,332	24,528
Totals:			5	0	20,969,643	2,487,004

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	347,810		4,013,598,120	258,272,115,427	162,532,570,338
B	Multifamily Residential	13,327		940,427,603	53,787,878,404	49,858,791,221
C1	Vacant Lots and Tracts	35,794		5,202,200	14,332,925,316	5,355,874,681
C2	Colonia Lots and Land Tracts	17		0	6,505,971	6,093,431
D1	Qualified Open-Space Land	4,243	206,932.71	0	5,137,537,096	26,887,807
D2	Farm or Ranch Improvements on Qualified	347		0	76,828,014	60,269,590
E	Rural Land,Not Qualified for Open-Space Land	8,184		1,883,064	7,135,991,876	2,652,797,539
ERROR	ERROR	658		0	86,134	86,134
F1	Commercial Real Property	12,338		308,509,319	85,436,687,769	67,383,036,847
F2	Industrial Real Property	5,333		23,229,957	8,800,764,372	7,713,536,054
G1	Oil and Gas	5		0	309,160	309,160
J1	Water Systems	34		0	11,529,568	9,020,373
J2	Gas Distribution Systems	10		0	222,429,258	222,429,258
J3	Electric Companies (including Co-ops)	86		0	242,669,485	242,667,103
J4	Telephone Companies (including Co-ops)	911		0	330,582,235	330,396,368
J5	Railroads	22		0	44,029,639	36,166,245
J6	Pipelines	128		0	35,773,355	35,704,824
J7	Cable Companies	49		0	354,282,799	354,282,799
J8	Other Type of Utility	2		0	39,741,837	39,741,837
J9	Railroad Rolling Stock	3		0	5,660,769	5,660,769
L1	Commercial Personal Property	39,049		0	7,081,294,155	6,605,736,533
L2	Industrial and Manufacturing Personal Property	759		0	3,755,928,140	2,533,133,342
M1	Mobile Homes	10,652		7,306,550	526,271,231	470,268,419
N	Intangible Personal Property	3		0	121,744	121,744
O	Residential Inventory	8,801		846,793,329	1,654,466,950	1,653,295,014
S	Special Inventory	585		0	48,376,527	48,351,901
X	Conversion	2		0	3,129,988	0
Totals:			206,932.71	6,146,950,142	447,343,917,219	308,177,229,331

2021 ANNUAL REPORT



April 19, 2022

A MESSAGE FROM THE CHIEF APPRAISER

It is my pleasure to present the 2021 Annual Report of the Travis Central Appraisal District. This annual report provides general information regarding Texas property tax appraisals as well as Travis Central Appraisal District (Travis CAD) statistics highlighting the results of our appraisal operations, taxpayer assistance, appeals process, financial stewardship, and statistical comparisons from the Property Tax Assistance Division Property Value Study.

My staff and I are committed to providing timely and accurate appraisal services in a manner resulting in fair and equitable treatment for all of Travis County's citizens and property taxpayers. We are very proud to have received Meets All ratings on the Methods and Assistance Program Review conducted by the State Comptrollers Property Tax Assistance Division. I acknowledge and thank my entire staff for this achievement.

Their hard work and dedication resulted in the timely certification of our appraised values to the taxing units. The property taxes generated from these appraisals provide an essential source of revenue to support Travis County, school districts, cities, and special districts.

The Travis Central Appraisal District strives to be one of the premier governmental organizations in the State of Texas. Our goal is to maximize the level of public service we provide and to serve Travis County taxpayers with professionalism and integrity in all aspects of our operations.

I thank you for taking the time to review this Annual Report and hope that it provides insight into the operations of the Travis Central Appraisal District.

Sincerely,



Marya Crigler
Chief Appraiser



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FOREWORD

Texas local units of government rely heavily on property tax to fund their operations. Statewide, more than 4,000 separate taxing jurisdictions impose a property tax; these include counties, school districts, cities, and special-purpose districts that provide junior colleges, hospitals, water and wastewater utilities, flood control, and emergency services.

In addition to property tax, the Texas Constitution and Legislature empower local governments to impose, levy, and collect other taxes and fees that supplement their operations.

The Texas Constitution sets out five basic rules for property taxes ⁽²⁾:

- Taxation must be equal and uniform. No single property or type of property should pay more than its fair share.
- Generally, all property must be taxed on its current market value—the price it would sell for when both buyer and seller seek the best price and neither is under pressure to buy or sell. The Texas Constitution provides certain exceptions to this rule, such as the use of “productivity values” for agricultural and timber land. This means that the land is taxed based on the value of what it produces, such as crops and livestock, rather than its sale value. This lowers the tax bill for such land.
- Each property in a county must have a single appraised value. This means that the various local governments to which you pay property taxes cannot assign different values to your property; all must use the same value. This is guaranteed by the use of county appraisal districts.
- All property is taxable unless federal or state law exempts it from the tax. These exemptions may exclude all or part of your property value.
- Property owners have a right to reasonable notice of increases in their appraised property value.

Appraisal districts are political subdivisions of the State responsible for appraising property within county boundaries. Taxing entities use those appraised values to set their ad valorem tax rates and levy property taxes. The governing bodies of taxing units, such as school boards, commissioners’ courts, city councils, and special purpose district boards of directors, derive the tax rate by dividing the proposed tax levy by the taxable value of property, as provided by the appraisal district. Taxable value is a property’s appraised value minus all applicable exemptions, deductions, and limitations. The tax rate is the level of taxation imposed by a taxing unit on taxable property within its boundaries. The local government’s tax assessor applies the tax rate to the taxable value in its jurisdiction to compute the tax due on each property. ⁽¹⁾

1 Texas Comptroller of Public Accounts Biennial Property Tax Report-Tax Years 2018 and 2019, Issued December 2020

2 Texas Comptroller of Public Account – Texas Property Tax System



UNDERSTANDING THE LOCAL PROPERTY TAX PROCESS

There are three main parts to the property tax system in Texas:

- An appraisal district in each county sets the value of property each year. A chief appraiser is the chief administrator and operates the appraisal office.
- A citizen board, called the Appraisal Review Board (ARB), hears any disagreements between a property owner and the appraisal district about a property's value. The members of the Appraisal Review Board are appointed by the local administrative judge.
- Local taxing units—city, county, school and special districts—decide how much money they will spend by adopting a budget. Next, the units set tax rates that will raise the revenue necessary to fund their budgets. The adopted budgets and the tax rates set to fund the budgets determine the total amount of taxes that a person will pay.

The property tax year has four stages: appraising taxable property, protesting the appraised values, adopting the tax rates, and collecting the taxes. The following represents a summary of the process.

1. A large part of each appraisal district's job is to estimate what your property is worth on January 1. What a property is used for on January 1, market conditions at that time, and who owns the property on that date determine whether the property is taxed, its value, and who is responsible for paying the tax. Your appraisal district also processes applications for tax exemptions, agricultural appraisals, and other tax relief.
2. After the May 15 protest deadline, the appraisal review board begins hearing protests from property owners who believe their property values are incorrect or who did not get exemptions or agricultural appraisal. When the ARB finishes its work, the appraisal district gives each taxing unit a list of taxable property.
3. In August or September, the elected officials of each taxing unit adopt tax rates for their operations and debt payments. Several taxing units tax your property. Every property is taxed by the county and the local school district. You also may pay taxes to a city and to special districts such as hospital, junior college, water, fire and others.
4. Tax collection starts around October 1 as tax bills go out. Taxpayers have until January 31 of the following year to pay their taxes. On February 1, penalty and interest charges begin accumulating on most unpaid tax bills. Tax collectors may start legal action to collect unpaid taxes on February 1.



PROPERTY TAX CALENDAR

January 1	Appraisal districts are required to appraise property at its value on this date.
January 1 – April 30	Appraisal districts complete appraisals and process applications for exemptions.
April – May	Appraisal districts send notices of appraised value.
May 15	Appraisal review boards begin hearing protests from property owners.
July 25	Appraisal districts certify current appraised values to taxing units.
August – September	Local taxing units adopt tax rates.
October 1	Local taxing units begin sending tax bills to property owners.
January 31	Taxes due to local taxing units (or county tax assessor, if acting on their behalf).
February 1	Local taxing units begin charging penalty and interest for unpaid tax bills.



ROLE OF THE APPRAISAL DISTRICT

Each Texas county is served by an appraisal district that determines the value of all the county's taxable property. Generally, a local government that collects property taxes, such as county, cities, and school districts, is a member of the appraisal district. A board of directors appointed by the member governments presides over the appraisal district.

The appraisal district is considered a political subdivision and must follow applicable laws such as the Open Meetings Act and the Public Information Act. Meetings are generally open to the public and information generated by the appraisal district is, in most cases, also available to the public.

The appraisal district board of directors hires a chief appraiser, approves contracts, and sets policies. The chief appraiser is the chief administrator of the appraisal district. The chief appraiser may employ and compensate professional, clerical and other personnel as provided by the appraisal district budget. The chief appraiser's primary duty is to discover, list, review, and appraise all taxable property in the appraisal district using generally accepted appraisal techniques.

BOARD MEMBERS	
James Valadez, Chairperson Travis County Term Expires 2022	Bruce Grube, Vice Chairperson Travis County Term Expires 2021
Theresa Bastian, Secretary Austin ISD Term Expires 2021	Tom Buckle West Travis County Term Expires 2022
Deborah Cartwright Austin ISD Term Expires 2022	Nicole Conley City of Austin Term Expires 2022
Anthony Nguyen East Travis County Term Expires 2021	Felipe Ulloa City of Austin/Austin ISD Term Expires 2022
Blanca Zamora Garcia City of Austin Term Expires 2021	Bruce Elfant Travis County Assessor Collector
CHIEF APPRAISER	
Marya Crigler Appointed: December 2011	



TRAVIS CAD MISSION

The activities of the Travis Central Appraisal District are governed by the Texas Property Tax Code, the laws passed by the Legislature, and the administrative rules adopted by the Comptrollers Property Tax Assistance Division.

Our Mission

The mission of Travis Central Appraisal District is to provide accurate appraisal of all property in Travis County at one hundred percent market value, equally and uniformly, in a professional, ethical, economical and courteous manner, working to ensure that each taxpayer pays only their fair share of the property tax burden.

Our Vision

The Travis Central Appraisal District will act in accordance with the highest principles of professional conduct, ethics, accountability, efficiency, openness, skill and integrity. We approach our activities with a deep sense of purpose and responsibility.

Our Values

Appraise: Fairly, efficiently, and effectively, balancing the needs of both taxpayers and taxing units by adhering to the Texas Property Tax Code, USPAP, and generally accepted appraisal standards.

Educate: Taxpayers of their rights, remedies, and responsibilities.

Communicate: Collaboratively with and encourage communication among the taxing units, taxpayer public, and the agency.

Service: Provide exceptional customer service that is accessible, responsive and transparent.

Performance: Demand integrity, accountability and high standards from all staff and strive continuously for excellence and efficiency.



STRATEGIC GOALS

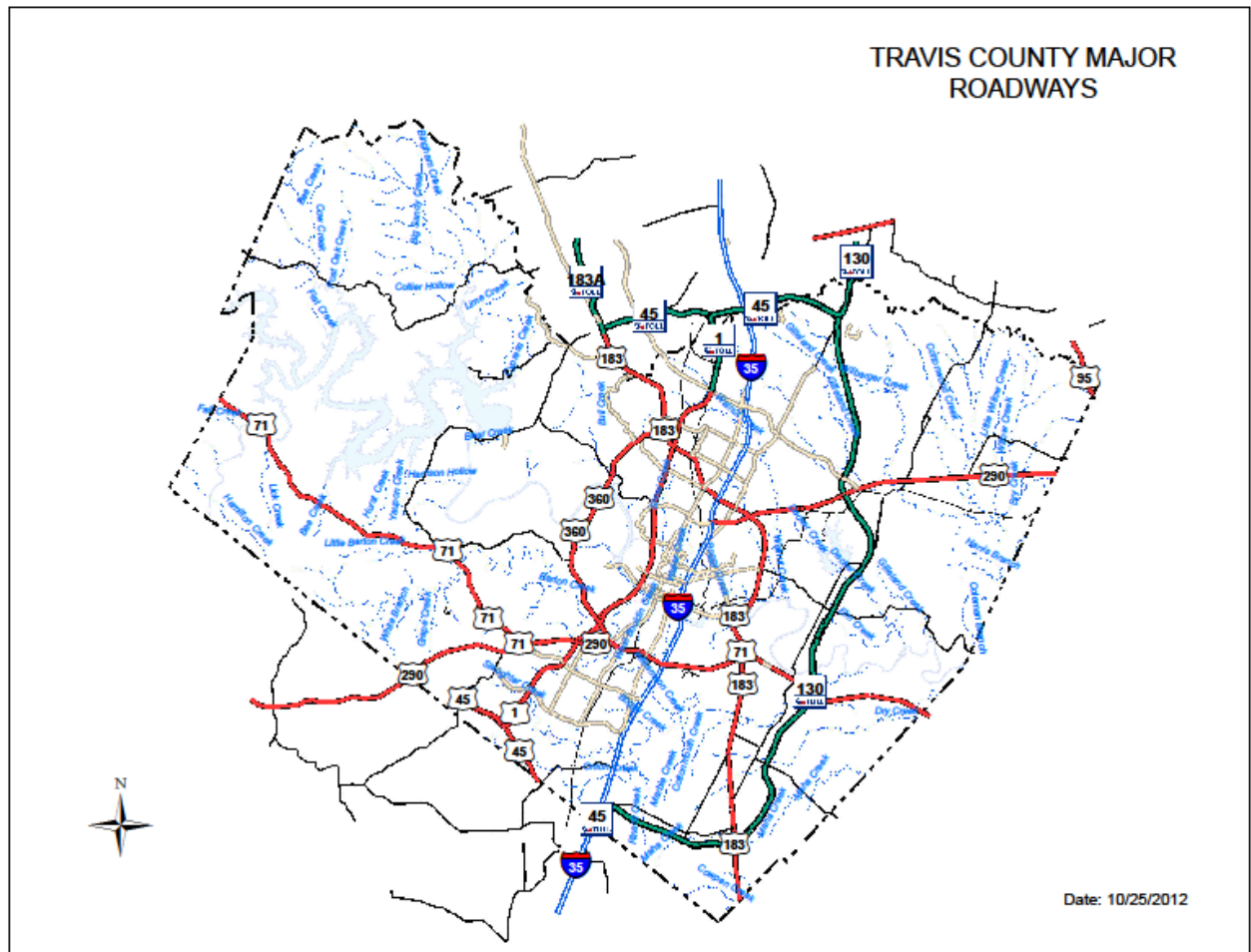
1. Develop appraisals that reflect market value and ensure fairness and uniformity
2. Be efficient in business processes and ensure that mission-critical tasks are completed in a timely manner with a high level of accuracy
3. Collect, create and maintain accurate data
4. Ensure that the district maintains a highly educated, motivated and skilled workforce
5. Provide customer service that is courteous, professional and accurate



TRAVIS COUNTY DEMOGRAPHICS

Travis County is located in south central Texas astride the Balcones Fault, the boundary between the Edwards Plateau to the west and the Blackland Prairies to the east. The county seat, Austin, is also the capital of Texas.

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1003	03	TRAVIS COUNTY	0.30731	0.05005	0.35737



TRAVIS COUNTY DEMOGRAPHICS

Established: January 25, 1840
 County Seat: Austin
 2010 Population: 790,390
 2021 Est 1,372,063
 Population:
 Square Miles: 1,022
 Jurisdictions: 15 Schools
 21 Cities
 99 Special Districts

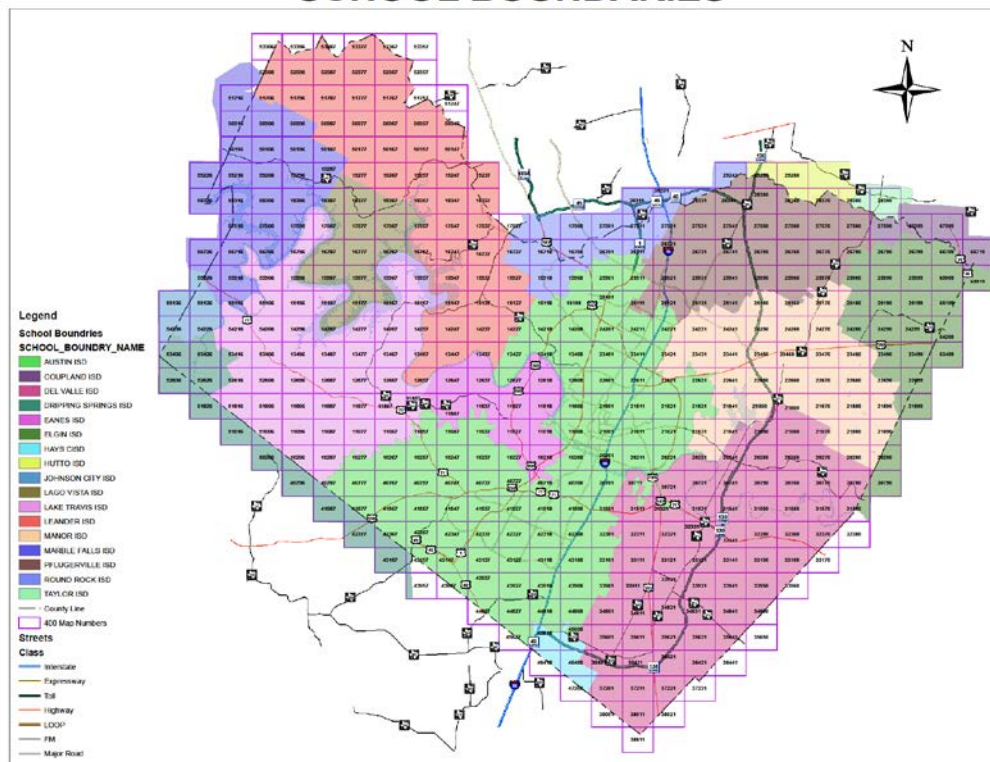


TRAVIS COUNTY SCHOOL DISTRICTS

Travis County has 6 school districts wholly contained within its boundaries and 9 school districts which are shared across county lines. Austin ISD is the largest school district in Travis County and one of the largest school districts in the state.

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1001	01	AUSTIN ISD	0.94870	0.11300	1.06170
1005	06	DEL VALLE ISD	0.87200	0.33000	1.20200
1006	07	LAKE TRAVIS ISD	0.90260	0.32750	1.23010
1007	08	EANES ISD	0.94080	0.12000	1.06080
1009	1A	HAYS CONSOLIDATED ISD	0.87200	0.48770	1.35970
1023	16	LAGO VISTA ISD	0.88200	0.32000	1.20200
1026	19	PFLUGERVILLE ISD	0.92800	0.46000	1.38800
1027	2A	ELGIN ISD	0.96030	0.46820	1.42850
1037	22	COUPLAND ISD	0.87200	0.13385	1.00585
1042	3A	MARBLE FALLS ISD	0.89950	0.21530	1.11480
1053	34	MANOR ISD	0.87200	0.48000	1.35200
1057	38	DRIPPING SPRINGS ISD	0.96030	0.35000	1.31030
1059	4A	JOHNSON CITY ISD	0.87200	0.19390	1.06590
1072	5A	ROUND ROCK ISD	0.89360	0.24000	1.13360
1098	69	LEANDER ISD	0.87200	0.46500	1.33700

SCHOOL BOUNDARIES



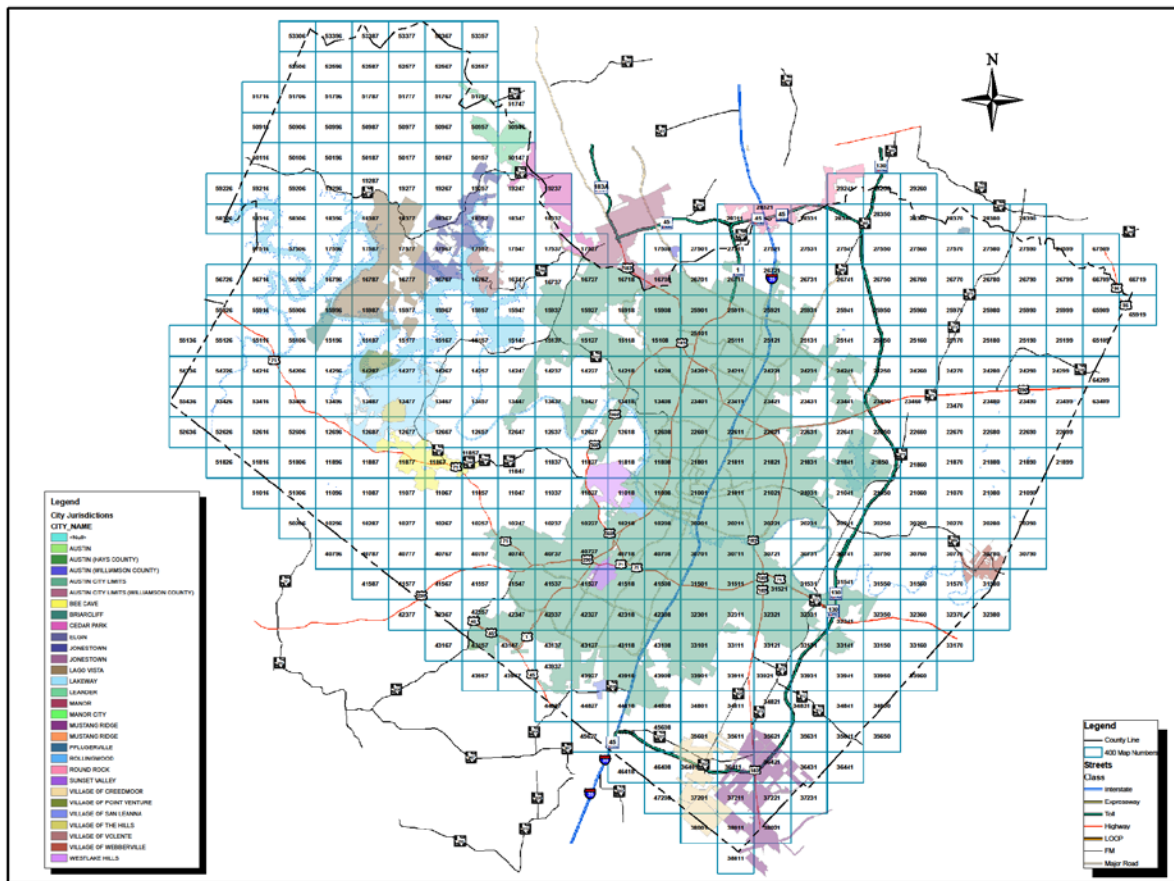
TRAVIS COUNTY CITIES

Travis County has 21 cities within its boundaries, including the state capital of Austin. Austin is the fourth largest city in the state and the eleventh largest city in the United States. Residents of the area represent a diverse mixture of government employees, college students and staff, musicians, high-tech workers and business people.

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1002	02	CITY OF AUSTIN	0.42800	0.11300	0.54100
1004	05	CITY OF MANOR	0.60340	0.17930	0.78270
1008	09	CITY OF WEST LAKE HILLS	0.07860	0.00000	0.07860
1018	11	CITY OF ROLLINGWOOD	0.11500	0.10430	0.21930
1019	12	VILLAGE OF SAN LEANNA	0.24980	0.00000	0.24980
1031	2F	CITY OF ROUND ROCK	0.26486	0.13214	0.39700
1035	20	CITY OF PFLUGERVILLE	0.28670	0.19960	0.48630
1036	21	CITY OF LAKEWAY	0.11490	0.03960	0.15450
1046	3F	CITY OF CEDAR PARK	0.23434	0.19766	0.43200
1065	40	CITY OF CREEDMOOR	0.27530	0.00000	0.27530
1071	49	CITY OF LAGO VISTA	0.39810	0.20890	0.60700
1075	5F	CITY OF ELGIN	0.40406	0.18591	0.58998
1076	5G	VILLAGE OF VOLENTE	0.08640	0.00000	0.08640
1077	5H	VILLAGE OF WEBBERVILLE	0.03910	0.17940	0.21850
1078	50	CITY OF JONESTOWN	0.42390	0.09490	0.51880
1083	55	VILLAGE OF BRIARCLIFF	0.05260	0.06540	0.11800
1090	6F	CITY OF LEANDER	0.30213	0.17757	0.47970
1096	61	CITY OF MUSTANG RIDGE	0.36460	0.02360	0.38820
1102	7E	VILLAGE OF THE HILLS	0.06810	0.03190	0.10000
1103	7F	VILLAGE OF POINT VENTURE	0.11100	0.00000	0.11100
1122	83	CITY OF BEE CAVE	0.00000	0.02000	0.02000



CITY BOUNDARIES



PROPERTY TAXES AT WORK

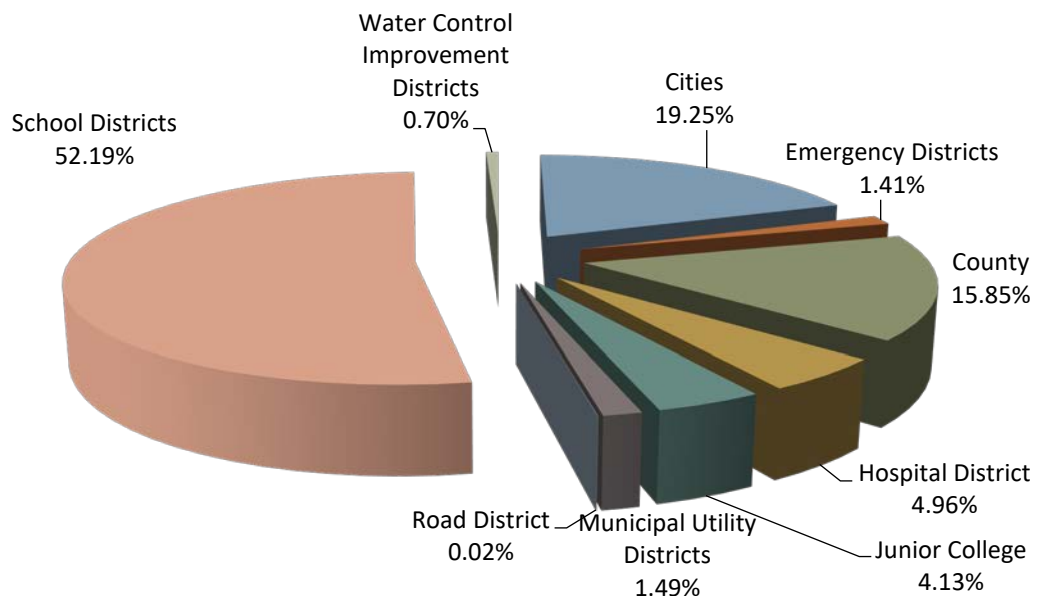
Property taxes are local taxes that are assessed locally, collected locally, and used locally. You pay your property taxes to the local tax collector. The tax collector distributes the funds to schools, cities and other local governments. Local governments spend the funds on schools, roads, hospitals, police departments, fire departments and other programs.



In Travis County, property taxes support 135 local government agencies including 21 cities, 18 emergency districts, the county, the hospital district, the junior college, 60 municipal utility districts, 1 road districts, 15 school districts, and 17 water control improvement districts. For 2021 the projected tax levy for all taxing units in Travis County is \$5,400,995,788.

DISTRIBUTION OF PROPERTY TAXES

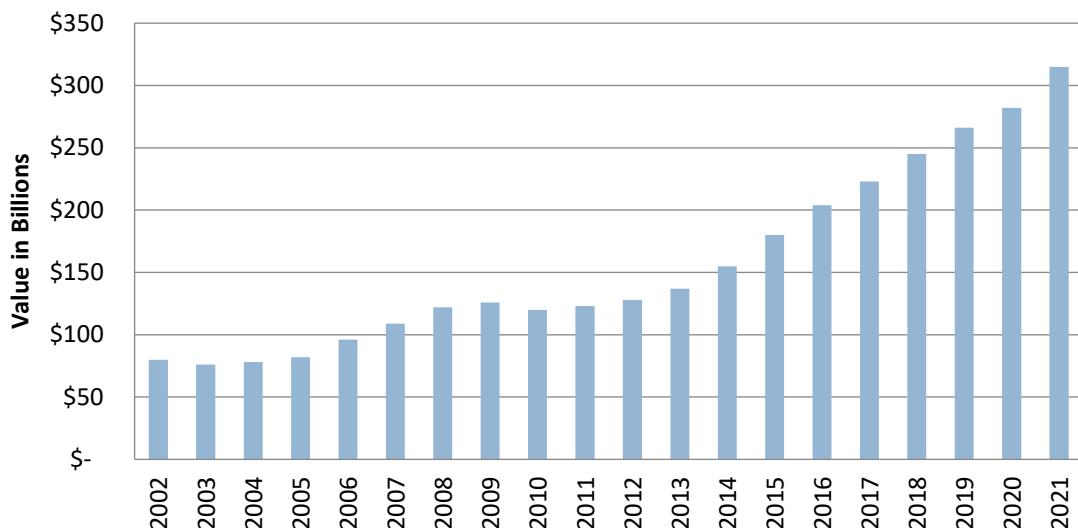
Budget by Taxing Unit



20 YEAR HISTORY OF APPRAISAL ROLL VALUES

2021 was the eleventh consecutive year of appraisal roll growth. All sectors experienced growth.

Year	Total Appraisal Roll	Appraisal Roll in Billions	Change from Prior Year	Percent Change
2002	\$ 79,727,220,411	\$ 80	\$ 3,487,786,256	4.57%
2003	\$ 76,468,299,684	\$ 76	\$ (3,258,920,727)	-4.09%
2004	\$ 77,780,497,021	\$ 78	\$ 1,312,197,337	1.72%
2005	\$ 82,376,017,030	\$ 82	\$ 4,595,520,009	5.91%
2006	\$ 95,938,443,366	\$ 96	\$ 13,562,426,336	16.46%
2007	\$ 108,849,163,598	\$ 109	\$ 12,910,720,232	13.46%
2008	\$ 121,880,175,682	\$ 122	\$ 13,031,012,084	11.97%
2009	\$ 125,920,708,866	\$ 126	\$ 4,040,533,184	3.32%
2010	\$ 120,247,416,959	\$ 120	\$ (5,673,291,907)	-4.51%
2011	\$ 123,196,201,548	\$ 123	\$ 2,948,784,589	2.45%
2012	\$ 128,176,409,480	\$ 128	\$ 4,980,207,932	4.04%
2013	\$ 136,609,794,659	\$ 137	\$ 8,433,385,179	6.58%
2014	\$ 154,513,882,900	\$ 155	\$ 17,904,088,241	13.11%
2015	\$ 179,776,622,324	\$ 180	\$ 25,262,739,424	16.35%
2016	\$ 203,900,582,596	\$ 204	\$ 24,123,960,272	13.42%
2017	\$ 223,147,520,227	\$ 223	\$ 19,246,937,631	9.44%
2018	\$ 245,338,206,315	\$ 245	\$ 41,437,623,719	20.32%
2019	\$ 266,184,989,892	\$ 266	\$ 20,846,783,577	8.50%
2020	\$ 281,851,353,216	\$ 282	\$ 15,666,363,324	5.89%
2021	\$ 314,594,449,350	\$ 315	\$ 32,743,096,134	11.62%



2021 APPRAISAL INFORMATION

TRAVIS COUNTY CERTIFIED TOTALS

TRAVIS County		2021 CERTIFIED TOTALS		As of Certification	
Property Count: 463,122		03 - TRAVIS COUNTY Grand Totals		4/20/2022	10:30:31AM
Land		Value			
Homestead:		48,270,709,645			
Non Homestead:		56,824,938,680			
Ag Market:		3,474,486,090			
Timber Market:		196,710		Total Land	(+) 108,570,331,125
Improvement		Value			
Homestead:		109,293,724,102			
Non Homestead:		84,282,106,204		Total Improvements	(+) 193,575,830,306
Non Real		Count	Value		
Personal Property:	41,973	13,843,621,241			
Mineral Property:	5	309,160			
Autos:	0	0		Total Non Real	(+) 13,843,930,401
				Market Value	- 315,990,091,832
Ag	Non Exempt	Exempt			
Total Productivity Market:	3,468,834,428	5,848,372			
Ag Use:	28,409,262	32,069	Productivity Loss	(-) 3,440,420,884	
Timber Use:	4,282	0	Appraised Value	- 312,549,670,948	
Productivity Loss:	3,440,420,884	5,816,303			
			Homestead Cap	(-) 10,428,853,391	
			Assessed Value	- 302,120,817,557	
			Total Exemptions Amount (Breakdown on Next Page)	(-) 62,510,762,190	
			Net Taxable	- 239,610,055,367	

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 856,282,474.36 = 239,610,055,367 * (0.357365 / 100)

Certified Estimate of Market Value: 311,321,492,991
 Certified Estimate of Taxable Value: 236,008,874,625

Tif Zone Code	Tax Increment Loss
017_3L	1,594,656,960
Tax Increment Finance Value:	1,594,656,960
Tax Increment Finance Levy:	5,698,745.85



2021 CERTIFIED TOTALS

Property Count: 463,122

03 - TRAVIS COUNTY
Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
CLY	1	33,000	0	33,000
DP	3,725	332,158,487	0	332,158,487
DSTR	152	22,482,955	0	22,482,955
DV1	1,319	0	11,245,131	11,245,131
DV1S	76	0	375,000	375,000
DV2	749	0	6,578,628	6,578,628
DV2S	47	0	345,000	345,000
DV3	996	0	9,294,751	9,294,751
DV3S	35	0	300,000	300,000
DV4	2,646	0	21,075,183	21,075,183
DV4S	290	0	1,947,000	1,947,000
DVCH	2	0	191,516	191,516
DVHS	2,225	0	863,083,911	863,083,911
DVHSS	284	0	105,930,091	105,930,091
EX-XD	60	0	21,414,162	21,414,162
EX-XG	18	0	18,960,851	18,960,851
EX-XI	34	0	128,997,097	128,997,097
EX-XJ	209	0	774,124,717	774,124,717
EX-XJ (Prorated)	3	0	116,384	116,384
EX-XL	4	0	5,322,243	5,322,243
EX-XO	6	0	60,884	60,884
EX-XR	86	0	8,952,627	8,952,627
EX-XU	44	0	82,900,674	82,900,674
EX-XV	10,835	0	29,631,083,729	29,631,083,729
EX-XV (Prorated)	251	0	160,153,995	160,153,995
EX366	1,649	0	455,929	455,929
FR	236	1,740,556,620	0	1,740,556,620
FRSS	3	0	1,062,402	1,062,402
HS	228,405	21,566,450,650	0	21,566,450,650
HT	574	565,895,951	0	565,895,951
LIH	72	0	101,064,243	101,064,243
LVE	1	1,356,340	0	1,356,340
MASSS	4	0	1,765,718	1,765,718
OV65	61,470	5,857,943,683	0	5,857,943,683
OV65S	3,522	325,269,492	0	325,269,492
PC	143	85,107,698	0	85,107,698
SO	5,342	56,705,448	0	56,705,448
Totals		30,553,960,324	31,956,801,866	62,510,762,190



2021 CERTIFIED TOTALS

Property Count: 463,122

03 - TRAVIS COUNTY
Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	327,592	125,058.8030	\$3,360,937,246	\$160,937,082,496	\$121,651,002,616
B	MULTIFAMILY RESIDENCE	12,915	11,585.9023	\$1,275,081,290	\$37,563,809,327	\$37,257,608,258
C1	VACANT LOTS AND LAND TRACTS	27,281	31,665.2506	\$52,664	\$3,636,767,861	\$3,635,241,683
D1	QUALIFIED OPEN-SPACE LAND	4,349	206,022.3721	\$0	\$3,468,461,612	\$28,103,491
D2	IMPROVEMENTS ON QUALIFIED OP	346	380.6485	\$0	\$36,837,780	\$36,763,768
E	RURAL LAND, NON QUALIFIED OPE	6,245	55,243.5246	\$11,800,821	\$1,860,089,434	\$1,634,099,928
ERROR		1	0.5168	\$0	\$10,335	\$0
F1	COMMERCIAL REAL PROPERTY	14,788	36,649.6175	\$1,778,824,450	\$61,604,622,828	\$61,269,838,184
F2	INDUSTRIAL AND MANUFACTURIN	37	2,699.3949	\$0	\$919,807,303	\$909,918,853
G1	OIL AND GAS	5		\$0	\$309,160	\$309,160
J1	WATER SYSTEMS	28	0.5200	\$0	\$12,250,775	\$12,250,775
J2	GAS DISTRIBUTION SYSTEM	10	0.6808	\$0	\$222,418,757	\$222,418,757
J3	ELECTRIC COMPANY (INCLUDING C	85	14.1384	\$0	\$242,495,725	\$242,495,725
J4	TELEPHONE COMPANY (INCLUDI	896	2.4057	\$0	\$346,029,457	\$346,029,457
J5	RAILROAD	11	11.5656	\$0	\$36,423,010	\$36,423,010
J6	PIPELINE COMPANY	129	16.7018	\$0	\$36,235,542	\$36,167,011
J7	CABLE TELEVISION COMPANY	49		\$0	\$354,282,799	\$354,282,799
J8	OTHER TYPE OF UTILITY	2		\$0	\$50,991,837	\$50,991,837
J9	RAILROAD ROLLING STOCK	2		\$0	\$5,645,680	\$5,645,680
L1	COMMERCIAL PERSONAL PROPE	36,540		\$4,198,849	\$7,828,692,575	\$7,581,743,585
L2	INDUSTRIAL AND MANUFACTURIN	825		\$0	\$4,145,691,436	\$2,582,184,326
M1	TANGIBLE OTHER PERSONAL, MOB	10,638		\$31,466,453	\$279,692,064	\$256,093,696
N	INTANGIBLE PROPERTY AND/OR U	3		\$0	\$77,947	\$77,947
O	RESIDENTIAL INVENTORY	11,783	4,982.1053	\$437,892,416	\$1,119,216,261	\$1,119,112,037
S	SPECIAL INVENTORY TAX	627		\$0	\$340,903,633	\$340,903,633
X	TOTALLY EXEMPT PROPERTY	12,816	112,288.8341	\$318,038,421	\$30,941,246,333	\$0
	Totals		586,622.9820	\$7,218,292,610	\$315,990,091,967	\$239,609,706,216



2021 CERTIFIED TOTALS

Property Count: 463,122

03 - TRAVIS COUNTY
Grand Totals

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CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	38	38.5796	\$0	\$6,905,853	\$5,430,022
A1 SINGLE FAMILY RESIDENCE	274,800	107,327.3957	\$2,826,894,828	\$141,516,435,594	\$105,432,959,642
A2 SINGLE FAMILY RESIDENCE MH	7,209	9,601.4882	\$3,556,864	\$718,569,030	\$499,998,591
A3 SINGLE FAMILY RESIDENCE DETAIL	9,863	3,150.6932	\$3,171,108	\$360,673,562	\$308,634,740
A4 CONDOS	45,728	4,852.9220	\$527,310,491	\$18,316,192,751	\$15,391,282,045
A5 CONDOS DETAILS	168	19.6339	\$3,955	\$1,988,342	\$1,746,514
A9 HS COMMERCIAL HIGHEST & BEST U	39	60.7840	\$0	\$15,281,502	\$9,915,205
B	35	122.4066	\$6,223,169	\$133,482,040	\$133,482,046
B1 MULTIFAMILY	1,599	8,860.3248	\$1,246,907,251	\$32,111,681,771	\$32,099,409,578
B2 DUPLEX	9,970	2,291.1611	\$20,013,773	\$4,530,230,145	\$4,251,742,183
B3 TRI-PLEX	169	37.7554	\$1,093,882	\$118,854,463	\$111,301,778
B4 FOUR-PLEX	1,160	274.2544	\$843,215	\$669,560,908	\$661,672,673
B5 MULTIFAMILY WITH HS	1	7.3064	\$0	\$1,035,862	\$1,035,862
C1 VACANT LOT	27,265	31,625.9883	\$52,664	\$3,631,619,796	\$3,630,093,618
C2 VACANT LAND/MISC DETAILS	17	39.2623	\$0	\$5,148,065	\$5,148,065
D1 ACREAGE (AG) 1-D-1	4,361	206,030.0809	\$0	\$3,468,821,323	\$28,463,201
D2 ACREAGE (NON-AG)	346	380.6485	\$0	\$36,837,780	\$36,763,768
D3 AG 1-D	2	0.0460	\$0	\$636,045	\$636,045
E	4	45.8777	\$0	\$827,932	\$827,932
E1 FARM AND RANCH IMPR	5,848	54,085.1507	\$10,812,515	\$1,802,743,611	\$1,586,947,017
E2 FARM AND RANCH IMPR MH	407	918.6365	\$308,974	\$41,439,263	\$33,117,842
E3 FARM AND RANCH IMPR MISC	249	186.1049	\$679,332	\$14,082,872	\$12,211,382
ERROR	1	0.5168	\$0	\$10,335	\$0
F1 COMMERCIAL IMPROVED	10,552	31,035.8113	\$1,493,699,851	\$55,876,080,335	\$55,625,350,325
F2 INDUSTRIAL MAJOR MANUFACTURIN	37	2,699.3949	\$0	\$919,807,303	\$909,918,853
F3 COMMERCIAL DETAILS	923	3,950.6987	\$100,000	\$780,502,927	\$779,874,415
F4 COMMERCIAL CONDO	2,377	944.6559	\$283,877,537	\$3,785,133,325	\$3,754,110,731
F5 COMMERCIAL RES CONVERSION	1,311	718.4516	\$1,147,062	\$1,162,906,241	\$1,110,502,714
G1 OIL AND GAS	5		\$0	\$309,160	\$309,160
J1 UTILITY (WATER)	28	0.5200	\$0	\$12,250,775	\$12,250,775
J2 UTILITY (GAS)	10	0.6808	\$0	\$222,418,757	\$222,418,757
J3 UTILITY (ELECTRIC)	85	14.1384	\$0	\$242,495,725	\$242,495,725
J4 UTILITY (TELEPHONE)	896	2.4057	\$0	\$346,029,457	\$346,029,457
J5 UTILITY (RAILROADS)	11	11.5656	\$0	\$36,423,010	\$36,423,010
J6 UTILITY (PIPELINES)	129	16.7018	\$0	\$36,235,542	\$36,167,011
J7 UTILITY (CABLE)	49		\$0	\$354,282,799	\$354,282,799
J8 UTILITY (OTHER)	2		\$0	\$50,991,837	\$50,991,837
J9 RAILROAD ROLLING STOCK	2		\$0	\$5,645,680	\$5,645,680
L1 COMMERCIAL PP	36,540		\$4,198,849	\$7,828,692,575	\$7,581,743,585
L2 INDUSTRIAL MAJOR MANUFACTURIN	825		\$0	\$4,145,691,436	\$2,582,184,326
M1 TANGIBLE PERSONAL PROP MH	10,638		\$31,466,453	\$279,692,064	\$256,093,696
N1 INTANGIBLE PP	3		\$0	\$77,947	\$77,947
O1 RESIDENTIAL INVENTORY	11,783	4,982.1053	\$437,892,416	\$1,119,216,261	\$1,119,112,037
S	623		\$0	\$340,901,232	\$340,901,232
S1 SPECIAL INVENTORY	4		\$0	\$2,401	\$2,401
X TOTALLY EXEMPT PROPERTY	12,816	112,288.8341	\$318,038,421	\$30,941,246,333	\$0
Totals		586,622.9820	\$7,218,292,610	\$315,990,091,967	\$239,609,706,222



2021 CERTIFIED TOTALS

Property Count: 463,122

03 - TRAVIS COUNTY
Effective Rate Assumption

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New Value

TOTAL NEW VALUE MARKET:	\$7,218,292,610
TOTAL NEW VALUE TAXABLE:	\$6,518,243,754

New Exemptions

Exemption	Description	Count		
EX-XD	11.181 Improving property for housing with vol	11	2020 Market Value	\$2,140,000
EX-XG	11.184 Primarily performing charitable functio	2	2020 Market Value	\$621,372
EX-XJ	11.21 Private schools	7	2020 Market Value	\$36,575,785
EX-XU	11.23 Miscellaneous Exemptions	2	2020 Market Value	\$3,792,810
EX-XV	Other Exemptions (Including public property, r	177	2020 Market Value	\$337,606,980
EX366	HB366 Exempt	256	2020 Market Value	\$687,967
ABSOLUTE EXEMPTIONS VALUE LOSS				\$381,424,914

Exemption	Description	Count	Exemption Amount
DP	Disability	50	\$4,811,841
DV1	Disabled Veterans 10% - 29%	58	\$367,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	2	\$10,000
DV2	Disabled Veterans 30% - 49%	43	\$336,000
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	2	\$15,000
DV3	Disabled Veterans 50% - 69%	79	\$797,000
DV4	Disabled Veterans 70% - 100%	177	\$1,893,600
DV4S	Disabled Veterans Surviving Spouse 70% - 100	4	\$36,000
DVHS	Disabled Veteran Homestead	143	\$62,493,304
DVHSS	Disabled Veteran Homestead Surviving Spouse	9	\$3,087,981
FRSS	First Responder Surviving Spouse	1	\$302,897
HS	Homestead	10,882	\$1,178,216,516
OV65	Over 65	4,184	\$402,586,868
OV65S	OV65 Surviving Spouse	47	\$4,202,145
PARTIAL EXEMPTIONS VALUE LOSS		15,681	\$1,659,156,152
NEW EXEMPTIONS VALUE LOSS			\$2,040,581,066

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
DP	Disability	3,093	\$44,312,255
OV65	Over 65	52,826	\$760,305,798
OV65S	OV65 Surviving Spouse	2,993	\$43,047,846
INCREASED EXEMPTIONS VALUE LOSS		58,912	\$847,665,899
TOTAL EXEMPTIONS VALUE LOSS			\$2,888,246,965

New Ag / Timber Exemptions

2020 Market Value	\$1,154,727	Count: 11
2021 Ag/Timber Use	\$11,558	
NEW AG / TIMBER VALUE LOSS	\$1,143,169	

New Annexations

New Deannexations



2021 CERTIFIED TOTALS03 - TRAVIS COUNTY
Average Homestead Value

Category A and E

Count of H&S Residences	Average Market	Average H&S Exemption	Average Taxable
224,865	\$527,378	\$141,242	\$386,136

Category A Only

Count of H&S Residences	Average Market	Average H&S Exemption	Average Taxable
223,997	\$527,718	\$141,126	\$386,592

Lower Value Used

Count of Protected Properties	Total Market Value	Total Value Used
44,650	\$26,744,669,444.00	\$19,887,680,261



ALL JURISDICTION CERTIFIED VALUES

EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1138	ACC DIST - WMSN CO	J	\$ 386,511	\$ 386,511
1864723	ALTESSA MUD	M	\$ 108,453	\$ 4,583
1439214	ANDERSON MILL LIMITED DISTRICT	M	\$ 24,759,003	\$ 17,914,790
1097	AUSTIN COMM COLL DIST	J	\$ 262,225,598,503	\$ 212,838,121,008
1001	AUSTIN ISD	S	\$ 194,329,388,082	\$ 159,103,576,799
1124	AUSTIN MUD NO 1	M	\$ 721,455,485	\$ 195,447,579
1125	AUSTIN MUD NO 2	M	\$ 554,521,109	\$ 513,825,180
1126	AUSTIN MUD NO 3	M	\$ 293,779,242	\$ 230,001,611
1364190	BASTROP-TRAVIS COUNTIES ESD NO 1	E	\$ 354,893,869	\$ 267,746,835
1890601	BELLA FORTUNA PID	P	\$ 8,420,523	\$ 8,420,523
1119	BELLA VISTA MUD	M	\$ 187,722,566	\$ 162,356,435
1329420	BELVEDERE MUD	M	\$ 272,700,755	\$ 253,593,698
1636026	CASCADES MUD NO 1	M	\$ 5,138,393	\$ 4,099,226
1150	CIRCLE C MUD NO 3	M	\$ 175,000	\$ 105
1002	CITY OF AUSTIN	C	\$ 229,464,704,168	\$ 175,068,593,367
1122	CITY OF BEE CAVE	C	\$ 3,169,987,326	\$ 2,621,303,015
1046	CITY OF CEDAR PARK	C	\$ 1,401,360,496	\$ 1,241,695,124
1065	CITY OF CREEDMOOR	C	\$ 160,756,873	\$ 108,195,541
1075	CITY OF ELGIN	C	\$ 188,961,967	\$ 126,816,196
1078	CITY OF JONESTOWN	C	\$ 781,176,168	\$ 634,238,120
1071	CITY OF LAGO VISTA	C	\$ 1,554,352,060	\$ 1,314,131,872
1036	CITY OF LAKEWAY	C	\$ 6,322,491,565	\$ 5,809,667,608
1090	CITY OF LEANDER	C	\$ 2,097,371,669	\$ 1,940,510,473
1004	CITY OF MANOR	C	\$ 1,426,813,158	\$ 1,229,201,586
1096	CITY OF MUSTANG RIDGE	C	\$ 196,075,432	\$ 126,847,783
1035	CITY OF PFLUGERVILLE	C	\$ 9,079,779,838	\$ 7,630,535,983
1018	CITY OF ROLLINGWOOD	C	\$ 1,285,052,766	\$ 1,198,808,934
1031	CITY OF ROUND ROCK	C	\$ 704,975,445	\$ 578,380,311
1020	CITY OF SUNSET VALLEY	C	\$ 503,128,488	\$ 440,824,791
1008	CITY OF WEST LAKE HILLS	C	\$ 3,007,227,892	\$ 2,609,245,930
1876898	COLORADO RIVER PROJECT REINVESTMENT ZONE	T	\$ 82,456,645	\$ 82,456,645
1594404	COMMUNITY LAND TRUST	RO	\$ 199,303	\$ 97,038
1015	COTTONWOOD CREEK MUD NO 1	M	\$ 339,657,727	\$ 312,078,199
1037	COUPLAND ISD	S	\$ 21,989,759	\$ 8,987,561
1016	CYPRESS RANCH WCID NO 1	W	\$ 201,296,644	\$ 195,086,093
1005	DEL VALLE ISD	S	\$ 12,835,509,320	\$ 9,816,308,812
1028	DOWNTOWN PUB IMP DIST	P	\$ 15,804,345,707	\$ 12,448,167,474
1057	DRIPPING SPRINGS ISD	S	\$ 127,854,149	\$ 15,547,210
1049	E SIXTH ST PUB IMP DIST	P	\$ 662,184,207	\$ 659,752,173
1007	EANES ISD	S	\$ 21,967,856,985	\$ 19,330,393,910
1027	ELGIN ISD	S	\$ 770,702,056	\$ 475,465,902
1559173	ELGIN TIRZ #1	T	\$ 7,142,339	\$ 7,132,408
1671480	ESTANCIA HILL COUNTRY PID	P	\$ 241,811,822	\$ 230,740,423
1009	HAYS CONSOLIDATED ISD	S	\$ 43,754,951	\$ 26,095,696
1675215	HOMESTEAD PRESERVATION REINVESTMENT ZONE 1	T	\$ 8,556,196,250	\$ 6,667,960,951
1039	HURST CREEK MUD	M	\$ 776,620,541	\$ 578,264,871
1607165	INDIAN HILLS PID	P	\$ 7,149,824	\$ 7,149,824
1059	JOHNSON CITY ISD	S	\$ 83,409,469	\$ 12,921,557
1306817	KELLY LANE WCID NO 1	W	\$ 296,465,037	\$ 279,524,771



EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1306818	KELLY LANE WCID NO 2	W	\$ 239,961,074	\$ 228,361,255
1023	LAGO VISTA ISD	S	\$ 2,971,282,374	\$ 2,345,232,256
1814277	LAGOS PID	P	\$ 35,499,252	\$ 33,065,631
1761821	LAKE POINTE MUD	M	\$ 703,707,308	\$ 623,642,228
1089	LAKE POINTE MUD NO 3 (DA)	M	\$ 344,482,402	\$ 301,024,567
1101	LAKE POINTE MUD NO 5 (DA)	M	\$ 359,473,691	\$ 322,523,216
1006	LAKE TRAVIS ISD	S	\$ 20,137,055,181	\$ 15,416,395,897
1332603	LAKESIDE MUD NO 3	M	\$ 275,877,696	\$ 255,380,901
1875672	LAKESIDE MUD NO 5	M	\$ 13,470,538	\$ 155,703
1131	LAKESIDE WCID NO 1	W	\$ 192,218,471	\$ 180,823,364
1134	LAKESIDE WCID NO 2A	M	\$ 194,347,668	\$ 179,288,645
1135	LAKESIDE WCID NO 2B	W	\$ 172,545,737	\$ 161,081,810
1136	LAKESIDE WCID NO 2C	W	\$ 399,973,434	\$ 358,911,192
1137	LAKESIDE WCID NO 2D	W	\$ 285,829,311	\$ 269,346,421
1040	LAKEWAY MUD	M	\$ 1,639,005,218	\$ 1,516,019,665
1397701	LAZY NINE MUD NO 1A	M	\$ 28,007,154	\$ 21,225,868
1397702	LAZY NINE MUD NO 1B	M	\$ 602,336,751	\$ 572,945,943
1397703	LAZY NINE MUD NO 1C	M	\$ 208,935	\$ 1,197
1397704	LAZY NINE MUD NO 1D	M	\$ 371,900	\$ 938
1397705	LAZY NINE MUD NO 1E	M	\$ 10,197,966	\$ 58,392
1098	LEANDER ISD	S	\$ 14,709,564,592	\$ 12,463,857,839
1599645	LONE STAR RAIL DISTRICT	T	\$ 7,345,684,795	\$ 7,072,919,912
1685385	LOST CREEK LIMITED DISTRICT	M	\$ 1,248,749,960	\$ 1,206,625,635
1890621	MANOR HEIGHTS PID (IMP AREA #1)	P	\$ 2,876,740	\$ 2,876,740
1890633	MANOR HEIGHTS PID (IMP AREA #2)	P	\$ 1,819,677	\$ 1,819,677
1890652	MANOR HEIGHTS PID (MIA)	P	\$ 9,967,722	\$ 9,454,169
1838707	MANOR HEIGHTS TIRZ	T	\$ 10,269,912	\$ 9,756,359
1053	MANOR ISD	S	\$ 10,239,878,854	\$ 7,162,142,855
1042	MARBLE FALLS ISD	S	\$ 1,157,897,434	\$ 733,261,465
1099	MOORES CROSSING MUD	M	\$ 241,211,331	\$ 209,797,712
1127	NE TCRD DIST NO 4 (WELLS PT)	R	\$ 445,784,824	\$ 400,532,493
1111	NE TRAVIS CO ROAD DIST NO 2	R	\$ 1,608,739,820	\$ 1,450,551,952
1033	NE TRAVIS CO UTILITY DIST	M	\$ 391,235,210	\$ 373,358,158
1879798	NEW SWEDEN MUD NO 1	M	\$ 4,547,268	\$ 403,557
1396104	NORTH AUSTIN MUD NO 1	M	\$ 164,148,563	\$ 146,611,699
1123	NORTHTOWN MUD	M	\$ 1,207,764,306	\$ 929,220,963
1113	NW TR CO RD DIST 3 GLDN TRI	R	\$ 736,868,681	\$ 736,850,568
1636256	ONION CREEK METRO PARK DIST	M	\$ 218,961,795	\$ 164,702,229
1026	PFLUGERVILLE ISD	S	\$ 24,229,094,813	\$ 19,872,447,308
1672423	PILOT KNOB MUD NO 1	M	\$ 1,486,193	\$ 451,879
1604242	PILOT KNOB MUD NO 2	M	\$ 54,522,402	\$ 53,113,028
1597862	PILOT KNOB MUD NO 3	M	\$ 329,031,800	\$ 317,072,484
1597864	PILOT KNOB MUD NO 4	M	\$ 1,687,724	\$ 210,812
1636020	PILOT KNOB MUD NO 5	M	\$ 2,051,816	\$ 2,046,816
1332144	PRESIDENTIAL GLEN MUD	M	\$ 300,458,286	\$ 291,900,290
1506857	REINVESTMENT ZONE # 1 CITY OF PFLUG	T	\$ 485,224,198	\$ 409,996,719
1761831	RIVER PLACE LIMITED DISTRICT	M	\$ 921,861,835	\$ 764,866,079
1318757	RMMA REUSE & REDEVELOPMENT	T	\$ 2,309,818,241	\$ 1,942,981,464
1116	RNCH @ CYPRSS CRK MUD 1	M	\$ 125,599,693	\$ 120,561,413
1857921	ROSE HILL PID	P	\$ 253,282,489	\$ 249,346,926
1072	ROUND ROCK ISD	S	\$ 12,416,807,659	\$ 10,942,812,351
1607163	SEAHOLM TIF	T	\$ 423,914,897	\$ 402,168,711
1074	SENNA HILLS MUD	M	\$ 352,014,769	\$ 345,471,517



EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1052	SHADY HOLLOW MUD	M	\$ 485,303,301	\$ 457,920,677
1676767	SOUTH CONGRESS PID	P	\$ 147,977,902	\$ 125,142,051
1558193	SOUTHEAST TRAVIS COUNTY MUD NO 1	M	\$ 41,320,558	\$ 40,556,694
1558195	SOUTHEAST TRAVIS COUNTY MUD NO 2	M	\$ 1,965,726	\$ 1,965,726
1636027	SOUTHEAST TRAVIS COUNTY MUD NO 3	M	\$ 2,879,154	\$ 2,879,154
1636028	SOUTHEAST TRAVIS COUNTY MUD NO 4	M	\$ 1,905,457	\$ 1,905,457
1373279	SUNFIELD MUD NO 1	M	\$ 134,536	\$ 71,116
1373280	SUNFIELD MUD NO 2	M	\$ 1,700,597	\$ 182,974
1373281	SUNFIELD MUD NO 3	M	\$ 302,105	\$ 8,991
1082	SW TRAVIS CO RD DIST NO 1	R	\$ 2,843,517,111	\$ 2,584,159,165
1013	TANGLEWD FOREST LTD DIST	M	\$ 565,234,156	\$ 498,602,464
1772331	TESSERA ON LAKE TRAVIS PID (IMP AREA #1)	A	\$ 83,650,194	\$ 81,111,135
1772333	TESSERA ON LAKE TRAVIS PID (IMP AREA #2)	A	\$ 33,693,765	\$ 33,178,110
1698761	TESSERA ON LAKE TRAVIS PID (MIA)	P	\$ 5,904,573	\$ 5,904,573
1000	TRAVIS CENTRAL APP DIST	A	\$ 317,071,130,125	\$ 270,908,051,063
1014	TRAVIS CO BCCP	M	\$ 14,888,544,181	\$ 12,007,063,614
1389381	TRAVIS CO BEE CAVE ROAD DIST NO 1	R	\$ 433,680,095	\$ 424,246,805
1066	TRAVIS CO ESD NO 1	E	\$ 4,821,569,799	\$ 3,926,267,440
1086	TRAVIS CO ESD NO 10	E	\$ 2,882,945,287	\$ 2,567,688,750
1079	TRAVIS CO ESD NO 11	E	\$ 3,236,962,921	\$ 2,432,440,416
1108	TRAVIS CO ESD NO 12	E	\$ 4,385,010,709	\$ 3,504,559,692
1332608	TRAVIS CO ESD NO 13	E	\$ 311,742,434	\$ 186,298,792
1107	TRAVIS CO ESD NO 14	E	\$ 865,527,142	\$ 662,319,166
1727173	TRAVIS CO ESD NO 15	E	\$ 3,243,623,445	\$ 2,432,395,932
1807956	TRAVIS CO ESD NO 16	E	\$ 3,373,829,836	\$ 2,646,974,492
1891104	TRAVIS CO ESD NO 17	E	\$ 7,787,134,411	\$ 7,042,721,893
1129	TRAVIS CO ESD NO 2	E	\$ 18,580,177,858	\$ 16,069,988,462
1011	TRAVIS CO ESD NO 3	E	\$ 4,751,272,022	\$ 4,130,095,720
1085	TRAVIS CO ESD NO 4	E	\$ 3,591,264,548	\$ 2,989,178,883
1084	TRAVIS CO ESD NO 5	E	\$ 2,273,781,393	\$ 2,028,534,212
1080	TRAVIS CO ESD NO 6	E	\$ 21,367,023,555	\$ 19,174,044,982
1010	TRAVIS CO ESD NO 7	E	\$ 4,115,614,287	\$ 3,473,036,712
1112	TRAVIS CO ESD NO 8	E	\$ 3,802,115,254	\$ 3,078,060,994
1058	TRAVIS CO ESD NO 9	E	\$ 10,532,085,165	\$ 9,382,065,607
1635977	TRAVIS CO IMPROVEMENT DIST NO 1	P	\$ 29,085,786	\$ 12,497,408
1062	TRAVIS CO MUD NO 10	M	\$ 155,064,916	\$ 137,393,733
1274977	TRAVIS CO MUD NO 11	M	\$ 397,947,172	\$ 376,521,625
1274978	TRAVIS CO MUD NO 12	M	\$ 352,840,755	\$ 341,044,205
1274981	TRAVIS CO MUD NO 13	M	\$ 350,703,006	\$ 340,706,888
1047	TRAVIS CO MUD NO 14	M	\$ 162,012,313	\$ 157,011,786
1091	TRAVIS CO MUD NO 15	M	\$ 742,646,201	\$ 624,483,878
1396736	TRAVIS CO MUD NO 16	M	\$ 255,609,002	\$ 245,492,782
1574082	TRAVIS CO MUD NO 17	M	\$ 246,077,151	\$ 239,235,443
1574543	TRAVIS CO MUD NO 18	M	\$ 290,741,758	\$ 276,269,199
1727347	TRAVIS CO MUD NO 19	M	\$ 43,539,946	\$ 38,566,614
1106	TRAVIS CO MUD NO 2	M	\$ 357,200,352	\$ 339,100,599
1727348	TRAVIS CO MUD NO 20	M	\$ 81,069,718	\$ 76,656,928
1574074	TRAVIS CO MUD NO 21	M	\$ 601,494,359	\$ 565,305,959
1729857	TRAVIS CO MUD NO 22	M	\$ 77,851,340	\$ 65,193,972
1720114	TRAVIS CO MUD NO 23	M	\$ 302,648,131	\$ 290,900,080
1720115	TRAVIS CO MUD NO 24	M	\$ 8,424,039	\$ 776,265
1807970	TRAVIS CO MUD NO 25	M	\$ 6,705,035	\$ 6,705,035
1115	TRAVIS CO MUD NO 3	M	\$ 923,042,339	\$ 794,333,298
1130	TRAVIS CO MUD NO 4	M	\$ 217,063,519	\$ 217,059,019
1012	TRAVIS CO MUD NO 5	M	\$ 428,478,823	\$ 410,895,241



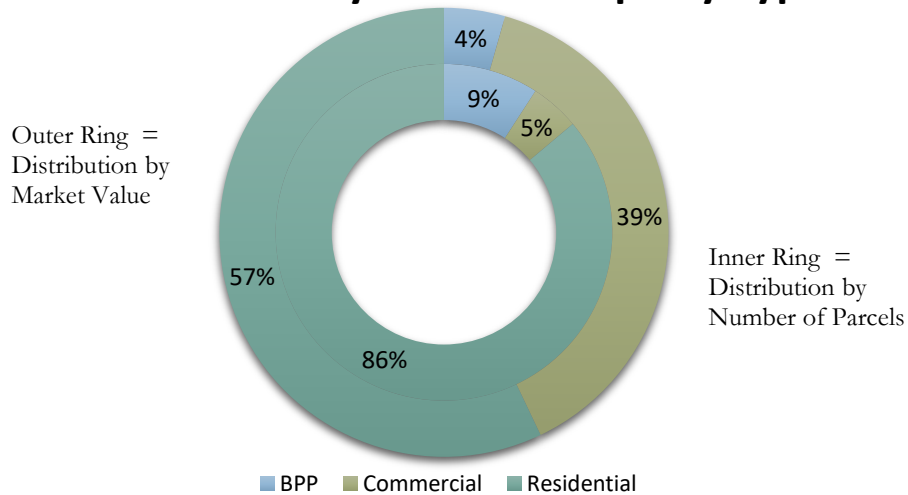
EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1029	TRAVIS CO MUD NO 6	M	\$ 137,264,516	\$ 136,489,656
1044	TRAVIS CO MUD NO 7	M	\$ 1,642,237	\$ 1,642,237
1061	TRAVIS CO MUD NO 8	M	\$ 172,539,406	\$ 161,570,010
1073	TRAVIS CO MUD NO 9	M	\$ 4,239,352	\$ 4,003,384
1100	TRAVIS CO WCID 17 COMANCHE TRAILS (DA)	W	\$ 300,756,925	\$ 235,440,660
1064	TRAVIS CO WCID 17 FLINTROCK (DA)	W	\$ 411,091,850	\$ 400,727,072
1481361	TRAVIS CO WCID 17 SERENE HILLS (DA)	W	\$ 355,327,074	\$ 331,140,738
1088	TRAVIS CO WCID 17 SOUTHVIEW (DA)	W	\$ 36,686,319	\$ 34,815,962
1043	TRAVIS CO WCID 17 STEINER RANCH (DA)	W	\$ 2,979,618,152	\$ 2,723,199,191
1017	TRAVIS CO WCID NO 10	W	\$ 5,867,073,276	\$ 5,184,928,741
1024	TRAVIS CO WCID NO 17	W	\$ 9,341,193,061	\$ 7,890,152,343
1025	TRAVIS CO WCID NO 18	W	\$ 1,036,632,300	\$ 922,239,798
1054	TRAVIS CO WCID NO 19	W	\$ 262,997,813	\$ 251,333,487
1056	TRAVIS CO WCID NO 20	W	\$ 654,672,831	\$ 576,873,908
1055	TRAVIS CO WCID NO 21	W	\$ 3,109,411	\$ 2,665,729
1038	TRAVIS CO WCID POINT VENTURE	W	\$ 319,916,631	\$ 302,356,866
1003	TRAVIS COUNTY	G	\$ 315,990,091,832	\$ 239,610,055,367
1034	TRAVIS COUNTY HEALTHCARE DISTRICT	H	\$ 315,984,441,544	\$ 239,525,791,279
1436544	TRAVIS-CREEDMOOR MUD	M	\$ 36,529,272	\$ 36,221,616
1083	VILLAGE OF BRIARCLIFF	C	\$ 434,503,102	\$ 409,152,407
1095	VILLAGE OF GARFIELD	C	\$ 45,392	\$ 45,392
1103	VILLAGE OF POINT VENTURE	C	\$ 323,122,049	\$ 289,519,254
1019	VILLAGE OF SAN LEANNA	C	\$ 91,437,199	\$ 81,341,027
1102	VILLAGE OF THE HILLS	C	\$ 705,541,923	\$ 523,710,439
1076	VILLAGE OF VOLENTE	C	\$ 312,427,459	\$ 280,618,668
1077	VILLAGE OF WEBBERVILLE	C	\$ 51,413,704	\$ 34,987,153
1396737	WALLER CREEK TIF	T	\$ 2,621,897,890	\$ 1,875,214,506
1051	WELLS BRANCH MUD	M	\$ 1,727,083,963	\$ 1,464,390,777
1332609	WEST CYPRESS HILLS WCID NO 1	W	\$ 9,223,326	\$ 122,772
1092	WEST TRAVIS CO MUD NO 6	M	\$ 775,893,773	\$ 752,789,638
1093	WEST TRAVIS CO MUD NO 7	M	\$ 3,783,595	\$ 3,783,595
1094	WEST TRAVIS CO MUD NO 8	M	\$ 258,451,092	\$ 251,691,546
1607164	WHISPER VALLEY PID	P	\$ 117,949,230	\$ 90,167,053
1104	WILBARGER CRK MUD NO 1	M	\$ 176,988,326	\$ 155,864,248
1105	WILBARGER CRK MUD NO 2	M	\$ 7,612,875	\$ 7,612,875
1772334	WILDHORSE PID (IMP AREA #1)	P	\$ 41,517,808	\$ 41,407,146
1400491	WILLIAMSON/TRAVIS MUD NO 1	M	\$ 157,109,437	\$ 150,008,181
1032	WMSN CO WSID DIST 3	W	\$ 109,889,328	\$ 107,497,492
1120	WMSN-TR CO WCID NO 1F	W	\$ 187,655,698	\$ 169,552,448
1121	WMSN-TR CO WCID NO 1G	W	\$ 391,840,748	\$ 369,383,877



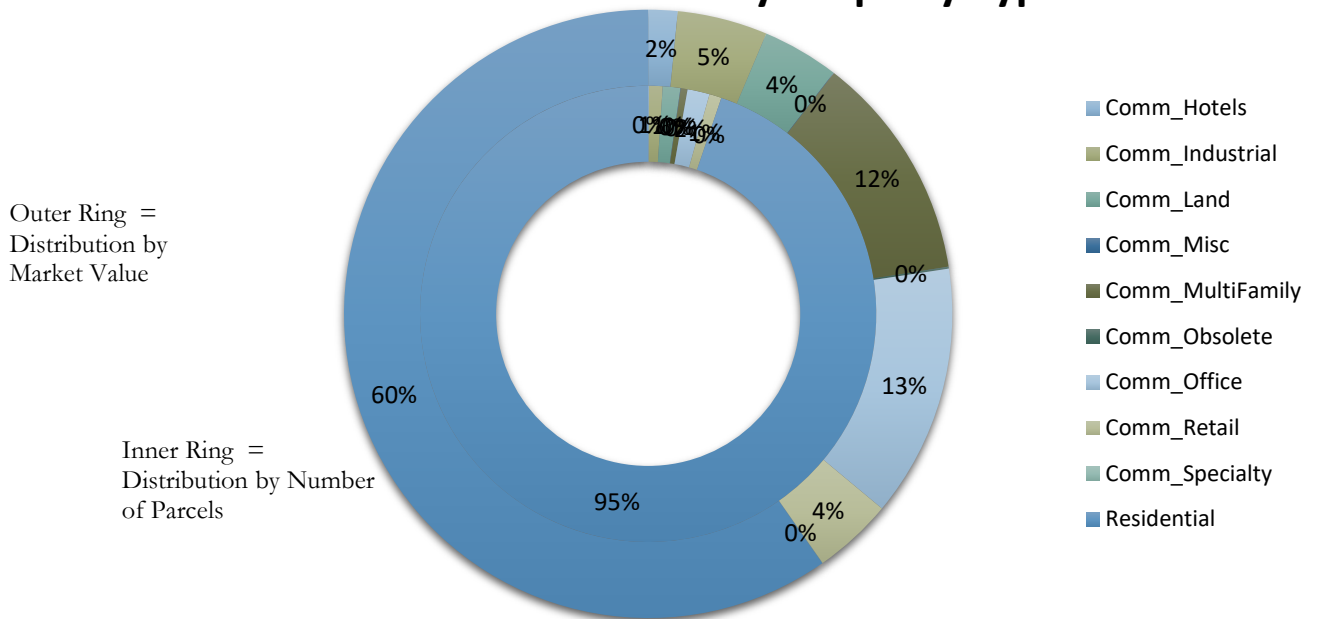
VALUE DISTRIBUTIONS

Property Type	Count	Market Value
BPP	42,399	\$ 13,816,660,505
Commercial	21,902	\$ 121,209,906,196
Residential	399,229	\$ 179,567,882,649
	463,530	\$ 314,594,449,350

Distribution by General Property Type



Commercial Distribution by Property Type



STATE PROPERTY CATEGORIES

State Cd	State Cd Desc	Prop Count	New Market	Market Val	Taxable Val
A	SINGLE FAMILY RESIDENCE	327,592	\$ 3,360,937,246	\$ 160,937,082,496	\$ 121,651,002,616
B	MULTIFAMILY RESIDENCE	12,915	\$ 1,275,081,290	\$ 37,563,809,327	\$ 37,257,608,258
C1	VACANT LOTS AND LAND TRACTS	27,281	\$ 52,664	\$ 3,636,767,861	\$ 3,635,241,683
D1	QUALIFIED OPEN-SPACE LAND	4,349	\$ -	\$ 3,468,461,612	\$ 28,103,491
D2	IMPROVEMENTS ON QUALIFIED O	346	\$ -	\$ 36,837,780	\$ 36,763,768
E	RURAL LAND, NON QUALIFIED OPE	6,245	\$ 11,800,821	\$ 1,860,089,434	\$ 1,634,099,928
F1	COMMERCIAL REAL PROPERTY	14,788	\$ 1,778,824,450	\$ 61,604,622,828	\$ 61,269,838,184
F2	INDUSTRIAL AND MANUFACTURIN	37	\$ -	\$ 919,807,303	\$ 909,918,853
G1	OIL AND GAS	5	\$ -	\$ 309,160	\$ 309,160
J1	WATER SYSTEMS	28	\$ -	\$ 12,250,775	\$ 12,250,775
J2	GAS DISTRIBUTION SYSTEM	10	\$ -	\$ 222,418,757	\$ 222,418,757
J3	ELECTRIC COMPANY (INCLUDING C	85	\$ -	\$ 242,495,725	\$ 242,495,725
J4	TELEPHONE COMPANY (INCLUDING	896	\$ -	\$ 346,029,457	\$ 346,029,457
J5	RAILROAD	11	\$ -	\$ 36,423,010	\$ 36,423,010
J6	PIPELINE COMPANY	129	\$ -	\$ 36,235,542	\$ 36,167,011
J7	CABLE TELEVISION COMPANY	49	\$ -	\$ 354,282,799	\$ 354,282,799
J8	OTHER TYPE OF UTILITY	2	\$ -	\$ 50,991,837	\$ 50,991,837
J9	RAILROAD ROLLING STOCK	2	\$ -	\$ 5,645,680	\$ 5,645,680
L1	COMMERCIAL PERSONAL PROPERTY	36,540	\$ 4,198,849	\$ 7,828,692,575	\$ 7,581,743,585
L2	INDUSTRIAL AND MANUFACTURIN	825	\$ -	\$ 4,145,691,436	\$ 2,582,184,326
M1	TANGIBLE OTHER PERSONAL, MOB	10,638	\$ 31,466,453	\$ 279,692,064	\$ 256,093,696
N	INTANGIBLE PROPERTY AND/OR U	3	\$ -	\$ 77,947	\$ 77,947
O	RESIDENTIAL INVENTORY	11,783	\$ 437,892,416	\$ 1,119,216,261	\$ 1,119,112,037
S	SPECIAL INVENTORY TAX	627	\$ -	\$ 340,903,633	\$ 340,903,633
X	TOTALLY EXEMPT PROPERTY	12,816	\$ 318,038,421	\$ 30,941,246,333	\$ -
		468,003	\$ 7,218,292,610	\$ 315,990,091,967	\$ 239,609,706,216



TOP TEN TAXPAYERS

Top Ten 2021 Ad Valorem Taxpayers in Travis County

	Taxpayer Name	Market Value	% of Total County Market Value	Taxable Value	% of Total County Taxable Value
1	Samsung Austin Semiconductor	\$ 1,106,729,241	0.35%	\$ 1,032,548,764	0.43%
2	Columbia/St Davids Health Care	\$ 548,714,608	0.17%	\$ 548,714,608	0.23%
3	Oracle America Inc.	\$ 518,389,475	0.16%	\$ 518,389,475	0.22%
4	Apple Inc.	\$ 486,423,945	0.15%	\$ 486,423,945	0.20%
5	Icon IPC TX Property Owner	\$ 416,428,173	0.13%	\$ 416,428,173	0.17%
6	CSHV- 401 Congress LLC	\$ 409,788,700	0.13%	\$ 409,788,700	0.17%
7	Finley Company	\$ 396,103,239	0.13%	\$ 393,832,807	0.16%
8	GW Block 23 Office LLC	\$ 381,722,000	0.12%	\$ 381,722,000	0.16%
9	HEB Grocery Company LP	\$ 364,454,480	0.12%	\$ 364,454,480	0.15%
10	BPP Alphabet MF Riata LP	\$ 358,876,136	0.11%	\$ 358,876,136	0.15%
	TRAVIS COUNTY TOTAL	\$ 315,990,091,967	100.00%	\$ 239,609,706,216	100.00%
* Sum of all properties/accounts for the principal taxpayer					



APPRAISAL WORKLOAD

	2019	2020	2021
Permits	29,276	30,823	18,445
New Subdivision	270	266	269
New Lots	10,130	7,214	5,662
New Condos	1,357	908	985
New Units	3,826	3,127	3,319
New Construction	9,516	9,051	10,386
Field Inspections	206,592	227,564	435,072
Deed Transactions	21,678	20,081	23,966
Sales Transactions	19,265	8,518	17,105
Exemptions Processed	22,623	24,831	28,674
Renditions Processed	25,586	23,687	23,895
Notices of Appraised Value Mailed	341,382	185,659	450,797



EXEMPTIONS

The general homestead exemption is for owner-occupied residential properties. The exemption removes a portion of your value from taxation, providing a lower tax amount for the homestead property.

If you qualify for the Over 65 exemption, there is a property tax “ceiling” that automatically limits school taxes to the amount you paid in the year that you first qualified for the exemption.

100% Disabled veterans are eligible for 100% exemptions for their residence homestead. Documentation from the Department of Veterans Affairs must be submitted indicating 100 percent disability compensation due to a service-connected disability AND a rating of 100 percent disabled or a determination of individual unemployability from the VA.

Entity Name	State Mandated Homestead	Local Option Homestead (%)	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
ACC DIST - WMSN CO		1		\$ 75,000		\$ 75,000
ANDERSON MILL LIMITED DISTRICT		20		\$ 10,000		\$ 10,000
AUSTIN COMM COLL DIST		1		\$ 180,000		\$ 180,000
AUSTIN ISD	\$ 25,000		\$ 10,000	\$ 25,000	\$ 10,000	\$ 15,000
CITY OF AUSTIN		20		\$ 113,000		\$ 113,000
CITY OF AUSTIN/HAYS CO				\$ 51,000		\$ 51,000
CITY OF AUSTIN/WMSN CO				\$ 51,000		\$ 51,000
CITY OF BEE CAVE		20		\$ 65,000		\$ 65,000
CITY OF CEDAR PARK		1		\$ 30,000		\$ 20,000
CITY OF ELGIN				\$ 15,000		\$ 15,000
CITY OF JONESTOWN		20		\$ 8,000		\$ 8,000
CITY OF LAGO VISTA		20				
CITY OF LAKEWAY				\$ 15,000		
CITY OF LEANDER		1		\$ 10,000		\$ 10,000
CITY OF MANOR				\$ 10,000		
CITY OF MUSTANG RIDGE				\$ 5,000		
CITY OF PFLUGERVILLE				\$ 35,000		\$ 35,000
CITY OF ROLLINGWOOD				\$ 3,000		
CITY OF ROUND ROCK				\$ 22,000		\$ 3,000
CITY OF SUNSET VALLEY		10		\$ 3,000		\$ 3,000
CITY OF WEST LAKE HILLS				\$ 4,000		
COTTONWOOD CREEK MUD NO 1				\$ 5,000		\$ 5,000
COUPLAND ISD	\$ 25,000		\$ 10,000		\$ 10,000	
DEL VALLE ISD	\$ 25,000		\$ 10,000		\$ 10,000	
DOWNTOWN PUB IMP DIST				\$ 70,000		\$ 70,000
DRIPPING SPRINGS ISD	\$ 25,000		\$ 10,000		\$ 10,000	
E SIXTH ST PUB IMP DIST				\$ 70,000		\$ 70,000
EANES ISD	\$ 25,000		\$ 10,000	\$ 20,000	\$ 10,000	\$ 20,000
ELGIN ISD	\$ 25,000		\$ 10,000		\$ 10,000	
HAYS CONSOLIDATED ISD	\$ 25,000		\$ 10,000		\$ 10,000	
HURST CREEK MUD		20		\$ 10,000		\$ 10,000
HUTTO ISD	\$ 25,000		\$ 10,000		\$ 10,000	



Entity Name	State Mandated Homestead	Local Option Homestead (%)	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
JOHNSON CITY ISD	\$ 25,000		\$ 10,000		\$ 10,000	
LAGO VISTA ISD	\$ 25,000	20	\$ 10,000		\$ 10,000	
LAKE TRAVIS ISD	\$ 25,000	20	\$ 10,000		\$ 10,000	
LAKEWAY MUD				\$ 5,000		
LEANDER ISD	\$ 25,000		\$ 10,000	\$ 3,000	\$ 10,000	\$ 3,000
LOST CREEK LIMITED DISTRICT				\$ 4,000		
LOST CREEK MUD				\$ 4,000		
MANOR ISD	\$ 25,000		\$ 10,000	\$ 25,000	\$ 10,000	\$ 15,000
MARBLE FALLS ISD	\$ 25,000		\$ 10,000	\$ 3,000	\$ 10,000	
NORTH AUSTIN MUD NO 1				\$ 15,000		\$ 15,000
NORTHTOWN MUD		5				
PFLUGERVILLE ISD	\$ 25,000		\$ 10,000	\$ 9,100	\$ 10,000	
RIVER PLACE LIMITED DISTRICT		10		\$ 25,000		\$ 25,000
RIVER PLACE MUD		10		\$ 25,000		
RNCH @ CYPRSS CRK MUD 1				\$ 15,000		\$ 15,000
ROUND ROCK ISD	\$ 25,000		\$ 10,000		\$ 10,000	\$ 3,000
SOUTHEAST TRAVIS COUNTY MUD NO 1						
SOUTHEAST TRAVIS COUNTY MUD NO 2						
TANGLEWD FOREST LTD DIST		10		\$ 50,000		\$ 15,000
TRAVIS CO BCCP		20		\$ 65,000		\$ 65,000
TRAVIS CO ESD NO 9				\$ 4,000		
TRAVIS CO MUD NO 10		15		\$ 10,000		\$ 10,000
TRAVIS CO MUD NO 15				\$ 10,000		\$ 10,000
TRAVIS CO MUD NO 2				\$ 5,000		\$ 5,000
TRAVIS CO MUD NO 8						\$ 15,000
TRAVIS CO RFP DIST NO 6				\$ 3,000		\$ 3,000
TRAVIS CO WCID NO 10				\$ 4,000		
TRAVIS CO WCID NO 15		20		\$ 15,000		
TRAVIS CO WCID NO 17		10		\$ 15,000		\$ 15,000
TRAVIS CO WCID NO 18				\$ 30,000		
TRAVIS COUNTY		20		\$ 100,000		\$ 100,000
TRAVIS COUNTY HEALTHCARE DISTRICT		20		\$ 100,000		\$ 100,000
VILLAGE OF POINT VENTURE		10				
VILLAGE OF SAN LEANNA				\$ 25,000		
VILLAGE OF THE HILLS		20		\$ 10,000		\$ 10,000
VILLAGE OF VOLENTE				\$ 45,000		\$ 45,000
VILLAGE OF WEBBERVILLE		5				
WELLS BRANCH MUD		20				
WEST TRAVIS CO MUD NO 8		20		\$ 15,000		
WILLIAMSON/TRAVIS MUD NO 1				\$ 15,000		\$ 15,000
WMSN-TR CO WCID NO 1F				\$ 15,000		\$ 15,000
WMSN-TR CO WCID NO 1G				\$ 15,000		\$ 15,000

Non-profit organizations that are eligible for property tax exemptions include, but are not limited to, certain charitable organizations, youth development organizations, religious organizations, non-profit private schools, charitable hospitals, cemeteries, and veterans' organizations.



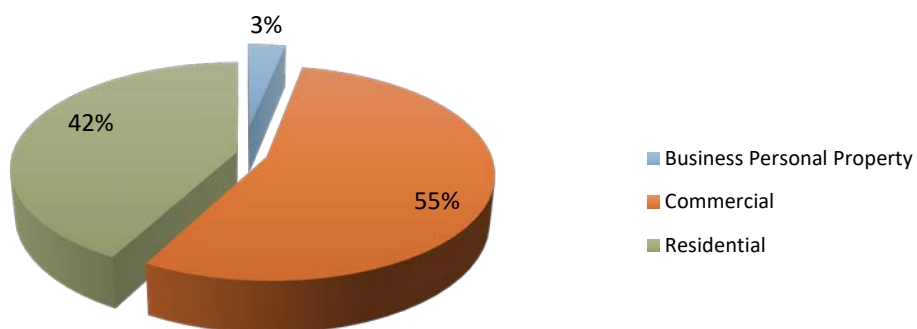
Property owners with mineral property worth less than \$500 or business personal property worth less than \$2,500 are exempt from property taxes. No exemption application is required.

TAXPAYER APPEALS

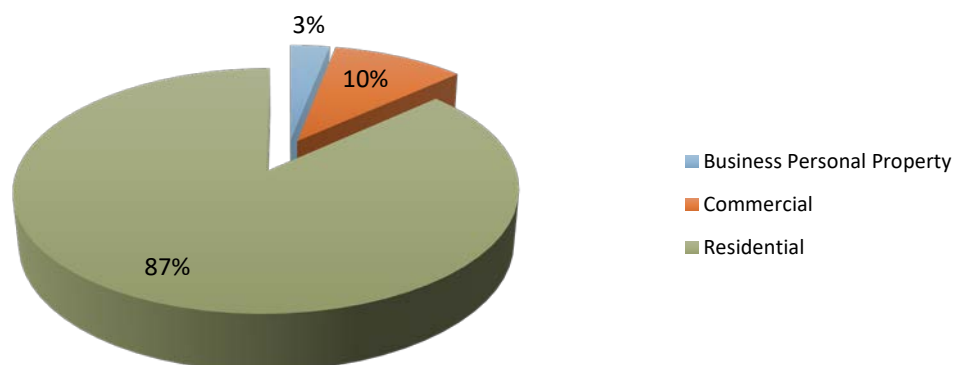
Taxpayers have the right to appeal their property's valuation. The Appraisal Review Board considers all evidence presented by the property owner and the Appraisal District Office at formal hearings. They then rule on the value of the property in question.



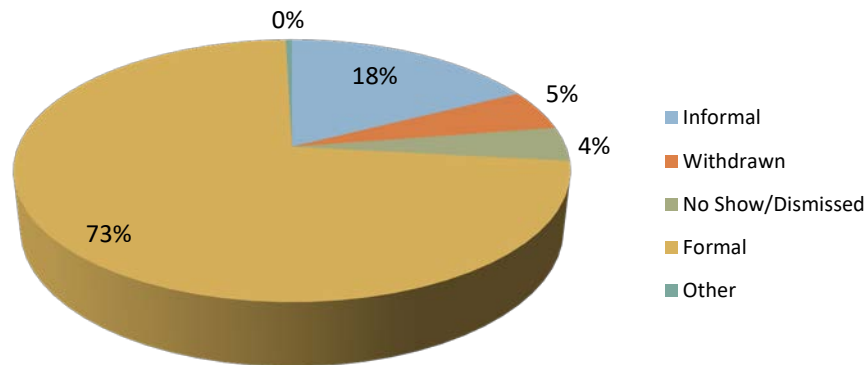
Distribution of 2021 Appeals by Market Value



Distribution of 2021 Appeals By Number of Appeals Filed

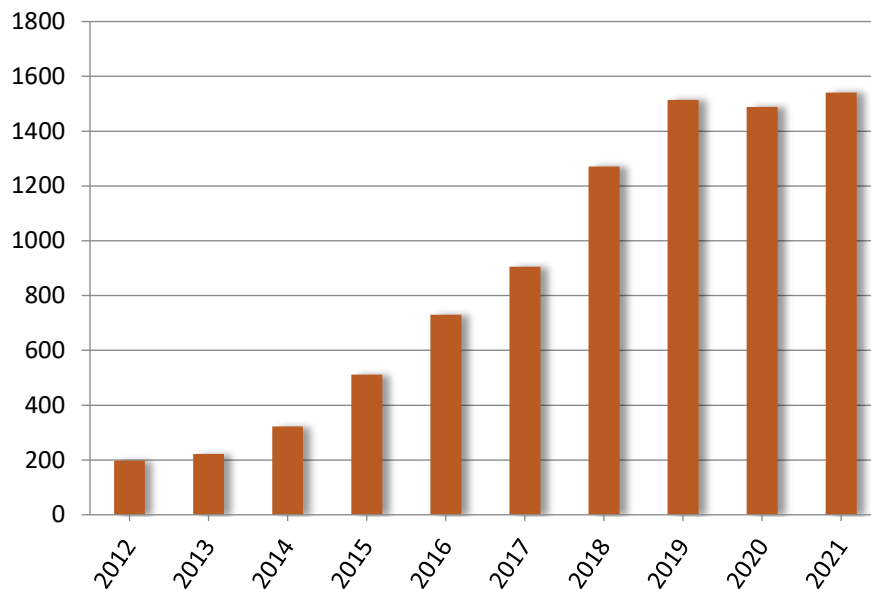


Taxpayers that file an appeal are first given an opportunity to meet informally with an appraiser. If the property owner is unable to reach a value agreement with the appraiser, they are then able to carry their protest to the Appraisal Review Board for a formal hearing.



Taxpayers dissatisfied with the Appraisal Review Board formal hearing determination may appeal the decision arbitration, State Office of Administrative Hearings, or District Court.

10 Year History of Property Lawsuits



COMPTROLLER PTAD STUDIES

Annually, the Comptroller's Property Tax Assistance Division performs either a Property Value Study (PVS) or Methods and Assistance Program (MAP) review of each appraisal district.

The purpose of the PVS is to determine the median level of appraisal for the appraisal district and determine the taxable value for each ISD for school funding purposes. Travis CAD received its most recent PVS review in 2020 and the results are presented below.

2020 PROPERTY VALUE STUDY

Category	Number of Ratios **	2018 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w /in (+/-) 10 % of Median	% Ratios w /in (+/-) 25 % of Median	Price - Related Differential
A. SINGLE-FAMILY RESIDENCES	2,794	134,102,773,301	0.95	8.95	66.09	90.74	1.02
B. MULTI-FAMILY RESIDENCES	235	34,389,090,232	0.98	9.7	70.9	90.54	0.98
C1. VACANT LOTS	214	3,359,081,730	*	*	*	*	*
D2. FARM/RANCH IMP	-	24,468,165	*	*	*	*	*
E. RURAL-NON-QUAL	49	1,444,694,334	*	*	*	*	*
F1. COMMERCIAL REAL	269	60,124,993,621	1.00	8.58	77.75	95.49	1.02
F2. INDUSTRIAL REAL	-	774,601,790	*	*	*	*	*
G. OIL, GAS, MINERALS	-	468,115	*	*	*	*	*
J. UTILITIES	7	1,033,478,687	*	*	*	*	*
L1. COMMERCIAL PERSONAL	233	7,933,043,815	1.00	3.12	96.8	99.39	1.00
L2. INDUSTRIAL PERSONAL	-	4,319,625,683	*	*	*	*	*
M. OTHER PERSONAL	-	253,887,348	*	*	*	*	*
O. RESIDENTIAL INVENTORY	-	1,356,480,596	*	*	*	*	*
S. SPECIAL INVENTORY	-	376,052,756	*	*	*	*	*
OVERALL	3,801	249,492,740,173	0.96	10.06	67.45	89.17	0.97



2021 METHODS AND ASSISTANCE PROGRAM REVIEW

Travis CAD received its most recent MAP review in 2021. The review is designed to determine whether appraisal districts are meeting minimum requirements for appraisal duties and reviews specifically for governance, taxpayer assistance, operating procedures, and appraisal standards and methodology. Travis CAD passed all mandatory requirements and received exceeds rating in all areas of review.

Glenn Hegar
Texas Comptroller of Public Accounts
2020-21 Final Methods and Assistance Program Review

Travis Central Appraisal District
Current MAP Cycle Chief Appraiser(s): Marya Crigler
Previous MAP Cycle Chief Appraiser(s): Marya Crigler

This review is conducted in accordance with Tax Code Section 5.102(a-1) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

The appraisal district is established in a county located in an area declared by the governor to be a disaster area during the tax year in which the review is required. Therefore, a limited-scope review has been conducted.

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	MEETS ALL
Taxpayer Assistance	MEETS ALL
Operating Procedures	MEETS ALL
Appraisal Standards, Procedures and Methodology	MEETS ALL

Appraisal District Ratings:

Meets All – The total point score is 100

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

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

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

Unsatisfactory – The total point score is less than 75

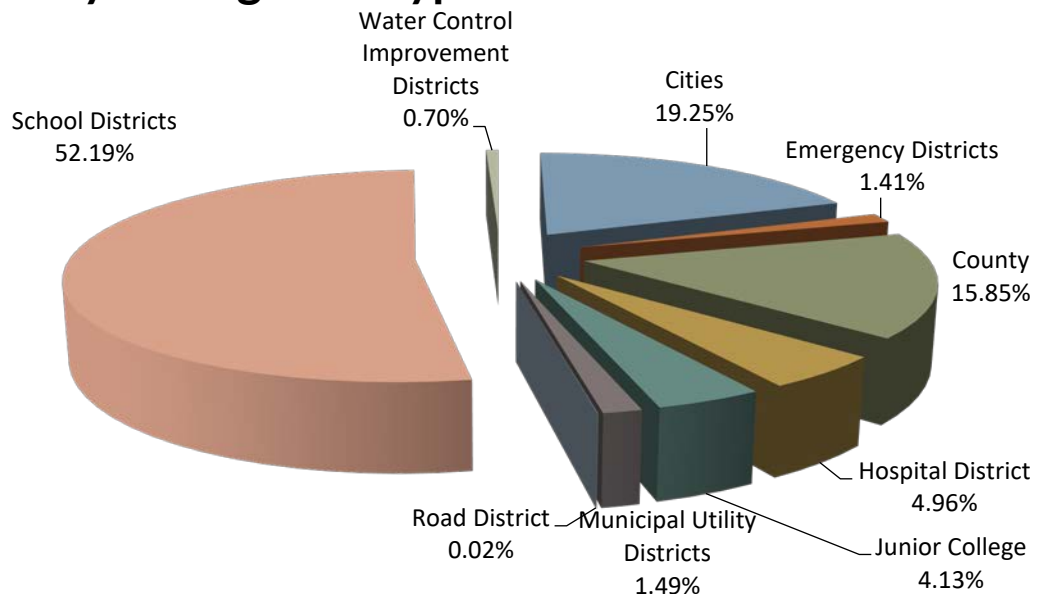
Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	15	15	100
Taxpayer Assistance	8	8	100
Operating Procedures	13	13	100
Appraisal Standards, Procedures and Methodology	18	18	100



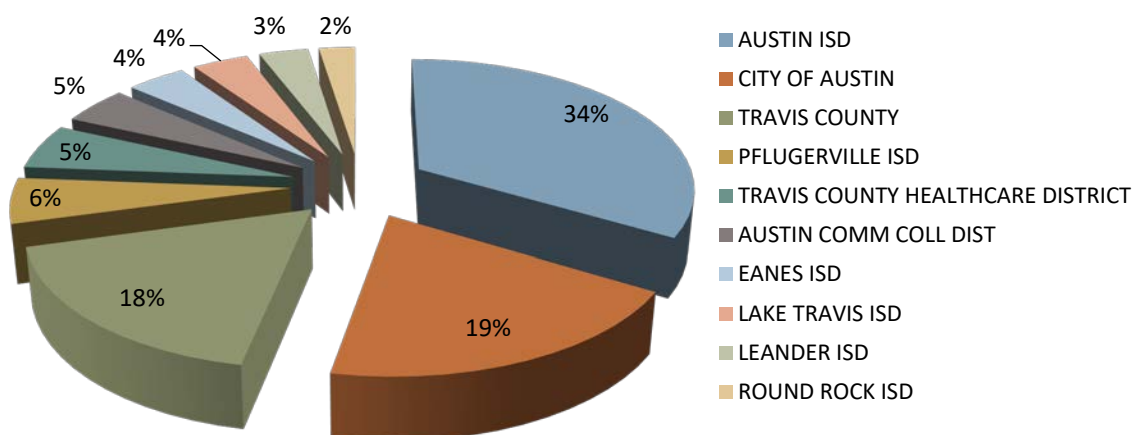
APPRAISAL DISTRICT FINANCES

Local taxing units pay CAD expenses according to their share of the total property tax levy of all the taxing units in the CAD.

Budget by Taxing Unit Type



Top 10 Contributing Taxing Units



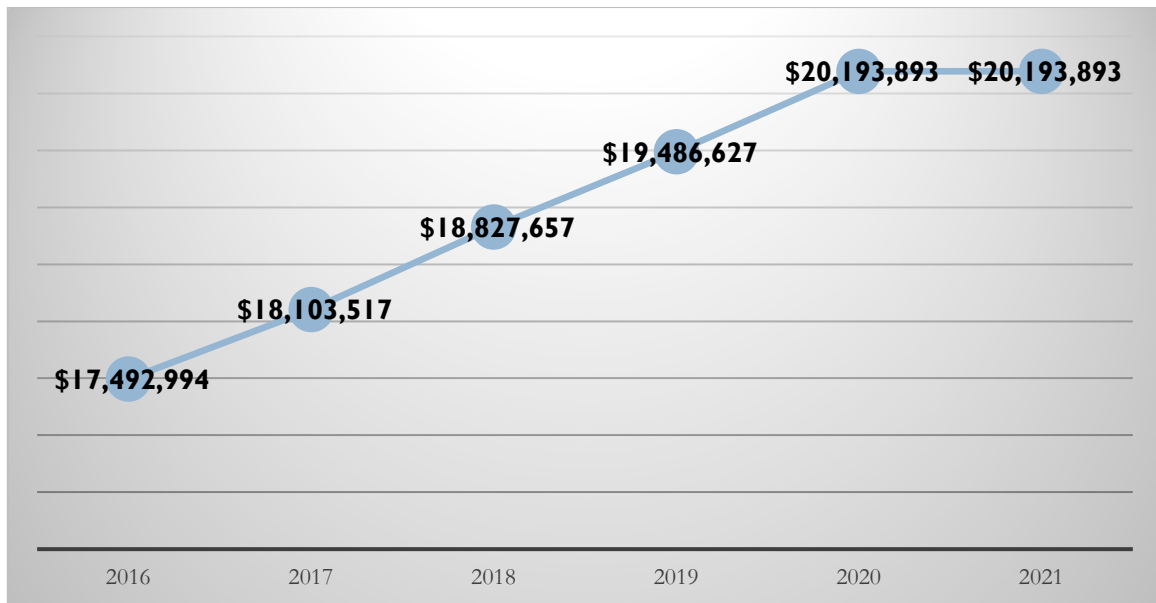
The District's financial statements are audited annually by a CPA in accordance with generally accepted auditing standards. The results of the audit are presented to the Board.

The appraisal district budget is prepared and presented to the Board of Directors and all taxing units in preliminary form no later than June 15th of the preceding budget year. After a public hearing is held, the Board formally adopts the district budget no later than September 15th. The budget outlines goals, objectives and programs to be accomplished; operating and maintenance expenditures, personnel breakdown with staffing levels and salary ranges; and capitalized equipment to be purchased.

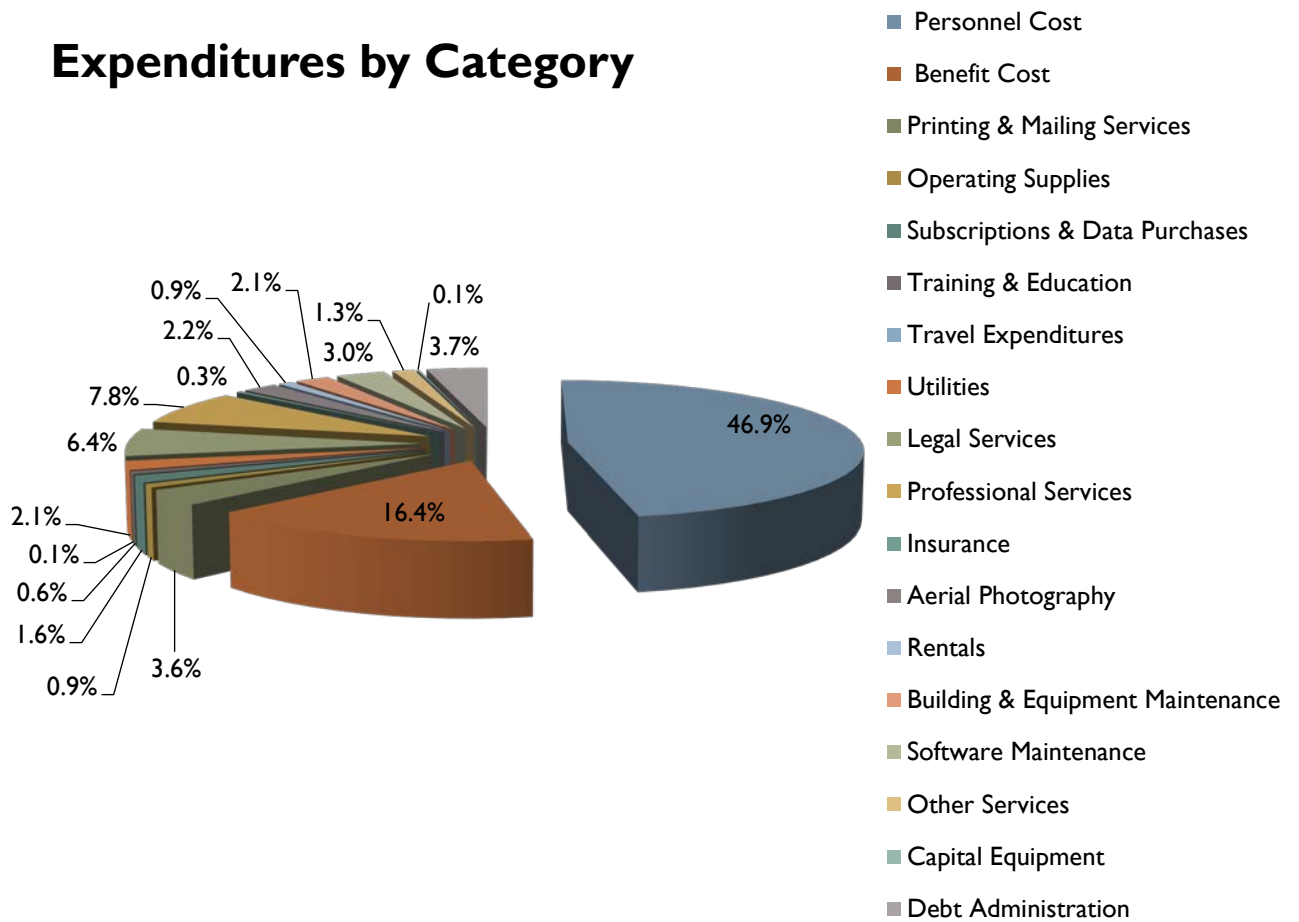
Below is summary of the major revenue sources and major expenditure categories by fiscal year for FY 2021 and the previous five years' budget histories.

<i>Budget History FY 2016-2021</i>						
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
Budgeted revenues:						
Appraisal assessments	\$ 20,193,893	\$ 20,193,893	\$ 19,486,627	\$ 18,827,658	\$ 18,103,517	\$ 17,492,994
Other revenue	365,000	340,000	145,000	145,000	110,000	83,000
Total budgeted revenues	\$ 20,558,893	\$ 20,533,893	\$ 19,631,627	\$ 18,972,658	\$ 18,213,517	\$ 17,575,994
Expenditures by Category:						
Personnel Cost	\$ 9,471,645	\$ 9,389,097	\$ 8,337,691	\$ 7,947,826	\$ 8,299,674	\$ 8,197,171
Benefit Cost	3,315,329	3,180,737	4,145,872	3,812,072	3,914,726	3,519,297
Printing & Mailing Services	733,250	454,300	443,395	460,470	440,778	409,985
Operating Supplies	172,050	181,850	202,750	205,010	251,150	410,050
Subscriptions & Data Purchases	328,460	189,779	199,330	151,513	134,938	129,285
Training & Education	112,365	126,655	177,730	165,340	197,155	154,420
Travel Expenditures	11,250	46,250	48,850	46,350	42,990	22,830
Utilities	421,779	426,735	263,525	214,260	214,260	198,224
Legal Services	1,293,000	1,335,000	824,250	949,250	1,762,375	1,859,625
Professional Services	1,565,356	1,880,061	1,876,015	1,153,635	687,003	608,004
Insurance	69,000	82,500	82,500	88,000	104,500	102,000
Aerial Photography	442,297	524,594	442,297	460,000	215,226	215,226
Rentals	175,850	134,520	172,220	314,250	61,310	56,930
Building & Equipment Maintenance	429,486	325,765	189,189	368,636	216,461	222,141
Software Maintenance	610,347	573,938	557,328	913,284	904,306	663,934
Other Services	270,970	288,630	235,890	250,815	261,765	230,000
Capital Equipment	22,265	304,288	1,287,795	1,326,947	394,900	493,872
Debt Administration	749,194	749,194	-	-	-	-
Total Budgeted Expenditures	\$ 20,193,893	\$ 20,193,893	\$ 19,486,627	\$ 18,827,657	\$ 18,103,517	\$ 17,492,994
Budget Increase (Decrease)- \$	\$ -	\$ 707,266	\$ 658,970	\$ 724,140	\$ 610,523	\$ 343,195
Budget Increase (Decrease)- %	0.00%	3.63%	3.50%	4.00%	3.49%	2.00%





Expenditures by Category



A useful statistic is comparing the CAD budget to the total taxes levied by the taxing entities. It reflects how much it costs to generate a dollar of property tax revenue which, in turn, indicates appraisal and operating efficiencies.

CAD	2020 Tax Levy	2020 Budget	% of Levy
Travis CAD	\$5,097,080,213	20,193,893.0000	0.40%
Dallas CAD	\$7,352,935,051	29,369,242.0000	0.40%
Bexar CAD	\$4,348,052,255	18,948,050.0000	0.44%
Tarrant CAD	\$5,140,631,838	25,828,993.0000	0.50%
Denton	\$2,375,933,879	14,219,668.0000	0.60%
Collin CAD	\$3,257,636,979	22,759,400.0000	0.70%
Fort Bend	\$2,129,972,954	15,033,735.0000	0.71%
Harris CAD	\$12,295,974,520	90,728,307.0000	0.74%
Montgomery	\$1,431,877,256	11,956,326.0000	0.84%
El Paso CAD	\$1,369,642,785	16,032,787.0000	1.17%

Top 10 CAD by 2020 Value	Market Value (Billions)	% of Total
Harris CAD	\$ 663.9	16.55%
Dallas CAD	\$ 375.1	9.35%
Travis CAD	\$ 281.7	7.02%
Tarrant CAD	\$ 244.8	6.10%
Bexar CAD	\$ 211.5	5.27%
Collin CAD	\$ 189.3	4.72%
Denton CAD	\$ 134.9	3.36%
Fort Bend CAD	\$ 97.1	2.42%
Williamson CAD	\$ 90.0	2.24%
Montgomery CAD	\$ 80.6	2.01%
State Total	\$ 4,011.1	



CAD STAFFING

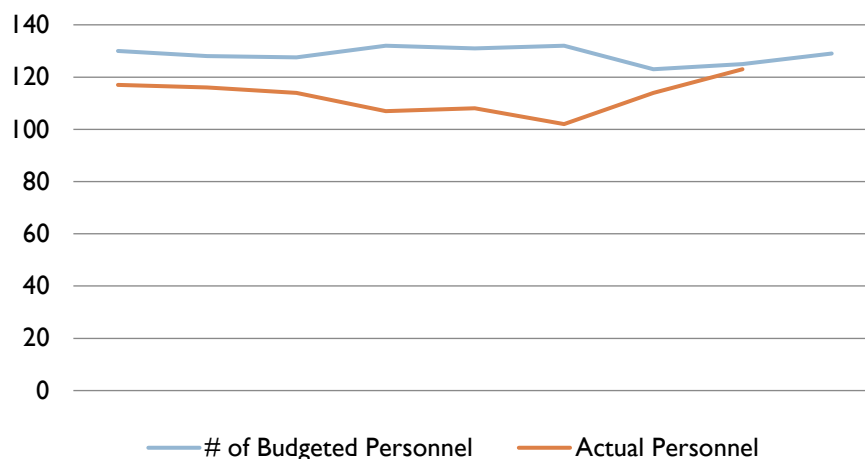
Key District Personnel

Chief Appraiser	Marya Crigler
Deputy Chief Appraiser	Leana Mann
In-house Counsel	Dustin Banks
Communications Officer	Cynthia Martinez
Human Resource Officer	Kat Harvey
Director Residential Appraisal	Monica Chacon
Assistant Director Residential Appraisal	Russell Ledbetter
Director Commercial Appraisal	Desiree Palencia
Manager Information Technology	Alexis Young
Manager Customer Service	Nikeya Lawlor
Manager Appraisal Support	Tanya Deleon

The appraisal district employs a mixture of professional and clerical staff.

Year	2011	2012	2013	2014	2016	2017	2018	2019	2020	2021
# of Budgeted Personnel	129	130	128	127.5	131	132	123	125	129	129
Actual Personnel	123	117	116	114	108	102	114	123	114	107
Variance	6	13	12	13.5	23	30	9	2	15	22

Personnel Comparison



VISIT OR CONTACT US

Office Location

Travis Central Appraisal District
850 E. Anderson Lane
Austin, Texas 78752

Mailing Address

P.O. Box 149012
Austin, TX 78714-9012

Customer Inquiries and Assistance

Phone: (512) 834-9138
Email: CSinfo@tcadcentral.org
Website: www.traviscad.org

Business Hours

M, W, F — 7:45am-4:45pm
Tu, Th — 9:00am – 4:45pm

Directions

From North Austin

From north Austin go south on IH 35. Take the 183/Saint Johns Ave exit which will be exit number 240A-239. Turn left at the light onto highway 183 South staying on the frontage road. Make a U turn at the first available intersection onto East Anderson Lane. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, you have gone too far.

From South Austin

From south Austin go north on IH 35. Take the 183/Saint John's Ave exit which will be exit number 240A - 239. Turn right on Hwy 183 staying on the frontage road. Make a U turn at the first available intersection onto East Anderson Lane. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, you have gone too far.

From East Austin

From east Austin, head west on Hwy 183 and take the I-35/Lamar Blvd/TX-275 Loop exit. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, you have gone too far.

From West Austin

From west Austin, head east on Hwy 183 and take the US 290/Cameron Road exit. Make a U-turn onto East Anderson Lane. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, you have gone too far.



5D

REGULAR AGENDA

2023 PROPOSED BUDGET SUMMARY



June 3, 2022

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BUDGET SUMMARY

Travis Central Appraisal District Budget Comparison by Category

Budget Category	2023 Proposed Budget	2022 Adopted Budget	\$ Change	% Change	2020 Adopted Budget	2020 Actual
Personnel Cost	12,961,877	11,138,355	1,823,522	16.37%	9,471,645	8,679,365
Benefit Cost	4,503,155	4,143,506	359,649	8.68%	3,315,329	2,566,552
Printing & Mailing Services	665,819	850,950	(185,131)	-21.76%	733,250	609,950
Operating Supplies	195,500	159,285	36,215	22.74%	172,050	415,953
Subscriptions & Data						
Purchases	436,560	415,426	21,134	5.09%	328,460	217,026
Training & Education	120,790	111,115	9,675	8.71%	112,365	46,849
Travel Expenditures	16,950	10,750	6,200	57.67%	11,250	26,052
Utilities	607,797	624,147	(16,350)	-2.62%	421,779	575,710
Legal Services	1,715,000	983,500	731,500	74.38%	1,293,000	2,390,497
Professional Services	1,671,189	1,350,369	320,820	23.76%	1,565,356	1,479,990
Insurance	74,000	77,000	(3,000)	-3.90%	69,000	70,094
Aerial Photography	442,297	442,297	-	0.00%	442,297	527,960
Rentals	150,870	169,370	(18,500)	-10.92%	175,850	143,626
Building & Equipment						
Maintenance	379,418	405,984	(26,566)	-6.54%	429,486	361,966
Software Maintenance	462,100	515,735	(53,635)	-10.40%	610,347	596,998
Other Services	407,775	373,760	34,015	9.10%	270,970	206,915
Capital Equipment	123,931	265,723	(141,792)	-53.36%	22,265	627,794
Debt Administration	748,838	748,838	(0)	0.00%	749,194	748,838
Total	<u>\$ 25,683,866</u>	<u>\$ 22,786,110</u>	<u>\$ 2,897,756</u>	<u>12.72%</u>	<u>\$ 20,193,893</u>	<u>\$ 20,292,135</u>

2022 Total Budget	\$	22,786,110
2023 Total Budget	\$	25,683,866
\$ Change in Total Budget	\$	2,897,756
% Change in Total Budget		12.72%



Travis Central Appraisal District Budget Comparison

GL Account Title	2023 Proposed Budget	2022 Adopted Budget	\$ Change	% Change	2021 Adopted Budget	2020 Actual
REVENUE:						
Appraisal Revenue	25,683,866	22,786,110	2,897,756	12.72%	20,193,893	20,193,893
Investment earnings	90,000	90,000	-	0.00%	250,000	97,873
Charges for Services	7,500	7,500	-	0.00%	15,000	7,648
Miscellaneous revenue	85,000	85,000	-	0.00%	100,000	89,805
	25,866,366	22,968,610	2,897,756	12.62%	20,558,893	20,389,219
EXPENDITURES:						
Personnel Cost						
Salaries	10,202,005	8,547,683	1,654,322	19.35%	7,430,023	6,513,991
Overtime	166,247	151,247	15,000	9.92%	151,247	91,657
Temporary Staffing	355,000	355,000	-	0.00%	300,000	435,573
Auto Allowance	658,200	504,000	154,200	30.60%	418,200	363,811
ARB Per Diem Payments	1,580,425	1,580,425	-	0.00%	1,172,175	1,274,333
Benefit Cost						
Retirement Contributions	1,060,978	1,059,420	1,558	0.15%	669,525	608,822
Retirement- 401(a)	263,925	445,134	(181,209)	-40.71%	385,672	298,197
529 Savings Plan	263,925	-	263,925	100.00%	-	-
Deferred Comp	269,925	228,567	41,358	18.09%	198,836	178,751
Health Insurance	2,113,750	1,926,524	187,226	9.72%	1,636,955	1,145,217
Retiree Healthcare	118,946	115,338	3,608	3.13%	106,022	78,294
Dental Insurance	105,707	101,413	4,294	4.23%	98,496	57,839
Life Insurance	55,741	47,006	8,735	18.58%	44,800	30,057
Disability Insurance	63,342	59,175	4,167	7.04%	33,438	45,348
LTC	30,600	28,600	2,000	6.99%	26,500	22,323
Medicare Contributions	153,076	129,089	23,987	18.58%	111,845	98,464
Employee Programs	3,240	3,240	-	0.00%	3,240	3,240
Printing & Mailing Services						
Printing	228,900	273,200	(44,300)	-16.22%	249,750	224,310
Paper	25,000	45,000	(20,000)	-44.44%	45,000	6,973
Postage & Freight	151,400	283,250	(131,850)	-46.55%	283,500	168,960
Postage & Freight- Special						
Services	259,319	246,000	13,319	5.41%	152,000	199,499
Shipping Costs	1,200	3,500	(2,300)	-65.71%	3,000	10,208
Operating Supplies						
Operating Supplies	62,000	82,000	(20,000)	-24.39%	97,750	52,114
Operating Supplies- Equipment	95,500	52,285	43,215	82.65%	42,800	213,414
Operating Supplies- Software	28,000	15,000	13,000	86.67%	21,500	65,513
Furniture & Equipment	10,000	10,000	-	0.00%	10,000	84,912
Subscription & Data Purchases						
Subscriptions	436,560	415,426	21,134	5.09%	328,460	217,026
Training & Education						
Education & Training	120,790	111,115	9,675	8.71%	112,365	46,849
Travel Expenditures						
Travel, Meals & Lodging	16,950	10,750	6,200	57.67%	11,250	26,052
Utilities						
Utilities	182,060	208,960	(26,900)	-12.87%	211,200	189,930
Telephone	226,937	218,437	8,500	3.89%	40,000	260,294
Wireless Internet	50,000	50,000	-	0.00%	50,000	41,036
Internet	148,800	146,750	2,050	1.40%	120,579	84,450



Travis Central Appraisal District Budget Comparison

GL Account Title	2023 Proposed Budget	2022 Adopted Budget	\$ Change	% Change	2021 Adopted Budget	2020 Actual
Legal Services						
Legal & Attorney	1,360,000	271,000	1,089,000	401.85%	553,000	1,703,352
Legal & Attorney- Personnel	5,000	2,500	2,500	100.00%	5,000	1,279
Arbitration Refunds	150,000	210,000	(60,000)	-28.57%	85,000	206,850
Legal Fees- Expert Witness/Reports	200,000	500,000	(300,000)	-60.00%	650,000	479,016
Professional Services						
Accounting & Audit	31,165	37,165	(6,000)	-16.14%	28,290	18,855
Appraisal Services	188,750	177,313	11,437	6.45%	171,250	134,250
Professional Services	1,416,274	1,100,891	315,383	28.65%	1,330,816	1,292,517
Professional Services- Payroll	35,000	35,000	-	0.00%	35,000	34,368
Insurance						
Workers' Compensation	25,000	10,000	15,000	150.00%	15,000	7,879
Unemployment Insurance	15,000	35,000	(20,000)	-57.14%	25,000	31,058
Property Insurance	15,000	15,000	-	0.00%	12,000	14,404
Liability Insurance	19,000	17,000	2,000	11.76%	17,000	16,753
Aerial Photography						
Aerial Photography	442,297	442,297	-	0.00%	442,297	527,960
Rentals						
Rental- Office Machines	137,070	157,070	(20,000)	-12.73%	154,850	128,442
Rental- Storage	13,800	12,300	1,500	12.20%	21,000	15,184
Building & Equipment Maintenance						
Repair & Maintenance- Equipment	182,150	166,516	15,634	9.39%	208,069	144,067
Building Maintenance	125,148	141,848	(16,700)	-11.77%	123,797	137,014
Building Cleaning Service	72,120	97,620	(25,500)	-26.12%	97,620	80,885
Software Maintenance						
Software Maintenance	462,100	515,735	(53,635)	-10.40%	610,347	596,998
Other Services						
Records Management	7,700	7,700	-	0.00%	8,500	5,632
Dues & Membership	14,775	13,760	1,015	7.38%	13,220	11,672
Advertising & Legal Notices	48,200	31,200	17,000	54.49%	36,600	52,712
Employee Appreciation	40,000	24,000	16,000	66.67%	24,000	868
BOD	30,500	30,500	-	0.00%	34,750	27,143
Security Service	250,000	250,000	-	0.00%	137,800	91,876
Deed Copies	3,000	3,000	-	0.00%	2,500	3,046
Vehicle Fuel	1,800	1,800	-	0.00%	1,800	966
Vehicle Maintenance	1,200	1,200	-	0.00%	1,200	920
Bank Fees	10,000	10,000	-	0.00%	10,000	8,298
Credit Card Fees	600	600	-	0.00%	600	305
Property Taxes	-	-	-	0.00%	-	3,477
Capital Equipment						
Capital Equipment	123,931	265,723	(141,792)	-53.36%	22,265	627,794
Debt Administration						
Debt Service- Principal	374,611	358,859	15,752	4.39%	343,933	333,889
Debt Service- Interest	374,227	389,979	(15,752)	-4.04%	405,261	414,949
Total	\$ 25,683,866	\$ 22,786,110	\$ 2,897,756	12.72%	\$ 20,193,894	\$ 20,292,135

2022 Total Budget	\$	22,786,110
2023 Total Budget	\$	25,683,866
\$ Change in Total Budget	\$	2,897,756
% Change in Total Budget		12.72%



BUDGET BY DEPARTMENT

Travis Central Appraisal District Budget by Department

GL Title	Admin & Appeals	IT	GIS	Customer Service	Appraisal Support	Commercial & BPP	Residential	ARB	850 EAL Holding Corp.	Total Budget
Personnel Cost			-							
Salaries	1,776,020	758,841	487,942	957,118	682,169	1,726,385	3,813,530	-	-	10,202,005
Overtime	15,000	10,000	15,000	18,667	22,080	5,500	80,000	-	-	166,247
Temporary Staffing	25,000	-	-	125,000	150,000	25,000	30,000	-	-	355,000
Auto Allowance	19,800	-	-	8,400	-	193,200	436,800	-	-	658,200
Per Diem Payments	-	-	-	-	-	-	-	1,580,425	-	1,580,425
Benefit Cost			-							
Retirement Contributions	181,002	76,263	49,038	108,753	83,633	176,014	386,275	-	-	1,060,978
Retirement - 401(a) Contributions	45,025	18,971	12,199	27,053	20,804	43,785	96,088	-	-	263,925
529 Savings Plan	45,025	18,971	12,199	27,053	20,804	43,785	96,088	-	-	263,925
Deferred Comp	51,025	18,971	12,199	27,053	20,804	43,785	96,088	-	-	269,925
Health Insurance	522,207	94,314	106,103	247,573	212,206	282,941	648,406	-	-	2,113,750
Retiree Healthcare	118,946	-	-	-	-	-	-	-	-	118,946
Dental Insurance	47,730	3,436	3,865	9,019	7,730	10,307	23,620	-	-	105,707
Life Insurance	9,509	4,007	2,576	5,714	4,394	9,247	20,294	-	-	55,741
Disability Insurance	10,806	4,553	2,928	6,493	4,993	10,508	23,061	-	-	63,342
LTC	3,600	1,600	1,800	4,200	3,600	4,800	11,000	-	-	30,600
Medicare Contributions	26,115	11,003	7,075	15,691	12,066	25,395	55,731	-	-	153,076
Employee Programs	3,240	-	-	-	-	-	-	-	-	3,240
			-							
Printing & Mailing Services			-							
Printing	33,150	194,200	250	100	50	250	900	-	-	228,900
Paper	25,000	-	-	-	-	-	-	-	-	25,000
Postage & Freight	151,400	-	-	-	-	-	-	-	-	151,400
Postage & Freight	-	259,319	-	-	-	-	-	-	-	259,319
Shipping Costs	1,200	-	-	-	-	-	-	-	-	1,200



GL Title	Admin & Appeals	IT	GIS	Customer Service	Appraisal Support	Commercial & BPP	Residential	ARB	850 EAL Holding Corp.	Total Budget
Operating Supplies			-							
Operating Supplies	26,500	17,500	7,500	500	1,000	1,000	3,000	5,000	-	62,000
Operating Supplies- Equipment	-	95,500	-	-	-	-	-	-	-	95,500
Operating Supplies- Software	-	28,000	-	-	-	-	-	-	-	28,000
Furniture & Equipment	10,000	-	-	-	-	-	-	-	-	10,000
Subscriptions & Data Purchases			-							
Books, Publications, Subscriptions	269,740	3,100	600	16,970	-	135,925	10,225	-	-	436,560
Training & Education			-							
Education & Training	58,040	3,750	2,500	500	500	18,000	27,500	10,000	-	120,790
Travel Expenditures			-							
Travel, Meals & Lodging	16,950	-	-	-	-	-	-	-	-	16,950
Utilities			-							
Utilities	182,060	-	-	-	-	-	-	-	-	182,060
Telephone	226,937	-	-	-	-	-	-	-	-	226,937
Wireless Internet	50,000	-	-	-	-	-	-	-	-	50,000
Internet	66,000	82,800	-	-	-	-	-	-	-	148,800
Legal Services			-							
Legal & Attorney	1,325,000	-	-	-	-	-	-	35,000	-	1,360,000
Legal & Attorney- Personnel	5,000	-	-	-	-	-	-	-	-	5,000
Arbitration Refunds	150,000	-	-	-	-	-	-	-	-	150,000
Legal Fees- Expert Witness/Reports	200,000	-	-	-	-	-	-	-	-	200,000
Professional Services			-							
Accounting & Audit	31,165	-	-	-	-	-	-	-	-	31,165
Appraisal Services	188,750	-	-	-	-	-	-	-	-	188,750
Professional Services	92,474	1,152,500	79,800	25,000	66,500	-	-	-	-	1,416,274
Professional Services- Payroll	35,000	-	-	-	-	-	-	-	-	35,000
Insurance			-							
Workers' Compensation	25,000	-	-	-	-	-	-	-	-	25,000
Unemployment Insurance	15,000	-	-	-	-	-	-	-	-	15,000
Property Insurance	15,000	-	-	-	-	-	-	-	-	15,000
Liability Insurance	19,000	-	-	-	-	-	-	-	-	19,000

GL Title	Admin & Appeals	IT	GIS	Customer Service	Appraisal Support	Commercial & BPP	Residential	ARB	850 EAL Holding Corp.	Total Budget
Aerial Photography			-							
Aerial Photography	-	442,297	-	-	-	-	-	-	-	442,297
Rentals			-							
Rental- Office Machines	137,070	-	-	-	-	-	-	-	-	137,070
Rental- Storage	6,000	7,800	-	-	-	-	-	-	-	13,800
Building & Equipment Maintenance			-							
Repair & Maintenance- Equipment	19,350	155,700	5,000	2,100	-	-	-	-	-	182,150
Building Maintenance	125,148	-	-	-	-	-	-	-	-	125,148
Building Cleaning Service	72,120	-	-	-	-	-	-	-	-	72,120
Software Maintenance			-							
Software Maintenance	-	462,100	-	-	-	-	-	-	-	462,100
Other Services			-							
Records Management	7,700	-	-	-	-	-	-	-	-	7,700
Dues & Membership	8,550	45	-	1,090	90	1,500	3,500	-	-	14,775
Advertising & Legal Notices	48,200	-	-	-	-	-	-	-	-	48,200
Employee Appreciation	40,000	-	-	-	-	-	-	-	-	40,000
BOD	30,500	-	-	-	-	-	-	-	-	30,500
Security Service	250,000	-	-	-	-	-	-	-	-	250,000
Deed Copies	-	-	-	3,000	-	-	-	-	-	3,000
Vehicle Fuel	1,800	-	-	-	-	-	-	-	-	1,800
Vehicle Maintenance	1,200	-	-	-	-	-	-	-	-	1,200
Bank Fees	10,000	-	-	-	-	-	-	-	-	10,000
Credit Card Fees	600	-	-	-	-	-	-	-	-	600
Capital Equipment			-							
Capital Equipment	12,000	111,931	-	-	-	-	-	-	-	123,931
Debt Administration			-							
Debt Service- Principal	-	-	-	-	-	-	-	-	374,611	374,611
Debt Service- Interest	-	-	-	-	-	-	-	-	374,227	374,227
Total	\$ 6,888,654	\$ 4,037,472	\$ 808,574	\$ 1,637,047	\$ 1,313,423	\$ 2,757,327	\$ 5,862,106	\$ 1,630,425	\$ 748,838	\$ 25,683,866

5E

REGULAR AGENDA



MEMORANDUM

TO: Marya Crigler, Chief Appraiser, Travis Central Appraisal District
FROM: Erik Nelson, Interim Deputy Budget Officer, Financial Services Department
DATE: February 16, 2022
SUBJECT: Late 4th Quarter 2021 payment from City of Austin to Travis Central Appraisal District

I am writing to apologize for the City's late payment of its 4th Quarter 2021 invoice from the Travis Central Appraisal District (TCAD). Due to an unprecedentedly high turnover rate in the Financial Services Budget Office this fall and the associated shuffling of staff responsibilities, as well as because of difficulties in managing the flow of physical mail as we adopted widespread telecommuting in response to the COVID pandemic, this invoice was unfortunately missed, resulting in the eventual late payment. As you may know, we have taken immediate steps to work with TCAD to update the process for receipt of future invoices; they will now be delivered directly to our financial manager, who has the authorization to pay them.

As a financial professional, I am particularly sensitive to the importance of the timely receipt of anticipated funds and I wanted to let you know that we greatly regret this lapse. In light of the City's long history of on-time payment, we are requesting that TCAD consider waiving the late fee for this one missed payment. I appreciate your consideration of this request.

If you have any questions or concerns, please feel free to contact me at erik.nelson@austintexas.gov or 512-974-7816.

Cc:

Ed Van Eenoo, Chief Financial Officer, City of Austin
Lauren Homann, Financial Manager, City of Austin Financial Services Department

5H

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
THERESA BASTIAN
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



MARYA CRIGLER
CHIEF APPRAISER

BOARD MEMBERS

TOM BUCKLE
DEBORAH CARTWRIGHT
BRUCE ELFANT
VIVEK KULKARNI
ELIZABETH MONTOYA
FELIPE ULLOA
BLANCA ZAMORA-GARCIA

TO: Travis Central Appraisal District
Board of Directors

FROM: Leana H. Mann
Deputy Chief Appraiser

DATE: May 12, 2022

RE: Item No. 5G- Summary of Proposed Personnel Policy Changes

The TCAD Personnel Policy states:

These policies may be unilaterally changed by the Board of Directors of the Travis Central Appraisal District (TCAD) upon the recommendation of the Chief Appraiser at a regular meeting of the Board of Directors. Proposed changes to these policies must be made available to all TCAD employees fifteen (15) days prior to the Board of Directors' consideration and action on such changes.

Changes in these policies will be distributed immediately to each employee and will be periodically incorporated into the Personnel Policy Manual. Each new employee shall be provided a copy of the Personnel Policy Manual and all amendments.

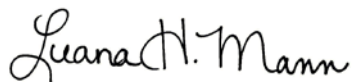
The District has prepared changes to the Personnel Policy. A summary of the proposed changes is provided below:

- Section 2.10- Internal Application Process
 - Added a statement about our practice of reviewing internal candidates.
- Section 3.4- Vehicle Usage
 - Changed the length of time that out of state employees must adhere to our vehicle use policy (specifically having a state of Texas license) from 30 days to 90 days.
- Section 4.1.1- Protest Season Attire
 - Added TCAD issued logo shirts as an option for protest season attire.
- Section 4.3- Harassment Prohibited
 - Added a statement about expected conduct regarding harassment based on gender identity or perceived gender non-conformity.
- Section 6.6- Merit Increases
 - Added statement that would allow us to have a merit increase program as we've previously discussed. This would be followed by a specific form that would ensure that the merit program is administered in a fair manner.
- Section 7.3- IAAO Certification
 - Increased the dual designation payments for PPS, AAS, MAS and RES designations by \$250 each.
- Section 7.4.2 [Tuition Reimbursement] Procedures

- Increased the available amount of tuition reimbursement to \$1,000 per semester.
- Section 8- Employee Benefits
 - Added pet insurance, dependent FSA, dependent coverage to the list of optional employee benefits.
- Section 8.5- Optional Deferred Retirement
 - Changed deferred comp provider to VALIC (previously listed as Nationwide).
- Section 8.6- Section 529 Savings Plan
 - Added section so that we can offer this optional benefit.
- Section 8.8.5- Vacation Calendar Year Carry-Over
 - Removed the 625-hour limitation on vacation hours.
 - Changed language to allow for payout of vacation hours
- Section 8.8.6- Vacation Paid Upon Leaving TCAD
 - Removed 625-hour limitation on vacation hours.
- Section 8.10 Scheduled Holidays
 - Added Juneteenth holiday
- Section 12.2- First Aid
 - Updated locations of first aid stations
 - Removed AED machine language
- Section 14.1- Calculation of Accrued Pay
 - Removed the 625-hour limitation on vacation hours.
 - Removed the 625-hour limited on sick hours.

The District sent the proposed changes to all staff for review and comment on April 19, 2022. A copy of the proposed Personnel Policy with the proposed changes, as well as a summary of comments received from staff staff have been provided for your review.

Respectfully submitted,



Leana H. Mann, CGFO
Deputy Chief Appraiser

From: [Kat Harvey](#)
To: [Leana Mann](#)
Subject: RE: Personnel Policy Comments
Date: Friday, May 6, 2022 9:01:06 AM

These are the responses I received from staff, by email, in person, or by phone.

- Section 4.1.1- Protest Season Attire
 - Added TCAD-issued logo shirts as an option for protest season attire. *Mandate the use of badges being visible especially during Protest Season.*
 - *Replace the door keypads and change them to FOB only so no one could gain unauthorized access.*
- Section 7.4.2 [Tuition Reimbursement] Procedures
 - Increased the available amount of tuition reimbursement to \$1,000 per semester. *Staff reached out to me regarding the language and explanation of the amount TCAD covered. Tuition reimbursement approval with a grant, as long as the grant did not cover the cost of the tuition TCAD paid.*
- Section 8- Employee Benefits
 - Added pet insurance, dependent FSA, and dependent coverage to the list of optional employee benefits. *Several staff wanted to know when they would be able to sign up for the Pet Insurance. I notified them that it would be available to sign up during open enrollment once approved. Regarding the language of dependent coverage, the staff asked if dependent parents could be added to the insurance. Dependent coverage does not cover parents who are your dependents.*
- Section 8.8.5- Vacation Calendar Year Carry-Over
 - Removed the 625-hour limitation on vacation hours. *Staff members who are close or just reached their limit told me they would no longer take excess days off since they will not be losing the time.*
 - Changed language to allow for the payout of vacation hours. *The staff was appreciative of this option and hopeful it would get passed, as it could help if they had an emergency and needed funds fast.*
- Section 14.1.1 Vacation Leave Paid Upon Leaving TCAD
- Section 14.1.2 Medical Leave Paid Upon Leaving TCAD
 - Removed the 625 caps on hours. *Staff members who just reached their limit told me they would not take additional days off and save this time for this future separation benefit.*

Kat Harvey

Travis Central Appraisal District Personnel Policy Manual

850 E Anderson Lane
Austin, TX 78752

PO Box 149012
Austin, TX 78714
512-834-9317
Fax 512-870-9352

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Mission Statement

To provide accurate appraisal of all property in Travis County at one hundred percent market value, equally and uniformly, in a professional, ethical, economical, and courteous manner, working to ensure that each taxpayer pays only their fair share of the property tax burden.

1 General Provisions

Policies and procedures of the Travis Central Appraisal District (TCAD) are impacted by the available revenues sufficient to maintain the current operating demand for appraisal services by the taxing units that fund these services.

These policies may be unilaterally changed by the Board of Directors of the Travis Central Appraisal District (TCAD) upon the recommendation of the Chief Appraiser at a regular meeting of the Board of Directors. Proposed changes to these policies must be made available to all TCAD employees fifteen (15) days prior to the Board of Directors' consideration and action on such changes.

Changes in these policies will be distributed immediately to each employee and will be periodically incorporated into the Personnel Policy Manual. Each new employee shall be provided a copy of the Personnel Policy Manual and all amendments.

1.2 Employee Status

TCAD is an "at will" employer. The contents of this manual do not alter an employee's employment status. The Personnel Policy Manual does not constitute a contract or a promise of employment. Employees remain free to resign employment at any time for any or no reason without notice; and TCAD retains the right to terminate the employment of any employee at any time for any reason or no reason without notice.

1.3 Equal Opportunity Employment

As an Equal Opportunity Employer, TCAD, will afford equal opportunity for employment to all individuals regardless of race, color, sex (including pregnancy, sexual orientation, gender identity, gender expression, gender change, gender stereotyping, or transgender status), religion, disability, age, genetic information, military service, parental status, marital status, political affiliation, AIDS or HIV status, ancestry, national or ethnic origin and in compliance with Americans with Disabilities Act as Amended.

Management recruits, hires, trains, promotes, demotes and terminates employment of persons in all job titles without regard to race, color, sex, (including pregnancy, sexual orientation, gender identity, gender expression, gender change, gender stereotyping, or transgender status),, religion, disability, age, genetic information, military service, parental status, marital status, political affiliation, AIDS or HIV status, ancestry, national or ethnic origin and in compliance with Americans with Disabilities Act as Amended. The Travis Central Appraisal District is an equal opportunity employer.

Compensation plans, benefits, transfers, layoffs, recalls, TCAD-sponsored training, education, social and recreational programs are administered without regard to race, sex (including pregnancy, sexual orientation, gender identity, gender expression, gender change, gender stereotyping, or transgender status), religion, age, national origin, color, disability, military or veteran's status, parental status, marital status, political affiliation,, genetic information, HIV/AIDS status and in compliance with the American Disabilities Act.

2 Recruitment and Staffing

2.1 Recruitment and Staffing

Final selection of new employees shall be the responsibility of the hiring manager, director and Chief Appraiser. It is the responsibility of human resources to ensure established procedures are followed.

2.2 Job Description

A job description for each employment position should be maintained by the Human Resources Division.

2.3 Posting

Open positions may be posted on the TCAD website, employee bulletin board, and/or announced to TCAD employees via email. Assignment of a closing date is at the prerogative of the Chief Appraiser.

2.4 Application Process

Interested applicants may submit a resume and/or application for consideration. Applicants that do not meet minimum posted requirements will not be interviewed. Prior to the employment interview applicants must complete the TCAD employment application. Applicants will be interviewed by management as appropriate.

2.5 Pre-Employment Investigation

A background investigation including criminal history, references and social security number verification will be completed after candidates are selected for final consideration. The applicant must have a signed FCRA Notification Letter and Texas Department of Safety Form prior to the background investigation.

2.6 Pre-Adverse Letter

An applicant refused for employment because of a background investigation must be mailed a Pre- Adverse Action Letter.

2.7 Other Employment

TCAD employees are free to pursue outside interests and activities but must be careful not to present the appearance of a conflict of interest. For full time employees, TCAD considers the employee's first obligation to be with TCAD. Schedules cannot be rearranged to accommodate second jobs or outside interests beyond the scope of employment.

2.8 Nepotism

TCAD may not employ or contract with an individual or the spouse of an individual who is related to the chief appraiser within the first degree by consanguinity or affinity,

TCAD may not employ any individual related to a member of the TCAD Board of Directors within the second degree by affinity or the third degree by consanguinity.

A prohibited relationship described above that arises as the result of a marriage will require the immediate resignation of the Board member or the employee; if neither chooses to resign the employee will be terminated.

In addition, the Chief Appraiser shall not approve the hiring of any person who is related within the second degree by affinity or the third degree by consanguinity to the employee's immediate supervisor, nor shall the Chief Appraiser approve the appointment of any member of the immediate family of any employee with supervisory responsibilities for positions elsewhere in TCAD.

2.9 Career Development

Management supports the advancement and development of employees. However, promotions, demotions and employee reassignment will be made on the basis of TCAD's needs and the assessment of skills, abilities and demonstrated performance of employees.

2.10 Internal Application Process

It is TCAD's practice to encourage employee development by reviewing internal candidates for positions on a regular basis. Qualified employees are encouraged to apply for internal openings within TCAD. To be eligible to do so, the employee must have satisfactorily completed ninety (90) days of employment, meet the minimum posted requirements for the position, have good attendance and have had no disciplinary actions within the previous six (6) months. At the discretion of TCAD management interviews will be conducted as deemed appropriate. TCAD reserves the right to promote or move employees based on organizational needs.

2.11 Reduction in Force

A reduction in force may occur when dictated by TCAD's operating needs. Should a reduction in the size of the workforce become necessary, in determining order of layoff, consideration will be given to past work performance and skills. Length of service will be considered if employee performance and skills are equal. An employee affected by a reduction in force may elect to officially terminate employment with TCAD with all the rights of an employee resigning in good standing. An employee not wishing to terminate will be placed on a recall list. If authorized, recall shall be in reverse order of the reduction in force, subject to the current operating needs of TCAD and the qualifications of the affected employees. An employee may remove his or her name from the recall list at any time by notifying Human Resources in writing; such former employees will be considered to have resigned in good standing. A recalled employee shall be reinstated with full-service credit accrued up to the time of the reduction in force providing that the employee accepts the first offer of reinstatement to a position of at least equivalent status. Recall rights are automatically terminated if an employee refuses such an offer of reinstatement.

2.12 Resignation

An employee resigning from TCAD may remain in good standing by giving a written notice of two (2) weeks prior to the anticipated departure date. An employee failing to give appropriate notice or failing to satisfactorily complete the notice period is not eligible for rehire and forfeits terminal pay.

2.13 Discharge

Although TCAD generally uses a system of progressive discipline, certain violations of policy are considered gross misconduct and are grounds for immediate discharge without prior notice from the employer. Grounds for immediate discharge include, but are not limited to, the following:

1. Failure to complete and return of the following:
 - i. TCAD Personnel Policy Manual Acknowledgement
 - ii. Federal I-9 Form
 - iii. Code of Ethics Acknowledgement
 - iv. Annual Financial Disclosure
 - v. Proof of Vehicle Insurance when required as part of job description
2. Failure to maintain credentials required to execute duties; including any position which requires registration with the Texas Department of Licensing and Regulation.
3. Insubordination, including but not limited to, refusal to perform work, or refusal to work overtime, as directed by an authorized member of TCAD management.
4. Non-exempt employee working "off the clock". Non-exempt employees must be clocked in to work.

5. Acts of a dangerous, reckless or destructive nature including intentional damage to persons and/or property.
6. Failure to treat members of the staff or the public respectfully.
7. Harassment or failure to report harassment including sexual harassment.
8. Theft of TCAD time or property.
9. Unauthorized use of public property
10. Tampering with timekeeping or reporting.
11. Willful release of confidential or other sensitive information.
12. An appraiser, appraising, brokering property or referring property to another agent or broker to list or sell in Travis County.
13. Failing to report accidents, incidents or injuries as required by TCAD policy.
14. Misrepresentation of a work-related injury
15. Failing to report a citation for a DWI or DUI when driving is a condition of employment.
16. Failing to report a suspension of driver's license when driving is a condition of employment.
17. Being under the influence of any drug in violation of TCAD policy as stated in this Manual.
18. Refusal to consent to a lawfully requested drug or alcohol screening.
19. A confirmed positive result to a lawfully administered drug or alcohol test.
20. Compromising TCAD integrity as defined by the Code of Ethics.
21. Violation of the No Fraternization policy.
22. Violation of the Electronic Resources Use policy.
23. Violation of Social Media policy.
24. Violation of Weapons policy.
25. Destruction of documents without proper documentation.
26. Failure to comply with the Public Information Act.
27. Gross or repeated neglect of duty.

TCAD works with a set of rules and procedures to ensure work is done efficiently. It is not possible to anticipate and list all rule violations that will lead to termination of employment. TCAD employees are employed at the will of TCAD. Continuation of employment is at the sole discretion of TCAD.

3 Requirements of Employment

TCAD has specific requirements that must be met to be employed in designated positions. It is the responsibility of the employee to ensure that he or she is in compliance with the current employment requirements.

3.1 Certification Requirements

An employee who is required to be registered or certified under the provisions of the Property Taxation Professional Certification Act (V.T.C.S. Article 7244b) with the Texas Department of Licensing and Regulation (TDLR) refuses to register, fails to reach the Level II, III or IV within the prescribed time by TDLR, or has his or her registration revoked or suspended will be terminated.

3.2 Professional Ethics

All Appraisers must abide by TDLR regulations. In addition, all employees are required to abide by the Code of Ethics adopted by the Board of Directors, as well as applicable laws and State regulations. The Code of Ethics is an addendum to this Personnel Policy Manual.

Appraisers are prohibited from, appraising property, brokering real estate, or referring real estate sales to other agents or brokers, inside Travis County. Appraisers shall not conduct an informal or a formal hearing for friends, relatives or as prohibited by the Code of Ethics.

3.3 Financial Disclosure

All employees are required to complete a Financial Disclosure Statement by January 31, of each year of employment. Financial Disclosure Statements are kept on file for two (2) years. Refusal to truthfully complete the required Financial Disclosure Statement is tantamount to resignation of employment.

3.4 Vehicle Usage

An employee, who receives a vehicle allowance, is reimbursed for mileage, or who drives a TCAD owned vehicle in the course of employment must comply with the following requirements. Employees from out of state will be provided 90 days to adhere to the requirements listed in section 3.4.1 & 3.4.2.

3.4.1 License and Vehicle Safety

Employees using a vehicle for TCAD business must be licensed in the State of Texas to drive. Employees are charged with the responsibility for following all State regulations and reasonable safety precautions.

3.4.2 Maintain Vehicle Insurance

Employees receiving a vehicle allowance must provide proof of liability coverage meeting State of Texas standards. If the employee cannot fulfill the position requirements without driving his or her vehicle. Failure to maintain insurance is grounds for termination.

3.4.3 Accidents

An employee involved in an accident that occurs during the course of conducting TCAD business must report the incident to the supervisor or Human Resources within one (1) hour of the accident, unless the employee is physically unable to do so.

4 Administrative Policies

4.1 Work Attire

Employees are urged to use good judgment in the manner of his or her appearance. Appropriate clothing is essential in presenting a professional image and should be neat and business-like in appearance. As representatives of TCAD, employees should always convey a professional image to the public. This policy is in effect during the normal operating hours of the appraisal district which are typically 7:45 a.m. to 4:45 p.m. Monday through Friday. The following are prohibited: shorts, backless or halter style attire, T-shirts, bare midriffs, tube tops, skirts shorter than four inches from the bend of the knee at the back of the leg, tank tops, spaghetti straps, leggings, see-through attire, graphic slogans, flip-flops, sweatpants, tight, revealing or otherwise inappropriate clothing, clothing that is ripped, frayed, stained or messy, or facial piercings. In addition, piercings, body art, hair color or hair styles that TCAD management reasonably believes will be offensive to co-workers or the public are prohibited. At no time should undergarments be exposed. There are some job duties that are either permanently or occasionally labor intensive. In order to promote the safety of the employee and to prevent damage to clothing anyone engaged in such duties may wear jeans or approved shorts as determined by the management. All employees are expected to comply with this dress code in a manner consistent with their gender identity and expression. An employee reporting to work in attire that is unacceptable will be sent home to change clothes. An employee who must leave work to change clothes will not be paid for the time needed to comply nor will they be allowed to use leave time. Repeated violations of the dress code will result in disciplinary action up-to-and including termination of employment. Questions of appropriate dress should be addressed to Human Resources.

4.1.1 Review Board and Protest Season Attire

Beginning at the time notices go out through the conclusion of taxpayer protests, staff shall wear business professional attire or TCAD issued logo shirts.

4.1.2 Non-Protest Season Attire

Non-protest season attire shall be business casual. Dress jeans are allowed after the conclusion of taxpayer protests and prior to sending out notices; they must be clean, without stains, tears or frays.

4.2 Workplace Conduct

Employees must treat each other and public with respect. Employees must maintain a cordial attitude when speaking with each other and with the public. Blatantly rude behavior, outbursts of temper, shouting, or the use of foul or offensive language are all grounds for disciplinary action up-to-and including termination.

4.3 Harassment Prohibited

TCAD is committed to promoting a work environment that is free of harassment and strictly prohibits any conduct which constitutes harassment. Harassment includes, but is not limited to slurs, jokes, and other verbal, graphic or physical conduct relating to an individual's race, color, sex (including pregnancy, sexual orientation, gender identity, gender expression, gender change, gender stereotyping, or transgender status), HIV/AIDS status, religion, national origin, age, or disability, parental status, marital status, reprisal, or other non -merit factors, political affiliation, military or veteran status, or genetic information. All District employees are expected to conduct themselves in a manner consistent with their obligation to maintain a work environment free from discrimination, including discrimination on the basis of gender identity or perceived gender non - conformity.

Sexual harassment is defined as unwelcomed sexual advances, request for sexual favors and any other conduct of a sexual nature (including sexually explicit language, jokes, etc.) when:

- The employee must submit to the offensive conduct as an explicit or implicit condition of employment.
- Submission to or rejection of such conduct by an individual is used as a basis for making employment decisions affecting such individuals; or
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

While on duty or on appraisal district premises, employees shall not use obscene or abusive language or offensive gestures in communicating with coworkers or members of the public; employees shall not by oral, written, electronic or other means of communication threaten or intimidate coworkers or members of the public; employees shall not physically endanger, intimidate, or injure coworkers or members of the public.

Employees who experience any form of harassment or who become aware of a threatening situation as described in this policy, are required to immediately report the facts to his or her Manager, Director, or Human Resources for investigation and corrective action. TCAD understands the sensitive nature of this type of complaint, and the employee may contact Human Resources without going through the normal chain-of-command. TCAD will act promptly to investigate alleged harassment claims thoroughly and discipline any employee who is found to have committed such conduct. During the investigation, confidentiality will be maintained to the extent possible, while conducting a thorough investigation. At the conclusion of the investigation, Human Resources will report appropriate findings and/or conclusions to the employee making the complaint and the subject of the complaint. Appropriate corrective action will be taken. Call 911 for imminent threats of physical harm and notify a member of management immediately.

No employee shall be discriminated against, harassed, intimidated, nor suffer any reprisal as a result of reporting violations of this policy in good faith. The employment status of the person reporting the matter will not be jeopardized as a result of filing a complaint in good faith. All allegations of sexual harassment will be investigated by Human Resources who will report the findings of the investigation to the employee filing the complaint. Employees violating this policy will be subject to disciplinary action up-to-and including termination of employment.

4.4 No Fraternization

TCAD prohibits dating between subordinates and superiors. Romantic relationships between individuals with the power to affect the other's status or position with TCAD in any way shall be avoided. Employees spreading rumors regarding potential policy-violating romances or relationships will not be tolerated. Spreading rumors of any kind can damage an innocent employee's reputation. Employees suspecting an inappropriate relationship should use proper channels to report concerns.

Potential violations of this policy should be reported to management or Human Resources for investigation and corrective action. TCAD will act promptly to investigate alleged violations thoroughly and confidentially, to the extent possible. The employment status of the person reporting the matter will not be jeopardized as a result of filing a complaint in good faith. Employees violating this policy will be subject to disciplinary action up-to-and including termination of employment.

4.5 Tobacco Use

TCAD employees may use tobacco products outside the building. The use of all tobacco products is prohibited in the building and within fifteen (15) feet of the entrance to the building. There are receptacles provided for the appropriate disposal of cigarette butts.

4.6 Electronic Resource Use Policy and Privacy Notification

TCAD computer systems including hardware, software, accessories, electronic files and passwords are the sole property of TCAD. This policy is intended to notify all TCAD employees that no reasonable expectation of privacy exists in connection with the employee's use of TCAD systems, property, equipment or supplies. TCAD

employees are prohibited from withholding information maintained within company-supplied equipment, including but not limited to, computer files, computer databases, desks, lockers and cabinets.

4.6.1 TCAD Right to Access Information

While TCAD employees have individual passwords to e-mail, voice mail and computer network systems, these systems are at all times accessible to and by TCAD and may be subject to unannounced, periodic inspections by TCAD for business purposes. This policy applies to all telephone, electronic and computer network systems that are accessed on or from TCAD's premises, used in a manner which identifies the employee as employed by or representing TCAD, or accessed using TCAD equipment and/or via TCAD paid access methods.

4.6.2 Restricted to TCAD Business

TCAD employees are expected to use e-mail, voice mail and computer network systems for TCAD business not for personal reasons. Personal reasons include, but are not limited to, non-TCAD-related communications, research or solicitations, or soliciting for political or religious causes, outside organizations or commercial ventures. Brief and occasional personal use of the electronic mail system or the Internet is acceptable, as long as such usage is not excessive or inappropriate, occurs during personal time (lunch or other breaks, or before or after regular working hours) and results in minimal expense to TCAD.

4.6.3 Prohibited Content

TCAD employees are prohibited from using TCAD's telephone, electronic or computer network systems in any manner that may be offensive or disruptive to others. This includes, but is not limited to, the transmission of racial or ethnic slurs, gender-specific comments, sexually explicit images or messages, any remarks that would offend others on the basis of his or her age, political or religious beliefs, disability, national origin or sexual orientation, or any messages that may be interpreted to disparage or harass others. Please do not send non-work-related mass emails either while at work or while working remotely. Mass emails should go through Human Resources. No telephone, electronic or computer network communications may be sent that represent the sender as from another company or as someone else, or that try to hide the sender's identity. Inappropriate or excessive personal use of TCAD's property: telephone, electronic or computer network systems may result in disciplinary action, up-to-and-including immediate termination of employment.

The following rules also apply to the use of TCAD property:

- Always Log Out or Lock the system when unattended so others may not gain unauthorized access TCAD data.
- Do not attempt to access another employee's account.
- Do not attempt to access resources without authorization, whether property of TCAD or not.
- Do not install, uninstall or disable any software on any computer without first getting approval from the systems administrator.
- Do not bring personal equipment to use at work as TCAD cannot differentiate between TCAD property and employee equipment.
- Do not deliberately damage, disable, vandalize or remove any hardware or software.
- Report damage, malfunction or otherwise unusable hardware or software immediately via the help desk or to a manager or systems administrator.
- Do not relocate or remove any hardware or software.
- Do not let a vendor bring equipment into our facility and access the network without the approval of

the systems administrator.

- TCAD cannot be held responsible for damages, loss, or suffering personally incurred due to electronic resources. This includes, but is not limited to, identity theft, scams, spy-ware, viruses or otherwise malicious software, loss of service, loss of data, and hardware or software malfunctions or imperfections.
- The systems administrator can terminate access to TCAD electronic resources at any time, without reason or notice.

Any violation of the "Electronic Resource Use Policy" will be subject to disciplinary action up- to-and- including termination.

4.7.4 Social Media

As designated by the Public Relations Policy the Chief Appraiser is the official spokesperson for TCAD. All media communication is conducted by the Chief Appraiser or his or her designee.

Social media is the term commonly given to Internet and mobile-based channels and tools that allow users to interact with each other and share opinions and content. As the name implies, social media involves the building of communities or participant networks.

All TCAD employees are required to observe high ethical standards as set by the Code of Ethics and personnel policies. The principles established by the Code of Ethics and personnel policies must be observed when engaging in any public relations practice including social media interactions.

TCAD does not authorize employees to use any social media outlets on TCAD computers during working hours. Although access to these services and features may be blocked on office computers, TCAD cannot block access through personal hand-held electronic devices. As a result, all employees are urged to use caution when posting information or blogging concerning TCAD work activities or situations. In online social networks, the lines between public and private, personal and professional are blurred. Identifying yourself as a TCAD employee, creates perceptions about your expertise and any statements you make may be attributed to your knowledge of TCAD.

The following rules must be followed by all TCAD employees posting to any social media website:

- Do not provide advice or insight regarding the work conducted by the TCAD organization.
- Do not use TCAD logos or website references on blogs, web pages or other social media outlets.
- Do not post pictures or documents stored on the TCAD system to social media outlets.
- If an employee references TCAD or its organization on a social media outlet, he or she must clearly state that the views and opinions expressed are solely those of the employee and do not represent the TCAD organization.
- Employees shall state that the TCAD organization shall not be held liable for any misinformation he or she publishes; and

Employees will be subject to disciplinary action, which may include termination of employment, if the comments he or she makes on a social media outlet impair TCAD's delivery of required services, interferes with the efficient and effective operation of TCAD, or adversely impacts the effectiveness, efficiency, or safety of other employees in the workplace.

4.7 Fax Machines

Limited use of fax machines is permitted with the approval of management. Employees shall practice good office manners when using the fax machines. It is inappropriate to throw away confirmations as these documents are important TCAD records of business communications.

4.8 Personal Phone Use

Much of TCAD's business is conducted by telephone, and the phone lines should not be tied up with personal phone calls. The use of TCAD phones for brief personal calls is permitted, but the calls should be brief and limited to break and lunch. Employees violating this policy will be subject to disciplinary action.

4.9 Personal Cell Phone

Employees may be allowed to keep personal cell phones with them during work hours at the discretion of management; however, the phone must be on silent or vibrate. Cell phone use must not interfere with work. Employees should limit the use of cell phones to break and lunch. Employees violating this policy will be subject to disciplinary action.

4.10 Personal Email

Employees are prohibited from using personal email when conducting TCAD business. This includes communication with other employees and supervisors regarding work-related matters.

4.11 Solicitation

TCAD employees shall not be permitted to solicit funds for any purpose on the job without approval and coordination of Human Resources. Solicitation of employees may only occur outside the building. Collection for such reasons as employee retirement recognition and other TCAD approved programs and activities will require the review of Human Resources. Announcements of sales of school supported activities or charities may be made on behalf of employees by Human Resources.

Persons who are not employed by TCAD may not solicit or distribute literature on the premises for any reason at any time.

4.12 Political Involvement

Employees are encouraged to vote on Election Day before the workday commences, on his or her lunch hour, or after the workday is completed. The Chief Appraiser may grant a reasonable amount of time with pay for employees to vote during working hours under special conditions. Employees are not allowed to perform political campaigning or related activities during established working hours or while on official duty. Employees may not utilize equipment owned by TCAD for political purposes.

4.13 Travel Reimbursement

Employees who travel on approved official business, outside of Travis County, will be reimbursed for reasonable expenses incurred as a result of such travel. All expenses must be documented by receipts and an expense report, approved by the Division Director and submitted for reimbursement within ninety (90) days of the date the expense was incurred. Actual incidental expenses such as official telephone calls and taxi fare, etc., will be reimbursed with receipts.

4.13.1 Meal Expense

Employees traveling outside Travis County on official business shall be reimbursed for the employee's actual meal expenses with receipts not to exceed \$45.00 per day.

4.13.2 Mileage

Mileage - The calculation of eligible mileage reimbursement will be based on the rate used by the Internal Revenue Service. TCAD will not pay mileage expense for employees that receive a vehicle allowance.

4.14 Working Out Problems with TCAD

TCAD believes that reasonable rules of conduct are necessary for a safe and efficient operation. Employees shall be notified of rules and changes in rules and are expected to follow them. If an employee has problems or questions relating to work, the employee must speak with his or her supervisor immediately. Delaying discussions will only complicate matters and make progress more difficult.

TCAD generally uses a system of "progressive discipline" designed to correct and change behavior rather than to penalize employees. The course of action under the progressive disciplinary system is as follows:

1. Written Reminder
2. Decision day – Final Warning
3. Termination

Written Reminder – is initiated when performance coaching has not corrected the problem. If the problem or action is of a serious nature the Written Reminder may be used immediately without prior coaching. The employee must respond to the Written Reminder with a written action plan returned by the date specified on the form. The plan must be reviewed by management and either accepted or rejected. If the action plan is refused by management, the employee will have the opportunity to revise the action plan and must do so within one (1) business day. Refusal to write an acceptable action plan is tantamount to a resignation.

Decision Day – is generally initiated when a Written Reminder has failed to yield positive results; however, it may be used as the first step in the process when the issue is egregious. The employee must respond to the Decision Day with a written action plan returned by the specified day on the form. If a prior Written Reminder action plan was in place it must be addressed. The Decision Day action plan must be reviewed and accepted or rejected by management before the employee may return to work. If the action plan is refused by management, the employee will have the opportunity to revise the action plan and must do so within one (1) business day. Refusal to write and submit an acceptable action plan within the prescribed time frame is tantamount to a resignation.

While TCAD generally uses a progressive disciplinary system, the process outlined above does not prohibit TCAD from taking any action deemed necessary and appropriate in maintaining an orderly, efficient, safe work environment, including immediate dismissal without prior warning. The use of a progressive discipline system does not change the "at will" status of TCAD employees.

5.1 Work Week

The hours during which TCAD offices are open for business shall be determined by the Chief Appraiser. Regular working hours are 7:45 a.m. to 4:45 p.m., Monday through Friday. Management shall implement schedules to meet specific requirements of the division. Individual employees may be directed to work special hours or shifts as necessary. Employees may be granted the opportunity to work a flexible schedule by the Division Director after satisfactorily completing ninety (90) days of employment with good attendance.

5.1.1 Telecommuting

Exempt employees may occasionally work remotely; however, the ability to work remotely does not replace the need for employees to be in the office Monday – Friday 7:45 am to 4:45 pm.

5.2 Full-time Status

Employees must work a minimum of thirty (30) hours per week to be considered full-time and qualify for benefits.

5.3 Payroll

The biweekly payroll begins on Friday at noon and ends fourteen (14) days later, Friday at noon. Pay checks are distributed alternating Fridays. There are twenty-six (26) pay periods in a year. Accrual of leave, deductions for insurance, flex plan and vehicle allowance are based on twenty-four (24) pay periods per year.

Reviewing time prior to payroll is the employee's responsibility. Payroll cannot be delayed due to unapproved timecards. Timecards that are not approved prior to payroll processing will be assumed to be correct. Any errors resulting in an incorrect payroll check will be amended on the next regularly scheduled payroll.

5.3.1 Non-Exempt Time Records

Clocking in and out at the proper time helps assure that payroll checks correctly reflect the actual hours worked. Any violation of policy will be subject to disciplinary action up-to and including termination of employment.

Employees must clock-in not more than seven (7) minutes prior to the assigned start time; the calculation of time will begin at the scheduled start time. Employees must clock-out at the end of the workday not more than seven (7) minutes past his or her scheduled end time. The calculation of time ends at the scheduled end time unless the employee works more than seven (7) minutes past the end time.

Clocking in more than seven (7) minutes prior to the schedule or seven (7) minutes after the end of the schedule must be approved by management. Employees cannot make up time or work overtime without management approval.

Employees working off the clock will be subject to disciplinary action-up-to-and including termination.

An employee failing to clock-in or out should report the time to his or her supervisor immediately. Employees that clock-in six (6) minutes or more after the scheduled start time are tardy. Exceeding the allotted time for lunch without prior approval is considered tardy.

Employees must clock-out at the beginning of lunch and clock-in at the end of all lunch periods. Employees may not work through lunch to make up time unless approved by management in advance. Nonexempt employees are required to take at least thirty minutes for lunch even when making up time. Employees with a thirty (30) minute lunch are required to take a minimum of thirty (30) minutes from the time clocked-out. A one-hour lunch is a minimum of sixty (60) minutes from the time clocked out. Any deviation from the standard assigned lunch schedule must be approved by management.

Management may allow an employee who is late for work or late coming back from lunch to make up the time by working longer during the day. Errors in calculating pay, due to employee error, will be corrected on the next regularly scheduled payroll. Employees who tamper with time records will be subject to immediate termination of employment.

5.3.2 Appraisers Clocking When in the Field

When conducting field inspections in a work area other than one in which the appraiser resides:

- Employees shall clock in for work after reaching the area of work and beginning work related activities.
- Employees shall clock out for the day upon completion of work-related activities, prior to leaving the field to go home.

When conducting field inspections in an area in which the appraiser resides:

- Employees shall clock in for work upon beginning inspections in the area.
- Employees shall clock out for work upon completion of work-related activities before driving home.

When the workday is split between field and office do not clock out for travel time. If a break or lunch is taken during travel time, normal clocking procedures in 5.3.1 must be followed.

5.3.3 Paid Work Breaks

Breaks, other than mealtimes, are granted to non-exempt employees as work permits at the discretion of management. Non-exempt employees may be permitted one (1) work break per day, in the morning or afternoon as assigned by management. The duration of the break shall not exceed twenty (20) minutes, including time going to and returning from break. Employees late for work, late returning from lunch or who work less than an eight (8) hour day will not be eligible to take a paid break. Employees shall clock out and in for break; if the assigned break period is exceeded the employee forfeits the paid break and will not be paid for the time. An employee failing to clock out and in for break as directed, may be docked for the time at the discretion of management. Employees who forfeit break pay cannot make the time up or use vacation to make-up the time. Failure to clock out and in at break may lead to disciplinary action up-to-and-including termination.

5.3.4 Lunch Break

Lunch breaks will be scheduled by management to accommodate workload and must be scheduled for a minimum of thirty (30) minutes to one (1) hour. Non-exempt employees are required to take a lunch break.

5.4 Good Work Habits for Non-Exempt Employees

Clock-in on time whether reporting to work or back from lunch. Employees are prohibited from working unless clocked in. After clocking in employees are expected to report to the workstation and begin work. Personal needs, including visiting the restroom, getting water, ice, coffee, or snacks should be addressed before clocking in. Visiting the restroom, getting drinks or snacks, should be limited to lunch and break unless it is an emergency. Employees clocking out for lunch or leaving for the day should address personal needs after clocking out. Each morning employees should review time entries for the previous day and alert his or her supervisor if there are any issues.

5.5 Overtime

Non-exempt employees who work more than forty (40) hours in the work week, Friday noon until the following Friday noon, will be paid at the rate of one-and-one half (1 ½) times his or her normal hourly pay rate for the time worked in excess of forty (40) hours. Vacation leave, medical leave, personal holiday or bereavement are not

hours worked and are not included for overtime calculation. Scheduled holidays and court leave are included as hours worked for the calculation of overtime. As an example, if an employee worked thirty-five (35) hours and used eight (8) hours vacation he or she would have a total of forty-three (43) hours. That employee will be paid at the regular hourly rate for all forty-three (43) hours; overtime is calculated on hours worked over forty (40). If an employee worked 48 hours in four days and took eight (8) hours vacation for a total of fifty-six (56) hours. That employee will be paid eight (8) hours of overtime. Employees required to work on a scheduled holiday will be paid at two times the normal rate if they have worked a minimum of thirty-two (32) hours in the work week.

5.5.1 Prior Approval of Overtime

The Chief Appraiser must approve all overtime prior to the hours being worked. Only in rare, emergency circumstances may a Division Director approve overtime without the prior approval of the Chief Appraiser.

5.5.2 Working Mandatory Extended Hours for Non-Exempt and Exempt Employees

TCAD may require mandatory extended work hours at the discretion of management. Mandatory hours apply to exempt and non-exempt employees. Refusal to work additional hours when given notice of at least forty-eight (48) hours is insubordination and will lead to disciplinary action up-to-and-including termination of employment.

5.6 Exempt Employees

Exempt employees who are not subject to the overtime provisions of the Fair Labor Standards Act (FLSA) are expected to accomplish work assignments in concert with the goals of TCAD. During certain times of the year, these expectations may require more than eight (8) hours of work per day and possibly more than forty (40) hours of work per week.

Consistent with the principles of public accountability, which indicate that paying employees for time not worked is contrary to the public interest and runs counter to the efficient use of public funds, TCAD has determined that, when an exempt employee is absent from work for less than one full workday and the employee does not use accrued leave for such absence, the employee's salary will be reduced. In each such case, a salary deduction will be made for the period of time that is equal to the employee's absence from the employee's regularly scheduled hours of work on that day. The amount of the deduction will be calculated by determining an hourly rate based on the employee's annualized salary, multiplied by the number of deficit hours at the end of the pay period. It has always been TCAD's practice to make salary deductions for absences of a full day if the time is not made up during the pay period.

A director may award administrative/exempt time to an exempt employee who has consistently worked more than eighty (80) hours per pay period. Awarding administrative/exempt time should be reserved for those employees with outstanding performance and work ethic.

5.6.1 Exempt Time Records

Although exempt employees are exempt from overtime it is important that TCAD have accurate records of hours worked and leave time used. Exempt employees are required to clock in and out.

5.7 Flexible or Compressed Work Schedules for Exempt and Non-Exempt Employees

TCAD offers flexible time and compressed schedules at the discretion of the Chief Appraiser and the Division Director. Managers will inform employees in regard to his or her option for scheduling. Flexible scheduling can be amended or suspended at any time at the discretion of the Division Director, Human Resources, or Chief Appraiser. Employees may not work a flexible schedule during the first ninety (90) days of employment without the approval of Human Resources.

Employees who have acceptable attendance and have completed ninety (90) days of employment may be given approval by the Division Director to work a non-standard schedule with the following stipulations:

1. Standard Schedule - 7:45 a.m. 4:45 pm with 1 hour lunch, a non-standard start time may be approved by the director but must fall within in the range of 6:45 am to 8:45 am. The lunch schedule may be modified but shall be no less than 30 minutes.
2. Compressed Schedule - 9/80 schedules may start work between the hours of 6:45 am and 8:45 am with a lunch break of 30, 45, or 60 minutes.

5.8 Attendance

Employment is a matter of mutual agreement. TCAD is entitled to reliable and consistent job performance from employees. An employer has a right to expect employees to be present and ready for work, when and where they are assigned. Employees are expected to be at TCAD or on official duty during TCAD business hours or to be officially excused by his or her supervisor.

TCAD shall take all necessary steps to terminate the employment of any employee who has exhausted all available leave under TCAD policy if the employee is subsequently absent from duty for two weeks. Before making a final decision to terminate employment based on absences after all leave is exhausted, TCAD shall consider the employee's eligibility for reasonable accommodation of a disability under the Americans with Disabilities Act, see chapter 10 of this manual.

5.8.1 Reporting Absences from Work

Unscheduled absences should be reported to the supervisor within one (1) hour of the scheduled start time. If the supervisor cannot be reached, the employee should speak with the operator and request transfer to an available member of management. It is not acceptable to leave a voice mail to report an absence.

Directors and Managers may report an absence by using his or her work email accessed remotely. If reporting an absence by email notify the supervisor and copy Human Resources.

5.8.2 Job Abandonment

An employee failing to report an absence to a member of management for two consecutive days has abandoned his or her position and automatically resigns. An employee who resigns his or her position in this manner fails to resign in good standing and will lose accrued benefits and be ineligible for rehire. The Chief Appraiser may make an exception to this policy should verifiable proof of incapacity be provided.

It is the policy of TCAD to provide its employees equitable compensation in the form of pay and fringe benefits in order to attract and retain qualified individuals for all positions.

6.1 The Position Classification and Pay Plan

The Position Classification and Pay Plan is the basis for administering compensation for TCAD. Employment policies and procedures are impacted by the presence or absence of revenues sufficient to maintain the current operating demand for appraisal service by the taxing units which fund these services. Accordingly, TCAD maintains a policy of flexible allocation of employee resources to carry out agency responsibilities within the current economic environment.

6.2 Market Analysis

As deemed necessary by the Chief Appraiser, salary surveys will be conducted taking into consideration cost-of-living factors, budget effect of various alternative pay plans and other factors which may be pertinent in recommending changes in the plan for all positions at TCAD.

6.3 Position Classification

All positions are classified by title. The title is determined by the responsibility and the skills necessary to perform the functions germane to the position. No position will carry a title that has not been approved by the Chief Appraiser. All positions are located on a rate scale maintained by TCAD in accordance with title and commensurate responsibility. A position may be reclassified on the rate scale without a change in title, as dictated by changes in responsibility of the position.

6.4 New Employee Evaluation

Employee's new to TCAD or TCAD employees who move to a new position within the organization will receive a review of his or her performance to determine it meets the requirements and expectations for the position. Employees in grades one through five may be evaluated near the end of ninety (90) days of employment. Employees in grades six and up may be evaluated near the end of six months of employment (184) days. The evaluation does not prevent TCAD from releasing an employee prior to the end of the evaluation period.

6.5 Performance Evaluation and Salary Adjustments

A comprehensive evaluation is conducted at the end of the calendar year for all employees who have completed a minimum of six months of employment. Any applicable pay adjustments will be effective on the first full pay period in January. Appraisal division evaluation period will coincide with the end of field season. Salary increases are at the sole discretion of TCAD; a performance evaluation is not a promise of a salary increase.

6.6 Merit Increases

Merit increases are awarded for consistently outstanding performance. All merit increases must be approved by the Chief Appraiser and be supported by the budget. For more information on the Merit Increase program, policy, and procedure please contact Human Resources.

7 Training and Education

In order to meet organizational needs, TCAD provides training opportunities to encourage high-quality performance.

7.1 Registered Professional Appraisers

All educational courses and tests required to obtain and maintain the Level IV RPA designation will be paid by TCAD. All courses must be requested in advance and approved by management. TCAD will not pay for repeated courses or tests. If an employee fails to pass a test and must retake the course or test it will be at his or her own expense. If an employee is fully apprised of enrollment in a course and does not attend, he or she will be responsible paying for the course in the future. If an employee takes a course through a provider that is not recognized by TDLR he or she will not be reimbursed for the cost of the course.

Employees who are required by the Tax Code or the Chief Appraiser to take a course will be paid while in attendance. Should a course be less than a day, or be dismissed before the end of the day, the employee is expected to return to work or to use vacation time for the rest of the day. TCAD does not pay for time spent studying.

7.2 State Licensed and Certified Appraisers

State Licensed and Certified Appraisers will receive a payment in December for maintaining his or her credentials with the Texas Appraiser Licensing and Certification Board as follows:

State Licensed Appraiser	\$400.00
State Certified Residential Appraiser	\$450.00
State Certified General Appraiser	\$500.00

7.3 International Association of Assessing Officers (IAAO) Certification

Appraisers with the following IAAO designations will receive a payment in December for maintaining one of the following credentials with the IAAO as follows:

Cadastral Mapping Specialist (CMS)	\$500.00
Personal Property Specialist (PPS)	\$750.00
Assessment Administration Specialist (AAS)	\$750.00
Mass Appraisal Specialist (MAS)	\$750.00
Residential Evaluation Specialist (RES)	\$1,250.00

7.4 Tuition Reimbursement

All regular full-time TCAD employees are eligible for consideration for tuition reimbursement.

7.4.1 Conditions of Reimbursement

TCAD may participate in the cost of courses directly related to the duties of the position currently held by the employee that enhance job effectiveness. Courses must be taken from an accredited college, university, or technical school. Courses may be taken on an undergraduate, graduate or vocational level. Course work that fits a degree plan that will result in a degree with a major in the primary field of employment may be approved except those elective hours will not be considered until sixty (60) hours and/or an associate degree have been completed.

An employee must receive a grade of "C" or higher for full reimbursement. No reimbursement will be made for grades lower than a "C". In the event the course is not graded, a certificate of completion will be required for full reimbursement.

TCAD will not pay the cost of tuition and fees for any individual who receives assistance from other sources such as scholarships, grants, or other subsidies, e.g., the G.I. Bill.

7.4.2 Procedures

Written requests to participate in the Tuition Refund Program must be completed prior to the beginning of the course. A copy of the course description from the school catalog must be attached to each application and submitted to Human Resources.

Applications will be reviewed, and applicants will be selected to participate in the program by the Chief Appraiser.

Approval will be granted only for specific courses for a particular semester, and no blanket approval of a program shall be granted. Any course changes must be submitted to Human Resources Department within ten (10) days of the registration date for consideration of approval.

If an employee resigns or employment is terminated for any reason prior to receiving reimbursement, there shall be no obligation on the part of TCAD to reimburse any part of the expense. A maximum of two courses or seven credit hours per semester may be taken for reimbursement under this program.

The total amount of refund will not exceed one thousand dollars (\$1,000) per semester. In the event of limited or restricted funds, approval will be granted on a competitive basis as determined by the Chief Appraiser.

TCAD is under no obligation to allow employees to take courses during regular work hours. Employees are encouraged to attend courses after regular work hours. TCAD is under no obligation to compensate employees with straight time pay, overtime pay, compensatory time or flexible work hours resulting from participation in this program. Appropriate work schedules must be arranged and specifically approved in advance by Division Director when course work is taken during regular work hours. The completion of a course of study does not obligate TCAD to advance the employee to a higher pay range or position.

8 Employee Benefits

It is the policy of TCAD to offer group insurance coverage to full-time TCAD employees. The type of coverage may include, but is not limited to, health, dental, life, and long-term disability insurance. Optional coverage including dependent coverage, FSA, Dependent FSA, and Pet insurance may be offered as well.

8.1 Benefit Coverage and Premium Deductions

New employee coverage is effective the first (1st) day of the month immediately following the completion of sixty (60) days of employment. Any premiums an employee is required to pay for benefit coverage will be deducted from the biweekly check, twenty-four (24) times per year. An employee on leave without pay that is not covered by the Family Medical Leave Act must pay the full premium monthly by cashier's check or money order.

8.2 Employee Assistance Program (EAP)

Recognizing that personal problems of employees or family members can affect job performance, it shall be the policy of TCAD to provide employees and his or her immediate family members the opportunity to resolve these problems through access to an EAP. Long-term treatment or in-patient care may be covered by the employee's insurance program.

All regular employees and his or her household members will have access to the program. An EAP Coordinator appointed by the Chief Appraiser will make referrals to appropriate professionals. No information on program participation will be included in an employee's personnel record. The program will be managed with the strictest confidentiality.

8.3 Work Related Injuries

TCAD provides workers' compensation insurance for employees. Workers' compensation insurance provides coverage for employees in the event of certain occupational injuries or illnesses. Workers' compensation is provided in accordance with the Workers' Compensation Laws of the State of Texas and this law regulates the benefits for which employees may be eligible. For this reason, it is extremely important the employee notify his or her supervisor immediately in the event of a work-related illness, accident or injury, no matter how small. Failure to report these matters to the supervisor immediately could affect benefit eligibility and subject the employee to disciplinary action. An employee unable to work and eligible for benefits under workers' compensation may also be covered by the Family Medical Leave Act (FMLA), in which case, the FMLA time will run concurrently with the workers' compensation absence.

8.3.1 Medical Treatment

If medical attention is requested by the employee or required by TCAD, the employee must see a physician participating in the Political Subdivision Workers Comp Alliance. The physician will be required to complete a medical narrative outlining the treatment provided and any work restrictions or limitations that will be in effect for the employee. If physically able, the employee is required to return the medical narrative to Human Resources by the next business day.

8.3.2 Release to Work

An injured employee is required to report back to work on the date that the treating physician lists on the release form. The employee is required to submit the physician's release form to Human Resources before resuming active-duty status.

8.3.3 Fraud

Fraud or misrepresentation of information concerning a workers' compensation claim is grounds for termination of employment.

8.4 Retirement

TCAD does not participate in the Federal Insurance Contributions Act (FICA). TCAD does participate in the Texas County and District Retirement System (TCDRS). Participation in TCDRS is mandatory for all full-time employees. Employees contribute seven (7) percent of all earnings into the tax deferred plan; and TCAD matches those contributions at a rate that is determined by TCDRS and approved by TCAD Board of Directors annually. For specific questions about the plan visit the website at www.tcdrs.org or call (512) 328-8889.

8.5 Optional Deferred Retirement

TCAD offers the opportunity to participate in a retirement plan in addition to TCDRS. The program is provided through **Nationwide VALIC**. Participation in the plan may be started or stopped at any time. Contributions to the plan may be made pretax or post tax.

8.6 Section 529 Savings Plan

A 529 plan is a flexible savings plan designed for future higher education costs. Money accumulated in the 529 plan are tax free when used for qualifying education expenses, such as tuition, books or computers. The program is provided through VALIC. Participation in the plan may be started or stopped at any time. Contributions to the plan are made post tax and are not tax-deductible.

8.7 Medicare

TCAD does participate in Medicare; and that tax will be deducted from all pay as required by law for everyone hired after 1986.

8.8 Vacation Leave

All full-time regular employees shall accrue eight (8) hours of vacation leave per month for the first five (5) years of employment. Vacation accruals shall increase based on the following schedule:

<u>Employment Service</u>	<u>Accrual per Month</u>
Less than 5 years	8 hours
5 years but less than 10 years	9 hours
10 years but less than 15 years	10 hours
15 years but less than 20 years	11 hours
20 years or more	12 hours

8.8.1 Prorated Vacation

If the full month is not worked or not paid through vacation or other leave, the leave benefit accrual will be prorated by the number of weeks worked. In such cases one week equals one quarter of the full monthly accrual.

8.8.2 Scheduling Vacation

Vacations are scheduled at the discretion of TCAD and must have the approval of the management. Employees may not use vacation leave prior to completing ninety (90) days of employment. TCAD reserves the right to decline vacation requests due to business considerations. If a request is denied and the employee takes the time-off without approval, the time will not be paid. Giving sufficient advance notice to the supervisor will improve the opportunity for approval of the desired time. Should a holiday fall within the vacation period, the employee will be compensated for the holiday pay. Vacation shall be scheduled in quarter hour increments beginning with a minimum of one (1) hour.

8.8.3 Vacation Scheduling Restrictions

TCAD reserves the right to restrict the times of the year when vacations can be scheduled. Vacation cannot be scheduled from May 1st through Certification. Management may modify these restrictions with approval of the Chief Appraiser.

8.8.4 Continuous Vacation

No more than two (2) weeks of continuous vacation may be scheduled without the prior approval of the Chief Appraiser.

8.8.5 Vacation Calendar Year Carry-Over

~~No more than 625 hours may be carried over from one calendar year to the following calendar year without the prior approval of the Chief Appraiser.~~ Vacation time has no carry over limit and can be paid out at any time, with the approval of the Chief Appraiser.

8.8.6 Vacation Paid Upon Leaving TCAD

Employees who leave in good standing, with six-months or more of service, will be paid for all unused vacation leave up to 625 hours. Beneficiaries of employees who die while in the service of TCAD or die while on Military Leave from TCAD shall be paid for all unused vacation leave.

8.9 Sick Leave

All full-time regular employees shall earn eight (8) hours of sick leave per month with no accrual limit and no carry-over limit. Employees may not use sick leave prior to completing ninety (90) days of employment. Sick leave is scheduled in quarter hour increments. An employee absent for three (3) days or more must provide a release from a health care provider upon returning to work.

8.10 Scheduled Holidays

The following paid holidays are declared official holidays for TCAD employees. A holiday falling on Saturday will be observed the preceding Friday and a holiday falling on Sunday will be observed the following Monday.

New Year's Day	January 1
Dr. Martin Luther King's Birthday observed	Third Monday in January
President's Day	Third Monday in February
Memorial Day	Last Monday in May
<u>Juneteenth</u>	<u>Third Monday in June</u>
Independence Day	July 4
Labor Day	First Monday in September
Columbus Day	Discretion of the Chief Appraiser
Veteran's Day	November 11th
Thanksgiving Day	Fourth Thursday in November
Day After Thanksgiving	Fourth Friday in November
Christmas Eve	December 24th
Christmas Day	December 25th
Two Personal Holidays	Employee request

8.11 Discretionary Holiday

Solely at the discretion of the Chief Appraiser an additional holiday or holidays may be designated as official paid holidays. The determination to award an additional holiday(s) will be made annually by the Chief Appraiser.

8.11.1 Part time Holiday Benefit

Part-time employees considered as regular employees working at least 20 hours per week shall receive holiday pay on a prorated basis.

8.11.2 Absence Affecting Holiday Pay

An employee absent without prior authorization the day before or after the holiday will not receive holiday pay.

8.11.3 Personal Holiday

The personal holiday is an eight (8) hour day off that may be scheduled at a time of the employee's choosing with the approval of the Manager. The personal holiday cannot be used for less than a full eight (8) hour day. The personal holidays are earned the first pay period of the year and must be used by the close of the last pay period of the year or the time is forfeited. An employee with a hire date equal to the first scheduled workday in January will be entitled to the personal holidays in the year hired. Employees starting work after the first scheduled workday in January will not earn personal holidays until January of the following year. Personal holidays are subject to the same scheduling requirements as vacation. Employees may not use personal holidays prior to completing ninety (90) days of employment. Personal holidays will not be paid at separation.

8.12 Court Leave

If the employee is not a party to the proceedings, court leave will be granted for the purpose of appearing as a juror, witness, or other official participant in the proceedings of a legally recognized court or other body having the power of subpoena. The employee must provide a copy of the document requiring attendance in court with the leave request. Upon returning the employee must furnish from the court the date and time of dismissal. Should jury duty require a leave of absence, it will be paid leave, approved for the duration of the trial. Court Leave hours will be counted as hours worked for overtime calculation.

8.13 Bereavement Leave

Employees may request and be paid a maximum of three (3) days or twenty-four (24) hours bereavement for the death of an immediate family member (spouse, child, mother, father, brother, sister, grandparent or corresponding in-laws). Bereavement pay does not qualify as hours worked for overtime pay calculation.

9.1 Family Medical Leave Act

TCAD will comply with the Family and Medical Leave Act (FMLA), as amended, and its' implementing regulations. TCAD posts the mandatory FMLA Notice and upon hire provides all new employees with notices required by the U.S. Department of Labor (DOL) on Employee Rights and Responsibilities under the Family and Medical Act as posted on Employee Bulletin Boards.

The function of this policy is to provide employees with a general description of rights under the FMLA. In the event of any conflict between this policy and the applicable law, employees will be afforded all rights required by law.

If you have any questions, concerns, or disputes with this policy, you must contact Human Resources in writing.

9.1.1 General Provisions

Under this policy, TCAD will grant up to 12 weeks (or up to 26 weeks of military caregiver leave to care for a covered service member with a serious injury or illness) during a 12-month period to eligible employees. The leave may be paid, unpaid or a combination of paid and unpaid leave, depending on the circumstances of the leave and as specified in this policy.

9.1.2 Eligibility

To qualify to take family or medical leave under this policy, the employee must meet the following conditions:

1. The employee must have worked for TCAD for 12 months, which need not have been consecutive. Separate periods of employment will be counted, provided that the break in service does not exceed seven years. Separate periods of employment will be counted if the break in service exceeds seven years due to National Guard or Reserve military service obligation.
2. The employee must have worked at least 1,250 hours during the immediately preceding 12-month period immediately before the date when the leave is requested to commence. The principles established under the FLSA determine the number of hours worked by an employee. The FLSA does not include time spent on paid or unpaid leave as hours worked. Consequently, these hours of leave should not be counted in determining the 1,250 hours eligibility test for an employee under FMLA.

9.1.3 Type of Leave Covered

To qualify as FMLA leave under this policy, the employee must be taking leave for one of the reasons listed below:

1. For the birth of a son or daughter, and to care for the newborn child;
2. For placement with the employee of a son or daughter for adoption or foster care;
3. To care for the employee's spouse, son or daughter, or parent with a serious health condition;
4. Because of a serious health condition that makes the employee unable to perform the functions of the employee's job;
5. Because of any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is on (or has been notified of an impending call to) "covered active duty" in the Armed Forces; and
6. To care for a covered service member with a serious injury or illness if the employee is the spouse, son, daughter, parent, or next of kin of the service member.

9.1.4 Amount of Leave

An eligible employee can take up to 12 weeks for the FMLA circumstances (1) through (5) above under this policy during the applicable 12-month period. TCAD will measure the 12-month period as a rolling 12-month period measured backward from the date an employee uses any leave under this policy. Each time an employee takes leave, TCAD will compute the amount of leave the employee has taken under this policy in the last 12 months and subtract it from the 12 weeks of available leave, and the balance remaining is the amount the employee is entitled to take at that time.

An eligible employee can take up to 26 weeks for the FMLA circumstance (6) above (military caregiver leave) during a single 12-month period. For this military caregiver leave, TCAD will measure the 12-month period as a rolling 12-month period measured forward. FMLA leave already taken for other FMLA circumstances will be deducted from the total of 26 weeks available.

If a husband and wife both work for TCAD and each wishes to take leave for the birth of a child, adoption or placement of a child in foster care, or to care for a parent (but not a parent "in-law") with a serious health condition, the husband and wife may take only a combined total of 12 weeks of leave. If a husband and wife both work for TCAD and each wishes to take leave to care for a covered injured or ill service member, the husband and wife may only take a combined total of 26 weeks of leave.

9.1.5 Employee Status and Benefit During Leave

While an employee is on leave, TCAD will continue the employee's health benefits during the leave period at the same level and under the same conditions as if the employee had continued to work.

If the employee chooses not to return to work for reasons other than a continued serious health condition of the employee or the employee's family member or a circumstance beyond the employee's control, TCAD will require the employee to reimburse TCAD the amount it paid for the employee's health insurance premium during the leave period.

Under current company policy, the employee pays a portion of the health care premium. While on paid leave, TCAD will continue to make payroll deductions to collect the employee's share of the premium. While on unpaid leave, the employee must continue to make this payment, either in person or by mail. The payment must be received by Human Resources by the 5th day of each month. If the payment is more than 30 days late, the employee's health care coverage may be dropped for the duration of the leave. TCAD will provide 15 days' notification prior to the employee's loss of coverage.

If the employee contributes to a life insurance or disability plan, TCAD will continue making payroll deductions while the employee is on paid leave. While the employee is on unpaid leave, the employee may request continuation of such benefits and pay his or her portion of the premiums, or TCAD may elect to maintain such benefits during the leave and pay the employee's share of the premium payments. If the employee does not continue these payments, TCAD may discontinue coverage during the leave. If TCAD maintains coverage, TCAD may recover the costs incurred for paying the employee's share of any premiums, whether or not the employee returns to work.

9.1.6 Employee Status After Leave

An employee who takes leave under this policy may be asked to provide a fitness for duty (FFD) clearance from the health care provider. This requirement will be included in TCAD's response to the FMLA request. Generally, an employee who takes FMLA leave will be able to return to the same position or a position with equivalent status, pay, benefits and other employment terms. The position will be the same or one which is virtually identical in terms of pay, benefits and working conditions. TCAD may choose to exempt certain key employees from this requirement and not return them to the same or similar position.

9.1.7 Use of Paid and Unpaid Leave

Generally, FMLA leave is unpaid leave. However, TCAD requires employees to substitute applicable accrued paid leave for unpaid leave so that the paid leave will run concurrently with the employee's entitlement to FMLA leave. In other words, TCAD requires an employee to use all applicable paid leave before the employee's leave will be converted to unpaid leave. For leave taken for the serious health condition of the employee or the employee's family member, accrued sick leave is substituted for unpaid leave followed by vacation leave. For any other FMLA qualifying reason, vacation leave will be substituted for unpaid leave.

9.1.8 Intermittent Leave or a Reduced Work Schedule

The employee may take FMLA leave in consecutive weeks, may use the leave intermittently (take a day periodically when needed over the year) or, under certain circumstances, may use the leave to reduce the workweek or workday, resulting in a reduced hour schedule. In all cases, the leave may not exceed a total of 12 workweeks (or 26 workweeks to care for an injured or ill service member over a 12-month period).

TCAD may temporarily transfer an employee to an available alternative position with equivalent pay and benefits if the alternative position would better accommodate the intermittent or reduced schedule, in instances of when leave for the employee or employee's family member is foreseeable and for planned medical treatment, including recovery from a serious health condition or to care for a child after birth, or placement for adoption or foster care.

For the birth, adoption or foster care of a child, TCAD and the employee must mutually agree to the schedule before the employee may take the leave intermittently or work a reduced hour schedule. Leave for birth, adoption or foster care of a child must be taken within one year of the birth or placement of the child.

If the employee is taking leave for a serious health condition or because of the serious health condition of a family member, the employee should try to reach agreement with TCAD before taking intermittent leave or working a reduced hour schedule. If this is not possible, then the employee must prove that the use of the leave is medically necessary.

9.1.9 Certification for the Employee's Serious Health Condition

TCAD will require certification for the employee's serious health condition. The employee must respond to such a request within 15 days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. Medical certification will be provided using the DOL Certification of Health Care Provider for Employee's Serious Health Condition.

TCAD may directly contact the employee's health care provider for verification or clarification purposes using a health care professional, an HR professional, leave administrator or management official. TCAD will not use the employee's direct supervisor for this contact. Before TCAD makes this direct contact with the health care provider, the employee will be given an opportunity to resolve any deficiencies in the medical certification. In compliance with HIPAA Medical Privacy Rules, TCAD will obtain the employee's permission for clarification of individually identifiable health information.

TCAD has the right to ask for a second opinion if it has reason to doubt the certification. TCAD will pay for the employee to get a certification from a second doctor, which TCAD will select. TCAD may deny FMLA leave to an employee who refuses to release relevant medical records to the health care provider designated to provide a second or third opinion. If necessary to resolve a conflict between the original certification and the second opinion, TCAD will require the opinion of a third doctor. TCAD and the employee will mutually select the third doctor, and TCAD will pay for the opinion. This third opinion will be considered final. The employee will be provisionally entitled to leave and benefits under the FMLA pending the second and/or third opinion.

9.1.10 Certification for Family Member's Serious Health Condition

TCAD will require certification for the family member's serious health condition. The employee must respond to such a request within fifteen (15) days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. Medical certification will be provided using the DOL Certification of Health Care Provider for Family Member's Serious Health Condition.

TCAD may directly contact the employee's family member's health care provider for verification or clarification purposes using a health care professional, an HR professional, leave administrator or management official. TCAD will not use the employee's direct supervisor for this contact. Before TCAD makes this direct contact with the health care provider, the employee will be given an opportunity to resolve any deficiencies in the medical certification. In compliance with HIPAA Medical Privacy Rules, TCAD will obtain the employee's family member's permission for clarification of individually identifiable health information.

TCAD has the right to ask for a second opinion if it has reason to doubt the certification. TCAD will pay for the employee's family member to get a certification from a second doctor, which TCAD will select. TCAD may deny FMLA leave to an employee whose family member refuses to release relevant medical records to the health care provider designated to provide a second or third opinion. If necessary to resolve a conflict between the original certification and the second opinion, TCAD will require the opinion of a third doctor. TCAD and the employee will mutually select the third doctor, and TCAD will pay for the opinion. This third opinion will be considered final. The employee will be provisionally entitled to leave and benefits under the FMLA pending the second and/or third opinion.

9.1.11 Certification of Qualifying Exigency for Military Family Leave

TCAD will require certification of the qualifying exigency for military family leave. The employee must respond to such a request within fifteen (15) days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. This certification will be provided using the DOL Certification of Qualifying Exigency for Military Family Leave.

9.1.12 Certification for Serious Injury or Illness of Covered Service member for Military Family Leave

TCAD will require certification for the serious injury or illness of the covered service member. The employee must respond to such a request within fifteen (15) days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. This certification will be provided using the DOL Certification for Serious Injury or Illness of Covered Service member.

9.1.13 Recertification

TCAD may request recertification for the serious health condition of the employee or the employee's family member no more frequently than every thirty (30) days and only when circumstances have changed significantly, or if TCAD receives information casting doubt on the reason given for the absence, or if the employee seeks an extension of his or her leave. For open-ended certifications, TCAD may request recertification for the serious health condition of the employee or the employee's family member every six months in connection with an FMLA absence. TCAD may provide the employee's health care provider with the employee's attendance records and ask whether need for leave is consistent with the employee's serious health condition.

9.1.14 Procedure for Requesting FMLA Leave

All employees requesting FMLA leave must provide verbal or written notice of the need for the leave to Human Resources. Within five business days after the employee has provided this notice, Human Resources will complete and provide the employee with the DOL Notice of Eligibility and Rights.

When the need for the leave is foreseeable, the employee must provide TCAD with at least 30 days' notice. When an employee becomes aware of a need for FMLA leave less than 30 days in advance, the employee must provide notice of the need for the leave either the same day or the next business day. When the need for FMLA leave is not foreseeable, the employee must comply with TCAD's usual and customary notice and procedural requirements for requesting leave, absent unusual circumstances.

9.1.15 Designation of FMLA Leave Type

Within five business days after the employee has submitted the appropriate certification form, Human Resources will complete and provide the employee with a written response to the employee's request for FMLA leave using the DOL Designation Notice.

9.1.16 Intent to Return to Work from FMLA Leave

On a basis that does not discriminate against employees on FMLA leave, TCAD may require an employee on FMLA leave to report periodically on the employee's status and intent to return to work.

9.2 Military Leave

Members of a United States military reserve are eligible for military leave to attend annual duty or training. In order to obtain a military leave of absence, the employee must give his or her supervisor notice of the dates of annual duty and provide a copy of the military orders. An employee, whose employment is interrupted in order to serve with the United States Armed Forces, whether on active or reserve duty training, will be eligible for military leave with all rights of re-employment established under the Uniformed Services Employment and Reemployment Rights Act of 1994. The Human Resource Director should be consulted for details concerning current re-employment rights of veterans returning to work. An employee on leave of absence is responsible for keeping TCAD informed of the expected date of return to work. It is the responsibility of the employee to pay insurance premiums during unpaid leave. If an employee is absent two weeks or less the premiums will be deducted from the biweekly paycheck check upon the return to work. In the case of an absence of more than two weeks, the employee must pay the premiums monthly with a cashier's check or money order.

9.3 General Leave of Absence

In special cases and at the discretion of the Chief Appraiser, a leave of absence may be granted without pay or benefits. An employee granted a leave of absence without pay may be eligible for COBRA continuation coverage.

A general leave of absence under this provision without pay cannot exceed thirty (30) days. If an employee is unable to return to work after thirty (30) days, they may request an extension. A request for an extension must be presented in writing prior to expiration of the current leave of absence. In no case will a leave be extended for longer than six (6) months.

10 Americans with Disabilities Act

TCAD is committed to the fair and equal employment of individuals with disabilities under the Americans with Disabilities Act, as amended (ADA). It is TCAD's policy to provide, as outlined below, reasonable accommodation to qualified individuals with disabilities to enable them to perform the essential functions of his or job or to enjoy the equal benefits and privileges of employment, unless the accommodation would impose an undue hardship on the organization. TCAD prohibits any harassment of, or discriminatory treatment of, employees on the basis of a disability or because an employee has requested a reasonable accommodation. This policy applies to all applicants for employment and all employees.

10.1 Disability

"Disability" refers to a physical or mental impairment that substantially limits one or more of the major life activities of an individual. A "qualified person with a disability" means an individual with a disability who, with or without reasonable accommodation, can perform the essential functions of the job.

10.2 Reasonable Accommodation

TCAD will seek to provide reasonable accommodation for a known disability or at the request of an individual with a disability. Many individuals with disabilities can apply for jobs and perform the essential functions of the job without any reasonable accommodation.

However, there are situations in which a workplace barrier may interfere. A "reasonable accommodation" is any change or adjustment to the job application process, work environment, or work processes that would make it possible for the individual with a disability to perform the essential functions of the job.

10.3 Essential Job Functions

For each position, the job description typically will identify essential job functions. The Human Resources Division generally will review job descriptions on a periodic basis to evaluate job functions designated as essential. An employee's questions about job requirements should be directed to his or her supervisor.

10.4 Requesting a Reasonable Accommodation

An employee with a disability is responsible for requesting an accommodation from Human Resources, or his or her supervisor, and engaging in an informal process to clarify what the employee needs and to identify possible accommodations. If requested, the employee is responsible for providing medical documentation regarding the disability. The employee should describe the problem created by a workplace barrier so that an appropriate accommodation may be considered. Typically, the Human Resources Director will work with the employee to identify possible reasonable accommodations and to assess the effectiveness of each in allowing the employee to perform the essential functions of the job. In determining an appropriate reasonable accommodation through this interactive process, while an individual's preference will be considered, TCAD is free to choose between equally effective accommodations with consideration toward expense and impact on the rest of the organization. A request for reasonable accommodation may be denied if it would create an undue hardship for TCAD.

10.5 Safety

All employees are expected to comply with all safety procedures. TCAD will not place qualified individuals with disabilities in positions in which they will pose a direct threat to the health or safety of others or themselves. A "direct threat" means a significant risk to the health or safety of oneself or others that cannot be eliminated by reasonable accommodation.

10.6 Confidentiality

All information obtained concerning the medical condition or history of an applicant or employee will be treated as confidential information, maintained in separate medical files, and disclosed only as permitted by law.

11 Access, Security and Emergency Evacuation

TCAD controls building access to ensure safety for employees and the public. This is a shared responsibility with employees as it is incumbent upon employees to alert the proper personnel when there is a problem, safety issue, suspicious activity, threat or emergency.

11.1 Responsibility

The Deputy Chief is charged with the responsibility of coordinating access, control and building security policies for TCAD. Each Division Director is responsible for ensuring that proper building security policies are observed by employees in his or her division. Each employee is responsible for monitoring the security of his or her work area, computer equipment documentation files.

11.2 Facility Hours and Closings

The building is open to the public at 7:45 am and closes at 4:45 pm, Monday through Friday, unless otherwise scheduled for a public meeting or event. The facility is closed on holidays as cited in chapter six (6) of this manual.

11.3 Entry Access Control

Employees of TCAD shall be issued a key card and appropriate building keys. There is a charge of \$7.00 to replace a lost key card or key fob. An employee must use his or her card when entering the building. With the exception of the front door, all doors are locked. The front door of the building is open at 7:45 am and locks at 4:45 pm, Monday through Friday. In the event of a power outage the doors will continue to operate. All visitors to TCAD must enter through the front door and sign-in and out at the receptionist desk.

11.4 Identification Badges

Employees of TCAD shall be issued an identification badge to wear while at work and while working as a representative of TCAD.

11.5 Surveillance

Cameras are installed throughout the building. The cameras are not security cameras and are not routinely monitored.

11.6 Evacuation

Means of Egress shall be posted on the main hallways and in the divisions. If the fire alarm should sound all employees and visitors must evacuate the building immediately. Evacuated employees shall meet at the assigned area outside the building. Fire alarm tests will be conducted annually to determine readiness of response and practicality.

11.7 Emergency Closure or Modified Hours of Operation

The Chief Appraiser will decide hours of operation during emergencies. If the Chief Appraiser determines modified hours or closure is prudent, notification will be posted on the TCAD website at: www.traviscad.org. Employees must use good judgment when determining if it is safe to drive during emergency conditions, weather or otherwise, as each person is responsible for his or own safe conduct to work. TCAD employees scheduled to work will be paid when TCAD is closed due to emergency conditions. Pay will be determined by regular office hours, 7:45 am to 4:45 pm. and shall be no more than 8 hours per day. The calculation of time to be paid due to a delayed opening will be measured from 7:45 am to the time of opening. Employees who do not report to work for a delayed opening will not receive pay for the delayed opening. Employees scheduled to be off will not receive pay for the emergency closing.

In case of an emergency during office hours, the Deputy Chief or Human Resources will communicate with the Managers and Directors and determine how to best address the situation. Employees directed to seek shelter shall cease working, shut down computers and move to the inner hallway downstairs.

11.8 Medical Emergencies

Call 911 for medical emergencies. Do not take on the responsibility for transporting someone severely ill or injured to the hospital in a personal vehicle. Human Resource will be responsible for contacting the employee's emergency contact.

12 Health and Safety

Safety in the workplace and while conducting business on behalf of TCAD is a critical component of employment. All TCAD employees are charged with the responsibility of working safely, as well as making sure coworkers work safely. Violations of safety policy will lead to disciplinary action up-to-and- including termination of employment.

12.1 Personal Work Areas

It is important to maintain a safe personal work area free of hazards. Employees should make sure electrical outlets are not overloaded and cords are in good working condition, report loose carpeting, and keep exits free of clutter. If food is kept in the office or desk, make sure it is kept in an appropriate container.

12.2 First Aid

Employees should familiarize themselves with the location of the first aid stations. The first-floor station is on the wall in the office opposite the freight elevator. The second-floor station is located on the wall in the break room. A third first aid station is located on the fourth floor. Employees must treat blood and other bodily fluids as poison. Do not allow bodily fluids to come into contact with unprotected skin. Use chlorine bleach solution provided in the response kit to disinfect the area. Do not throw material soiled with blood in the general trash receptacles. Contact maintenance for disposal of soiled materials.

12.3 Medication

TCAD requires employees to use discretion when taking over the counter or prescription medications. Medication side effects may include drowsiness affecting productivity and ability to conduct business. Employees driving a vehicle during work must not take medication causing drowsiness.

12.4 Drug Free Workplace

The district recognizes that alcohol and drug abuse in the general population has become a concern. The object of this drug abuse policy is to provide a safe and healthy workplace for all employees and prevent accidents.

12.4.1 Alcohol

TCAD recognizes that alcohol is a powerful drug. Employees should not consume alcohol at work or on TCAD premises; further no employee conducting business on behalf of TCAD should drink alcohol during his or her workday. Employees suspected of intoxication at work shall be tested, and a positive alcohol test with confirmation will be grounds for termination of employment.

12.4.2 Definition of Illegal Drug

An illegal drug is any drug or derivative thereof, the use, possession, sale, transfer, attempted sale or transfer, manufacture or storage of is illegal or regulated under any federal, state, or local law or regulation and any other drug, including (but not limited to) a prescription drug, used for any reason other than a legitimate medical reason, as well as inhalants used illegally. Included is marijuana or cannabis in all forms.

12.4.3 Violation of Policy

Being under the influence of alcohol or illegal drugs on appraisal district property is prohibited. Any of the following actions constitutes a violation of the Policy and may subject an employee to disciplinary action up-to-and including immediate termination of employment:

- Using, selling, purchasing, transferring, possessing, manufacturing, or storing an illegal drug or drug paraphernalia, or attempting to assist another to do so, while in the course of employment or engaged in an appraisal district sponsored activity, on premises, or on business.
- Working or reporting to work, conducting appraisal district business or being on premises or in an appraisal district-owned vehicle while under the influence of an illegal drug, alcohol or in an impaired condition.

12.4.4 Drug and Alcohol Testing

TCAD does not require drug testing as a condition of employment. TCAD will require a drug test and alcohol test for all employees involved in a work-related accident. TCAD may require an employee exhibiting suspicious behavior that could be reasonably interpreted as signs of impairment due to the use of drugs or alcohol to be tested. A positive result will be confirmed, and a second positive result of the original sample will be grounds for immediate termination of employment.

12.4.5 Education and Training Programs

TCAD does not offer, nor require participation in, drug and alcoholic abuse education and training programs. However, various public and private facilities in our area offer such programs and affected employees are encouraged to seek assistance.

12.5 Firearms - Weapons

TCAD Employees are prohibited from carrying in the building a handgun, firearm, knife with a blade longer than three (3) inches, or other weapon of any kind regardless of whether the person is licensed to carry the weapon. Any employee violating this policy will be subject to disciplinary action-up-to-and including termination.

13 Redress of Grievances

Any employee or former employee who has an employment complaint has the right to file a grievance according to the procedures outlined in this policy. This grievance procedure does not apply to complaints regarding discrimination or harassment. The procedures for resolving discrimination or harassment complaints are described in a separate section of this manual. Failure to timely grieve a complaint may affect the employee's ability to seek redress outside the district.

13.1 Immunity from Reprisal

No employee shall ever be discriminated against, harassed, intimidated, nor suffer any reprisal as a result of filing a grievance or complaint or participating in the investigation of a grievance in good faith. If an employee feels that he/she is being subjected to any of the above, the employee shall have the right to appeal directly to the Chief Appraiser.

13.2 Grievance Process Steps and Time Limits

1. TCAD encourages employees to work out problems at the lowest possible level and follow the chain-of-command in pursuit of a resolution. Grievances or complaints should first be informally brought to the attention of the employee's immediate supervisor. This should occur within five (5) workdays of the event or incident which gave rise to the grievance or complaint. If the grievance or complaint is not resolved to the employee's satisfaction, the employee should proceed to bring the matter informally to the attention of the manager or director, if applicable. If the grievance or complaint is not resolved informally, the employee should proceed to Step #2.
2. At this juncture, the employee must commit the grievance or complaint to writing and submit it to the employee's division director within seven (7) workdays of the alleged incident. The division director will review the statement, meet and discuss the complaint or grievance with the employee, and render a written decision to the employee within five (5) workdays. If the employee is not satisfied with the resolution, the employee should proceed to Step #3.
3. If the division director is unable to resolve the grievance or complaint to the employee's satisfaction, the employee may submit the complaint within five (5) workdays of receipt of the director's response to the human resources director for review and final disposition by the chief appraiser or his/her designee. The chief appraiser will have ten (10) workdays to make final disposition. In the event that an extension of the time limits becomes necessary in any of the four levels, such an extension will be acceptable only upon agreement by all parties involved.

13.3 Grievances against the Chief Appraiser

For employees or former employees whose immediate supervisor is the Chief Appraiser, or for grievances that directly relate to the actions of the Chief Appraiser, grievances must be filed with the Secretary of the Board of Directors of the District within five (5) workdays of the date of the conduct giving rise to the grievance. The Board Secretary shall provide a copy of the grievance (including any supporting documentation submitted with the grievance) to the Board and to the Chief Appraiser within ten (10) workdays of receipt. The Chief Appraiser shall have ten (10) workdays to provide a written response to the grievance to the Board Secretary. As soon as practicable, the Board will review the issues raised and accompanying documentation, giving it proper consideration, consistent with its legislative authority to act. The decision of the Board of Directors is final.

13.4 Grievance Submission Content

All grievances must include:

1. Employee's name, division and position;
2. The date of the event or action or failure to act that gave rise to the issues outlined in the grievance;
3. A detailed description of the situation or dispute, the alleged harm done; and
4. The relief sought.

13.5 Right to Address the Board of Directors

All current and former employees of the District have the right to address the Board of Directors of the District during public meetings. The Chairman of the Board will allow such comments during the agenda item "Citizen Communication" (or a similarly described item allowing for public comment on subjects not otherwise posted on the agenda). Except with regard to employees who are hired or appointed by, and report directly to, the Board of Directors (e.g., the Chief Appraiser), addressing the Board of Directors at a public meeting is not part of the grievance process or any appeal process, but is designed to provide an opportunity to bring general information to the attention of the Board of Directors concerning wages, benefits, hours of work, or any other conditions affecting employment with the District.

14.1 Calculation of Accrued Pay

14.1.1 Vacation Leave Paid Upon Leaving TCAD

Regular employees separating from TCAD in good standing and completing six months of service shall be paid for all unused vacation leave accumulated.

14.1.2 Medical Leave Paid Upon Leaving TCAD

- Regular employees separating from TCAD in good standing and completing six months of service shall be paid at the following schedule for unused medical leave:
- 50% for the first 500 hours or a total of 250 hours
- 75% for 501 to 1000 hours or a total of 375 hours
- 100% for hours exceeding 1000 hours.

An employee shall not be considered to have left in good standing if the employee is dismissed or leaves employment of TCAD because of any pending investigation which subsequently reveals that a recommendation for dismissal of the employee would have resulted.

Beneficiaries of employees who die while in the service of TCAD, or who are granted military leave and die while in the armed forces on such leave shall be paid for all unused vacation and medical leave.

Upon determination by the Chief Appraiser, a resignation may be accepted effective immediately if in the best interest of TCAD, provided the employee is paid notice pay.

Regular employees who give less than a two (2) week written notice of resignation shall forfeit his or her accrued leave unless mutual agreement is reached between the Chief Appraiser and the employee.

The separation date for all employees shall be the last day of the actual work or approved leave. Terminal pay received by an employee shall not be construed to extend the employment date beyond the last day worked.

Failure to return equipment, material or other items issued by TCAD may result in a delay in terminal pay disbursement. Terminal pay may also be delayed due to any pending investigation of an employee.

Upon an employee's separation from employment through resignation, retirement, reduction-in- force, or death, the effective date of termination will be calculated to include all of FLSA compensatory time.

14.2 Settlement

TCAD will reduce the final pay by any reimbursement owed TCAD at separation. The amount of the final pay will not reduce the net pay below the hours worked times the current minimum wage. If the reduction causes net pay to fall below the minimum wage calculation, the employee will be required, before separation to make arrangements to pay the balance owed to TCAD.

14.3 Continuation of Insurance Coverage

Under the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), an employee covered by TCAD group health, dental plan, or voluntary medical savings plan may have the right to choose to continue coverage if separation occurs under certain conditions. Employees will be notified by mail at the time of separation what those conditions are.

Dependents have specific rights under COBRA and employees are charged with notifying Human Resources of changes in status for a covered dependent. The dependent will then be notified of his or her rights under COBRA. Examples of changes in status are divorce of a covered spouse, or a covered child that marries or reaches age 19 and is not a full-time student.

14.4 Insurance Coverage at Retirement

Effective January 1, 2010, TCAD retirees may continue with group health coverage as defined by Texas Local Government Code Section 175.001. Retirees may choose to continue health coverage with the TCAD group plan at his or her expense until they become eligible for coverage through another group plan or are eligible for Medicare. Employees considering retirement should contact Human Resources for his or her options before retirement.

14.5 Release of Information

Employment information on past or present employees will not be released to an outside party (someone not employed by or acting as an agent of TCAD) without the employee's written permission, except for the following:

1. Employment dates, position and confirmation of salary.
2. Information provided to protect the legal interests of TCAD, when TCAD believes the actions of an employee, former employee or applicant, violate conditions of employment or threatens physical harm to other employees, the employer or company property.
3. Information released to law enforcement officials in the conduct of an official investigation and at the discretion of TCAD.
4. Information provided in response to a lawfully issued administrative summons or judicial order, including a search warrant or a subpoena.
5. Information provided in response to a valid Texas Public Information Act request.

An employee who receives a request for information should never make any "off-the-record" statements regarding a current or former employee. Direct all requests for information to Human Resources.

Travis Central Appraisal District Personnel Policy Manual Acknowledgement

I _____ have read and understand the Personnel Policy
(please print)

Manual for the Travis Central Appraisal District, approved by the Travis Central Appraisal
District Board of Directors on December 13, 2022 to be effective January 1, 2023.

Employee Signature

Date

51

REGULAR AGENDA

A photograph of the Austin skyline at sunset, with the city lights reflecting on the water in the foreground. The sky is filled with colorful clouds in shades of blue, orange, and yellow.

COMMUNICATIONS & OUTREACH

TCAD BOARD OF DIRECTORS MEETING
MAY 2022



TRAVIS CENTRAL APPRAISAL DISTRICT

GOALS

- Education
- Transparency
- Accountability





VEHICLES

- Traditional
- Print
- Outreach Efforts
- Online



TRADITIONAL MEDIA

Where We Were

- No internal infrastructure

What We Did

- Focus on strengthening relationships
- Education
- Being proactive



TRADITIONAL MEDIA

Where We Are

- 128 media mentions this year so far
- 82% positivity
- 87% on message
- Key topics: property information, exemptions, appraisals, protests



TRADITIONAL MEDIA

Where We're Going

- Continuing to strengthen relationships
- Establishing a reputation of reliability and accessibility
- Educating the media and the public on the property tax system



PRINT

Where We Were

- Unfriendly language

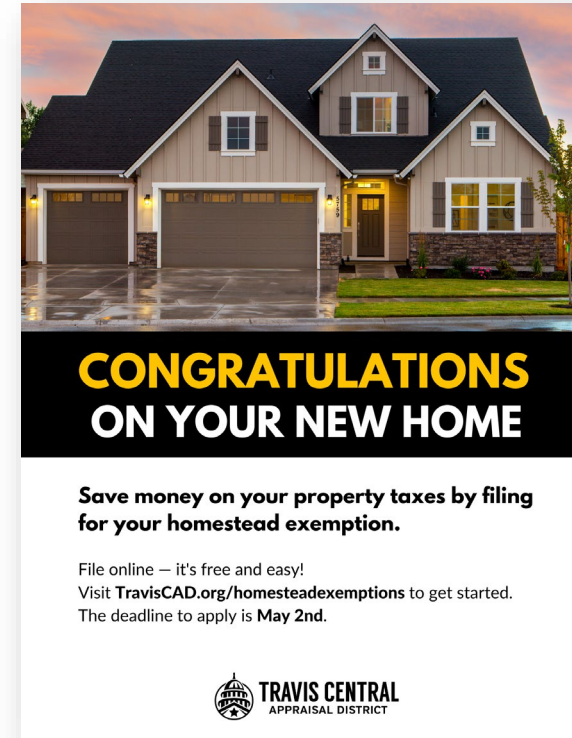
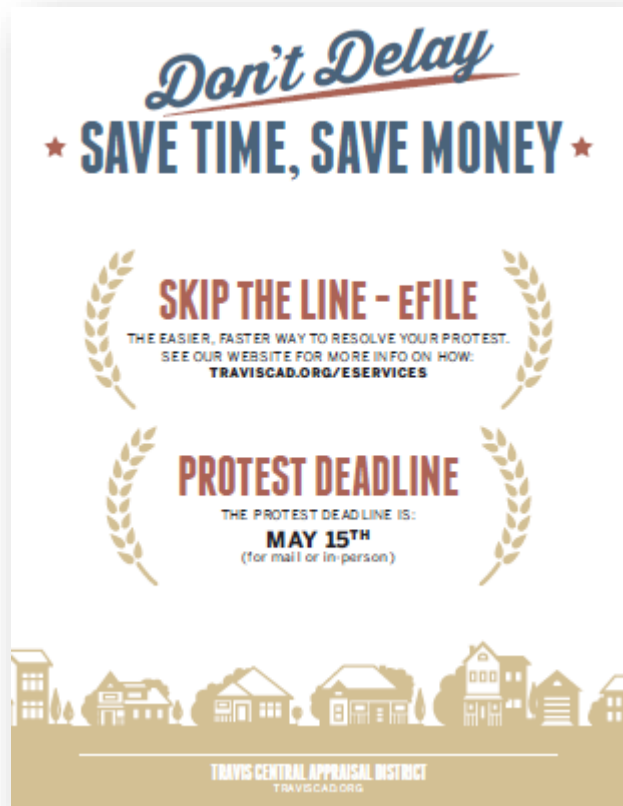
What We Did

- Redesign print communications
- Rewrite complicated language



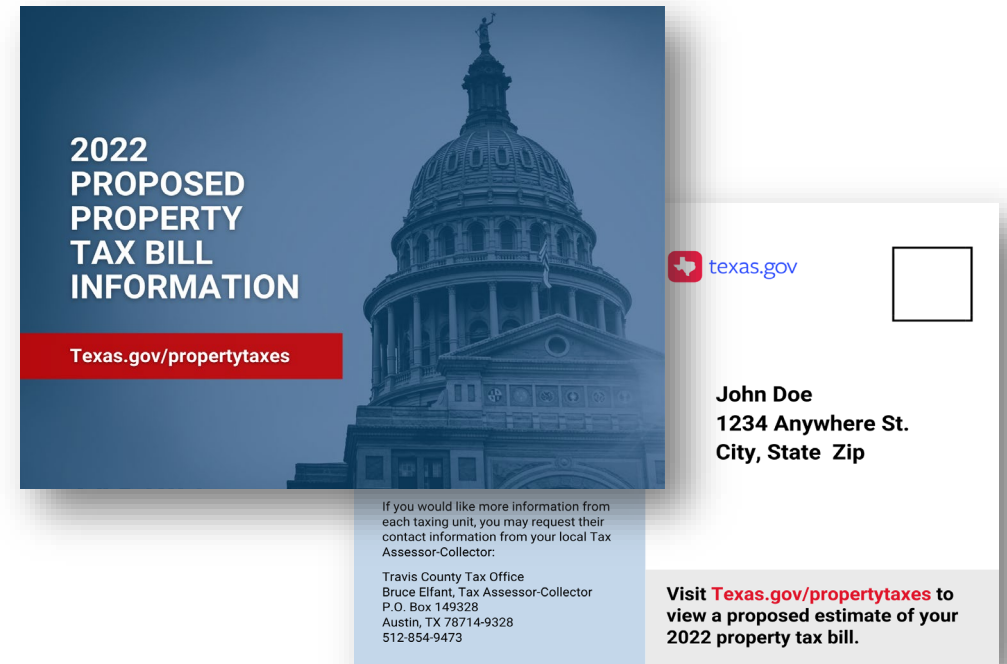
PRINT

Where We Are



PRINT

Where We Are



PRINT

Where We're Going

- Develop new materials when needed
- Continue to develop understandable text
- Identify documents that need to be redesigned and reworded



OUTREACH

Where We Were

- Limited in-person engagement

What We Did

- Developed influencer contact lists (HOAs, realtors, elected officials)
- Pivoted to online outreach with recorded video



OUTREACH

Where We Are

- Online webinars have reached 26,000+ people this year so far
- 6 events in the May
- 2021 IAAO Award



OUTREACH

Where We're Going

- Identify and train staff as outreach spokespeople
- Reconnect with groups for in-person outreach
- Continue to build on influencer relationships



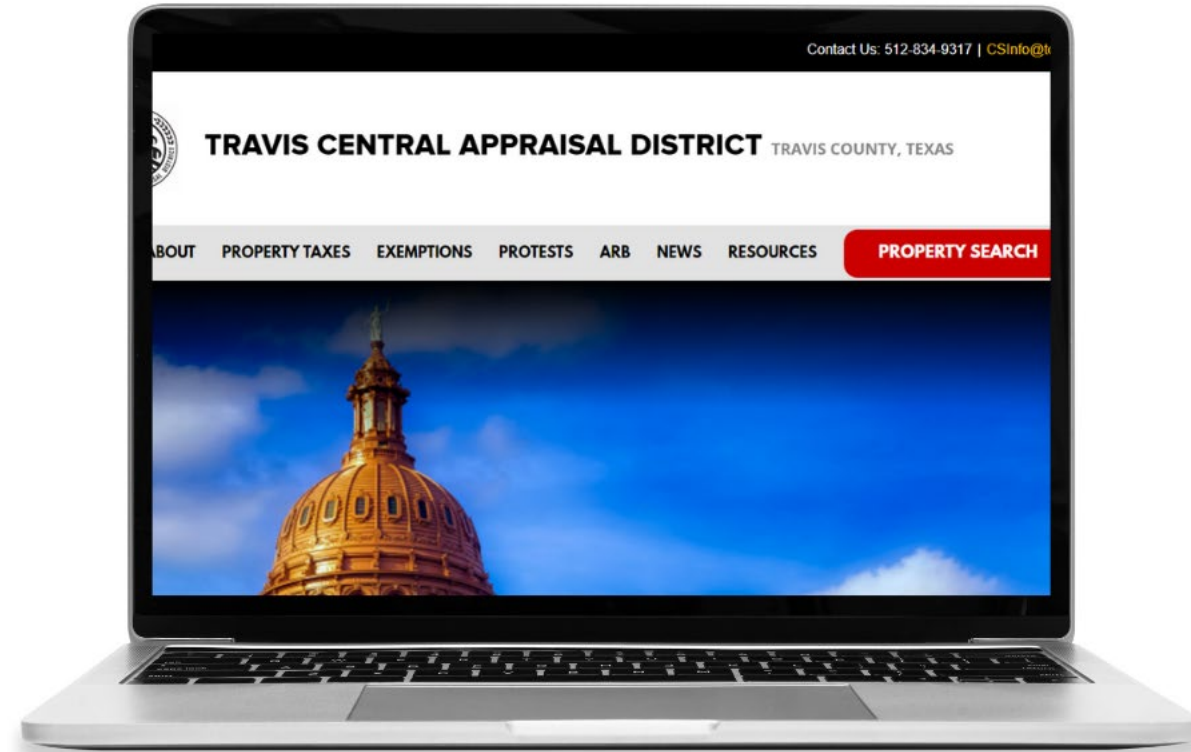
ONLINE

Where We Were

- Resources not geared towards property owners

What We Did

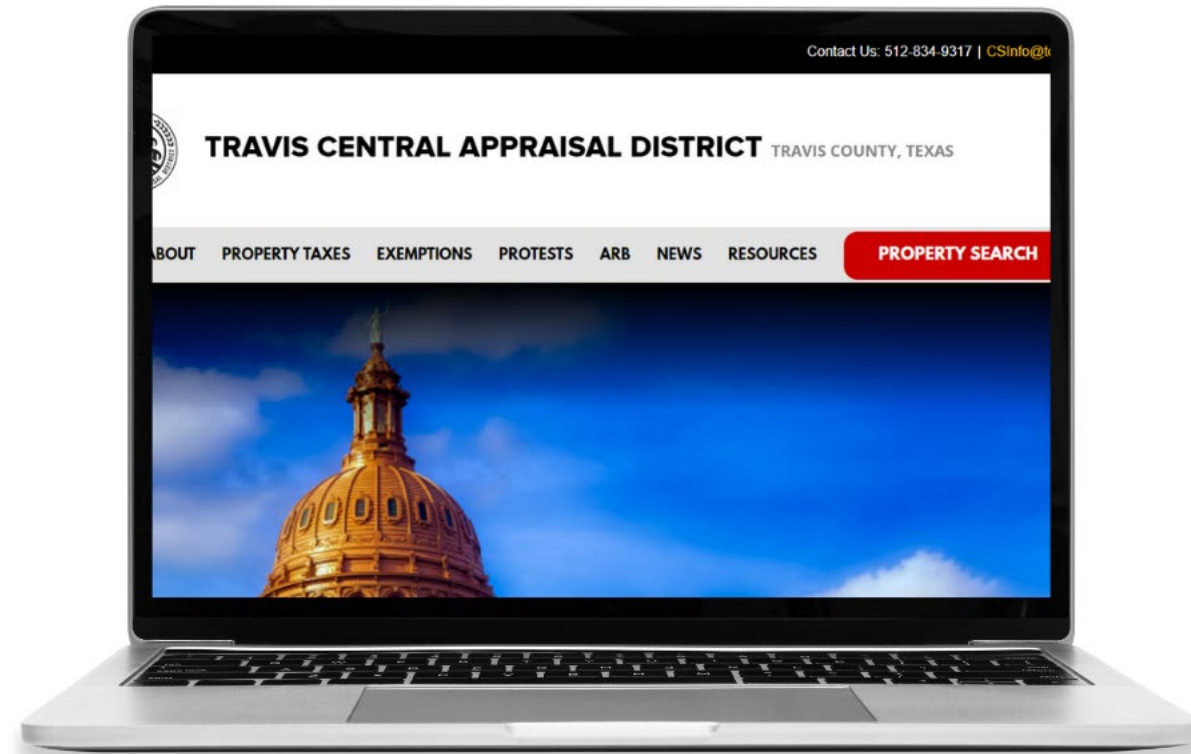
- Establish active social media presence with paid opportunities
- Develop a new website (December 2021)



ONLINE

Where We Are

- Information is easier to access
- TCAD being used as a primary resource
- Google friendly



ONLINE

Where We Are

	Jan – May 2021	Jan – May 2022	Increase
Users	652,537	735,435	12.7%
Home	766,941	995,267	29.8%
Exemptions	72,729	158,186	117.5%
Protests	54,743	124,066	126.6%
Property Search	1,479,480	2,046,401	38.3%



ONLINE

Where We're Going

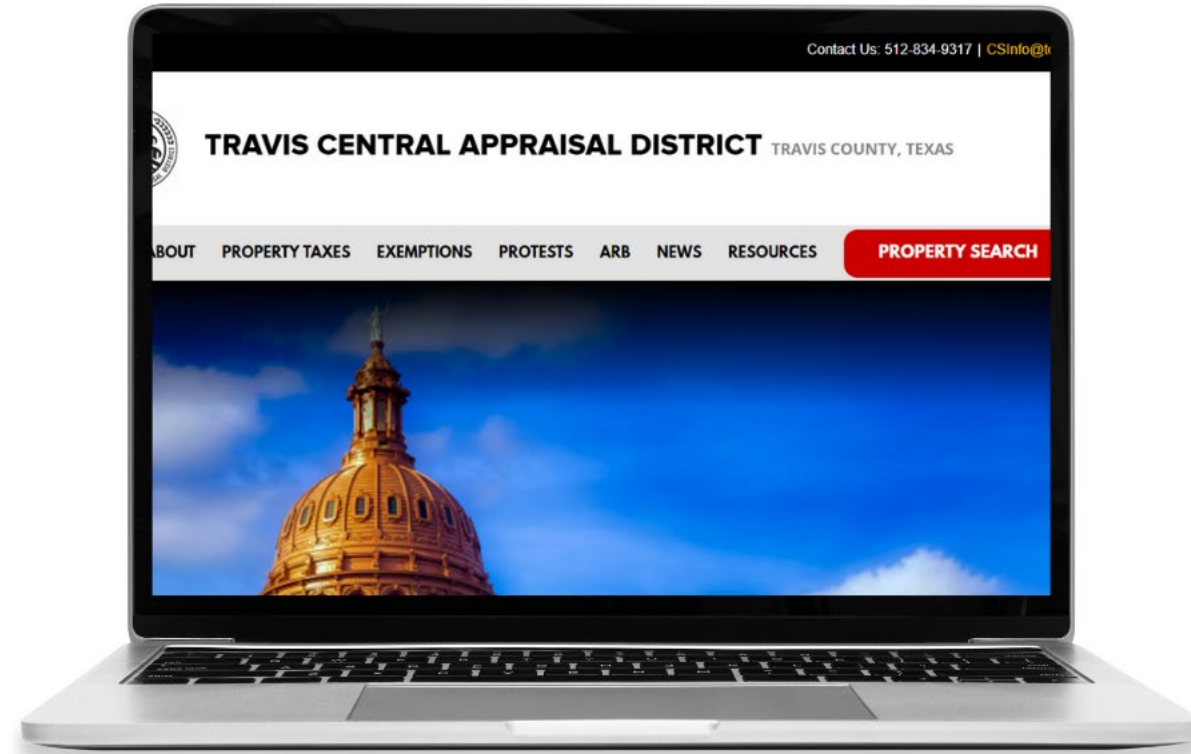
- Livestreaming board meetings
- Increased use of video
- Continually identify new website content
- Redesign TravisTaxes.com



ONLINE Board Contact

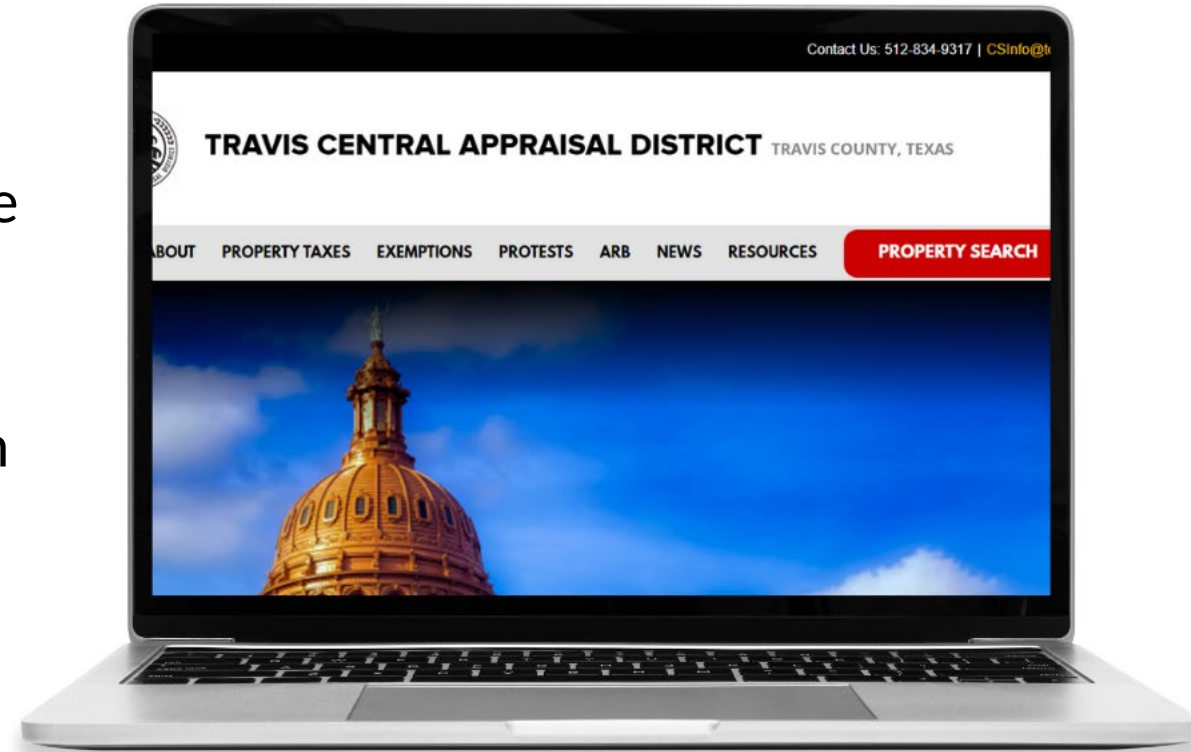
BOD@tcadcentral.org

- Monitored by TCAD staff
- Inquiries routed appropriately



ONLINE 2022 DDOS Attack

- 12k IP addresses
 - Traffic on an average day hitting the website every second
- 70GB of bandwidth
 - Used 12.3GB bandwidth per day on average in the last month



Appendix A

Travis Central Appraisal District General Policies & Procedures for Public Access

I. General Information about the District

The Travis Central Appraisal District's (District's) primary function is appraising taxable property for Travis County, cities, school districts and a number of other special taxing units such as fire, water, and hospital districts, which levy property taxes within their jurisdictional boundaries. The District appraises thousands of property parcels annually. The District also administers property tax exemptions and determines taxable situs of property. The chief executive of the District is the chief appraiser. The Board meets at least once each calendar quarter and more often when there is business to discuss.

II. District Board of Directors

The governing body of the District is its Board of Directors (Board), who are elected or appointed by the taxing units served by the District. The Board selects a chief appraiser, the Taxpayer Liaison Officer, and Board general counsel. The Board also adopts the annual District budget, and ensures that the District follows policies and procedures, appropriate state laws and regulations. The Board does not appraise property, hear protests or make decisions affecting appraisal records.

III. Chief Appraiser

The chief appraiser and the chief appraiser's staff appraise property within the District. If you have a concern about the appraisal of property, you should first discuss it with the District's staff. Complaints regarding appraisals that cannot be resolved at the District staff level can be addressed by a written protest to the Appraisal Review Board (ARB).

IV. Appraisal Review Board (ARB)

The Appraisal Review Board (ARB) is a group of citizens appointed by the Travis County Administrative Law Judge that serve as the adjudicative or judicial part of the property tax protest system. The ARB is a separate body from the District and serves a different function. The ARB hears and resolves disputes over appraisal matters based on evidence provided by both the property owner and the District. The ARB's duties and a property owner's right to protest are more thoroughly explained in the pamphlet entitled, "Property Taxpayer Remedies" which is available on the District's website at www.tcad.org. A copy is also mailed with each owner's Notice of Appraised Value.

V. Taxpayer Liaison Officer

The Taxpayer Liaison Officer handles public access, informational matters and provides clerical assistance to the Travis County Administrative Law Judge. The Taxpayer Liaison Officer also resolves complaints that fall outside the jurisdiction of the ARB. At each regular meeting of the Board, the Taxpayer Liaison Officer reports on the number, nature and status of resolution on any complaints.

The Taxpayer Liaison Officer also:

- administers the appraisal District's public access functions;
- provides information and materials to the public to assist property owners in understanding the appraisal process, procedures for filing comments, suggestions or complaints, and related matters;

- resolves disputes that do not involve matters that may be protested under Tax Code 41.41 and provides reports to the Board on the status of all complaints;
- receives, compiles and forwards complaints, comments and suggestions concerning ARB matters to the Texas Comptroller's Office; and
- delivers ARB applications received and provides clerical assistance to the Travis County Administrative Law Judge as part of the ARB selection process.
- Performs similar duties and responsibilities as assigned.

VI. Who May Address the Board

It is the policy of the Board to provide the public with a reasonable opportunity to address the Board at any open meeting of the Board on any issue or matter within its jurisdiction in accordance with the Texas Open Meetings Act. The Board allows each member of the public who desires to address the Board regarding an item on an agenda for an open meeting of the Board to address the Board regarding the item at the meeting before or during the Board's consideration of the item. Generally, the Board's statutory duties and jurisdiction involve:

- Adopting general policies regarding the operation of the District;
- Adopting the District's annual budget;
- Contracting for necessary services and facilities;
- Selecting the chief appraiser, Taxpayer Liaison Officer, and Board General Counsel and assigning responsibilities to the positions.

VII. Procedures for Speaking at a Board Meeting

The procedures for addressing the Board are outlined below:

Speaking on an Item Not Listed on the Agenda:

The "Citizen Communication" agenda item is an opportunity for the public to address the Board on a subject within the Board's jurisdiction that is not listed as a separate item on the Board's meeting agenda. To be eligible to speak during "Citizen Communication," persons must complete a Speaker Registration Form and submit it to the Board's presiding officer before the meeting begins. At the beginning of each regular meeting, the presiding officer will use the Speaker Registration Forms to invite those who wish to speak during "Citizen Communication" to come forward to the podium, state their name and address for the record, and make their remarks within the prescribed time limits. State law does not allow the Board to deliberate on any item that is not listed on its agenda; and limits any Board action to making a statement of fact or policy about the topic; or direct that the topic be placed on a future agenda.

Speaking on an Item Listed on the Agenda:

This is an opportunity for the public to address the Board concerning on a subject that is listed as a separate agenda item. To be eligible to speak on an item listed on the Board agenda, before the meeting begins, persons must complete a Speaker Registration Form, including the letter or number of the agenda item that they wish to speak to the Board about. At the beginning of the discussion on the item, the presiding officer will use the Speaker Registration Forms to invite those who wish to speak on that item to come forward to the podium, state their name and address for the record, and make their remarks within the prescribed time limits. The presiding officer may, but is not required to, invite anyone who did not fill out and submit a Speaker Registration Form before the meeting began, to come forward and address the Board before calling for a vote on the item.

Speaker Time Limits:

General Rule – Each person will have three (3) minutes to address the Board, unless one of the following

exceptions applies.

Exception for Speakers Needing Translators – Speakers who will be addressing the Board through a translator, in which case they will have six (6) minutes to address the Board. Citizens may be accompanied by their own translator or request that a translator be provided by the District. Please note, however, that requests for a translator to be provided by the District must be made at least seven (7) days in advance of the Board meeting. The Board’s presiding officer may limit the time for each speaker if comments are repetitive.

Exception for Donating Time – Persons may also donate their time to another speaker if (a) they are present when the speaker begins to address the Board, and (b) they specify the name of the speaker to whom they are donating their time.

Exception for Consent Agenda Items – Items on the “Consent Agenda” can be acted upon by the Board in one vote rather than by separate votes for each item listed. Persons may register to speak on the Consent Agenda as a whole for a total of three (3) minutes, regardless of the number of Consent Agenda items for which the person has signed up to speak. Only a Board member can make a motion to remove items from the Consent Agenda and be voted upon separately, in which case the procedures for speaking on regular agenda items apply.

Exception for Executive Session – Citizen participation is not permitted during Executive Session.

Prohibited Speech – The presiding officer may limit or terminate the speaking time of speakers who use obscene, vulgar or profane language, or whose speech is prohibited by law. However, the Board will not prohibit criticism of the Board, or any act, omission, policy, procedure, program, or service of the District, unless the criticism is otherwise prohibited by law.

Reasonable time shall be provided during each Board meeting for public comment on District and ARB policies and procedures, and a report from the Taxpayer Liaison Officer. [Tax Code § 6.04(d)]

VIII. Policies for Reviewing and Responding to Complaints

The Board will consider written complaints about the policies and procedures of the District, the ARB, the Board, any specific member thereof, or any other matter within the Board’s lawful jurisdiction. Complaints should specify the name of the individual(s), Board or department involved, dates, nature of the complaint and the complainant’s contact information. *Please note, however, that the Board is prohibited by law from addressing any matter that might involve a challenge, protest, or correction before the ARB. Additionally, the Board has no authority to overrule the chief appraiser or an ARB decision on a value, correction, or a protest.*

Please mail or deliver written complaints and correspondence to:

Taxpayer Liaison Officer
Travis Central Appraisal District
P.O. Box 149012
Austin, TX 78714-9012
taxpayerliaison@tcadcentral.org

At each regularly scheduled meeting, the Taxpayer Liaison Officer shall report to the Board on the nature of complaints and the status of resolution, if there are any.

Board deliberations concerning complaints will comply with provisions of the Texas Open Meetings Act, Chapter

551, Government Code.

Until final disposition of a complaint, the Taxpayer Liaison Officer will notify the complainant at least quarterly on the status of a complaint, unless such a notice would jeopardize an investigation.

IX. Interpreters/Translators

The Board will provide an interpreter or translator at a Board meeting upon the request of a person who does not speak English or who must communicate by sign language. The request must be in writing, received by the Taxpayer Liaison Officer at least seven (7) days before the meeting at which the interpreter is needed, state the language required to be interpreted or translated, and state that the requestor is unable to provide his or her own interpreter or translator. If the written request is not received by the Taxpayer Liaison Officer at least seven (7) days prior to the meeting, the District will not be able to make the appropriate accommodations.

X. Access by Disabled Persons

The District's offices are wheelchair accessible. Disabled persons who wish to address the Board and need special assistance for entry, or access, should notify the Taxpayer Liaison Officer in writing at least seven (7) days before the meeting. The District office has van accessible parking spaces available to handicapped persons in its parking lot in front of the building. The main entrance doors have wheelchair assist buttons.

The Board meeting room is also wheelchair accessible. A person who needs additional assistance for entry or access should notify the Taxpayer Liaison Officer in writing at least seven (7) days before the meeting. If notice is not given within seven (7) days the District will attempt to make the appropriate accommodations.

XI. Community Outreach

District personnel are available to speak to your organization and address issues on taxpayer rights, exemption issues, recent changes to property tax laws and other appraisal related issues of interest. A minimum of two (2) weeks advance notice is required. For more information on our community outreach program, please contact the Taxpayer Liaison Officer at (512) 834-9317 or via email at taxpayerliaison@tcadcentral.org.

XII. Tax Calendar

January 1:	Statutory date for appraisal of all taxable property at 100% of market value.
	Statutory date of determining status for approval of regular residential homestead exemption (Property owner must own and occupy as primary residence on this date.)
April 15:	Last day for property owners to file renditions.
May 15:	Protest deadline for filing a written protest to the Appraisal Review Board is before May 15, or not later than the 30th day after a notice of appraisal has been properly mailed to the property owner at the address of record, whichever is later.
July 25:	Generally, the date by which the chief appraiser must certify taxable values to the taxing units.
October/ November	Tax bills are mailed to property owners by the appropriate tax assessor/collector office.
January 31:	Last day to pay previous tax year property taxes at the tax assessor/collectors office without penalty and interest added.

**TRAVIS CENTRAL APPRAISAL DISTRICT
CONTACT INFORMATION:**

Address:

~~8314 Cross Park Drive, Austin, Texas 78754~~ 850 E. Anderson Lane, Austin, Texas 78752

Business Hours:

Monday – Friday, 7:45 am - 4:45 pm

Administration

Phone: (512) 834-9317

~~TDD: (512) 836-3328~~

Appraisal Support

~~(512) 834-2582~~

ARB

(512) 692-0157

tcadarb@gmail.com

Taxpayer Liaison Officer

(512) 834-9317

taxpayerliaison@tcadcentral.org

Business Personal Property

~~(512) 834-1565~~

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Commercial Property

~~(512) 873-1575~~

-

Customer Service

~~(512) 834-8651~~

-

GIS/IT

~~(512) 834-8732~~

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Residential Property / Land

~~(512) 873-1529~~