

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

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



LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS

TOM BUCKLE
DEBORAH CARTWRIGHT
OSEZUA EHIYAMEN
BRUCE ELFANT
VIVEK KULKARNI
ELIZABETH MONTOYA
BLANCA ZAMORA-GARCIA

850 EAST ANDERSON LANE and VIA VIDEOCONFERENCE

The public may hear and view this meeting while in progress online at
www.traviscad.org/boardmeetings

AGENDA

REGULAR MEETING – THURSDAY, FEBRUARY 1, 2024 – 11:30 A.M.

1. CALL TO ORDER
2. ESTABLISHMENT OF QUORUM
3. EXECUTION OF OATH OF OFFICE AND STATEMENT OF OFFICER FOR ALL BOARD MEMBERS
4. ELECTION OF OFFICERS FOR THE BOARD OF DIRECTORS: CHAIRPERSON, VICE CHAIRPERSON, SECRETARY/TREASURER
5. CITIZENS COMMUNICATION - All public comment will occur at the beginning of the meeting starting at 11:30 AM.
6. CONSENT AGENDA
 - a. APPROVAL OF THE MINUTES OF THE DECEMBER 13, 2023, REGULAR MEETING
 - b. SECTION 25.25B REPORT
 - c. ACCOUNTING STATEMENTS
 - d. PERSONNEL REPORT
7. REGULAR AGENDA
 - a. DISCUSSION AND POSSIBLE ACTION ON APPOINTMENT OF AG ADVISORY BOARD
 - b. DISCUSSION ON REPORT FROM BOARD OPERATING POLICIES SUBCOMMITTEE
 - c. DISCUSSION AND POSSIBLE ACTION ON REVISIONS AND ADOPTION OF BOARD OF DIRECTORS OPERATING POLICIES
 - d. DISCUSSION ON REPORT FROM TAXPAYER LIAISON SUBCOMMITTEE MEETING
 - e. DISCUSSION AND POSSIBLE ACTION ON TAXPAYER LIAISON OFFICER ANNUAL EVALUATION AND CONTRACT RENEWAL
 - f. DISCUSSION AND POSSIBLE ACTION ON TAXPAYER LIAISON REPORT
 - g. DISCUSSION AND POSSIBLE ACTION ON ANNUAL REVIEW AND ADOPTION OF INVESTMENT POLICY
 - h. DISCUSSION AND POSSIBLE ACTION ON CHIEF APPRAISER REPORT TO INCLUDE: 2023 METHODS AND ASSISTANCE PROGRAM REVIEW RESULTS, 2024 CALENDAR, 2024 FIELD WORK, TAXPAYER OUTREACH PROGRAMS
 - i. DISCUSSION AND POSSIBLE ACTION ON THE ORDER OF ELECTION FOR OTHER POLITICAL SUBDIVISIONS
 - j. DISCUSSION AND POSSIBLE ACTION ON REQUIRED NOTICE OF DRAWING FOR PLACE ON BALLOT AND PROPOSED DATE FOR DRAWING
 - k. DISCUSSION AND POSSIBLE ACTION ON ELECTION AGREEMENT BETWEEN TRAVIS COUNTY AND TRAVIS CENTRAL APPRAISAL DISTRICT TO INCLUDE JOINT ELECTION AGREEMENT FOR THE MAY 4, 2024 ELECTION
 - l. DISCUSSION AND ACTION ON RESOLUTION TO ADOPT NEW VOTING EQUIPMENT FOR THE TRAVIS COUNTY ELECTION AGREEMENT
 - m. DISCUSSION AND POSSIBLE ACTION ON LITIGATION AND APPEALS RELATED TO PENDING AND

ANTICIPATED LAWSUITS

- n. DISCUSSION AND POSSIBLE ACTION TO ADD ITEMS TO FUTURE AGENDAS
- o. 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 26th_ day of _January_ 2024, by 4 o'clock P.M. 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: *Davina L. Barton*

Printed Name: Davina Barton

Title: Executive Assistant

Travis Central Appraisal District



Board of Director's Meeting
February 1, 2024
11:30 a.m.

TRAVIS CENTRAL APPRAISAL DISTRICT

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THERESA BASTIAN
VICE CHAIRPERSON
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- 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

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By: *Davina L. Barton*

Printed Name: Davina Barton

Title: Executive Assistant

CONSENT AGENDA

6A

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
DR. OSEZUA EHIYAMEN
BLANCA ZAMORA-GARCIA

TCAD - BOARD OF DIRECTORS MINUTES OF THE DECEMBER 13, 2023 MEETING

1. Call to order

Meeting called to order by James Valadez at 11:37 a.m. on December 13, 2023.

2. Establishment of Quorum

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

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

3. Citizens Communication

4. Consent Agenda

- APPROVAL OF THE MINUTES OF THE November 6, 2023, MEETING
- APPROVAL OF THE MINUTES OF THE November 10, 2023 MEETING
- SECTION 25.25B REPORT
- ACCOUNTING STATEMENTS
- BUDGET LINE-ITEM TRANSFERS
- PERSONNEL REPORT

MOTION: Approve the Consent Agenda
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Dr. Osezua Ehiyamen

SECONDER: Elizabeth Montoya

AYES: James Valadez, Theresa Bastian, Nicole Conley, Blanca Zamora-Garcia, Debbie Cartwright, Bruce Elfant, Elizabeth Montoya, Dr. Osezua Ehiyamen, Tom Buckle, Vivek Kulkarni

5A. Discussion and possible action on Taxpayer Liaison Report.

Members of the board heard from Betty Thompson, Taxpayer Liaison Officer.

RESULT: DISCUSSED

5B. Discussion and possible action on Appraisal Review Board Chairman Report.

Members of the board heard from Craig Phifer, Appraisal Review Board Chairman.

RESULT: DISCUSSED

5C. Discussion and possible action on Fiscal Year 2023 Budget Amendment.

Members of the board heard from Leana Mann, Interim Chief Appraiser.

MOTION: Amendment of the proposed FY 2023 Budget Amendment

RESULT: APPROVED [UNANIMOUS]

MOVER: Nicole Conley

SECONDER: Elizabeth Montoya

AYES: James Valadez, Theresa Bastian, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Debbie Cartwright, Elizabeth Montoya, Dr. Osezua Ehiyamen, Tom Buckle, Vivek Kulkarni

5D. Discussion and possible action on Chief Appraiser Report to include: 2024 Calendar, 2024 Field Work, Taxpayer Outreach Programs.

Members of the board heard from Leana Mann, Interim Chief Appraiser.

RESULT: DISCUSSED

5E. Discussion and possible action on renewal of contract for third party appraisal services through Capitol Appraisal Group, INC.

Members of the board heard from Leana Mann, Interim Chief Appraiser.

MOTION: Approve the contract renewal

RESULT: APPROVED [UNANIMOUS]

MOVER: Blanca Zamora-Garcia

SECONDER: Tom Buckle

AYES: James Valadez, Theresa Bastian, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Debbie Cartwright, Elizabeth Montoya, Dr. Osezua Ehiyamen, Tom Buckle, Vivek Kulkarni

At 12:21 PM the Board moved to executive session; TO DELIBERATE ANY MATTER AUTHORIZED BY TEXAS GOVERNMENT CODE SEC. 551.001 et sec [THE TEXAS OPEN MEETING ACT] INCLUDING:

SEC. 551.071 Consultation with attorney regarding pending or contemplated litigation, settlement offers, and matters on which the attorney has a duty to advise the Board under the Texas Disciplinary Rules of Professional Conduct of the State of Texas.

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.

MOTION: Begin Board of Directors Executive Session
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Debbie Cartwright **SECONDER:** Dr. Osezua Ehiyamen

AYES: James Valadez, Theresa Bastian, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Debbie Cartwright, Elizabeth Montoya, Dr. Osezua Ehiyamen, Tom Buckle, Vivek Kulkarni

At 1:43 PM, the Board resumed the public session and returned to Item 5F.

5F. Discussion and possible action on report from Chief Appraiser Search Subcommittee.

RESULT: **DISCUSSED DURING EXECUTIVE SESSION**

5G. Discussion and possible action on appointment, employment, contract, and duties related to the position of Chief Appraiser.

MOTION: Adopt the employment contract as the action of the Board
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Tom Buckle **SECONDER:** Blanca Zamora-Garcia

AYES: James Valadez, Theresa Bastian, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Debbie Cartwright, Elizabeth Montoya, Dr. Osezua Ehiyamen, Tom Buckle, Vivek Kulkarni

5H. Discussion and possible action on Performance Review, Compensation, and Contract for current Chief Appraiser during transition.

MOTION: Approve the extension appointment of contract for the current Chief Appraiser Officer during the transition period to February 29, 2024
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Dr. Osezua Ehiyamen **SECONDER:** Elizabeth Montoya

AYES: James Valadez, Theresa Bastian, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Debbie Cartwright, Elizabeth Montoya, Dr. Osezua Ehiyamen, Tom Buckle, Vivek Kulkarni

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

RESULT: DISCUSSED DURING EXECUTIVE SESSION

5J. Discussion and possible action regarding the attorney's fees ordered to be paid by the Appraisal Review Board in cause D-1-GN-18-007116-Lake Hills Church V. TCAD

MOTION: Approval of a draft letter to Armstrong & Armstrong in response to a letter dated October 9, 2023 from their attorney with the amendment of removing the last two sentences of the draft letter.

RESULT: APPROVED [UNANIMOUS]

MOVER: Debbie Cartwright

SECONDER: Tom Buckle

AYES: James Valadez, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Debbie Cartwright, Elizabeth Montoya, Dr. Osezua Ehiyamen, Tom Buckle, Vivek Kulkarni

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

- **TAAD Conference in February 2024 if there are any Board Members that would like to attend.**

5L. Adjournment

MOTION: Approve to adjourn meeting at 1:48 PM

RESULT: APPROVED [UNANIMOUS]

MOVER: Dr. Osezua Ehiyamen

SECONDER: Elizabeth Montoya

Respectfully submitted,

Nicole Conley, Secretary

Approved:

James Valadez, Chairperson

6B

CONSENT AGENDA

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
153525	2023	AD-LJ LAKE TRAVIS LTD	ABS 66 SUR 65 BURLESON J ACR 15.3497 (1-D-1W)	20120 SIESTA SHORES DR, SPICEWOOD TX 78669	\$1,614,433	\$1,073,160
ADDITIONAL IMPS ADDED IN ERROR FOR 2022 AND 2023. RLL 12/11/2023						
153525	2022	AD-LJ LAKE TRAVIS LTD	ABS 66 SUR 65 BURLESON J ACR 15.3497 (1-D-1W)	20120 SIESTA SHORES DR, SPICEWOOD TX 78669	\$1,508,221	\$1,060,023
ADDITIONAL IMPS ADDED IN ERROR FOR 2022 AND 2023. RLL 12/11/2023						
214725	2022	VAN BAVEL LIVING TRUST	LOT 1-5 BLK 5 HYDE PARK ADDN NO 2	213 W 41 ST, TX 78751	\$2,166,144	\$1,845,988
CORRECT HISTORIC CALCULATION. CML 1/23/24						
214725	2023	VAN BAVEL LIVING TRUST	LOT 1-5 BLK 5 HYDE PARK ADDN NO 2	213 W 41 ST, TX 78751	\$1,928,830	\$1,705,130
CORRECT HISTORIC CALCULATION. CML 1/23/24						
352598	2015	MENARD DAVID W	ABS 11 SUR 3 EGGLESTON SVR ABS 428 SUR 4 IRVINE J S ACR 69.0000 (1-D-1)	13400 OLD SAN ANTONIO RD, TX 78652	\$165,150	\$165,150
ADD AG VALUATION (AG VALUATION NOT ADDED TO ACCOUNT IN ERROR PER 2015 AG APPLICATION)						
352598	2016	MENARD DAVID W	ABS 11 SUR 3 EGGLESTON SVR ABS 428 SUR 4 IRVINE J S ACR 69.0000 (1-D-1)	13400 OLD SAN ANTONIO RD, TX 78652	\$40,025	\$165,150
ADD AG VALUATION (AG VALUATION NOT ADDED TO ACCOUNT IN ERROR PER 2015 -AG APPLICATION)						
352598	2017	MENARD DAVID W	ABS 11 SUR 3 EGGLESTON SVR ABS 428 SUR 4 IRVINE J S ACR 69.0000 (1-D-1)	13400 OLD SAN ANTONIO RD, TX 78652	\$40,025	\$165,150
ADD AG VALUATION (AG VALUATION NOT ADDED TO ACCOUNT IN ERROR PER 2015 AG APPLICATION)						
352598	2018	MENARD DAVID W	ABS 11 SUR 3 EGGLESTON SVR ABS 428 SUR 4 IRVINE J S ACR 69.0000 (1-D-1)	13400 OLD SAN ANTONIO RD, TX 78652	\$40,025	\$165,150
ADD AG VALUATION (AG VALUATION NOT ADDED TO ACCOUNT IN ERROR PER 2015 AG APPLICATION)						
352598	2019	MENARD DAVID W	ABS 11 SUR 3 EGGLESTON SVR ABS 428 SUR 4 IRVINE J S ACR 69.0000 (1-D-1)	13400 OLD SAN ANTONIO RD, TX 78652	\$40,025	\$165,150
ADD AG VALUATION (AG VALUATION NOT ADDED TO ACCOUNT IN ERROR PER 2015 AG APPLICATION)						
352598	2020	MENARD DAVID W	ABS 11 SUR 3 EGGLESTON SVR ABS 428 SUR 4 IRVINE J S ACR 69.0000 (1-D-1)	13400 OLD SAN ANTONIO RD, TX 78652	\$40,025	\$165,150
ADD AG VALUATION (AG VALUATION NOT ADDED TO ACCOUNT IN ERROR PER 2015 AG APPLICATION)						
352598	2021	MENARD DAVID W	ABS 11 SUR 3 EGGLESTON SVR ABS 428 SUR 4 IRVINE J S ACR 69.0000 (1-D-1)	13400 OLD SAN ANTONIO RD, TX 78652	\$38,450	\$163,575
ADD AG VALUATION (AG VALUATION NOT ADDED TO ACCOUNT IN ERROR PER 2015 AG APPLICATION)						
352598	2022	MENARD DAVID W	ABS 11 SUR 3 EGGLESTON SVR ABS 428 SUR 4 IRVINE J S ACR 69.0000 (1-D-1)	13400 OLD SAN ANTONIO RD, TX 78652	\$863,895	\$863,895
ADD AG VALUATION (AG VALUATION NOT ADDED TO ACCOUNT IN ERROR PER 2015 AG APPLICATION)						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
352598	2023	MENARD DAVID W	ABS 11 SUR 3 EGGLESTON SVR ABS 428 SUR 4 IRVINE J S ACR 69.0000 (1-D-1)	13400 OLD SAN ANTONIO RD, TX 78652	\$857,295	\$857,295
ADD AG VALUATION (AG VALUATION NOT ADDED TO ACCOUNT IN ERROR PER 2015 AG APPLICATION)						
354487	2023	HAWKINS CHARLES HILL	LOT 46 (1.31 AC) SANDY CREEK RANCHES PHS 2 SEC 2	23609 WINDY VALLEY RD, LEANDER TX 78641	\$255,342	\$255,342
PID 354487-2023, TDHCA SHOWS PERSONAL PROPERTY MOBILE HOME AND WAS CREATED ON PID 974876. INACTIVATED PID 974876 AND REINSTATED THE MOBILE HOME FOR PID 354487 PER THE NEW DEED DOCUMENT 2024005974 AND BACK TO IT'S ORIGINAL NOTICE VALUE. 1/22/2024 TMD						
356933	2023	BUTLER THOMAS KELLY	PORTION OF LOT 47 PEDERNALES SUBD & PART ADJ	25001 LAKE VIEW DR, TX 78669	\$526,500	\$399,000
2023 CORRECTED VALUE TO \$399,000 AFTER MANAGERMENT REVIEW OF OWNER -PROVIDED DOCUMENTS.						
356934	2023	BUTLER THOMAS KELLY	LOT 46 PEDERNALES SUBD & PART ADJ	LAKE VIEW DR, TX 78669	\$665,339	\$299,000
2023 CORRECTED VALUE TO \$299,000 AFTER MANAGERMENT REVIEW OF OWNER -PROVIDED DOCUMENTS.						
426077	2023	RAMIREZ A. PATRICIA &	PERSONAL PROPERTY MOBILE HOME 1976 12 X 72 S#6819218X11 HENSLEE	CARRIE MANOR ST, TX 78653	\$8,294	\$0
NEW OWNER OF MOHO IN 2022. #984181 12/5/2023 RCJ						
476484	2023	HEBERT KARLEEN	HIGH MEADOWS MH PARK, BLOCK F, SPACE 255, SN1 CBH008239TX; HUD# HWC0287170; TITLE # 01093625	5822 SATICOY DR 255, TX 78724	\$28,892	\$0
NEW OWNER FOR PID #476484 DUE TO DEATH. 1/3/2024 RCJ						
753539	2023	STATE TO STATE COMMUNICATIONS	PERSONAL PROPERTY COMMERCIAL STATE TO STATE COMMUNICATIONS	25204 FAWN DR, LEANDER TX 78641	\$49,403	\$0
RELOCATED TO WCAD PRIOR TO 1/1/23 PER '23 REND 11/17/23 SNL						
779581	2023	WASTEWATER OPERATIONS LLC	PERSONAL PROPERTY COMMERCIAL WASTEWATER SOLUTIONS OF TEXAS	9217 W U S HY 290 100, AUSTIN TX	\$2,274,899	\$1,395,224
VEH SEGMENT WAS NOT DEPRECIATED - RECOMMEND DEPRECIATING VEH FROM \$1,344,074 TO \$464,399. CHANGE TOTAL VALUE FROM \$2,274,899 TO \$1,395,224 - SXE 11/28/23						
802059	2023	MELTON THOMAS	PERSONAL PROPERTY COMMERCIAL BRINK TECHNOLOGY LLC	2605 MESQUITE CV, AUSTIN TX 78745	\$964	\$0
BUSINESS CLOSED 5/24/22 PER '23 REND 11/14/23 SNL						
840862	2023	HOANG KIM NGA	RIVER RANCH MH PARK, SPACE 102, SN1 CSS006394TXA; SN2 CSS006394TXB; HUD# HWC0358394; HUD#2 HWC0358395	13021 DESSAU RD 102, TX 78754	\$64,210	\$0
NEW OWNER FOR MOBILE HOME NOT CHANGED OVER FOR 2023. 1/3/2024 RCJ						
856359	2023	ELIAS MIKE JR	OAKCREST COMMUNITY MH PARK, SPACE 273, SN1 125000HA002902A; HUD# NTA1631222	7601 DAFFAN LN 273, TX 78724	\$88,536	\$0
MOBILE HOME MOVED TO BASTROP IN 2022 PER MORTGAGE COMPANY. 12/21/2023 RCJ						
856979	2018	URBANSOOT LLC	PERSONAL PROPERTY COMMERCIAL URBANSOOT LLC	1305 SUMMER OAK DR K, TX 78704	\$12,912	\$0
NOT IN BUSINESS PER FINAL RETURN FILED 2017. CHANGE VALUE TO \$0. DELETE 2018. DDH 1/8/24						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
856979	2019	URBANSCOOT LLC	PERSONAL PROPERTY COMMERCIAL URBANSCOOT LLC	1305 SUMMER OAK DR K, TX 78704	\$16,141	\$0
NOT IN BUSINESS PER FINAL RETURN FILED 2017. CHANGE VALUE TO \$0. DELETE 2018. SEE DOC IN CASE PREP. DDH 1/8/24						
856979	2020	URBANSCOOT LLC	PERSONAL PROPERTY COMMERCIAL URBANSCOOT LLC	1305 SUMMER OAK DR K, TX 78704	\$16,141	\$0
NOT IN BUSINESS PER FINAL RETURN FILED 2017. CHANGE VALUE TO \$0. DELETE 2018. SEE DOC IN CASE PREP. DDH 1/8/24						
856979	2021	URBANSCOOT LLC	PERSONAL PROPERTY COMMERCIAL URBANSCOOT LLC	1305 SUMMER OAK DR K, TX 78704	\$16,141	\$0
NOT IN BUSINESS PER FINAL RETURN FILED 2017. CHANGE VALUE TO \$0. DELETE 2018. SEE DOC IN CASE PREP. DDH 1/8/24						
856979	2022	URBANSCOOT LLC	PERSONAL PROPERTY COMMERCIAL URBANSCOOT LLC	1305 SUMMER OAK DR K, TX 78704	\$16,141	\$0
NOT IN BUSINESS PER FINAL RETURN FILED 2017. CHANGE VALUE TO \$0. DELETE 2018. SEE DOC IN CASE PREP. DDH 1/8/24						
872522	2023	EXTRA SPACE MANAGEMENT INC	PERSONAL PROPERTY COMMERCIAL EXTRA SPACE STORAGE	9521 W U S HY 290, AUSTIN TX	\$14,319	\$0
ACCOUNT WAS LEFT OPEN AFTER INACTIVATING FOR 2022 - RECOMMEND INACTIVATING AND VALUING TO \$0 - SXE 1/5/24						
882365	2023	MEDINA ROSA & OCTAVIO	PERSONAL PROPERTY MH S#110000HA002672A/B L#NTA1726957/6958	14917 RUNNING DEER TRL, TX 78734	\$108,402	\$0
MOBILE HOME MOVED TO REAL PROPERTY #147301 FOR 2023. 1/3/2024 RCJ						
885167	2021	FREEMAN RACHEL (OWNER)	OAK RANCH MH COMMUNITY, SPACE 19, SN1 FLE240TX1333586A; SN2 FLE240TX1333586B; HUD# PFS1126521; HUD#2 PFS1126522	5736 ARCADIA CIR 19, TX 78617	\$54,503	\$0
MOBILE HOME REMOVED TO HAYS COUNTY IN 2020. 11/16/2023 RCJ						
887488	2023	RAMIREZ HUGO ALBERTO &	RIVER RIDGE MH PARK, SPACE 29, SN1 CSS016714TXA; SN2 CSS016714TXB; HUD# HWC0442443; HUD#2 HWC0442444	1601 E SLAUGHTER LN 29, TX 78747	\$103,826	\$0
MOBILE HOME MOVED TO CALDWELL COUNTY FOR 2023. 12/4/2023 RCJ						
899920	2023	EXTRA SPACE MANAGEMENT INC	PERSONAL PROPERTY COMMERCIAL EXTRA SPACE STORAGE	5656 N INTERSTATE HY 35, AUSTIN TX 78751	\$17,082	\$0
ACCOUNT WAS LEFT OPEN AFTER INACTIVATING FOR 2022 - RECOMMEND INACTIVATING AND VALUING TO \$0 - SXE 1/5/24						
904108	2020	TAPIA MARIA	PERSONAL PROPERTY MH SN 125000HB001395A; HUD# NTA1655726	16203 PEARCE LN, TX 78617	\$32,654	\$0
MOBILE HOME MOVED TO BASTROP COUNTY IN 2019 AND TAXED IN BASTROP COUNTY IN 2020. 11/27/2023 RCJ						
906243	2023	RODRIGUEZ VICTORIA R &	PERSONAL PROPERTY MH S#PHH320TX1726117AAC/BAC/CAC L#PFS1182735/36/37	13420 PALMER RD, TX 78610	\$146,619	\$0
MOBILE HOME MOVED TO REAL PROPERTY BUT NOT REMOVED FROM PERSONAL PROPERTY. 12/5/2023 RCJ						
908232	2023	TOTAL SAFETY US INC	PERSONAL PROPERTY COMMERCIAL TOTAL SAFETY US INC	4100 SMITH SCHOOL RD 300, AUSTIN TX 78744	\$2,758	\$0
BUSINESS CLOSED PER '23 REND 11/14/23 SNL						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
908893	2023	40 NORTH LLC	PERSONAL PROPERTY COMMERCIAL 40 NORTH LLC	900 W 10 ST, TX 78703	\$44,706	\$0
OOB 10/31/22 PER AFFIDAVIT PROVIDED BY TAXPAYER - RECOMMEND INACTIVATING AND VALUING TO \$0 FOR 2023 - SXE 12/7/23						
913598	2022	GRANADOS BRIAN	PERSONAL PROPERTY COMMERCIAL 512 SLAB SHOP	15303 GINGER ST A, AUSTIN TX 78728	\$14,055	\$0
CLOSED 12/31/21 PER TCPA - RECOMMEND INACTIVATING AND VALUING TO \$0 FOR 2022 - SXE 1/9/24						
916856	2023	OVIEDO JUAN CARLOS S &	OAKCREST COMMUNITY MH PARK, SPACE 41, SN1 BEL008349TXA; HUD# NTA1793857	7601 DAFFAN LN 41, TX 78724	\$74,140	\$0
MOBILE HOME NOT ON LOT FOR 2023 PER OWNER AND PICTOMETRY. 12/7/2023 RCJ						
935991	2022	PONCE OMAR (OWNER)	RIVER RANCH MH PARK, SPACE 105, SN1 PH2213564; HUD# PFS1043342; TITLE # 00287161	13021 DESSAU RD 105, TX 78754	\$60,289	\$0
REMOVING OWNER FOR 2022 TAX YEAR PER OWNER. 12/18/2023 RCJ						
935991	2021	PONCE OMAR (OWNER)	RIVER RANCH MH PARK, SPACE 105, SN1 PH2213564; HUD# PFS1043342; TITLE # 00287161	13021 DESSAU RD 105, TX 78754	\$30,739	\$0
REMOVING OWNER FOR 2021 TAX YEAR PER OWNER. 12/18/2023 RCJ						
936363	2023	TREVINO PATRICIA	BOULDER RIDGE ESTATES, SPACE 668, SN1 FLE240TX1942770A; SN2 FLE240TX1942770B; HUD# PFS1223476; HUD#2 PFS1223477	3301 WINDY SHELF BND 668, TX 78660	\$50,992	\$0
MOBILE HOME MOVED TO LEE COUNTY IN 2022. 12/19/2023 RCJ						
943216	2023	TOB2 SERIES PROTECTED SERIES 2	UNT A CHESTERFIELD & FRANKLIN CONDOMINIUMS PLUS 34.0 % INT IN COM AREA	5403 CHESTERFIELD AVE A, TX 78752	\$461,261	\$360,282
TCAD CLERICAL ERROR CORRECTION REGARDING PROPERTY CHARACTERISTICS. RLL 12/12/2023						
943588	2023	TCSEF TEXAS LP	PERSONAL PROPERTY COMMERCIAL TCSEF TEXAS LP	3003 BEE CAVE RD, AUSTIN TX 78746	\$39,787	\$0
ASSET TRANSFERED OWNERSHIP PRIOR TO 2023 PER AFFIDAVIT - RECOMMEND INACTIVATING AND VALUING TO \$0 - SXE 1/5/24						
944311	2023	TOB2 SERIES, PROTECTED SERIES 5	CHESTERFIELD & FRANKLIN CONDOMINIUMS UNT B PLUS 24.0000 % INT IN COM AREA	5403 CHESTERFIELD AVE B, TX 78752	\$443,949	\$384,719
TCAD CLERICAL ERROR CORRECTION REGARDING PROPERTY CHARACTERISTICS. RLL 12/12/2023						
952811	2023	EUREST SERVICES INC	PERSONAL PROPERTY COMMERCIAL EUREST SERVICES INC	11501 BURNET RD, AUSTIN TX 78758	\$12,236	\$0
BUSINESS CLOSED PER 2022 RENDITION. SEE REND IN FILE. DELETE FOR 2022 AT VALUE OF \$0. 10/24/23 DDH						
952813	2023	EUREST SERVICES INC	PERSONAL PROPERTY COMMERCIAL EUREST SERVICES INC	717 E PARMER LN, AUSTIN TX 78753	\$12,236	\$0
BUSINESS CLOSED PER 2022 RENDITION. SEE REND IN FILE. DELETE FOR 2022 AT VALUE OF \$0. 10/24/23 DDH						
961529	2023	SOLIS JAIME URQUIZA & MAGDALI SANTANA MONDRAGON	EL DORADO BLK B LOT 4	CANDIDE LN, 78640	\$372,913	\$251,337

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
963359	2022	MENDELSON SAVANNAH	PPMH SERIAL# PH052043A/B LABEL# TEX0285195/196	12609 DESSAU RD, TX 78754	\$10,629	\$0
REMOVING INCORRECT OWNERSHIP OF MOHO PER OWNER FOR 2022. 12/12/2023. RCJ						
963360	2022	SUN COMMUNITIES	PPMH SERIAL# EMHOK11250 LABEL# TRA0166719	12609 DESSAU RD, TX 78754	\$12,339	\$0
SUN COMMUNITIES SHOULD NOT HAVE BEEN LSITED AS OWNER OF MOBILE HOME PER LEGAL. 11/29/2023 RCJ						
971089	2023	EXCALIBUR PROPERTIES LLC	EXCALIBUR ADDN BLK A LOT 1	W WHITESTONE BLVD, 78613	\$814,390	\$1
ADJUST LAND VALUE FOR 2023						
974708	2023	LOZA ABEL CASAS & CONTRERAS RAQUEL TORALES	STONEGATE MH PARK, SPACE 411, SN1 12524468A/B; HUD# PFS0357545/546	1401 E RUNDBERG LN 411, AUSTIN TX 78753	\$103,530	\$0
INFO ON ACCOUNT IS DUPLICATED AND INCORRECT. REMOVING FOR 2023 & 2024. 12/19/2023 RCJ						
974711	2023	TALIAFERRO IV ROBERT R	PALM OAKS MH PARK, SPACE 43, SN1FLE240TX2146691A; HUD# PFS1290283	810 BASTROP HWY 43, TX 78741	\$62,431	\$0
DUPLICATED ENTRY FOR MOHO #963178. 11/29/2023 RCJ						
975524	2023	COVENANT MGMT SYSTEMS LP	PERSONAL PROPERTY COMMERCIAL AUSTIN REGIONAL CLINIC	15803 WINDERMERE DR 103, PFLUGERVILLE TX 78660	\$78,481	\$0
ACCOUNT CREATED IN ERROR. DOUBLE ASSESSED WITH PID 721026. DELETE AT VALUE OF \$0. DDH 12/11/23						
975956	2023	GORROSTIETA JUAN	PERSONAL PROPERTY MH SERIAL#3400024L/3400024 HUD# TXS0551465/1466	1611 SARACEN RD, TX 78733	\$2,239	\$0
ACCOUNT ENTERED AS PERSONAL PROPERTY BUT SHOULD BE REAL PROPERTY UNDER #129506. 12/5/2023 RCJ						
976379	2023	GARCIA IRINEO CABRERA	TRAILS OF OAK HILL MH PARK, MH 1999 26X64 SPACE 150, SN# CW2005810TXA/B HUD# HWC0275338/339	6011 KIDNEYWOOD TRL 150, AUSTIN TX 78735	\$56,144	\$0
MOBILE HOME OWNERSHIP SHOULD HAVE BEEN ONLY PUT IN FOR THE 2024 TAX ROLL, REMOVING YEAR 2023. 12/13/2023 RCJ						
976380	2022	MORROW JESSIE	PERSONAL PROPERTY MH 2022 16x76, SN#1PTX7210TX, HUD#NTA0856919	20100 PANTHER DR, PFLUGERVILLE TX 78660	\$79,843	\$0
MOBILE HOME MOVED TO LOT AFTER 1/1/2022, REMOVE FROM 2022 TAX ROLL. 12/20/2023 RCJ						

6C

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
OSEZUA EHIYAMEN
BRUCE ELFANT
VIVEK KULKARNI
ELIZABETH MONTOYA
BLANCA ZAMORA-GARCIA

TO: Travis Central Appraisal District
Board of Directors

FROM: Leana Mann
Interim Chief Appraiser

SUBJECT: November 2023 Unaudited Financial Statements

The unaudited financial statements for November 2023 are enclosed. Financial highlights for the month are as follows:

- The District's ending fund balance was \$3,778,726. Of that, \$622,224 was nonspendable in the form of prepaid expenditures, \$1,700,700 was held in reserves as committed fund balance, and \$1,455,801 was unassigned fund balance.
- *The net change in fund balance for the fiscal year to date is \$89,179.*
- The reserve balances total \$1,700,700. Detail account balances for each reserve account are as follows:

	<u>Current Balance</u>
Reserve for Computer Equipment	\$ 89,594
Reserve for Network Infrastructure	\$ 350,000
Reserve for Technology Enhancements	\$ 154,192
Reserve for Litigation	\$ 956,914
Reserve for Building Repair & Replacement	\$ -
Reserve for ARB Operations	\$ -
Reserve for Market Data Purchases	\$ 150,000
	<u>\$ 1,700,700</u>

- ***The District ended the month with a budget deficit of \$23,713.***
- 850 EAL Holding Corp. is considered a blended component unit of the District. This component unit is reported in the financial statements as a Special Revenue Fund on the Governmental Funds Balance Sheet and Statement of Revenue, Expenditures and Changes in Fund Balance.

Travis Central Appraisal District
Budget to Actual- Governmental Funds
For the month ended November 30, 2023

	Budgeted Amounts			Actual Amounts	Variance Fav (Unfav)
	Original	Amended	YTD		
REVENUE:					
Appraisal assessments	25,683,866	25,683,866	23,543,544	23,543,544	(0)
Refund of appraisal assessments	-	-	-	-	-
Net appraisal assessments	\$ 25,683,866	\$ 25,683,866	\$ 23,543,544	\$ 23,543,544	\$ (0)
Investment earnings	51,000	51,000	46,750	332,780	286,030
Charges for services	26,500	26,500	24,292	5,223	(21,277)
Miscellaneous revenue	105,000	105,000	96,250	102,293	(2,707)
TOTAL REVENUE	\$ 25,866,366	\$ 25,866,366	\$ 23,710,836	\$ 23,983,840	\$ 262,047
EXPENDITURES:					
Personnel Cost	12,561,356	12,421,006	11,385,922	11,280,337	105,585
Benefit Cost	4,493,676	3,926,026	3,598,857	3,108,802	490,056
Printing and mailing services	665,819	664,819	609,417	688,970	(79,553)
Operating supplies	195,500	243,500	223,208	224,508	(1,299)
Subscriptions and data purchases	286,560	376,560	345,180	313,996	31,184
Training and education	120,790	115,040	105,453	116,112	(10,659)
Travel expenditures	16,950	22,700	20,808	30,522	(9,714)
Utilities	607,797	546,797	501,231	415,901	85,330
Legal expenditures	1,715,000	1,715,000	1,572,083	2,493,278	(921,194)
Professional services	1,821,189	2,399,439	2,199,486	2,257,483	(57,997)
Insurance	74,000	97,460	89,338	97,460	(8,122)
Aerial photography	802,297	784,297	784,297	783,657	641
Rentals	150,870	127,410	116,793	122,638	(5,846)
Building and Equipment maintenance	379,418	340,016	311,681	341,925	(30,244)
Software maintenance	462,100	449,100	411,675	457,264	(45,589)
Other services	407,775	411,525	377,231	293,362	83,870
Capital Outlay	173,931	294,333	269,805	306,819	(37,013)
Debt Service- Principal	374,611	627,211	574,943	467,873	107,070
Debt Service- Interest	374,227	121,627	111,491	93,755	17,736
TOTAL EXPENDITURES	25,683,866	25,683,866	23,608,902	23,894,662	(285,760)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	182,500	182,500	101,934	89,179	(23,713)
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	561,628	(561,628)
Transfers out	-	-	-	(561,628)	561,628
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	182,500	182,500	101,934	89,179	(23,713)
Beginning Fund Balance	3,689,547	3,689,547	3,689,547	3,689,547	
Ending Fund Balance	\$ 3,872,047	\$ 3,872,047	\$ 3,791,481	\$ 3,778,726	\$ (23,713)

Travis Central Appraisal District

Governmental Fund Balance Sheet

November 30, 2023

		Special	Total
	General Fund	Revenue Fund	Governmental
			Funds
ASSETS			
Cash and cash equivalents	2,300,768	-	2,300,768
Short-term investments	4,050,019	-	4,050,019
Receivables	77,296	-	77,296
Prepaid items	622,224	-	622,224
TOTAL ASSETS	<u>\$ 7,050,307</u>	<u>\$ -</u>	<u>\$ 7,050,307</u>
LIABILITIES			
Accounts payable and accrued expenditures	1,131,259	-	1,131,259
Unearned revenue	2,140,322	-	2,140,322
TOTAL LIABILITIES	3,271,581	-	3,271,581
FUND BALANCES			
Fund balance, committed	1,700,700	-	1,700,700
Fund Balance, restricted	-	-	-
Fund balance, nonspendable	622,224	-	622,224
Fund balance, unassigned	1,455,801	-	1,455,801
TOTAL FUND BALANCES	<u>3,778,726</u>	<u>-</u>	<u>3,778,726</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 7,050,307</u>	<u>\$ -</u>	<u>\$ 7,050,307</u>

Travis Central Appraisal District

Statement of Revenues, Expenditures and Changes in Fund Balance

For the month ended November 30, 2023

		Special	Total
	General Fund	Revenue Fund	Governmental Funds
REVENUES			
Appraisal assessments	\$ 23,543,544	\$ -	\$ 23,543,544
Refund of appraisal assessments	-	-	-
Net appraisal assessments	23,543,544	-	23,543,544
Investment earnings	332,780	-	332,780
Charges for services	5,223	-	5,223
Miscellaneous revenue	102,293	-	102,293
TOTAL REVENUE	23,983,840	-	23,983,840
EXPENDITURES			
Appraisal services			
Payroll and related expenditures	14,389,139	-	14,389,139
Data processing	457,264	-	457,264
Transportation	30,522	-	30,522
Operating supplies	224,508	-	224,508
Rentals	122,638	-	122,638
Legal and professional	4,750,761	-	4,750,761
Utilities and telephone	415,901	-	415,901
Building and equipment maintenance	341,925	-	341,925
Insurance	97,460	-	97,460
Other services	2,196,097	-	2,196,097
Capital outlay	306,819	-	306,819
Debt Service- Principal	-	467,873	467,873
Debt Service- Interest	-	93,755	93,755
TOTAL EXPENDITURES	23,333,033	561,628	23,894,662
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	650,807	(561,628)	89,179
OTHER FINANCING SOURCES (USES):			
Transfers in	-	561,628	561,628
Transfers out	(561,628)	-	(561,628)
TOTAL OTHER FINANCING SOURCES (USES)	(561,628)	561,628	-
NET CHANGE IN FUND BALANCE	89,179	-	89,179
FUND BALANCE, beginning of year	3,689,547	-	3,689,547
FUND BALANCE, end of year	\$ 3,778,726	\$ -	\$ 3,778,726



QUARTERLY INVESTMENT REPORT

Travis Central Appraisal District

DECEMBER 31, 2023



MEEDER

PUBLIC FUNDS

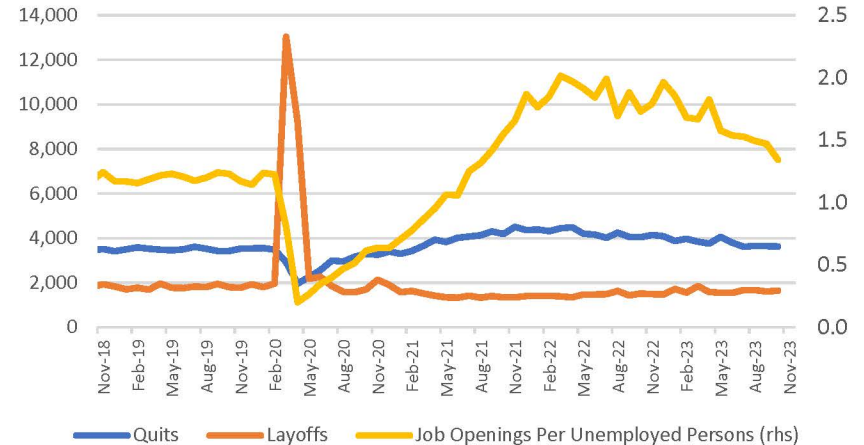
Labor Market and Inflation Continue Moderating

The last month of the year saw the bond market continue to rally as the Federal Reserve made its most dovish statement to date. For the third meeting in a row, the FOMC unanimously voted to leave rates unchanged. More importantly, the median dot from the updated Summary of Economic Projections showed the Federal Reserve was expecting more rate cuts in 2024. The median dot now reflects three 0.25% cuts compared to two 0.25% cuts reflected at the September meeting. After Jerome Powell's press conference, where he confirmed the committee discussed the timing of rate cuts, market participants priced in a more aggressive path for rate cuts. By the end of December, market participants were expecting six 0.25% cuts in 2024. With both the Federal Reserve and markets expecting some level of policy easing in 2024, the actual path will be determined by the next several months of economic data.

The labor market's resilience in the face of a historic rate hiking cycle has surprised many investors and has kept a soft landing in play. The labor market has softened substantially since 2022 and is now expanding at a more manageable pace. The labor force has been adding on average 185,000 employees in the last six months, down from 400,000 in 2022 and in line with historic averages. Today, there are 1.3 job openings for each unemployed person, down from a peak of 2 in March 2022. Workers are quitting at a lower rate as well, as they are less optimistic about the opportunity to switch jobs. Fewer job openings and job switching should keep a lid on wage growth.

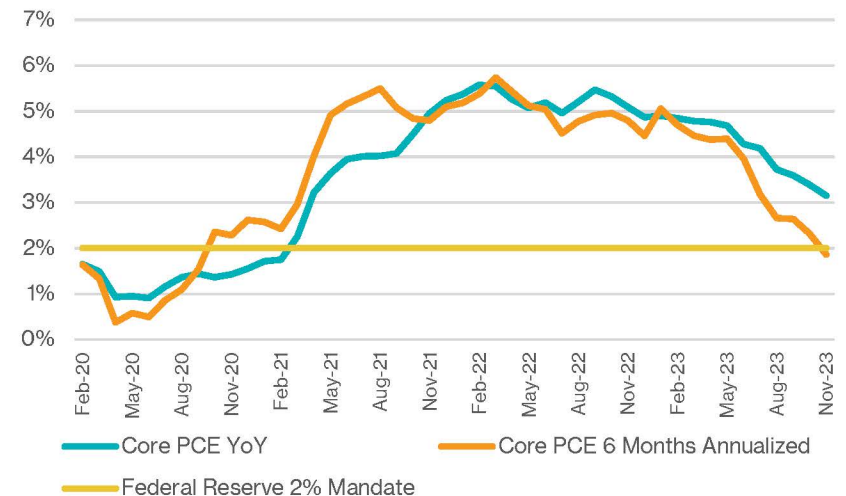
The most recent inflation data showed that peak inflation is likely behind us and that inflation is tracking much closer to 2 percent. Over the last six months, the Personal Consumption Expenditures (PCE) index increased at a rate of 2.0%. Likewise, core PCE has increased at a rate of 1.9%. This is the first time since the fall of 2020 that inflation readings have been at or below the Federal Reserve's mandate of 2%. Shelter inflation has proven to be sticky, but recent trends in rent inflation and housing prices show that those are also returning to more normal levels.

Job Openings Decreasing



SOURCE: BLOOMBERG

Inflation Moderating



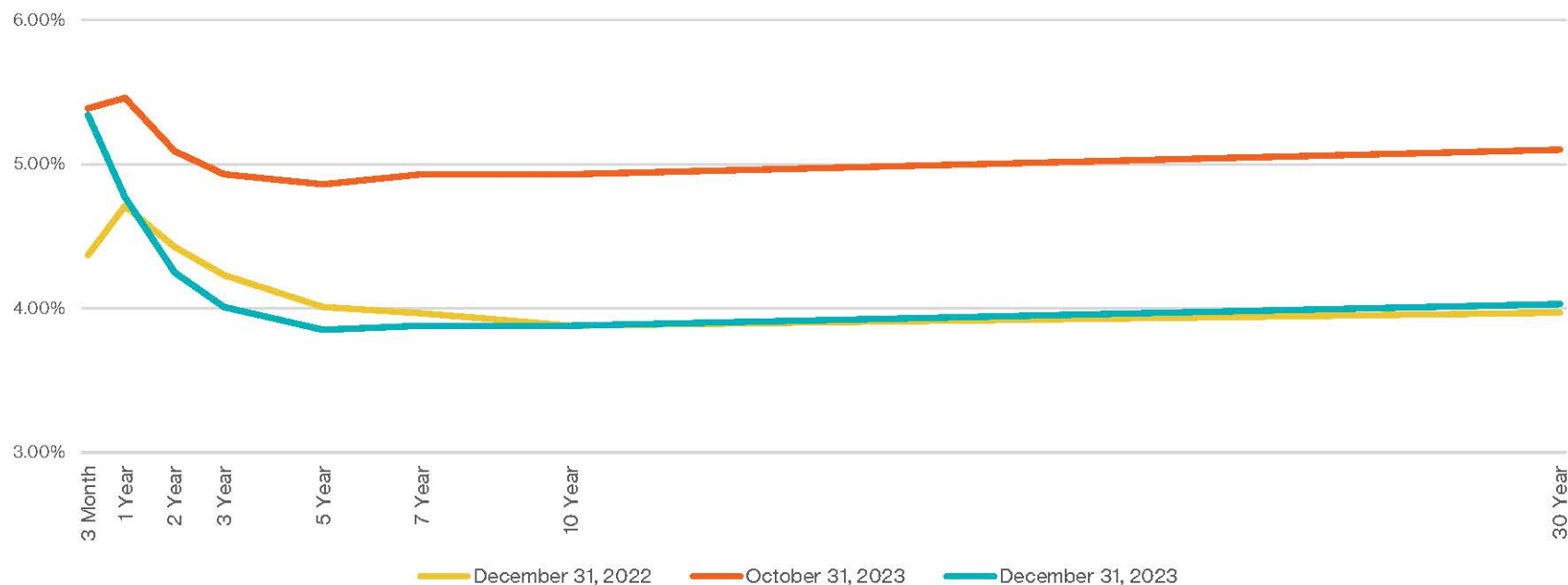
SOURCE: BLOOMBERG

Interest Rates Continue Moving Lower

Although a handful of Federal Reserve voters tried to walk back some of the rate cuts that have been priced in, market participants did not change their stance. Yields moved lower across the curve during the month, reflecting their expectations for lower rates in the future. The 2-year Treasury yield declined by 0.43% to 4.25%, and the 5-year Treasury yield declined by 0.42% to 3.85%. The yield curve remained inverted at the end of the year and has now been inverted for 18 months.

Even with the recent decline in interest rates, bond yields remain attractive and above long-term averages. If market participants and the Federal Reserve are correct, locking in yields at these levels will be beneficial to portfolio yields.

US Treasury Yield Curve



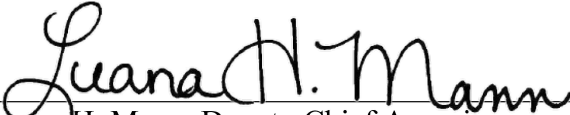
Travis Central Appraisal District, Texas

Quarterly Investment Report
October – December 2023
Portfolio Summary Management Report

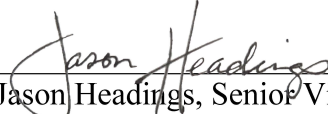
This quarterly report is prepared in compliance with the Investment Policy of the District and the Public Funds Investment Act (Chapter 2256, Texas Government Code).

<u>Portfolio as of September 30, 2023</u>		<u>Portfolio as of December 31, 2023</u>	
Beginning Book Value	\$ 10,061,860	Ending Book Value	\$ 7,563,235
Beginning Market Value	\$ 10,061,860	Ending Market Value	\$ 7,563,235
Unrealized Gain/Loss	\$ 0	Investment Income for the period	\$ 101,854
		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	\$ (2,498,625)

Average Yield to Maturity for period **5.129%**
Average Yield 3 month Treasury Bill for period **5.520%**



Leana H. Mann, Deputy Chief Appraiser
Travis Central Appraisal District



Jason Headings, Senior Vice President
Meeder Public Funds

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

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

Your Portfolio

As of December 31, 2023

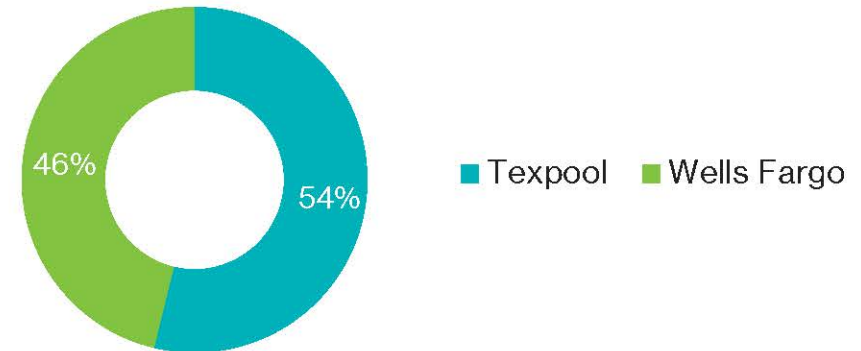


Your Portfolio Statistics

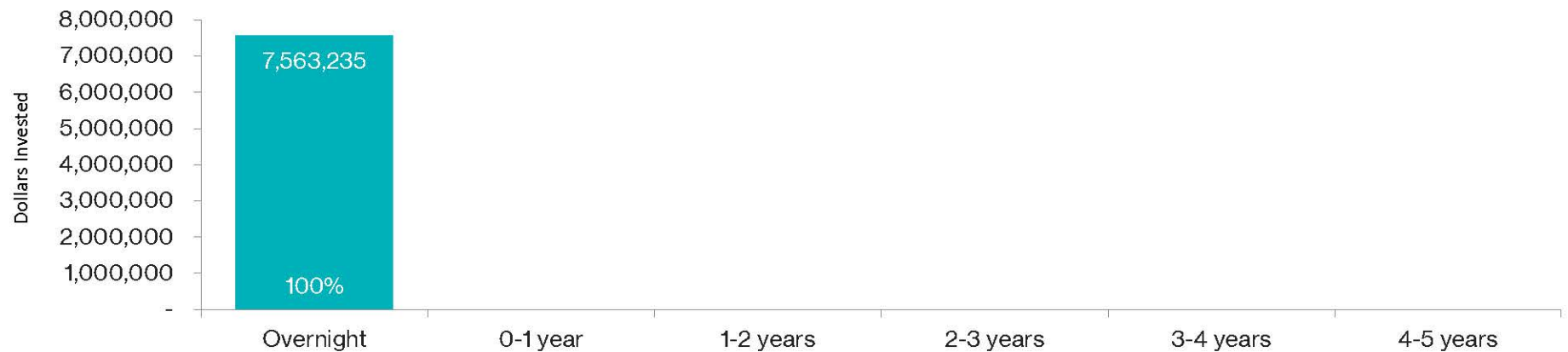
Weighted Average Maturity 1 day

Weighted Average Yield (All Funds) 4.94%

Your Asset Allocation



Your Maturity Distribution



Allocation Percentage Per Year



Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
December 31, 2023

Meeder Public Funds
901 S. MoPac
Suite 300
Austin, TX 78746
-

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
Texpool/Texpool Prime	4,068,983.92	4,068,983.92	4,068,983.92	53.80	1	1	5.513
Wells Fargo Bank	3,494,250.88	3,494,250.88	3,494,250.88	46.20	1	1	4.267
	7,563,234.80	7,563,234.80	7,563,234.80	100.00%	1	1	4.938
Investments							

Total Earnings	December 31	Month Ending	Fiscal Year To Date	Fiscal Year Ending
Current Year		27,425.81	360,206.07	360,206.07

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, Deputy Chief Appraiser



M E E D E R
PUBLIC FUNDS

Travis Central Appraisal Dist.
Summary by Type
December 31, 2023
Grouped by Fund

Meeder Public Funds
901 S. MoPac
Suite 300
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	4,068,983.92	4,068,983.92	53.80	5.513	1
Wells Fargo Bank	4	3,494,250.88	3,494,250.88	46.20	4.267	1
Subtotal	6	7,563,234.80	7,563,234.80	100.00	4.938	1
Total and Average	6	7,563,234.80	7,563,234.80	100.00	4.938	1



Travis Central Appraisal Dist.
Fund GEN - General Fund
Investments by Fund
December 31, 2023

Meeder Public Funds
901 S. MoPac
Suite 300
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	1,471,430.39	1,471,430.39	1,471,430.39	5.369	5.295	5.369	1
900001A	10001	Texpool Prime	10/01/2019	2,597,553.53	2,597,553.53	2,597,553.53	5.595	5.518	5.595	1
Subtotal and Average				4,068,983.92	4,068,983.92	4,068,983.92		5.438	5.513	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	324,631.31	324,631.31	324,631.31	1.090	1.075	1.090	1
88469	10004	Wells Fargo Analyzed Bus Chkg+	10/01/2019	36.25	36.25	36.25	1.080	1.065	1.080	1
88477	10005	Wells Fargo Commercial Chkg PF	10/01/2019	382,149.00	382,149.00	382,149.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	2,787,434.32	2,787,434.32	2,787,434.32	5.222	5.150	5.221	1
Subtotal and Average				3,494,250.88	3,494,250.88	3,494,250.88		4.208	4.267	1
Total Investments and Average				7,563,234.80	7,563,234.80	7,563,234.80		4.870	4.938	1



Travis Central Appraisal Dist.
Interest Earnings
Sorted by Fund - Fund
October 1, 2023 - December 31, 2023
Yield on Beginning Book Value

Meeder Public Funds
 901 S. MoPac
 Suite 300
 Austin, TX 78746
 -

										Adjusted Interest Earnings		
CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Ending Book Value	Maturity Date	Current Rate	Annualized Yield	Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: General Fund												
900001	10000	GEN	RRP	1,471,430.39	1,451,703.97	1,471,430.39		5.369	5.391	19,726.42	0.00	19,726.42
900001A	10001	GEN	RRP	2,597,553.53	2,561,242.37	2,597,553.53		5.595	5.625	36,311.16	0.00	36,311.16
8477	10002	GEN	RR2	2,787,434.32	5,712,677.47	2,787,434.32		5.222	3.120	44,920.80	0.00	44,920.80
88469	10004	GEN	RR2	36.25	331.89	36.25		1.080	20.752	17.36	0.00	17.36
90401	10003	GEN	RR2	324,631.31	319,096.67	324,631.31		1.090	1.092	878.25	0.00	878.25
88477	10005	GEN	RR2	382,149.00	16,808.00	382,149.00				0.00	0.00	0.00
Subtotal				7,563,234.80	10,061,860.37	7,563,234.80			4.016	101,853.99	0.00	101,853.99
Total				7,563,234.80	10,061,860.37	7,563,234.80			4.016	101,853.99	0.00	101,853.99



Travis Central Appraisal Dist.
Texas Compliance Change in Val Report
Sorted by Fund
October 1, 2023 - December 31, 2023

Meeder Public Funds
 901 S. MoPac
 Suite 300
 Austin, TX 78746
 -

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: General Fund									
10000	TXPOOL	GEN	10/01/2019	19,726.42	1,451,703.97	19,726.42	0.00	19,726.42	1,471,430.39
900001	1,471,430.39	5.369	/ /	19,726.42	1,451,703.97	19,726.42	0.00	19,726.42	1,471,430.39
10001	TXPRIM	GEN	10/01/2019	36,311.16	2,561,242.37	36,311.16	0.00	36,311.16	2,597,553.53
900001A	2,597,553.53	5.595	/ /	36,311.16	2,561,242.37	36,311.16	0.00	36,311.16	2,597,553.53
10002	WFSW	GEN	10/01/2019	44,920.80	5,712,677.47	3,935,732.06	6,813,848.86	-2,925,243.15	2,787,434.32
8477	2,787,434.32	5.221	/ /	47,126.35	5,712,677.47	3,935,732.06	6,813,848.86	-2,925,243.15	2,787,434.32
10003	WFABCP	GEN	10/01/2019	878.25	319,096.67	5,534.64	0.00	5,534.64	324,631.31
90401	324,631.31	1.090	/ /	878.25	319,096.67	5,534.64	0.00	5,534.64	324,631.31
10004	WFABCP	GEN	10/01/2019	17.36	331.89	157,691.86	157,987.50	-295.64	36.25
88469	36.25	1.080	/ /	17.36	331.89	157,691.86	157,987.50	-295.64	36.25
10005	WFCCAP	GEN	10/01/2019	0.00	16,808.00	12,247,388.84	11,882,047.84	365,341.00	382,149.00
88477	382,149.00	0.000	/ /	0.00	16,808.00	12,247,388.84	11,882,047.84	365,341.00	382,149.00
Sub Totals For: Fund: General Fund				101,853.99	10,061,860.37	16,402,384.98	18,853,884.20	-2,498,625.57	7,563,234.80
				104,059.54	10,061,860.37	16,402,384.98	18,853,884.20	-2,498,625.57	7,563,234.80
Report Grand Totals:				101,853.99	10,061,860.37	16,402,384.98	18,853,884.20	-2,498,625.57	7,563,234.80
				104,059.54	10,061,860.37	16,402,384.98	18,853,884.20	-2,498,625.57	7,563,234.80

Portfolio TCAD

TC (PRF_TC) 7.0
Report Ver. 7.3.6.1

Disclosures



Meeder Public Funds, Inc., is a registered investment adviser with the Securities and Exchange Commission (SEC) under the Investment Advisers Act of 1940. Registration with the SEC does not imply a certain level of skill or training. The opinions expressed in this presentation are those of Meeder Public Funds, Inc. The material presented has been derived from sources considered to be reliable, but the accuracy and completeness cannot be guaranteed.

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.

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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Meeder Public Funds

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MONTHLY INVESTMENT REPORT

Travis Central Appraisal District

DECEMBER 31, 2023



MEEDER

PUBLIC FUNDS

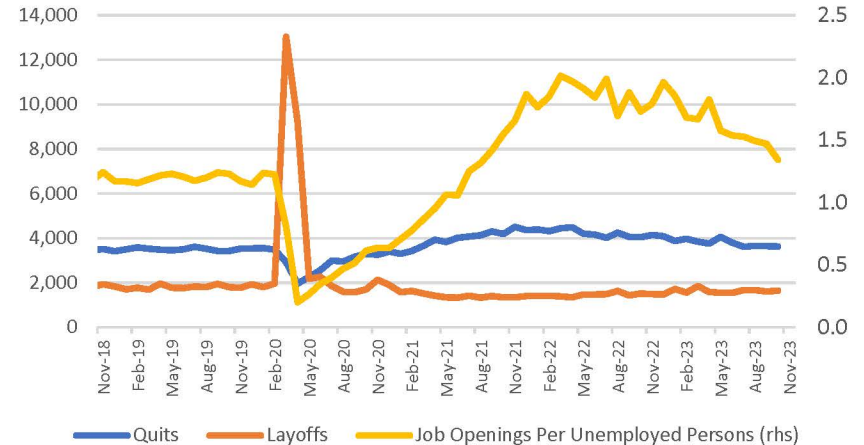
Labor Market and Inflation Continue Moderating

The last month of the year saw the bond market continue to rally as the Federal Reserve made its most dovish statement to date. For the third meeting in a row, the FOMC unanimously voted to leave rates unchanged. More importantly, the median dot from the updated Summary of Economic Projections showed the Federal Reserve was expecting more rate cuts in 2024. The median dot now reflects three 0.25% cuts compared to two 0.25% cuts reflected at the September meeting. After Jerome Powell's press conference, where he confirmed the committee discussed the timing of rate cuts, market participants priced in a more aggressive path for rate cuts. By the end of December, market participants were expecting six 0.25% cuts in 2024. With both the Federal Reserve and markets expecting some level of policy easing in 2024, the actual path will be determined by the next several months of economic data.

The labor market's resilience in the face of a historic rate hiking cycle has surprised many investors and has kept a soft landing in play. The labor market has softened substantially since 2022 and is now expanding at a more manageable pace. The labor force has been adding on average 185,000 employees in the last six months, down from 400,000 in 2022 and in line with historic averages. Today, there are 1.3 job openings for each unemployed person, down from a peak of 2 in March 2022. Workers are quitting at a lower rate as well, as they are less optimistic about the opportunity to switch jobs. Fewer job openings and job switching should keep a lid on wage growth.

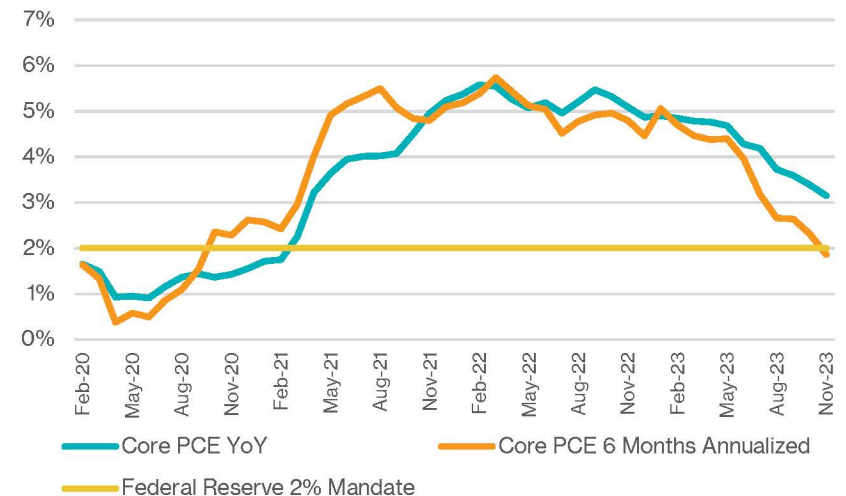
The most recent inflation data showed that peak inflation is likely behind us and that inflation is tracking much closer to 2 percent. Over the last six months, the Personal Consumption Expenditures (PCE) index increased at a rate of 2.0%. Likewise, core PCE has increased at a rate of 1.9%. This is the first time since the fall of 2020 that inflation readings have been at or below the Federal Reserve's mandate of 2%. Shelter inflation has proven to be sticky, but recent trends in rent inflation and housing prices show that those are also returning to more normal levels.

Job Openings Decreasing



SOURCE: BLOOMBERG

Inflation Moderating



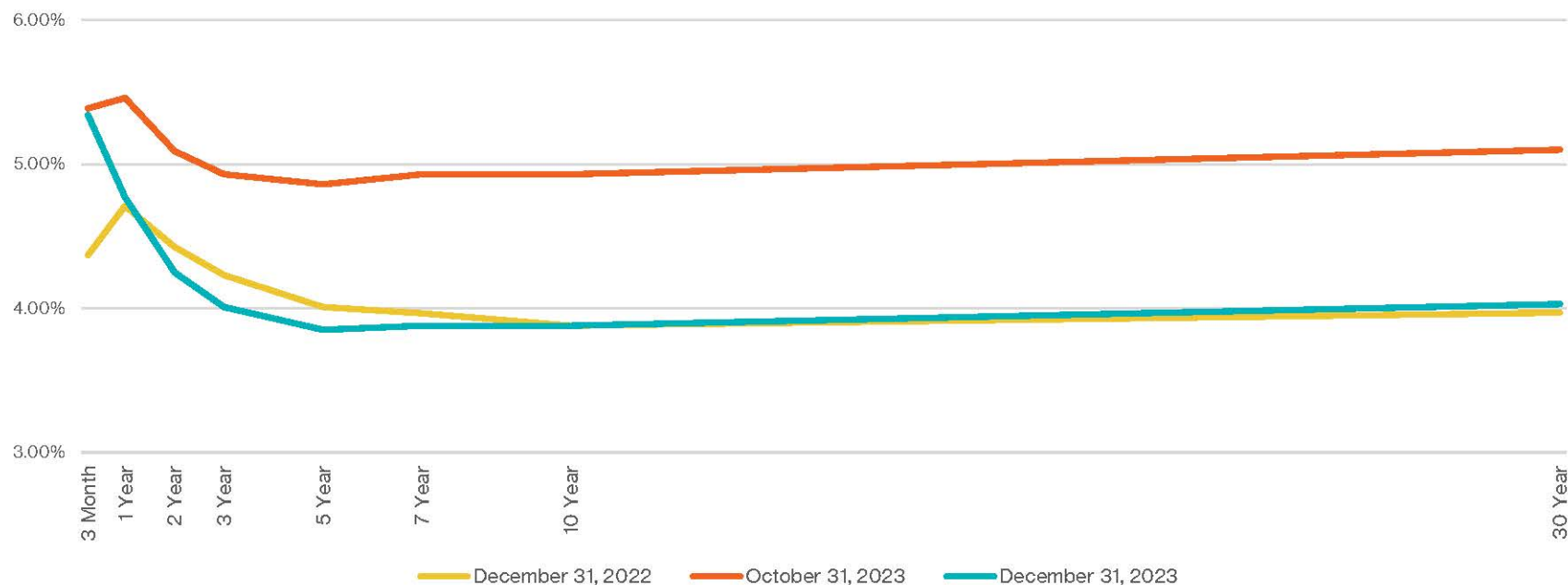
SOURCE: BLOOMBERG

Interest Rates Continue Moving Lower

Although a handful of Federal Reserve voters tried to walk back some of the rate cuts that have been priced in, market participants did not change their stance. Yields moved lower across the curve during the month, reflecting their expectations for lower rates in the future. The 2-year Treasury yield declined by 0.43% to 4.25%, and the 5-year Treasury yield declined by 0.42% to 3.85%. The yield curve remained inverted at the end of the year and has now been inverted for 18 months.

Even with the recent decline in interest rates, bond yields remain attractive and above long-term averages. If market participants and the Federal Reserve are correct, locking in yields at these levels will be beneficial to portfolio yields.

US Treasury Yield Curve



Your Portfolio

As of December 31, 2023



Your Portfolio Statistics

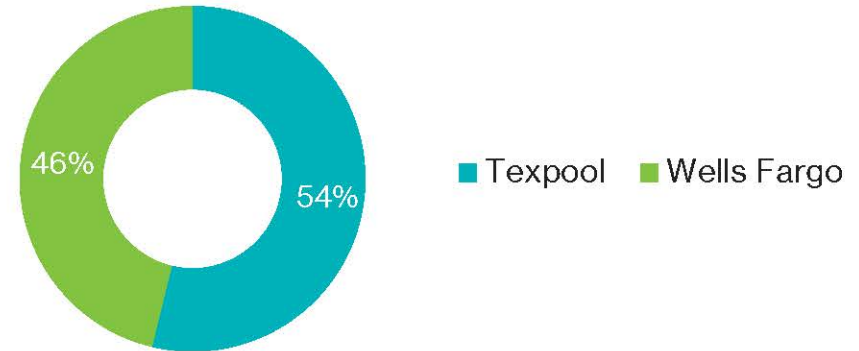
Weighted Average Maturity

1 day

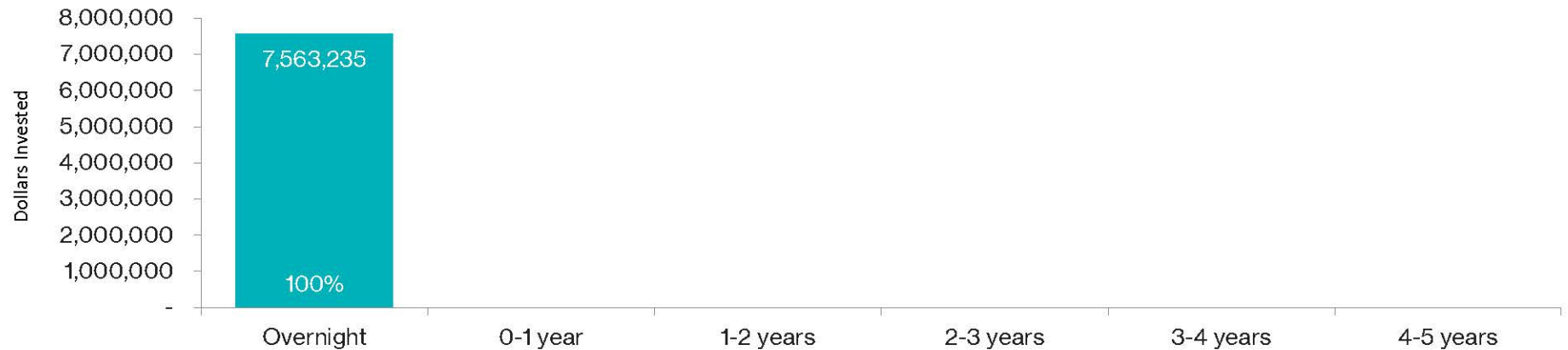
Weighted Average Yield (All Funds)

4.94%

Your Asset Allocation



Your Maturity Distribution



Allocation Percentage Per Year



Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
December 31, 2023

Meeder Public Funds
901 S. MoPac
Suite 300
Austin, TX 78746
-

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
Texpool/Texpool Prime	4,068,983.92	4,068,983.92	4,068,983.92	53.80	1	1	5.513
Wells Fargo Bank	3,494,250.88	3,494,250.88	3,494,250.88	46.20	1	1	4.267
	7,563,234.80	7,563,234.80	7,563,234.80	100.00%	1	1	4.938
Investments							

Total Earnings	December 31	Month Ending	Fiscal Year To Date	Fiscal Year Ending
Current Year		27,425.81	360,206.07	360,206.07

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, Deputy Chief Appraiser



M E E D E R
PUBLIC FUNDS

Travis Central Appraisal Dist.
Summary by Type
December 31, 2023
Grouped by Fund

Meeder Public Funds
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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	4,068,983.92	4,068,983.92	53.80	5.513	1
Wells Fargo Bank	4	3,494,250.88	3,494,250.88	46.20	4.267	1
Subtotal	6	7,563,234.80	7,563,234.80	100.00	4.938	1
Total and Average	6	7,563,234.80	7,563,234.80	100.00	4.938	1



Travis Central Appraisal Dist.
Fund GEN - General Fund
Investments by Fund
December 31, 2023

Meeder Public Funds
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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	1,471,430.39	1,471,430.39	1,471,430.39	5.369	5.295	5.369	1
900001A	10001	Texpool Prime	10/01/2019	2,597,553.53	2,597,553.53	2,597,553.53	5.595	5.518	5.595	1
Subtotal and Average				4,068,983.92	4,068,983.92	4,068,983.92		5.438	5.513	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	324,631.31	324,631.31	324,631.31	1.090	1.075	1.090	1
88469	10004	Wells Fargo Analyzed Bus Chkg+	10/01/2019	36.25	36.25	36.25	1.080	1.065	1.080	1
88477	10005	Wells Fargo Commercial Chkg PF	10/01/2019	382,149.00	382,149.00	382,149.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	2,787,434.32	2,787,434.32	2,787,434.32	5.222	5.150	5.221	1
Subtotal and Average				3,494,250.88	3,494,250.88	3,494,250.88		4.208	4.267	1
Total Investments and Average				7,563,234.80	7,563,234.80	7,563,234.80		4.870	4.938	1



Travis Central Appraisal Dist.
Interest Earnings
Sorted by Fund - Fund
December 1, 2023 - December 31, 2023
Yield on Beginning Book Value

Meeder Public Funds
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Austin, TX 78746
-

										Adjusted Interest Earnings		
CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Ending Book Value	Maturity Date	Current Rate	Annualized Yield	Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: General Fund												
900001	10000	GEN	RRP	1,471,430.39	1,464,750.62	1,471,430.39		5.369	5.369	6,679.77	0.00	6,679.77
900001A	10001	GEN	RRP	2,597,553.53	2,585,268.33	2,597,553.53		5.595	5.595	12,285.20	0.00	12,285.20
8477	10002	GEN	RR2	2,787,434.32	2,056,129.43	2,787,434.32		5.222	4.673	8,160.14	0.00	8,160.14
88469	10004	GEN	RR2	36.25	8,576.07	36.25		1.080	0.437	3.18	0.00	3.18
90401	10003	GEN	RR2	324,631.31	323,221.26	324,631.31		1.090	1.084	297.52	0.00	297.52
88477	10005	GEN	RR2	382,149.00	0.00	382,149.00				0.00	0.00	0.00
Subtotal				7,563,234.80	6,437,945.71	7,563,234.80			5.016	27,425.81	0.00	27,425.81
Total				7,563,234.80	6,437,945.71	7,563,234.80			5.016	27,425.81	0.00	27,425.81

Disclosures



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Meeder Public Funds

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Travis Central Appraisal District
Statement of Revenues and Expenditures
01 - ARB
From 1/1/2023 Through 12/31/2023

	Total Budget Amended	YTD Budget	Actual	Budget Variance	Percent of Total Budget Final
Expenditures					
Per Diem Expenditures					
Per Diem Payments	1,071,994.50	1,071,994.50	941,022.50	130,972.00	12.21%
Total Per Diem Expenditures	1,071,994.50	1,071,994.50	941,022.50	130,972.00	12.22%
Supplies					
Operating Supplies	5,000.00	5,000.00	4,524.09	475.91	9.51%
Total Supplies	5,000.00	5,000.00	4,524.09	475.91	9.52%
Services					
Training & Education	4,250.00	10,000.00	820.00	9,180.00	80.70%
Attorney & Court Costs	35,000.00	35,000.00	36,400.00	(1,400.00)	(4.00)%
Total Services	39,250.00	45,000.00	37,220.00	7,780.00	5.17%
Total Expenditures	1,116,244.50	1,121,994.50	982,766.59	139,227.91	11.96%
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,116,244.50)</u>	<u>(1,121,994.50)</u>	<u>(982,766.59)</u>	<u>(139,227.91)</u>	<u>11.95%</u>

Travis Central Appraisal District
Standard General Ledger
From 12/1/2023 Through 12/31/2023

Account Code	Effective ...	Session ID	Session Description	Document Description	Debit	Credit	Name
10110				Current Balance	1,550.00		
30110				Current Balance	8,766,333.06		
40100				Opening Balance	916,347.50		
	12/1/2023	JV2296	ARB Per Diem Correction	ARB Per Diem Payments PPE 12.01.23 (1 day @ \$225/day)	225.00		
	12/1/2023	APINV2521	ARB Payroll	ARB Per Diem Payments PPE 12.01.23 (.50 days @ \$170/day)	85.00		Aterno, Anthony
	12/1/2023	APINV2521	ARB Payroll	ARB Per Diem Payments PPE 12.01.23 (1 days @ \$200/day)	200.00		Cluck Jr., Charlie
	12/1/2023	APINV2521	ARB Payroll	ARB Per Diem Payments PPE 12.01.23 (2.50 days @ \$275 /day)	687.50		Craig Phifer
	12/1/2023	APINV2521	ARB Payroll	ARB Per Diem Payments PPE 12.01.23 (1.50 days @ \$200/day)	300.00		Daimon Briggs
	12/1/2023	APINV2521	ARB Payroll	ARB Per Diem Payments PPE 12.01.23 (3.5 days @ \$200/day)	700.00		David Jones
	12/1/2023	APINV2521	ARB Payroll	ARB Per Diem Payments PPE 12.01.23 (1 days @ \$200/day)	200.00		Gilmore, Darleen
	12/1/2023	APINV2521	ARB Payroll	ARB Per Diem Payments PPE 12.01.23 (5 days @ \$225 /day)	1,125.00		Mary Taylor
	12/1/2023	APINV2521	ARB Payroll	ARB Per Diem Payments PPE 12.01.23 (1.50 days @ \$160 /day)	240.00		McBee, Barry
	12/1/2023	APINV2521	ARB Payroll	ARB Per Diem Payments PPE 12.01.23 (2 days @ \$170 /day)	340.00		Nasamran, Kaemarie
	12/1/2023	APINV2521	ARB Payroll	ARB Per Diem Payments PPE 12.01.23 (2 days @ \$190/day)	380.00		Paul King
	12/1/2023	APINV2521	ARB Payroll	ARB Per Diem Payments PPE 12.01.23 (1 days @ \$160 /day)	160.00		Silas, Beverly

Travis Central Appraisal District
Standard General Ledger
From 12/1/2023 Through 12/31/2023

Account Code	Effective ...	Session ID	Session Description	Document Description	Debit	Credit	Name
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (1.5 days @ \$170/day)	255.00		Alt, Holly
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (2 days @ \$170/day)	340.00		Aterno, Anthony
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (1.5 days @ \$160/day)	240.00		Brooks, Meg
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (0.5 days @ \$200/day)	100.00		Cluck Jr., Charlie
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (6.5 days @ \$275/day)	1,787.50		Craig Phifer
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (4 days @ \$200/day)	800.00		Daimon Briggs
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (5.5 days @ \$200/day)	1,100.00		David Jones
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (4 days @ \$190/day)	760.00		Debora Harris
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (1 days @ \$190/day)	190.00		Ernest Caldwell
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (1.5 days @ \$200/day)	300.00		Gilmore, Darleen
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (1 days @ \$170/day)	170.00		Kreutz, Charles
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (7 days @ \$225/day)	1,575.00		Mary Taylor
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (3.5 days @ \$160/day)	560.00		McBee, Barry

Travis Central Appraisal District
Standard General Ledger
From 12/1/2023 Through 12/31/2023

Account Code	Effective ...	Session ID	Session Description	Document Description	Debit	Credit	Name
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (7 days @ \$170/day)	1,190.00		Nasamran, Kaemarie
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (1.5 days @ \$190/day)	285.00		Paul King
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (0.5 days @ \$150/day)	75.00		Robert David Trent
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (1.5 days @ \$160/day)	240.00		Silas, Beverly
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (1 days @ \$160/day)	160.00		Street, Hall
	12/15/2023	APINV2530	ARB Per Diem Payments PPE 12.15.23	ARB Per Diem Payments PPE 12.15.23 (9 days @ \$225/day)	2,025.00		Teresa Gaines
	12/29/2023	APINV2539	ARB Per Diem Payments PPE 12.29.23	ARB Per Diem Payments PPE 12.29.23 (1 days @ \$200/day)	200.00		Cluck Jr., Charlie
	12/29/2023	APINV2539	ARB Per Diem Payments PPE 12.29.23	ARB Per Diem Payments PPE 12.29.23 (3.5 days @ \$275/day)	962.50		Craig Phifer
	12/29/2023	APINV2539	ARB Per Diem Payments PPE 12.29.23	ARB Per Diem Payments PPE 12.29.23 (1.5 days @ \$200/day)	300.00		Daimon Briggs
	12/29/2023	APINV2539	ARB Per Diem Payments PPE 12.29.23	ARB Per Diem Payments PPE 12.29.23 (5 days @ \$200/day)	1,000.00		David Jones
	12/29/2023	APINV2539	ARB Per Diem Payments PPE 12.29.23	ARB Per Diem Payments PPE 12.29.23 (0.5 days @ \$190/day)	95.00		Debora Harris
	12/29/2023	APINV2539	ARB Per Diem Payments PPE 12.29.23	ARB Per Diem Payments PPE 12.29.23 (0.5 days @ \$190/day)	95.00		Ernest Caldwell
	12/29/2023	APINV2539	ARB Per Diem Payments PPE 12.29.23	ARB Per Diem Payments PPE 12.29.23 (1 days @ \$200/day)	200.00		Gilmore, Darleen

Travis Central Appraisal District
Standard General Ledger
From 12/1/2023 Through 12/31/2023

Account Code	Effective ...	Session ID	Session Description	Document Description	Debit	Credit	Name
	12/29/2023	APINV2539	ARB Per Diem Payments PPE 12.29.23	ARB Per Diem Payments PPE 12.29.23 (6 days @ \$225/day)	1,350.00		Mary Taylor
	12/29/2023	APINV2539	ARB Per Diem Payments PPE 12.29.23	ARB Per Diem Payments PPE 12.29.23 (0.5 days @ \$160/day)	80.00		McBee, Barry
	12/29/2023	APINV2539	ARB Per Diem Payments PPE 12.29.23	ARB Per Diem Payments PPE 12.29.23 (4 days @ \$170/day)	680.00		Nasamran, Kaemarie
	12/29/2023	APINV2539	ARB Per Diem Payments PPE 12.29.23	ARB Per Diem Payments PPE 12.29.23 (1.5 days @ \$190/day)	285.00		Paul King
	12/29/2023	APINV2539	ARB Per Diem Payments PPE 12.29.23	ARB Per Diem Payments PPE 12.29.23 (0.5 days @ \$160/day)	80.00		Silas, Beverly
	12/29/2023	APINV2539	ARB Per Diem Payments PPE 12.29.23	ARB Per Diem Payments PPE 12.29.23 (4 days @ \$160/day)	640.00		Street, Hall
	12/29/2023	APINV2539	ARB Per Diem Payments PPE 12.29.23	ARB Per Diem Payments PPE 12.29.23 (8.5 days @ \$225/day)	1,912.50		Teresa Gaines
				Transaction Total	<u>24,675.00</u>	<u>0.00</u>	
Balance 40100					941,022.50		
40101				Opening Balance	0.00		
	12/1/2023	JV2296	ARB Per Diem Correction	ARB Per Diem Payments PPE 12.01.23 (1 day @ \$225/day)		225.00	
	12/1/2023	APINV2521	ARB Payroll	ARB Per Diem Payments PPE 12.01.23 (1 days @ \$225/day)	225.00		Teresa Gaines
				Transaction Total	<u>225.00</u>	<u>225.00</u>	
Balance 40101					0.00		
40220				Current Balance	4,524.09		
40330				Current Balance	820.00		
40510				Opening Balance	6,700.00		

Travis Central Appraisal District
Standard General Ledger
From 12/1/2023 Through 12/31/2023

Account Code	Effective ...	Session ID	Session Description	Document Description	Debit	Credit	Name
	12/1/2023	APINV2531	AP 12.19.23	ARB Attorney Fees- April 2023 (Received 12.18.23)	5,650.00		Armstrong & Armstrong, Attorneys & Counselors, P.C.
	12/1/2023	APINV2531	AP 12.19.23	ARB Attorney Fees- 02.01-07.31.23 (Received 12.18.23)	11,400.00		Armstrong & Armstrong, Attorneys & Counselors, P.C.
	12/1/2023	APINV2531	AP 12.19.23	ARB Attorney Fees- 05.03.23-08.28.23 (Received 12.18.23)	4,250.00		Armstrong & Armstrong, Attorneys & Counselors, P.C.
	12/1/2023	APINV2531	AP 12.19.23	ARB Attorney Fees- 08.17.23-10.30.23 (Received 12.18.23)	8,400.00		Armstrong & Armstrong, Attorneys & Counselors, P.C.
				Transaction Total	29,700.00	0.00	
Balance 40510					36,400.00		
Report Opening/Current Balance					9,696,274.65	0.00	
Report Transaction Totals					54,600.00	225.00	
Report Current Balances					9,750,874.65	225.00	
Report Difference					9,750,649.65		

Travis Appraisal Review Board

Cost per Hearing- 2023

ARB Expenditures through 12/31/23	\$ 982,766.59
Number of ARB Hearings 1/1/2023-12/08/2023 <i>(excludes topline agreements)</i>	31,959
Cost per Hearing	\$ 30.75

Travis Central Appraisal District

FY 2023 Capital Expenditures

As of December 31, 2023

Date	Asset Description	Amount	Vendor
1/9/2023	AC Compressor Replacement	3,225.68	ACIS Inc.
2/10/2023	Cisco Firepower 2130 Firewall with Threat Defense	48,627.00	CDW-Government, LLC
2/8/2023	Customer Service Window Intercoms	22,577.42	Chameleon Security Integrations, LLC
2/10/2023	PowerEdge R750 Servers (5 @ \$18,845.30 each)	94,226.50	Dell Marketing, LP
3/3/2023	VMWare Horizon on Prem Professional Service- Upgrade	36,835.63	Dell Marketing, LP
3/3/2023	Stand Alone PC for HR (2 @ \$1544.46 each)	3,088.92	Dell Marketing, LP
5/4/2023	APC Battery Replacement (4 Batteries @ \$2,305 each)	9,220.00	Comp-Utility Corp.
7/10/2023	Dell PowerEdge R740XD Server	2,180.00	eBay, Inc.
7/20/2023	Training Room Equipment Move for BPP Relocation	11,589.46	Creative Office Environments
7/24/2023	IT Servers (QTY:2) For Failing Servers	8,799.98	eBay, Inc.
7/24/2023	Virtual Load Balancer Appliance with Maintenance (07.20.23-07.1	2,354.50	SHI Government Solutions
9/14/2023	BPP Cubicles & Office Furniture for 3rd Floor	50,875.98	Indoff Commercial Interiors
11/1/2023	1st Floor Conference Room Teleconferencing Equipment	3,124.04	Amazon
11/15/2023	Keypad Readers for 4th Floor Break Room	10,093.61	Knight Security
12/1/2023	Physical PCs for GIS Mappers (4 @ \$1,672.45 each)	6,689.80	Dell Marketing, LP
Total		313,508.52	

**Travis Central Appraisal District
Jurisdiction A/R Past Due Report
As of 01/29/2024**

ID	Jurisdiction Name	Invoice Number	Invoice Date	Due Date	Invoice Description	Amount
10P	Briarwood MUD	8279	12/1/2023	12/31/2023	Q1 2024 Jurisdiction Invoices	0.40
20	City of Pflugerville	8295	12/1/2023	12/31/2023	Q1 2024 Jurisdiction Invoices	76,998.18
7M	Sunfield MUD No 3	8381	12/1/2023	12/31/2023	Q1 2024 Jurisdiction Invoices	2.07
83	City of Bee Cave	8386	12/1/2023	12/31/2023	Q1 2024 Jurisdiction Invoices	829.84
8P	River Place Limited District	8393	12/1/2023	12/31/2023	Q1 2024 Jurisdiction Invoices	830.94
Report Total						<u>78,661.43</u>

6D

CONSENT AGENDA

Personnel Status Report
1/29/2024

Personnel Changes:				
Name	Action	Date	Job Title	Division
Mills, Mike	Promotion	12/18/2023	Deputy Chief Appraiser	Admin
Mann, Leana	Promotion	01/01/2024	Chief Appraiser (Interim)	Admin
Barton, Davina	Promotion	01/01/2024	Executive Support & Facilities Coordinator	Admin
Alvarado, Liliana	Job Change	01/01/2024	HR & Accounting Assistant	Admin
Gonzalez, Sofia	New Hire	01/15/2024	Clerk	Appraisal Support
Martorell, Albert	New Hire	01/15/2024	Clerk	Appraisal Support

Current Openings:

Job Posting#	Posting Date	Position	Division	# of Positions
2024144301	Jan-2024	Administrative Assistant	Business Personal Property	1
2024142301	Jan-2024	Commercial Specialist	Commercial	1

REGULAR AGENDA

7A

REGULAR AGENDA

TCAD 2024 AG ADVISORY BOARD MEMBERS SUMMARY

Pending Reappointment	Existing Members
January 1, 2024 – December 31, 2025	January 1, 2023 – December 31, 2024
Larry Mellenbruch	Dan Dierschke
Tim Van Akeren	Cliff Kessler
	Linda Hall

Mr. Larry Mellenbruch lives in eastern Travis County and is a farmer and rancher. He has been in the farming and ranching business for the last 60 years. He is a retired electrical engineer and is a member of the Texas Farm Bureau and the Texas Southwestern Cattle Raisers Association. He is familiar with farming and ranching practices, economics of agricultural and environmental issues related to land in the area.

Mr. Tim Van Akeren is the owner of OGS Pipeline, LLC, Van Akeren Farms, Ltd, and Cedar Valley Feeding Co. Mr. Van Akeren has been farming and raising cattle for 45 years, 19 years spent ranching in western Travis County. He also serves as the Director of SW Travis County Groundwater Conservation District and as a Director of the Hamilton Pool Road Matters. Mr. Van Akeren was appointed to the Agriculture Advisory Board in 2022.

Mr. Dan Dierschke is a fifth generation Texas agricultural producer. He and his wife, Marilyn, have produced beef and hay near Austin, Texas for the last 45 years. He has been involved in many organizations such as Cattlemen's Beef Board, Texas Beef Council, Texas Farm Bureau, U.S. Meat Export Federation, Technical Subcommittee on Farm and Land Preservation for USDA's National Resources and Conservation Service, just to name a few. Mr. Dierschke has also served two terms appointed by the governor on the Texas Farm and Ranch Land Preservation Council and as an advisor on the U.S. Trade for animals and animal products. He has been on the TCAD Agricultural Advisory Board since 2000.

Mr. Cliff Kessler farms in eastern Travis County. He is retired from the Travis Central Appraisal District after 25 years of service. He is also involved in the Texas Farm Bureau, Aqua Water Supply Corporation, Emergency Services District 13 and Blackland Prairie Concerned Citizens Association. Before retiring, he had farmed in Travis County for 35 years. He has been on the TCAD Agricultural Advisory Board since 2010.

Ms. Linda Hall, born and raised in Travis County, has been a ranching in Travis County for 45 years. She is also involved in the Texas Farm Bureau and many community activities. She is familiar with farming and ranching practices, economics of agriculture and environmental issues related to land in the area. She has been on the TCAD Agricultural Advisory Board since 2017.

7B

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
VACANT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS

TOM BUCKLE
DEBORAH CARTWRIGHT
OSEZUA EHIYAMEN
BRUCE ELFANT
VIVEK KULKARNI
ELIZABETH MONTTOYA
BLANCA ZAMORA-GARCIA

TO: Travis Central Appraisal District
Board of Directors

FROM: Leana Mann
Interim Chief Appraiser

DATE: January 29, 2024

RE: Item 7B- Board Policies Proposed Revisions

The Board Policies subcommittee met in November 2023 and January 2024 to review the Board Policies and make necessary changes related to Senate Bill 2. The subcommittee has proposed the below changes to the Board Policies:

Changes related to Senate Bill 2

- Board membership now nine members- five appointed board members, 3 elected board members, and the tax assessor-collector **[Pages 5-7]**
- Terms are now four-year staggered terms **[Page 6]**
- Added transitional language regarding Board of Directors election and appointments consistent with Senate Bill 2 changes **[Pages 6-7]**
- Updated section regarding vacancies of elected positions **[Page 8]**
- Separated section regarding recall of board members and added statement regarding recall of elected board members **[Page 9]**
- Added option for appointment of Deputy TLO **[Page 21]**
- ARB member selection and appointment to be completed by the Board of Directors **[Pages 21-23]**
- Oath of Office and Statement of Officer will be administered to all Board Members at the first meeting of each calendar year **[Page 7]**
- Authorization of Chief Appraiser to make 25.25(b) Appraisal Roll changes as an authority and function of the Board **[Page 14]**
- Updated Board Committees section to include language on standing committees **[Page 15]**
- Added statement delegating and authorizing the Chief Appraiser to perform statutory functions of the Board Secretary **[Page 16]**
- Updated TLO description to include new language required by HB 1285 **[Pages 20-21]**
- Added requirement of board approval for any settlement where the ARB is a defendant in litigation **[Page 24]**

- Removed Chief Appraiser and ARB section from Appendix A- General Policies & Procedures for Public Access **[Page 26]**
- Added language to provide for required resolution from complaints received by the TLO to Appendix A- General Policies & Procedures for Public Access **[Page 26]**
- Added section for District Website and Social Media to Appendix A- General Policies & Procedures for Public Access **[Page 30]**
- Updated Contact Information page in Appendix A- General Policies & Procedures for Public Access **[Page 31]**
- Updated Appendices to include:
 - Form CIS- Local Government Officer Conflicts Disclosure Statement (Appendix C) **[Page 33]**
 - Oath of Office and Statement of Officer (Appendix D) **[Pages 35-36]**
 - Appraisal Review Board Attendance Policy (Appendix E) **[Page 37]**
 - Updated TLO Job Description consistent with changes from HB 1285 (Appendix F) **[Page 38]**

7C

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
VACANT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS

TOM BUCKLE
DEBORAH CARTWRIGHT
OSEZUA EHIYAMEN
BRUCE ELFANT
VIVEK KULKARNI
ELIZABETH MONTOYA
BLANCA ZAMORA-GARCIA

RESOLUTION 20240201-7C

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT TO ADOPT THE BOARD OF DIRECTOR'S OPERATING POLICIES

WHEREAS, the Board of Directors of the Travis Central Appraisal District (Board) desires to update its operating and other written policies to address upcoming changes in the Texas Property Tax Code and to consolidate its policies into one format; and

WHEREAS, the Board reviewed the attached Exhibit A and Exhibit B, referred to as the "Board Policies of the Travis Central Appraisal District" (Board Policies), and desires to formally adopt the Board Policies.

NOW, THEREFORE BE IT RESOLVED by the Board, that:

Section 1: The Board hereby approves and adopts the Board Policies attached hereto as **Exhibit A** and **Exhibit B**.

Section 2: The Chief Appraiser is hereby directed to provide a copy of Appendix A of the Board Policies (regarding General Policies and Procedures for Public Access) to the Taxpayer Liaison Office and make it readily available to all members of the public.

Section 3: The Board Policies, attached as Exhibit A, supersede and replace all prior Board Policies and resolutions addressing the same topic. To the extent a conflict exists between the Board Policies attached as **Exhibit A** and another prior board policy or resolution, the Board Policies attached as **Exhibit A** shall control. As stated in the Board Policies of Exhibit A, the effective date commences upon adoption of this Resolution. The term of effectiveness the Board Policies in Exhibit A shall run from the above effective date until June 30, 2024.

Section 4: The Board Policies attached as **Exhibit B**, upon their effective date, shall supersede and replace all prior Board Policies and resolutions addressing the same topic, including the Board Policies of Exhibit A. As stated in the Board Policies of Exhibit B, the effective date commences July 1, 2024. The term shall run from the effective date until otherwise modified, repealed, or other future action of the Board causes the Exhibit B Board Policies to be ineffective. To the extent that a conflict exists between the Board Policies in **Exhibit B** and other prior board policy or resolutions, the Board Policies in **Exhibit B** shall control.

Section 5: The Board finds and determines that this meeting, where this Resolution is adopted and passed, is open to the public because the Board gave public notice of the time, place, and purpose of this meeting, as required by law.

Section 6: This Resolution is effective immediately upon its adoption.

PASSED AND APPROVED on the _____ day of _____, 2024, by the Board of Directors of the Travis Central Appraisal District.

TRAVIS CENTRAL APPRAISAL DISTRICT:

James Valadez, Chairperson
Board of Directors

ATTEST:

Nicole Conley, Secretary
Board of Directors

DRAFT



**BOARD POLICIES
OF THE
TRAVIS CENTRAL APPRAISAL DISTRICT**

Last Updated _____, 2024

EFFECTIVE UNTIL JULY 1, 2024

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LIST OF APPENDICES

Appendix A: General Policies for Public Access

Appendix B: Chief Appraiser Job Description

Appendix C: Conflict Disclosure Statement & Affidavit on Abstention from Voting

Appendix D: Oath of Office & Statement of Officer

Appendix E: Appraisal Review Board (ARB) Attendance Policy

Appendix F: Taxpayer Liaison Officer Job Description

I. INTRODUCTION

1. Creation and Purpose

- The Travis Central Appraisal District (the “District”) is a political subdivision of the State of Texas created pursuant to Title 1 of the Tax Code. The District's primary responsibility is to develop an annual property appraisal roll for use by taxing units in imposing ad valorem taxes on property in the District.
- The District's boundaries are the same as the Travis County boundaries.

2. Allocation of Operating Costs

- The costs of District operations are allocated to the various taxing units participating in the District on an annual basis based on their relative tax levy. For example, a taxing unit that levies five (5) percent of the combined total of taxes levied by all participating taxing entities is allocated five (5) percent of the District's annual operating costs.
- Each taxing unit shall pay its annual allocation in four (4) equal payments. Payments are due before the first day of each calendar quarter, and late payments are assessed penalty and interest.

3. Rights of Taxing Units

- A majority of the taxing units entitled to vote in the selection of the District's Board of Directors (the “Board”) have the authority to veto the appraisal district's budget and any other action of the Board.

4. Definitions

- “ARB” means the Appraisal Review Board
- “Board” means the Board of Directors of the District
- “District” means the Travis Central Appraisal District
- “Tax Code” means the Texas Property Tax Code

5. Policy Updates

- The Board may amend or revise these policies from time to time as they see fit in their sole discretion and as consistent with state law.

II. DISTRICT BOARD OF DIRECTORS

1. Number

- The District is governed by a Board of ten (10) Directors (including nonvoting members).

2. Eligibility

- To be eligible to serve on the Board, an individual other than the Travis County Tax Assessor-Collector must be a resident of the District and must have resided in the District for at least two (2) years immediately preceding the date of appointment or election. [Tax Code Section 6.03(a)]
- An employee of a taxing unit participating in the District is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing unit participating in the District. [Tax Code Section 6.03(a)]
- A person may not be appointed or continue to serve on the Board if related within the second degree of consanguinity (blood) or affinity (marriage) as determined by Chapter 573 of the Government Code to the following persons:
 - An appraiser who appraises property for use in an ARB proceeding; or
 - A person who represents property owners for compensation before the ARB. [Tax Code Section 6.035(a)(1)] A Board member who continues to hold office knowing he or she is related in this manner to the above-described persons commits a Class B misdemeanor offense. [Tax Code Section 6.035(b)]
- Persons who appraise property for compensation for use in property tax proceedings or tax agents who represent owners for compensation are ineligible to serve on the Board until the expiration of three (3) years after such activity. [Tax Code Section 6.035(a-1)]
- A person is ineligible to serve on the Board if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency unless the delinquent taxes and any penalties and interest are being paid under an installment payment agreement or a suit to collect the delinquent taxes is deferred or abated. [Tax Code Section 6.035(a)(2)]
- An individual is not eligible to be appointed to or to serve on the Board if an individual has a substantial interest in a business entity that is a party to a contract or the individual is a party to a contract with the District. This prohibition also applies to contracts with a taxing unit that participates in the District if the contract relates to the performance of an activity governed by the Tax Code. A District may not enter into a contract with a Board member or with a business entity in which a Board member has a substantial interest. A taxing unit may not enter into a contract relating to the performance of an activity governed by the Tax Code with a Board member in which the taxing unit participates or with a business entity in which a Board member has a substantial interest. An individual has a substantial interest in a business entity if:

- the combined ownership of the Board member and the Board member's spouse is at least 10 percent of the voting stock or shares of the business entity; or
- the Board member or the Board member's spouse is a partner, limited partner, or officer of the business entity. [Tax Code Section 6.036]

3. District Term of Office

- Members of the District Board serve two (2) year staggered terms beginning on January 1. [Tax Code 6.03(b)] Unless prohibited by other law or by ordinances, rules, regulations, or policies of the appointing taxing entity, Board members may be re-appointed for subsequent terms, not to exceed five (5) terms Tax Code 6.035].

4. Selection

- Members of the Board are selected by the taxing units participating in the District pursuant to resolutions adopted by the taxing units as authorized by Tax Code 6.031 in 1981 and 2013 (Resolution No. 20130002). Members of the Board are selected as follows:
 - The Travis County Commissioners Court selects two (2) representatives to the Board of Directors, with one (1) appointee residing in either precinct 2 or 3 and the other appointee residing in either precinct 1 or 4.
 - The City of Austin selects two (2) representatives to the Board of Directors.
 - The Austin Independent School District selects two (2) representatives to the Board of Directors.
 - One (1) appointee is selected by a majority vote of the following eastern jurisdictions: City of Pflugerville, Pflugerville ISD, Manor ISD, City of Manor, Del Valle ISD, Coupland ISD, Village of Creedmoor, City of Mustang Ridge Village of San Leanna Village of Webberville, City of Elgin, Elgin ISD, City of Round Rock, and Round Rock ISD, and any future junior college District with each entity casting one vote.
 - One (1) appointee is selected by a majority vote of the following western jurisdictions: City of West Lake Hills, City of Lakeway, City of Rollingwood, Eanes ISD, City of Lago Vista, Lago Vista ISD, Lake Travis ISD, Dripping Springs ISD, City of Jonestown, Village of Briarcliff, Village of the Hills, Village of Point Venture, Village of Bee Cave, Village of Volente, Marble Falls ISD, City of Cedar Park, Johnson City ISD, Leander ISD and City of Leander with each entity casting one vote.
 - One appointee (1) is selected in the following manner: the City of Austin and the Austin Independent School District will jointly select one representative.
 - The Travis County Tax Assessor/Collector serves as a non-voting member unless appointed by Travis County as one of its voting members.
 - The Board may change the number of Directors or method of selecting Directors, or both, as allowed by Tax Code 6.03.

5. Oath of Office and Anti-Bribery Statement

- The Texas Constitution requires each Board member to sign an anti-bribery statement and take an oath of office before beginning a term. The anti-bribery statement and official oath of office are on forms located on the Texas Secretary of State's website and provided as **Appendix D** of this policy.
- No Board member can act until his or her anti-bribery statement is executed, and oath of office is administered.
- The oath of office and statement of office (**Appendix D**) shall be administered to all Board members at the first meeting of each calendar year.

6. Open Government Training and Compliance

- Board members are required to comply with the open government training requirements set forth in the Government Code Section 551.006 (Texas Open Meetings Act).
- On completion of the required training courses, the Board Member shall provide the certificates of course completion to the District's public information officer or the chief appraiser. Additional information on the required training can be found at: <https://texasattorneygeneral.gov/faq/og-open-government-training-information>.
- Open sessions of the Board's meetings and workshops shall be recorded, and the recordings made available to the public under the Texas Public Information Act or on the District's website.

7. Ex Parte Communications

- A Board member commits a Class C misdemeanor offense if the Board member directly or indirectly communicates with the chief appraiser on any matter relating to the appraisal of property by the District. [Tax Code Section 6.15(a)] This prohibition also applies to communications with District employees regarding appraisal matters subject to a protest filed by a Board member with the ARB.

However, this type of communication is allowed in:

- an open meeting of the Board or another public forum; or
 - a closed meeting of the Board held to consult with its attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the Board and its attorney. [Tax Code Section 6.15(a)(1)-(2) and (d)] Also, the prohibition does not prohibit a Board member from transmitting to the chief appraiser without comment a complaint by a property owner or taxing unit about the appraisal of a specific property, provided that the transmission is in writing. [Tax Code Section 6.15(c-1)]
- A Board member commits a Class A misdemeanor offense if the Board member communicates with a member of the ARB with the intent to influence a decision by the ARB in the ARB member's capacity as a member of the ARB. [Tax Code

Section 6.411(c-1)] However, this provision does not apply to the communications described in Tax Code Section 6.411(c) (communication with the Board's legal counsel) or the following communications described in Tax Code Section 6.411(c-1):

- 1) during a hearing on a protest or other proceeding before the ARB;
- 2) that constitute social conversation;
- 3) that are specifically limited to and involve administrative, clerical, or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices, and subpoenas, and the operation, appointment, composition, or attendance at the training of the ARB; or
- 4) that are necessary and appropriate to enable the Board to determine whether to appoint, reappoint, or remove a person as a member or officer of the ARB. [Tax Code Section 6.411(b), (c), (c-1), (d)]

8. Vacancies on the Board

- In the event of a vacancy on the Board, the governing body of the taxing unit or units which appointed the person who vacated the position shall select the replacement. The procedure used is the same as that for the original appointment.

9. Recall of Appointed Board Members

- The governing body of a taxing unit may call for the recall of an appointed member of the Board for whom the taxing unit cast any of its votes in the appointment of the Board. The recall must be in the form of a resolution filed with the chief appraiser. The chief appraiser shall deliver a written notice of the filing with the presiding officer of each taxing unit. [Tax Code Section 6.033]

10. Officers

- The required officers of the Board shall consist of a Chairperson and Secretary who shall be selected by majority vote at the Board's first regular meeting each year and serve a one-year term. [Tax Code Section 6.04(a)]
- The Board may also select a Vice-Chairperson to serve in the absence of the Chairperson.
- In the event of a vacancy of office, the vacancy is filled at the first regular meeting following the vacancy.
- Board officers may be reappointed for successive one-year terms.
- The duties of the Chairperson shall include:
 - presiding at Board meetings;
 - appointing Board committee members;
 - signing all legal instruments requiring Board approval;
 - performing legal duties as required by state statute; and

- any other functions assigned by the Board.

The Chairperson may vote on any matter coming before the Board except as prohibited by statute.

- The duties of the Vice-Chairperson shall include:
 - performing the duties of the Chairperson when the Chairperson is unavailable; and
 - any other functions assigned by the Board.
- The duties of the Secretary shall include:
 - presiding at meetings when both the Chairperson and Vice-Chairperson are absent from the meeting;
 - assist the chief appraiser in meeting statutory notice requirements; and
 - any other functions assigned by the Board.

11. Authority and Functions of the Board

The statutory responsibilities of the Board and additional information regarding the implementation of these responsibilities include:

(a) Establish the appraisal district office. [Tax Code Section 6.05(a)]

- The District's office is located at 850 East Anderson Lane, Austin, TX 78752.

(b) Hire a chief appraiser. [Tax Code Section 6.05(c)]

- The Board shall appoint a chief appraiser.
- The Board shall take appropriate action to solicit a number of qualified applicants in the event the position of chief appraiser becomes vacant. Applicant solicitations are to be posted in appropriate media outlets, newspapers, trade journals, etc. Such applicant solicitations shall include entry requirements as stated in the chief appraiser job description.
- Applicant references shall be requested and contacted.
- The chief appraiser is an officer of the District for purposes of the nepotism laws.
- The District may not employ or contract with the chief appraiser's spouse, parent or stepparent, child or stepchild, or the spouse of any of these.
- The Board may form a committee to assist with the annual evaluation of the chief appraiser. The committee shall report to the full Board with any recommendations, including goal setting.
- The chief appraiser job description is attached hereto as **Appendix B** and may be amended from time to time by the Board.

(c) Adopt the District's annual operating budget after fulfilling notice requirements and holding a public hearing. [Tax Code Section 6.06(b)]

- The Board shall consider and adopt an annual budget by September 15th of each year.
- The budget may not be adopted until written notice is given to the taxing

entities, and the Board has conducted a public hearing on the proposed budget.

- The chief appraiser shall prepare the proposed budget and send to all taxing entities for their review before June 15th of each year.
- The budget shall include the following:
 - each proposed employee position with salary range and benefits;
 - each proposed capital expenditure;
 - an estimate of the budget to be allocated to each taxing unit;
 - a list of obligated reserve funds; and
 - other items necessary for District operations, including contract payments for services, funds for ARB operations, reimbursement for Board expenses, employee education expenses, legal fees, and other expenses incurred by the District and the ARB.
- Not later than the 10th day before the date of the public hearing, the Secretary of the Board shall deliver to the presiding officer of the governing body of each taxing unit participating in the District a written notice of the date, time, and place of the public hearing.
- Based on changes to the proposed budget as approved by the Board, the chief appraiser shall prepare the final budget and present it for final Board approval as required by statute.
- The Board may amend the budget if necessary but must deliver a written copy of the proposed amendment to the taxing entities not later than the 30th day before the date the Board acts on it. [Tax Code Section 6.06(c)]

(d) Adopt a new budget within 30 days after a budget is disapproved by voting taxing units. [Tax Code Section 6.06(b)]

(e) Comply with statutory requirements for the appraisal review board (ARB) member and auxiliary member selection process. [Tax Code Section 6.41(b), (d), (d-1), (d-2-1), and (e), Section 6.414(a), and Section 6.42(a)]

- See Chapter IV of this Policy.

(f) Notify taxing units of any vacancy on the Board and elect by majority vote of members one of the submitted nominees. [Tax Code Section 6.03(l)]

(g) Elect from members a Chairperson and Secretary at the first meeting of the calendar year, and, at its option, a Vice-Chairperson. [Tax Code Section 6.04(a)]

(h) Have Board meetings at least once each calendar quarter. [Tax Code Section 6.04(b)]

- The Board typically conducts meetings called at the discretion of the Chairperson.
- Attendance by the Board at its meetings shall be in-person.

(i) Develop and implement policies regarding reasonable access to the Board. [Tax Code Section 6.04(d) and (e)]

- See Appendix A regarding public access to the Board.

- (j) **Prepare information describing the Board's functions and complaint procedures, which must be made available to the public and the appropriate taxing units. [Tax Code Section 6.04(f)]**
- See **Appendix A** regarding public access to the Board.
- (k) **Notify parties to a complaint filed with the Board of the status of the complaint unless otherwise provided. [Tax Code Section 6.04(g)]**
- See **Appendix A** regarding public access to the Board.
- (l) **Appoint a taxpayer liaison officer (TLO). [Tax Code Section 6.052(a)]**
- See **Appendix A** regarding public access to the Board.
 - See **Appendix F** regarding the job responsibilities of the TLO.
- (m) **Biennially develop a written plan for the periodic reappraisal of all property in the District's boundaries, hold a public hearing with the required notice, approve a plan by Sept. 15 of each even-numbered year, and distribute copies to participating taxing units and to the Comptroller's office as required. [Tax Code Section 6.05(i)]**
- The Board shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the District according to the requirements of Tax Code Section 25.18 and shall hold a public hearing to consider the proposed plan.
 - The Board chairperson shall appoint an advisory committee to assist the chief appraiser with the preparation of the reappraisal plan. The advisory committee shall be appointed at the first regularly scheduled Board meeting in each even-numbered year. The advisory committee shall meet at the call of the Board chairperson.
 - Not later than the 10th day before the date of the hearing, the Secretary of the Board shall deliver to the presiding officer of the governing body of each taxing unit participating in the District a written notice of the date, time, and place for the hearing.
 - Not later than September 15 of each even-numbered year, the Board shall complete its hearings, make any amendments, and by resolution finally approve the plan.
 - Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the District and to the Comptroller's office within 60 days of the approval date.
 - The plan shall provide for the following reappraisal activities for all real and personal property in the District at least once every three years:
 - (1) identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
 - (2) identifying and updating relevant characteristics of each property in the appraisal records;
 - (3) defining market areas in the District;

(4) identifying property characteristics that affect property value in each market area, including:

- (a) the location and market area of the property;
- (b) physical attributes of property, such as size, age, and condition;
- (c) legal and economic attributes, and
- (d) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;

(5) developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;

(6) applying the conclusions reflected in the model to the characteristics of the properties being appraised; and

(7) reviewing the appraisal results to determine value.

(n) Make an agreement with any newly formed taxing unit's governing body on an estimated budget allocation for the new taxing unit. [Tax Code Section 6.06(h)]

(o) Have prepared an annual financial audit conducted by an independent certified public accountant and deliver a copy of the audit to each voting taxing unit and make available for inspection at the District office. [Tax Code Section 6.063(a) and (b)]

(p) Designate the District depository at least once every two years with authority to extend the contract for one additional two-year period. [Tax Code Section 6.09]

(q) Receive taxing units' resolutions disapproving Board actions. [Tax Code Section 6.10]

(r) Adhere to requirements regarding purchasing and contracting under Local Government Code Chapter 252. [Tax Code Section 6.11]

(s) Provide advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board and determine the number of members on that advisory board. [Tax Code Section 6.12(a)]

(t) Adhere to laws concerning the preservation, microfilming, destruction, or other disposition of records. [Tax Code Section 6.13]

(u) Adopt and implement a policy for the temporary replacement of an ARB member who violates ex-parte communication requirements. [Tax Code Section 41.66(g)]

See Chapter IV of this Policy.

(v) Provide for the operation of a consolidated central appraisal district by

Travis Central Appraisal District

General Policies for Public Access

Last Updated

(Adopted as Appendix A to the Board Policies)

interlocal contract between two or more adjoining central appraisal districts if requested. [Tax Code Section 6.02]

- (w) Change the number of directors or method of selecting directors, or both, unless any of the voting taxing units oppose the change [Tax Code §6.031(a)];
- (x) Have Board meetings at any time at the call of the Chairperson or as provided by Board rule, but not less than once each calendar quarter. [Tax Code Section 6.04(b)]
- (y) Contract with another appraisal district or with a taxing unit in the District to perform the duties of the District. [Tax Code Section 6.05(b)]
- (z) Prescribe, by resolution, specified actions of the chief appraiser relating to District finances or administration that are subject to Board approval. [Tax Code Section 6.05(h)]
- (aa) Employ a general counsel for the District to serve at the pleasure of the Board. [Tax Code Section 6.05(j)]
- (bb) Purchase or lease real property and construct improvements necessary to establish and operate an appraisal office or branch office. [Tax Code Section 6.051(a)]
- (cc) Convey real property owned by the District. [Tax Code Section 6.051(c)]
- (dd) Authorize the chief appraiser to disburse District funds. [Tax Code Section 6.06(f)]
- (ee) Change the District's method of financing unless any participating taxing unit opposes the change [Tax Code Section 6.061(a)]
- (ff) Contract with the governing body of a taxing unit or county to assess and collect taxes through the Interlocal Cooperation Act. [Tax Code Section 6.24(a) and (b)]
- (gg) Authorize the chief appraiser to (1) contract with private appraisal firms to perform appraisal services under Tax Code Section 25.01(b); and (2) as permitted by law, appeal certain ARB orders to the District Court [Tax Code Section 42.02].
- (hh) Authorize the Chief Appraiser to change the appraisal roll at any time to correct a name or address, a determination of ownership, a description of property, multiple appraisals of a property, an erroneous denial or cancellation of any exemption authorized by Tax Code Section 11.13 if the applicant or recipient is disabled or is 65 or older or an exemption authorized by Sections 11.13(q), 11.131, or 11.22, or a clerical error or other inaccuracy as prescribed by Board rule that does not increase the

amount of tax liability. [Tax Code Section 25.25(b)]

12. Conflicts of Interest and General Ethics

- Board members are expected to be independent, impartial, and responsible to property owners in the District, not to use the office for personal gain, and comply with state law.
- The District may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. Also, a taxing unit may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. An individual has a substantial interest in a business entity if:
 - (1) the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or
 - (2) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.The term "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law. [Tax Code Section 6.413(b), (d), and (e)]
- Board members are also subject to the provisions of Tax Code Section 6.036 (regarding eligibility), Local Government Code Chapters 171 and 176 (regarding conflicts of interest), and Chapter 39 of the Penal Code (regarding abuse of office). A recusal form for use under Local Government Code Chapter 171 is attached in **Appendix C**. Forms for use for Chapter 176 purposes are available on the Texas Ethics Commission's website.

13. Authority of Individual Board Members

- Individual Board members shall have the authority to speak or act on behalf of the Board only as consistent with a resolution or other specific authority granted to an individual Board member by a majority of the Board members present at a meeting held in compliance with the Open Meetings Act.
- The Board shall not be bound in any way by any statement or action on the part of any individual member except when such statement or action is in pursuance of specific instructions of a majority of the Board members present at a meeting held in compliance with the Open Meetings Act.

14. Board Committees

- The Board may establish committees as needed to assist it in carrying out its responsibilities. A majority vote of the Board members present at a meeting held in compliance with the Open Meetings Act will be required to establish a committee unless otherwise provided by Board rule. If the Board approves the establishment of a committee, the Chairperson shall appoint individual Board members to serve as committee members.
- The standing committees shall include:

- Appraisal Review Board Committee
 - Bank Depository Committee
 - Budget Committee
 - Board Policy Committee
 - Chief Appraiser Search and Evaluation Committee
 - Contract Review Committee
 - Employee Benefits Committee
 - Facility Needs Committee
 - Financial Audit Committee
 - Reappraisal Plan Advisory Committee
 - Taxpayer Liaison Committee.
- A committee member shall be appointed and serve at the pleasure of the Board chairperson.
 - Except as otherwise provided herein, each committee may establish its own written operating procedures, subject to the approval by the Board.
 - The committees may act only in an advisory capacity to the Board and may not take any action which in any way binds or usurps the power and/or responsibilities of the Board or the chief appraiser.

15. Authorization of Chief Appraiser to Perform Board Secretary Functions

The Tax Code outlines specific statutory duties that the Board Secretary must perform. The Board authorizes and delegates to the chief appraiser or an employee of the District performance of the tasks required by the Board Secretary.

III. DISTRICT ADMINISTRATION

1. Chief Appraiser

- The chief appraiser is the chief administrative officer of the District.
- The Board appoints the chief appraiser, who serves at the pleasure of the Board. The Board evaluates the chief appraiser annually.
- The chief appraiser is an officer of the District for purposes of the nepotism law, Chapter 573, Government Code. The District may not employ or contract with the chief appraiser's spouse, parent or stepparent, child or stepchild, or the spouse of any of these. [Tax Code Section 6.05(g)]
- To be eligible to serve as a chief appraiser, a person must hold one of the following professional designations:
 - Registered Professional Appraiser (RPA) from TDLR;
 - MAI from the Appraisal Institute;
 - Assessment Administration Specialist from the International Association of

- Assessing Officers (IAAO);
 - Certified Assessment Evaluator (CAE) from IAAO; or
 - Residential Evaluation Specialist (RES) from IAAO.
- A chief appraiser with a professional designation other than an RPA must become certified with TDLR as an RPA within five (5) years of appointment as chief appraiser. [Tax Code Section 6.05(c)]
- An individual may not serve as a chief appraiser unless the individual has completed chief appraiser training pursuant to Texas Occupations Code Section 1151.164 and Tax Code Section 5.042. However, a person may serve in a temporary, provisional, or interim capacity as chief appraiser for up to one year without completing the required training. [Tax Code Section 5.042(b)] Chief appraisers are required to complete at least half of their required continuing education hours in programs devoted to one or more of the topics listed in Occupations Code Section 1151.164(b) and at least two of the hours in ethics specific to maintaining the independence of an appraisal office from political pressure. [Texas Occupations Code Section 1151.1581]
- Owing delinquent property taxes disqualifies a person from serving as chief appraiser. [Tax Code Section 6.035(a)] A person is ineligible for employment as a chief appraiser if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency. [Tax Code Section 6.035(a)] This disqualification does not apply if the person is paying the delinquent taxes and any penalties and interest under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes. [Tax Code Section 6.035(a)] A person is also disqualified from employment as the chief appraiser if the person is related within the second degree by consanguinity or affinity to a person who appraises property for compensation for use in proceedings under the Tax Code or to a person who represents property owners for compensation in such proceedings in the CAD. [Tax Code Section 6.035(a)] A chief appraiser who remains employed, knowing he or she is related to an appraiser or tax representative as prohibited, commits a Class B misdemeanor offense. [Tax Code Section 6.035(a)] A chief appraiser who is not eligible to serve cannot perform any action required by law for chief appraisers, including the preparation, certification, or submission of any part of the appraisal roll. [Tax Code Section 6.05(c)] A chief appraiser must give written notice of eligibility to serve as chief appraiser to the Comptroller's office no later than January 1 each year. [Tax Code Section 6.05(c)] The Comptroller's office will appoint an eligible person to perform the duties of chief appraiser for a CAD whose chief appraiser is ineligible to serve. [Tax Code Section 6.0501(a)]
- In the event a vacancy occurs in the office of the chief appraiser, the deputy chief appraiser shall exercise the responsibilities of the chief appraiser until the Board can meet to designate an interim chief appraiser who shall coordinate the search for a replacement with the Board. In the event of the chief appraiser's retirement or resignation, the Board and the interim chief appraiser shall coordinate the search for a replacement. The Board may retain outside assistance deemed necessary to recruit the best possible candidate. The Board's Chief Appraiser Search and Evaluation Committee shall make a recommendation to the Board.

2. Chief Appraiser Duties and Responsibilities

- The chief appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Tax Code, and other applicable laws and rules. The chief appraiser's responsibilities include numerous statutory responsibilities related to the development of appraisal rolls and for the administration of the appraisal office, such as:
 - appraising all taxable property at market value, except as otherwise provided by law;
 - determining eligibility for exemptions;
 - determining eligibility for special appraisal and establishing both a market and special value on qualified property;
 - studying property values and sales to determine prevailing market prices;
 - creating appraisal records – appraisal cards, tax maps, property identification system, lists, forms applications, and other items;
 - creating procedures for equitable and uniform taxation;
 - sending notices of appraised value;
 - determining whether the property qualified for agricultural or timber appraisal has undergone a change of use and sending a notice of change of use to the owner;
 - submitting complete appraisal records of all property to the ARB;
 - testifying before the ARB on proposed values or exemptions and other actions taken by the chief appraiser or designating a staff member to do so;
 - contracting, with the approval of the Board, with private appraisal firms, if appropriate;
 - presenting supplemental records and other items for ARB consideration;
 - correcting records as ordered by the ARB;
 - certifying an appraisal roll and other listings to each taxing unit participating in the District;
 - issuing permits for “going out of business sales” and sending notices of such sale to other entities;
 - appointing an agricultural advisory Board, with the advice and consent of the Board; and
 - perform other legal responsibilities or duties assigned by the Board.
- The chief appraiser is assigned duties by the Board necessary to conduct Board duties and implementation of Board policy. The chief appraiser shall:
 - establish a comprehensive program to conduct all appraisal activities and keep the Board informed on the progress of appraisal activities;
 - develop and implement sound administrative procedures to conduct all District functions;
 - develop and implement an effective financial management system and provide reports to the Board to allow evaluation of the District's fiscal affairs;
 - develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year;
 - serve as the District's spokesperson in providing information to news media, taxing units, and the general public on the operations of the District and provisions of the property tax laws;
 - prepare the agenda for each Board meeting, attend all meetings, and provide

- staff recommendations for all appropriate Board actions;
- In consultation with the District's chief legal counsel, provide recommendations on litigation matters for Board action;
- develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring, and other personnel-related matters; and
- employ and compensate professional, clerical, and other personnel as provided by the budget. However, the chief appraiser may not intentionally or knowingly employ any individual related to a member of the Board within the second degree by affinity or within the third degree by consanguinity, as determined under Chapter 573, Texas Government Code. Such an offense is a misdemeanor punishable by a fine of not less than \$100 or more than \$1,000. [Tax Code Section 6.05(f)] Also, an individual may not be employed by the District if the individual is (1) an officer of a taxing unit that participates in the appraisal district or (2) an employee of a taxing unit that participates in the appraisal district. [Tax Code Section 6.054]

3. Chief Appraiser Compensation

- The chief appraiser is entitled to compensation as provided by the budget adopted by the Board. [Tax Code Section 6.05(d)] The chief appraiser's compensation may not be directly or indirectly linked to an increase in the total market, appraised, or taxable value of property in the District. [Tax Code Section 6.05(d)]

4. Chief Appraiser Communications

- The chief appraiser commits a Class C misdemeanor offense if the chief appraiser directly or indirectly communicates with a District Board member on any matter relating to the appraisal of property by the District, except in:
 - (1) an open meeting of the Board or another public forum; or
 - (2) a closed meeting of the Board is held to consult with the Board's attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the Board and the Board's attorney.
- However, the foregoing prohibition does not apply to a routine communication between the chief appraiser and the Travis County Assessor-Collector that relates to the administration of an appraisal roll, including a communication made in connection with the certification, correction, or collection of an account [Tax Code Section 6.15 (b), (c), and (d)]
- Also, the foregoing prohibition does not prohibit a Board member from transmitting to the Chief Appraiser without comment a complaint by a property owner or taxing unit about the appraisal of a specific property, provided that the transmission is in writing. [Tax Code Section 6.15 (c-1)]
- The chief appraiser commits a Class B misdemeanor offense if the chief appraiser refers a person, whether gratuitously or for compensation, to another person for the purpose of obtaining an appraisal of property, whether or not the appraisal is for ad valorem tax purposes. [Tax Code Section 6.035(c)]

- The chief appraiser commits a Class A misdemeanor offense if the chief appraiser communicates with the applicable appointing authority regarding the appointment of ARB members. [Tax Code Section 6.41(i), (k)] However, this prohibition does not apply to:
 - (1) a communication between a member of the ARB and the applicable appointing authority regarding the member's appointment to the ARB;
 - (2) a communication between the Taxpayer Liaison Officer for District and the applicable appointing authority in the course of the performance of the Officer's clerical duties so long as the Officer does not offer an opinion or comment regarding the appointment of ARB members;
 - (3) a communication between a chief appraiser or another employee or agent of the District, a member of the ARB, or a member of the Board, and the applicable appointing authority regarding information relating to or described by Tax Code Section 6.41 (d-1) ("All applications submitted to the appraisal district or to the appraisal review board from persons seeking appointment as a member of the appraisal review board shall be delivered to the applicable appointing authority. The appraisal district may provide the applicable appointing authority with information regarding whether any applicant for appointment to or a member of the board owes any delinquent ad valorem taxes to a taxing unit participating in the appraisal district."); Tax Code Section 6.41 (d-5) ("The appraisal district of the county shall provide to the applicable appointing authority, or to the appraisal review board commissioners, as the case may be, the number of appraisal review board positions that require appointment and shall provide whatever reasonable assistance is requested by the applicable appointing authority or the commissions"); Tax Code Section 6.41(f) (relating to grounds for removal); or Government Code Section 411.1296 (criminal history record information of an ARB applicant);
 - (4) a communication between a property tax consultant or, a property owner or an agent of the property owner and the Taxpayer Liaison Officer regarding information relating to or described by Tax Code Section 6.41(f) (relating to grounds for removal). The Taxpayer Liaison Officer shall report the contents of the communication relating to or described by Subsection (f) to the applicable appointing authority; or
 - (5) a communication between a property tax consultant or a property owner or an agent of the property owner and the applicable appointing authority regarding information relating to or described by Tax Code Section 6.41 (f).
- A chief appraiser commits a Class A misdemeanor offense if the chief appraiser communicates with a member of the ARB, a member of the Board, or the local administrative District judge if the judge is the appointing authority for the district, regarding a ranking, scoring, or reporting of the percentage by which the appraisal review board or a panel of the board reduces the appraised value of the property. [Tax Code Section 6.41(j), (k)]
- A chief appraiser commits a Class A misdemeanor offense if the chief appraiser communicates with a member of the ARB with the intent to influence a decision by the ARB in the ARB member's capacity as a member of the ARB. [Tax Code Section 6.411(c-1)] This provision does not apply to the communications described in Tax Code Section 6.411(c) (communication with the Board's legal counsel) or the following communications described in subsection Tax Code Section 6.411(c-

1):

- 1) during a hearing on a protest or other proceeding before the ARB;
- 2) that constitute social conversation;
- 3) that are specifically limited to and involve administrative, clerical, or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices, and subpoenas, and the operation, appointment, composition, or attendance at the training of the ARB; or
- 4) that are necessary and appropriate to enable the Board to determine whether to appoint, reappoint, or remove a person as a member or the officer of the ARB.

[Tax Code Section 6.411(b), (c), (c-1), (d)]

5. Taxpayer Liaison Officer (TLO)

- The Board appoints a TLO whose duties are described in Tax Code Section 6.04(d), (e), and (f) and Section 6.052. A job description for the Taxpayer Liaison Officer is attached as **Appendix F**.
- The TLO administers public access functions for the District; provides information and materials to the public; resolves disputes that do not involve matters that may be protested under Tax Code Section 41.41; receives, compiles, and forwards complaints, comments, and suggestions concerning ARB matters to the Comptroller's office; and delivers ARB applications received and provides clerical assistance to the Board as part of the ARB selection process. The TLO serves at the pleasure of the Board.
- The chief appraiser or any other person who performs legal or appraisal services for the District for compensation is not eligible to be the TLO. The TLO is entitled to compensation as provided by the budget adopted by the Board [Tax Code Section 6.052(e)].
- The TLO must administer the public access functions required by Tax Code Sections 6.04(d), (e), and (f) which include allowing the public to speak before the Board; preparing and maintaining a written plan on reasonable access to the Board for those who do not speak English or who have physical, mental or developmental disabilities; and preparing information describing the functions of the Board and the complaint process [Tax Code Section 6.052(a)]. **See Appendix A.**
- The TLO provides information and materials designed to assist property owners in understanding the appraisal process, protest procedures, procedures for filing comments, suggestions or complaints, and related matters. The Taxpayer Liaison Officer is required to provide comments and suggestions to the Comptroller's office concerning ARBs [Tax Code Section 6.052(b)].
- The TLO is also responsible for providing clerical assistance to the Board in the selection of ARB members. The TLO shall deliver to the Board applications to serve on the ARB that are submitted to the TLO and shall perform other duties as requested by the Board. The TLO may not influence the process for selecting ARB members. [Tax Code Section 6.41(d-1) and Section 6.051(f)]

- The Board may appoint one or more deputy taxpayer liaison officers to assist the TLO in the performance of the TLOs duties. [Tax Code Section 6.41(a)]

IV. APPRAISAL REVIEW BOARD

1. ARB Duties

- The ARB is responsible for the local administrative review of appraisal records and hearing taxpayer protests.
- The Board, by resolution, establishes the number of ARB members and auxiliary ARB members. [Tax Code Section 6.41(b)] The number of ARB members may change from time to time as the Board determines.

2. ARB Member Selection

- The members of the ARB are appointed by the Travis County Administrative District judge under Subchapter D, Chapter 74, Government Code. [Tax Code § 6.41(d-1)]
- In appointing or reappointing ARB members, the administrative District judge may be provided with information described in Tax Code Section 6.41(d-1) (regarding whether an ARB applicant owes any delinquent ad valorem taxes to a taxing unit of the District), (d-5) (the number of ARB positions requiring appointment), or (f) (grounds for removal of an ARB member), or Section 411.1296, Government Code (criminal history record information of an ARB applicant). [Tax Code 6.41(i), (k)]
- The local administrative district judge shall select a chairman and a secretary from among the members of the ARB. The judge is encouraged to select a chairman of the ARB who has a background in law and property appraisal. [Tax Code § 6.42 (a)]
- As allowed by Tax Code § 6.41 (e), the Board, by resolution, has provided for staggered terms so that the terms of as close to one-half of the members as possible expire each year. In making the initial or subsequent appointments, the local administrative District Judge or the judge's designee shall designate those ARB who serve terms of one (1) year as needed to comply with the Board's resolution.
- An auxiliary ARB member is appointed in the same manner and for the same term as an ARB member under Tax Code 6.41 and is subject to the same eligibility requirements and restrictions as a Board member under Tax Code 6.41, 6.411, 6.412, and 6.413. [Tax Code § 4.414(b)]
- A member of the appraisal review board may be removed from the board by the local administrative district judge or the judge's designee. 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 board as established by written policy adopted by a majority of the board of directors; or (3) evidence of repeated bias or misconduct. [Tax Code 6.41(f)]

3. ARB Ex Parte Communications

- ARB members commit an offense if the ARB member communicates with the chief appraiser or, another employee, or a member of the District's Board in violation of Tax Code Section 41.66(f), which provides that an ARB member may not communicate with another person concerning:
 - the evidence, argument, facts, merits, or any other matters related to an owner's protest, except during the hearing on the protest; or
 - a property that is the subject of the protest, except during a hearing on another protest or other proceeding before the board at which the property is compared to other property or used in a sample of properties.

4. ARB Ethics and Conflicts of Interest

- The District may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. Also, a taxing unit may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. An individual has a substantial interest in a business entity if:
 - the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or
 - the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.The term "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law. [Tax Code Section 6.413(b), (d), (e)]

5. ARB Clerical Support

- The chief appraiser assigns District staff to provide clerical assistance to the ARB. The law requires the ARB to adopt rules of procedure. The ARB must post its hearing procedures wherever it conducts protest hearings.

6. ARB Budget

- The District budget should separately identify ARB budget expenses in the District's budget to the extent practicable.
- The ARB Chairperson should make every effort to schedule ARB panel hearings and meetings in a manner calculated not to exceed the District budget.

7. ARB Attorney

- The ARB may employ legal counsel of its choice if provided for in District budget, or use the services of the County Attorney if the District budget does not provide

for retention of a private ARB attorney. [Tax Code Section 6.43(a), (e)]

- Except for the County Attorney, an attorney may not serve as legal counsel for the ARB if the attorney or a member of that attorney's law firm has during the year before the date of the ARB's hiring of the attorney represented a property owner who owns property in the District, a taxing unit member of the District, or the District in a matter addressed by Tax Code Sections 1.111 or 25.25, Subtitle F of Title 1 of the Tax Code, or Subchapter Z, Government Code. [Tax Code Section 6.43(b)]
- If the ARB is a defendant in litigation, no settlement may be reached in the matter without the approval of the Board.

8. ARB Compensation

- Members of the ARB are entitled to per diem set by the District budget for each day the ARB meets and to reimbursement for actual and necessary expenses incurred in the performance of ARB functions as provided by the District budget. [Tax Code Section 6.42(c)]
- An auxiliary ARB member is entitled to compensation as provided by the District budget and is not entitled to a per diem or reimbursement of expenses under Tax Code Section 6.42(c). [Tax Code Section 6.414(f)]
- The Board shall adopt a schedule of per diem payments for ARB members based on their levels of experience and years of service.

9. Temporary Appointment of ARB members

- Depending on the staffing needed to meet the statutory obligations of the ARB, if one or more ARB members are recused from a hearing for the reasons stated in Tax Code Section 41.66(g) or have resigned or been removed from office, the ARB chairman shall notify the Taxpayer Liaison Officer about the temporary or permanent vacancy (as the case may be). The TLO shall notify the applicable appointing authority of the number of temporary or permanent vacancies needing to be filled and request that the position(s) be filled from the remaining candidate pool used in the initial appointment of ARB members for that tax year.
- If the vacancy is permanent, the request to the applicable appointing authority shall be for appointment of replacement ARB member(s) for the unexpired term(s) of the recusing, removed, or resigning member. If the vacancy is temporary, the request to the applicable appointing authority shall be for a replacement ARB member to serve until the expiration of the temporary vacancy period, which shall not be longer than December 31 of any calendar year.
- The term of service of any appointee filling a temporary or permanent vacancy shall commence on the first day of his or her service as an ARB member; the past service term of the recusing, removed, or resigning ARB member shall not count toward the service term of the replacement ARB member.

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 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.

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 the Board general counsel. The Board also adopts the annual District budget and ensures that the District follows policies and procedures and appropriate state laws and regulations. The Board does not appraise property, hear protests, or make decisions affecting appraisal records.

III. Taxpayer Liaison Officer

The Taxpayer Liaison Officer handles public access and informational matters and provides clerical assistance to the applicable appointing authority. The Taxpayer Liaison Officer also resolves complaints that fall outside the jurisdiction of the Appraisal Review Board (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 is responsible for preparing information of public interest describing the functions of the Board and the Board's procedures by which complaints are filed with and resolved by the Board. The Taxpayer Liaison Office shall make the information available to the public and the appropriate taxing jurisdictions.

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 Section 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;
- delivers ARB applications received and provides clerical assistance to the applicable appointing authority as part of the ARB selection process; and

- Performs similar duties and responsibilities as assigned.

The Board may also appoint one or more deputy taxpayer liaison officers who can assist the taxpayer liaison officer with statutory duties as needed.

IV. 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 public 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 on an item to do so before the Board's consideration of the item.

V. Procedures for Speaking at a Board Meeting

The procedures for addressing the Board are outlined below:

The public may address the Board during the "Citizen Communication" agenda item, which shall be placed on the agenda before the Consent Agenda and the Regular Agenda. To be eligible to speak during "Citizen Communication," persons must complete a Speaker Registration Form and submit it to the 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 to come forward to the podium, state their name and the agenda item they wish to address for the record, and make their remarks within the prescribed time limits. If a person wishes to speak about a subject that is not on the agenda but is within the Board's jurisdiction, the speaker may speak for the prescribed time, but in accordance with state law, the Board may not deliberate or take any action regarding the subject other than to provide a statement of fact in response to an inquiry, recite existing policy, or direct that the subject be placed on an agenda for a subsequent meeting. 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 submit a late Speaker Registration Form and address the Board during "Citizen Communication." The public may also address the Board virtually. If the public intends to address the Board virtually, that can be designated on the Speaker Registration Form. Any and all procedures for addressing the Board in-person or virtually are the same.

The speaker registration form can be submitted online at traviscad.org/speakerregistration.

Speaker Time Limits:

General Rule

The first ten individuals who sign up to speak before the Board during a meeting's "Citizen Communication" agenda item will each have three (3) minutes to address the Board. All subsequent individuals will each be allotted one (1) minute to address the Board. The Board's presiding officer may limit the time for each speaker if comments are repetitive or extend a speaker's time at their discretion.

Exceptions to these limits include:

Exception for Speakers Needing Translators

Speakers who will be addressing the Board through a translator 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 must be made to the District at least seven (7) days in advance of the Board meeting.

Exception for Donating Time

Persons may donate their time to another speaker if (a) the person donating time is present when the speaker begins to address the Board and (b) the person donating time specifies the name of the speaker to whom they are donating their time. Individuals may accrue no more than three (3) minutes of speaking time through a combination of their allotted time and time donated to them.

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 action, 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 Section 6.04(d)]

VI. Policies for Reviewing and Responding to Complaints and Certain Grievances

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.*

Taxpayer Liaison Officer
Travis Central Appraisal District
P.O. Box 149012
Austin, TX 78714-9012
taxpayerliaison@tcadcentral.org

Complaints and correspondence may also be emailed to the Board at BOD@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 the 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.

The Board shall also hear and make determinations on certain grievances properly filed under Section 13.3 of the Personnel Policy Manual relating to Grievances Against the Chief Appraiser. The provisions of Section 13.3 of the Personnel Policy Manual shall govern those grievance proceedings.

VII. Interpreters/Translators

The Board will provide an interpreter 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, and state that the requestor is unable to provide their own interpreter. If written notice 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.

VIII. 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 disabled 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.

IX. Community Outreach

District personnel are available to speak to civic groups and other organizations 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.

Requests can also be submitted online at traviscad.org/speakerrequest.

X. District Website and Social Media

The Travis Central Appraisal District maintains a website online at traviscad.org. Information provided on that website includes live broadcasts and previous recordings of Board of Directors meetings, webinar archives, video tutorials, public information reports, forms, instructional documents, District calendar, District contact information, property owner portal, comprehensive property search, and other information required by state law or in the interest of the public.

The Travis Central Appraisal District maintains a presence on multiple social media sites to connect with and provide important information to the public. Links to active profiles can be found at traviscad.org. The District does not provide customer service support through these sites.

XI. 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 penalties and interest for unpaid tax bills.

**TRAVIS CENTRAL APPRAISAL DISTRICT
CONTACT INFORMATION:**

Address:

850 East Anderson Lane, Austin, Texas 78752

Business Hours:

Monday, Wednesday and Friday 7:45 am - 4:45 pm
Tuesday and Thursday, 9:45 am – 4:45 pm

Phone:

(512) 834-9317

Website:

www.traviscad.org

Taxpayer Liaison Officer

(512) 834-9317

taxpayerliaison@tcadcentral.org

APPENDIX B

TRAVIS CENTRAL APPRAISAL DISTRICT | JOB DESCRIPTION



DATE	August 24, 2023	JOB TITLE	Chief Appraiser
DEPARTMENT	Administration	STATUS	Exempt

POSITION SUMMARY

The chief appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Property Tax Code, and other applicable laws and rules. The chief appraiser's responsibilities include numerous statutory responsibilities related to the development of appraisal rolls and for the administration of the appraisal office.

ESSENTIAL DUTIES

- Appraising all taxable property at market value, except as otherwise provided by law.
- Determining eligibility for exemptions.
- Determining eligibility for special appraisal and establishing both a market and special value on qualified property.
- Studying property values and sales to determine prevailing market prices.
- Creating appraisal records – appraisal cards, tax maps, property identification system, lists, forms applications and other items.
- Creating procedures for equitable and uniform taxation.
- Sending notices of appraised value.
- Determining whether property qualified for agricultural, or timber appraisal has undergone a change of use and sending a notice of change of use to the owner.
- Submitting complete appraisal records of all property to the Appraisal Review Board.
- Testifying before the Appraisal Review Board on proposed values or exemptions and other actions taken by the chief appraiser or designating a staff member to do so.
- Contracting, with the approval of the Board of Directors, with private appraisal firms, if appropriate.
- Presenting supplemental records and other items for Appraisal Review Board consideration.
- Correcting records as ordered by the Appraisal Review Board.
- Certifying an appraisal roll and other listings to each taxing unit participating in the appraisal District.
- Issuing permits for "going out of business sales" and sending notices of such sale to other entities.
- Appointing an agricultural advisory Board, with the advice and consent of the Board of Directors.
- Perform other legal responsibilities or duties assigned by the Board of Directors.

Additionally, the chief appraiser is assigned duties by the Board of Directors necessary for conduct of Board duties and implementation of Board policy. The chief appraiser shall:

- Establish a comprehensive program for the conduct of all appraisal activities and keep the Board informed on the progress of appraisal activities.
- Develop and implement sound administrative procedures for conduct of all District functions.
- Develop and implement an effective financial management system and provide reports to the Board to allow evaluation of the District's fiscal affairs.
- Develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year.
- Serve as the District's spokesperson in providing information to news media, taxing units, and the general public on the operations of the appraisal District and provisions of the property tax laws.
- Prepare the agenda for each Board meeting, attend all meetings, and provide staff recommendations for all appropriate Board actions.
- In consultation with the appraisal District legal counsel, provide recommendations on litigation matters for Board action.
- Develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring, and other personnel related matters.
- Employ and compensate professional, clerical, and other personnel as provided by the budget.

QUALIFICATION REQUIREMENTS

- College degree or equivalent experience plus ten years management experience.
- Must hold Registered Professional Appraiser (RPA) designation with the Texas Department of Licensing and Regulation or hold one of the following designations:
 - Appraisal Institute's MAI
 - International Association of Assessing Officers' (IAAO)
 - Assessment Administration Specialist (AAS)
 - Certified Assessment Evaluator (CAE)
 - Residential Evaluation Specialist (RES).
- Individuals who are not an RPA but who have an MAI, AAS, CAE, or RES designation must obtain an RPA certification within five years of appointment or start.
- Ability to complete chief appraiser training within one year of assuming position.

PHYSICAL REQUIREMENTS

Sitting, standing, kneeling, bending, reaching, twisting upper body, carrying, pushing and lifting up to 30 lbs. in the office.

The Travis Central Appraisal District is an equal opportunity/affirmative action employer. The Travis Central Appraisal District does not discriminate on the basis of race, color, sex, sexual orientation, gender identity, religion, disability, age, genetic information, military service, AIDS or HIV status, ancestry, national or ethnic origin and any other characteristic protected by law.

Resumes are welcome, but applicant must submit a completed employment application before an interview will be granted.

APPENDIX C

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT <small>(Instructions for completing and filing this form are provided on the next page.)</small>		FORM CIS
<p>This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.</p> <p>This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.</p>		<div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold; font-size: small;">OFFICE USE ONLY</div> <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"> Date Received </div>
1 Name of Local Government Officer	<div style="border: 1px solid black; height: 150px; width: 100%;"></div>	
2 Office Held		
3 Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code		
4 Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.		
5 List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).		
<div style="display: flex; justify-content: space-between;"> Date Gift Accepted _____ Description of Gift _____ </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> Date Gift Accepted _____ Description of Gift _____ </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> Date Gift Accepted _____ Description of Gift _____ </div> <p style="text-align: center; font-size: small;">(attach additional forms as necessary)</p>		
6 SIGNATURE		
<p>I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.</p> <div style="text-align: right; margin-top: 10px;"> _____ Signature of Local Government Officer </div>		
Please complete either option below:		
(1) Affidavit		
<div style="text-align: center; font-weight: bold; font-size: small;">NOTARY STAMP / SEAL</div> <p>Sworn to and subscribed before me by _____ this the _____ day of _____,</p> <p>20_____, to certify which, witness my hand and seal of office.</p> <div style="display: flex; justify-content: space-between; font-size: small; margin-top: 10px;"> Signature of officer administering oath Printed name of officer administering oath Title of officer administering oath </div>		
OR		
(2) Unsworn Declaration		
<p>My name is _____, and my date of birth is _____.</p> <p>My address is _____,</p> <p style="text-align: center; font-size: small;">(street) (city) (state) (zip code) (country)</p> <p>Executed in _____ County, State of _____, on the _____ day of _____, 20_____,</p> <p style="text-align: center; font-size: small;">(month) (year)</p> <div style="text-align: right; margin-top: 10px;"> _____ Signature of Local Government Officer (Declarant) </div>		

Form provided by Texas Ethics Commission

www.ethics.state.tx.us

Revised 8/17/2020

APPENDIX C

MEETING DATE: _____
AGENDA ITEM: _____

AFFIDAVIT ON ABSTENTION FROM VOTING

STATE OF TEXAS §
COUNTY OF TRAVIS §

I, _____, a member of the Board of Directors of the Travis Central Appraisal District file this affidavit in accordance with the provisions of Chapter 171 of the Texas Local Government Code, and hereby on oath state the following:

A. Business Entity

Name of Entity: _____

I and/or person(s) related to me* have a substantial interest in a business entity that would be specially affected economically by the matter presently pending before the Board. The nature and extent of the interest is:

_____ Ownership of ten percent (10%) or more of the voting stock or shares of the business entity or ownership of \$15,000 or more of the fair market value of the business entity.
_____ Funds received from the business entity exceed 10 percent of gross income for the previous twelve months.

B. Real Property

_____ I and/or person(s) related to me*, have an interest in real property that has a fair market value of \$2,500 or more, and it is reasonably foreseeable that the action presently pending before the Board will have a special economic effect on the value of the property, distinguishable from the effect on the public.

**For purposes of this affidavit, "person(s)" refers to first degree by consanguinity (parents or child, natural or adoptive), or first degree by affinity (spouse, step child, mother-in-law, father-in-law, daughter-in-law, son-in-law). (In cases of divorce or death, if a child is living, the marriage is considered as continuing, even after divorce or death.)*

B. Other

_____ Other

Explanation: _____

As a result of this interest, I will refrain from participating in discussion and voting on the item(s).

Signature of Board Member

Date

BEFORE ME, the undersigned authority, on this day personally appeared _____, who on oath stated that the above facts are within _____ personal knowledge and are true and correct.


SWORN TO AND SUBSCRIBED BEFORE ME on this _____ day of _____.

[seal]

NOTARY PUBLIC

MY COMMISSION EXPIRES: _____

APPENDIX D

Rev. 04/2017	This space reserved for office use
Submit to: Custodian of election records	
Filing Fee: None	OATH OF OFFICE

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,
I, _____, do solemnly swear (or affirm), that I will faithfully
execute the duties of the office of _____ of
the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws
of the United States and of this State, so help me God.

Signature of Officer

State of _____)
County of _____)

Sworn to and subscribed before me
this _____


(seal)

_____ day of _____, 20____.

Signature of Notary Public or Other Officer
Administering Oath

Printed or Typed Name

APPENDIX D

Rev. 04/2017	This space reserved for office use
Submit to: Custodian of election records Filing Fee: None	 STATEMENT OF OFFICER

Statement

I, _____, do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: _____

Execution

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

Date: _____

Signature of Officer

State of _____)
County of _____)

Sworn to and subscribed before me this _____ day of _____, 20____.

(seal)

Signature of Notary Public or Other Officer
Administering Oath

Printed or Typed Name

Revised 04/2017

APPENDIX E

ATTACHMENT 1

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
BLANCA ZAMORA-GARCIA
CHAIRPERSON
BRUCE GRUBE
VICE CHAIRPERSON
ED KELLER
SECRETARY/TREASURER



BOARD MEMBERS
THERESA BASTIAN
TOM BUCKLE
BRUCE ELFANT
KRISTOFFER S. LANDS
ANTHONY NGUYEN
ELEANOR POWELL
JAMES VALADEZ

TRAVIS CENTRAL APPRAISAL DISTRICT APPRAISAL REVIEW BOARD ATTENDANCE POLICY

Last updated: March 12, 2018

1. After the submission of the appraisal records by the chief appraiser to the appraisal review board ("ARB"), formal protest hearings for the property owner shall be scheduled by the ARB chairperson and shall occur on business days consistent with operating days and hours of the Travis Central Appraisal District, unless otherwise allowed under Section 4 below.
2. Protest hearings shall be scheduled based on the volume of protests filed and in such a manner as to reasonably comply, at the earliest date possible, with threshold requirements, as applicable, of Tax Code Section 41.12, and subsequent to approval of the appraisal records, to substantially complete all protest at the earliest date possible.
3. The ARB chairperson shall schedule sufficient ARB members to be available on a daily basis to conduct protest hearings and operate the ARB in the most cost effective manner possible.
4. The ARB chairperson shall schedule sufficient ARB members to conduct hearings on Saturdays as required by law or requested by the chief appraiser.
5. Each member of the ARB shall be available when scheduled for duty by the ARB chairperson, and shall punctually appear at and attend all scheduled meetings, training, and protest hearings and remain on duty for the duration of his/her scheduled time, unless the member has been excused from attendance by the ARB chairperson for reasons listed in Section 6 below.
6. Excused absences include serious illness of member or member's immediate family, death in the family or attendance at a funeral, jury duty, or any other extenuating circumstance for good cause as allowed by the ARB chairperson. Good cause means a reason that was not intentional or the result of conscious indifference and will not cause undue delay or other injury to the ARB, District, taxpayers or taxing units of Travis County.
7. Strict adherence to the attendance policy for the ARB is critical in achieving the requirement of hearing and determining all or substantially all timely filed protests, and full attendance at all meetings and protest hearings for which that member's attendance is scheduled is a requirement.
8. A report of noncompliance with the attendance policy shall be prepared by the ARB Chairperson and presented to the board of directors at regularly scheduled meetings.
9. Failure to comply with the attendance policy is grounds for removal pursuant to Tax Code Section 6.41(f).

P.O. BOX 149012

8314 CROSS PARK DRIVE

AUSTIN, TEXAS 78714-9012

(512) 834 9317

TDD (512) 836-3328

FAX (512) 835-3371

WWW.TRAVISCAD.ORG

APPENDIX F



TRAVIS CENTRAL APPRAISAL DISTRICT

JOB DESCRIPTION

JOB TITLE	Taxpayer Liaison	DATE	Job #	January 2024	N/A
DEPARTMENT	Board of Directors	STATUS		Contract	
REPORTS TO	Board of Directors	PAY GRADE		Contract	

ESSENTIAL DUTIES

- Communicate and coordinate with the applicable appointing authority as required by the Texas Property Tax Code
- Facilitate communications between the public and the Travis Central Appraisal District
- Provides information regarding the district's responsibilities to property owners and the general public, both orally and in writing
- Provide written and oral activity reports to the TCAD Board of Directors
- Administers the public access functions required by Sections 6.04(d), (e) and (f) of the Property Tax Code
- Resolves disputes involving matters that may not be protested under Section 41.41
- Accomplish tasks as needed and assigned by the Board of Directors or Chief Appraiser
- Serves as the board's liaison to the appraisal review board on issues related to ARB management
- Responsible for receiving, and compiling a list of, and providing resolution to comments, complaints, and suggestions filed by the chief appraiser, property owner, or a property owner's agent concerning the matters listed in 5.103(b) or any other matter related to the fairness and efficiency of the appraisal review board
- All duties are performed independently and require self-motivation and a professional attitude in the work environment

REQUIREMENTS/ADDITIONAL RESPONSIBILITIES

- Must be authorized to work in the US, have reliable transportation, a valid Texas Driver's License, proof of Texas liability insurance, and verified good driving record
- Must complete required Comptroller training and education regarding the duties and responsibilities of the taxpayer liaison officer, including the procedures for the informal resolution of disputes

MINIMUM EDUCATION AND/OR EXPERIENCE

- Possession of a bachelor's degree from an accredited college or university, preferably in Real Estate or Appraisal. Acceptable work experience may be substituted for a college degree

KNOWLEDGE, SKILLS, AND ABILITIES

- Working knowledge of the Texas Property Tax Code, real estate appraisal, the policies, and procedures of TCAD and the Travis CAD Appraisal Review Board
- Must demonstrate strong verbal and written communication skills
- Ability to work effectively with others and to work independently
- Must be proficient in using Outlook, Excel and Microsoft Word
- Must be able to learn and become proficient in the use of the Districts CAMA system
- Spanish Bilingual a plus

PHYSICAL REQUIREMENTS

Requires sitting, walking, standing, bending, kneeling, reaching, and twisting upper body. Must use hands for data entry. Must have the ability to hear and speak. Must have the ability to see and read fine print as well as lift up to 30 pounds.

WORK ENVIRONMENT

Indoor activity with frequent exposure to video display computer terminal. Interface with the public. Moderate stress levels are constant with occasional significant stress.

The Travis Central Appraisal District is an equal opportunity/affirmative action employer. The Travis Central Appraisal District does not discriminate on the basis of race, color, sex, sexual orientation, gender identity, religion, disability, age, genetic information, military service, AIDS or HIV status, ancestry, national or ethnic origin and any other characteristic protected by law.

Resumes are welcome, but applicant must submit a completed employment application before an interview will be granted.



**BOARD POLICIES
OF THE
TRAVIS CENTRAL APPRAISAL DISTRICT**

Last Updated _____, 2024

EFFECTIVE JULY 1, 2024

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I. INTRODUCTION

1. Creation and Purpose

- The Travis Central Appraisal District (the “District”) is a political subdivision of the State of Texas created pursuant to Title 1 of the Tax Code. The District's primary responsibility is to develop an annual property appraisal roll for use by taxing units in imposing ad valorem taxes on property in the District.
- The District's boundaries are the same as the Travis County boundaries.

2. Allocation of Operating Costs

- The costs of District operations are allocated to the various taxing units participating in the District on an annual basis based on their relative tax levy. For example, a taxing unit that levies five (5) percent of the combined total of taxes levied by all participating taxing entities is allocated five (5) percent of the District's annual operating costs.
- Each taxing unit shall pay its annual allocation in four (4) equal payments. Payments are due before the first day of each calendar quarter, and late payments are assessed penalty and interest.

3. Rights of Taxing Units

- A majority of the taxing units entitled to vote in the selection of the District's Board of Directors (the “Board”) have the authority to veto the appraisal district's budget and any other action of the Board.

4. Definitions

- “ARB” means the Appraisal Review Board
- “Board” means the Board of Directors of the District
- “District” means the Travis Central Appraisal District
- “Tax Code” means the Texas Property Tax Code

5. Policy Updates

- The Board may amend or revise these policies from time to time as they see fit in their sole discretion and as consistent with state law.

II. DISTRICT BOARD OF DIRECTORS

1. Number

- The District is governed by a Board of nine (9) directors.

2. Eligibility

- To be eligible to serve on the Board, an individual other than the Travis County Tax Assessor-Collector must be a resident of the District and must have resided in the District for at least two (2) years immediately preceding the date of appointment or election. [Tax Code Section 6.03(a)]
- An employee of a taxing unit participating in the District is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing unit participating in the District. [Tax Code Section 6.03(a)]
- A person may not be appointed or continue to serve on the Board if related within the second degree of consanguinity (blood) or affinity (marriage) as determined by Chapter 573 of the Government Code to the following persons:
 - An appraiser who appraises property for use in an ARB proceeding; or
 - A person who represents property owners for compensation before the ARB.[Tax Code Section 6.035(a)(1)] A Board member who continues to hold office knowing he or she is related in this manner to the above-described persons commits a Class B misdemeanor offense. [Tax Code Section 6.035(b)]
- Persons who appraise property for compensation for use in property tax proceedings or tax agents who represent owners for compensation are ineligible to serve on the Board until the expiration of three (3) years after such activity. [Tax Code Section 6.035(a-1)]
- A person is ineligible to serve on the Board if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency unless the delinquent taxes and any penalties and interest are being paid under an installment payment agreement or a suit to collect the delinquent taxes is deferred or abated. [Tax Code Section 6.035(a)(2)]
- An individual is not eligible to be appointed to or to serve on the Board if an individual has a substantial interest in a business entity that is a party to a contract or the individual is a party to a contract with the District. This prohibition also applies to contracts with a taxing unit that participates in the District if the contract relates to the performance of an activity governed by the Tax Code. A District may not enter into a contract with a Board member or with a business entity in which a Board member has a substantial interest. A taxing unit may not enter into a contract relating to the performance of an activity governed by the Tax Code with a Board member in which the taxing unit participates or with a business entity in which a Board member has a substantial interest. An individual has a substantial interest in a business entity if:
 - the combined ownership of the Board member and the Board member's

- spouse is at least 10 percent of the voting stock or shares of the business entity; or
- the Board member or the Board member's spouse is a partner, limited partner, or officer of the business entity. [Tax Code Section 6.036]

3. District Term of Office

- Members of the Board appointed by the taxing units participating in the district serve staggered four-year terms beginning on January 1 of every other even-numbered year. Elected members of the Board serve staggered four-year terms beginning on January 1 of every other odd-numbered year. [Tax Code Section 6.0301]
- The terms of members of the Board appointed by the taxing units participating in the District who are serving on December 31, 2024, expire on January 1, 2025. Not later than December 31, 2024, the taxing units participating in the appraisal district that are entitled to appoint directors shall appoint five directors to serve terms that begin on January 1, 2025. Two directors shall be appointed to serve a term of one year, and three directors shall be appointed to serve a term of three years. Thereafter, all appointed directors serve staggered four-year terms beginning on January 1 of every other even-numbered year.
- The first election for the elective positions on the Board shall occur on the uniform election date in May 2024. The directors then elected take office on July 1, 2024, and serve a term that expires on December 31, 2026. The second election for the elective positions on the Board shall occur with the general election conducted in November 2026. Directors elected in November 2026 take office on January 1, 2027. At the first meeting of the Board that follows the November 2026 general election, the three elected directors shall draw lots to determine which directors shall serve a term of four years and which director shall serve a term of two years. Thereafter, elected members of the Board serve staggered four-year terms beginning on January 1 of every other odd-numbered year. [Tax Code Section 6.0301]

4. Selection

- The appraisal district is governed by a Board of nine (9) directors. Five (5) members are appointed by the taxing units that participate in the district. Three (3) members are elected by majority vote at the general election for state and county officers by voters of the county in which the district is established. The county assessor-collector serves as an ex officio director [Tax Code Section 6.0301]. Appointed members of the Board are selected as follows [Tax Code Section 6.03]:
 - Appointed members of the Board are appointed by vote of the governing bodies of the incorporated cities and towns, the school districts, the junior college districts, and the county. [Tax Code Section 6.03(c)]
 - The chief appraiser shall calculate the number of votes to which each taxing unit is entitled [Tax Code Section 6.03(c)].
 - The voting entitlement of a taxing unit that is entitled to vote for directors is determined by dividing the total dollar amount of property taxes imposed in

the district by the taxing unit for the preceding tax year by the sum of the total dollar amount of property taxes imposed in the district for that year by each taxing unit that is entitled to vote, by multiplying the quotient by 1,000, and by rounding the product to the nearest whole number. [Tax Code Section 6.03(d)]

- Before October 1st of each odd-numbered year, the chief appraiser shall deliver to the presiding officer of each taxing unit their voting entitlement. [Tax Code Section 6.03(e)]
- Before October 15th, each taxing unit that is entitled to vote may nominate by resolution adopted by its governing body one candidate for each position to be filled on the Board. [Tax Code Section 6.03(g)]
- Before October 30th, the chief appraiser shall prepare a ballot listing all candidates and shall deliver a copy of the ballot to the presiding officer of the governing body of each taxing unit entitled to vote. [Tax Code Section 6.03(j)]
- Before December 15th, the governing body of each taxing unit entitled to vote shall determine its vote by resolution and submit it to the chief appraiser. [Tax Code Section 6.03(k)]
- The chief appraiser shall count the votes and declare the five candidates who receive the largest cumulative vote totals the appointed members. The results must be submitted to the presiding officer of each taxing unit entitled to vote before December 31st. [Tax Section Code 6.03(k)]

5. Oath of Office and Anti-Bribery Statement

- The Texas Constitution requires each Board member to sign an anti-bribery statement and take an oath of office before beginning a term. The anti-bribery statement and official oath of office are on forms located on the Texas Secretary of State's website and provided as **Appendix D** of this policy.
- No Board member can act until his or her anti-bribery statement is executed, and oath of office is administered.
- The oath of office and statement of office (**Appendix D**) shall be administered to all Board members at the first meeting of each calendar year.

6. Open Government Training and Compliance

- Board members are required to comply with the open government training requirements set forth in the Government Code Section 551.006 (Texas Open Meetings Act).
- On completion of the required training courses, the Board Member shall provide the certificates of course completion to the District's public information officer or the chief appraiser. Additional information on the required training can be found at: <https://texasattorneygeneral.gov/faq/og-open-government-training-information>.
- Open sessions of the Board's meetings and workshops shall be recorded, and the recordings made available to the public under the Texas Public Information Act or on the District's website.

7. Ex Parte Communications

- A Board member commits a Class C misdemeanor offense if the Board member directly or indirectly communicates with the chief appraiser on any matter relating to the appraisal of property by the District. [Tax Code Section 6.15(a)] This prohibition also applies to communications with District employees regarding appraisal matters subject to a protest filed by a Board member with the ARB.

However, this type of communication is allowed in:

- an open meeting of the Board or another public forum; or
 - a closed meeting of the Board held to consult with its attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the Board and its attorney. [Tax Code Section 6.15(a)(1)-(2) and (d)] Also, the prohibition does not prohibit a Board member from transmitting to the chief appraiser without comment a complaint by a property owner or taxing unit about the appraisal of a specific property, provided that the transmission is in writing. [Tax Code Section 6.15(c-1)]
- A Board member commits a Class A misdemeanor offense if the Board member communicates with a member of the ARB with the intent to influence a decision by the ARB in the ARB member's capacity as a member of the ARB. [Tax Code Section 6.411(c-1)] However, this provision does not apply to the communications described in Tax Code Section 6.411(c) (communication with the Board's legal counsel) or the following communications described in Tax Code Section 6.411(c-1):
 - 1) during a hearing on a protest or other proceeding before the ARB;
 - 2) that constitute social conversation;
 - 3) that are specifically limited to and involve administrative, clerical, or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices, and subpoenas, and the operation, appointment, composition, or attendance at the training of the ARB; or
 - 4) that are necessary and appropriate to enable the Board to determine whether to appoint, reappoint, or remove a person as a member or officer of the ARB. [Tax Code Section 6.411(b), (c), (c-1), (d)]

8. Vacancies on the Board

- In the event of a vacancy of an appointed member of the Board, each taxing unit that is entitled to vote may nominate by resolution adopted by its governing body and delivered to the chief appraiser a candidate to fill the vacancy within 45 days of the notification of the vacancy. The chief appraiser shall prepare and deliver a list of nominees to the Board within five (5) days. The Board shall appoint by a majority vote of its members one of the nominees to fill the vacancy. [Tax Code Section 6.0301(f)]
- In the event of a vacancy of an elected member of the Board, the Board shall appoint by majority vote of its members a person to fill the vacancy. [Tax Code

9. Recall of Board Members

- The governing body of a taxing unit may call for the recall of an appointed member of the Board for whom the taxing unit cast any of its votes in the appointment of the Board. The recall must be in the form of a resolution filed with the chief appraiser. The chief appraiser shall deliver a written notice of the filing with the presiding officer of each taxing unit. [Tax Code Section 6.033]
- The taxing units may not recall an elected Board member. [Tax Code Section 6.033]

10. Officers

- The required officers of the Board shall consist of a Chairperson and Secretary who shall be selected by majority vote at the Board's first regular meeting each year and serve a one-year term. [Tax Code Section 6.04(a)]
- The Board may also select a Vice-Chairperson to serve in the absence of the Chairperson.
- In the event of a vacancy of office, the vacancy is filled at the first regular meeting following the vacancy.
- Board officers may be reappointed for successive one-year terms.
- The duties of the Chairperson shall include:
 - presiding at Board meetings;
 - appointing Board committee members;
 - signing all legal instruments requiring Board approval;
 - performing legal duties as required by state statute; and
 - any other functions assigned by the Board.

The Chairperson may vote on any matter coming before the Board except as prohibited by statute.

- The duties of the Vice-Chairperson shall include:
 - performing the duties of the Chairperson when the Chairperson is unavailable; and
 - any other functions assigned by the Board.
- The duties of the Secretary shall include:
 - presiding at meetings when both the Chairperson and Vice-Chairperson are absent from the meeting;
 - assist the chief appraiser in meeting statutory notice requirements; and
 - any other functions assigned by the Board.

11. Authority and Functions of the Board

The statutory responsibilities of the Board and additional information regarding the implementation of these responsibilities include:

(a) Establish the appraisal district office. [Tax Code Section 6.05(a)]

- The District's office is located at 850 East Anderson Lane, Austin, TX 78752.

(b) Hire a chief appraiser. [Tax Code Section 6.05(c)]

- The Board shall appoint a chief appraiser.
- The Board shall take appropriate action to solicit a number of qualified applicants in the event the position of chief appraiser becomes vacant. Applicant solicitations are to be posted in appropriate media outlets, newspapers, trade journals, etc. Such applicant solicitations shall include entry requirements as stated in the chief appraiser job description.
- Applicant references shall be requested and contacted.
- The chief appraiser is an officer of the District for purposes of the nepotism laws.
- The District may not employ or contract with the chief appraiser's spouse, parent or stepparent, child or stepchild, or the spouse of any of these.
- The Board may form a committee to assist with the annual evaluation of the chief appraiser. The committee shall report to the full Board with any recommendations, including goal setting.
- The chief appraiser job description is attached hereto as **Appendix B** and may be amended from time to time by the Board.

(c) Adopt the District's annual operating budget after fulfilling notice requirements and holding a public hearing. [Tax Code Section 6.06(b)]

- The Board shall consider and adopt an annual budget by September 15th of each year.
- The budget may not be adopted until written notice is given to the taxing entities, and the Board has conducted a public hearing on the proposed budget.
- The chief appraiser shall prepare the proposed budget and send to all taxing entities for their review before June 15th of each year.
- The budget shall include the following:
 - each proposed employee position with salary range and benefits;
 - each proposed capital expenditure;
 - an estimate of the budget to be allocated to each taxing unit;
 - a list of obligated reserve funds; and
 - other items necessary for District operations, including contract payments for services, funds for ARB operations, reimbursement for Board expenses, employee education expenses, legal fees, and other expenses incurred by the District and the ARB.
- Not later than the 10th day before the date of the public hearing, the Secretary of the Board shall deliver to the presiding officer of the governing body of each taxing unit participating in the District a written notice of the date, time, and place of the public hearing.

- Based on changes to the proposed budget as approved by the Board, the chief appraiser shall prepare the final budget and present it for final Board approval as required by statute.
 - The Board may amend the budget if necessary but must deliver a written copy of the proposed amendment to the taxing entities not later than the 30th day before the date the Board acts on it. [Tax Code Section 6.06(c)]
- (d) Adopt a new budget within 30 days after a budget is disapproved by voting taxing units. [Tax Code Section 6.06(b)]**
- (e) Comply with statutory requirements for the appraisal review board (ARB) member and auxiliary member selection process. [Tax Code Section 6.41(b), (d), (d-1), (d-2-1), and (e), Section 6.414(a), and Section 6.42(a)]**
- See Chapter IV of this Policy.
- (f) Notify taxing units of any vacancy on the Board and elect by majority vote of members one of the submitted nominees. [Tax Code Section 6.03(l)]**
- (g) Elect from members a Chairperson and Secretary at the first meeting of the calendar year, and, at its option, a Vice-Chairperson. [Tax Code Section 6.04(a)]**
- (h) Have Board meetings at least once each calendar quarter. [Tax Code Section 6.04(b)]**
- The Board typically conducts meetings called at the discretion of the Chairperson.
 - Attendance by the Board at its meetings shall be in-person.
- (i) Develop and implement policies regarding reasonable access to the Board. [Tax Code Section 6.04(d) and (e)]**
- See Appendix A regarding public access to the Board.
- (j) Prepare information describing the Board's functions and complaint procedures, which must be made available to the public and the appropriate taxing units. [Tax Code Section 6.04(f)]**
- See Appendix A regarding public access to the Board.
- (k) Notify parties to a complaint filed with the Board of the status of the complaint unless otherwise provided. [Tax Code Section 6.04(g)]**
- See Appendix A regarding public access to the Board.
- (l) Appoint a taxpayer liaison officer (TLO). [Tax Code Section 6.052(a)]**
- See Appendix A regarding public access to the Board.
 - See Appendix F regarding the job responsibilities of the TLO.
- (m) Biennially develop a written plan for the periodic reappraisal of all**

property in the District's boundaries, hold a public hearing with the required notice, approve a plan by Sept. 15 of each even-numbered year, and distribute copies to participating taxing units and to the Comptroller's office as required. [Tax Code Section 6.05(i)]

- The Board shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the District according to the requirements of Tax Code Section 25.18 and shall hold a public hearing to consider the proposed plan.
- The Board chairperson shall appoint an advisory committee to assist the chief appraiser with the preparation of the reappraisal plan. The advisory committee shall be appointed at the first regularly scheduled Board meeting in each even-numbered year. The advisory committee shall meet at the call of the Board chairperson.
- Not later than the 10th day before the date of the hearing, the Secretary of the Board shall deliver to the presiding officer of the governing body of each taxing unit participating in the District a written notice of the date, time, and place for the hearing.
- Not later than September 15 of each even-numbered year, the Board shall complete its hearings, make any amendments, and by resolution finally approve the plan.
- Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the District and to the Comptroller's office within 60 days of the approval date.
- The plan shall provide for the following reappraisal activities for all real and personal property in the District at least once every three years:
 - (1) identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
 - (2) identifying and updating relevant characteristics of each property in the appraisal records;
 - (3) defining market areas in the District;
 - (4) identifying property characteristics that affect property value in each market area, including:
 - (a) the location and market area of the property;
 - (b) physical attributes of property, such as size, age, and condition;
 - (c) legal and economic attributes, and
 - (d) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
 - (5) developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
 - (6) applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
 - (7) reviewing the appraisal results to determine value.

- (n) Make an agreement with any newly formed taxing unit's governing body on an estimated budget allocation for the new taxing unit. [Tax Code Section 6.06(h)]
- (o) Have prepared an annual financial audit conducted by an independent certified public accountant and deliver a copy of the audit to each voting taxing unit and make available for inspection at the District office. [Tax Code Section 6.063(a) and (b)]
- (p) Designate the District depository at least once every two years with authority to extend the contract for one additional two-year period. [Tax Code Section 6.09]
- (q) Receive taxing units' resolutions disapproving Board actions. [Tax Code Section 6.10]
- (r) Adhere to requirements regarding purchasing and contracting under Local Government Code Chapter 252. [Tax Code Section 6.11]
- (s) Provide advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board and determine the number of members on that advisory board. [Tax Code Section 6.12(a)]
- (t) Adhere to laws concerning the preservation, microfilming, destruction, or other disposition of records. [Tax Code Section 6.13]
- (u) Adopt and implement a policy for the temporary replacement of an ARB member who violates ex-parte communication requirements. [Tax Code Section 41.66(g)]

See Chapter IV of this Policy.

- (v) Provide for the operation of a consolidated central appraisal district by interlocal contract between two or more adjoining central appraisal districts if requested. [Tax Code Section 6.02]
- (w) Have Board meetings at any time at the call of the Chairperson or as provided by Board rule, but not less than once each calendar quarter. [Tax Code Section 6.04(b)]
- (x) Contract with another appraisal district or with a taxing unit in the District to perform the duties of the District. [Tax Code Section 6.05(b)]
- (y) Prescribe, by resolution, specified actions of the chief appraiser relating to District finances or administration that are subject to Board approval. [Tax Code Section 6.05(h)]
- (z) Employ a general counsel for the District to serve at the pleasure of the Board. [Tax Code Section 6.05(j)]

(aa) Purchase or lease real property and construct improvements necessary

to establish and operate an appraisal office or branch office. [Tax Code Section 6.051(a)]

(bb) Convey real property owned by the District. [Tax Code Section 6.051(c)]

(cc) Authorize the chief appraiser to disburse District funds. [Tax Code Section 6.06(f)]

(dd) Change the District's method of financing unless any participating taxing unit opposes the change [Tax Code Section 6.061(a)]

(ee) Contract with the governing body of a taxing unit or county to assess and collect taxes through the Interlocal Cooperation Act. [Tax Code Section 6.24(a) and (b)]

(ff) Authorize the chief appraiser to (1) contract with private appraisal firms to perform appraisal services under Tax Code Section 25.01(b); and (2) as permitted by law, appeal certain ARB orders to the District Court [Tax Code Section 42.02].

(gg) Authorize the Chief Appraiser to change the appraisal roll at any time to correct a name or address, a determination of ownership, a description of property, multiple appraisals of a property, an erroneous denial or cancellation of any exemption authorized by Tax Code Section 11.13 if the applicant or recipient is disabled or is 65 or older or an exemption authorized by Sections 11.13(q), 11.131, or 11.22, or a clerical error or other inaccuracy as prescribed by Board rule that does not increase the amount of tax liability. [Tax Code Section 25.25(b)]

12. Conflicts of Interest and General Ethics

- Board members are expected to be independent, impartial, and responsible to property owners in the District, not to use the office for personal gain, and comply with state law.
- The District may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. Also, a taxing unit may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. An individual has a substantial interest in a business entity if:
 - (1) the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or
 - (2) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.

The term "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law. [Tax Code Section 6.413(b), (d), and (e)]

- Board members are also subject to the provisions of Tax Code Section 6.036

(regarding eligibility), Local Government Code Chapters 171 and 176 (regarding conflicts of interest), and Chapter 39 of the Penal Code (regarding abuse of office). A recusal form for use under Local Government Code Chapter 171 is attached in **Appendix C**. Forms for use for Chapter 176 purposes are available on the Texas Ethics Commission's website.

13. Authority of Individual Board Members

- Individual Board members shall have the authority to speak or act on behalf of the Board only as consistent with a resolution or other specific authority granted to an individual Board member by a majority of the Board members present at a meeting held in compliance with the Open Meetings Act.
- The Board shall not be bound in any way by any statement or action on the part of any individual member except when such statement or action is in pursuance of specific instructions of a majority of the Board members present at a meeting held in compliance with the Open Meetings Act.

14. Board Committees

- The Board may establish committees as needed to assist it in carrying out its responsibilities. A majority vote of the Board members present at a meeting held in compliance with the Open Meetings Act will be required to establish a committee unless otherwise provided by Board rule. If the Board approves the establishment of a committee, the Chairperson shall appoint individual Board members to serve as committee members.
- The standing committees shall include:
 - Appraisal Review Board Committee
 - Bank Depository Committee
 - Budget Committee
 - Board Policy Committee
 - Chief Appraiser Search and Evaluation Committee
 - Contract Review Committee
 - Employee Benefits Committee
 - Facility Needs Committee
 - Financial Audit Committee
 - Reappraisal Plan Advisory Committee
 - Taxpayer Liaison Committee.
- A committee member shall be appointed and serve at the pleasure of the Board chairperson.
- Except as otherwise provided herein, each committee may establish its own written operating procedures, subject to the approval by the Board.
- The committees may act only in an advisory capacity to the Board and may not take any action which in any way binds or usurps the power and/or responsibilities of the Board or the chief appraiser.

15. Authorization of Chief Appraiser to Perform Board Secretary Functions

The Tax Code outlines specific statutory duties that the Board Secretary must perform. The Board authorizes and delegates to the chief appraiser or an employee of the District performance of the tasks required by the Board Secretary.

III. DISTRICT ADMINISTRATION

1. Chief Appraiser

- The chief appraiser is the chief administrative officer of the District.
- The Board appoints the chief appraiser, who serves at the pleasure of the Board. The Board evaluates the chief appraiser annually.
- The chief appraiser is an officer of the District for purposes of the nepotism law, Chapter 573, Government Code. The District may not employ or contract with the chief appraiser's spouse, parent or stepparent, child or stepchild, or the spouse of any of these. [Tax Code Section 6.05(g)]
- To be eligible to serve as a chief appraiser, a person must hold one of the following professional designations:
 - Registered Professional Appraiser (RPA) from TDLR;
 - MAI from the Appraisal Institute;
 - Assessment Administration Specialist from the International Association of Assessing Officers (IAAO);
 - Certified Assessment Evaluator (CAE) from IAAO; or
 - Residential Evaluation Specialist (RES) from IAAO.
- A chief appraiser with a professional designation other than an RPA must become certified with TDLR as an RPA within five (5) years of appointment as chief appraiser. [Tax Code Section 6.05(c)]
- An individual may not serve as a chief appraiser unless the individual has completed chief appraiser training pursuant to Texas Occupations Code Section 1151.164 and Tax Code Section 5.042. However, a person may serve in a temporary, provisional, or interim capacity as chief appraiser for up to one year without completing the required training. [Tax Code Section 5.042(b)] Chief appraisers are required to complete at least half of their required continuing education hours in programs devoted to one or more of the topics listed in Occupations Code Section 1151.164(b) and at least two of the hours in ethics specific to maintaining the independence of an appraisal office from political pressure. [Texas Occupations Code Section 1151.1581]
- Owing delinquent property taxes disqualifies a person from serving as chief appraiser. [Tax Code Section 6.035(a)] A person is ineligible for employment as a chief appraiser if he or she owns property on which delinquent property taxes have

been owed for more than 60 days after the date the person knew or should have known of the delinquency. [Tax Code Section 6.035(a)] This disqualification does not apply if the person is paying the delinquent taxes and any penalties and interest under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes. [Tax Code Section 6.035(a)] A person is also disqualified from employment as the chief appraiser if the person is related within the second degree by consanguinity or affinity to a person who appraises property for compensation for use in proceedings under the Tax Code or to a person who represents property owners for compensation in such proceedings in the CAD. [Tax Code Section 6.035(a)] A chief appraiser who remains employed, knowing he or she is related to an appraiser or tax representative as prohibited, commits a Class B misdemeanor offense. [Tax Code Section 6.035(a)] A chief appraiser who is not eligible to serve cannot perform any action required by law for chief appraisers, including the preparation, certification, or submission of any part of the appraisal roll. [Tax Code Section 6.05(c)] A chief appraiser must give written notice of eligibility to serve as chief appraiser to the Comptroller's office no later than January 1 each year. [Tax Code Section 6.05(c)] The Comptroller's office will appoint an eligible person to perform the duties of chief appraiser for a CAD whose chief appraiser is ineligible to serve. [Tax Code Section 6.0501(a)]

- In the event a vacancy occurs in the office of the chief appraiser, the deputy chief appraiser shall exercise the responsibilities of the chief appraiser until the Board can meet to designate an interim chief appraiser who shall coordinate the search for a replacement with the Board. In the event of the chief appraiser's retirement or resignation, the Board and the interim chief appraiser shall coordinate the search for a replacement. The Board may retain outside assistance deemed necessary to recruit the best possible candidate. The Board's Chief Appraiser Search and Evaluation Committee shall make a recommendation to the Board.

2. Chief Appraiser Duties and Responsibilities

- The chief appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Tax Code, and other applicable laws and rules. The chief appraiser's responsibilities include numerous statutory responsibilities related to the development of appraisal rolls and for the administration of the appraisal office, such as:
 - appraising all taxable property at market value, except as otherwise provided by law;
 - determining eligibility for exemptions;
 - determining eligibility for special appraisal and establishing both a market and special value on qualified property;
 - studying property values and sales to determine prevailing market prices;
 - creating appraisal records – appraisal cards, tax maps, property identification system, lists, forms applications, and other items;
 - creating procedures for equitable and uniform taxation;
 - sending notices of appraised value;
 - determining whether the property qualified for agricultural or timber appraisal has undergone a change of use and sending a notice of change of use to the owner;

- submitting complete appraisal records of all property to the ARB;
 - testifying before the ARB on proposed values or exemptions and other actions taken by the chief appraiser or designating a staff member to do so;
 - contracting, with the approval of the Board, with private appraisal firms, if appropriate;
 - presenting supplemental records and other items for ARB consideration;
 - correcting records as ordered by the ARB;
 - certifying an appraisal roll and other listings to each taxing unit participating in the District;
 - issuing permits for “going out of business sales” and sending notices of such sale to other entities;
 - appointing an agricultural advisory Board, with the advice and consent of the Board; and
 - perform other legal responsibilities or duties assigned by the Board.
- The chief appraiser is assigned duties by the Board necessary to conduct Board duties and implementation of Board policy. The chief appraiser shall:
 - establish a comprehensive program to conduct all appraisal activities and keep the Board informed on the progress of appraisal activities;
 - develop and implement sound administrative procedures to conduct all District functions;
 - develop and implement an effective financial management system and provide reports to the Board to allow evaluation of the District's fiscal affairs;
 - develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year;
 - serve as the District's spokesperson in providing information to news media, taxing units, and the general public on the operations of the District and provisions of the property tax laws;
 - prepare the agenda for each Board meeting, attend all meetings, and provide staff recommendations for all appropriate Board actions;
 - In consultation with the District's chief legal counsel, provide recommendations on litigation matters for Board action;
 - develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring, and other personnel-related matters; and
 - employ and compensate professional, clerical, and other personnel as provided by the budget. However, the chief appraiser may not intentionally or knowingly employ any individual related to a member of the Board within the second degree by affinity or within the third degree by consanguinity, as determined under Chapter 573, Texas Government Code. Such an offense is a misdemeanor punishable by a fine of not less than \$100 or more than \$1,000. [Tax Code Section 6.05(f)] Also, an individual may not be employed by the District if the individual is (1) an officer of a taxing unit that participates in the appraisal district or (2) an employee of a taxing unit that participates in the appraisal district. [Tax Code Section 6.054]

3. Chief Appraiser Compensation

- The chief appraiser is entitled to compensation as provided by the budget adopted by the Board. [Tax Code Section 6.05(d)] The chief appraiser's compensation may not be directly or indirectly linked to an increase in the total market, appraised, or

taxable value of property in the District. [Tax Code Section 6.05(d)]

4. Chief Appraiser Communications

- The chief appraiser commits a Class C misdemeanor offense if the chief appraiser directly or indirectly communicates with a District Board member on any matter relating to the appraisal of property by the District, except in:
 - (1) an open meeting of the Board or another public forum; or
 - (2) a closed meeting of the Board is held to consult with the Board's attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the Board and the Board's attorney.
- However, the foregoing prohibition does not apply to a routine communication between the chief appraiser and the Travis County Assessor-Collector that relates to the administration of an appraisal roll, including a communication made in connection with the certification, correction, or collection of an account [Tax Code Section 6.15 (b), (c), and (d)]
- Also, the foregoing prohibition does not prohibit a Board member from transmitting to the Chief Appraiser without comment a complaint by a property owner or taxing unit about the appraisal of a specific property, provided that the transmission is in writing. [Tax Code Section 6.15 (c-1)]
- The chief appraiser commits a Class B misdemeanor offense if the chief appraiser refers a person, whether gratuitously or for compensation, to another person for the purpose of obtaining an appraisal of property, whether or not the appraisal is for ad valorem tax purposes. [Tax Code Section 6.035(c)]
- The chief appraiser commits a Class A misdemeanor offense if the chief appraiser communicates with the applicable appointing authority regarding the appointment of ARB members. [Tax Code Section 6.41(i), (k)] However, this prohibition does not apply to:
 - (1) a communication between a member of the ARB and the applicable appointing authority regarding the member's appointment to the ARB;
 - (2) a communication between the Taxpayer Liaison Officer for District and the applicable appointing authority in the course of the performance of the Officer's clerical duties so long as the Officer does not offer an opinion or comment regarding the appointment of ARB members;
 - (3) a communication between a chief appraiser or another employee or agent of the District, a member of the ARB, or a member of the Board, and the applicable appointing authority regarding information relating to or described by Tax Code Section 6.41 (d-1) ("All applications submitted to the appraisal district or to the appraisal review board from persons seeking appointment as a member of the appraisal review board shall be delivered to the applicable appointing authority. The appraisal district may provide the applicable appointing authority with information regarding whether any applicant for appointment to or a member of the board owes any delinquent ad valorem taxes to a taxing unit participating in the appraisal district."); Tax Code Section 6.41 (d-5) ("The appraisal district of the county shall provide to the applicable

appointing authority, or to the appraisal review board commissioners, as the case may be, the number of appraisal review board positions that require appointment and shall provide whatever reasonable assistance is requested by the applicable appointing authority or the commissions"); Tax Code Section 6.41(f) (relating to grounds for removal); or Government Code Section 411.1296 (criminal history record information of an ARB applicant);

- (4) a communication between a property tax consultant or, a property owner or an agent of the property owner and the Taxpayer Liaison Officer regarding information relating to or described by Tax Code Section 6.41(f) (relating to grounds for removal). The Taxpayer Liaison Officer shall report the contents of the communication relating to or described by Subsection (f) to the applicable appointing authority; or
 - (5) a communication between a property tax consultant or a property owner or an agent of the property owner and the applicable appointing authority regarding information relating to or described by Tax Code Section 6.41 (f).
-
- A chief appraiser commits a Class A misdemeanor offense if the chief appraiser communicates with a member of the ARB, a member of the Board, or the local administrative District judge if the judge is the appointing authority for the district, regarding a ranking, scoring, or reporting of the percentage by which the appraisal review board or a panel of the board reduces the appraised value of the property. [Tax Code Section 6.41(j), (k)]
 - A chief appraiser commits a Class A misdemeanor offense if the chief appraiser communicates with a member of the ARB with the intent to influence a decision by the ARB in the ARB member's capacity as a member of the ARB. [Tax Code Section 6.411(c-1)] This provision does not apply to the communications described in Tax Code Section 6.411(c) (communication with the Board's legal counsel) or the following communications described in subsection Tax Code Section 6.411(c-1):
 - 1) during a hearing on a protest or other proceeding before the ARB;
 - 2) that constitute social conversation;
 - 3) that are specifically limited to and involve administrative, clerical, or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices, and subpoenas, and the operation, appointment, composition, or attendance at the training of the ARB; or
 - 4) that are necessary and appropriate to enable the Board to determine whether to appoint, reappoint, or remove a person as a member or the officer of the ARB.

[Tax Code Section 6.411(b), (c), (c-1), (d)]

5. Taxpayer Liaison Officer (TLO)

- The Board appoints a TLO whose duties are described in Tax Code Section 6.04(d), (e), and (f) and Section 6.052.A job description for the Taxpayer Liaison Officer is attached as **Appendix F**.
- The TLO administers public access functions for the District; provides information and materials to the public; resolves disputes that do not involve matters that may

be protested under Tax Code Section 41.41; receives, compiles, and forwards complaints, comments, and suggestions concerning ARB matters to the Comptroller's office; and delivers ARB applications received and provides clerical assistance to the Board as part of the ARB selection process. The TLO serves at the pleasure of the Board.

- The chief appraiser or any other person who performs legal or appraisal services for the District for compensation is not eligible to be the TLO. The TLO is entitled to compensation as provided by the budget adopted by the Board [Tax Code Section 6.052(e)].
- The TLO must administer the public access functions required by Tax Code Sections 6.04(d), (e), and (f) which include allowing the public to speak before the Board; preparing and maintaining a written plan on reasonable access to the Board for those who do not speak English or who have physical, mental or developmental disabilities; and preparing information describing the functions of the Board and the complaint process [Tax Code Section 6.052(a)]. **See Appendix A.**
- The TLO provides information and materials designed to assist property owners in understanding the appraisal process, protest procedures, procedures for filing comments, suggestions or complaints, and related matters. The Taxpayer Liaison Officer is required to provide comments and suggestions to the Comptroller's office concerning ARBs [Tax Code Section 6.052(b)].
- The TLO is also responsible for providing clerical assistance to the Board in the selection of ARB members. The TLO shall deliver to the Board applications to serve on the ARB that are submitted to the TLO and shall perform other duties as requested by the Board. The TLO may not influence the process for selecting ARB members. [Tax Code Section 6.41(d-1) and Section 6.051(f)]
- The Board may appoint one or more deputy taxpayer liaison officers to assist the TLO in the performance of the TLOs duties. [Tax Code Section 6.41(a)]

IV. APPRAISAL REVIEW BOARD

1. ARB Duties

- The ARB is responsible for the local administrative review of appraisal records and hearing taxpayer protests.
- The Board, by resolution, establishes the number of ARB members and auxiliary ARB members. [Tax Code Section 6.41(b)] The number of ARB members may change from time to time as the Board determines.

2. ARB Member Selection

- The Board appoints the members of the ARB. [Tax Code Section 6.41(d-1)]

- An individual interested in appointment to the ARB must apply on forms designated by the Board and in the manner determined by the Board.
- The ARB Committee of the Board shall review all applications received and interview selected candidates for purposes of recommending appointees to the ARB by the Board.
- When making recommendations of ARB members to the Board, the ARB Committee shall consider geographical representation of the County to ensure that members of the ARB adequately represent all areas.
- The ARB Committee shall recommend a chairman and a secretary from among the members of the ARB. The committee is encouraged to select a chairman of the ARB who has a background in law and property appraisal. The recommendation for chairman and secretary of the ARB shall be presented to the full Board for appointment by majority vote.
- The ARB Committee shall submit to the full Board a list of recommended appointees to the ARB. The Board shall vote on the list of recommended appointees presented by the Committee.
- The Board must make appointments to the ARB, by majority vote, with at least two members of the majority being elected members of the Board. [Tax Code Section 6.41(d-2-1)] If a majority vote on the list of recommended appointees cannot be reached, the full Board shall vote on each individual on the list of recommended appointees. If the Board votes on individuals on the list of recommended appointees, the vote of each member of the Board shall be recorded. Any Board member who disapproves an individual on the list of recommended ARB appointees shall identify the basis for the disapproval.
- The Board shall provide the TLO with the appointed members of the ARB, and the TLO shall notify the appointees of their appointment, provide any additional paperwork required for appointment, and inform the appointments about when and where they are to appear. [Tax Code Section 6.41 (d-3)]
- In appointing or reappointing ARB members, the Board shall be provided with information, as applicable, described in Tax Code Section 6.41(d-1) (regarding whether an ARB applicant owes any delinquent ad valorem taxes to a taxing unit of the District), Section 6.41(d-5) (the number of ARB positions requiring appointment), Section 6.41 (f) (grounds for removal of an ARB member), and Government Code Section 411.1296 (criminal history record information of an ARB applicant). [Tax Code Section 6.41(i) and (k)]
- As allowed by Tax Code Section 6.41(e), the Board, by resolution, shall provide for staggered terms so that the terms of as close to one-half of the ARB members as possible expire each year. In making the initial or subsequent appointments, the Board shall designate those ARB who serve one-year terms as needed to comply with the Board's resolution.
- An auxiliary ARB member is appointed in the same manner and for the same term

as an ARB member under Tax Code Section 6.41 and is subject to the same eligibility requirements and restrictions as a Board member under Tax Code Sections 6.41, 6.411, 6.412, and 6.413. [Tax Code Section 4.414(b)]

- A member of the ARB may be removed by a majority vote of the Board. Grounds for removal are: (1) a violation of Tax Code Sections 6.412, 6.413, 41.66(f), or 41.69; (2) good cause relating to the attendance of members at called meetings of the ARB as established by written policy adopted by a majority of the Board, attached as Appendix E; or (3) evidence of repeated bias or misconduct. [Tax Code Section 6.41(f)]

3. ARB Ex Parte Communications

- ARB members commit an offense if the ARB member communicates with the chief appraiser or, another employee, or a member of the District's Board in violation of Tax Code Section 41.66(f), which provides that an ARB member may not communicate with another person concerning:
 - the evidence, argument, facts, merits, or any other matters related to an owner's protest, except during the hearing on the protest; or
 - a property that is the subject of the protest, except during a hearing on another protest or other proceeding before the board at which the property is compared to other property or used in a sample of properties.

4. ARB Ethics and Conflicts of Interest

- The District may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. Also, a taxing unit may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. An individual has a substantial interest in a business entity if:
 - the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or
 - the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.

The term "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law. [Tax Code Section 6.413(b), (d), (e)]

5. ARB Clerical Support

- The chief appraiser assigns District staff to provide clerical assistance to the ARB. The law requires the ARB to adopt rules of procedure. The ARB must post its hearing procedures wherever it conducts protest hearings.

6. ARB Budget

- The District budget should separately identify ARB budget expenses in the District's budget to the extent practicable.

- The ARB Chairperson should make every effort to schedule ARB panel hearings and meetings in a manner calculated not to exceed the District budget.

7. ARB Attorney

- The ARB may employ legal counsel of its choice if provided for in District budget, or use the services of the County Attorney if the District budget does not provide for retention of a private ARB attorney. [Tax Code Section 6.43(a), (e)]
- Except for the County Attorney, an attorney may not serve as legal counsel for the ARB if the attorney or a member of that attorney's law firm has during the year before the date of the ARB's hiring of the attorney represented a property owner who owns property in the District, a taxing unit member of the District, or the District in a matter addressed by Tax Code Sections 1.111 or 25.25, Subtitle F of Title 1 of the Tax Code, or Subchapter Z, Government Code. [Tax Code Section 6.43(b)]
- If the ARB is a defendant in litigation, no settlement may be reached in the matter without the approval of the Board.

8. ARB Compensation

- Members of the ARB are entitled to per diem set by the District budget for each day the ARB meets and to reimbursement for actual and necessary expenses incurred in the performance of ARB functions as provided by the District budget. [Tax Code Section 6.42(c)]
- An auxiliary ARB member is entitled to compensation as provided by the District budget and is not entitled to a per diem or reimbursement of expenses under Tax Code Section 6.42(c). [Tax Code Section 6.414(f)]
- The Board shall adopt a schedule of per diem payments for ARB members based on their levels of experience and years of service.

9. Temporary Appointment of ARB members

- Depending on the staffing needed to meet the statutory obligations of the ARB, if one or more ARB members are recused from a hearing for the reasons stated in Tax Code Section 41.66(g) or have resigned or been removed from office, the ARB chairman shall notify the Taxpayer Liaison Officer about the temporary or permanent vacancy (as the case may be). The TLO shall notify the applicable appointing authority of the number of temporary or permanent vacancies needing to be filled and request that the position(s) be filled from the remaining candidate pool used in the initial appointment of ARB members for that tax year.
- If the vacancy is permanent, the request to the applicable appointing authority shall be for appointment of replacement ARB member(s) for the unexpired term(s) of the recusing, removed, or resigning member. If the vacancy is temporary, the request to the applicable appointing authority shall be for a replacement ARB

member to serve until the expiration of the temporary vacancy period, which shall not be longer than December 31 of any calendar year.

- The term of service of any appointee filling a temporary or permanent vacancy shall commence on the first day of his or her service as an ARB member; the past service term of the recusing, removed, or resigning ARB member shall not count toward the service term of the replacement ARB member.

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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 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.

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 the Board general counsel. The Board also adopts the annual District budget and ensures that the District follows policies and procedures and appropriate state laws and regulations. The Board does not appraise property, hear protests, or make decisions affecting appraisal records.

III. Taxpayer Liaison Officer

The Taxpayer Liaison Officer handles public access and informational matters and provides clerical assistance to the applicable appointing authority. The Taxpayer Liaison Officer also resolves complaints that fall outside the jurisdiction of the Appraisal Review Board (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 is responsible for preparing information of public interest describing the functions of the Board and the Board's procedures by which complaints are filed with and resolved by the Board. The Taxpayer Liaison Office shall make the information available to the public and the appropriate taxing jurisdictions.

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 Section 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;
- delivers ARB applications received and provides clerical assistance to the applicable appointing authority as part of the ARB selection process; and

- Performs similar duties and responsibilities as assigned.

The Board may also appoint one or more deputy taxpayer liaison officers who can assist the taxpayer liaison officer with statutory duties as needed.

IV. 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 public 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 on an item to do so before the Board's consideration of the item.

V. Procedures for Speaking at a Board Meeting

The procedures for addressing the Board are outlined below:

The public may address the Board during the "Citizen Communication" agenda item, which shall be placed on the agenda before the Consent Agenda and the Regular Agenda. To be eligible to speak during "Citizen Communication," persons must complete a Speaker Registration Form and submit it to the 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 to come forward to the podium, state their name and the agenda item they wish to address for the record, and make their remarks within the prescribed time limits. If a person wishes to speak about a subject that is not on the agenda but is within the Board's jurisdiction, the speaker may speak for the prescribed time, but in accordance with state law, the Board may not deliberate or take any action regarding the subject other than to provide a statement of fact in response to an inquiry, recite existing policy, or direct that the subject be placed on an agenda for a subsequent meeting. 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 submit a late Speaker Registration Form and address the Board during "Citizen Communication." The public may also address the Board virtually. If the public intends to address the Board virtually, that can be designated on the Speaker Registration Form. Any and all procedures for addressing the Board in-person or virtually are the same.

The speaker registration form can be submitted online at traviscad.org/speakerregistration.

Speaker Time Limits:

General Rule

The first ten individuals who sign up to speak before the Board during a meeting's "Citizen Communication" agenda item will each have three (3) minutes to address the Board. All subsequent individuals will each be allotted one (1) minute to address the Board. The Board's presiding officer may limit the time for each speaker if comments are repetitive or extend a speaker's time at their discretion.

Exceptions to these limits include:

Exception for Speakers Needing Translators

Speakers who will be addressing the Board through a translator 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 must be made to the District at least seven (7) days in advance of the Board meeting.

Exception for Donating Time

Persons may donate their time to another speaker if (a) the person donating time is present when the speaker begins to address the Board and (b) the person donating time specifies the name of the speaker to whom they are donating their time. Individuals may accrue no more than three (3) minutes of speaking time through a combination of their allotted time and time donated to them.

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 action, 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 Section 6.04(d)]

VI. Policies for Reviewing and Responding to Complaints and Certain Grievances

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.*

Taxpayer Liaison Officer
Travis Central Appraisal District
P.O. Box 149012
Austin, TX 78714-9012
taxpayerliaison@tcadcentral.org

Complaints and correspondence may also be emailed to the Board at BOD@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 the 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.

The Board shall also hear and make determinations on certain grievances properly filed under Section 13.3 of the Personnel Policy Manual relating to Grievances Against the Chief Appraiser. The provisions of Section 13.3 of the Personnel Policy Manual shall govern those grievance proceedings.

VII. Interpreters/Translators

The Board will provide an interpreter 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, and state that the requestor is unable to provide their own interpreter. If written notice 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.

VIII. 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 disabled 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.

IX. Community Outreach

District personnel are available to speak to civic groups and other organizations 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.

Requests can also be submitted online at traviscad.org/speakerrequest.

X. District Website and Social Media

The Travis Central Appraisal District maintains a website online at traviscad.org. Information provided on that website includes live broadcasts and previous recordings of Board of Directors meetings, webinar archives, video tutorials, public information reports, forms, instructional documents, District calendar, District contact information, property owner portal, comprehensive property search, and other information required by state law or in the interest of the public.

The Travis Central Appraisal District maintains a presence on multiple social media sites to connect with and provide important information to the public. Links to active profiles can be found at traviscad.org. The District does not provide customer service support through these sites.

XI. 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 penalties and interest for unpaid tax bills.

**TRAVIS CENTRAL APPRAISAL DISTRICT
CONTACT INFORMATION:**

Address:

850 East Anderson Lane, Austin, Texas 78752

Business Hours:

Monday, Wednesday and Friday 7:45 am - 4:45 pm
Tuesday and Thursday, 9:45 am – 4:45 pm

Phone:

(512) 834-9317

Website:

www.traviscad.org

Taxpayer Liaison Officer

(512) 834-9317

taxpayerliaison@tcadcentral.org

APPENDIX B

TRAVIS CENTRAL APPRAISAL DISTRICT | JOB DESCRIPTION



DATE	August 24, 2023	JOB TITLE	Chief Appraiser
DEPARTMENT	Administration	STATUS	Exempt

POSITION SUMMARY

The chief appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Property Tax Code, and other applicable laws and rules. The chief appraiser's responsibilities include numerous statutory responsibilities related to the development of appraisal rolls and for the administration of the appraisal office.

ESSENTIAL DUTIES

- Appraising all taxable property at market value, except as otherwise provided by law.
- Determining eligibility for exemptions.
- Determining eligibility for special appraisal and establishing both a market and special value on qualified property.
- Studying property values and sales to determine prevailing market prices.
- Creating appraisal records – appraisal cards, tax maps, property identification system, lists, forms applications and other items.
- Creating procedures for equitable and uniform taxation.
- Sending notices of appraised value.
- Determining whether property qualified for agricultural, or timber appraisal has undergone a change of use and sending a notice of change of use to the owner.
- Submitting complete appraisal records of all property to the Appraisal Review Board.
- Testifying before the Appraisal Review Board on proposed values or exemptions and other actions taken by the chief appraiser or designating a staff member to do so.
- Contracting, with the approval of the Board of Directors, with private appraisal firms, if appropriate.
- Presenting supplemental records and other items for Appraisal Review Board consideration.
- Correcting records as ordered by the Appraisal Review Board.
- Certifying an appraisal roll and other listings to each taxing unit participating in the appraisal District.
- Issuing permits for "going out of business sales" and sending notices of such sale to other entities.
- Appointing an agricultural advisory Board, with the advice and consent of the Board of Directors.
- Perform other legal responsibilities or duties assigned by the Board of Directors.

Additionally, the chief appraiser is assigned duties by the Board of Directors necessary for conduct of Board duties and implementation of Board policy. The chief appraiser shall:

- Establish a comprehensive program for the conduct of all appraisal activities and keep the Board informed on the progress of appraisal activities.
- Develop and implement sound administrative procedures for conduct of all District functions.
- Develop and implement an effective financial management system and provide reports to the Board to allow evaluation of the District's fiscal affairs.
- Develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year.
- Serve as the District's spokesperson in providing information to news media, taxing units, and the general public on the operations of the appraisal District and provisions of the property tax laws.
- Prepare the agenda for each Board meeting, attend all meetings, and provide staff recommendations for all appropriate Board actions.
- In consultation with the appraisal District legal counsel, provide recommendations on litigation matters for Board action.
- Develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring, and other personnel related matters.
- Employ and compensate professional, clerical, and other personnel as provided by the budget.

QUALIFICATION REQUIREMENTS

- College degree or equivalent experience plus ten years management experience.
- Must hold Registered Professional Appraiser (RPA) designation with the Texas Department of Licensing and Regulation or hold one of the following designations:
 - Appraisal Institute's MAI
 - International Association of Assessing Officers (IAAO)
 - Assessment Administration Specialist (AAS)
 - Certified Assessment Evaluator (CAE)
 - Residential Evaluation Specialist (RES).
- Individuals who are not an RPA but who have an MAI, AAS, CAE, or RES designation must obtain an RPA certification within five years of appointment or start.
- Ability to complete chief appraiser training within one year of assuming position.

PHYSICAL REQUIREMENTS

Sitting, standing, kneeling, bending, reaching, twisting upper body, carrying, pushing and lifting up to 30 lbs. in the office.

The Travis Central Appraisal District is an equal opportunity/affirmative action employer. The Travis Central Appraisal District does not discriminate on the basis of race, color, sex, sexual orientation, gender identity, religion, disability, age, genetic information, military service, AIDS or HIV status, ancestry, national or ethnic origin and any other characteristic protected by law.

Resumes are welcome, but applicant must submit a completed employment application before an interview will be granted.

APPENDIX C

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT <small>(Instructions for completing and filing this form are provided on the next page.)</small>		FORM CIS
<p>This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.</p> <p>This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.</p>		<div style="border: 1px solid black; padding: 5px;"> OFFICE USE ONLY Date Received _____ </div>
1 Name of Local Government Officer _____		
2 Office Held _____		
3 Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code _____		
4 Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3. _____		
5 List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B). <div style="display: flex; justify-content: space-between;"> Date Gift Accepted _____ Description of Gift _____ </div> <div style="display: flex; justify-content: space-between;"> Date Gift Accepted _____ Description of Gift _____ </div> <div style="display: flex; justify-content: space-between;"> Date Gift Accepted _____ Description of Gift _____ </div> <p style="text-align: center;">(attach additional forms as necessary)</p>		
6 SIGNATURE I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code. <div style="text-align: right; margin-right: 100px;"> _____ Signature of Local Government Officer </div> <p style="text-align: center;">Please complete either option below:</p> <p>(1) Affidavit</p> <p style="text-align: center;">NOTARY STAMP / SEAL</p> <p>Sworn to and subscribed before me by _____ this the _____ day of _____, 20_____, to certify which, witness my hand and seal of office.</p> <div style="display: flex; justify-content: space-between; font-size: small;"> Signature of officer administering oath Printed name of officer administering oath Title of officer administering oath </div> <div style="text-align: center; background-color: black; color: white; padding: 2px; margin: 5px 0;">OR</div> <p>(2) Unsworn Declaration</p> <p>My name is _____, and my date of birth is _____.</p> <p>My address is _____, _____, _____, _____, _____.</p> <p style="text-align: center;">(street) (city) (state) (zip code) (country)</p> <p>Executed in _____ County, State of _____, on the _____ day of _____, 20_____. <div style="text-align: center;">(month) (year)</div> </p> <div style="text-align: right; margin-right: 100px;"> _____ Signature of Local Government Officer (Declarant) </div>		

Form provided by Texas Ethics Commission

www.ethics.state.tx.us

Revised 8/17/2020

APPENDIX C

MEETING DATE: _____
AGENDA ITEM: _____

AFFIDAVIT ON ABSTENTION FROM VOTING

STATE OF TEXAS §
COUNTY OF TRAVIS §

I, _____, a member of the Board of Directors of the Travis Central Appraisal District file this affidavit in accordance with the provisions of Chapter 171 of the Texas Local Government Code, and hereby on oath state the following:

A. Business Entity

Name of Entity: _____

I and/or person(s) related to me* have a substantial interest in a business entity that would be specially affected economically by the matter presently pending before the Board. The nature and extent of the interest is:

_____ Ownership of ten percent (10%) or more of the voting stock or shares of the business entity or ownership of \$15,000 or more of the fair market value of the business entity.
_____ Funds received from the business entity exceed 10 percent of gross income for the previous twelve months.

B. Real Property

_____ I and/or person(s) related to me*, have an interest in real property that has a fair market value of \$2,500 or more, and it is reasonably foreseeable that the action presently pending before the Board will have a special economic effect on the value of the property, distinguishable from the effect on the public.

**For purposes of this affidavit, "person(s)" refers to first degree by consanguinity (parents or child, natural or adoptive), or first degree by affinity (spouse, step child, mother-in-law, father-in-law, daughter-in-law, son-in-law). (In cases of divorce or death, if a child is living, the marriage is considered as continuing, even after divorce or death.)*

B. Other

_____ Other

Explanation: _____

As a result of this interest, I will refrain from participating in discussion and voting on the item(s).

Signature of Board Member

Date

BEFORE ME, the undersigned authority, on this day personally appeared _____, who on oath stated that the above facts are within _____ personal knowledge and are true and correct.


SWORN TO AND SUBSCRIBED BEFORE ME on this _____ day of _____.

[seal]

NOTARY PUBLIC

MY COMMISSION EXPIRES: _____

APPENDIX D

Rev. 04/2017	This space reserved for office use
Submit to: Custodian of election records	
Filing Fee: None	OATH OF OFFICE

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,
I, _____, do solemnly swear (or affirm), that I will faithfully
execute the duties of the office of _____ of
the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws
of the United States and of this State, so help me God.

Signature of Officer

State of _____)
County of _____)


Sworn to and subscribed before me
this _____ day of _____, 20____.

(seal)

Signature of Notary Public or Other Officer
Administering Oath

Printed or Typed Name

APPENDIX D

Rev. 04/2017 Submit to: Custodian of election records Filing Fee: None	<div style="text-align: right;">This space reserved for office use</div> <div style="text-align: center;"> STATEMENT OF OFFICER</div>
---	--

Statement

I, _____, do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: _____

Execution

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

Date: _____

Signature of Officer

State of _____)
County of _____)

Sworn to and subscribed before me this _____ day of _____, 20____.

(seal)

Signature of Notary Public or Other Officer
Administering Oath

Printed or Typed Name

Revised 04/2017

APPENDIX E

ATTACHMENT 1

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
BLANCA ZAMORA-GARCIA
CHAIRPERSON
BRUCE GRUBE
VICE CHAIRPERSON
ED KELLER
SECRETARY/TREASURER



BOARD MEMBERS
THERESA BASTIAN
TOM BUCKLE
BRUCE ELFANT
KRISTOFFER S. LANDS
ANTHONY NGUYEN
ELEANOR POWELL
JAMES VALADEZ

TRAVIS CENTRAL APPRAISAL DISTRICT APPRAISAL REVIEW BOARD ATTENDANCE POLICY

Last updated: March 12, 2018

1. After the submission of the appraisal records by the chief appraiser to the appraisal review board ("ARB"), formal protest hearings for the property owner shall be scheduled by the ARB chairperson and shall occur on business days consistent with operating days and hours of the Travis Central Appraisal District, unless otherwise allowed under Section 4 below.
2. Protest hearings shall be scheduled based on the volume of protests filed and in such a manner as to reasonably comply, at the earliest date possible, with threshold requirements, as applicable, of Tax Code Section 41.12, and subsequent to approval of the appraisal records, to substantially complete all protest at the earliest date possible.
3. The ARB chairperson shall schedule sufficient ARB members to be available on a daily basis to conduct protest hearings and operate the ARB in the most cost effective manner possible.
4. The ARB chairperson shall schedule sufficient ARB members to conduct hearings on Saturdays as required by law or requested by the chief appraiser.
5. Each member of the ARB shall be available when scheduled for duty by the ARB chairperson, and shall punctually appear at and attend all scheduled meetings, training, and protest hearings and remain on duty for the duration of his/her scheduled time, unless the member has been excused from attendance by the ARB chairperson for reasons listed in Section 6 below.
6. Excused absences include serious illness of member or member's immediate family, death in the family or attendance at a funeral, jury duty, or any other extenuating circumstance for good cause as allowed by the ARB chairperson. Good cause means a reason that was not intentional or the result of conscious indifference and will not cause undue delay or other injury to the ARB, District, taxpayers or taxing units of Travis County.
7. Strict adherence to the attendance policy for the ARB is critical in achieving the requirement of hearing and determining all or substantially all timely filed protests, and full attendance at all meetings and protest hearings for which that member's attendance is scheduled is a requirement.
8. A report of noncompliance with the attendance policy shall be prepared by the ARB Chairperson and presented to the board of directors at regularly scheduled meetings.
9. Failure to comply with the attendance policy is grounds for removal pursuant to Tax Code Section 6.41(f).

P.O. BOX 149012

8314 CROSS PARK DRIVE

AUSTIN, TEXAS 78714-9012

(512) 834 9317

TDD (512) 836-3328

FAX (512) 835-5371

WWW.TRAVISCAD.ORG

APPENDIX F



TRAVIS CENTRAL APPRAISAL DISTRICT

JOB DESCRIPTION

JOB TITLE	Taxpayer Liaison	DATE	Job #	January 2024	N/A
DEPARTMENT	Board of Directors	STATUS		Contract	
REPORTS TO	Board of Directors	PAY GRADE		Contract	

ESSENTIAL DUTIES

- Communicate and coordinate with the applicable appointing authority as required by the Texas Property Tax Code
- Facilitate communications between the public and the Travis Central Appraisal District
- Provides information regarding the district's responsibilities to property owners and the general public, both orally and in writing
- Provide written and oral activity reports to the TCAD Board of Directors
- Administers the public access functions required by Sections 6.04(d), (e) and (f) of the Property Tax Code
- Resolves disputes involving matters that may not be protested under Section 41.41
- Accomplish tasks as needed and assigned by the Board of Directors or Chief Appraiser
- Serves as the board's liaison to the appraisal review board on issues related to ARB management
- Responsible for receiving, and compiling a list of, and providing resolution to comments, complaints, and suggestions filed by the chief appraiser, property owner, or a property owner's agent concerning the matters listed in 5.103(b) or any other matter related to the fairness and efficiency of the appraisal review board
- All duties are performed independently and require self-motivation and a professional attitude in the work environment

REQUIREMENTS/ADDITIONAL RESPONSIBILITIES

- Must be authorized to work in the US, have reliable transportation, a valid Texas Driver's License, proof of Texas liability insurance, and verified good driving record
- Must complete required Comptroller training and education regarding the duties and responsibilities of the taxpayer liaison officer, including the procedures for the informal resolution of disputes

MINIMUM EDUCATION AND/OR EXPERIENCE

- Possession of a bachelor's degree from an accredited college or university, preferably in Real Estate or Appraisal. Acceptable work experience may be substituted for a college degree

KNOWLEDGE, SKILLS, AND ABILITIES

- Working knowledge of the Texas Property Tax Code, real estate appraisal, the policies, and procedures of TCAD and the Travis CAD Appraisal Review Board
- Must demonstrate strong verbal and written communication skills
- Ability to work effectively with others and to work independently
- Must be proficient in using Outlook, Excel and Microsoft Word
- Must be able to learn and become proficient in the use of the Districts CAMA system
- Spanish Bilingual a plus

PHYSICAL REQUIREMENTS

Requires sitting, walking, standing, bending, kneeling, reaching, and twisting upper body. Must use hands for data entry. Must have the ability to hear and speak. Must have the ability to see and read fine print as well as lift up to 30 pounds.

WORK ENVIRONMENT

Indoor activity with frequent exposure to video display computer terminal. Interface with the public. Moderate stress levels are constant with occasional significant stress.

The Travis Central Appraisal District is an equal opportunity/affirmative action employer. The Travis Central Appraisal District does not discriminate on the basis of race, color, sex, sexual orientation, gender identity, religion, disability, age, genetic information, military service, AIDS or HIV status, ancestry, national or ethnic origin and any other characteristic protected by law.

Resumes are welcome, but applicant must submit a completed employment application before an interview will be granted.

7F

REGULAR AGENDA

Taxpayer Liaison Officer

Monthly Period Report

12/6/2023 through 1/26/2024

Action Items from Prior Meeting: December 13, 2023

- Increase Recruiting Advertisement for New Appraisal Review Board Appointments
Hispanic Chamber Commerce, Asian American Resource Center, Rotary Club [Multiple Chapters],
Lions Club [Multiple Chapters]
- Other County Taxpayer Liaison Complaints Reported to Comptroller's Office

County	Total Activity	Reported to Comptroller's Office	% of Total
Travis	705	157	22%
Bexar	65	24	37%
Dallas	Info Pending Receipt		
Harris	Info Pending Receipt		
Tarrant	Info Pending Receipt		
Williamson	Info Pending Receipt		

Comptroller's Report [2023 TLO Comments] Completed and Submitted [December 28th]

Appraisal Review Board Recruiting Summary

- Applications Received: 76 [Includes Reappointment Applications]
- Unable to Identify Success of Additional Advertising Initiative
- Interview Schedule: Four Days Completed with No Future Calendaring

ARB Recruitment Review

2024 Appraisal Review Board

Goal: 100 Members	
New Member Appointments Required: 41	
New Applicants	
Appointment Complete	27
Background Check in Process	11
Total	38

* 1-Resignation Pending

Applicants Pending Interviews 4

Current Members Reappointed with Background Checks Complete	
Term 2	15
Term 3	5
Chair and Secretary	2

Applicants Not Selected	
Non-Responsive	2
Interview: No Show	4
Employment [Working FT, Seeking FT, Seeking Spring Internship]	3
Ineligible [Kinship, Non-County Resident, Failed Background]	3
Total	12

Projection 2025 Appraisal Review Board

Goal: 100 Members	
New Member Appointments Required: 39	
New Applicants	
Attrition [Historically 30%]	20 *
Term Limited-Six Years of Service	20
Total	40

* Basis 20% Attrition in 2024

Current Member Requiring Reappointment	
Term 2	12
Term 3	7
Chair/Secretary (New Appointments)	2 *

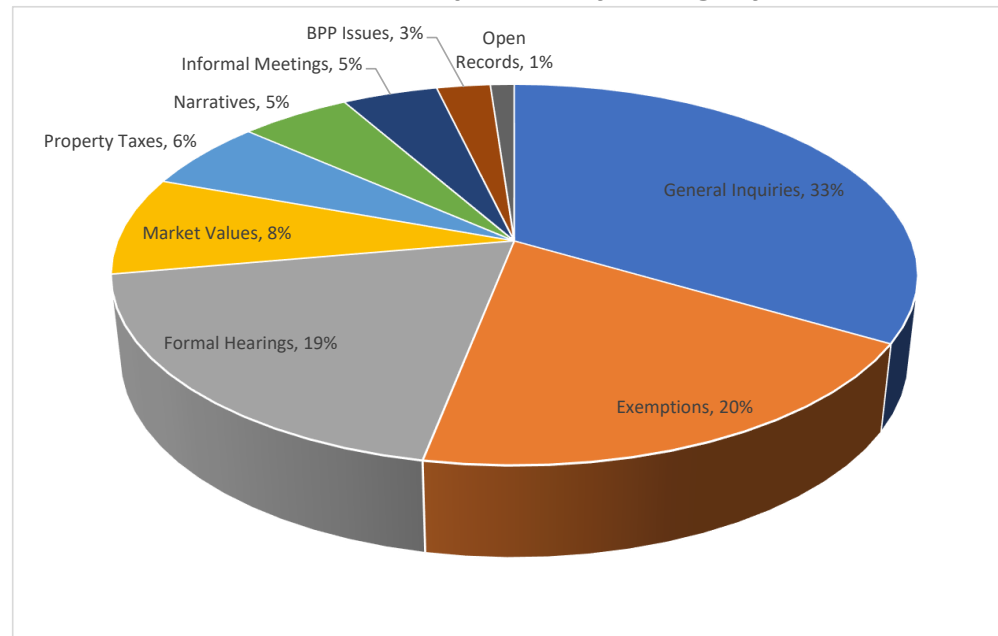
* 2024 Chair/Secretary - Term Limited-Six Years of Service on ARB

2023 Taxpayer Liaison Annual Report

Month	General Inquiries	Narratives	Formal Hearings	Informal Meetings	Exemptions	BPP Issues	Open Records	Property Taxes	Market Values	TOTALS
January	5	1	13	0	20	1	0	0	5	50
February	5	0	7	0	2	0	0	0	2	19
March	7	4	5	1	11	2	1	1	6	43
April	19	5	9	3	15	0	1	7	13	72
May	33	1	8	4	9	1	0	1	11	68
June	27	2	3	7	15	0	0	2	3	59
July	11	1	6	7	9	1	0	0	5	40
August	33	7	14	6	12	6	3	3	6	90
September	33	9	26	2	15	1	2	4	3	95
October	35	7	31	2	12	6	1	3	2	99
November	20	0	11	0	8	0	0	2	1	42
December	8	0	2	0	10	0	0	7	1	28
TOTALS	236	37	135	32	138	18	8	42	59	705

Note: Categories of data reported before 8/16/2023 may have changed. Monthly totals have not changed.

2023 Complaints by Category



Line #	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Closed (C)
									Pending (P)
									Open (O)
1	12/7/2023	Property Owner	Email	120280	ARB	General Inquiries	PO owns multi-family housing that the value has increased unreasonably in 2022 and 2023. Would like to file a grievance.	Property was protested in both years by Agent of Record and an ARB determination of a reduction in the Noticed Market Value was made. The PO has no further right to appeal, outside the period to file Binding Arbitration.	C
2	12/7/2023	Property Owner	Email	962920	TCAD	Exemptions	PO recognized the former owner's D-1-D Exemption had been removed. Sent Application to Comptroller's Office and was redirected.	No Exemption Application has been rec'd for 2023. PO had submitted Farm and Ranch Sales Tax Exemption to State Comptroller's Office. The D-1-D Application was not completed until Oct post certification.	C
3	12/8/2023	Other	Email		TCAD	General Inquiries	Fee Appraiser seeking valuation criteria for commercial property on Ben White.	Commercial Appraisal Director provided criteria for response to the PO.	C
4	12/11/2023	Property Owner	Email	199760	TCAD	General Inquiries	PO did not receive Notice of Value for 2023. Would like to know his options for appeal.	Provided PO was provided applicableLate Motion filings due before the tax delinquency date.	C
5	12/12/2023	Property Owner	Email	164593	TCAD	Property Taxes	PO requests to file a late protest due to additional taxes billed. The PO requested the HS Exemption be moved to a newly purchased property. Now the Market Value is too high.	The HS Exemption was removed as requested which created a tax liability due to the removal of the Appraised Value cap and undue exemptions. The 2022 Market Value did not change, the Appraised Value without exemptions now equals the Market Value. The PO cannot protest the 2022 Market Value post the deadline of value protests.	C
6	12/13/2023	Property Owner	Email	165385	TCAD	General Inquiries	PO attended FH for 2022 to appeal the Market Value of the property. The completion rate in that year was less than 100%. The ARB determination lowered the 2022 Market Value. Now the PO discovers the completion rate was not changed and has been told this is not in the purview of the ARB. Now realizes that the 2023 Appraised Value is a 10% increase plus the value of the completed construction.	The ARB found no discussion or motion made addressing the 2022 completion rate. The PO is many months post the window of time to file for Binding Arbitration. Advised PO to focus on the requirements of the 2023 25.25 (d) Late Motion, Homesteaded Value must be proved to be 25% lower and taxes paid.	C
7	12/13/2023	Property Owner	Email	818444	TCAD	Property Taxes	PO purchased in 2022 and the taxes for that year are significantly lower than the 2023 Tax Bill. Why?	Seller had an Appraised Value 35% lower than the 2023 Market Value. In addition the Seller carried two Exemptions which the PO benefited from in 2022. The PO has no Exemptions and was informed if applicable how to apply for a HS.	C
8	12/13/2023	Property Owner	Email	771056	ARB	General Inquiries	PO has submitted a Late Motion Protest and cannot get any info regarding the status.	PO has a 2023 Late Motion 25.25 (c) Protest filed pending review by the ARB. The FH will not be scheduled until mid-February or later.	C

Line #	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Closed (C) Pending (P) Open (O)
9	12/14/2023	Property Owner	Email		TCAD	Property Taxes	PO reports reduction in taxes as was seen earlier on Tax Transparency site. Also, inquires the process to run for the BOD.	Referred PO to SOS website pending update of specific related info.	C
10	12/14/2023	Property Owner	Email	280962	TCAD	Property Taxes	PO inquires why no >65 Exemption is stated on the 2023 Tax Bill.	The PO appears to have not applied for this Exemption. Purchased the Homesteaded property in 2021. If PO is due an >65 for 2022 as well, the application may be made on-line.	C
11	12/15/2023	Other	Email		TCAD	Market Values	Forwarded communication from County Attorney Office re TCAD's current valuation of property.	Referred to CAD Staff Legal Counsel for action as necessary.	C
12	12/18/2023	Property Owner	Email		TCAD	Exemptions	PO requesting Solar Exemption info related to the improvement increasing Market Value. PO has rental property and desires to add solar.	Provided PO will Solar Exemption Application which includes info and deadlines. The Solar must be in place at Jan 1st, so may be too late for 2024.	C
13	12/18/2023	Property Owner	Email	224686	ARB	Formal Hearings	PO denied hearing by ARB. Believes this is unfair given the circumstances that the Market Value exceeds the purchase price.	Provided PO with general calendar of appraisal set by the TPTC. The denial by the ARB is law. Noticed the PO has alternate mailing address. Provided address change form.	C
14	12/8/2023	Property Owner	Email	105982	TCAD	Exemptions	PO granted exemption in 2022 through ARB Hearing. Does not understand why it is not reflected on the 2023 Tax Bill.	The Tax Bills post the year the ownership was changed from joint property to PO have had a HS applied. The Appraised Value is correctly applied 2021 to current.	C
15	12/19/2023	Property Owner	Email		TCAD	Exemptions	PO new to ownership and requests general info to apply for HS.	PO is unsure if the deadline has passed for 2024 applications. Referred PO to webinar for Exemptions and New Homeowners.	C
16	12/19/2023	Property Owner	Email	211315	TCAD	Property Taxes	PO questions COA taxes on historic home with HS.	Historic Exemption info presented does not correspond to Tax Bills nor Appraised Value. Provided PO with link to 2023 Tax Exemption Listing for Entities in Travis Co. Suggested this question be directed to the COA.	C
17	12/21/2023	Property Owner	Email	381602	TCAD	Exemptions	PO wants confirmation that HS is in place back to 2021	HS Exemption Qualifying Year was 2021 and the exemption has been in place for all years since.	C
18	12/23/2024	Other			TCAD	Exemptions	Citizen report of HS Exemption being claimed in multiple counties by one property owner.	Thanked citizen for notification and forwarded to Exemption Section.	C
19	12/27/2024	Other	Email		TCAD	General Inquiries	Inquiry re 2024 Appraisal of recently purchased property, part of an Affordable Housing Program.	The 44 East Condominiums was granted affordable housing eligibility in 2023. Like every other affordable housing owner they will not be granted the affordable value until the following year. This is due to the agreements being signed and finalized AFTER the mandated 01/01/23 date of appraisal. Response with Settlement Statement copied to Residential Appraisal Group.	C

Line #									Closed (C) Pending (P) Open (O)
	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	
20	12/28/2024	Other	Email	159394	TCAD	General Inquiries	PO has not had a response to Nov 7th email regarding HOA's recent purchase of property to be utilized at park.	HOA has no understanding that the property was valued as Residential land in 2023 and the taxes pro-rated at the time of closing. The valuation as HOA Park Land will not occur until 2024.	C
21	12/30/2024	Property Owner	Email		TCAD	General Inquiries	PO inquires post a July denial of a 2023 Protest when will it be allowed to protest 2023 since purchasing in July.	Referred PO to associated webinar, "Understanding Your Notice of Appraised Value".	C

2023 Annual Activity by Area/Zip Code

Area [456 Recorded Zip Codes]	# Comments	% Total
Central Austin 24 Zip Codes: 78652, 78701, 78702, 78703, 78705, 78721, 78727, 78730, 78731, 78735, 78736, 78737, 78739, 78741, 78747, 78748, 78749, 78751, 78752, 78756, 78757, 78759, 78767, 78794 78704 78745 Area Total	142 22 24 188	31% 5% 5% 41%
North/Northeast Austin Pflugerville: 78660, 78664, 78754, 78758 Manor: 78653, 78722, 78723, 78724, 78753 Area Total	50 42 92	11% 9% 20%
North/Northwest Austin Lago Vista 78745 Leander: 78613, 78617, 78620, 78621, 78641, 78645, 78726, 78761 Round Rock: 78728, 78750 Area Total	25 28 12 65	5% 6% 3% 14%
West Bee Cave: 78738 Lakeway: 78734 Marble Falls: 78654 Spicewood: 78669 Steiner Ranch: 78732 Westlake: 78716, 78733, 78742, 78746 Area Total	20 26 8 11 6 22 93	4% 6% 2% 2% 1% 5% 20%
South/Southeast Del Valle: 78744 Area Total	18 18	4% 4%

Totals 456 100%

2024 Taxpayer Liaison Monthly Report

	General		Formal	Informal			Open	Property	Market		
Month	Inquiries	Narratives	Hearings	Meetings	Exemptions	BPP Issues	Records	Taxes	Values	TOTALS	
January	9	0	0	2	0	6	0	0	8	0	25
February	0	0	0	0	0	0	0	0	0	0	0
March	0	0	0	0	0	0	0	0	0	0	0
April	0	0	0	0	0	0	0	0	0	0	0
May	0	0	0	0	0	0	0	0	0	0	0
June	0	0	0	0	0	0	0	0	0	0	0
July	0	0	0	0	0	0	0	0	0	0	0
August	0	0	0	0	0	0	0	0	0	0	0
September	0	0	0	0	0	0	0	0	0	0	0
October	0	0	0	0	0	0	0	0	0	0	0
November	0	0	0	0	0	0	0	0	0	0	0
December	0	0	0	0	0	0	0	0	0	0	0
TOTALS	9	0	2	0	6	0	0	0	8	0	25



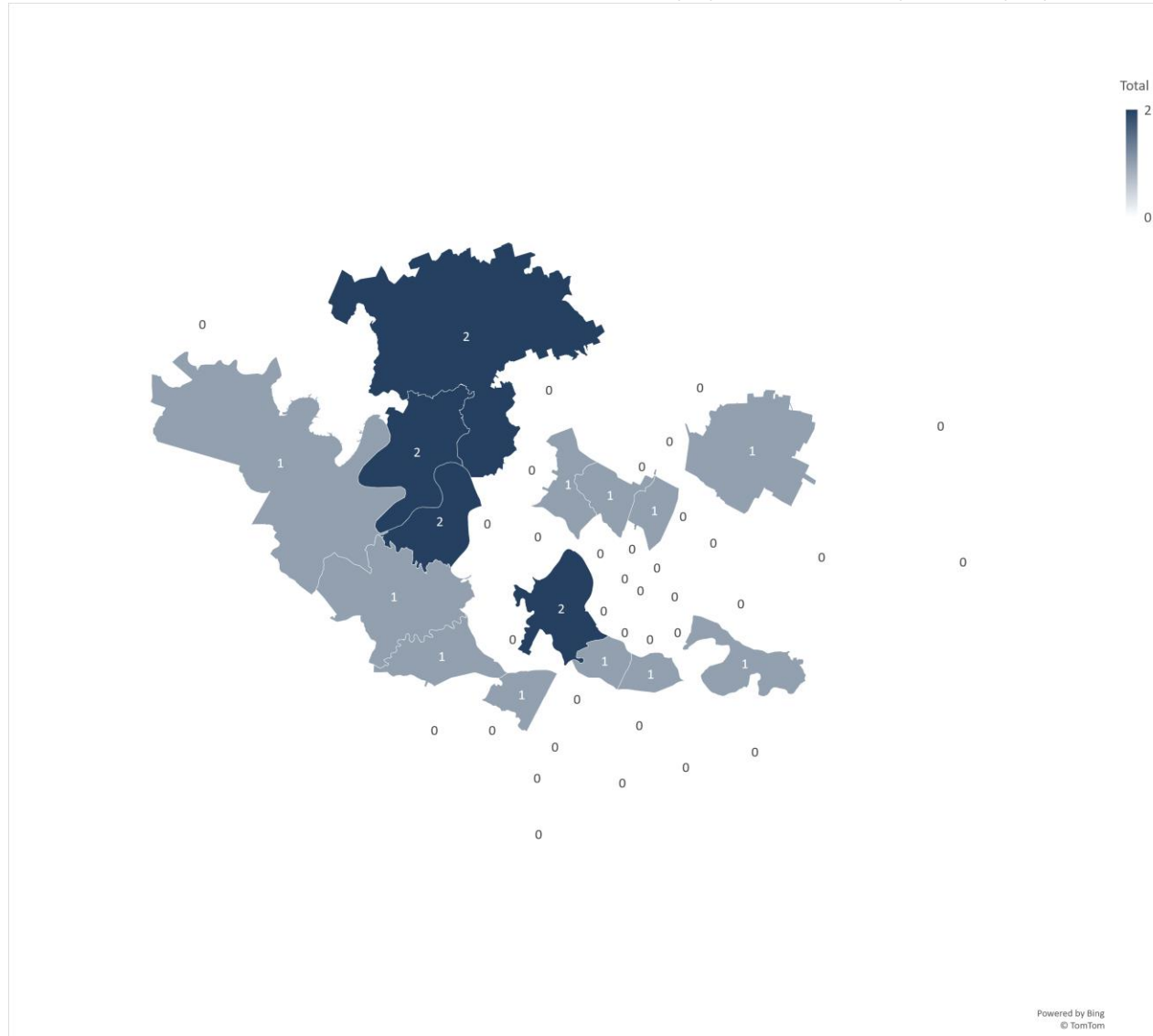
2024 Taxpayer Liaison Activity Log

Line #	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date
1	1/3/2024	Property Owner	Email	175446	ARB	Formal Hearings	PO requests instructions re Binding Arbitration and the filing of a 25.25 (d) Late Motion Protest.	The PO was provided the Binding Arbitration Form. The filing deadline for a 2022 25.25 (d) Late Motion Protest has expired.	1/4/2024
2	1/4/2024	Other	Email		TCAD	Exemptions	Neighbor and former ARB Member inquires what mechanism is in place to approve a 15 year missed >65 Exemption.	Provided the timeframe per the Texas Property Tax Code: current year and two years prior. Instructions to file n-line.	1/8/2024
3	1/5/2024	Property Owner	Email		TCAD	Exemptions	PO attempting to transfer her spousal survivorship exemption to newly purchased home. Tax Bill had no exemptions.	Exemption Section unable to identify property address in Travis Co. Requested PO submit add'l info for further review. No response.	1/9/2024
4	1/5/2024	Property Owner	Email	157409	ARB	General Inquiries	PO seeks info to complete a 25.25 (d) Late Motion Protest Form. Referred by the ARB.	The PO purchased the lot in September and while filing a 25.25(d) Late Motion Protest is an option, the sale is outside the window of time used to value the property at January 1st 2023. Suggested if the PO desired to have the sale price considered the Settlement Statement be sent to the Residential Appraisal Section.	1/8/2024
5	1/6/2024	Property Owner	Email	185491	TCAD	Property Taxes	PO states the refund rec'd for overpayment of 2022 property taxes is not the full amount due. PO indicates he has found a lesser amount due for 2023 property taxes. Inquires how to receive a refund.	This is a Tax Office inquiry. Provided PO with contact info and website to review billings and payments for the account.	1/8/2024
6	1/6/2024	Property Owner	Email	871202	TCAD	Property Taxes	PO via the Comptroller's PTD website learned a late motion protest may be filed to correct overstated value past the May filing deadline. Requests how to file to have Sept 2023 be considered as 2023 Market Value.	This is a Tax Office inquiry. Provided PO with contact info. Tax Bill correctly recorded the 2023 Appraised [Taxable] Value with applicable exemptions.	1/8/2024
7	1/8/2024	Property Owner	Email	250262	ARB	General Inquiries	PO via the Comptroller's PTD website learned a late motion protest may be filed to correct overstated value past the May filing deadline. Requests how to file to have Sept 2023 be considered as 2023 Market Value.	Recommended PO view the applicable webinars as a new homeowner. The Late Motion Protest, 25.25 (d), value threshold is below the PO's purchase price. So, while it a protest that may be filed, understanding the 25% overvaluation threshold is important. The Sept 2023 purchase is in the window of sales that will be considered for the 2024 valuation. Suggested if the PO desired to have the sale price considered the Settlement Statement be sent to the Residential Appraisal Section.	1/9/2024
8	1/8/2024	Other	Email	901639	TCAD	Exemptions	Client rec'd an Exemption Denial Letter and is unable to determine why.	HS Exemption is in place even though the PO has moved the property through several deed changes, now in a trust. The Appraised Value appears to have been correctly stated and the corresponding Tax Bill has the HS Exemption applied. Denial cause had been resolved.	1/9/2024
9	1/9/2024	Property Owner	Email	763251	TCAD	General Inquiries	PO found mailing address was incorrect, submitted Address Correction Form and inquires how the tax payment would have been credited.	The PO reviewed the account, found error and corrected. The tax payment was made on same day of inquiry and will be credited to the property address not the mailing address. Unless cause exists to review how the error was made, the PO can be assured the 2024 Notice of Value and Tax Bill will be mailed to the corrected address.	1/11/2024

Line #	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date
10	1/9/2024	Property Owner	Email	303166	ARB	General Inquiries	PO declares not utilizing the Sept 2023 sale value for 2023 makes no sense. Seeks to file a protest of value.	The seller had an Assigned Agent who entered into a 2023 Agreement of Value with waiver of future protest. The buyer's disagreement of law to utilize a Sept sale as an indicator of value does not give cause to file a protest. Suggested PO send his Settlement Statement to the Residential Appraisal Group for consideration in valuing 2024.	1/11/2024
11	1/10/2024	Property Owner	Email	186568	TCAD	Exemptions	PO inquires how to obtain a D-1-D Exemption on land utilized in bee keeping.	PO was provided applicable forms and filing deadline.	1/11/2024
12	1/10/2024	Property Owner	Email	274047	TCAD	General Inquiries	PO follows up on Jan 2023 inquiry and submits Characteristic Review Form for consideration.	Characteristic Review Form forwarded to the Residential Appraisal Section for handling.	1/10/2024
13	1/11/2024	Other	Email	104440	TCAD	Property Taxes	Attorney requests assistance for client receiving a Tax Bill having not occupied the rental space last year.	PO must have a triple net lease agreement with the lessor. The lease agreement would indicate the tax liability and terms of occupancy.	1/11/2024
14	1/11/2024	Property Owner	Email	904947	TCAD	Property Taxes	PO has not been able to cease tax billing after closing in May of 2020.	PO does not have a 25.25 (c) Late Motion Protest filed for 2021-2023. Provided form and advised that the taxes billed for 2020 are due even though only in business a portion of the year.	1/12/2024
15	1/11/2024	Property Owner	Email	826895	TCAD	General Inquiries	PO requests a review of 2023 valuation based upon a recent change in 2022 Market Value through ARB FH.	Each year is an independent appraisal, not relational based upon any change made to a prior year.	1/11/2024
16	1/15/2024	Property Owner	Email	169171	TCAD	General Inquiries	PO would like historical data for prior year protests filed.	This data back to 2012 is available to a PO via the website. Provided PO instructions on how and where to research the data.	1/16/2024
17	1/16/2024	Property Owner	Email		TCAD	General Inquiries	Open Records response revealed no map of the Mrkt Segment exists. How would I proceed in reviewing the boundaries of a neighborhood?	The Market Segment appears to be small and easily able to be mapped by the PO who could request a report of all property assigned to the neighborhood.	1/16/2024
18	1/16/2024	Property Owner	Email	514009	TCAD	Exemptions	PO inquires why the Appraised Value increase from 2022 to 2023 more than 10%.	PO did not respond to 2016 inquiry for residency clarification of co-owner. HS exemption was approved for 50%. If inaccurate PO may apply on-line for full exemption for 2022, 2023 and current year.	1/22/2024
19	1/17/2024	Property Owner	Email	770639	TCAD	General Inquiries	PO requests reopening of late protest to present August 2023 sales price as evidence of value for 2023.	The protest filing made was denied, post the timely deadline. Suggested if seeking consideration of a August sale price it would be applicable to 2024.	1/18/2024

Line #	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date
20	1/17/2024	Property Owner	Email	359372	TCAD	Exemptions	PO's D-1-D mailing was returned. Requests assistance in reinstating 2023 Exemption.	PO has up until the annual roll is certified to submit a late application. The PO has had this exemption in prior years and should be aware it is an annual application. Even though USPS failed to deliver certified mail as addressed the law makes no provision for good cause justification for failure to file.	1/19/2024
21	1/19/2024	Property Owner	Email		TCAD	Property Taxes	PO submits tax deferral form.	Instructed PO that this form is a Tax Office application. Provided contact info and general filing instructions.	1/22/2024
22	1/22/2024	Property Owner	Email	505122	TCAD	Property Taxes	PO compares Appraised Value and taxes paid on neighboring properties indicating the subj property has been overvalued for the past 3 yrs.	All properties in comparison are homesteaded with lower Appraised Values as opposed to the investment property of the PO. Educated PO regarding the difference in Market vs Appraised Values.	1/23/2024
23	1/24/2024	Property Owner	Email	154149	TCAD	Formal Hearings	PO states in Sept has just had a FH yet the sq ft and land adjustment is incorrect.	The ARB determination is an appealable order. A Characteristic Review Form should be completed to review the sq ft and land view adjustment. The PO purchased property in Mar of 2023 and should submit Settlement Statement if desiring consideration of the purchase price.	1/25/2024
24	1/25/2024	Property Owner	Email	318609	TCAD	Property Taxes	PO applied in Nov to add DVHS Exemption. The Tax Bill does not include the exemptions.	The new exemptions have been added in 2023. The PO must contact the Tax Office to review the billing and a possible refund due.	1/25/2024
25	1/25/2024	Property Owner	Email	312020	TCAD	Property Taxes	PO inquires whether the recent reduction in taxes due to legislative action must be renewed and if not continued will the exemption remain.	The recently approved legislation increasing the school tax exemption will be in effect until 2026 and will likely be discussed next session. The >65 exemption for a school district will have a new tax ceiling impacting future taxes. Other taxing units will continue to annually set tax rates and local exemption amounts which may change taxes billed in the next year.	1/26/2024

2024 Taxpayer Liaison Complaints by Zip Code



Activity by Area ISD	
Austin ISD: 78704, 78736, 78741, 78749, 78759	5
Del Valle ISD: 78725	1
Eanes: 78742, 78746	2
Lake Travis ISD: 78734, 78738, 78669	4
Leander ISD: 78641, 78645	4
Pflugerville ISD: 78660	1
Round Rock: 78750	1

7G

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
VACANT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS

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

RESOLUTION 20240201-7G

Resolution to Adopt Investment Policy, Investment Strategy, Broker/Dealer List, and Training Providers

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT, ADOPTING THE TRAVIS CENTRAL APPRAISAL DISTRICT INVESTMENT POLICY AND INVESTMENT STRATEGIES ATTACHED HERETO AS EXHIBIT “A”, INCLUDING BROKER/DEALER LIST, AUTHORIZED TRAINING PROVIDERS; DECLARING THAT THE BOARD OF DIRECTORS HAS COMPLETED ITS REVIEW OF THE INVESTMENT POLICY, INVESTMENT STRATEGIES, AUTHORIZED BROKER/DEALER LIST, AND AUTHORIZED TRAINING PROVIDERS OF THE DISTRICT AND THAT THE ATTACHED EXHIBIT A RECORDS ANY CHANGES TO EITHER THE INVESTMENT POLICY, INVESTMENT STRATEGIES, BROKER/DEALER LIST, OR TRAINING PROVIDERS AND PROVIDES FOR AN EFFECTIVE DATE.

WHEREAS, in accordance with the Public Funds Investment Act, Chapter 2256, Texas Government Code, the Travis Central Appraisal District Board of Directors by resolution adopt an investment policy, and

WHEREAS, Section 2256.005, Texas Government Code requires the governing body to review the investment policy and investment strategies not less than annually and to adopt a resolution or board order stating the review has been completed and records any changes made to either the investment policy or investment strategies.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT:

SECTION 1. That the Travis Central Appraisal District Investment Policy attached hereto as Exhibit “A” be and the same is hereby adopted and shall govern the investment policies and investment strategies for the District, and shall define the authority of the investment officer of the District from and after the effective date of this resolution.

SECTION 2. That the Board of Directors of the Travis Central Appraisal District has completed its review of the investment policy and investment strategies and any changes made to either the investment policy or investment strategies are recorded in Exhibit “A” hereto.

SECTION 3. That all provisions of the resolutions of the Travis Central Appraisal District in conflict with the provisions of this Resolution are, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

SECTION 4. That should any word, sentence, paragraph, subdivision, clause, phrase or section of this Resolution be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said Resolution which shall remain in full force and effect.

SECTION 5. That this resolution shall become effective immediately from and after its passage.

DULY RESOLVED AND ADOPTED by the Board of Directors of the Travis Central Appraisal District on this 1st day of February, 2024.

TRAVIS CENTRAL APPRAISAL DISTRICT:

James Valadez, Chairperson
Board of Directors

ATTEST:

Nicole Conley, Secretary
Board of Directors



Travis Central Appraisal District

Investment Policy and Strategy

DRAFT

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TRAVIS CENTRAL APPRAISAL DISTRICT INVESTMENT POLICY

ARTICLE I: PURPOSE AND NEED FOR POLICY

Chapter 2256 of the Government Code, as amended from time to time by the Texas State Legislature ("Public Funds Investment Act") requires each governmental entity to adopt rules governing its investment practices and to define the authority of the investment official. The Investment Policy addresses the methods, procedures and practices which must be exercised to ensure effective and prudent fiscal management of the Travis Central Appraisal District's (the District) funds. It is the policy of the District to invest public funds in a manner which will provide the highest yield with the maximum security while meeting the daily cash flow demands of the district and conforming to all state statutes governing the investment of public funds, including by not by way of limitation, the Public Funds Investment Act, Chapter 2256, Government Code.

ARTICLE II: SCOPE

This investment policy applies to all financial assets of the District. These funds are accounted for in the District's Comprehensive Annual Financial Report and include the following:

- (1) Operating funds
- (2) Reserve and deposit funds
- (3) Debt service Funds
- (4) Any new fund created by the District unless specifically exempted from this policy by the District or by law.

This investment policy shall apply to all transactions involving the financial assets and related activity of all the foregoing funds.

ARTICLE III: GENERAL OBJECTIVES

The primary objectives, in priority order, of investment activities shall be preservation and safety of principal, liquidity, public trust, diversification and yield.

- A. **PRESERVATION AND SAFETY OF PRINCIPAL:** Safety of capital is the foremost objective of the District. Investments shall be undertaken in a manner that seeks to ensure the safety of capital in the overall portfolio. The objective will be to manage credit risk and interest rate risk.

- **CREDIT RISK**-**THE DISTRICT WILL MINIMIZE CREDIT** risk, the risk of loss due to the failure of the security issuer or backer, by:
 - Limiting investments to the highest credit quality securities
 - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the District will do business, and
 - diversifying the investment portfolio so that potential losses on individual securities will be minimized.
 - **Interest Rate Risk**- The District will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rate, by:
 - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and
 - investing operating funds primarily in short-term securities, money market mutual funds, or investment pools.
- B. **LIQUIDITY:** The investment portfolio shall retain sufficient liquidity to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. A portion of the portfolio also may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds. Investments that are designated by the Board of Directors of the District to fund future projects may be placed in longer-term securities that will mature as funds are needed in order to maximize earnings.
- C. **YIELD:** The investment portfolio shall be designed with the objective of attaining a market yield throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Yield is of secondary importance compared to safety and liquidity objectives described above. The core investments are limited to low credit risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:
- A security with declining credit may be sold early to minimize loss of principal
 - a security swap would improve the quality, yield, or target duration in the portfolio
 - or liquidity needs of the portfolio require that the security be sold.

- D. **PUBLIC TRUST:** All participants in the District's investment process shall seek to act responsibly as custodians of the public trust. Investment officials shall avoid any transactions which might impair public confidence in the District's ability to function as a government entity effectively.

ARTICLE IV: ACHIEVING INVESTMENT YIELD OBJECTIVES

Investment selection for all funds shall be based on legality, appropriateness, liquidity, and risk/return considerations. Although the District will adopt a "buy and hold" approach, at times the portfolio may be pro-actively managed to enhance overall interest income. Active management will take place within the context of the "Prudent Person Rule".

- A. **Methods of Obtaining Market Price-** The methods/sources to be used to obtain the independent market price of investments for reporting shall be from sources deemed reliable by the Investment Officer, including primary or regional broker/dealers, established financial institutions providing portfolio management/accounting services, third-party safekeeping reports, financial publications such as the *Wall Street Journal*, investment adviser, and market information vendors such as Bloomberg and market pricing services.
- B. **Benchmark Yield -** As a general guideline, the District's cash management portfolio shall be designed with the objective of regularly meeting the average return on three-month U.S. Treasury Bills. This index is considered a benchmark for short term risk-free investment transactions and compares to the District's cash flow needs and maximum weighted average maturity objective.

ARTICLE V: STANDARD OF CARE

- A. **PRUDENCE:** The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price change, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities when carried out in accordance with the terms of this policy. The governing body of the District retains ultimate responsibility as fiduciaries of the assets of the entity.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the

management of their own affairs, but for investment, considering the probable safety of their capital as well as the probable income derived.

- B. **CAPABILITY OF INVESTMENT MANAGEMENT:** The District shall provide periodic training in investments for the investment officers and personnel through courses and seminars offered by professional organizations and associations in order to ensure the quality and capability of the District's investment personnel making investment decisions in compliance with the Public Funds Investment Act. The Board will approve the training providers.
- C. **ETHICS AND CONFLICTS OF INTEREST:** Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officers shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual or firm with whom business is conducted on behalf of the District. They must also disclose any personal relation within the second degree by affinity or consanguinity, as determined under Chapter 573 of the Texas Government Code, to an individual seeking to transact investment business with the District.

For the purposes of this policy, an investment officer or employee has a personal business relationship with a business organization which must be disclosed to the Texas Ethics Commission if:

1. The investment officer owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
2. fund received by the investment officer from the business organization exceed 10 percent of the investment officer's gross income for the previous year; or
3. the investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer.

Investment officers of the District shall refrain from personal and business activities involving any of the District's custodians, depositories, broker/dealers or investment advisors which may influence the officer's ability to conduct his duties in an unbiased manner.

- D. **DELEGATION OF INVESTMENT AUTHORITY:** Authority to manage the investment program is granted to the investment officer(s), as designated by the

Chief Appraiser, and approved by the Board of Directors of the District and derived from the following: Public Funds Investment Act, Chapter 2256. *Responsibility for the operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include reference to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of internal controls to regulate the activities of subordinate officials.* The District may also utilize a non-discretionary registered investment adviser to assist the Investment officers in all aspects of the portfolio.

- E. **INVESTMENT TRAINING:** The Director of Finance, Finance Officer and all investment officers shall attend at least one ten-hour training session relating to their investment responsibilities within the first 12 months after assuming their duties. In addition to this ten-hour requirement, each investment officer shall receive not less than ten hours of instruction in their investment responsibilities at least once during each two-year fiscal period that begins January 1st and consists of the two consecutive fiscal years after that date. The investment training session shall be provided by an independent source approved by the Board. For purposes of this policy, an "independent source" from which investment training shall be obtained shall include a professional organization, an institute of higher learning or any other sponsor other than a Business Organization with whom the District may engage in an investment transaction. Such training shall include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the Public Funds Investment Act. A list will be maintained of the number of hours and conferences attended for each investment official and a report of such information will be provided to the governing board. The independent sources for authorized training will be the providers listed in Exhibit C.

ARTICLE VI: AUTHORIZED DEALERS AND INSTITUTIONS

The governing body of the District must, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the District (PFIA 256.025). That list will be maintained by the investment officers or adviser.

- A. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the investment officer with the following:

1. Annual audited financial statements;
2. Proof of Financial Industry Regulatory Authority (FINRA) certification, unless it is a bank; and
3. the District's questionnaire.

All broker/dealers, financial institutions and local government pools in which the District participates must receive a copy of the current investment policy. Local government pools must certify to a review of the policy. **Should the District choose to utilize a registered investment adviser, the compliance files of the approved broker dealer list will be maintained by the adviser.**

ARTICLE VII: SAFEKEEPING AND CUSTODY

- A. **DISTRICT OWNED SECURITIES, INDEPENDENT THIRD-PARTY SAFEKEEPING:** Securities owned by the District will be held by a third-party custodian designated by the District and held in the District's name as evidenced by safekeeping receipts of the institution with which those securities are deposited.
- B. **Securities pledged to the District** (Collateral) will be held in an independent third-party institution outside the holding company of the depository as approved by the District. Securities will be evidenced by safekeeping receipts and a monthly report from the custodian.
- C. **DELIVERY VS. PAYMENT:** All security trades will be executed by deliver vs. payment (DVP) to ensure that securities are deposited in the District's designated financial institution prior to the release of District funds. This is a requirement for all investment transactions, except local government investment pools, CDs, and mutual fund transactions.
- D. **INTERNAL CONTROLS:** The investment officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse. Internal controls are considered reasonable protections, not absolute. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the investment officer shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- Control of collusion

- Separation of transaction authority from accounting and recordkeeping, or applicable oversight by the Chief Appraiser and the Board of Directors, as applicable
- Custodial safekeeping
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers

In conjunction with the annual independent audit, a compliance audit of management controls on investments and adherence to the Investment Policy and the Investment Strategy shall be performed by the Investment Officers. District's independent auditor shall review all quarterly reports.

The District shall comply with all required legal provisions and Generally Accepted Accounting Principles (GAAP) relating to investment accounting. The accounting principles are those contained in the pronouncement of authoritative bodies including but not necessarily limited to, the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Financial Accounting Standards Board (FASB).

- E. **COMPETITIVE BIDDING:** The District requires at least three competitive offers or bids for all individual security purchases and sales (excluding transactions with money market mutual funds and local government investment pools, which are deemed to be made at prevailing market rates).
- F. **EFFECT OF LOSS OF REQUIRED RATING:** If a holding's credit quality rating falls below the minimum required by policy or law, the District shall take all prudent measures that are consistent with its investment policy to liquidate the holding.

The investment officer should actively monitor rating changes and liquidate any unauthorized investments per this policy and consistent with PFIA 2256.005(b)(4)(F). If an investment rating changes the status of an investment from an authorized to an unauthorized investment, the investment officer shall take all prudent measures that are consistent with this investment policy to liquidate the investment that does not have the required minimum rating.

- G. Monitoring FDIC Status for Mergers and Acquisitions

A merger or acquisition of brokered CDs into one bank reduces FDIC coverage. The Investment Officer shall monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CD securities owned by the District based upon information from the FDIC (fdic.gov). If any bank has been acquired or merged with another bank in which brokered CDs are owned by the District, the Investment Officer or Adviser shall immediately liquidate any brokered CD which places the District above the FDIC insurance level.

- H. The District is not required to liquidate investments that were authorized investments at the time of purchase (PFIA 2256.017). If an investment in the District's portfolio becomes an unauthorized investment due to changes in the Investment Policy or the Public Funds Investment Act, the investment officers shall review the investment and determine whether it would be more prudent to hold the investment until its maturity, or to redeem the investment. Liquidation is not required but reinvestment of proceeds in policy authorized securities is required.
- I. An investment that requires a minimum rating under this subchapter does not qualify as an authorized investment during the period the investment does not have the minimum rating. An entity shall take all prudent measures that are consistent with its investment policy to liquidate an investment that does not have the minimum rating. Investment Officers shall consider the time remaining until maturity of the investment, the quality of the investment, and the quality and amounts of any collateral which may be security the investment in determining the appropriate steps to take. Only investments listed in this section are authorized.

ARTICLE VIII: SUITABLE AND AUTHORIZED INVESTMENTS

District funds may be invested in only the following securities or investment types.

- A. Obligations of the United States or its agencies and instrumentalities, excluding mortgage-backed securities, with a maximum stated maturity of five (5) years;
- B. Direct obligations of the State of Texas or its agencies and instrumentalities with a maximum maturity of five (5) years;
- C. Other general obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States with a maximum maturity of five (5) years;
- D. Obligations of other US states or their respective agencies and instrumentalities with a maximum maturity of five (5) years;
- E. AAA-rated investment pools in Texas which strive to maintain a \$1 net asset value and invest in instruments and follow practices allowed by current law. The pool must meet all requirements under the Public Funds Investment Act Section 2256.016;
- F. Depository Certificates of Deposits issued by a depository institution that has its main office or branch office in Texas with a maximum maturity of 2 years:
 - a. Certificates of Deposits must be:
 - i. Guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or their successors; or
 - ii. Secured by collateral obligations as set by this policy.
 - b. Certificates of Deposit placed by and through depository institutions in Texas which contractually agree to spread/place all the funds in federally

EXHIBIT A

insured depository institutions in accordance with the conditions prescribed in Section 2256.010(b) Act.

- G. Share certificates of Texas credit unions fully insured by the National Credit Union Share Insurance Fund with a maximum maturity of 2 years.
- H. AAA-rated money market mutual fund if the mutual fund:
 - a. Is registered with and regulated by the Securities and Exchange Commission;
and
 - b. Includes in its investment objectives the maintenance of a stable net asset value of one dollar for each share.
- I. A1/P1 commercial paper not to exceed 270 days to stated maturity.
- H. FDIC insured, brokered certificate of deposit securities from a bank in any US state, delivered versus payment to the City's safekeeping agent, not to exceed 12 months to maturity. Before purchase, the Investment Officer must verify the FDIC status of the bank on www.fdic.gov to assure that the bank is FDIC insured.
- J. FDIC insured or collateralized interest-bearing accounts in any bank in Texas.

ARTICLE IX: COLLATERAL

The District's depository bank shall comply with Chapter 2257 of the Government Code, Collateral for Public Funds, as required in the District's depository contract. Collateralization will be required on all time and deposit funds in the institution.

A. Market Value

The market value of pledged collateral must be equal to or greater than 102% of the principal and accrued interest for cash balances in excess of the Federal Deposit Insurance Corporation (FDIC insurance coverage). The District will approve the custodial institution for collateral safekeeping. The investment officer will approve release of all pledged collateral. The securities comprising the collateral will be marked to market on no less than a monthly basis and the District will be sent reports monthly.

B. Collateral Substitutions

Collateralized securities often require substitution of collateral. The investment officer of the District must approve individual or blanket substitutions. The substitution will be approved if its value is equal to or greater than the required collateral value.

C. Collateral Value Reduction

Should the collateral's market value exceed the required amount, the pledging bank may request approval from the investment officer to reduce the collateral. Collateral reductions may be permitted only if the collateral's market value exceeds the required amount and new securities are received before release of existing securities.

The authorized collateral will include only:

- Obligations of the US Government, its agencies and instrumentalities including mortgage-backed securities and CMO which pass the bank test.
- Municipal and state obligations rated A or better
- Letters of Credit from the FHLB.

Letters of Credit are acceptable collateral for Certificates of Deposit (CD). Upon the discretion of the District, a Letter of Credit can be acceptable collateral for District funds held by the District's bank depository. Preference will be given in all cases to pledged securities.

ARTICLE X: INVESTMENT PARAMETERS

Maximum Maturities: To the extent possible, the District shall attempt to match its investments with anticipated cash flow requirements dependent on market conditions. Unless matched to a specific cash flow, the District will not directly invest in securities maturing more than five (5) years from the date of purchase. The District's maximum weighted average maturity of the total portfolio will not exceed twenty-four (24) months consistent with investment objectives.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as LGIPs or money market mutual funds to ensure that appropriate liquidity is maintained to meet ongoing obligations.

ARTICLE XI: INVESTMENT REPORTING

- A. **METHODS:** The investment officer or adviser shall prepare an investment report at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. The quarterly investment shall meet all reporting requirements of the Public Funds Investment Act Section 2256.023 and shall be submitted to the District's Board of Director's no less than quarterly.
- B. **PERFORMANCE STANDARDS:** The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average yield during a market/economic environment of stable interest rates. The 3-month Treasury Bill for the comparable period will be the risk benchmark for the portfolio and reported quarterly.
- C. **MARKING TO MARKET:** The market value of the portfolio shall be calculated at least quarterly based on independent prices and the quarterly report shall contain that information.

- D. **Reporting:** The investment officer shall be responsible for the recording of all investment transactions and the maintenance of the investment records with reconciliation of the accounting records and of investments carried out by an accountant. Information to maintain the investment program and the reporting requirements, including pricing or marking to market the portfolio, may be derived from independent sources such as: broker/dealer research reports, financial on-line market quotes, direct communication with broker/dealers, market pricing services, investment software for maintenance of portfolio records, or external financial consulting services relating to investments.
- E. **REVIEW BY INDEPENDENT AUDITOR:** Quarterly reports must be formally reviewed at least annually by an independent auditor and reported to the Board.

ARTICLE XII: INVESTMENT POLICY ADOPTION

The Travis Central Appraisal District investment policy and strategies shall be adopted by resolution of the Board of Directors of the Travis Central Appraisal District. The policy and strategies shall be reviewed and adopted by resolution annually by the Board of Directors. Any changes made to the current policy should be listed in the resolution. Even if no changes are made to the policy and strategies, the Board of Directors must still review and adopt a resolution on an annual basis.

ARTICLE XIII: INVESTMENT STRATEGY STATEMENTS

The District may maintain one commingled portfolio for investment purposes which incorporates the specific uses and the unique characteristics of the funds in the portfolio. The investment strategy has as its primary objective assurance that anticipated liabilities are matched and adequate investment liquidity provided. The District shall pursue a conservative portfolio management strategy based on a buy-and-hold philosophy. This may be accomplished by creating a ladder maturity structure with some extension for yield enhancement. The maximum maturity of any security will be five (5) years and the maximum dollar weighted average maturity of twenty-four (24) months will be calculated using the stated final maturity date of each security.

The District will be structured to react to and benefit from anticipated market conditions and to achieve a reasonable yield. Relative value among asset groups shall be analyzed and pursued as part of the investment program within the restrictions set forth by the investment policy.

EXHIBIT A

The District maintains portfolio(s) strategy which address five specific investment objectives designed to address the unique characteristics of the fund group represented in the portfolio.

A. OPERATING FUNDS

SUITABILITY- All investments authorized in the Investment Policy are suitable for Operating Funds because of their high credit quality and marketability.

PRESERVATION AND SAFETY OF PRINCIPAL- All investments shall be high credit quality securities with no perceived default risk.

LIQUIDITY- Investment strategies for the pooled operating funds have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity.

MARKETABILITY- Securities with active and efficient secondary markets will be purchased in the event of an unanticipated cash requirement.

DIVERSIFICATION- Maturities shall be staggered monthly to provide for cash flow needs based on anticipated needs. Investment risks will be reduced through diversification among authorized investments.

YIELD- The District's objective is to attain a competitive market yield for comparable securities and portfolio constraints.

B. RESERVE AND DEPOSIT FUNDS

SUITABILITY- All investments authorized in the Investment Policy are suitable for reserve and deposit funds due to their high credit quality and marketability.

PRESERVATION AND SAFETY OF PRINCIPAL- All investments shall be high credit quality securities with no perceived default risk.

LIQUIDITY- Liquidity is not normally required in these funds therefore the investment strategy for reserve and deposit funds have as their primary objective the ability to generate a dependable revenue stream to the appropriate reserve fund from investments with a low degree of volatility. Investments should be of high quality, with short-to-intermediate-term maturities.

MARKETABILITY- Securities with active and efficient secondary markets will be purchased in the event of an unanticipated cash requirement.

DIVERSIFICATION- Maturities may be staggered to provide cash flow needs based on anticipated needs. Investment risks will be reduced through diversification among authorized investments.

YIELD- The District's objective is to attain a competitive market yield for comparable securities and portfolio constraints.

C. DEBT SERVICE FUNDS

SUITABILITY- All investments authorized in the Investment Policy are suitable for debt service funds.

PRESERVATION AND SAFETY OF PRINCIPAL- All investments shall be high credit quality securities with no perceived default risk.

LIQUIDITY- Investment strategies for debt service funds have as their primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date. Securities purchased shall not have a stated final maturity date which exceeds the debt service payment date until each successive payment date is fully funded.

MARKETABILITY- Securities with active and efficient secondary markets will be purchased in the event of an unanticipated cash requirement.

DIVERSIFICATION- Maturities shall be matched to provide debt service funding dates. Investment risks will be reduced through diversification among authorized investments.

YIELD- The District's objective is to attain a competitive market yield for comparable securities and portfolio constraints.

Travis Central Appraisal District

AUTHORIZED PERSONNEL

Marya Crigler, Chief Appraiser

Leana H. Mann, **Interim Chief Appraiser**, Investment Officer

Kathrine Harvey, Director of HR & Finance

DRAFT

Travis Central Appraisal District

AUTHORIZED BROKER/DEALERS

Approved Broker/Dealer List

9/30/2023

Academy Securities²

Bank of America/Merrill Lynch¹

Barclays Capital Inc.¹

Blaylock Van, LLC²

BMO Capital Markets¹

BNY Capital Markets

BOK Financial

Brean Capital

Cantor Fitzgerald & Co.¹

CastleOak Securities²

D.A. Davidson

Daiwa Capital Markets¹

FHN Financial

Goldman Sachs & Co.¹

Great Pacific²

Hilltop Securities

Huntington Bank

InspireX (formerly InCapital)

Jefferies¹

JPMorgan Securities¹

Keybank Capital Markets

Loop Capital Markets

MarketAxess Corporation

Mizuho Securities¹

Moreton Capital Markets

Morgan Stanley¹

Multi-Bank Securities²

Oppenheimer

Piper Sandler & Co

PNC Capital Markets LLC

Raymond James

RBC Securities¹

Rice Financial

Robert W. Baird

Santander US Capital Markets¹

Siebert Williams Shank²

Stephens Inc

Stifel Nicolaus

StoneX Group Inc.

TD Securities¹

TRUIST Securities Inc. (formally Suntrust)

UBS Financial¹

UMB Financial Services

Wells Fargo¹



Note: Direct issuers of CP and CDs are considered to be approved counterparties if approved as an issuer.

¹ Primary Government Securities Dealer

² Minority, Woman owned, or Service Disabled-Veteran owned Enterprise

New addition to Approved Broker/Dealer List

Important Disclosures

This list is current as of the effective date only and is subject to change without notice. This list is for informational purposes only, and may not be relied upon for any other purpose. The list does not imply counterparty approval for derivatives of any type. This information is confidential and may not be distributed without prior written consent of Meeder Public Funds, Inc.

Travis Central Appraisal District

AUTHORIZED TRAINING PROVIDERS

Government Treasurer's Organization of Texas (GTOT)

Government Finance Officers Association (GFOA)

Texas Association of Appraisal Districts (TAAD)

Texas Association of Assessing Officers (TAAO)

University of North Texas

Texas State University

Texas Municipal League

Regional Education Centers

DRAFT

DRAFT

7H

REGULAR AGENDA



METHODS AND ASSISTANCE PROGRAM 2023 REPORT

MAP

Glenn Hegar
Texas Comptroller of Public Accounts
2022-23 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) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

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

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

Appraisal District Ratings:

Meets All – The total point score is 100

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

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

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

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	14	14	100
Taxpayer Assistance	19	19	100
Operating Procedures	24	24	100
Appraisal Standards, Procedures and Methodology	28	28	100

Glenn Hegar
Texas Comptroller of Public Accounts
2022-23 Final Methods and Assistance Program Tier 1 Review
Travis Central Appraisal District

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

GOVERNANCE

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

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

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

TAXPAYER ASSISTANCE

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

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

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

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

OPERATING PROCEDURES

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

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

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

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

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

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

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

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

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

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



TRAVIS CENTRAL APPRAISAL DISTRICT

COMMUNICATIONS & COMMUNITY OUTREACH

COMMUNITY OUTREACH CALENDAR

JANUARY 2024

- 4 Webinar: Your Property Tax Bill**
TCAD & Travis County Tax Office

- 20/27 Property Tax Townhall (2)**
Del Valle Community Coalition

FEBRUARY 2024

- 5 Podcast: Renditions & Personal Property**
Economic Growth Business Incubator (EGBI)

- 13 Community Conversations**
Councilmember Vanessa Fuentes

- 15 Webinar: Homestead Exemptions**
TCAD

- 28 Webinar: Personal Property Explained**
TCAD

MARCH 2024

- 6 TCAD 101 for Title Companies & Realtors (3)**
Austin Title

- 9 Property Tax Townhall**
Circle C HOA

- 16 Homestead Exemption Clinic**
Anderson Community Development Corp.

APRIL 2024

- 13 Homestead Exemptions**
Del Valle Community Coalition

- 16 Homestead Exemption Clinic**
Del Valle Community Coalition

- 20 Notices & The Protest Process**
Anderson Community Development Corp.

- 27 Notices & The Protest Process**
Del Valle Community Coalition

- TBD Webinar: Understanding Your Notice**
TCAD

MAY 2024

- TBD Webinar: The 2024 Protest Process**
TCAD

JUNE 2024

Protest Season/No events scheduled

JULY 2024

Protest Season/No events scheduled

AUGUST 2024

No events scheduled

SEPTEMBER 2024

No events scheduled

OCTOBER 2024

No events scheduled

NOVEMBER 2024

No events scheduled

DECEMBER 2024

No events scheduled





TRAVIS CENTRAL
APPRAISAL DISTRICT

COMMUNICATIONS REPORT 2023

**PREPARED BY
CYNTHIA MARTINEZ
JANUARY 3, 2024**



OVERVIEW

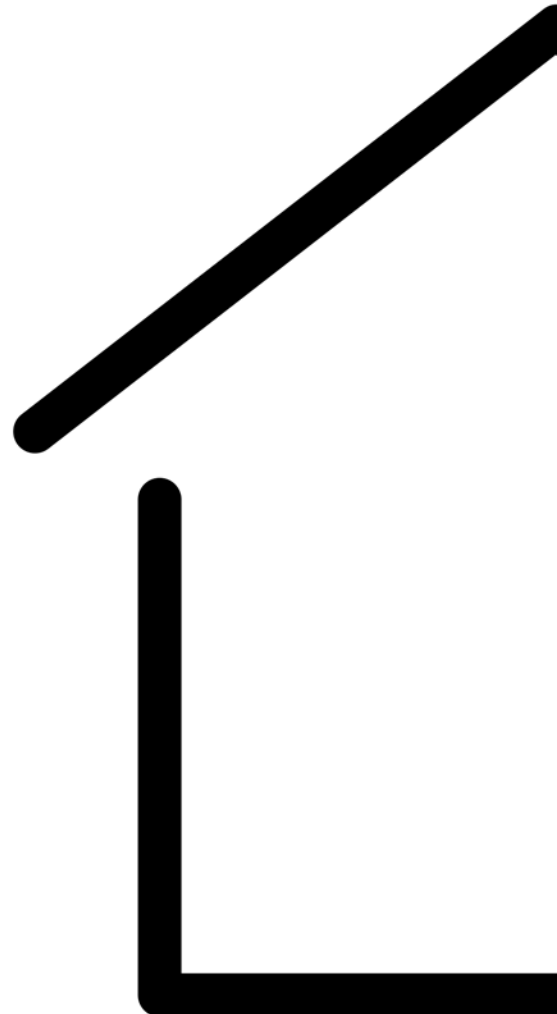
After spending four years in the building phase of our communications efforts, TCAD has moved into the **integration phase** of development with a focus on finetuning our initiatives and coordinating efforts across District departments.

This maturing comes as the District has successfully positioned itself as a reliable resource for the media and is actively building a reputation as a community partner and trusted entity among the public, community organizations, and taxing entities.

Notable achievements for 2023 include:

- Securing **zero negative media stories** or inquiries regarding the 2023 protest process
- Increasing the number of **print and downloadable resources** to help property owners navigate the property tax system and keep their homes affordable
- Establishing **three new community partnerships** to expand outreach efforts
- Improving integration among District departments to **identify and address systemic issues** affecting Travis County property owners

This new phase of development is expected to continue into 2024 and be a significant anchor for the District's new leadership.



TRADITIONAL MEDIA

The District has continued to build positive relationships with the local media that have allowed us to establish ourselves as a reputable resource, mitigate potentially negative coverage, and avoid being characterized as a central figure in politically charged stories.

Our accomplishments in 2023 include:

- Navigating the **announcement of the retirement of Marya Crigler and the hiring of Leana Mann** for the position of Chief Appraiser
- Educating reporters on our responsibilities, internal policies, and state law in regards to issues such as **forged deeds, fraudulent exemptions, and the HOME Initiative**
- Obtaining **zero negative press stories** or media inquiries regarding the 2023 protest season
- Securing **187 pieces of media coverage, with 95% of coverage being positive and 95% of coverage being on message** throughout the year

187

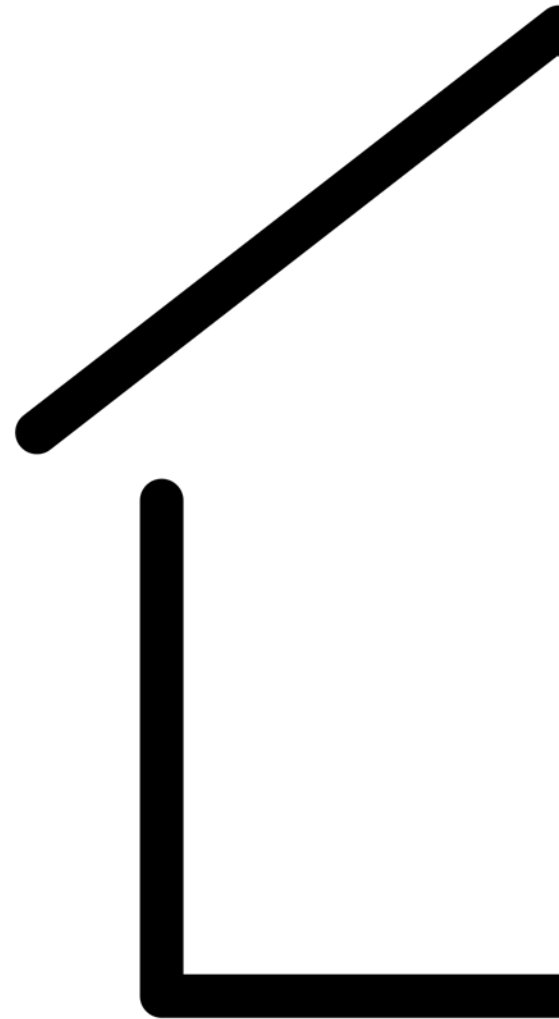
pieces of media coverage
received

95%

media coverage on message

95%

positive media coverage



DIGITAL MEDIA

Legal challenges to Facebook, Instagram, and Twitter have limited the District's ability to place paid ads and increase organic reach on these websites. As a result, TCAD has placed significantly less emphasis on the importance of social media in our digital media efforts. Instead, a major focus of 2023 has been on the creation of website and video content that is SEO-friendly.

Among our accomplishments with this new emphasis are:

- Developing and promoting **new downloadable resources** to guide property owners through the protest process and navigating the online portal
- Developing website content to **address significant and timely systemic issues**, including forged deeds, the adoption of the circuit breaker limitation, and the calculation of senior tax ceilings
- Protecting the District's website from **multiple DDoS attacks** and managing a PHP upgrade, including **rebuilding website capabilities** for compatibility

3.4M

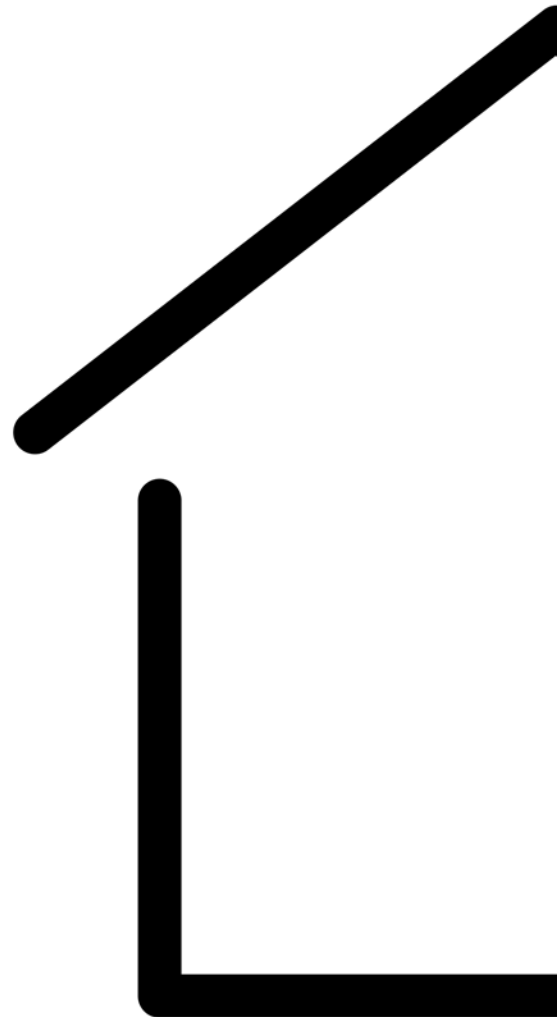
Total website visits

41K

Total website file downloads

295,000+

Mitigated attacks on the
website



COMMUNITY OUTREACH

TCAD made significant strides in our community outreach efforts in 2023. In addition to continuing our annual Property Owner Webinar Series, TCAD established new partnerships with:

- the **Del Valle Community Coalition** to lead property tax workshops as part of their community education and outreach efforts
- the **East Austin Conservancy** to help identify qualified households for property tax payment support
- **EGBI (Economic Growth Business Incubator)** to lead personal property and rendition workshops for small, minority-owned businesses

Our partnership with the **City of Austin** did not receive funding for 2024, but is expected to continue in a limited capacity.

In addition, new outreach materials were developed to educate property owners, including:

- A tri-fold brochure to inform Travis County seniors of the programs available to help keep their homes safe and affordable
- Taxpayer Liaison flyers to explain the role of the TLO and how she can be reached
- ARB recruitment materials
- A protest process navigation roadmap and online portal instructions

44%

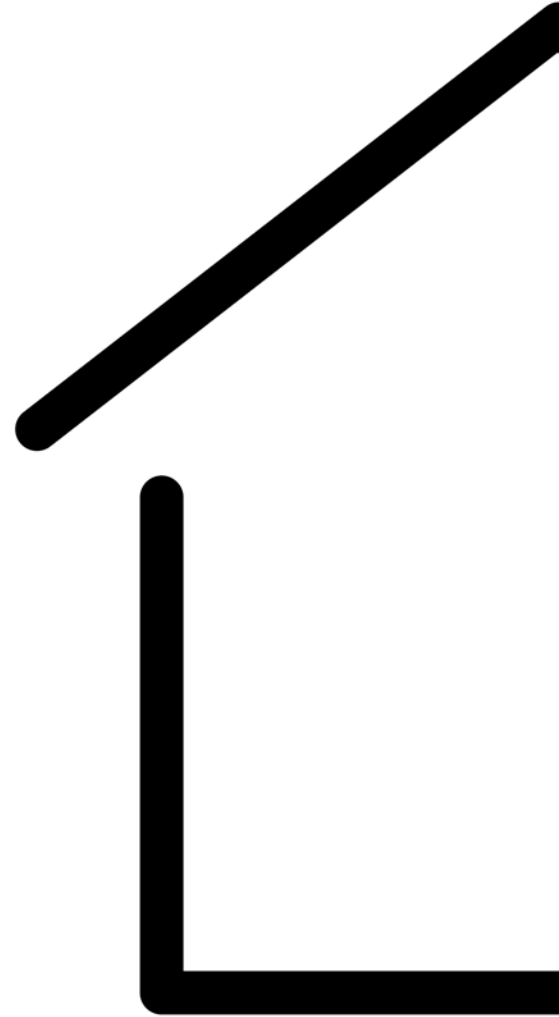
increase in events
attended

624

people reached by
live events

7824

people reached by online
event replays

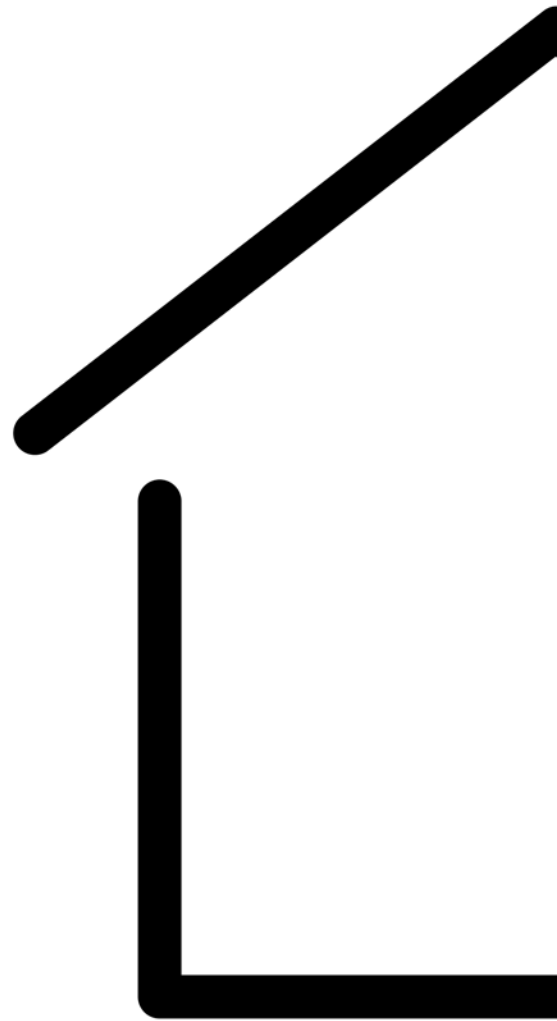


STRATEGIC INITIATIVES

An important aspect of our communication efforts is strategically positioning the District as a community partner and trusted source of information. In order to do so, our efforts need to ensure cohesive messaging throughout the agency, accurate understanding of the property tax system, and the avoidance of politicization of our work.

In 2023, our strategic initiatives included:

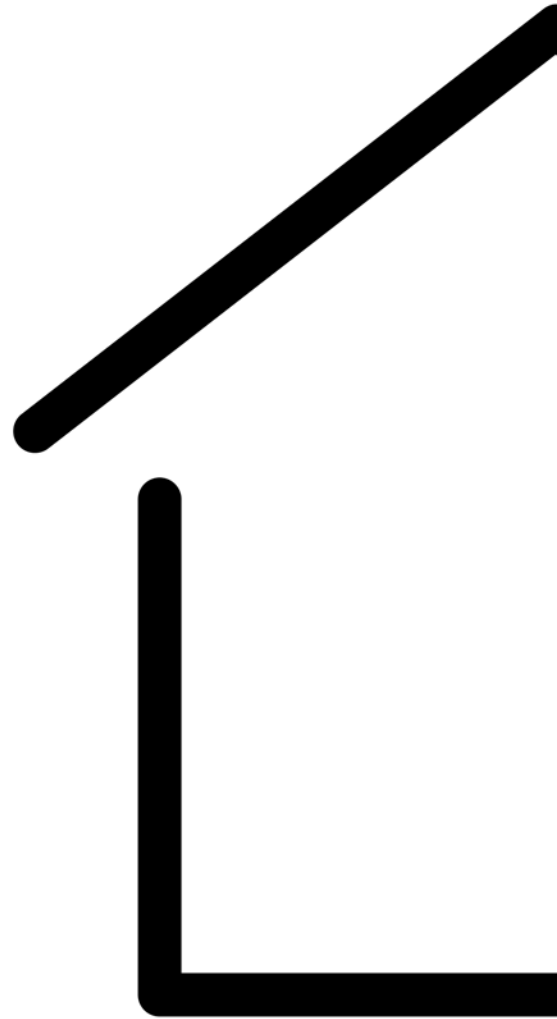
- Working with the GIS and Customer Service departments to identify a **systemic issue of forged deeds filings**, develop internal policy on handling alleged forged deeds, educate the media on our responsibilities, and ensure public information is readily available to guide possible victims
- Navigating political inquiries into the **homestead exemption filings** of several local elected officials and the **acquisition of a property under protest** by a government entity
- Working with staff and elected officials from the City of Austin to navigate conversations surrounding **the HOME Initiative** and its potential impact on property values
- Completing a **McBee Fellowship** with the Austin Area Research Organization that placed the District in important conversations about affordable housing, gentrification and displacement, transportation, and social equity



STRATEGIC INITIATIVES

Continued...

- Developing scripts for **customer service inquiries** surrounding new and proposed policy changes affecting property owners
- Assisting with the **transition to a new Taxpayer Liaison**, including serving as the TLO for three months and developing new outreach materials and data tracking tools
- **Working with the Taxpayer Liaison** to identify geographic focal points and topics for future property owner outreach
- Developing a new **online company photo directory** to promote integration among TCAD departments
- Organizing updated **professional headshots** for District directors and managers

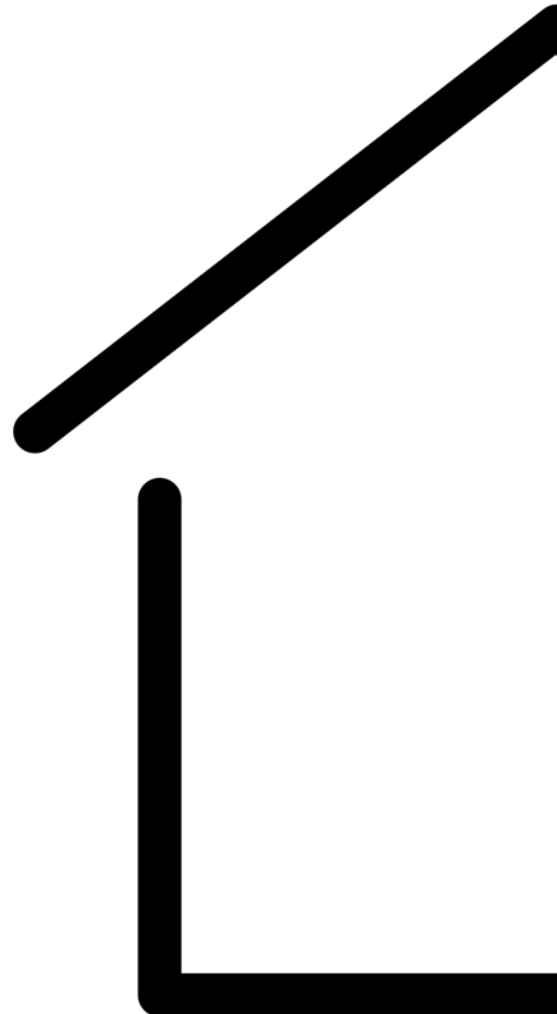


2024 GOALS

TCAD will continue its integration phase of communications development throughout 2024.

The hallmarks of this development during the year will include:

- Expanding relationships with community partners to develop **regular educational opportunities** for property owners
- Establishing and training a **District Contact team** comprised of directors and managers who will represent the agency at public events
- Developing relationships with local elected officials, their staff, prominent realtors, and real estate brokers to **promote understanding of the property tax system**
- Continuing the development of **positive relationships** with Central Texas media outlets and reporters
- **Supporting the transition** to new District leadership
- Pursuing targeted outreach and relationship building opportunities in **northeastern Travis County**, particularly in Pflugerville and Manor
- Coordinating **additional audio upgrades** to the first floor Boardroom



THE DATA

[illegible]

71

REGULAR AGENDA

ORDER OF GENERAL ELECTION FOR OTHER POLITICAL SUBDIVISIONS
ORDEN DE ELECCIÓN GENERAL PARA OTRAS SUBDIVISIONES POLÍTICAS

An election is hereby ordered to be held on ____/____/____ for the purpose of voting on:
(date)

(Por la presente se ordena celebrar una elección el ____/____/____ con el propósito de votar sobre.)
(fecha)

List Offices/Propositions/Measures on the ballot (Enúmere los puestos/proposiciones/medidas oficiales en la boleta)

Early voting by personal appearance will be conducted each weekday at:
(La votación adelantada en persona se llevará a cabo de lunes a viernes en:)

The Main Early Voting Location (sitio principal de votación adelantada)

Location (sitio) Hours (horas)

--	--

Branch Early Voting Locations (sucursal sitios de votación adelantada)

Location (sitio) Hours (horas)

Early voting by personal appearance will be conducted each weekend at:
(La votación adelantada en persona se llevará a cabo en el fin de semana en:)

The Main Early Voting Location (sitio principal de votación adelantada)

Location (sitio) Hours (horas)

--	--

Branch Early Voting Locations (sucursal sitios de votación adelantada)

Location (sitio) Hours (horas)

Applications for ballot by mail shall be mailed to:
(Las solicitudes para boletas que se votarán adelantada por correo deberán enviarse a:)

Name of Early Voting Clerk
(Nombre del Secretario/a de la Votación Adelantada)

Address (Dirección)

City (Ciudad)

Zip Code (Código Postal)

Telephone Number (Número de teléfono)

Email Address (Dirección de Correo Electrónico)

Early Voting Clerk's Website (Sitio web del Secretario/a de Votación Adelantada)

Applications for Ballots by Mail (ABBM)s must be received no later than the close of business on:
(Las solicitudes para boletas que se votarán adelantada por correo deberán recibirse no más tardar de las horas de negocio el:)

_____/_____/_____.
(date)(fecha)

Federal Post Card Applications (FPCAs) must be received no later than the close of business on:
(La Tarjeta Federal Postal de Solicitud deberán recibirse no más tardar de las horas de negocio el:)

_____/_____/_____.
(date)(fecha)

Issued this _____ day of _____, 20_____.
(day) (month) (year)

(Emitida este día _____ de _____, 20_____.)
(día) (mes) (año)

Signature of Presiding Officer (Firma del Dirigente que Preside)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

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Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Instruction Note: A copy of this election order must be delivered to the County Clerk/Elections Administrator and Voter Registrar not later than 60 days before election day.
Nota de Instrucción: Se deberá entregar una copia de esta orden de elección al/a la Secretario(a) del Condado/Administrador(a) de Elecciones y el/la Registrador(a) de Votantes a más tardar 60 días antes del día de elección.

7J

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
VACANT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS

TOM BUCKLE
DEBORAH CARTWRIGHT
OSEZUA EHIYAMEN
BRUCE ELFANT
VIVEK KULKARNI
ELIZABETH MONTOYA
BLANCA ZAMORA-GARCIA

NOTICE OF DRAWING FOR A PLACE ON BALLOT

Notice is hereby given of a drawing to determine the order in which the names of candidates are to be

printed on the ballot for the election to be held on May 4, 20 24 for
(month) (day)

Travis Central Appraisal District, Travis County, Texas. The drawing will be held at _____ (a.m.)(p.m.)
(name of political subdivision) (hour)

on _____, 20____, at 850 East Anderson Lane, 1st Floor Board of Directors Meeting Room
(date) (address, including room number, if applicable)

Austin, Texas.
(city)

James Valadez, Chairperson
Officer Conducting Drawing

AVISO DEL SORTEO PARA UN LUGAR EN LA BOLETA

Por lo presente se da aviso que habrá un sorteo para determinar la orden en que aparecerán los

nombres de los candidatos en la boleta para la elección que se celebrará el

4 de mayo, 20 24 Distrito de Tasaciones de Travis Central,
(dia) (mes) en Condado de Travis, Texas. El
(nombre de la subdivisión política)

sorteo tendrá lugar a las _____ (a.m.) (p.m.) el _____, 20 ____
(hora) (fecha)

a 850 East Anderson Lane, sala de la Junta Directiva en el primer piso Austin, Texas.
(dirección, incluyendo el número del cuarto, si aplicable) (ciudad)

James Valadez, Chairperson
Oficial Manejando el Sorteo

7K

REGULAR AGENDA

ELECTION AGREEMENT BETWEEN TRAVIS COUNTY AND TRAVIS CENTRAL APPRAISAL DISTRICT

Pursuant to Chapter 31, Subchapter D, Chapter 123, and Chapter 271 of the Texas Election Code and Chapter 791 of the Texas Government Code, Travis County (the “County”) and Travis Central Appraisal District (“Participating Entity”) enter into this agreement (this “Agreement”) for the Travis County Clerk, as the County’s election officer (the “Election Officer”), to conduct the Participating Entity’s elections, including runoffs, and for the Participating Entity’s use of the County’s current or future-acquired election equipment for any voting system that the County adopts, as authorized under Title 8 of the Texas Election Code, for all Participating Entity elections. The purpose of this Agreement is to maintain consistency and accessibility in voting practices, polling places, and election procedures in order to best assist the voters of the Participating Entity.

Section 1. GENERAL PROVISIONS

- (A) Except as otherwise provided in this Agreement, the term “election” refers to any Participating Entity election, occurring on any uniform election date prescribed by the Texas Election Code or a primary election date, along with any resulting runoff, if necessary, within all Participating Entity’s territory located in Travis County. If a runoff is necessary, the Participating Entity shall work with the Election Officer to determine a mutually acceptable run-off date. In the event that the Participating Entity and the Election Officer do not agree on a run-off date, the Participating Entity agrees to the run-off date selected by the Election Officer.
- (B) If the Participating Entity determines it is necessary to conduct an election during a time other than that specified in Section 1(A), the Election Officer and a representative designated by the Participating Entity will meet as soon as possible thereafter to determine the feasibility of the Election Officer conducting such an election. If both parties agree that the Election Officer will administer the election, the new election will be based on all other applicable provisions of this Agreement except provisions that are inconsistent and cannot be feasibly applied.
- (C) Except as otherwise provided in this Agreement:
 - (1) The term “Election Officer” refers to the Travis County Clerk;
 - (2) The term “precinct” means all precincts in the territory of the Participating Entity located within Travis County.
 - (3) The term “election services” refers to services used to perform or supervise any or all of the duties and functions that the Election Officer determines necessary for the conduct of an election.
 - (4) The term “cost for election services” includes the costs for personnel, supplies, materials, or services needed for providing these services and an administrative fee as permitted by the Texas Election Code but does not refer to costs relating to the use of the voting equipment

- (D) Except as otherwise provided in this Agreement, the cost for “use of voting equipment” for a particular election is the amount the County will charge the Participating Entity for use of the County’s voting equipment in use at the time of that election.
- (E) The Participating Entity agrees to commit the funds necessary to pay for all election-related expenses for Participating Entity elections in accordance with this Agreement.
- (F) The Election Officer has the right to enter into agreements with other entities at any time, including during the dates listed in Section 1(A).
- (G) As a condition for providing election services and equipment usage, the Election Officer may require authorities of political subdivisions holding elections on the same day in all or part of the same territory to enter into a joint election agreement as authorized in Chapter 271 of the Texas Election Code, and the Participating Entity agrees to enter into any joint election agreement required by the County.

SECTION 2. PARTICIPATING ENTITY’S USE OF VOTING EQUIPMENT; DUTIES OF THE ELECTION OFFICER AND OF THE PARTICIPATING ENTITY

The County shall make available to the Participating Entity the County’s current voting system and any future-acquired voting system as authorized under Title 8 of the Texas Election Code, subject to restrictions and conditions imposed by the Election Officer to ensure availability of the equipment for County-ordered elections, primary elections, special elections, and subsequent runoff elections, if applicable. The Election Officer may also impose restrictions and conditions to protect the equipment from misuse or damage.

SECTION 3. APPOINTMENT OF ELECTION OFFICER

- (A) The Travis County Election Officer (“Election Officer”) is appointed to serve as the Participating Entity’s Election Officer and Early Voting Clerk to conduct the Participating Entity’s elections described in Section 1.
- (B) As the Participating Entity’s Election Officer and Early Voting Clerk, the Election Officer shall coordinate, supervise, and conduct all aspects of administering voting in Participating Entity elections in compliance with all applicable laws, subject to Section 3(C) below.
- (C) The Participating Entity shall continue to perform those election duties listed in (1) through (6) below and any other election duties, such as receipt of candidate applications, that are not allowed to be delegated to another governmental entity:
 - (1) Preparing, adopting, and publishing all required election orders, resolutions, notices, and other documents, including bilingual materials, evidencing

action by the governing authority of the Participating Entity necessary to the conduct of an election, except that:

- a. The Election Officer does not provide newspaper notices on behalf of the Participating Entity with respect to a specific election.
 - b. With respect to each debt obligation election the Election Officer conducts for the Participating Entity pursuant to this Agreement:
 - i. The Election Officer, after receiving from the Participating Entity a copy of the debt obligation election order, shall post the notice required by and in accordance with Texas Election Code Section 4.003(f)(1) on election day and during early voting by personal appearance, in a prominent location at each polling place;
 - ii. The Election Officer shall provide written confirmation to the Participating Entity that the debt obligation election order was posted in accordance with Texas Election Code Section 4.003(f)(1); and
 - iii. The Participating Entity shall pay any applicable expenses incurred by the Election Officer that directly relates to the posting required by Texas Election Code Section 4.003(f)(1).
- (2) Preparing the text for the Participating Entity's official ballot in English and Spanish and any other languages as required by law;
 - (3) Providing the Election Officer with a list of candidates or propositions showing the order and the exact manner in which the candidates' names and the propositions are to appear on the official ballot;
 - (4) Conducting the official canvass of a Participating Entity election;
 - (5) Administering the Participating Entity's duties under state and local campaign finance laws;
 - (6) Filing the Participating Entity's annual voting system report to the Secretary of State as required under Texas Election Code Chapter 123.
- (D) The Participating Entity shall also be responsible for proofing and attesting to the accuracy of all ballot language, including any required language translations, and format information programmed by the County. This includes any information programmed for use with the audio or tactile button features of the equipment. The Participating Entity may also monitor and review all logic and accuracy testing and mandatory tabulations. The Participating Entity will complete its duties within timeframes as prescribed by the County. If the Participating Entity finds any discrepancies or concerns, it will immediately report them to the Election Officer and work with her to resolve any issues so that final approval can be reached. The Participating Entity shall be responsible for any and all actual costs associated

with correcting the ballot and ballot programming if the error is discovered after the Participating Entity has signed off on its final proof containing the error.

- (E) Chief Appraiser will assist the County whenever possible when the conduct of the election requires assistance from Participating Entity departments and staff. Chief Appraiser will serve as the Regular Early Voting Clerk for the Participating Entity to receive requests for applications for early voting ballots and forward these applications to the Joint Early Voting Clerk. Chief Appraiser will serve as the Custodian of Records for the Participating Entity to complete those tasks in the Texas Election Code that the Election Officer will not perform.

SECTION 4. ELECTION WORKERS AND POLLING PLACES

- (A) For presentation to the governing body of the Participating Entity, the County shall provide a list containing the locations, times, and dates of early voting polling places suitable for consideration and adoption by the governing body in accordance with Texas Election Code Chapter 85. The Election Officer will designate and confirm all Election Day polling place locations.
- (B) The Election Officer will assume the responsibility for recruiting election personnel; however, if by the 5th day before the Election, the Election Officer reports vacancies in positions for election judges, alternate judges, election day clerks, early voting ballot board, receiving substation clerks, or any other key election personnel, the Participating Entity shall provide emergency personnel in these positions.
- (C) The Election Officer shall notify each of the election judges and alternates of their appointment and the eligibility requirements that pertain to them and to the selection of Election Day clerks. Included in this notification will be the number of clerks that each precinct should have in addition to the election judge and alternate judge. The election judges and/or the alternates are responsible for recruiting and supervising their clerks.
- (D) All election workers must agree to attend training sessions as determined by the Election Officer. Costs for these training sessions and compensation for attendees will be included as part of the election services costs.
- (E) During any election and any subsequent runoff election that involve entities in addition to the Participating Entity, the Election Officer will work with all parties to find a plan that can be agreed upon regarding the designation of polling places. If agreement cannot be reached, the Election Officer will resolve the differences. **In all cases, the Election Officer has sole discretion to determine whether polling place changes are necessary.**

SECTION 5. PAYMENTS FOR ELECTION SERVICES

- (A) Costs and payments for the use of voting equipment are addressed separately in Section 6 of this Agreement.
- (B) Requests for Election Services. For each election the Participating Entity desires the Election Officer to conduct, the Participating Entity must submit a written request to the Election Officer that describes the general nature of the election and specifies the date of the election.
- (C) Cancellations. On or before 11:59 p.m. on the 68th day before an election for which the Participating Entity has requested election services, the Participating Entity shall notify the Election Officer as to whether the Participating Entity anticipates the cancellation of its election, and on or before 11:59 p.m. on the 60th day before the election the Participating Entity shall notify the Election Officer as to whether the Participating Entity will cancel that election. If the Election Officer receives written notice from the Participating Entity on or before 11:59 p.m. of the 60th day before an election that the Participating Entity's election will be cancelled in accordance with Subchapters C and D of Texas Election Code Chapter 2, the Contracting Officer shall only be entitled to receive the actual expenses incurred before the date of cancellation in connection with the election and an administrative fee of \$100.
- (D) Notice, Cost Estimate, Initial Invoicing, and Initial Payment.
- (1) Notwithstanding the provisions in Section 9(B), the County and the Participating Entity agree that notice under Section 5 can be provided via e-mail. The following e-mail address will be used for e-mail communications to or from the County pursuant to Section 5: elections@traviscountytexas.gov, with a copy to ElectionEntities@traviscountytexas.gov. The Participating Entity has designated Leana Mann, Chief Appraiser as the Participating Entity's representative for sending and receiving e-mail communications under Section 5, and the Participating Entity designates the following e-mail address as the Participating Entity's email address for sending and receiving e-mail communications pursuant to Section 5: Lmann@tcadcentral.org.
- (2) Initial Cost Estimate. On or before the 60th day before an election for which the Participating Entity has requested election services, the Election Officer will mail and/or email to the Participating Entity a cost estimate for conducting the election. The cost estimate will include an administrative fee that is equal to 10% of the total estimated cost of conducting the Participating Entity's election, excluding the costs of voting equipment. In the event of a joint election, the cost estimate will reflect that election costs will be divided on a pro rata basis among all entities involved in the election in the manner set forth in this Section 5. The proportional cost for the Election Officer to conduct each participating entity's election will be calculated by dividing the number of registered voters in the territorial jurisdiction of each participating

entity by the total number of registered voters for all of the participating entities involved in the joint election and multiplying that quotient by the total cost of the election. The product of these numbers is the pro rata cost share for each participating entity. The Participating Entity acknowledges and understands that if any other participating entity listed in the cost estimate cancels its election, each remaining participating entity's pro rata cost (including the Participating Entity's pro rata cost share) will result in a proportionate cost increase.

- (3) Initial Invoice and Initial Payment. Along with the initial cost estimate, the Election Officer will also include an initial invoice for the Participating Entity to pay 60% of the initial cost estimate. The Participating Entity must pay the County the amount specified in each invoice no later than 30 days after the Participating Entity's receipt of the invoice.
- (4) Runoff Elections. For each runoff election the Participating Entity has requested that the Election Officer conduct, the Participating Entity must make a payment equal to 60% of the projected costs for the runoff election no later than three business days after receiving that cost estimate from the Election Officer. The projected share of election costs will include an administrative fee that is equal to 10% of the total estimated cost of conducting the Participating Entity's runoff election, excluding the costs of voting equipment.
- (5) Each party may change its respective email addresses for e-mail communications under this Section 5, without the need to amend this Agreement, by sending notice to the other party in accordance with Section 9(B).
- (F) Final Accounting and Final Invoice. The County will send the Participating Entity a final invoice of election expenses not later than 90 days after an election unless the Election Officer notifies the Participating Entity during that 90-day period following the election that the Election Officer requires additional time to send a final invoice to the Participating Entity. The final invoice will include a listing of additional costs incurred at the Participating Entity's behalf and specify the total payment due from the Participating Entity for any unpaid portion of the Participating Entity's costs.
 - (1) Within 30 days after receipt of an election cost invoice setting forth the Election Officer's actual contract expenses and charges incurred in the conduct of the election, the Participating Entity shall pay the Election Officer the balance due on each final invoice no later than 30 days after the Participating Entity's receipt of that invoice.
 - (2) A refund may be due from the County to the Participating Entity if the final costs are lower than the amount already paid by the Participating Entity or if,

at the end of the calendar year, the County Auditor's Office makes adjustments to the election workers' payroll and the amount already paid by the Participating Entity for election worker payroll costs exceeds the payroll amounts calculated by the County Auditor's Office.

- (G) The Participating Entity shall promptly review an election invoice and any supporting documentation when received from the County. The Participating Entity may audit, during the County's normal business hours, relevant County election or accounting records upon reasonable notice to the County. The Participating Entity shall pay the entire final invoice or the undisputed portion of the final invoice not later than the 30th day after receiving the invoice. Failure by the Participating Entity to timely pay an invoice in full may impact the Election Officer's participation in future elections with the Participating Entity.

SECTION 6. PAYMENTS FOR USE OF VOTING EQUIPMENT

- (A) The Election Officer shall conduct elections using a voting system certified by the Secretary of State in accordance with the Texas Election Code and that has been approved for use by the Travis County Commissioners Court unless otherwise agreed upon by the Participating Entity, the Travis County Clerk, and the Travis County Commissioners Court.
- (B) The Participating Entity shall make payments to Travis County as consideration for the use of the County's voting equipment.
 - (1) For each election the Election Officer conducts for the Participating Entity after January 1, 2024, through January 1, 2025, the Participating Entity shall pay (a) the sum of four percent of the cost of the electronic voting system equipment installed at a polling place and four percent for each unit of other electronic equipment used by the Travis County Clerk's Office to conduct the election or provide election services, if the sum is greater than \$100.00, and (b) \$100.00 if the sum described in (a) is \$100.00 or less.
 - (2) In this Agreement "other electronic equipment" includes ballot marking devices, ballot scanners, ballot printers, ballot tabulators, electronic pollbooks, and ballot programming software.
- (C) Payment by the Participating Entity to the County for voting equipment is due no later than 30 days after the Participating Entity's receipt of an invoice from the County.
- (D) If the County acquires additional equipment, different voting equipment, or upgrades to existing equipment during the term of this Agreement, the charge for the use of the equipment may be renegotiated.

SECTION 7. ADDITIONAL EARLY VOTING LOCATIONS

- (A) All of the Participating Entity's voters within Travis County will have access to all of the Travis County Early Voting sites in each election at no additional cost.
- (B) If the Participating Entity desires to have one or more early voting sites that are in addition to those sites the Election Officer has already selected for a specific election, the Participating Entity must submit the request to the Election Officer no later than 60 days before the election, and the Election Officer will thereafter provide a written estimate to the Participating Entity that sets forth the estimated cost for providing the additional early voting location(s) and the deadline by which the cost estimate must be paid. If, after receiving the cost estimate, the Participating Entity desires to move forward with having the additional early voting location(s), the Participating Entity will notify the Election Officer and include payment of the cost estimate with the Participating Entity's notice to the Election Officer no later than the deadline specified in the Election Officer's cost estimate. *Pursuant to Texas Election Code Section 85.064(b) and notwithstanding any provision to the contrary, the Election Officer has sole discretion to determine whether to provide any additional early voting sites requested by the Participating Entity.*

SECTION 8. COMMUNICATIONS

- (A) The Participating Entity and the Election Officer shall each designate a member of their staff to serve as the primary contact for the respective offices under this Agreement and provide the name and contact information for that individual to the other party. Each party may change their designated staff members by sending notice to the other party without the further need to amend this Agreement.
- (B) Throughout the term of this Agreement, the Participating Entity and the County will engage in ongoing communications on issues related to Participating Entity elections, the use of County's voting equipment, and the delivery of services under this Agreement and, when necessary, the County Clerk, Elections Division staff members, and other election workers shall meet with the Participating Entity to discuss and resolve any problems which might arise under this Agreement.
- (C) The Election Officer shall be the main point of media contact for election information related to election administration. The Participating Entity shall designate a contact to be the main point of contact for matters related to the content of the Participating Entity's ballot or candidates.

SECTION 9. MISCELLANEOUS PROVISIONS

- (A) Amendment/Modification

Except as otherwise provided, this Agreement may not be amended, modified, or changed in any respect whatsoever, except by a further Agreement in writing and

duly executed by the parties hereto. No official, representative, agent, or employee of the County has any authority to modify this Agreement except pursuant to such expressed authorization as may be granted by the Commissioners Court of Travis County, Texas. No official, representative, agent, or employee of the Participating Entity has any authority to modify this Agreement except pursuant to such expressed authorization as may be granted by the governing body of the Participating Entity. Dyana Limon-Mercado, Travis County Clerk (or her successor), may propose necessary amendments or modifications to this Agreement in writing in order to conduct a joint election smoothly and efficiently, except that any such proposals must be approved by the Commissioners Court of the County and the governing body of the Participating Entity.

(B) Notice

Unless otherwise provided herein, any notice to be given hereunder by any party to the other shall be in writing and may be affected by personal delivery, by certified mail, or by common carrier. Notice to a party shall be addressed as follows:

Travis Central Appraisal District
Leana Mann, Chief Appraiser
PO Box 149012
Austin, TX 78714

TRAVIS COUNTY
Honorable Dyana Limon-Mercado, Travis County Clerk (or her successor)
1000 Guadalupe Street, Room 222
Austin, Texas 78701

Cc: Honorable Delia Garza, Travis County Attorney (or her successor)
314 West 11th Street, 5th Floor
Austin, Texas 78701

Notice by hand-delivery is deemed effective immediately, notice by certified mail is deemed effective three days after deposit with a U.S. Postal Office or in a U.S. Mail Box, and notice by a common carrier, is deemed effective upon receipt. Each party may change the address for notice to it by giving notice of such change in accordance with the provisions of this Section. When notices by e-mail are permitted by this Agreement, (1) the notice is deemed effective upon the day it is sent if the e-mail is received before 5:00 p.m. on a business day; (2) the notice is deemed effective on the first business day after the e-mail was received if the email was received after 5:00 p.m. on a business day or anytime on a Saturday or Sunday. In this Agreement, "business day" means any weekday that is not a holiday designated by the Travis County Commissioners Court.

(C) Force Majeure

In the event that the performance by the County of any of its obligations or undertakings hereunder shall be interrupted or delayed by any occurrence not occasioned by its own conduct, whether such occurrence be an act of God or the result of war, riot, civil commotion, sovereign conduct, or the act or condition of any persons not a party hereto or in privity thereof, then it shall be excused from such performance for such period of time as is reasonably necessary after such occurrence to remedy the effects thereof.

(D) Venue and Choice of Law

The Participating Entity agrees that venue for any dispute arising under this Agreement will lie in the appropriate courts of Austin, Travis County, Texas. This Agreement shall be governed by and construed in accordance with the laws of the State of Texas and the United States of America.

(E) Entire Agreement

This Agreement contains the entire agreement of the parties relating to the rights herein granted and the obligations herein assumed and also supersedes all prior agreements, including prior election services contracts and prior agreements to conduct joint elections. Any prior agreements, promises, negotiations, or representations not expressly contained in this Agreement are of no force or effect. Any oral representations or modifications concerning this Agreement shall be of no force or effect, excepting a subsequent modification in writing as provided herein.

(F) Severability

If any provision of this Agreement is found to be invalid, illegal or unenforceable by a court of competent jurisdiction, such invalidity, illegality or unenforceability shall not affect the remaining provisions of this Agreement. Parties to this Agreement shall perform their obligations under this Agreement in accordance with the intent of the parties to this Agreement as expressed in the terms and provisions of this Agreement.

(G) Breach

In the event that Participating Entity or County breaches any of its obligations under this Agreement, the non-breaching party shall be entitled to pursue any and all rights and remedies allowed by law.

(H) Payments from Current Revenues

Payments made by the Participating Entity in meeting its obligations under this Agreement shall be made from current revenue funds available to the governing body of the Participating Entity. Payments made by the County in meeting its

obligations under this Agreement shall be made from current budget or revenue available to the County.

(I) Other Instruments

The County and the Participating Entity agree that they will execute other and further instruments, or any documents as may become necessary or convenient to effectuate and carry out the purposes of this Agreement.

(J) Third Party Beneficiaries

Except as otherwise provided herein, nothing in this Agreement, expressed or implied, is intended to confer upon any person, other than the parties hereto, any benefits, rights or remedies under or by reason of this Agreement.

(K) Joint Election Agreements

The County and the Participating Entity expressly understand and acknowledge that each may enter into other joint election agreements with other jurisdictions, to be held on Election Day and at common polling places covered by this Agreement.

When mediation is acceptable to both parties in resolving a dispute arising under this Agreement, the parties agree to use a mutually agreed upon mediator, or a person appointed by a court of competent jurisdiction, for mediation as described in Section 154.023 of the Texas Civil Practice and Remedies Code. Unless both parties are satisfied with the result of the mediation, the mediation will not constitute a final and binding resolution of the dispute. All communications within the scope of the mediation shall remain confidential as described in Section 154.053 of the Texas Civil Practice and Remedies Code unless both parties agree, in writing, to waive the confidentiality. Notwithstanding the foregoing, the parties intend to fully comply with the Texas Open Meetings Act and the Texas Public Information Act whenever applicable. The term "confidential" as used in this Agreement has the same meaning as defined and construed under the Texas Public Information Act and the Texas Open Meetings Act.

(L) Addresses for Payments

Payments made to the County, or the Participating Entity under this Agreement shall be addressed to following respective addresses:

Travis County Clerk – Elections Division
P.O. Box 149325
Austin, Texas 78714

Travis Central Appraisal District
Attn: Leana Mann, Chief Appraiser
PO Box 149012
Austin, TX 78714

- (M) This Agreement is effective upon execution by both parties and remains in effect until either party terminates this agreement for any reason upon providing 60 days written notice to the other party.
- (N) All times referenced in this Agreement are to Central Time, and in all instances, the time-stamp clock used by the Travis County Clerk's Office at 5501 Airport Boulevard in Austin, Texas is the official clock for determining the correct time.
- (O) The individuals below have been authorized to sign this Agreement.

IN TESTIMONY WHEREOF, the parties hereto have executed this Agreement in multiple copies, each of equal dignity, and this Agreement takes effect on the date it is fully executed by the Participation Entity, the Travis County Judge (on behalf of the Travis County Commissioners Court), and the Travis County Clerk.

[Signatures on following page]

PARTICIPATING ENTITY

BY: _____
James Valadez
Board of Directors, Chairman

DATE: _____

TRAVIS COUNTY

BY: _____
Andy Brown (or his successor)
County Judge

DATE: _____

BY: _____
Dyana Limon-Mercado (or her successor)
County Clerk

DATE: _____

JOINT ELECTION AGREEMENT FOR MAY 4, 2024 ELECTIONS

Recitals

1. Travis County (the “County”) will be conducting general and special elections for the participating entities (each, a “Participating Entity,” and together, the “Participating Entities”) listed in Exhibit A, which is attached to and incorporated into this agreement, on May 4, 2024. Each Participating Entity requires elections to be held on May 4, 2024 in those portions the Participating Entity’s territory that are located in Travis County.
2. Under Texas Election Code Section 271.002, political subdivisions of the State of Texas are authorized to hold elections jointly in voting precincts that can be served by common polling places if elections are ordered by the authorities of two or more political subdivisions to be held on the same day in all or part of the same territory.
3. Texas Government Code Chapter 791 authorizes local governments to contract with one another and with state agencies for various governmental functions, including those in which the contracting parties are mutually interested.
4. It would benefit the County, the Participating Entities, and their respective citizens and voters to hold the elections jointly in the election precincts that common polling places can serve.

Pursuant to Texas Election Code Sections 271.002 and 271.003 and Texas Government Code Chapter 791, this Joint Election Agreement is entered into by and between Travis County, a political subdivision of the State of Texas acting by and through the Travis County Commissioners Court, and the Participating Entities, each acting by and through their respective governing bodies.

I. Scope of Joint Election Agreement

This agreement covers conducting the May 4, 2024 General and Special Elections for the Participating Entities. The Participating Entities will hold these elections on May 4, 2024 (“Election Day”) jointly for the Participating Entities’ voters who reside in Travis County.

II. Election Officer

The Participating Entities hereby appoint the Travis County Clerk, the election officer for Travis County, as the election officer to perform or supervise the County’s duties and responsibilities involved in conducting the joint election covered by this agreement.

III. Early Voting

Each of the Participating Entities agrees to conduct its early voting jointly. Each of the Participating Entities appoints the Travis County Clerk, the early voting clerk for Travis County, as the early voting clerk for the joint election. Early voting for the Participating

Entities will be conducted at the dates, times, and locations to be mutually agreed upon by the election officer and authorized and ordered by the governing body of each Participating Entity.

A. County Responsibilities

1. The County will provide to the governing body of each Participating Entity a list of places, times, and dates of early voting suitable for consideration and adoption by the governing body, under Texas Election Code chapter 85.
2. The Travis County Clerk, as the early voting clerk, will be responsible for conducting early voting by mail and by personal appearance for all Travis County voters voting in the joint election. The Travis County Clerk will receive from each Participating Entity's regular early voting clerk applications for early voting ballots to be voted by mail, under Texas Election Code Title 7. The Travis County Clerk will send early voting ballots by mail and receive early voting ballots for early voting by mail. The Travis County Clerk may appoint such deputy early voting clerks as necessary to assist the Travis County Clerk with voting to take place at the early voting locations.
3. The County will determine the number of election workers to hire to conduct early voting in the joint election. The Travis County Clerk will arrange or contract for training for all election workers and will assign all election workers employed for early voting in the joint election. The training of these election workers is mandatory; these individuals will be compensated for their time in training. The County will provide a training facility for election schools to train election workers employed in conducting early voting, including early voting by personal appearance at main and temporary branch early voting polling places, early voting by mail, and other aspects of the early voting program for the joint election. The County will name early voting deputies and clerks employed to conduct early voting.
4. The County will provide and deliver all supplies and equipment necessary to conduct early voting for the joint election, including ballots, election forms, any necessary ramps, utility hook-ups, signs, registration lists and ballot boxes, to early voting polling places. The County will designate and confirm all early voting polling place locations.
5. The County will be responsible for preparing and transporting the electronic voting equipment necessary to conduct early voting. The County will perform all tests of voting equipment as required, including posting notice of equipment testing.
6. Under Election Code sections 66.058 and 271.010, the Participating Entities appoint the Travis County Clerk as the joint custodian of records for the sole purpose of preserving all voted ballots securely in a locked room in

the locked ballot boxes for the preservation period that the Election Code requires.

7. The County will receive ballot language in both English and Spanish from each Participating Entity and format the ballots as needed to include these languages. The County will provide each Participating Entity with a final proof of ballot language for approval before printing the ballots. Upon final proof approval, ballots will be printed in an expedited timeframe so as to allow ballot allocations for the Early Voting by Personal Appearance Program, and the ballot mail outs for the Early Voting by Mail Program.
8. A single joint voter sign-in process consisting of a common list of registered voters, and common signature rosters will be used for early voting. A single, combined ballot and single ballot box will be used. The County will use an electronic voting system, as defined and described in Texas Election Code Title 8, and agrees to use ballots that are compatible with such equipment.
9. The County will be responsible for conducting the Early Voting Ballot Board. The County will designate a person to serve as the presiding judge for the Early Voting Ballot Board and will provide that information to the governing body of each Participating Entity for entry of an order by that authority appointing this official. The presiding judge for the Early Voting Ballot Board is eligible to serve in this capacity. The presiding judge for the Early Voting Ballot Board will appoint two or more election clerks, and the judge and clerks will comprise the Early Voting Ballot Board and will count and return early voting ballots, and perform other duties the Election Code requires of it.

B. Participating Entities' Responsibilities

1. Each Participating Entity will appoint a qualified person to serve as the regular early voting clerk for the Participating Entity. The regular early voting clerk for each respective Participating Entity will receive requests for applications for early voting ballots to be voted by mail and will forward in a timely manner, as prescribed by law, any and all applications for early voting ballots to be voted by mail, received in the Entity's office, to the Travis County Clerk.
2. Each Participating Entity will appoint a qualified person to act as custodian of records for the Participating Entity to perform the duties imposed by the Election Code on the custodian of records for its respective entity.
3. Each Participating Entity will provide ballot language for the respective portion of the official ballot to the County in both English and Spanish. The Participating Entity must make any additions, modifications, deletions, or other changes to such ballot contents or language before the Participating Entity's final proof approval. The County will provide the Participating Entity with a final proof of ballot language, as it is to appear on the ballot,

for final proof approval. Upon final proof approval, the ballot will be programmed for the voting equipment in an expedited timeframe so as to allow ballot allocations for the Early Voting by Personal Appearance Program, and the printed ballot mail outs for the Early Voting by Mail Program.

IV. Election Day

A. County Responsibilities

1. The County will designate and confirm all Election Day polling place locations for the joint election, and will forward such information to the Participating Entities in a timely fashion to allow the governing body of the respective Participating Entities to enter orders designating such polling places.
2. The County will designate the presiding election judge and the alternate presiding election judge to administer the election in the precinct in which a common polling place is to be used and will forward such information to the Participating Entities to allow the governing bodies of the respective Participating Entities to enter appropriate orders designating such officials before the election. The presiding election judge and alternate presiding election judge must be qualified voters of the Travis County election precinct in which the joint election is held. The presiding election judge for the precinct in which a common polling place is used may appoint election clerks as necessary to assist the judge in conducting the election at the precinct polling place. The alternate presiding election judge may be appointed as a clerk. The alternate presiding election judge may serve as the presiding election judge for the precinct in the presiding election judge's absence. Election judges and clerks will be compensated at the rate established by the County. The Texas Election Code and other applicable laws will determine compensable hours.
3. One set of election officials will preside over the election in the precinct using a common polling place. There will be a single joint voter sign-in process consisting of a common list of registered voters and common signature rosters in the precinct using a common polling place. A single, combined ballot and single ballot box will be used. The officer designated by law to be the custodian of the voted ballots for the County will be custodian of all materials used in common in the precinct using a common polling place. The County will use an electronic voting system, as defined and described by Texas Election Code Title 8, and agrees to use ballots that are compatible with such equipment.
4. The County will arrange for training and will provide the instructors, manuals and other training materials deemed necessary for training all judges and clerks. Training for election judges and alternate judges is mandatory, and these individuals will be compensated for their time in training.

5. The County will arrange for election-day voter registration precinct lists for the joint election. The County will determine the amount of election supplies needed for Election Day voting.
6. The County, by and through the County Clerk's Elections Division, and Administrative Operations, will be responsible for preparing and transporting voting equipment and election-day supplies for use on Election Day.
7. The County, by and through the County Voter Registrar, will provide the list of registered voters as needed in the overlapping jurisdictions identified in the attached exhibits, with designation of registered voters in each Participating Entity, for use at the joint election day polling place on Election Day.
8. The common polling place is designated as the polling place that the County uses. At the common polling place, a single ballot box will be used for depositing all ballots cast in the joint election. At this polling place, one voter registration list and one combination poll list and signature roster form will be kept for the joint election. The final returns for each Participating Entity and the County will be canvassed separately by each respective Participating Entity. The Travis County Clerk will maintain a return center on Election Day for the purpose of receiving returns from the County. The Travis County Clerk will provide unofficial election results to the qualified individual appointed by each Participating Entity.
9. On Election Day, the Travis County Clerk or the clerk's Elections Division will field all questions from election judges.
10. The County will make available translators capable of speaking English and Spanish to assist Spanish-speaking voters in understanding and participating in the election process in the territory covered by this agreement.

B. Participating Entities' Responsibilities

1. Before Election Day, each Participating Entity will answer questions from the public with respect to the Participating Entity's election during regular office hours of 8:00 a.m. – 5:00 p.m.
2. The custodian of records for each Participating Entity will receive returns from the Travis County Clerk on Election Day.

V. Election Night

A. County Responsibilities

1. The County will be responsible for all activities on election night, including setting up a central counting station, coordinating and supervising the results tabulation, coordinating and supervising the physical layout of the support stations that are the joint election's receiving substations, and coordinating and managing election media coverage.
2. The County is responsible for transporting voted ballot boxes to the central counting station.
3. The County will appoint the presiding judge and alternate presiding judge of the central counting station to maintain order at the central counting station, to administer oaths as necessary, to receive sealed ballot boxes, and to perform such other duties that the Texas Election Code requires, and will forward such information to each Participating Entity in a timely fashion to allow the governing body of each Participating Entity to enter appropriate orders designating such election officials before the election. The presiding judge of the central counting station may appoint clerks to serve at the central counting station. In addition, the County will appoint a tabulation supervisor to be in charge of operating the automatic tabulating equipment at the central counting station; an individual to serve as central counting station manager; and an assistant counting station manager to be in charge of administering the central counting station and generally supervising the personnel working at the central counting station. The County will forward such information to each Participating Entity in a timely fashion to allow the governing body of each Participating Entity to enter appropriate orders designating such election officials before the election.
4. The County will provide the Participating Entities with reasonable space in a public area adjacent to the central counting station at which each Participating Entity may have representatives or other interested persons present during the counting process.

B. Participating Entities' Responsibilities

Other than receiving returns from the Travis County Clerk, the Participating Entities have no role or responsibility on the night of the election.

VI. County Resources

- A. The County will provide the Elections Division permanent staff and offices to administer the joint election, under the Travis County Clerk's direction.
- B. For early voting, the County will provide a locked and secure area in which voted ballot boxes will be stored until the Early Voting Ballot Board convenes. The County, by and through Administrative Operations, will be responsible for transporting the ballot boxes to the central counting station for the Early Voting Ballot Board.

- C. The County will be responsible for providing and maintaining voting equipment and testing any voting equipment as required by the Texas Election Code.
- D. The County will process the payroll for all temporary staff hired to conduct the joint election. The payroll processing includes statutory reporting and providing W-2 forms where applicable.
- E. The County will conduct early voting as indicated in this agreement.

VII. Joint Election Costs; Payment

- A. Concurrently with its submittal of an executed copy of this agreement each Participating Entity must also submit payment via check or ACH, in the amount equal to the deposit identified for that Participating Entity in the Cost Estimate attached as Exhibit B, which is also incorporated into this agreement. The County is under no obligation to conduct a Participating Entity's elections until the County receives that Participating Entity's payment of Cost Estimate. All checks must be made payable to Travis County. This deposit represents approximately 60% of the costs of the Participating Entity's share of the estimated election costs, or \$100, whichever amount is greater. The County will submit an invoice to each Participating Entity for the balance of the Participating Entity's actual joint election expenses upon the election's completion. Joint-election expenses include expenses for facilities, personnel, supplies, and training that the County actually incurs for establishing and operating all early voting and election-day activities at the polling place in the joint election territory as well as activities related to tabulating votes, all as reflected on the Cost Estimate. Each Participating Entity will pay the total amount of its invoice no later than 30 days of receiving it.
- B. In the event of a recount, the expense of the recount will be borne by the Participating Entity involved in the recount on a pro-rata basis.
- C. In the event a Participating Entity cancels its respective election because of unopposed candidates under Texas Election Code Title 1, the Participating Entity will be responsible for its respective share of election expenses incurred through the date that the election is canceled as allocated to the cancelling entity based on the formula in the Cost Estimate, adjusted for the actual expenses incurred by the County through the date of the cancellation. If a Participating Entity cancels its election, the County will recalculate the allocation percentages among the remaining Participating Entities according to the formula used in the Cost Estimate.
- D. In the event there are any expenses associated with processing a ballot arising from a write-in candidate, the Participating Entity that received the declaration will bear the expenses.
- E. A Participating Entity that establishes an early voting polling place, other than one that was mutually agreed upon by all Participating Entities, will bear the expense of doing so. The Cost Estimate for each individual Participating Entity will include additional polling locations for each Participating Entity, as set forth in Exhibit B.

VIII. General Provisions

A. Legal Notices

Each of the Participating Entities will be individually responsible for preparing the election orders, resolutions, notices, and other pertinent documents for adoption or execution by its own respective governing board and for all related expenses. The Travis County Clerk will provide each Participating Entity information on changes affecting the Participating Entity's election, such as polling place changes and changes in voting equipment, when such changes are confirmed, verified, or otherwise become known to the clerk's office. Each of the Participating Entities will be individually responsible for posting or publishing election notices and for all related expenses. Each of the Participating Entities further will be individually responsible for election expenses incurred in relation to any polling place that is not a common polling place as designated in this agreement.

B. Communication

Throughout this agreement's term, the Travis County Clerk or the clerk's employee will meet as necessary with the designated representative of each Participating Entity to discuss and resolve any problems that might arise regarding the joint election.

C. Custodian

The Travis County Clerk will serve as the custodian of the keys to the ballot boxes for voted ballots in the joint election.

D. Effective Date

This agreement takes effect upon its complete execution by all Participating Entities and the County. The obligation of each Participating Entity to the County under this agreement will not end until that Participating Entity pays the County its share of the joint election costs.

IX. Miscellaneous Provisions

A. Amendment/Modification of Exhibits A and B

1. The Participating Entities acknowledge and agree that Exhibit A and Exhibit B may be amended to add or remove entities wishing to participate or cease participating in the agreement. The Participating Entities agree to future amendments of Exhibit A and Exhibit B and authorize the County to enter into such amendments without the Participating Entities' having to sign the future amendments. The County agrees to notify all Participating Entities of any amendments to Exhibit A and Exhibit B.

2. Except as otherwise provided, this Agreement may not be amended in any respect whatsoever except by a further agreement in writing, duly executed by the parties to this agreement. No official, representative, agent, or employee of the County has any authority to modify this Agreement except by express authorization from the Travis County Commissioners Court. No official, representative, agent, or employee of any Participating Entity has any authority to modify this agreement except by express authorization from the governing body of the respective Participating Entity. The Travis County Clerk may propose necessary amendments to this agreement in writing in order to conduct the joint election smoothly and efficiently, except that any such proposed amendment must be approved by the Travis County Commissioners Court and the governing body of each respective Participating Entity before the amendment will be effective.

B. Notice

Any notice to be given in this agreement, by any party to the other, must be in writing and delivered personally or by certified mail, return receipt requested, to the proper party at the addresses listed in Exhibit A.

Each party may change the address for notice to it by giving notice of the change under this section's terms.

C. Force Majeure

In the event that the County cannot perform any of its obligations in this agreement or is interrupted or delayed by any occurrence not occasioned by its own conduct, whether it be an act of God, the result of war, riot, civil commotion, sovereign conduct, epidemic, pandemic, or other event declared a disaster (including a disaster declared by the County Judge), or like reason, then the County will be excused from performing for such period of time as is reasonably necessary after such occurrence to remedy its effects.

D. Venue and Choice of Law

The Participating Entities agree that venue for any dispute arising under this agreement will lie in the appropriate courts of Austin, Travis County, Texas. This agreement is governed by and is to be construed under the laws of Texas and the United States of America.

E. Entire Agreement

This agreement contains the parties' entire agreement relating to the rights granted and the obligations assumed in it, and it supersedes all prior agreements, including prior election services contracts relating to each Participating Entity's May 4, 2024 election. Any prior agreements, promises, negotiations, or representations not expressly contained in this agreement are of no force or effect. Any oral

representations or modifications concerning this agreement have no force or effect, except a subsequent amendment in writing as this agreement provides.

F. Severability

If any provision of this agreement is found to be invalid, illegal or unenforceable by a court of competent jurisdiction, such invalidity, illegality, or unenforceability will not affect the agreement's remaining provisions; and its parties will perform their obligations under the agreement's surviving terms and provisions.

G. Breach

In the event that any Participating Entity or the County breaches any of its obligations under this agreement, the non-breaching party will be entitled to pursue any and all rights and remedies allowed by law.

H. Payments from Current Revenues

Payments made by the Participating Entities in meeting their obligations under this agreement will be made from current revenue funds available to the governing body of the respective Participating Entity. Payments made by the County in meeting its obligations under this agreement will be made from current revenue funds available to the County.

I. Other Instruments

The Participating Entities agree that they will execute other and further instruments or any documents as may become necessary or convenient to effectuate and carry out this agreement's purposes.

J. Third-Party Beneficiaries

Except as otherwise provided in this agreement, nothing in this agreement, expressed or implied, is intended to confer upon any person, other than the parties to it, any of its benefits, rights, or remedies.

K. Other Joint Election Agreements

The County and the Participating Entities expressly understand and acknowledge that each may enter into other joint election agreements with other political subdivisions, to be held on Election Day and at common polling places covered by this agreement, and that the addition of other political subdivisions as parties to this agreement will require amending Exhibits A and B.

L. Mediation

When mediation is acceptable to both parties in resolving a dispute arising under this agreement, the parties agree to use a mutually agreed upon mediator, or a

person appointed by a court of competent jurisdiction, for mediation as described in Texas Civil Practice and Remedies Code section 154.023. Unless both parties are satisfied with the mediation's result, the mediation will not constitute a final and binding resolution to the dispute. All communications within the scope of the mediation will remain confidential as described in section 154.073, unless both parties agree, in writing, to waive the confidentiality. Despite this, the parties intend to fully comply with the Texas Open Meetings Act and the Texas Public Information Act whenever applicable. The term "confidential" as used in this agreement has the same meanings as defined and construed under the Texas Public Information Act and the Texas Open Meetings Act. Notwithstanding any provision to the contrary, nothing in this Agreement requires the County or a Participating Entity to waive any applicable exceptions to disclosure under the Texas Public Information Act.

M. Counterparts

This Agreement may be executed in multiple counterparts, all of which will be deemed originals and with the same effect as if all parties to it had signed the same document. Signatures transmitted electronically by e-mail in a "PDF" format or by DocuSign or similar e-signature service shall have the same force and effect as original signatures. All of such counterparts will be construed together and will constitute one and the same agreement.

TRAVIS COUNTY

BY: _____
Andy Brown
County Judge

Date: _____
Dyana Limon-Mercado
County Clerk

Joint election agreement for May 4, 2024 elections

SIGNATURE PAGE

Name of Participating Entity Travis Central Appraisal District

Address 850 E. Anderson Lane

Austin, TX 78752

Name of Authorized Signatory James Valadez, Board Chairman

Signature

Date signed

E-mail address

Lmann@tcadcentral.org

7L

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
VACANT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS

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

RESOLUTION 20240201-7L

Resolution to Adopt Voting Equipment Pursuant to the Joint Election Agreement and Section 61.012 of the Texas Elections Code

THE TRAVIS CENTRAL APPRAISAL DISTRICT, BOARD OF DIRECTORS FINDS AS FOLLOWS:

WHEREAS, Section 61.012 of the Texas Election Code requires that the Travis Central Appraisal District Board of Directors ("Board") must provide at least one accessible voting system in each polling place used in a Texas election on or after August 1, 2023. This system must comply with state and federal laws setting the requirements for voting systems that permit voters with physical disabilities to cast a secret ballot; and

WHEREAS, the Office of the Texas Secretary of State has certified that the ExpressVote® Universal Voting System Version 6.3.0.0 provided by Election Systems & Software (ES&S) is an accessible voting system that may legally be used in Texas elections; and

WHEREAS, early voting and election day voting, including provisional ballots will take place on the ExpressVote® Universal Voting System, ballot marking device, in conjunction with the DS200 Digital® Precinct Scanner. The DS450, DS850 & DS950 Digital® Central Count Scanner will be used to process all by mail ballots; and

WHEREAS, Sections 123.032 and 123.035 of the Texas Election Code authorize the acquisition of voting systems by local political subdivisions and further mandate certain minimum requirements for contracts relating to the acquisition of such voting systems.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT HEREBY RESOLVES:

As chief elections officer of the Travis Central Appraisal District Board of Directors, the Board Chairperson shall provide at least one ExpressVote® Universal Voting System and DS200 Digital® Precinct Scanner in every early voting and election day polling place used to conduct any and every election ordered on or after August 1, 2023. The ES&S ExpressVote® Universal Voting System and DS200 Digital® Precinct Scanner may be acquired by any legal means available to the Board, including but not limited to lease or rental from the County of Travis or from any other legal source, as authorized or required by Sections 123.032 and 123.035, Texas Election Code.

DULY RESOLVED AND ADOPTED by the Board of Directors of the Travis Central Appraisal District on this 1st day of February 2024.

TRAVIS CENTRAL APPRAISAL DISTRICT:

James Valadez, Chairperson
Board of Directors

ATTEST:

Nicole Conley, Secretary
Board of Directors