

# Travis Central Appraisal District



Board of Director's  
Meeting April 29, 2024  
11:30 a.m.

# 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  
JIE LI  
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](http://www.traviscad.org/boardmeetings)

## AGENDA

### REGULAR MEETING – MONDAY, APRIL 29, 2024 – 11:30 A.M.

1. CALL TO ORDER
2. ESTABLISHMENT OF QUORUM
3. CITIZENS COMMUNICATION - All public comment will occur at the beginning of the meeting starting at 11:30 AM.
4. CONSENT AGENDA
  - a. APPROVAL OF THE MINUTES OF THE FEBRUARY 1, 2024, REGULAR MEETING
  - b. SECTION 25.25B REPORT
  - c. ACCOUNTING STATEMENTS
  - d. PERSONNEL REPORT
5. REGULAR AGENDA
  - a. DISCUSSION AND POSSIBLE ACTION ON TAXPAYER LIAISON REPORT
  - b. DISCUSSION AND POSSIBLE ACTION ON APPRAISAL REVIEW BOARD CHAIRMAN REPORT
  - c. DISCUSSION AND POSSIBLE ACTION ON 2025 PROPOSED BUDGET TO INCLUDE DIRECTIVES TO STAFF REGARDING PROPOSED BUDGET
  - d. DISCUSSION AND POSSIBLE ACTION ON CHIEF APPRAISER REPORT TO INCLUDE: 2023 ANNUAL REPORT, 2024 MASS APPRAISAL REPORT, 2024 NOTICES OF APPRAISED VALUE, 2024 PROTEST SEASON, TAXPAYER OUTREACH PROGRAMS, AND PUBLIC RELATIONS PROCEDURE MANUAL
  - e. DISCUSSION AND POSSIBLE ACTION ON TAXPAYER EXPERIENCE EVALUATION PROGRAM
  - f. DISCUSSION AND POSSIBLE ACTION RELATED TO APPOINTMENT OF DEPUTY TAXPAYER LIAISON OFFICER
  - g. DISCUSSION AND POSSIBLE ACTION ON ELECTION FOR TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS, PLACE 1, PLACE 2 AND PLACE 3
  - h. DISCUSSION AND POSSIBLE ACTION ON LITIGATION AND APPEALS RELATED TO PENDING AND ANTICIPATED LAWSUITS
  - i. DISCUSSION AND POSSIBLE ACTION TO ADD ITEMS TO FUTURE AGENDAS
  - j. 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 25th day of April, 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 Barton*

Printed Name: Davina Barton

Title: Executive Assistant

# CONSENT AGENDA

**4A**

# **CONSENT AGENDA**



## 5. Citizens Communication

None

## 6. Consent Agenda

- a. APPROVAL OF THE MINUTES OF THE December 13, 2023, MEETING
- b. SECTION 25.25B REPORT
- c. ACCOUNTING STATEMENTS
- d. PERSONNEL REPORT

**MOTION:** Approve the Consent Agenda

**RESULT:** **APPROVED [UNANIMOUS]**

**MOVER:** Blanca Zamora-Garcia

**SECONDER:** Vivek Kulkarni

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

ABSENT: Debbie Cartwright

## 7A. Discussion and possible action on appointment of AG Advisory Board.

Members of the board heard from Larry Mellenbruch and Tim Van Ackeren

**MOTION:** Approval of reappointment of Mr. Mellenbruch and Mr. Ackeren

**RESULT:** **APPROVED [UNANIMOUS]**

**MOVER:** Nicole Conley

**SECONDER:** Elizabeth Montoya

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

ABSENT: Debbie Cartwright

## 7B. Discussion on report from Board Operating Policies Subcommittee

Members of the board heard from James Valadez, Chairperson for the Board of Directors, and Leana Mann, Interim Chief Appraiser.

**RESULT:** **DISCUSSED**

## 7C. Discussion and possible action on revisions and adoption of Board of Directors Operating Policies.

**MOTION:** Adopt the Board of Directors Operating Policies as presented

**RESULT:** **APPROVED [UNANIMOUS]**

**MOVER:** Elizabeth Montoya

**SECONDER:** Nicole Conley

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

ABSENT: Debbie Cartwright

**7D. Discussion on report from Taxpayer Liaison Subcommittee meeting**

Members of the board heard from James Valadez, Chairperson, and Nicole Conley, Secretary/Treasurer

**RESULT: DISCUSSED**

**7E. Discussion and possible action on Taxpayer Liaison Officer annual evaluation and contract renewal.**

**MOTION:** Approval of the contract for the Taxpayer Liaison

**RESULT: APPROVED [UNANIMOUS]**

**MOVER:** Nicole Conley

**SECONDER:** Tom Buckle

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

ABSENT: Debbie Cartwright

**7F. Discussion and possible action on Taxpayer Liaison Report.**

Members of the board heard from Betty Thompson, Taxpayer Liaison

**RESULT: DISCUSSED**

**7G. Discussion and possible action on annual review and Adoption of Investment Policy.**

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

**MOTION:** Approve Adoption of Investment Policy

**RESULT: APPROVED [UNANIMOUS]**

**MOVER:** Tom Buckle

**SECONDER:** Dr. Osezua Ehiyamen

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

ABSTENTION FROM VOTING: Nicole Conley

ABSENT: Debbie Cartwright

**7H. 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.**

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

**RESULT: DISCUSSED**

**7I. Discussion and possible action on the Order of Election for other political subdivisions.**

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

**MOTION:** Approve the Order of Election for other political subdivisions  
**RESULT:** **APPROVED [UNANIMOUS]**  
**MOVER:** Vivek Kulkarni

**SECONDER:** Elizabeth Montoya

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

ABSENT: Debbie Cartwright

**7J. Discussion and possible action on required notice of drawing for place on ballot and proposed date for drawing.**

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

**MOTION:** Approve to post the required notice of drawing for a place on ballot and proposed date of February 26, 2024 to hold the public drawing  
**RESULT:** **APPROVED [UNANIMOUS]**  
**MOVER:** Nicole Conley

**SECONDER:** Dr. Osezua Ehiyamen

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

ABSENT: Debbie Cartwright

**7K. 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,**

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

**MOTION:** Approve the election agreement between Travis County and Travis Central Appraisal District  
**RESULT:** **APPROVED [UNANIMOUS]**  
**MOVER:** Tom Buckle

**SECONDER:** Blanca Zamora-Garcia

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

ABSENT: Debbie Cartwright

**7L. Discussion and action on resolution to adopt new voting equipment for the Travis County election agreement.**

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

**MOTION:** Approve the resolution to adopt new voting equipment  
**RESULT:** **APPROVED [UNANIMOUS]**  
**MOVER:** Nicole Conley

**SECONDER:** Dr. Osezua Ehiyamen

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

ABSENT: Debbie Cartwright

**7M. Discussion and possible action on litigation and appeals related to pending and anticipated lawsuits.**

**RESULT: NOT DISCUSSED**

**7N. Discussion and possible action to add items to future agendas.**

- Convene the Budget Subcommittee in March

**7O. Adjournment**

**MOTION:** Approve to adjourn meeting at 12:18 PM

**RESULT:** **APPROVED [UNANIMOUS]**

**MOVER:** Dr. Osezua Ehiyamen

**SECONDER:** Vivek Kulkarni

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

ABSENT: Debbie Cartwright

Respectfully submitted,

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Nicole Conley, Secretary

Approved:

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James Valadez, Chairperson

**4B**

# **CONSENT AGENDA**

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
101507	2023	WEXEL PROPERTIES LLC	BLK O MOUNTAIN SHADOWS	8637 MOUNTAIN CREST DR, TX 78735	\$1,475,003	\$1,142,799
DELETE SECOND WAREHOUSE FOR 2023, UPDATED HVAC IN EXISTING WAREHOUSE DLH						
272629	2018	VILLATORO KAREN	LOT 12A BLK U RSB LTS 12-14&17 BLK T & LT 12 BLK U WELLS BRANCH PHS C SEC 3	1900 1/2 MARGALENE WAY, TX 78728	\$157,112	\$157,112
CORRECTED LAND VALUE INEQUITY FOR YEARS 2018 - 2023. RLL 01/29/2024						
272629	2019	VILLATORO KAREN	LOT 12A BLK U RSB LTS 12-14&17 BLK T & LT 12 BLK U WELLS BRANCH PHS C SEC 3	1900 1/2 MARGALENE WAY, TX 78728	\$206,294	\$168,794
CORRECTED LAND VALUE INEQUITY FOR YEARS 2018 - 2023. RLL 01/29/2024						
272629	2020	VILLATORO KAREN	LOT 12A BLK U RSB LTS 12-14&17 BLK T & LT 12 BLK U WELLS BRANCH PHS C SEC 3	1900 1/2 MARGALENE WAY, TX 78728	\$206,294	\$168,794
CORRECTED LAND VALUE INEQUITY FOR YEARS 2018 - 2023. RLL 01/29/2024						
272629	2021	VILLATORO KAREN	LOT 12A BLK U RSB LTS 12-14&17 BLK T & LT 12 BLK U WELLS BRANCH PHS C SEC 3	1900 1/2 MARGALENE WAY, TX 78728	\$240,963	\$203,463
CORRECTED LAND VALUE INEQUITY FOR YEARS 2018 - 2023. RLL 01/29/2024						
272629	2022	VILLATORO KAREN	LOT 12A BLK U RSB LTS 12-14&17 BLK T & LT 12 BLK U WELLS BRANCH PHS C SEC 3	1900 1/2 MARGALENE WAY, TX 78728	\$528,362	\$291,107
CORRECTED LAND VALUE INEQUITY FOR YEARS 2018 - 2023. RLL 01/29/2024						
272629	2023	VILLATORO KAREN	LOT 12A BLK U RSB LTS 12-14&17 BLK T & LT 12 BLK U WELLS BRANCH PHS C SEC 3	1900 1/2 MARGALENE WAY, TX 78728	\$569,896	\$312,500
CORRECTED LAND VALUE INEQUITY FOR YEARS 2018 - 2023. RLL 01/29/2024						
272641	2018	VILLATORO KAREN	LOT 12B BLK U RSB LTS 12-14&17 BLK T & LT 12 BLK U WELLS BRANCH PHS C SEC 3	1900 MARGALENE WAY, TX 78728	\$194,612	\$157,112
CORRECTED LAND VALUE INEQUITY FOR YEARS 2018 - 2023. RLL 01/29/2024						
272641	2019	VILLATORO KAREN	LOT 12B BLK U RSB LTS 12-14&17 BLK T & LT 12 BLK U WELLS BRANCH PHS C SEC 3	1900 MARGALENE WAY, TX 78728	\$206,294	\$168,794
CORRECTED LAND VALUE INEQUITY FOR YEARS 2018 - 2023. RLL 01/29/2024						
272641	2020	VILLATORO KAREN	LOT 12B BLK U RSB LTS 12-14&17 BLK T & LT 12 BLK U WELLS BRANCH PHS C SEC 3	1900 MARGALENE WAY, TX 78728	\$206,294	\$168,794
CORRECTED LAND VALUE INEQUITY FOR YEARS 2018 - 2023. RLL 01/29/2024						
272641	2021	VILLATORO KAREN	LOT 12B BLK U RSB LTS 12-14&17 BLK T & LT 12 BLK U WELLS BRANCH PHS C SEC 3	1900 MARGALENE WAY, TX 78728	\$240,963	\$203,463
CORRECTED LAND VALUE INEQUITY FOR YEARS 2018 - 2023. RLL 01/29/2024						
272641	2022	VILLATORO KAREN	LOT 12B BLK U RSB LTS 12-14&17 BLK T & LT 12 BLK U WELLS BRANCH PHS C SEC 3	1900 MARGALENE WAY, TX 78728	\$528,362	\$291,107
CORRECTED LAND VALUE INEQUITY FOR YEARS 2018 - 2023. RLL 01/29/2024						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
272641	2023	VILLATORO KAREN	LOT 12B BLK U RSB LTS 12-14&17 BLK T & LT 12 BLK U WELLS BRANCH PHS C SEC 3	1900 MARGALENE WAY, TX 78728	\$569,896	\$312,500
CORRECTED LAND VALUE INEQUITY FOR YEARS 2018 - 2023. RLL 01/29/2024						
287381	2023	WAGNER JUSTIN L	LOT 3&4 BLK 30 WEBBERVILLE	19110 F M RD 969, TX	\$173,848	\$173,848
AFTER RESEARCHING IF PID 287381 SHOULD BE ON TAX ROLL, WE DECIDE TO REMOVE IT FOR 2019 - 2023;						
287381	2022	WAGNER JUSTIN L	LOT 3&4 BLK 30 WEBBERVILLE	19110 F M RD 969, TX	\$173,848	\$173,848
AFTER RESEARCHING IF PID 287381 SHOULD BE ON TAX ROLL, WE DECIDE TO REMOVE IT FOR 2019 - 2023;						
287381	2021	WAGNER JUSTIN L	LOT 3&4 BLK 30 WEBBERVILLE	19110 F M RD 969, TX	\$118,141	\$118,141
AFTER RESEARCHING IF PID 287381 SHOULD BE ON TAX ROLL, WE DECIDE TO REMOVE IT FOR 2019 - 2023;						
287381	2020	WAGNER JUSTIN L	LOT 3&4 BLK 30 WEBBERVILLE	19110 F M RD 969, TX	\$85,643	\$85,643
AFTER RESEARCHING IF PID 287381 SHOULD BE ON TAX ROLL, WE DECIDE TO REMOVE IT FOR 2019 - 2023;						
287381	2019	WAGNER JUSTIN L	LOT 3&4 BLK 30 WEBBERVILLE	19110 F M RD 969, TX	\$85,643	\$85,643
AFTER RESEARCHING IF PID 287381 SHOULD BE ON TAX ROLL, WE DECIDE TO REMOVE IT FOR 2019 - 2023;						
352572	2023	HFH INVESTMENTS LP	ABS 785 SUR 535 VARCINAS T ACR 361.6837 (1-D-1)	508 F M RD 1327, TX 78610	\$11,816,206	\$2,363,241
CORRECT LEGAL DESCRIPTION FOR 2023						
423763	2023	PAPERMASTER AARON & AMY	LOT 57 BLK K VISTA WEST IV	7511 VALBURN DR, AUSTIN TX 78731	\$2,353,697	\$1,686,661
NEW VALUE ADDED IN ERROR FOR 2023. CONSTRUCTION OF THE NEW ADDITIONS HAD NOT BEGUN AS OF 01/01/2023. RLL 02/15/2024						
426183	2023	CAMPBELL DAVID L	HOWARD ANDERSON MH PARK, BLOCK 18, SPACE 3, SN1 12525062; HUD# PFS0371991	RECTOR ST, TX 78653	\$11,462	\$0
OWNER MOVED MOBILE HOME TO BASTROP COUNTY IN 2022. 1/8/2024 RCJ						
557554	2023	LAHMANCHUK EUGENE & VERA GILMAN	IMPS ONLY ON LOT 72 *(3.65AC) LA HACIENDA ESTATES	4801 ECK LN, AUSTIN TX 78734	\$474,012	\$0
IMPS ONLY ACCOUNT WILL BE INACTIVTED AND IMP ARE UPDATED ON PID 542978 PER 2021 WARRANTY DEED. 3/26/2024 TMD//						
557554	2022	LAHMANCHUK EUGENE & VERA GILMAN	IMPS ONLY ON LOT 72 *(3.65AC) LA HACIENDA ESTATES	4801 ECK LN, AUSTIN TX 78734	\$474,012	\$0
IMPS ONLY ACCOUNT WILL BE INACTIVTED FOR 2022 & 2023 AND IMP ARE UPDATED ON PID 542978 PER 2021 WARRANTY DEED. 3/26/2024 TMD//						
779754	2023	REYNA RAYMUNDO	HIDDEN VALLEY SEC 1 MH COMM, SPACE 550, SN1 CLW026759TX; HUD# HWC0387745	7639 HIDDEN VIEW CIR 550, TX 78724	\$72,852	\$0
SOLD TO A NEW OWNER IN 2022 ON PID 974841. PLEASE REMOVE 2023 VALUATION. 3/22/2024 RCJ						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
863621	2023	GOOD LIFE HOLDINGS LLC	ABBOTSBURY VILLAGE CONDOMINIUMS (FUTURE DEVELOPMENT LAND)	3301 ABBOTSBURY DR, TX 78613	\$1,017,551	\$1,017,551
DELETE FUTURE LAND FOR 2018 - 2023 PER GIS						
863621	2022	GOOD LIFE HOLDINGS LLC	ABBOTSBURY VILLAGE CONDOMINIUMS (FUTURE DEVELOPMENT LAND)	3301 ABBOTSBURY DR, TX 78613	\$1,017,551	\$1,017,551
DELETE FUTURE LAND FOR 2018 - 2023 PER GIS						
863621	2021	GOOD LIFE HOLDINGS LLC	ABBOTSBURY VILLAGE CONDOMINIUMS (FUTURE DEVELOPMENT LAND)	3301 ABBOTSBURY DR, TX 78613	\$617,799	\$617,799
DELETE FUTURE LAND FOR 2018 - 2023 PER GIS						
863621	2020	GOOD LIFE HOLDINGS LLC	ABBOTSBURY VILLAGE CONDOMINIUMS (FUTURE DEVELOPMENT LAND)	3301 ABBOTSBURY DR, TX 78613	\$617,799	\$617,799
DELETE FUTURE LAND FOR 2018 - 2023 PER GIS						
863621	2019	GOOD LIFE HOLDINGS LLC	ABBOTSBURY VILLAGE CONDOMINIUMS (FUTURE DEVELOPMENT LAND)	3301 ABBOTSBURY DR, TX 78613	\$617,799	\$617,799
DELETE FUTURE LAND FOR 2018 - 2023 PER GIS						
863621	2018	GOOD LIFE HOLDINGS LLC	ABBOTSBURY VILLAGE CONDOMINIUMS (FUTURE DEVELOPMENT LAND)	3301 ABBOTSBURY DR, TX 78613	\$154,429	\$154,429
DELETE FUTURE LAND FOR 2018 - 2023 PER GIS						
864168	2023	D'ADDURNO SHELLEY B	UNT 8 BLD 4 404 WEST ALPINE AMD PLUS 5.8823 % INT IN COM AREA	404 ALPINE RD 8, TX 78741	\$861,936	\$803,238
POOL AND SPA WERE ADDED IN ERROR FOR 2023. RLL 03/25/2024						
903819	2023	HERNANDEZ EVELIN	RIVER RANCH MH PARK, SPACE 884, SN BL2001652TXA; HUD# NTA1753065	12609 DESSAU RD 884, TX 78754	\$121,470	\$0
OWNER WAS CALLED AND INFORMED THE PID WAS INACTIVATED AND NO APPEAL WAS NEEDED SINCE IT NO LONGER EXISTED. 2/8/24 BWO MOHO MOVED IN 2022, REMOVE 2023 ROLL. 1/9/2023 RCJ						
925144	2023	2050 LOHMANS SPUR LP	LANDING AT LAKEWAY CONDOMINIUMS (FUTURE LAND)	LOHMANS SPUR, TX 78738	\$1,329,717	\$1,329,717
DELETE FUTURE LAND FOR 2023 PER GIS						
929724	2022	KOLLURU SRINIVASA & ANURADHA	LOT 1 BLK A TIMMERMANN PHS 1 (0.1021 ACR IN TRAVIS CO)	100 ESPRESSO DR, TX 78728	\$689,530	\$472,937
WITHDRAWN 25.25C PER AGENT - KRYSTIN DANCAK; CHANGE TO 25.25B TO CORRECT TAXING UNIT PERCENTAGE ON THE IMPROVEMENT FOR 2022						
947779	2023	IDIL SPRINGBROOK 2 LP	LOT 6 BLK A SPRINGBROOK CORPORATE CENTER RSB LT 1 BLK A OF RSB LT 1 BLKA	1121 NEW MEISTER LN, TX 78660	\$17,562,793	\$15,982,000
ADJUST IMPROVEMENT PERCENTAGE WITHIN TRAVIS CO FOR 2023.						
974441	2023	100 DESSAU LP	OLYMPIC CROSSING MASTER CONDOMINIUMS UNT A PLUS 15.8 % INT IN COM AREA	705 E OLYMPIC DR A, 78660	\$30,010,757	\$445,118
TRANSFER IMP FROM 974441 TO 974442						

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<b>PID</b>	<b>Year</b>	<b>Owner Name</b>	<b>Legal Description</b>	<b>Location</b>	<b>Initial Market Value</b>	<b>Current Market Value</b>
974442	2023	100 DESSAU LP	OLYMPIC CROSSING MASTER CONDOMINIUMS UNT B PLUS 84.2 % INT IN COM AREA	705 E OLYMPIC DR B, 78660	\$2,372,082	\$31,937,721
TRANSFER IMP TO 974442 FROM 974441						

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**4C**

**CONSENT AGENDA**

# TRAVIS CENTRAL APPRAISAL DISTRICT

## BOARD OFFICERS

JAMES VALADEZ  
CHAIRPERSON  
DEBORAH CARTWRIGHT  
VICE CHAIRPERSON  
NICOLE CONLEY  
SECRETARY/TREASURER



LEANA MANN  
CHIEF APPRAISER

## BOARD MEMBERS

TOM BUCKLE  
DR. OSEZUA EHIYAMEN  
BRUCE ELFANT  
VIVEK KULKARNI  
JIE LI  
ELIZABETH MONTOYA  
BLANCA ZAMORA-GARCIA

TO: Travis Central Appraisal District  
Board of Directors

FROM: Leana Mann  
Chief Appraiser

SUBJECT: February 2024 Unaudited Financial Statements

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The unaudited financial statements for February 2024 are enclosed. Financial highlights for the month are as follows:

- The District's ending fund balance was \$3,513,908. Of that, \$404,040 was nonspendable in the form of prepaid expenditures, \$1,109,700 was held in reserves as committed fund balance, and \$2,000,168 was unassigned fund balance.
- *The net change in fund balance for the fiscal year to date is \$148,844.*
- The reserve balances total \$1,109,700. 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	\$ 365,914
Reserve for Building Repair & Replacement	\$ -
Reserve for ARB Operations	\$ -
Reserve for Market Data Purchases	\$ 150,000
	<u>\$ 1,109,700</u>

- *The District ended the month with a budget surplus of \$148,844.*
- 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 February 29, 2024

	Budgeted Amounts			Actual Amounts	Variance Fav (Unfav)
	Original	Amended	YTD		
<b>REVENUE:</b>					
Appraisal assessments	29,884,516	29,884,516	4,980,753	4,980,753	0
Refund of appraisal assessments	-	-	-	-	-
<b>Net appraisal assessments</b>	<b>\$ 29,884,516</b>	<b>\$ 29,884,516</b>	<b>\$ 4,980,753</b>	<b>\$ 4,980,753</b>	<b>\$ 0</b>
Investment earnings	150,000	150,000	25,000	62,784	37,784
Charges for services	9,000	9,000	1,500	40	(8,960)
Miscellaneous revenue	50,000	50,000	8,333	20,957	(29,043)
<b>TOTAL REVENUE</b>	<b>\$ 30,093,516</b>	<b>\$ 30,093,516</b>	<b>\$ 5,015,586</b>	<b>\$ 5,064,534</b>	<b>\$ (219)</b>
<b>EXPENDITURES:</b>					
Personnel Cost	12,892,155	12,892,155	2,148,693	2,406,918	(258,225)
Benefit Cost	4,817,439	4,817,439	802,907	751,063	51,843
Printing and mailing services	809,700	809,700	134,950	230,361	(95,411)
Operating supplies	226,800	226,800	37,800	48,069	(10,269)
Subscriptions and data purchases	352,310	352,310	58,718	157,337	(98,618)
Training and education	151,790	151,790	25,298	18,091	7,208
Travel expenditures	26,450	26,450	4,408	23,015	(18,607)
Utilities	555,860	555,860	92,643	86,097	6,547
Legal expenditures	2,042,500	2,042,500	340,417	211,889	128,528
Professional services	5,111,986	5,111,986	851,998	308,354	543,643
Insurance	86,678	86,678	14,446	6,898	7,548
Aerial photography	579,260	579,260	96,543	341,360	(244,817)
Rentals	153,320	153,320	25,553	19,985	5,569
Building and Equipment maintenance	444,290	444,290	74,048	89,227	(15,179)
Software maintenance	350,467	350,467	58,411	103,928	(45,517)
Other services	411,697	411,697	68,616	65,934	2,682
Capital Outlay	122,976	122,976	20,496	(36,836)	57,332
Debt Service- Principal	654,742	654,742	109,124	-	109,124
Debt Service- Interest	94,096	94,096	15,683	-	15,683
<b>TOTAL EXPENDITURES</b>	<b>29,884,516</b>	<b>29,884,516</b>	<b>4,980,753</b>	<b>4,831,690</b>	<b>149,063</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>209,000</b>	<b>209,000</b>	<b>34,833</b>	<b>232,844</b>	<b>148,844</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>209,000</b>	<b>209,000</b>	<b>34,833</b>	<b>232,844</b>	<b>148,844</b>
Beginning Fund Balance	3,281,064	3,281,064	3,281,064	3,281,064	
<b>Ending Fund Balance</b>	<b>\$ 3,490,064</b>	<b>\$ 3,490,064</b>	<b>\$ 3,315,897</b>	<b>\$ 3,513,908</b>	<b>\$ 148,844</b>

# Travis Central Appraisal District

## Governmental Fund Balance Sheet

February 29, 2024

	General Fund	Special Revenue Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	2,872,415	-	2,872,415
Short-term investments	4,105,570	-	4,105,570
Receivables	58,090	-	58,090
Prepaid items	404,040	-	404,040
<b>TOTAL ASSETS</b>	<u>\$ 7,440,115</u>	<u>\$ -</u>	<u>\$ 7,440,115</u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenditures	1,435,831	-	1,435,831
Unearned revenue	2,490,376	-	2,490,376
<b>TOTAL LIABILITIES</b>	3,926,207	-	3,926,207
<b>FUND BALANCES</b>			
Fund balance, committed	1,109,700	-	1,109,700
Fund Balance, restricted	-	-	-
Fund balance, nonspendable	404,040	-	404,040
Fund balance, unassigned	2,000,168	-	2,000,168
<b>TOTAL FUND BALANCES</b>	<u>3,513,908</u>	<u>-</u>	<u>3,513,908</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 7,440,115</u>	<u>\$ -</u>	<u>\$ 7,440,115</u>

## Travis Central Appraisal District

Statement of Revenues, Expenditures and Changes in Fund Balance

For the month ended February 29, 2024

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
Appraisal assessments	\$ 4,980,753	\$ -	\$ 4,980,753
Refund of appraisal assessments	-	-	-
<b>Net appraisal assessments</b>	<u>4,980,753</u>	<u>-</u>	<u>4,980,753</u>
Investment earnings	62,784	-	62,784
Charges for services	40	-	40
Miscellaneous revenue	20,957	-	20,957
<b>TOTAL REVENUE</b>	<u>5,064,534</u>	<u>-</u>	<u>5,064,534</u>
<b>EXPENDITURES</b>			
Appraisal services			
Payroll and related expenditures	3,157,981	-	3,157,981
Data processing	103,928	-	103,928
Transportation	23,015	-	23,015
Operating supplies	48,069	-	48,069
Rentals	19,985	-	19,985
Legal and professional	520,243	-	520,243
Utilities and telephone	86,097	-	86,097
Building and equipment maintenance	89,227	-	89,227
Insurance	6,898	-	6,898
Other services	813,083	-	813,083
Capital outlay	(36,836)	-	(36,836)
Debt Service- Principal	-	-	-
Debt Service- Interest	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>4,831,690</u>	<u>-</u>	<u>4,831,690</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>232,844</u>	<u>-</u>	<u>232,844</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	232,844	-	232,844
<b>FUND BALANCE, beginning of year</b>	<u>3,281,064</u>	<u>-</u>	<u>3,281,064</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 3,513,908</u>	<u>\$ -</u>	<u>\$ 3,513,908</u>

# TRAVIS CENTRAL APPRAISAL DISTRICT

## BOARD OFFICERS

JAMES VALADEZ  
CHAIRPERSON  
DEBORAH CARTWRIGHT  
VICE CHAIRPERSON  
NICOLE CONLEY  
SECRETARY/TREASURER



LEANA MANN  
CHIEF APPRAISER

## BOARD MEMBERS

TOM BUCKLE  
DR. OSEZUA EHIYAMEN  
BRUCE ELFANT  
VIVEK KULKARNI  
JIE LI  
ELIZABETH MONTOYA  
BLANCA ZAMORA-GARCIA

TO: Travis Central Appraisal District  
Board of Directors

FROM: Leana Mann  
Chief Appraiser

SUBJECT: January 2024 Unaudited Financial Statements

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The unaudited financial statements for January 2024 are enclosed. Financial highlights for the month are as follows:

- The District's ending fund balance was \$3,092,386. Of that, \$457,335 was nonspendable in the form of prepaid expenditures, \$1,109,700 was held in reserves as committed fund balance, and \$1,525,350 was unassigned fund balance.
- *The net change in fund balance for the fiscal year to date is \$(188,679).*
- The reserve balances total \$1,109,700. 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	\$ 365,914
Reserve for Building Repair & Replacement	\$ -
Reserve for ARB Operations	\$ -
Reserve for Market Data Purchases	\$ 150,000
	<u>\$ 1,109,700</u>

- *The District ended the month with a budget deficit of \$260,179.*
- 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 January 31, 2024

	Budgeted Amounts			Actual Amounts	Variance
	Original	Amended	YTD		Fav (Unfav)
<b>REVENUE:</b>					
Appraisal assessments	29,884,516	29,884,516	2,490,376	2,490,376	0
Refund of appraisal assessments	-	-	-	-	-
<b>Net appraisal assessments</b>	<b>\$ 29,884,516</b>	<b>\$ 29,884,516</b>	<b>\$ 2,490,376</b>	<b>\$ 2,490,376</b>	<b>\$ 0</b>
Investment earnings	150,000	150,000	12,500	31,182	18,682
Charges for services	9,000	9,000	750	40	(8,960)
Miscellaneous revenue	50,000	50,000	4,167	5,702	(44,298)
<b>TOTAL REVENUE</b>	<b>\$ 30,093,516</b>	<b>\$ 30,093,516</b>	<b>\$ 2,507,793</b>	<b>\$ 2,527,300</b>	<b>\$ (34,576)</b>
<b>EXPENDITURES:</b>					
Personnel Cost	12,892,155	12,892,155	1,074,346	1,455,822	(381,476)
Benefit Cost	4,817,439	4,817,439	401,453	407,194	(5,741)
Printing and mailing services	809,700	809,700	67,475	950	66,525
Operating supplies	226,800	226,800	18,900	21,435	(2,535)
Subscriptions and data purchases	352,310	352,310	29,359	82,606	(53,247)
Training and education	151,790	151,790	12,649	13,813	(1,163)
Travel expenditures	26,450	26,450	2,204	5,348	(3,144)
Utilities	555,860	555,860	46,322	35,261	11,060
Legal expenditures	2,042,500	2,042,500	170,208	46,784	123,425
Professional services	5,111,986	5,111,986	425,999	198,098	227,901
Insurance	86,678	86,678	7,223	6,592	631
Aerial photography	579,260	579,260	48,272	341,360	(293,088)
Rentals	153,320	153,320	12,777	10,114	2,663
Building and Equipment maintenance	444,290	444,290	37,024	25,188	11,836
Software maintenance	350,467	350,467	29,206	62,535	(33,329)
Other services	411,697	411,697	34,308	39,715	(5,407)
Capital Outlay	122,976	122,976	10,248	(36,836)	47,084
Debt Service- Principal	654,742	654,742	54,562	-	54,562
Debt Service- Interest	94,096	94,096	7,841	-	7,841
<b>TOTAL EXPENDITURES</b>	<b>29,884,516</b>	<b>29,884,516</b>	<b>2,490,376</b>	<b>2,715,979</b>	<b>(225,602)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>209,000</b>	<b>209,000</b>	<b>17,417</b>	<b>(188,679)</b>	<b>(260,179)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>209,000</b>	<b>209,000</b>	<b>17,417</b>	<b>(188,679)</b>	<b>(260,179)</b>
Beginning Fund Balance	3,281,064	3,281,064	3,281,064	3,281,064	
Ending Fund Balance	<u><b>\$ 3,490,064</b></u>	<u><b>\$ 3,490,064</b></u>	<u><b>\$ 3,298,481</b></u>	<u><b>\$ 3,092,386</b></u>	<u><b>\$ (260,179)</b></u>

# Travis Central Appraisal District

## Governmental Fund Balance Sheet

January 31, 2024

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	4,652,419	-	4,652,419
Short-term investments	4,087,904	-	4,087,904
Receivables	140,591	-	140,591
Prepaid items	457,335	-	457,335
<b>TOTAL ASSETS</b>	<u>\$ 9,338,249</u>	<u>\$ -</u>	<u>\$ 9,338,249</u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenditures	1,265,110	-	1,265,110
Unearned revenue	4,980,753	-	4,980,753
<b>TOTAL LIABILITIES</b>	6,245,863	-	6,245,863
<b>FUND BALANCES</b>			
Fund balance, committed	1,109,700	-	1,109,700
Fund Balance, restricted	-	-	-
Fund balance, nonspendable	457,335	-	457,335
Fund balance, unassigned	1,525,350	-	1,525,350
<b>TOTAL FUND BALANCES</b>	<u>3,092,386</u>	<u>-</u>	<u>3,092,386</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 9,338,249</u>	<u>\$ -</u>	<u>\$ 9,338,249</u>

## Travis Central Appraisal District

Statement of Revenues, Expenditures and Changes in Fund Balance

For the month ended January 31, 2024

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
Appraisal assessments	\$ 2,490,376	\$ -	\$ 2,490,376
Refund of appraisal assessments	-	-	-
<b>Net appraisal assessments</b>	<u>2,490,376</u>	<u>-</u>	<u>2,490,376</u>
Investment earnings	31,182	-	31,182
Charges for services	40	-	40
Miscellaneous revenue	5,702	-	5,702
<b>TOTAL REVENUE</b>	<u>2,527,300</u>	<u>-</u>	<u>2,527,300</u>
<b>EXPENDITURES</b>			
Appraisal services			
Payroll and related expenditures	1,863,016	-	1,863,016
Data processing	62,535	-	62,535
Transportation	5,348	-	5,348
Operating supplies	21,435	-	21,435
Rentals	10,114	-	10,114
Legal and professional	244,882	-	244,882
Utilities and telephone	35,261	-	35,261
Building and equipment maintenance	25,188	-	25,188
Insurance	6,592	-	6,592
Other services	478,444	-	478,444
Capital outlay	(36,836)	-	(36,836)
Debt Service- Principal	-	-	-
Debt Service- Interest	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>2,715,979</u>	<u>-</u>	<u>2,715,979</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(188,679)</u>	<u>-</u>	<u>(188,679)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(188,679)</u>	<u>-</u>	<u>(188,679)</u>
<b>FUND BALANCE, beginning of year</b>	<u>3,281,064</u>	<u>-</u>	<u>3,281,064</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 3,092,386</u>	<u>\$ -</u>	<u>\$ 3,092,386</u>

**Travis Central Appraisal District**  
Statement of Revenues and Expenditures  
01 - ARB  
From 1/1/2024 Through 4/26/2024

	Total Budget Amended	YTD Budget	Actual	Budget Variance	Percent of Total Budget Final
Expenditures					
Per Diem Expenditures					
Per Diem Payments	1,173,125.00	391,041.68	111,950.00	279,091.68	90.45%
Total Per Diem Expenditures	1,173,125.00	391,041.68	111,950.00	279,091.68	90.46%
Supplies					
Operating Supplies	5,000.00	1,666.68	1,920.14	(253.46)	61.59%
Total Supplies	5,000.00	1,666.68	1,920.14	(253.46)	61.60%
Services					
Training & Education	10,000.00	3,333.32	0.00	3,333.32	100.00%
Attorney & Court Costs	35,000.00	11,666.68	5,300.00	6,366.68	84.85%
Total Services	45,000.00	15,000.00	5,300.00	9,700.00	88.22%
Total Expenditures	1,223,125.00	407,708.36	119,170.14	288,538.22	90.26%
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,223,125.00)</u>	<u>(407,708.36)</u>	<u>(119,170.14)</u>	<u>(288,538.22)</u>	<u>90.25%</u>

**Travis Central Appraisal District**  
 Standard General Ledger  
 100 - General Fund  
 01 - ARB  
 From 1/1/2024 Through 4/30/2024

Account Code	Effective ...	Session ID	Session Description	Document Description	Debit	Credit	Name
40101				Opening Balance	0.00		
	3/1/2024	APINV2592	ARB Per Diem Payments PPE 02.23.24	ARB Per Diem Payments PPE 02.23.24 (1.5 days @ \$150/day)	225.00		Denita J. Thompson Diggs
	3/15/2024	APINV2612	ARB Per Diem Payments PPE 03.08.24	ARB Per Diem Payments PPE 03.08.24 (3.5 days @ \$170/day)	595.00		Street, Hall
	3/29/2024	APINV2619	ARB Per Diem Payments PPE 03.22.24	ARB Per Diem Payments PPE 03.22.24 (1 days @ \$170/day)	170.00		Street, Hall
	4/12/2024	APINV2636	ARB Per Diem Payments PPE 04.05.24	ARB Per Diem Payments PPE 04.05.24 (0.5 days @ \$180/day)	90.00		Spradling, Cherri
	4/26/2024	APINV2649	ARB Per Diem Payments PPE 04.19.24	ARB Per Diem Payments PPE 04.19.24 (1 days @ \$150/day)	150.00		Irving Tregerman
				Transaction Total	1,230.00	0.00	
Balance 40101					1,230.00		
40220				Opening Balance	0.00		
	1/24/2024	APINV2584	Credit Card Receipts- January 2024	ARB & Admin Supplies	765.60		Staples Advantage
	2/9/2024	APINV2605	Credit Card Receipts- February 2024	ARB Supplies	71.36		Staples Advantage
	2/13/2024	APINV2605	Credit Card Receipts- February 2024	ARB Brochure Holders & Date Stamps	352.40		Staples Advantage
	2/21/2024	APINV2626	Credit Card Receipts- February 2024	ARB Supplies	364.01		Staples Advantage
	2/21/2024	APINV2626	Credit Card Receipts- February 2024	ARB Supplies 1/2' 3-Ring View Binder Black (qty: 120 @ \$4.65ea)	558.00		Staples Advantage
	2/22/2024	APINV2599	Credit Card Receipts- February 2024	RTN: 2in 3-Ring View Binder D-Ring Black (qty: 120 @ \$3.63ea)		435.60	Staples Advantage

**Travis Central Appraisal District**  
 Standard General Ledger  
 100 - General Fund  
 01 - ARB  
 From 1/1/2024 Through 4/30/2024

<u>Account Code</u>	<u>Effective ...</u>	<u>Session ID</u>	<u>Session Description</u>	<u>Document Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Name</u>
	3/1/2024	APINV2635	Credit Card Receipts- March 2024	Avery Printable Self-Adhesive Plastic Tabs 1-3/4in 80/pk (qty:4 @ \$10.47ea)	41.88		Staples Advantage
	3/19/2024	APINV2639	Credit Card Receipts- March 2024	ARB Headsets & Wall Clocks	202.49		Amazon, Inc.
				Transaction Total	2,355.74	435.60	
Balance 40220					1,920.14		
40510	4/14/2024	APINV2650	AP 04.24.24	Opening Balance ARB Attorney Fees- Febuary & March 2024	0.00 5,300.00		Armstrong & Armstrong, Attorneys & Counselors, P.C.
				Transaction Total	5,300.00	0.00	
Balance 40510					5,300.00		
				Balance 01 - ARB	8,450.14		
Report Opening/Current Balance					0.00	0.00	
Report Transaction Totals					8,885.74	435.60	
Report Current Balances					8,885.74	435.60	
Report Difference					8,450.14		



**Jurisdiction Past Due Receivables  
As of April 26, 2024**

Customer ID	Customer Name	Invoice/Credit Due Date	Invoice/Credit t Number	Invoice/Credit Date	Invoice/Credit Description	Total
10A	Bella Fortuna PID	4/13/2024	8546	3/14/2024	2024 PID	1,120.00
10B	Manor Heights PID (IMP Area #1)	4/13/2024	8547	3/14/2024	2024 PID	548.00
10C	Manor Heights PID (IMP Area #2)	4/13/2024	8548	3/14/2024	2024 PID	524.00
10D	Manor Heights PID (MIA)	4/13/2024	8549	3/14/2024	2024 PID	612.00
10J	Lagos PID Improvement Area #1	4/13/2024	8552	3/14/2024	2024 PID	796.00
10L	Turners Crossing PID	4/13/2024	8554	3/14/2024	2024 PID	1,278.00
10N	South Central Waterfront Overlay Dist	4/13/2024	8555	3/14/2024	2024 PID	1,102.00
10T	Tessera on Lake Travis Public Improvement District	4/13/2024	8556	3/14/2024	2024 PID	490.00
10U	Manor Heights PID (IMP AREA #3)	4/13/2024	8557	3/14/2024	2024 PID	706.00
11C	City of Mustang Ridge PID	4/13/2024	8558	3/14/2024	2024 PID	1,002.00
1P	Travis Co. Improvement Dist No. 1	4/13/2024	8559	3/14/2024	2024 PID	34.00
1R	Tessera on Lake Travis PID (MIA)	4/13/2024	8560	3/14/2024	2024 PID	498.00
1T	Tessera on Lake Travis PID (IMP AREA#1)	4/13/2024	8561	3/14/2024	2024 PID	702.00
1U	Tessera on Lake Travis PID	4/13/2024	8562	3/14/2024	2024 PID	712.00
3M	Williamson-Travis Counties MUD No. 1	3/31/2024	8462	3/1/2024	Q2-24 Jurisdiction Invoices	707.68
3T	Lagos PID	4/13/2024	8567	3/14/2024	2024 PID	1,188.00
7M	Sunfield MUD No 3	3/31/2024	8522	3/1/2024	Q2-24 Jurisdiction Invoices	2.07
8P	River Place Limited District	3/31/2024	8534	3/1/2024	Q2-24 Jurisdiction Invoices	830.94
WH	Wildhorse PID (Imp Area #1)	4/13/2024	8571	3/14/2024	2024 PID	<u>648.00</u>
Report Total						<u>13,500.69</u>



**4D**

# **CONSENT AGENDA**

**Personnel Status Report**  
**4/24/2024**

<b>Personnel Changes:</b>				
<b>Name</b>	<b>Action</b>	<b>Date</b>	<b>Job Title</b>	<b>Division</b>
Denise Perez	Transfer	02/12/2024	BPP Admin Assistant	BPP
Blanche White	New Hire	02/12/2024	Admin Support	Admin
Glenn Rodgers	Promotion	02/23/2024	Commercial Specialist	Commercial
Frances De La Fuente	New Hire	03/11/2024	Appraisal Support Clerk	Appraisal Support
Cynthia Martinez	Promotion	03/11/2024	Chief Strategy Officer	Admin
Monica Huereca	Promotion	04/05/2024	Help Desk Team Lead	IT
Juan Carlos	Garza	04/19/2024	Commercial Appraiser Trainee	Commercial

**Current Openings:**

<b>Job Posting#</b>	<b>Posting Date</b>	<b>Position</b>	<b>Division</b>	<b># of Positions</b>
2024145300	Apr-2024	Residential Appraiser	Residential	1

# REGULAR AGENDA

**5A**

**REGULAR AGENDA**

# Taxpayer Liaison Officer

Director's Activity Report

1/29/2024 through 4/19/2024

## Action Items from Prior Meeting: February 1, 2024

Other County Taxpayer Liaison 2023 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	2	2	100%
Harris	165	125	76%
Tarrant	Requested	65	Unknown
Williamson	103	4	4%

## ARB Management

- Appraisal Review 2024 Board Membership: 100 Members
- Next Steps: Fall of 2024 Initiate Process to Appoint 2025 Chair and Secretary

## Taxpayer Liaison Training (TLO)

- New Legislative Requirements Under 6.052 Sec (b-7), (b-8) and (b-9) Texas Property Tax Code (TPTC)
  - **Comptroller Training and Education Program for TLO**
    - Course Completed *March 11, 2024* PATD Learning Portal, Sec (b-7) TPTC
    - Certificate of Completion for .25 CEU Presented, Sec (b-9) TPTC
  - **Comptroller Training for New Appraisal Review Board Members**
    - Course Completed *March 22, 2024* PATD Learning Portal, Sec (b-8) TPTC
    - Certificate of Completion for 8.0 CEU Presented, Sec (b-9) TPTC
  - **Comptroller Training for Continuing Education of Appraisal Review Board Members**
    - Course Completed *March 22, 2024* PATD Learning Portal, Sec (b-8) TPTC
    - Certificate of Completion for 4.0 CEU Presented, Sec (b-9) TPTC
- Additional Educational Training
  - **Business Personal Property Explained** – *March 17, 2024* CAD Webinar Series
  - **Residence Homestead Exemption** – *April 11, 2024* PATD Learning Portal

# Texas Comptroller of Public Accounts Appraisal Review Board Survey

**GENERAL INSTRUCTIONS:** This survey is used to gather public comments and suggestions concerning appraisal review boards (ARBs) in compliance with Tax Code Section 5.104. It is intended to capture information concerning the performance of ARB panels and full ARBs, but not the results of protest hearings.

**NOTE:** The Comptroller's office **does not have** authority to intervene in local tax matters or take direct action on any comment or suggestion submitted.

**FILING INSTRUCTIONS:** Submit survey response to the Comptroller's Property Tax Assistance Division (PTAD) in one of these ways:

- **Electronic:** Use the designated computer at the appraisal district office (as those responses are collected directly by PTAD) or through [surveymonkey.com/r/surveyarb](http://surveymonkey.com/r/surveyarb) and in Spanish at [surveymonkey.com/r/Spanishsurveyarb](http://surveymonkey.com/r/Spanishsurveyarb).
- **Paper:** Paper copies may be delivered to PTAD in person at the Lyndon B. Johnson (LBJ) State Office Building, 111 East 17th Street, Austin, TX 78701, or by mail at P.O. Box 13528, Austin, Texas 78711-3528.
- **Email:** Scan and email to PTAD at [ptad.communications@cpa.texas.gov](mailto:ptad.communications@cpa.texas.gov).

One survey should be completed per hearing conducted by a single-member ARB panel or the full ARB in a single day, whether concerning one account or several accounts and whether the accounts are related to the same property or not. Persons participating in protest hearings before the same ARB panel or full ARB on several days may complete one survey on each day. Persons participating in multiple protest hearings before different ARB panels are allowed to complete one survey for each panel in a single day.

## SECTION 1: Respondent Information

County that the ARB serves \_\_\_\_\_

Date of your ARB hearing: \_\_\_\_\_  
(mm/dd/yyyy)

ARB Panel Type:

- Single-member panel
- Full panel
- Special panel (for counties with a population of 1.2 million or more)

Indicate the type of hearing:

- Live (in person)
- Telephone conference call
- Videoconference call
- Written affidavit (not part of telephone conference call or videoconference hearing)

I am a (check one):

- Property owner
- Property owner's authorized representative
- Chief appraiser or appraisal district representative

## SECTION 2: Indicate Your Comments About the Conduct of the ARB Members at the Hearing

	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Courteous .....	<input type="checkbox"/>				
Attentive .....	<input type="checkbox"/>				
Knowledgeable .....	<input type="checkbox"/>				
Organized .....	<input type="checkbox"/>				
Fair .....	<input type="checkbox"/>				

Your comments reflect the conduct of (select one)  The ARB as a whole  An individual ARB member

**SECTION 3: Indicate Your Comments About the ARB Hearing Process**

	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Hearing procedures were instructive.....	<input type="checkbox"/>				
Hearing procedures were followed .....	<input type="checkbox"/>				
Service was prompt .....	<input type="checkbox"/>				
ARB Survey was mentioned (at or before the hearing).....	<input type="checkbox"/>				
Time to present evidence was reasonable .....	<input type="checkbox"/>				
Evidence was considered thoughtfully.....	<input type="checkbox"/>				
Protest determination was stated clearly .....	<input type="checkbox"/>				

**SECTION 4: Indicate Your Comments About the ARB Hearing**

	Excellent	Good	Fair	Poor
Overall impression of the ARB.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**SECTION 5: Indicate Your Comments About the Protest of the Property Considered in a Hearing**

How often do you protest? .....  First time     Every year     Once every two to five years

If a protest was determined by the ARB, was the property's value lowered? .....  Yes     No     Not a value issue

Did you meet with appraisal district staff in an attempt to agree to an appraised value prior to proceeding to an ARB hearing? .....  Yes     No     Not a value issue

If you used the appraisal district website to prepare for your hearing, was the information on the website helpful? .....  Yes     No     Not applicable

Did you present documentation to the ARB at your hearing? .....  Yes     No

**SECTION 6: Indicate Your Suggestions to Improve the ARB Process**

Should property owners communicate or meet with appraisal district staff before ARB hearings? .....  Yes     No

Should property owners be given the option of how to receive evidence that appraisal districts will use at ARB hearings (e.g., paper, electronically or through a website posting)? .....  Yes     No

Should all property owners (in addition to residence homeowners) be allowed to file a protest electronically? .....  Yes     No

Which is more important (*select one*)? .....  Having a hearing start on time     Having ample time to present your case at a hearing

What information would have been useful to you in deciding whether to protest? .....  Sales data     Comparable property information     Not applicable

To give individual homeowners an opportunity to present their cases, what is a reasonable amount of time for each party (property owner and appraisal district) to present evidence (*select one*)? .....  Less than 10 minutes     10-15 minutes     More than 15 minutes

**SECTION 7: Additional Comments (250 character limit)**



Provider # 1672

Continuing Education Credit .25

CERTIFICATE OF COMPLETION

## Texas Comptroller of Public Accounts | Property Tax Assistance Division

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We hereby certify that:

# Betty Thompson

successfully completed the requirements for this Certificate of Completion.

## Taxpayer Liaison Officer Duties and Responsibilities



Provider # 1672

Continuing Education Credit 8.00

CERTIFICATE OF COMPLETION

## Texas Comptroller of Public Accounts | Property Tax Assistance Division

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We hereby certify that:

# Betty Thompson

successfully completed the requirements for this Certificate of Completion.

## 2024 ARB New Member Training



Provider # 1672

Continuing Education Credit 4.00

CERTIFICATE OF COMPLETION

## Texas Comptroller of Public Accounts | Property Tax Assistance Division

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We hereby certify that:

# Betty Thompson

successfully completed the requirements for this Certificate of Completion.

### 2024 ARB Continuing Education Training

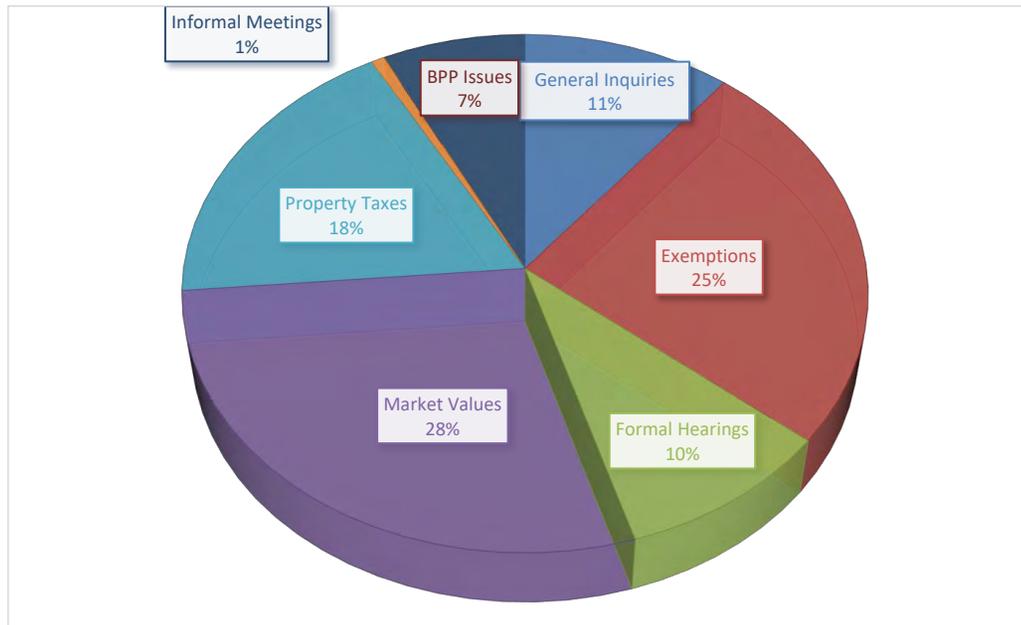
# 2024 Taxpayer Liaison Monthly Report

Month	General Inquiries	Narratives	Formal Hearings	Informal Meetings	Exemptions	BPP Issues	Open Records	Property Taxes	Market Values	TOTALS
January	9	0	2	1	7	1	0	12	2	34
February	1	0	8	0	17	1	0	7	11	45
March	2	0	3	0	0	4	0	7	9	25
April	4	0	1	0	13	5	0	1	20	44
May	0	0	0	0	0	0	0	0	0	0
June	0	0	0	0	0	0	0	0	0	0
July	0	0	0	0	0	0	0	0	0	0
August	0	0	0	0	0	0	0	0	0	0
September	0	0	0	0	0	0	0	0	0	0
October	0	0	0	0	0	0	0	0	0	0
November	0	0	0	0	0	0	0	0	0	0
December	0	0	0	0	0	0	0	0	0	0
<b>TOTALS</b>	<b>16</b>	<b>0</b>	<b>14</b>	<b>1</b>	<b>37</b>	<b>11</b>	<b>0</b>	<b>27</b>	<b>42</b>	<b>148</b>

2024 by Month	2023 by Month
34	50
45	19
25	43
<b>104</b>	<b>112</b>

Yr. Over Yr, Comparison

## 2024 Complaints by Category



## 2024 Taxpayer Liaison Activity Log

Line #	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date
1	1/26/2024	Property Owner	Email	900198	TCAD	Property Taxes	A correction made to the 2022 Appraised Value created a tax liability. The PO had no chance to protest this correction. The ARB has denied the late filing of 2022 Protest of Value.	Spoke to PO via phone. 2022 became the Qualifying Year for this PO's HS. Initial Vales Noticed were calculated with the seller's HS and Appraised Value. PO does not understand why neighbor's Appraised Value is lower for same model match home. Via email referred new Texas PO to CAD webinars now on YouTube.	1/29/2024
2	1/26/2024	Other	Email	172333	TCAD	Property Taxes	PO's Mother created Trust which caused the taxes to increase making this type of estate planning unaffordable for seniors.	The property was re-deeded to a Trust. The HS and >65 Exemptions are in place from prior year to current. The Appraised Value increased the lawful allowed amount of 10%, however the 2023 Tax Bill does not record the exemptions. This is a Tax Office matter and PO was directed to contact the Tax Office.	1/30/2024
3	1/26/2024	Other	Email		TCAD	Property Taxes	Request for Cedar Park 2022 Certified Roll Value.	Email copied to Chief Appraiser. Confirmed that CAD was responding. PO accepted Settlement Offer for 2023. PO does not understand why you would protest Market Value. Educated PO that a Protest is filed to challenge the stated Market Value. The taxable value is calculated based upon the property's approved exemption and length of time in place.	1/30/2024
4	1/29/2024	Property Owner	Phone	273327	TCAD	Informal Meetings	PO protested Market Value and it did not impact taxes.		2/1/2024
5	1/30/2024	Property Owner	Email	175749	TCAD	Market Values	PO's timely protest resulted in an FTA for FH. Filed 41.411 Late Motion which was dismissed by an ARB Panel. Now discovers Binding Arbitration is not an option. Would like his sales price extended as the Market Value.	<b>Via State Rep Office:</b> The ARB Panel dismissing the Late Motion Protest did not find evidence sufficient to grant a hearing. Property was advised that hearing scheduled dates/times may be found posted on the web. A PO may prior to scheduling submit an Affidavit for representation at a hearing.	1/30/2024
6	1/30/2024	Property Owner	Email	159208	TCAD	Market Values	PO request phone call to discuss property condition. PO provides available times.	Scheduled an phone appointment with PO, attempted to contact PO twice with no answer. Sent PO a request to communicate via email. Communication rec'd 3/12 requesting "Field Check" to review condition of property. Appraisers have completed the 2024 valuations and should the PO disagree, a protest will be req'd to present the condition of the property.	2/1/2024
7	1/30/2024	Property Owner	Email	211315	TCAD	Property Taxes	Request verification that tax amounts billed are correct.	Provided PO with link to Tax Exemption List available on TCAD website. Property has Historic Exemption with taxes billed for three of five taxing entities. Referred PO to Tax Office for review.	2/2/2024
8	1/31/2024	Other	Email		TCAD	Exemptions	Attorney has had multiple denial letter sent to clients who have re-deeded their property to a trust citing deficiency in Trust Doc not req'd by law. Sent to Chief Appraiser/cc: Taxpayer Liaison.	Response sent by Chief Appraiser.	1/31/2024

Line #	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date
9	1/31/2024	Property Owner	Email	78758	TCAD	BPP Issues	Business moved from Travis Co Dec 2021. Contacted the Tax Office to void tax bill for 2022 and 2023. Does not know how to get the billing corrected.	PO has filed a 25.25 (c ) Late Motion Protest for 2022 and 2023 which is pending scheduling of a FH. Taxes believed to be due are required to be paid by the delinquency date.. If no inventory was located in Travis no taxes would be due. Suggested the owner re-visit with BPP Appraiser.	2/1/2024
10	2/1/2024	Property Owner	Email	883601	TCAD	Property Taxes	PO has spent time attempting to understand how a reduction in the 2022 Market Value from an ARB Hearing could result in a tax liability.	The PO submitted a 25.25 (d) Late Motion Protest which on the filing form gives notice that a 10% penalty will be applied if the motion changes the appraisal roll. The ARB determination reduced the 2022 Market Value which would result in a tax credit. The tax savings was applied to the 10% penalty leaving a tax liability.	2/2/2024
11	2/2/2024	Property Owner	Email	700666	TCAD	Property Taxes	PO request phone call to explain why taxes are still being billed for the property?	PO exemptions are in place for 2023 and the tax billing correctly applies those exemptions. The PO has a loan and was directed to check with lender should taxes still be being collected in escrow.	2/5/2024
12	2/2/2024	Other	Email		TCAD	General Inquiries	Who is responsible for implementing and compliance of confidential owner requests?	The Chief Appraiser in any Texas County is responsible for their District's compliance with the Code. In Travis Co this type of request is handled by a dedicated Administrative Staff Member.	2/5/2024
13	2/2/2024	Property Owner	Email		TCAD	Exemptions	PO owns two properties and desired to transfer HS and >65 Exemptions to newly purchased and occupied property.	The >65 Exemption was moved to the newly occupied residence in 2023. The HS Exemption will be applied to this property in 2024, but not 2023. The two exemptions are not married exemptions. PO rec'd both exemptions due just on separate properties.	2/5/2024
14	2/3/2024	Property Owner	Email	973695	TCAD	Market Values	PO purchased home in April 2023. Would like info how to protest the Market Value and whether 2024 will be reappraised.	2024 will be reappraised based upon sales for the preceding year. The PO's sale falls into the window of sales for valuation. The 2023 protest period had a deadline of mid-May. A Notice of Value will be sent in April and 2024 protest information will be included in the packet.	2/5/2024
15	2/3/2024	Property Owner	Email	364613	TCAD	Exemptions	PO rec'd Exemption denial letter, yet believes exemption is in place.	PO purchased in 2023 and the seller's HS was in place. When the PO applied for a HS for 2023 it was denied. In 2024 the HS has been approved. Suggested PO register to attend upcoming webinar for Homestead Exemptions.	2/6/2024
16	2/5/2024	Property Owner	Email	917105	TCAD	Exemptions	PO has lived in house since 2021 and finds the CAD has not credited the HS Exemption.	PO does not have a HS Exemption. The PO may apply for the exemption on-line for current year and two prior years. PO was provided details of the community educational event scheduled in Pflugerville.	2/6/2024
17	2/5/2024	Property Owner	Email	847487	TCAD	Exemptions	PO requests to port >65 Exemption from previous property and inquires how to rec a tax refund.	Provided PO with form to Port Exemption. Advised that when finalized the info will be reported to the Tax Office and that contact should be made with the Tax Office at this time.	2/6/2024
18	2/6/2024	Property Owner	Email	542990	TCAD	Property Taxes	PO inquires about a refund post court order.	Post District Court judgement the CAD system Market Value was updated. CAD Attorney will respond to PO.	2/6/2024

Line #	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date
19	2/7/2024	Property Owner	Email	944063	ARB	Formal Hearings	PO Late Motion Clerical Error Protest for '21, '22 and '23 resulted in a denial of the motion by the ARB. The Panel was unable to provide info related to further opportunities to appeal and suggested the PO reach out to the TLO.	The Hearing was dismissed by the ARB Panel after review of the PO's evidence that for protested years the Market Value was overstated due to a clerical error. A dismissal of the late motion is not an appealable order through Binding Arbitration. Provided PO the Request for Characteristic Review to ensure the 2024 appraisal is finalized with the consideration of the correct info.	2/8/2024
20	2/7/2024	Property Owner	Email	166652	ARB	Formal Hearings	PO's Late Motion for Failure to Send Notice was dismissed by the ARB. PO would like to just present the 2022 sale price as basis for valuation.	A dismissal of the late motion is not an appealable order through Binding Arbitration. The Texas Property Tax Code does not allow the CAD to make changes to the appraisal roll once an ARB Hearing has reviewed the property in a Formal Hearing. The 2023 Market Value is final.	2/8/2024
21	2/8/2024	Property Owner	Email	770474	ARB	Formal Hearings	PO mistakenly affirmed taxes were not paid in a FH hearing that day. While looking up the info the connection was terminated. PO was advised he would be able to reschedule.	Request for consideration was made same day and referred to the ARB Chair.	2/8/2024
22	2/8/2024	Property Owner	Email	337061	TCAD	Formal Hearings	PO rec'd evidence at the time of the hearing and felt unprepared to present her case.	The Protest was dismissed after consideration of the evidence presented during the hearing. The PO admits evidence to support the filing was presented during the hearing. Due process was served and the PO cannot have another hearing for the reason presented.	2/12/2024
23	2/8/2024	Property Owner	Email	852606	TCAD	Market Values	Post denial of a 25.25 (d) Late Motion Protest the PO requests assistance in adjusting the value.	The TLO has no jurisdiction to review/change value. The 2023 Market Value Protest period has expired. The property owner will be able to review the 2024 Appraised Value in April and determine if a protest should be filed by mid-May.	2/12/2024
24	2/8/2024	Property Owner	Email	497014	TCAD	Exemptions	PO indicates that the Market Value of his home is overstated for 2022 and 2023 due to a fire. Inquires if Exemptions will be removed if returning in the near months.	PO has failed to protest the Market Value for years when the property was under reconstruction. A PO may be away from their homesteaded property for two years prior to removal an exemption. Those exemptions were not removed and will remain in place.	2/12/2024
25	2/8/2024	Property Owner	Email		TCAD	Exemptions	PO has plans to donate former D-1-D Exempted property to the COA. Rollback taxes were applied. Since being donated should rollback taxes be billed?	A rollback is incurred with a change of use of an ag valued property even if the plans are to donate the land to an exempt entity. If the change of use had occurred when the ownership was COA, there would have been no rollback taxes applied. However, the change of use occurred under the current ownership prior to donation of the land.	12/13/2024

Line #	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date
26	2/9/2024	Property Owner	Email	823677	TCAD	Market Values	PO attended FH which resulted in the removal of a non-homesteaded improvement for 2021-2023. Was unsuccessful in getting a refund and would like similar adjustment back to 2015, the year purchased.	PO may file Late Motion 25.25 (c) for years 2019 and 2020. The Tax Office will be notified at the beginning of March of the recent ARB determination. Mid-March the PO should make contact to discuss any refund due.	2/12/2024
27	2/9/2024	Property Owner	Email	351182	TCAD	Property Taxes	PO purchased property in Oct 2023 and the Tax Bill was sent to the seller. Non-Owner-Occupied property-PO requests an address correction.	PO provided a Change of Address Form and a copy of the 2023 Tax Bill. Directed PO to Tax Office website for further review of tax billings and payments.	2/12/2024
28	2/9/2024	Property Owner	Email	334249	TCAD	Market Values	PO's Market Value is not correctly stated for 2022 and 2023 due to a fire in 2022. The structure has been removed.	PO purchased in Sept of 2022. The fire damage to the property occurred late Jan of 2022 and the purchase price in Sept of 2022 would have been indicators of the 2023 Market Value. PO did not file a Market Value protest for 2023. The only option at this time is to file for 2023 is a Late Motion 25.25 (c). Provided PO with info and form. The 41.411 Late Motion is for a Failure to Send Notice. The protest was dismissed based upon the CAD's proof that the NOV was sent. A PO may check the appraised value of a property on the website prior to the protest deadline should the Notice of Value not be rec'd btw mid-April and mid-May.	2/12/2024
29	2/9/2024	Other	Email		TCAD	Formal Hearings	PO's Agent inquires post a denied 41.411 Late Motion Protest how a PO would prove they did not receive NOV.		2/12/2024
30	2/9/2024	Property Owner	Email	893199	ARB	Formal Hearings	PO submitted Late Motion protest for 2021 in Dec. Has not been contacted.	The Late Motion filing was granted by the ARB and is pending scheduling on the next available docket.	2/12/2024
31	2/12/2024	Property Owner	Email	717800	TCAD	Market Values	PO indicates two property PIDs have been merged and has another issue to review.	Request pending action by Residential Section.	
32	2/12/2024	Property Owner	Email	967509	TCAD	Market Values	PO has purchased an Affordable Housing Unit in Sept of 2023. Inquires if property will be valued in 2024 as part of this program and what forms are required to protest the 2023 Market Value.	The 44 East Condominium was granted affordable housing eligibility in 2023. Owners will not be granted the affordable value until the following year. Agreements were signed and finalized after the mandated 01/01/23 date of appraisal. The Sept 2023 purchase was post the valuation date for 2023 and is an indication of 2024 value. 2023 Protest Forms submitted will review the purchase price with consideration of the Affordable Housing designation.	2/13/2024
33	2/13/2024	Property Owner	Email	486359	TCAD	Property Taxes	PO saw a Yr Over Yr increase in taxes. Inquires about mitigating the increase.	PO purchased in June of 2022 a property with a the seller's Appraised Value significantly lower than the 2022 Market Value. 2023 became the buyer's first year with a Homestead Exemption increasing the Appraised Value equal to Market. Referred PO to webinar <i>Appraisal Info for New Homeowner's</i> to learn more about this exemption.	2/14/2024

Line #	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date
34	2/14/2024	Other	Email	327258	ARB	Formal Hearings	Agent requesting new hearing for violation of deadline to send Appraisal Review Board Final Order.	Request referred to the Chair of ARB for review and response.	2/15/2024
35	2/14/2024	Other	Email		TCAD	Market Values	Comptroller's Office inquiry seeking the Community Housing Development cap rate for 2024.	The cap rate may be found on the CAD's website. Provided info on how to find.	2/15/2024
36	2/16/2024	Property Owner	Email	165455	TCAD	Market Values	PO indicates that the year built for an addition to the home is mis-stated as the year the home was built. Also, would like correction made as added space without bath is not livable space.	PO benefited in prior years receiving greater depreciated value for new construction. Livable space is defined by the addition of HVAC space not space with bath. Referred to Residential Appraisal Section for any further review necessary.	2/20/2024
37	2/18/2024	Property Owner	Email	898543	TCAD	Exemptions	PO placed property in Life Estate and received Notice of Exemption Removal. Requests reinstatement of Exemption.	The PO will be required to submit the Trust doc proving continued ownership in the property. Once reviewed/approved the Exemptions will be reinstated and the Appraised Value Cap will continue from 2023 into 2024.	2/20/2024
38	2/18/2024	Property Owner	Email	511456	TCAD	Exemptions	PO seeking assistance to remove exemption on property no longer residing.	Requested PO email Exemptions Section with the request and related details for property with co-owner.	2/20/2024
39	2/20/2024	Property Owner	Email	502076	TCAD	Exemptions	PO place property in Life Estate summer of 2023. Believes that exemptions have been lost due to deed change.	The PO will be required to submit the Trust doc proving continued ownership in the property. Once reviewed/approved the Exemptions will be reinstated and the Appraised Value Cap will continue from 2023 into 2024.	2/20/2024
40	2/20/2024	Property Owner	Email	361100	TCAD	Exemptions	PO recently executed a deed change to include new spouse. Was Noticed the exemption had been removed. Would like to understand.	Communication was referred to Exemption Section for review of documents req'd to reinstate exemption. PO advised.	2/20/2024
41	2/20/2024	Other	Email		TCAD	Exemptions	Lender seeking confirmation of Exemptions and taxes paid for confidential owner.	Confidential owner situs nor property info may be given to anyone other than owner.	2/20/2024
42	2/20/2024	Other	Email		TCAD	Exemptions	Report of neighboring condos being used as STR's while claiming a HS Exemption.	PO requested to send property addresses and related info. The info submitted including Air B&B listings was forwarded to Exemption Section for review. Thanked for report.	2/22/2024

Line #	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date
43	2/20/2024	Other	Email	190106	TCAD	Exemptions	PO has protested multiple yrs to retain Charitable Exemption. The COVID yrs interrupted the plans to develop and now funding is an issue to improve the site. The site has temp storage in support of the organization's mission.	Exemption is in place and has not been removed for 2024. Referred to CAD for review of improvement valuation not on the rolls. The PO as a new owner had applied for a HS Exemption on a property that the seller's HS Exemption was in place for 2023. The buyer was advised to apply for 2024. The recording of the deed prompted the generation of a letter to notify the PO that the property no longer had an Exemption. The PO has now submitted and been approved for a HS Exemption.	2/21/2024
44	2/21/2024	Property Owner	Email	154899	TCAD	Exemptions	PO received letter indicating 2024 Exemption had been removed due to deed change. No instructions were given on how to proceed.	Requested review by ARB Chair who reported the ARB Panel had not displayed inconsiderate behavior on the audio recording. The PO rec'd a reduction in Market Value below the current Appraised Value. The ARB determination was an appealable order. Noted to the PO was the change in property condition due to the recent upgraded condition prior to sale. Other neighboring properties suggested as comps by the PO are lower class build and condition. PO reminded the CAD's evidence is available prior to the hearing date for review of such info. PO thanked for communication of the PO experience during a FH.	2/26/2023
45	2/21/2024	Property Owner	Phone	276084	ARB	Formal Hearings	PO attended FH in August and felt the panel was abrasive, rude and inconsiderate as they left the room. Appeared the panel sides with the CAD no matter what evidence the PO has brought.	PO was advised the only opportunity to challenge a 2023 Market Value is through a 25.25 (c ) Late Motion Protest for clerical error. PO was advised that the June 2023 purchase price is an indicator of value for 2024.	3/5/2024
46	2/22/2024	Property Owner	Email	970450	TCAD	Market Values	PO believes the 2023 Market Value was based upon a switch in floor plan with another condo in a four condo regime.	PO was advised the only opportunity to challenge a 2023 Market Value is through a 25.25 (c ) Late Motion Protest for clerical error. PO was advised that the June 2023 purchase price is an indicator of value for 2024.	2/23/2024
47	2/24/2024	Other	Email	303237	TCAD	Exemptions	PO unable to locate appropriate exemption form via website. Also, would like to protest value.	Provided correct application form and suggested the application be made for 2023 and 2024.	2/26/2024
48	2/26/2024	Other	Email		TCAD	Exemptions	Agent inquiry to historical valuation of D-1-D Valuation of property including GIS info.	NO PID provided. Suggested Agent submit PIR to receive historical valuation info.	2/27/2024
49	2/26/2024	Property Owner	Email	512450	TCAD	Property Taxes	PO request to know what taxes have been paid in 2023 and the projected taxes due in 2024.	Directed PO to Tax Office for bill history. Provided insight that 2024 taxes be based upon tax rates yet to be set in Fall of 2024.	2/27/2024

Line #	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date
50	2/26/2024	Other	Email		TCAD	Market Values	Realtor has delivered two Characteristic Review pckgs and seeks personal appointment to review prior to 2024 valuation of properties.	Suggested Realtor submit the info electronically to the Residential Appraisal Section. Should the PO not believe the 2024 appraisal notice include consideration of the info then a Protest should be submitted to review the characteristics believed incorrect.	2/27/2024
51	2/26/2024	Property Owner	Email	164354	TCAD	Exemptions	PO rec'd Notice of Exemption removal due to deed change and claims no change has been made.	PO filed a Disclaimer [Deed] as the Estate's Executor allocating 1/2 of the property to the children. This deed change prompted the removal the existing Exemptions. PO was advised to reapply for the Exemptions due under the restructured deed.	2/27/2024
52	2/27/2024	Property Owner	Email	939223	TCAD	Market Values	PO believes the CAD has incorrectly appraised AUDs built under the COA Land Development Code.	Referred to Residential Section for review.	3/1/2024
53	2/27/2024	Other	Email	888194	TCAD	BPP Issues	Agent inquires how the 2023 Market Value was determined.	The inquiries regarding a Personal Property account. The BPP Section will respond.	2/28/2024
54	2/29/2024	Property Owner	Email	895338	TCAD	Property Taxes	PO rec'd letter of dismissal of a Protest scheduled, attended and heard in Feb. The tax system has not been updated post a partial payment.	PO's Late Motion Protest filing was denied by the ARB. The PO having made only a partial payment prior to the delinquency date has had penalty and interest charges added to balance. Provided PO link to Tax Office website.	3/1/2024
55	3/3/2024	Property Owner	Email		TCAD	Property Taxes	PO requests a copy of the tax bill.	Referred to Tax Office and link to Tax Office website.	3/4/2024
56	3/6/2024	Property Owner	Email	101189	TCAD	Market Values	PO recently attended a FH with an ARB determination lower than the Market Value Noticed, but not as low as the Informal Offer. PO would like to accept the Settlement Offer.	The PO has the right to appeal the ARB determination through Binding Arbitration. The law allows no one to change an ARB determination. The PO was educated that the change requested in Market Value remains above the Appraised [Taxable] Value and the next opportunity to review the Market Value will be in 2024.	3/7/2024
57	3/7/2024	Property Owner	Email	121142	TCAD	Market Values	PO requests assistance in correcting effective year built based upon multi-year construction timeframe with start year as 2014 and completion year 2016. The PO complains that the CAD's policy to place an improvement on the roll at the time construction begins not completed is costing insurance dollars.	The PO's construction began in 2014 and valued as a partially completed structure in 2015-2017. The structure was valued as 100% complete in 2018. The PO has been unable to convey to the lender and insurance companies the occupancy of the home did not occur until 2017 with construction occurring across multiple years. The CAD consistently adds a property to the rolls in the year construction begins and value based upon the completion rate. The PO has presented Field Cards with this info to his providers. PO is complains that the CAD records the year built incorrectly in a database field used by other agencies. The PO rec'd clarification of how the CAD utilizes info in their database and cannot correct how other agencies choose to apply.	3/15/2024

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58	3/11/2024	Other	Email	549905	TCAD	Property Taxes	Lender has rec'd delinquent tax bill and believes the seller did not pay the 2022 taxes due. The buyer was only responsible for the 2023 taxes due in the year of purchase.	The Lender paid an amount equal to the 2022 taxes leaving a balance for the 2023 taxes due which has not become delinquent. Referred Lender to Tax Office for further clarification of billing amounts and payments rec'd.	3/12/2024
59	3/12/2024	Property Owner	Email	116574	TCAD	Market Values	PO purchased in May 2023 and filed a protest. The seller's Agent filed also filed a protest and was notified of the scheduled FH. PO seeks direction of how to proceed.	New to TX the PO has allowed the taxes to become delinquent creating cause for dismissal of a Late Motion Protest. The purchase price is in the sales window to value 2024. Advised for consideration that this info could be submitted to the Res Appraisal Group. The ARB Chair has discretion to reopen the 2023 Protest and PO should remain in contact with the ARB.	3/13/2024
60	3/13/2024	Property Owner	Email	696378	TCAD	BPP Issues	Joint email to TLO and ARB. PO missed FH for closed business and now wonders what can be done.	The ARB responded advising the PO a Late Motion should be filed for the years the business was closed. The next ARB hearings will not be scheduled until June of 2024.	3/14/2024
61	3/13/2024	Property Owner	Email	103487	TCAD	Market Values	PO is seeking cost basis for property purchased in 1985.	Referred PO to County Clerk's Office to review Deed conveying ownership.	3/15/2024
62	3/14/2024	Other	Email		TCAD	BPP Issues	Agent has multiple accounts under protest represented by Affidavit that were scheduled for Aug of 2023 and not heard by an ARB Panel. The hearings were rolled for future scheduling. Agent indicates that no taxes have been paid and penalty and interest are being added.	Requested response by the ARB providing the PO future scheduling of the BPP protests. PO should be advised to pay at least the taxes on the value not in dispute. Failure to pay any taxes believed due is cause of dismissal of the Late Motion Protest.	3/15/2024
63	3/15/2024	Property Owner	Email		TCAD	General Inquiries	PO's second request to change mailing address. PO did not indicate how the initial request was submitted.	Provided PO with Change of Address Form and instructions to submit.	3/15/2024
64	3/15/2024	Other	Email	772824	TCAD	Exemptions	Attorney inquires why client's HS Exemption was removed having established a Trust as an LLC representing the owner and having provided deed and trust docs to the CAD.	The TPTC specifies a homestead exemption may be granted to a family or individual not a business. The LLC named as the Trustee for the property when purchased through the time of the subsequent deed change in November of 2023 is considered a corporation or business not eligible for a homestead exemption.	3/18/2024
65	3/16/2024	Property Owner	Email		TCAD	Property Taxes	PO requests Form 1098 detailing taxes paid on property sold in 2023 in preparation of tax filing.	Form 1098 is a report of interest paid and would come from your mortgage lending company. The pro-rated taxes paid for the year of the sale would be recorded on the Settlement Statement prepared by the Title Co.	3/18/2024

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66	3/18/2024	Property Owner	Email	939298	TCAD	Property Taxes	PO believes neighbors have rec'd a 2023 reduction in Market Value due to inclusion in the AISD Affordable Housing Program. PO's escrow payment has increased in 2024. PO seeks adjustment similar to neighbors.	The 51 East Condominiums was granted affordable housing eligibility in 2023. Like very 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.	3/19/2024
67	3/19/2024	Other	Email	147389	TCAD	Property Taxes	PO rec'd Tax Bill with penalty and interest. After delay in FH the change in 2023 Market Value was a result of a 2/7 FH. There should be no penalty or interest due to the unlawful delay of the ARB hearing.	PO paid no taxes prior to the delinquency date and penalty and interest would be applicable to the amount due that date. The ARB has no jurisdiction over tax billings and the expectation the ARB would "get back to him" would relate to no more than the Final Order of Value when the panel determination was approved by the full ARB. Directed PO to Tax Office for new 2023 Tax Bill.	3/20/2024
68	3/19/2024	ARB Officer	Phone		TCAD	General Inquiries	ARB has experienced an increase in the number of protest being filed at the recommendation of Cust Svc post the delinquency date. This increases the workload for the ARB and CAD. The Chair would like to know if some change has occurred in Cust Svc.	The ARB Chair has had discussion with the Chief Appraiser who advises that the CAD employees are not to advise POs they cannot file a protest. Legal Counsel has advised that the ARB must deny filings.	3/20/2024
69	3/21/2024	Property Owner	Email	697397	ARB	Formal Hearings	PO rec'd FTA for 2022 Hearing. Subsequent hearing granted was for Exemption denial not value. PO appeals to have the 2022 FH opened to provide proof of purchase price. The increased Escrow payment is a burden to family.	April 2023 correspondence to the ARB Chair cited failure of the CAD staff to assist the PO at the time of the hearing and requested the FTA be reviewed and the hearing reopened. The ARB Chair was not contracted in writing in the four-day window post the hearing for the PO to present "good cause". The ARB Chair has no authority to reopen the hearing. Based upon the facts presented in the correspondence an Exemption Protest was filed. The PO did not understand the reason for protest assuming it was a Market Value Protest. The PO was referred to the webinar series presented by the CAD as a valuable resource for new Texas residents.	3/26/2024
70	3/21/2024	Property Owner	Email	810872	TCAD	Market Values	PO was incl in Mueller Affordable Housing Program in 2023 and should not have been represented by the Agent who signed an Agreement of Value.	Post review of the ARB Chair, the full ARB will consider rescinding the approval Joint Motion Agreement between the Agent and the CAD. The 2023 Corrected Notice of Value was sent to the unauthorized Agent. Due to the PO's Jan communication with the ARB in an effort pursuing an opportunity to protest the 2023 Market Value, a Late Motion 41.411 will be opened for the PO. The hearing will be scheduled in June.	3/27/2024

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71	3/22/2024	Property Owner	Email	918447	TCAD	Market Values	PO requests assistance in filing a 2022 Protest of Market Value, not understanding the deadlines in a year with a significant value increase. Other area properties are not being taxed the same.	PO purchased home in 2021, a year the property was included in the Builder's Inventory receiving a Market Value as partially completed property and tax benefit. The 2022 Market Value was based upon a 100% completion rate. PO compares his taxation to a property receiving a HS Exemption the year prior, not an equal comparison. Suggested PO watch CAD webinars to further understanding of Texas property law.	3/25/2024
72	3/22/2024	Property Owner	Email	920415	TCAD	Exemptions	PO has rec'd approval of 2024 HS and inquires how this will impact the tax payment made in Jan.	PO rec'd approval of a HS Exemption from 11/2022. The PO should contact the Tax Office for any refund due for 2022 and 2023. The 2024 Tax Bill should correctly reflect the HS Exemption and tax rates will not be approved until fall of 2024 for review of any changes.	3/25/2024
73	3/25/2024	Property Owner	Email	455841	TCAD	Market Values	PO has submitted a Characteristic Review Request. The change has not been made and has increased the insurance premium due to the incorrect CAD record relied upon by the agency.	The review has been completed and the characteristics were verified through pictures from the Fee Appraisal Report at the time of the sale. No change was made post the review of the PO's request to review.	3/26/2024
74	3/25/2024	Other	Email		TCAD	BPP Issues	PO has acquired new business not yet assigned a TCAD acct #. Should the rendition be submitted using "unknown" as the acct # or simply wait requesting an extension until April 15th.	Renditions are due by 4/15 and may be extended to 5/15 if requested by the due date. The BPP Section was copied seeking further direction to the Agent. Suggested the Agent/CPA Firm view the recent BPP webinar which provides specific rendition info.	3/27/2024
75	3/26/2024	Property Owner	Email	308044	TCAD	Exemptions	PO rec'd Exemption removal letter for 2023 a yr that a "Lady Bird" deed was filed as the PO's estate planning.	The PO provided a copy of the deed filed with the County Clerk. The filed doc will be reviewed by GIS and Exemption for reinstatement of the Exemption and continuation of the Appraised Value.	3/27/2024
76	3/26/2024	Property Owner	Email	851829	TCAD	Property Taxes	PO indicates that for multiple yrs the correct school district tax cap has not been applied and a refund for overpayment of taxes is requested.	The PO purchased the property in 2014 and was approved for the Exemptions of HS and >65 in 2015, the qualifying year of the cap. The school district tax for 2016 through 2022 have been billed at the capped amount. The PO benefited in 2023 with a significant reduction in school property taxes as a result of the recent Legislative action to reduce property taxes. The PO has been billed correctly in current and prior years with no refund due. The reduction in school taxes billed in 2023 led PO to believe prior yrs were incorrect.	3/27/2024

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77	3/26/2024	Property Owner	Email		ARB	Formal Hearings	Communication Rec'd through Senator Eckhardt's Office: PO indicates that for multiple properties owned as rental units no Notice of Hearing date/time was rec'd preventing the critical need to keep property values reasonable.	Response sent by Communications Director detailing the PO's portal sign-in activity within days post the receipt of email communication notifying the PO documents [Hearing Notices] were in the portal pending review. The Sept hearings for all properties were not attended and an FTA issued.	3/26/2024
78	3/26/2024	Other	Email	758137	ARB	Formal Hearings	PO's Late Motion Protest was denied based upon the CAD's evidence that the taxes were delinquent. The Business' Property Tax Mgr sends evidence supporting timely payment and request an opportunity to pursue an appeal of the 2023 Market Value.	Verification via the County Tax Assessor's website confirms taxes were paid timely. The Agent submitted an Affidavit indicating intent to appear. The PO representative chose not to appear to offer evidence that taxes were paid. The evidence led to the dismissal of the Late Motions. Review by the ARB Chair resulted in the denial of reopening the protest at the advice of legal counsel.	3/28/2024
79	3/28/2024	Other	Email	708776	TCAD	Market Values	PO's RE Agent requests correction of the CAD's year built. Only permitting was done in 2021. Final inspections were completed in 2023.	Construction of the home began in 2021 post permitting. At Jan 1, 2022 the property was valued at 40% complete. While inspections occurred post Jan 1, 2023 the property was valued at 100% complete for 2023. The CAD uniformly utilizes "Year Built" as the year construction begins and does not indicate a completion year.	3/29/2024
80	3/28/2024	Property Owner	Email		TCAD	BPP Issues	PO post a Court appearance requests whether the taxes billed for a closed business could be negotiated. The PO admits the address on the court subpoena was incorrect and Appraisal Notices had not been rec'd.	The property owner had rec'd FTA Notices for protests filed in years post business closure. The law does allow for negotiation of reduced taxes billed. A protest of value is the only process to challenge the Market Value which is taxed. If a Judicial Order to pay the delinquent taxes has been issued, the PO should follow that directive. Provided the PO Change of Mailing Address Form to update the CAD and Tax Office's property record.	3/29/2024
81	3/29/2024	Other	Email		TCAD	Exemptions	Officer of Non-profit seeks status of Exemption Application for BPP and Real Property.	Multiple email recipients. Response prepared and sent by Exemption Specialist.	4/3/2024
82	3/29/2024	Property Owner	Email		TCAD	Market Values	PO noted that the 2023 Market Value was \$250K above her 2023 purchase price. PO desires to be educated on how to protest in 2024 should the Market Value exceed the purchase price.	Provided PO explanation of the dates the Notice of Value and Protests are due. Suggested PO register for the May 1st CAD webinar <i>The 2024 Protest Process</i> .	4/1/2024

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83	3/30/2024	Property Owner	Email	224654	TCAD	Property Taxes	PO has made first installment of payment plan and inquires when the remaining balance is the total amount billed. Expected to see the next payment amount.	PO's current Tax Bill indicates three add'l installment payments to be due. Provided PO the info and suggest should there be add'l question regarding the payment plan the Tax Office be contacted.	4/1/2024
84	4/1/2024	Property Owner	Email	175446	TCAD	Property Taxes	PO inquires when the tax refund will be sent post ARB Hearing that resulted in a change in 2023 Market Value.	PO's new 2023 Market Value post a February FH has been transferred to the Tax Office. PO should contact the Tax Office regarding any refund due.	4/1/2024
85	4/1/2024	Other	Email	547903	TCAD	Market Values	PO inquires regarding a proposal submitted previously. PO needs to plan for the taxes billed.	Requested more detail regarding the "proposal". Invited PO to bilingual Townhall Meeting in PO's neighborhood of Manor. PO inquires about taxes and for payment was referred to the Tax Office. The PO rec'd 2019 Letter of Denial for HS Exemption suggesting an application was made. The denial was based upon the major renovation of the property taking it to 55% complete in 2019. The Letter indicated the completion of the property in 2020 would allow for the HS Exemption to be granted. The deadline to apply for 2019 has expired.	4/1/2024
86	4/2/2024	Property Owner	Email	138246	TCAD	Exemptions	PO seeks reasons and reinstatement of Exemptions removed in 2019.	The Letter indicated the completion of the property in 2020 would allow for the HS Exemption to be granted. The deadline to apply for 2019 has expired.	4/4/2024
87	4/2/2024	Property Owner	Email	939933	TCAD	Exemptions	PO requests discussion on exemptions and market value. A delayed recording of the deed change has impacted the Exemptions applied and the Market Value has been incorrectly stated when compared to others. Sent comps with no consideration.	PO submitted Equity Comps for review, but did not protest the 2023 Market Value. The 2022 Exemptions were applied and not impacted by a delay in the recording of the deed. Suggested PO enroll in the upcoming webinar: <i>Understanding Your Notice of Appraised Value</i> and view the previous webinar explaining the Homestead Exemption.	4/4/2024
88	4/2/2024	Property Owner	Email	945035	ARB	Formal Hearings	PO recalls from 2023 Protest Hearing being told she would receive a paper to allow submission of the sale price. PO is unable to refile via the portal.	The PO rec'd the Final Determination of Value, an appealable order. The audio recording did not mention any other document. The PO faced challenges electronically submitting the Settlement Statement combined with the CAD's ability to read the file format. A PO receives very specific direction how to submit evidence. The PO did not pursue Binding Arbitration, the remedy available 60 days post the receipt of the Final Order of Value. Suggested if protesting in the future an in-person hearing as opposed to a telephonic hearing would prevent occurrences of a similar situation of technology failure.	4/4/2024
89	4/3/2024	Property Owner	Email		TCAD	Market Values	PO inquires how to challenge the property value post an increase in monthly payment.	PO's home is not in Travis. Provided the Hays Co website and referred the PO to the TLO in that county.	4/4/2024

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90	4/3/2024	Other	Email	759421	TCAD	Market Values	<p><b>From Office of Rep E Troxclair</b>            PO filed a 25.25 (d) and rec'd an ARB determination that reduced the Market Value, but did not change the 2023 Appraised Value still below the new Market Value. The PO questions why a 10% penalty is applied when the change had no affect on any taxing unit.</p>	<p>While the change in Market Value had no impact on the tax payment to any taxing entity, the 10% penalty is applied as stated on the form when a change is made in the Appraisal Roll. The Market Value is info included on the certified appraisal roll, therefore applied.</p>	4/4/2024
91	4/4/2024	Property Owner	Email		TCAD	General Inquiries	<p>PO rec'd notice of pending field check and issues a no trespass order. PO cannot find info on the Field Check process.</p>	<p>The only time a field check is scheduled is when a property owner requests it. If a CAD appraiser is there to verify a certain characteristic, they may knock on a property owner's door if it's safe to do so (no signs, no physical barriers, etc.) An Appraiser will never go inside someone's home unless permission is given by the property owner and the appraiser has another appraiser along.</p>	4/15/2024
92	4/5/2024	Property Owner	Email	275780	TCAD	Exemptions	<p>PO's home was deed to Financial Institution during a bankruptcy in 1992. Having provided the GIS Dept with proof of resolution of the terms the bankruptcy, no deed change has been made. The Exemptions have not been recorded properly.</p>	<p>PO is discussing two issues: Market Value protests for prior years and deeded ownership. A prior year protest is not possible when the property is deeded to another. The deed filed in 1992 by Banker's Trust is the legal ownership document. The PO has made multiple attempts to explain the situation in narrative form to initiate a change in deeded owner. Suggested PO obtain legal assistance to file a corrected deed.</p>	4/10/2024
93	4/5/2024	Other	Email	550183	TCAD	Market Values	<p>PO rec'd Notice of Value with an Assessed Value different than billed by the Tax Office. Seeks a refund.</p>	<p>A Corrected Notice of Value was mailed with the revised Assessed Value as billed by the Tax Office. The CAD met the legal requirements to notify the PO of the change. The PO sends narrative the failure to receive the notice negates the CAD's ability to make the change.</p>	4/10/2024
94	4/6/2024	Agent	Email		TCAD	BPP Issues	<p>Agent seeks 2024 BPP depreciation schedule.</p>	<p>Provided Agent direction where to find the info on the CAD website.</p>	4/10/2024
95	4/7/2024	Property Owner	Email		TCAD	General Inquiries	<p>PO deeded three properties to a Trust, an LLC. The deeds have not been updated and the PO inquires how to ensure this is done.</p>	<p>PO did not provide name of LLC nor addresses of properties. Requested either in order to review property records.</p>	4/10/2024
96	4/8/2024	Property Owner	Email	722656	TCAD	BPP Issues	<p>PO seeks direction on completing rendition for his law firm.</p>	<p>This info in detail may be learned from viewing a recent CAD webinar: <i>Business Personal Property Explained</i> .</p>	4/9/2024
97	4/8/2024	Property Owner	Email	454624	TCAD	BPP Issues	<p>PO purchased equip carried on the roll under one PID and reported the inventory on another business owned.</p>	<p>A protest of value for 2023 must be filed. This would be a Late Motion 25.25 (c ) Protest to close the location where the inventory no longer exists and the value of the inventory was included at another location.</p>	4/10/2024

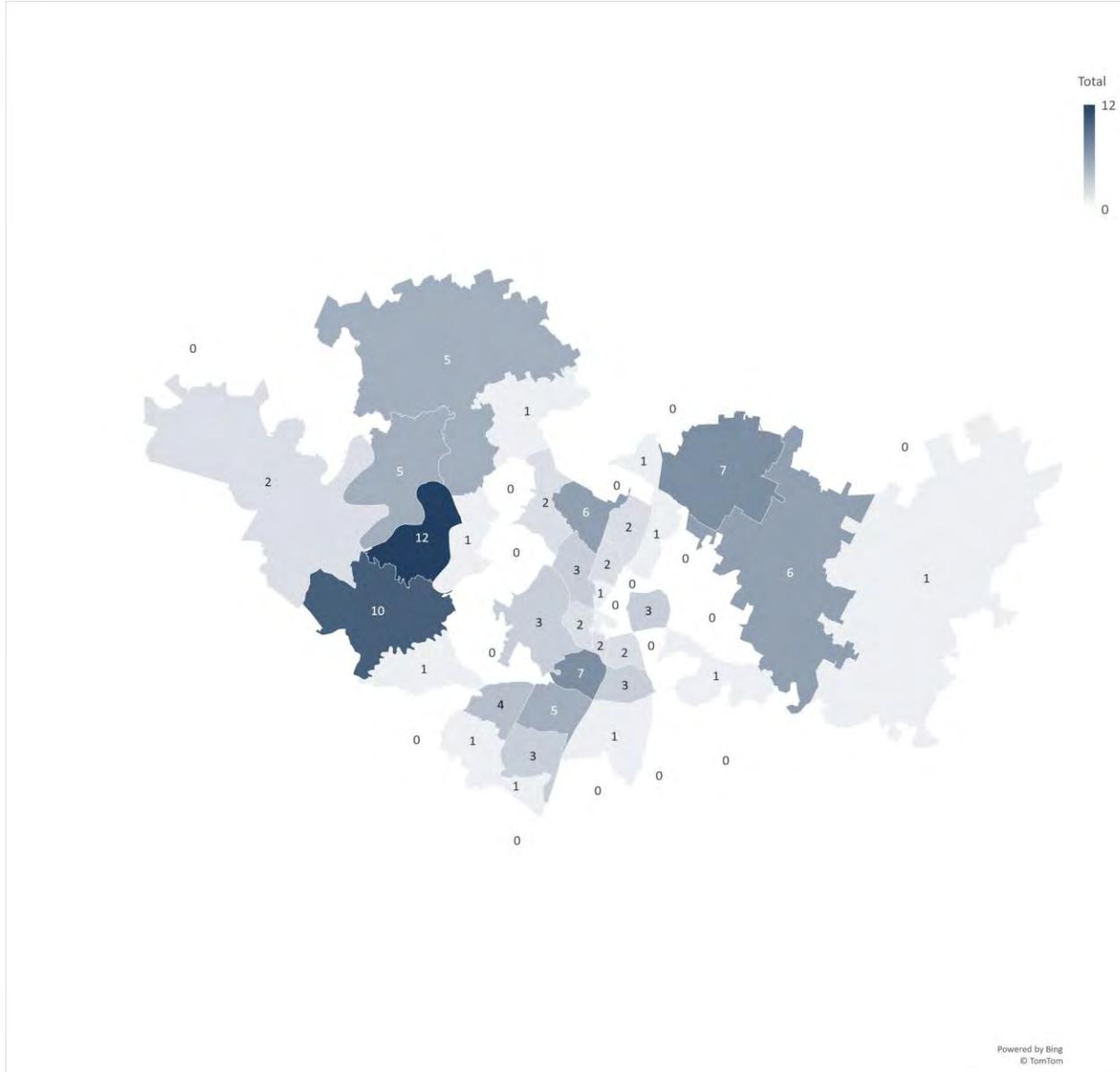
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98	4/9/2024	Other	Email		TCAD	General Inquiries	Agent inquires contact info related to Binding Arbitration.	Second email indicates Agent seeks contact info to discuss property value prior to Arbitration Hearing. Referred to CAD.	4/9/2024
99	4/9/2024	Other	Email		TCAD	Exemptions	501-C3 Organization rec'd letter removing exemptions. Request meeting to review.	In Sept PO was sent request for exemption application to review current qualifications. Sent copy of letter to PO and application to be submitted with organization's governing docs for review by the Exemption Section.	4/9/2024
100	4/9/2024	Other	Email	818701	TCAD	Exemptions	Trust Attorney requests review of 2023 Appraised Value post deed change to Family Trust. Appraised Value cap was dropped.	Multiple email recipients. Verified the request to review had been completed and the Appraised Value correctly stated.	4/22/2024
101	4/10/2024	Property Owner	Email	943024	TCAD	Exemptions	PO is unable to submit HS Application on-line due to a zip code error in the situs address.	Provided PO with email address to submit HS Application and a request sent to GIS Section to review the recorded deed for correction of the situs zip code.	4/11/2024
102	4/10/2024	Property Owner	Email	147513	TCAD	Market Values	PO purchased property in 2023 and want ensure the value is correctly recorded in 2024.	April 2023 purchase will be evidence of the Market Value in 2024. Suggested PO review to the 2024 Notice of Value to be sent in the coming days. Provided PO with 2024 Protest Flyer and attend or view upcoming CAD webinar <i>The 2024 Protest Process</i> .	4/11/2024
103	4/10/2024	Property Owner	Email	145024	TCAD	Market Values	PO submitted a Revocation of Agent Form in Feb 2023. The PO inquires why the Notice of Value for 2023 was not rec'd by PO.	The 2023 Notice of Appraised Value was sent to the PO's address on April 14, 2023.	4/11/2024
104	4/10/2024	Other	Email	248189	TCAD	Exemptions	Property did not receive an Ag Exemption in 2020 or 2021 even should have been applied. Consequently an overpayment of taxes due was made. Requests assistance in crediting the overpayment of taxes.	CEO has had numerous communications with the CAD regarding their failure to submit an AG application for 2021 and 2022. A 2022 protest was filed and was dismissed as an FTA. The appraisal rolls for those yrs have been certified and the deadline for a late application for this exemptions has expired. The 2023 Exemption was applied/granted and a reminder to submit the 2024 Application by the April 30th due date was conveyed.	4/12/2024
105	4/12/2024	Property Owner	Email	547904	TCAD	Market Values	PO feels certain their property has been overvalued and would like to discuss.	The CAD recognizes that no further construction on the home has occurred valuing the property at 55% complete in 2023 and 2024. Suggested the PO view upcoming webinars <i>Understanding Your Notice of Appraised Value</i> and <i>The 2024 Protest Process</i> .	4/15/2024
106	4/12/2024	Property Owner	Email	347913	TCAD	Market Values	PO request to understand if Market Value has gone up more than 10% in 2024.	The PO's Appraised Value has increased 10% from 2023 to 2024. This does not correlate to increased amount of taxes to be paid in 2024. Taxing entities set their tax rates annually.	4/15/2024
107	4/16/2024	Agent	Email	330848	TCAD	Exemptions	RE Agent inquires why HS Exemption has not been applied since 4/1 submission.	If the HS Application was just submitted on 4/1, the application is under review by that Section. As soon as the review is complete, the HS Exemption if approved will be posted to the web. If denied, a letter will be sent to the property owner.	4/16/2024

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108	4/16/2024	Property Owner	Email	831015	TCAD	Market Values	PO inquires if the appraised value just rec'd could be reviewed in comparison to neighbors with less of an increase.	Advised PO that the TLO cannot review the 2024 appraisal, but can provide insight to the considerations for the valuation e.g. the addition of a pool and spa in 2023 has now been added to the Market Value. Property is not homesteaded. If this is the PO's homestead directed PO to file on-line. Suggested PO review upcoming CAD webinars regarding <i>Understanding Your Notice of Appraised Value and 2024 Protest Process</i> .	4/17/2024
109	4/16/2024	Other	Email		TCAD	Market Values	"Property taxes, filed and one wrong."	Requested add'l info from correspondent.	4/17/2024
110	4/16/2024	Property Owner	Email	124611	TCAD	Market Values	PO seeks understanding of \$!M increase in Market Value for 2024. If this is a typo, PO wants to correct himself rather than pay the Agent to fix.	This increase in value is due to the sale of similar properties in the area. The fully depreciated structure was adjusted upward to value the property at the sales price of similar properties. The land value was not changed from 2023 to 2024.	4/22/2024
111	4/17/2024	Property Owner	Email	752249	TCAD	Market Values	PO unable to hold on phone for Cust Svc and needs assistance in filing a protest on-line.	Provided PO info related to adding her property to the portal account, so a protest could be filed electronically.	4/17/2024
112	4/17/2024	Property Owner	Email	700716	TCAD	Market Values	PO seeks understanding of how the CAD finds the sq ft of a property. PO would like to have the related documents.	Multiple public sources are available to the CAD including the sales brochures which can be verified by ariel imagery. The PO was advised to request a copy of the Field/Appraisal Card for line item review.	4/18/2024
113	4/17/2024	Property Owner	Email	244249	TCAD	Exemptions	PO has been advised by friends that the Value Limitation Adj on his property has not been calculated correctly which leads to believing the HS Exemption has not been applied correctly.	The PO did not apply for a HS Exemption until 2022. The two prior years of owning the property had no Appraised Value cap and matched the Market Value. In 2023 and 2024 the Market Value was decreased from year-to-year. Thus the Appraised Value decreased and equals the Market Value. There was no Value Limitation Adj to record and the info presented on the PO's property record is correct.	4/18/2024
114	4/17/2024	Property Owner	Email	834155	TCAD	BPP Issues	PO requests the owner of the property be recorded correctly removing the wrong account for their business.	PO has not realized that the accounts for 2021 and 2022 are business personal property accounts and not the real estate account. Advised PO if the equipment is no longer owned the property valued in those years a Late Motion 25.25 (c ) Protest could be filed.	4/18/2024
115	4/17/2024	Property Owner	Email	129409	TCAD	Market Values	PO points blame of an increase to the land values in the neighborhood as a result of the review of a newly hired CAD appraiser.	Property values in the Market Segment post a review of land sales for larger lots were valued in 2024 at the base lot price plus an upward adjustment for the larger lots. The PO owns a larger lot that rec'd an adjustment. The PO presents evidence that the lot is mostly unbuildable. Suggested these are points to discuss with the Agent of record. The TLO has no authority to review the CAD's valuation only explain the considerations leading to the value.	4/18/2024

Line #	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date
116	4/17/2024	Property Owner	Email	181680	TCAD	Market Values	PO contact is made post receiving 2024 Notice of Value believed to be too high again. Can you help?	If the value is believed too high a protest should be filed. The Field/Appraisal Card will provide info related to how the property has been valued: now 100% complete in 2024 with a land value increase due to a land sales study of properties in the area. The construction quality was upgraded from an R4 to an R5. The Class Code descriptions are available on the web.	4/18/2024
117	4/17/2024	Property Owner	Email	321964	TCAD	Exemptions	PO has submitted Exemption Application and wonders if a protest is necessary should the exemption not be approved. If approved when will it be applied to the property?	Should the Exemptions be denied the PO will have 30 days post the date of the Denial Letter to file a protest to challenge the decision. The actual exemption credit will be seen on the tax bill in the Fall. The HS Exemption will be added to the property record on the CAD website when approved.	4/18/2024
118	4/17/2024	Property Owner	Email		TCAD	Market Values	PO questions how to proceed in presenting the less than average condition of the property. Has become discouraged with the protest process. When will the value change if torn down in 2024?	The demolition of a property in 2024 will affect the value in 2025. Pictures and Cost to Cure is good evidence to support a lower value of the property. Fee Appraisals are just another opinion of value and sometimes do not focus on the market segment for the property nor contain a Cost to Cure. Suggested PO view the CAD webinar related to the Protest Process and the Comptroller's Video <i>How to Present Your Case for an ARB Hearing</i> .	4/18/2024
119	4/17/2024	Property Owner	Email	563763	TCAD	Exemptions	PO has noticed that while the HS Exemption has been reapplied in 2024 the Appraised Value has not been calculated correctly since deeding the property to a trust.	The PO provided no address or Trust name. Requested this info and input if the Trust doc was submitted with the current approved HS application. The increase in Appraised Value from 2023 to 2024 has been applied correctly after a review of the PO info submitted.	4/19/2024
120	4/18/2024	Property Owner	Email		TCAD	General Inquiries	PO cannot find Revocation of Agent Form via web. Requests assistance.	PO sent form as attachment and directed to the location of forms on the web.	4/19/2024
121	4/18/2024	Property Owner	Email		TCAD	Market Values	Former ARB Member forwards Comptroller's restatement of the law stipulating a PO is entitled to an Informal Hearing. Former and current ARB Members/CAD Employees and BOD Members are req'd to resolve their protest before an expanded ARB Panel.	ARB members, TCAD staff, or TCAD board members may have an informal meeting with an appraiser to discuss your property. It is a policy of the CAD not to extend informal offers to this group. There is no requirement in the law to do so. <b>Former ARB Member wishes to express to the BOD this ruling by the TCAD board is unreasonable and a waste of time and resources.</b>	4/19/2024

Line #	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date
122	4/18/2024	Property Owner	Email	819182	TCAD	Exemptions	PO purchased home in 2022 and finds the Appraised Value increase exceeds 10%. Seeks info as to when the lender might reduce the monthly payment.	The 2022 HS Exemption belonged to the seller. The PO's Qualifying Year for the Appraised Value cap was 2023. The Market Value in 2024 decreased and so did the Appraised Value. The 2023 Tax Bill did not include the approved exemptions. Referred PO to Tax Office.	4/22/2024
123	4/18/2024	Property Owner	Email		TCAD	Market Values	PO has rec'd 2024 Notice of Value which has not taken into consideration the characteristics requested to be reviewed. What is next?	Should the PO not agree with the noticed Market Value this is the purpose of a protest. This may be filed on-line. The instructions were included along with the Notice of Value. The Characteristic Review was completed in March of 2023.	4/22/2024
124	4/19/2024	Other	Email		TCAD	Market Values	Church representative requests speaker for group.	Directed member to the form to Request a Speaker via the website.	4/22/2024
125	4/19/2024	Property Owner	Email	304193	TCAD	Exemptions	PO inquires post April 2nd purchase how long does the PO have to apply for the HS Exemption.	The seller's HS Exemption is in place for 2024. The buyer will need to apply for their exemption by April 30, 2025 for 2025.	4/22/2024
126	4/19/2024	Other	Email		TCAD	BPP Issues	<b>District 17 Chief of Staff:</b> PO inquires how to resolve a 15 yr lien for a business closed.	Suggested the citizen contact the Business Personal Property Group via email to initiate communication related to a lien filed so many yrs prior.	4/22/2024
127	4/19/2024	Property Owner	Email	504150	TCAD	Market Values	PO did not receive Notice of Value for rental property and cannot file the protest on-line without the PIN.	Contact Customer Service. Post identity verification a NOV will be provided with the PIN.	4/22/2024

### 2024 Taxpayer Liaison Complaints by Zip Code



Activity by Area ISD	
Austin ISD: 78652, 78701, 78702, 78703, 78704, 78705, 78723, 78731, 78736, 78739, 78741, 78748, 78749, 78753, 78756, 78757, 78758, 78759	48
Del Valle ISD: 78725, 78742, 78744	3
Eanes: 78733, 78742, 78746	6
Elgin ISD: 78653	6
Lake Travis ISD: 78734, 78738, 78669	24
Leander ISD: 78613, 78732, 78641, 78645	12
Manor ISD: 78621, 78744	2
Pflugerville ISD: 78660	7
Round Rock: 78728, 78750	3

**5C**

**REGULAR AGENDA**



2025

# FISCAL YEAR 2025 PROPOSED BUDGET

**Travis County, Texas**

Prepared by  
**Travis CAD Finance Department**





# Travis Central Appraisal District

## OUR MISSION

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

## OUR VISION

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

## OUR VALUES

- **Appraise**- fairly, efficiently, and effectively, balancing the needs of both taxpayers and the taxing units by adhering to the Texas Property Tax Code, USPAP, and generally accepted appraisal standards.
- **Serve**- the public by being a trusted community partner and providing exceptional customer service that is accessible, responsible, and transparent.
- **Educate**- taxpayers on their rights, remedies, and responsibilities.
- **Communicate**- clearly and honestly to work collaboratively with the taxing units and taxpayers.
- **Perform**- with integrity, accountability, efficiency, and high standards from all staff.

## Strategic Goals

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



# Travis Central Appraisal District

## Fiscal Year 2025 Proposed Budget

### Board of Directors

Mr. James Valadez, Chairperson  
Travis County

Ms. Deborah Cartwright, Vice Chairperson  
Austin ISD

Ms. Nicole Conley, Secretary  
City of Austin

Mr. Tom Buckle  
West Travis County

Jie Li  
Austin ISD

Ms. Elizabeth Montoya  
East Travis County

Mr. Vivek Kulkarni  
Travis County

Dr. Osezue Ehiyamen  
Austin ISD/City of Austin

Ms. Blanca Zamora-Garcia  
City of Austin

Mr. Bruce Elfant  
Travis County Tax Assessor/Collector

---

Leana Mann, RPA, CCA, CGFO  
Chief Appraiser



Prepared by the TCAD Finance Department





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# INTRODUCTORY SECTION





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# TRAVIS CENTRAL APPRAISAL DISTRICT

## BOARD OFFICERS

JAMES VALADEZ  
CHAIRPERSON  
DEBORAH CARTWRIGHT  
VICE CHAIRPERSON  
NICOLE CONLEY  
SECRETARY/TREASURER



LEANA MANN  
CHIEF APPRAISER  
April 26, 2024

## BOARD MEMBERS

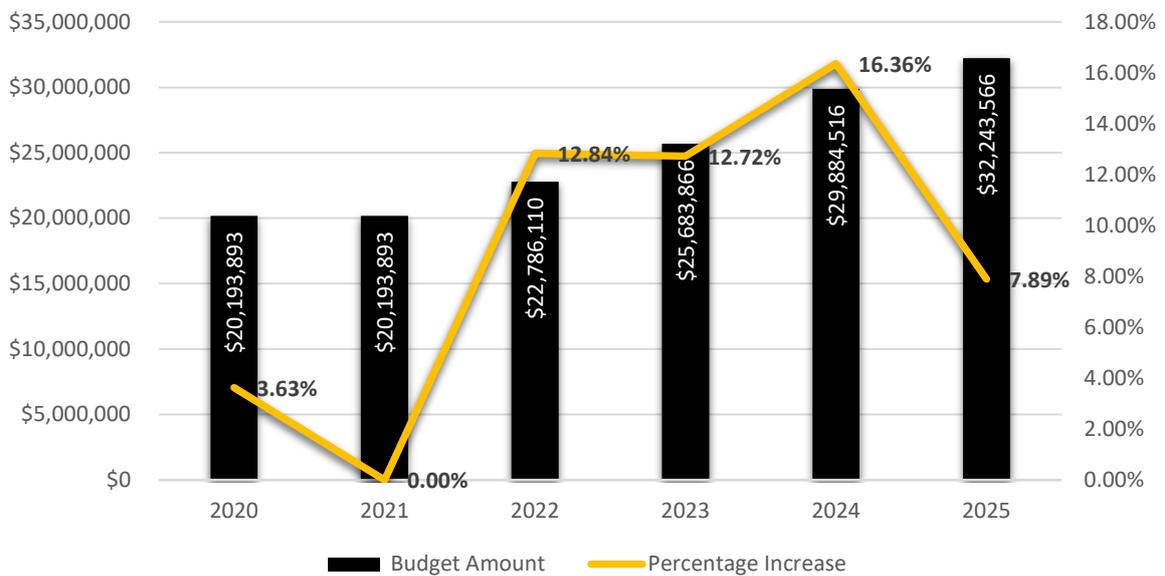
TOM BUCKLE  
DR. OSEZUA EHIYAMEN  
BRUCE ELFANT  
VIVEK KULKARNI  
JIE LI  
ELIZABETH MONTOYA  
BLANCA ZAMORA-GARCIA

Travis County Taxpayers,  
Travis CAD Board of Directors,  
Travis Central Appraisal District:

I am pleased to present the proposed budget for the Travis Central Appraisal District (TCAD) for the fiscal year 2025. Despite challenges from mandates and growth, TCAD seeks innovative solutions to keep pace with Travis County's demands. The fiscal year 2025 proposed budget totals \$32,243,566 a 7.89% increase over the 2024 adopted budget.

	FY 2025 Proposed Budget	FY 2024 Adopted Budget	\$ Change	% Change
General Fund	\$ 32,243,566	\$ 29,884,516	\$2,359,050	7.89%

The proposed and five previous years' budget history compare as follows:



As of the most recent Comptroller’s Operations Survey (2022), Travis CAD had the third highest market value in the state. A helpful statistic for weighing appraisal district performance is made by comparing the appraisal district budget to total market value. This measures appraisal and operating efficiencies based on how much it costs to produce a market value appraisal roll. Travis CAD has the lowest budget as a percent of total market value compared to other similar metro CADs.

<b>Budget as a % of Market Value</b>			
	<b>2022 Market Value</b>	<b>2022 Budget</b>	<b>Budget as a % of Market Value</b>
<i>Travis</i>	\$ 428,443,400,804	\$ 22,786,110	0.0053%
Williamson	\$ 155,228,489,181	\$ 10,257,900	0.0066%
Dallas	\$ 459,957,531,580	\$ 31,205,055	0.0068%
Bexar	\$ 269,872,354,900	\$ 20,238,268	0.0075%
Denton	\$ 183,201,173,329	\$ 15,324,293	0.0084%
Tarrant	\$ 299,465,744,810	\$ 26,790,117	0.0089%
Collin	\$ 251,288,442,956	\$ 25,394,900	0.0101%
Montgomery	\$ 109,405,527,159	\$ 12,239,560	0.0112%
Harris	\$ 788,310,680,998	\$ 94,872,473	0.0120%
Fort Bend	\$ 135,549,932,917	\$ 18,194,846	0.0134%

Compared to the other metro CADs, Travis CAD has the second lowest budget as a percent of total levy, further demonstrating that Travis CAD continues to operate in an efficient manner.

<b>Budget as a % of Total Levy</b>			
	<b>2022 Total Levy</b>	<b>2022 Budget</b>	<b>Budget as a % of Total Levy</b>
Dallas	\$ 8,636,775,393	\$ 31,205,055	0.3613%
<i>Travis</i>	\$ 5,966,208,393	\$ 22,786,110	0.3819%
Bexar	\$ 4,970,768,992	\$ 20,238,268	0.4071%
Williamson	\$ 2,229,068,117	\$ 10,257,900	0.4602%
Tarrant	\$ 5,806,429,123	\$ 26,790,117	0.4614%
Denton	\$ 2,937,313,897	\$ 15,324,293	0.5217%
Montgomery	\$ 1,895,820,850	\$ 12,239,560	0.6456%
Collin	\$ 3,788,357,387	\$ 25,394,900	0.6703%
Harris	\$ 12,972,489,919	\$ 94,872,473	0.7313%
Fort Bend	\$ 2,244,551,453	\$ 18,194,846	0.8106%



# The Local Economy

## Market Indicators

Austin continues to take its place among the world's leading cities with cultural vitality and lifestyle asset growth. As one of the U.S fastest-growing economies, the Texas state capital has shown favorable investment returns with its promising economy. The city consistently ranks as one of the best places to live, start a business, raise a family, and the most popular for city migration.

Austin is ranked as one of the best places in Texas to invest in real estate, offering a stable job market. The city has become a hub for advanced manufacturing, clean technology, creative and digital technology, data management, financial services and insurance, and space technology.

Home to several Fortune 500 companies, and tech leaders, Austin consistently ranks as one of the fastest growing in the U.S. With its thriving economy growing population, an attractive lifestyle, Austin is set to continue experiencing high appreciation, making for a smart choice in real estate investment.

## City's Top 20 Employers:

Dell Technologies	Apple	National Instruments
H-E-B	Google	Indeed
Samsung Austin Semiconductor	Oracle	AMD
Amazon	University of Texas at Austin	Applied Materials
IBM	Ascension Seton	
Tesla	Baylor Scott & White	
NXP Semiconductor		



### Top Strengths

- > Business environment
- > Quality of Life
- > Culture
- > Tech presence

### Top Challenges

- > Affordability
- > Cost of living
- > Traffic
- > Talent / aquisition / availability



## Where Does Austin Rank?

It's no wonder that Austin is a popular landing spot for corporate headquarters and individuals alike. Austin consistently ranks high across a broad spectrum of studies including:



- Best Housing Markets for Growth and Stability (SmartAsset, 2023)
- Best Housing Market for First-Time Buyers (Bankrate, 2023)
- Best State Capitals to Live In (WalletHub, 2023)
- Top GDP Growth Among U.S. Metros (Austin Business Journal, 2023)
- Best City for Entrepreneurs (The Zebra, 2023)
- Best City for Startups (Crowdspring, 2023)
- Strongest Hiring Rates (LinkedIn, 2023)
- Best City for Tech Jobs (World Population Review, 2023)
- Best College Town in America
- New Corporate Facility Investment Project



- Best Performing City (Milken Institute, 2023)
- Best Metro Areas for STEM Professionals (WalletHub, 2023)
- Best Real Estate Market in the Large City Category (WalletHub, 2023)
- Best Performing City in Annual Assessment of Economic Growth (Milken Institute, 2023)
- Most Preferred Market for Real Estate Investors in 2023 (CBRE, 2023)

### Other Top Rankings:

- No.4 Most Dynamic Metro of All U.S. Metros (Heartland Forward, 2023)
- No.5 Most Preferred Market for Lenders (CBRE, 2023)
- No. 5 Top City for One-Way Movers (U-Haul, 2023)
- No.6 Top Large Cities for Starting a Career after College (Coworking Café, 2023)
- No.7 Most Climate-Resilient Cities (Architectural Digest, 2023)
- No.7 Biggest Boomtown in America (Checkr, 2023)
- No.7 Best City for International Business
- One of Top 10 Meeting Destination in North America (Cvent, 2023)
- One of Top 10 U.S. Metros for Logistics Facility Investment (Site Selection, 2023)
- One of Top 20 Places where Americans are Happiest (SmartAsset, 2022)

## Economy & Job Growth

Austin's economy ranked No. 1 among the best performing top 50 metros since COVID-19, with a 13.2% increase in job growth.

Austin's popularity in one-way movers plays contribution to a strong job growth. The city has been able to provide an increasing number of jobs, especially as new residents continue to relocate into the city. With Texas's support for business growth, Austin's confidence in job growth will continue, providing a solid economic environment.



**Key Takeaways:**

- The Austin Metro unemployment rate remains below the Texas (3.5%) and national rates (3.5%)
- According to TWC, Austin Metro gained 6,900 obs from October to November.
- Austin region has experienced an annual growth rate of 2.8%, representing the collective addition of 36,800 jobs since November 2022.
- Unemployment in the Capital Area/Travis County region decreased slightly to 3.0% from October to November.

**2023 SCORECARD**

	2023 (Year 5 of OA 4.0)	OA 4.0 GOAL (2019-2023)	COMPLETED CAMPAIGN
Net New Jobs	41,800	161,000	253,900
Corporate Relocation Announcements	37	300	294
Local Company Expansions	81	500	548
Leads Generated	282	1,250	1,479
Prospect Visits to Central Texas	111	625	582
Regional Retention Surveys	471	1,400	2,489

**686,000 total jobs created since 2004**

*Opportunity Austin – 2023 Annual Report*

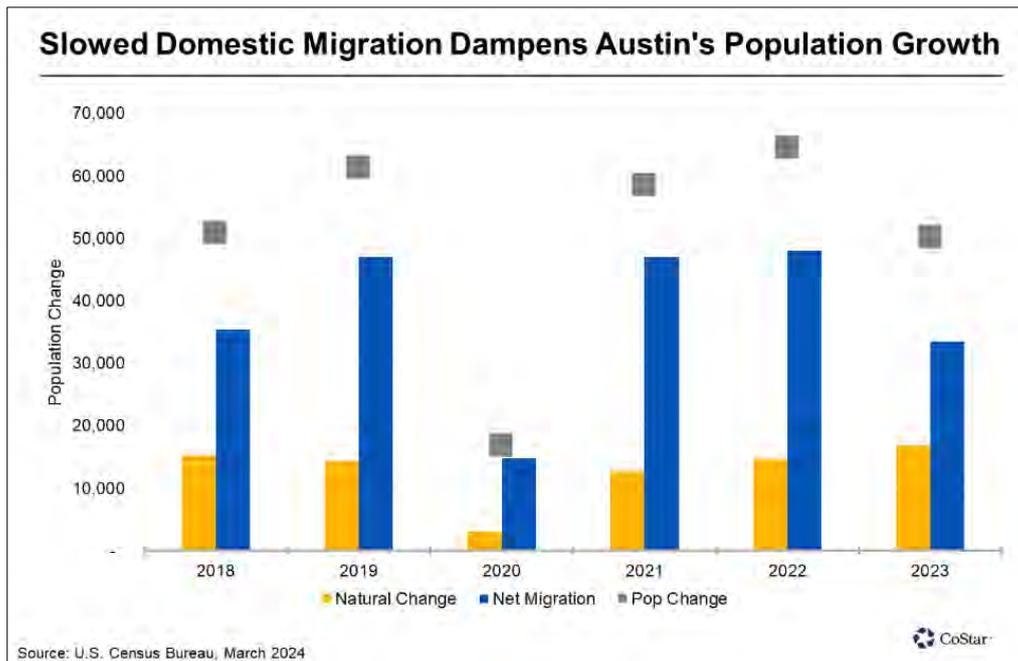
**Population Growth**

Austin, Texas surges ahead with an increase of roughly 2.8 million residents within in a 50-mile radius since 2010, according to CBRE representative.

**Highest Population Growth 2010-2023**



Costar reports state population growth remains strong in Austin, TX. The Texas Capital expanded by 2.1% between mid-2022 and mid-2023, placing it second among major cities with population over one million. Furthermore, ranked seventh national among population increased by 50,100 people.



### Supernova!

Austin has been named a Supernova, according to the Emerging Trends in Real Estate 2024 report. Supernovas are the fastest-growing markets and exploded into prominence over the past decade. Showing an above average economic diversity, attracts a strong investor appeal, sustaining high growth in years ahead.

#### Emerging Trends in Real Estate 2024 Market Categories

Major group	Subgroup	Markets
Magnets	Super Sun Belt	Atlanta Dallas/Fort Worth Houston Miami Phoenix San Antonio Tampa/St. Petersburg
	18-Hour Cities	Charlotte Denver Fort Lauderdale Minneapolis Portland, OR Salt Lake City San Diego
	Supernovas	<b>Austin</b> Boise Jacksonville Nashville Raleigh/Durham



## Acknowledgements

The preparation of the adopted budget could not have been accomplished without the dedication of the management team of the Travis Central Appraisal District. I would like to express my appreciation to all who assisted in this effort. An acknowledgment to Desiree Palencia, Director of Commercial Appraisal for preparing the market analysis provided in the introductory section of this budget. Finally, I would like to acknowledge the Board of Directors of the Travis Central Appraisal District, who have supported the finance staff in our goal of excellence in budgeting, financial management, and reporting.

Should you have any questions about the District's 2024 adopted budget or the budgeting process, I can be reached by phone at (512)834-9317 Ext. 405 or by email at [Lmann@tcadcentral.org](mailto:Lmann@tcadcentral.org).

Respectfully submitted,

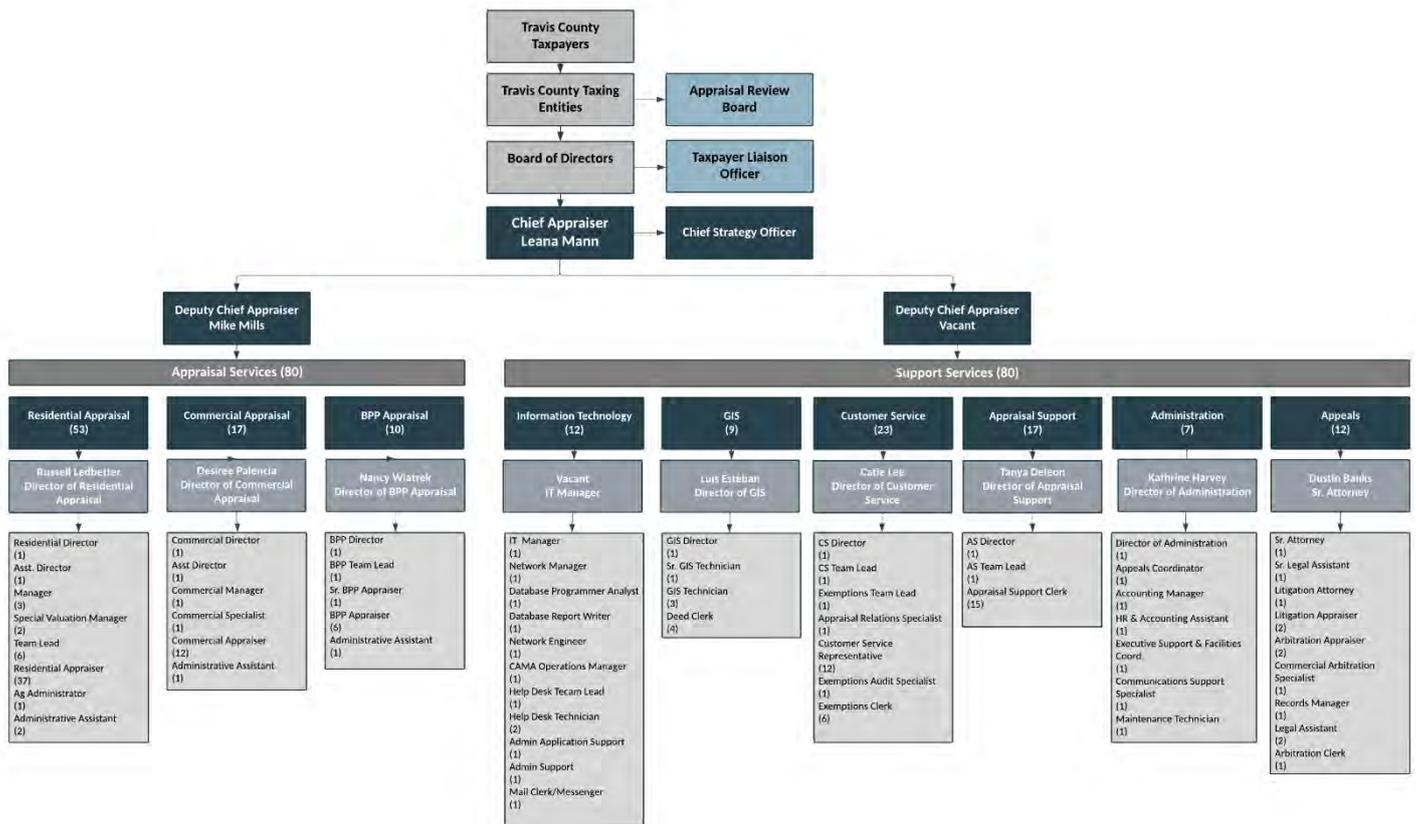


Leana H. Mann, RPA, CCA, CGFO  
Chief Appraiser  
Travis Central Appraisal District



# ORGANIZATIONAL CHART

Fiscal Year 2025



Travis Central Appraisal District's organizational structure acts as a framework that enables effective management, coordination, and specialization. This hierarchical structure enables effective decision-making processes, as decisions can flow through the appropriate channels. It also facilitates accountability, as each level of management is responsible for overseeing and supporting their subordinates. This structure ensures that goals and objectives are cascaded down the organization, enhancing coordination and alignment. This division of labor allows individuals to develop specific expertise in their respective areas, leading to increased efficiency and quality of work.

In addition, the district has interdependent tasks and processes that require coordination and collaboration among the different departments and the organizational structure facilitates this coordination by defining communication channels and establishing mechanisms for cross-functional collaboration. This collaboration helps ensure smooth operations, timely decision-making, and the alignment of efforts towards common goals. Overall, this structure aligns the efforts of employees towards the District's objectives, promotes efficiency, facilitates decision-making, and supports adaptability in a dynamic environment.



## KEY DISTRICT PERSONNEL

Name	Division	Title
Leana Mann	Administration	Chief Appraiser
Mike Mills	Administration	Deputy Chief Appraiser
Vacant	Administration	Deputy Chief Appraiser
Cynthia Martinez	Administration	Chief Strategy Officer
Kat Harvey	Administration	Director of Administration
Dusty Banks	Appeals	Sr. Attorney
Vacant	IT	IT Director
Luis Esteban	GIS	Director of Geographic Information Systems
Catie Lee	Customer Service	Director of Customer Service
Tanya DeLeon	Appraisal Support	Director of Appraisal Support
Desiree Palencia	Commercial	Director of Commercial Appraisal
Dustin Harshbarger	Commercial	Assistant Director of Commercial Appraisal
Nancy Wiatrek	BPP	Director of BPP Appraisal
Russell Ledbetter	Residential	Director of Residential Appraisal
Zach Dye	Residential	Assistant Director of Residential Appraisal
Gretchen Stevens	Residential	Residential Appraisal Manager
Jazmin Gonzalez	Residential	Residential Appraisal Manager
Emiliano Nino	Residential	Residential Appraisal Manager
Tami Stone	Residential	Special Valuation Manager
Daniel Mazziotti	Residential	Special Valuation Manager



## **AWARDS**

### ***Distinguished Budget Presentation Award***

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Travis Central Appraisal District, Texas for its annual budget for fiscal year beginning January 1, 2023. This is the eleventh consecutive year that the district has been awarded this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe that our fiscal year 2024 budget will continue to conform to program requirements, and once adopted, we will submit it to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**Travis Central Appraisal District  
Texas**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morill*

Executive Director



# Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Travis Central Appraisal District for its annual comprehensive financial report for the fiscal year ended December 31, 2022. This was the twelfth consecutive year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.



Government Finance Officers Association

## Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Travis Central Appraisal District  
Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2022

*Christopher P. Morrill*

Executive Director/CEO



# **Award for Outstanding Achievement in Popular Annual Financial Reporting (GFOA)**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Outstanding Achievement in Popular Annual Financial Reporting award to the Travis Central Appraisal District, Texas for its popular annual financial report (PAFR) for fiscal year 2022. This was the seventh consecutive year that the District has achieved this prestigious award. The GFOA established the PAFR Program in 1991 to encourage and assist state and local governments to extract information from the comprehensive annual financial report to produce high quality PAFRs specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. This award is valid for a period of one year only. We believe that our current PAFR continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



Government Finance Officers Association

## **Award for Outstanding Achievement in Popular Annual Financial Reporting**

Presented to

### **Travis Central Appraisal District Texas**

For its Annual Financial Report  
For the Fiscal Year Ended

December 31, 2022

*Christopher P. Morill*

Executive Director/CEO



## Certificate of Distinction

The Government Treasurers' Organization of Texas (GTOT) awarded a Certificate of Distinction to the Travis Central Appraisal District for its investment policy. In order to be awarded the Certificate of Distinction, a government must publish comprehensive written investment policy that meets all program requirements set forth by the GTOT. This is the sixth consecutive two-year period that the District has achieved this prestigious award. A Certificate of Distinction is valid for a period of two years.





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# BUDGET OVERVIEW





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# Understanding the Local Property Tax Process



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

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

The Texas Constitution sets out five basic rules for property taxes <sup>(2)</sup>:

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

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



The local government's tax assessor applies the tax rate to the taxable value in its jurisdiction to compute the tax due on each property. <sup>(1)</sup>

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

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

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

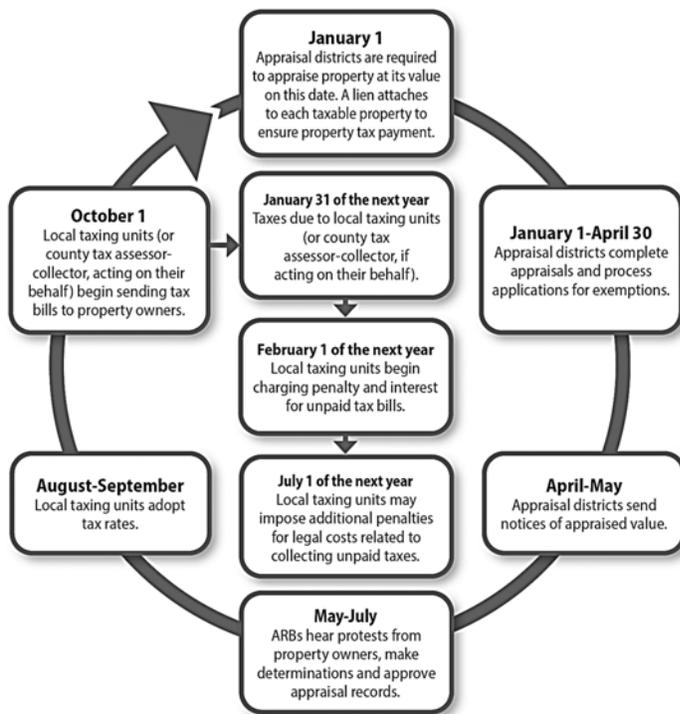
1. A large part of each appraisal district's job is to estimate what your property is worth on January 1. What a property is used for on January 1, market conditions at that time, and who owns the property on that date determine whether the property is taxed, its value, and who is responsible for paying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

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

2 Texas Comptroller of Public Account - Texas Property Tax System



# Property Tax Calendar



<b>Appraisal Phase (Jan. 1 through May 15)</b>	
Jan. 1 – April 30	Property is appraised and exemption applications are processed
April – May 1	Notices of appraised value are sent
May 15	Appraisal record prepared and submitted to the ARB
<b>Equalization Phase (May 15 through July 25)</b>	
May 15 – July 20	Protests and challenges are heard and determined
July 20	Appraisal records are approved
July 25	Appraisal roll is certified
<b>Assessment Phase (July 25 through Oct. 1)</b>	
July 25	Appraisal roll received by taxing units
July 25 – Sept. 30	Tax rates are adopted and taxes are levied (calculated)
Oct. 1	Tax bills begin to be sent to taxpayers
<b>Collection Phase (Oct. 1 through Jan. 31)</b>	
Oct. 1 – Jan. 31	Current taxes are collected
Feb. 1	Penalties and interest begin to accrue
July 1	Additional penalties may be added for legal costs

## Role of the Appraisal District

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

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

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

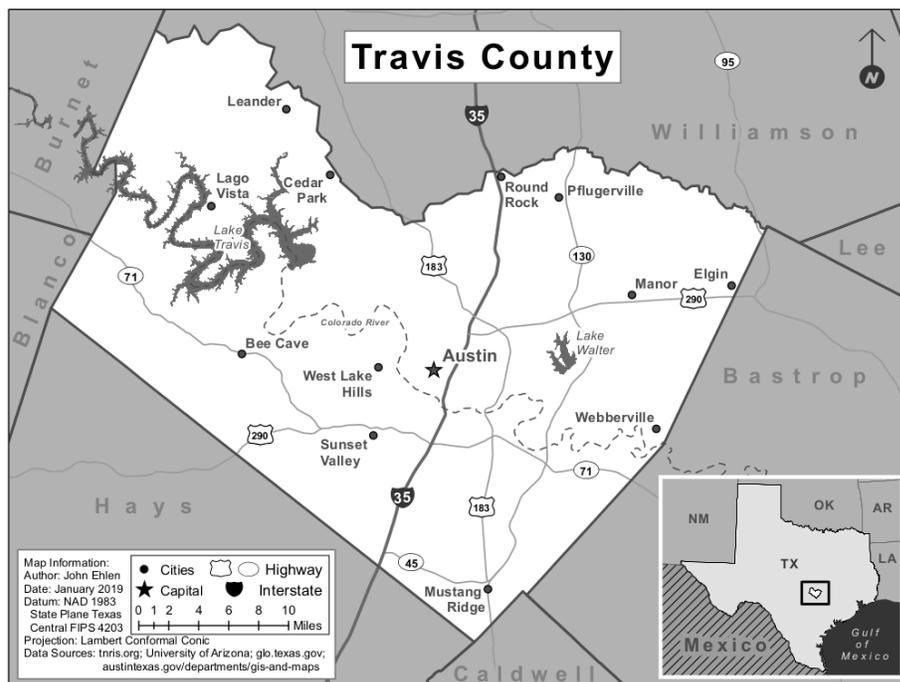


# Travis Central Appraisal District

The Travis Central Appraisal District was created under the 66th Texas State Legislature in 1979 under the provisions of Senate Bill 621 known as the Property Tax Code. The District is responsible for the appraisal of property subject to ad valorem taxation in Travis County, Texas. The District is governed by a board of nine directors serving two year terms, plus a tenth statutorily designated non-voting member who is the County Tax Assessor-Collector. Travis County appoints two board members, Austin ISD appoints two board members, City of Austin appoints two board members, and Austin ISD and City of Austin appoint one board member jointly. The remaining two board members are appointed by a vote of the eastern and western taxing entities within Travis County.

The District was formed in 1981 and formally began operations in 1982, pursuing its mission to provide accurate appraisal of all property in Travis County at one hundred percent of market value, equally and uniformly, in a professional, ethical, economical and courteous manner, working to ensure that each taxpayer pays only their fair share of the property tax burden. As stipulated under the Texas Property Tax Code, the District serves the citizens and taxpayers of Travis County and the taxing entities which lie within Travis County.

Travis County, established in 1840, is located in south central Texas astride the Balcones Fault, the boundary between the Edwards Plateau to the west and the Blackland Prairies to the east. Its county seat, Austin, is the capital of Texas. Travis County's population continues to grow at a steady pace, increasing an average of 2.7% each year since 2013. The 2022 population of Travis County was estimated to be 1,402,935, an increase of 2.3% over the 2021 estimated population.



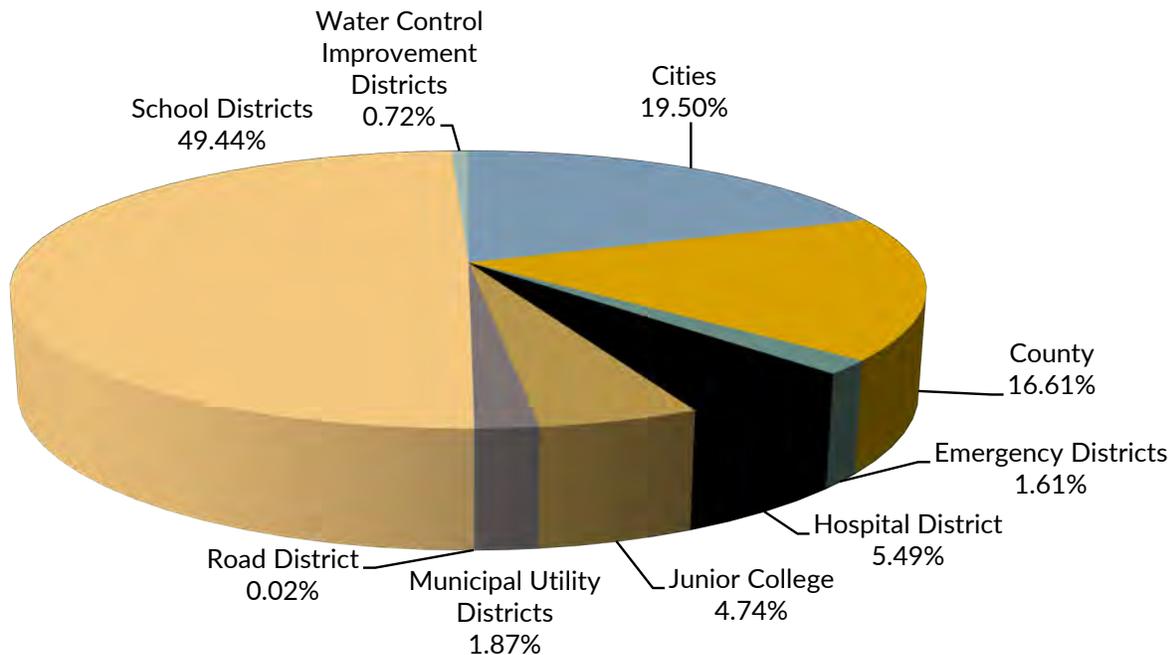
# Property Taxes at Work

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



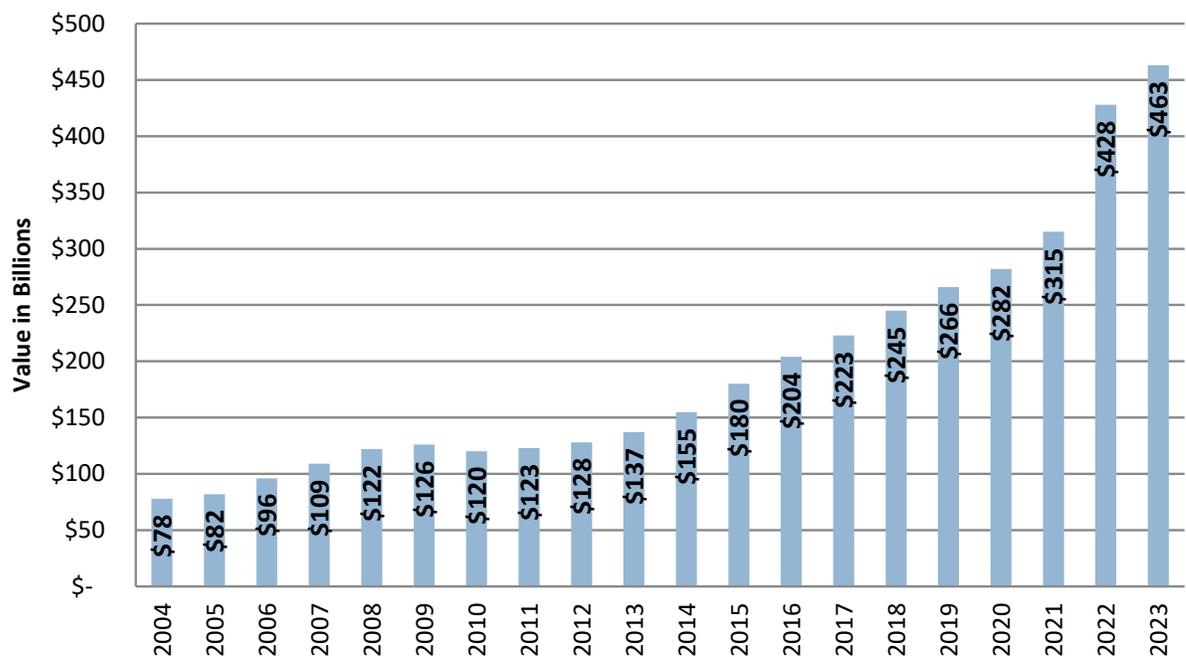
In Travis County, property taxes support 165 local government agencies including 21 cities, 18 emergency districts, the county, the hospital district, the junior college, 63 municipal utility districts, 1 road districts, 15 school districts, 17 water control improvement districts, and 27 public improvement districts. For 2023, the projected tax levy for all taxing units in Travis County is \$5,835,183,445.

## Budget by Taxing Unit Type



2023 was the thirteenth consecutive year of appraisal roll growth.

Year	Total Appraisal Roll	Appraisal Roll in Billions	Change from Prior Year	Percent Change
2004	\$ 77,780,497,021	\$ 78	\$ 1,312,197,337	1.72%
2005	\$ 82,376,017,030	\$ 82	\$ 4,595,520,009	5.91%
2006	\$ 95,938,443,366	\$ 96	\$ 13,562,426,336	16.46%
2007	\$ 108,849,163,598	\$ 109	\$ 12,910,720,232	13.46%
2008	\$ 121,880,175,682	\$ 122	\$ 13,031,012,084	11.97%
2009	\$ 125,920,708,866	\$ 126	\$ 4,040,533,184	3.32%
2010	\$ 120,247,416,959	\$ 120	\$ (5,673,291,907)	-4.51%
2011	\$ 123,196,201,548	\$ 123	\$ 2,948,784,589	2.45%
2012	\$ 128,176,409,480	\$ 128	\$ 4,980,207,932	4.04%
2013	\$ 136,609,794,659	\$ 137	\$ 8,433,385,179	6.58%
2014	\$ 154,513,882,900	\$ 155	\$ 17,904,088,241	13.11%
2015	\$ 179,776,622,324	\$ 180	\$ 25,262,739,424	16.35%
2016	\$ 203,900,582,596	\$ 204	\$ 24,123,960,272	13.42%
2017	\$ 223,147,520,227	\$ 223	\$ 19,246,937,631	9.44%
2018	\$ 245,338,206,315	\$ 245	\$ 22,190,686,088	9.94%
2019	\$ 266,184,989,892	\$ 266	\$ 20,846,783,577	8.50%
2020	\$ 281,851,353,216	\$ 282	\$ 15,666,363,324	5.89%
2021	\$ 314,594,449,350	\$ 315	\$ 32,743,096,134	11.62%
2022	\$ 428,452,895,722	\$ 428	\$ 113,858,446,372	36.19%
2023	\$ 463,332,450,474	\$ 463	\$ 34,879,554,752	8.14%



# Accounting Basis and Controls

## Accounting Basis

The District reports its financial activities as a special-purpose government. Special-purpose governments are governmental entities which engage in a single government program. Like most governments, special-purpose governments present two types of financial statements: (1) government-wide financial statements and (2) fund financial statements.

The government-wide financial statements report information on all of the activities of the District. Governmental activities generally are financed through charges for services and intergovernmental revenues. The statement of activities reflects the revenues and expenses of the District. The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting.

The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time the liability is incurred.

The fund financial statements provide information about the District's governmental funds. The emphasis of fund financial statements is directed to specific activities of the District. The District reports the *general fund* as a major governmental fund. It is the District's primary operating fund. This fund is used to account for the acquisition and use of the District's expendable financial resources and the related liabilities. The District also reports the 850 EAL Holding Corp. as a major governmental fund. 850 EAL Holding Corp. is a non-profit entity whose primary purpose supports the District. The measurement focus is based on the determination of changes in financial position rather than upon net income determination. Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available and expenditures are recorded when the related fund liability is incurred.

## Internal Controls

To provide a reasonable basis for making its representations, the District's management team has established a comprehensive internal control framework. This framework is designed to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that accounting transactions are executed in accordance with management's authorization and properly recorded so that the financial statements can be prepared in



conformity with generally accepted accounting principles (GAAP). The objective of the internal control framework is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. 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 evaluation of costs and benefits requires estimates and judgments by management. The design and operation of internal controls also ensures that all funds are expended in compliance with applicable laws and regulations.

All internal control evaluations occur within the above framework. I believe that the District's internal controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

## **Financial Policies & Procedures**

The Travis Central Appraisal District (the district) financial policies compiled below encompass the basic framework for the overall financial management of the district. These policies assist the Board of Directors and management with decision-making and provide guidelines for evaluating both the current and long-range financial activities. They are reviewed annually in conjunction with the budgetary process to verify continued applicability and benefit to the district.

The primary objectives of the policies are to provide accountability for cost-effective stewardship of taxpayers' funds through fairly presented financial statements supported by full disclosures.

### ***Revenue Policy***

1. **Revenue Recognition-** Revenues shall be recorded on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available.
2. **Daily Deposits-** In accordance with this finance policy, the district shall require weekly deposits of receipts only when the monies on hand amount to at least \$1,000. Any funds not immediately deposited shall be appropriately safeguarded in a locked file cabinet in the Finance Department.
3. **Monitoring Revenue-** District finance staff shall monitor revenues as billed and collected and shall report to the Board of Directors no less than quarterly on any past due or uncollectible amounts.
4. **Authority-** The HR & Accounting Director shall be responsible for designing, implementing, monitoring, and amending as necessary, accounting procedures, including internal controls, for the billing, recording, and reporting of all revenues of the district in compliance with Generally Accepted Accounting Principles (GAAP) and applicable state laws. Any changes to revenue procedures shall be reported to the Board of Directors at their next regularly scheduled meeting.



## ***Cash Disbursement Policy***

1. **Centralized Purchasing-** The District will operate under a centralized purchasing concept.
2. **Payments-** Local governments and state agencies are required to pay all bills owed within 30 calendar days. The district adheres to this requirement. Any deviations from this requirement are reported to the Chief Appraiser.
3. **Monitoring-** District finance staff shall monitor cash disbursements and report to the Board of Directors at each regularly scheduled meeting all capital asset purchases and any purchases over \$50,000. Specific purchasing limitations are outlined in the cash disbursements section of this finance policy.
4. **Authority-** The HR & Accounting Director shall be responsible for designing, implementing, monitoring, and amending as necessary, accounting procedures including internal controls, for the requisitioning, purchasing and cash disbursement functions of the district in compliance with Generally Accepted Accounting Principles (GAAP) and applicable state laws. Any change to cash disbursement procedures shall be reported to the Board of Directors at their next regularly scheduled meeting.

## ***Operating Budget Policy***

1. **Planning:** The District will prepare a five-year operating budget projection annually, which will include projections of expenditures for the next five years.
2. **Performance Measures:** The District will integrate performance measures and productivity indicators into its budgetary process whenever feasible.
3. **Periodic Reporting:** The Deputy Chief Appraiser shall present budget-to-actual financial reports to the Board of Directors at each board meeting.
4. **Balanced Budget:** The District shall submit a balanced budget wherein budgeted expenditures shall equal budgeted jurisdiction appraisal revenues.

## ***Asset Management and Capital Improvement Policy***

1. **Planning for Operational and Maintenance Costs:** The District shall utilize an equipment replacement schedule to plan major operational and maintenance asset acquisitions on a systematic, comprehensive, and entity-wide basis.
2. **Asset Condition:** The District will maintain all assets at a level adequate to comply with all regulatory requirements and to minimize future replacement and maintenance costs.
3. **Planning:** The District will annually update a five-year capital improvement program, identifying and describing each capital project along with the estimated cost.
4. **Capitalization:** The District will capitalize all asset cost which are \$1,000 or more and whose useful life is more than one year.



5. **Reporting:** The District will provide reports of expenditures by project to the Board of Directors no less than quarterly.

### ***Cash Management and Investment Policy***

1. **Written Policy:** The District's investment policy must be written and in compliance with all applicable state and local laws. The policy must be reviewed on an annual basis by the Board of Directors and approved through a resolution.
2. **Objectives:** The primary objectives of investment activities, in priority order, shall be preservation of principal, liquidity, and yield.
3. **Periodic Reporting:** The District shall provide monthly investment reports to the Board of Directors.
4. **Treasury Services:** The District shall prepare a Request for Proposal (RFP) for banking services every 2 years, with the option to renew the contract for an additional 2 years.

### ***Accounting Policy***

1. **Authority for Accounting Procedures:** The District will establish and maintain the accounting system according to Generally Accepted Accounting Principles (GAAP) and all applicable state and local laws.
2. **Annual Audit:** An annual audit will be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, and a management letter indicating any suggestions for improvement or areas of concern.
3. **Transparency:** Full disclosure will be provided in the financial statements.
4. **Financial Report:** The District shall prepare an annual comprehensive financial report (ACFR) upon completion of the financial audit, which will be submitted to the Government Finance Officers' Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting award.

### ***Accounting Reserves Policy***

1. **Source of Resources:** There shall be deposited, into specific general fund reserve funds, contributions from the general fund in amounts determined by the District Board of Directors.
2. **Operation of Fund:** The budget submission for each year shall include a recommendation for a general fund contribution to established general fund reserve funds. Prior to the end of each fiscal year, the district will prepare a report of any estimated surplus funds. If the Board of Directors decides to do so, a budget amendment will be prepared and approved by the Board of Directors. This budget amendment may allocate any general fund surplus funds to specific general fund reserve funds.



3. **Fund Manager:** The HR & Accounting Director shall administer all general fund reserve funds within the financial management system and shall serve as the reserve fund manager.
4. **Reporting:** A report of available reserve fund balances shall be presented to the Board of Directors quarterly at a regularly scheduled board meeting. Per GASB No. 54, all established reserves for the district will be treated as a committed fund balance and will be transfer to the designated fund through approval by the District's Board of Directors.

## Budget Process & Procedures

The district is provided strict guidelines on the budgeting process in the Texas Property Tax Code. This information can be found in Chapter 6.06 of the Texas Property Tax Code and in the appendix of this report. An overview of the budgeting process is provided below.

The district begins its annual budgeting process in February. The district prepares an annual budget for the General Fund only. Discussions are held with the Chief Appraiser, the Deputy Chief Appraiser, and the department directors to discuss what the department's budget needs are for the upcoming fiscal year. Once this information is gathered, the Deputy Chief Appraiser prepares the adopted budget based on the Chief Appraiser's directives.

In May, the District may hold a budget workshop with the Board of Directors, the Chief Appraiser, and the Deputy Chief Appraiser where the budget is looked at in-depth. The district must send the adopted budget to the presiding officer of each taxing unit before June 15<sup>th</sup>.

During this budget workshop, the board of directors makes suggestions along with any taxing units that come to the meeting to discuss the adopted budget. The district then takes the budget and revises it to include the changes made at the meeting.

The district must hold a public hearing to adopt the adopted budget no later than September 15<sup>th</sup>. The district must send a notice of the public hearing to the presiding officer of each taxing unit no later than 10 days before the board of director's meeting where the budget will be adopted. The secretary of the board must also post the notice of the public hearing in the county newspaper. The district posts this information in the Austin American Statesman. The budget must be adopted before September 15<sup>th</sup>.

Once the General Fund budget is adopted, the taxing units have 30 days to file a resolution with the Board of Director's secretary to disapprove the budget if they deem necessary. If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving the budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.



All budget amendments must be presented to the taxing units 30 days prior to the meeting where the board is set to approve the amendment. A budget amendment changes the final amount due from the taxing unit. The district can make line-item transfers without notifying the taxing units. The Chief Appraiser has the authority to approve or disapprove any line-item transfers. All line-item transfers are then presented to the board for approval. Budget line-item transfers do not change the final amount of the budget, but simply move budgeted funds from one natural expenditure category to another. Budget line-item transfers do not require any additional funds from the taxing units and they do not change the amount of any surplus credited to the jurisdictions at year end.



# Budget Calendar

JANUARY 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

DATE    SUBJECT  
 1/1/2024 Beginning of 2024 fiscal year

DATE    SUBJECT  
 2/5/2024 Budget discussion with Chief Appraiser on 2025 budget  
 2/12/2024 Meet with division directors

FEBRUARY 2024						
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25	26	27	28	29		

MARCH 2024						
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24	25	26	27	28	29	30
31						

DATE    SUBJECT  
 3/1/2024 Mail 2nd quarter invoices to taxing entities  
 3/4/2024 Budget requests due from department directors  
 3/29/2024 First budget draft due to Chief Appraiser

DATE    SUBJECT  
 4/4/2024 Budget Committee Meeting  
 4/24/2024 Second budget draft due to Chief Appraiser  
 4/29/2024 Proposed Budget Presentation

APRIL 2024						
S	M	T	W	T	F	S
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28	29	30				

MAY 2024						
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DATE    SUBJECT  
 5/15/2024 Final budget draft due to Chief Appraiser

DATE    SUBJECT  
 6/1/2024 Mail 3rd quarter invoices to taxing entities  
 6/14/2024 Submit proposed budget to presiding officers  
 6/14/2024 Public hearing notice mailed to all taxing entities  
 6/14/2024 Required budget notice ran in local newspapers  
 6/30/2024 Adopt 2025 Proposed Budget

JUNE 2024						
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30						



JULY 2024						
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DATE    SUBJECT

DATE    SUBJECT

AUGUST 2024						
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SEPTEMBER 2024						
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29	30					

DATE    SUBJECT

- 9/1/2024 4th quarter invoices mailed to taxing entities
- 9/15/2024 Final day to adopt 2025 budget
- 9/30/2024 Submit budget to GFOA
- 9/30/2024 Tax rates are adopted by all taxing units

DATE    SUBJECT

- 10/21/2024 Mail out final calculation of budget liabilities to taxing entities
- 10/31/2024 Mail out budget amendment notification to taxing entities

OCTOBER 2024						
S	M	T	W	T	F	S
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER 2024						
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DATE    SUBJECT

DATE    SUBJECT

- 12/1/2024 1st quarter 2024 invoices mailed to taxing entities
- 12/16/2024 Budget amendments presented to Board of Directors
- 12/31/2024 2024 fiscal year-end
- 1/1/2025 2025 budget takes effect

DECEMBER 2024						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				



## Revenue Budget

The revenue budget for fiscal year 2025 totals \$32,452,566. Since the District uses a balance budget policy, budgeted assessments to the taxing units must equal budgeted expenditures. Budgeted assessments to the taxing units and budgeted expenditures both total \$32,243,566. The additional \$209,000 in the revenue budget is for miscellaneous income. This is income that the district is allowed to keep from year to year for charges for services, investment income, and other miscellaneous income items.

If the District has a surplus of appraisal revenues over expenditures from the preceding year's budget, the district must reduce the current budget allocation to each taxing unit proportionately for the year that the surplus is from. This is shown as a refund of appraisal assessments and is a contra revenue account, which consequently reduces budgeted revenues required by the taxing units for that fiscal year. For fiscal year 2024, the district does not expect to have any surplus funds credited back to the taxing units.

The district has seen an increase in the creation of Public Improvement Districts over the past two to three years. A public improvement district, or PID, is a defined geographical area established to provide specific types of improvements or maintenance within the area which are financed by assessments to the property owners within the area.

Public improvement districts have become a valuable financing strategy for municipalities in recent years. As previously stated, appraisal district budgets are funded by the taxing entities within the appraisal district boundaries based on their proportionate share of the tax levy. Public improvement districts do not have a levy and therefore do not contribute to the district's annual budget. However, appraisal districts are continuing to provide appraisal services and reporting for these public improvement districts. Travis CAD implemented a funding strategy similar to the Travis Co. Tax Office where public improvement districts will be assessed an annual fee based on the parcel count within the public improvement district. For fiscal year 2025, TCAD determined this rate to be \$2.27 per parcel. Additionally, new public improvement districts will be assessed a fee of \$1,000 as a setup fee to assist with the cost of setting up the public improvement district in the district's CAMA system. As list of public improvement districts and their estimated 2025 fee can be found in the Revenue Budget section of this document.

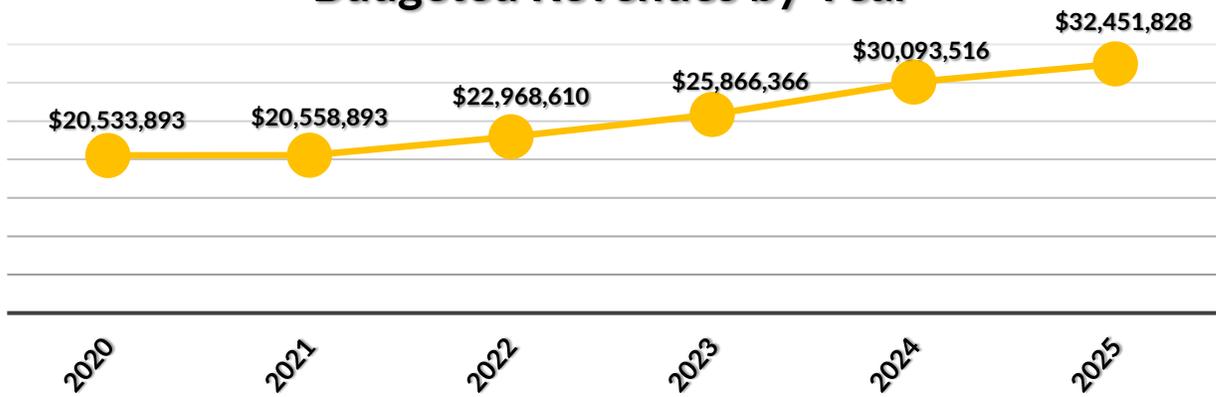
The table and graph below show the total budgeted revenues by source for fiscal year 2025 budget and the previous five years' budget history.



## Revenue Budget History FY 2020-2025

	2020 Adopted	2021 Adopted	2022 Adopted	2023 Adopted	2024 Adopted	2025 Proposed
Budgeted revenues:						
Appraisal assessments	\$ 20,193,893	\$ 20,193,893	\$ 22,786,110	\$ 25,683,866	\$ 29,884,516	\$ 32,243,566
Other revenue	340,000	365,000	182,500	182,500	209,000	209,000
<b>Total budgeted revenues</b>	<b>\$ 20,533,893</b>	<b>\$ 20,558,893</b>	<b>\$ 22,968,610</b>	<b>\$ 25,866,366</b>	<b>\$ 30,093,516</b>	<b>\$ 32,452,566</b>
<b>Increase in Budgeted Revenues</b>	<b>3.47%</b>	<b>0.12%</b>	<b>11.72%</b>	<b>12.62%</b>	<b>16.34%</b>	<b>7.84%</b>

### Budgeted Revenues by Year



### Overview of Significant Budget Items

Expenditures are broken down by natural expenditure category. The district has 18 different categories that it budgets for annually. A comparison of the 2025 proposed and 2024 adopted budget by category is provided on the following page.

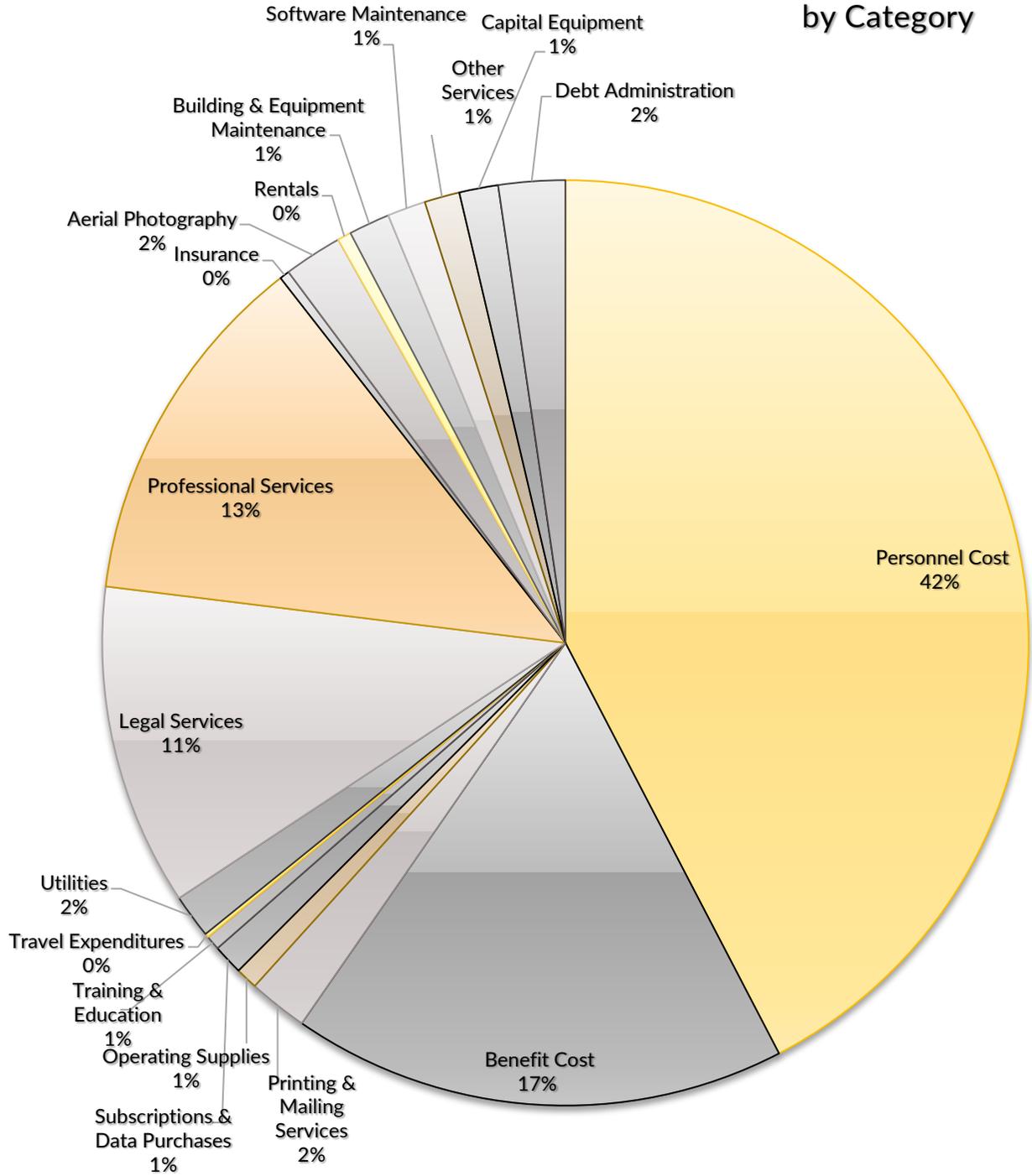


## Expenditures by Category FY 2025 v. FY 2024

	2025 Proposed	2024 Adopted	\$ Change	% Change	2023 Adopted	2023 Actual
<b>Expenditures by Function:</b>						
Personnel Cost	13,661,446	12,892,155	769,291	5.97%	12,561,356	9,959,303
Benefit Cost	5,568,186	4,817,439	750,747	15.58%	4,493,676	4,065,000
Printing & Mailing Services	665,200	809,700	(144,500)	-17.85%	665,819	714,296
Operating Supplies	248,183	226,800	21,383	9.43%	195,500	235,725
Subscriptions & Data	340,720	352,310	(11,590)	-3.29%	286,560	307,566
Training & Education	162,666	151,790	10,876	7.17%	120,790	117,926
Travel Expenditures	43,541	26,450	17,091	64.62%	16,950	31,925
Utilities	495,800	555,860	(60,060)	-10.80%	607,797	454,542
Legal Services	3,625,000	2,042,500	1,582,500	77.48%	1,715,000	2,938,955
Professional Services	4,033,256	5,111,986	(1,078,730)	-21.10%	1,821,189	2,470,928
Insurance	110,678	86,678	24,000	27.69%	74,000	106,294
Aerial Photography	657,650	579,260	78,390	13.53%	802,297	783,657
Rentals	154,320	153,320	1,000	0.65%	150,870	135,754
Building & Equipment					379,418	
Maintenance	463,289	444,290	18,999	4.28%		365,910
Software Maintenance	430,627	350,467	80,160	22.87%	462,100	484,325
Other Services	396,116	411,697	(15,581)	-3.78%	407,775	345,059
Capital Equipment	438,050	122,976	315,074	256.21%	173,931	315,295
Debt Administration	748,838	748,838	-	0.00%	748,838	748,838
<b>Total Expenditures</b>	<b>\$ 32,243,566</b>	<b>\$ 29,884,516</b>	<b>\$ 2,359,050</b>	<b>7.89%</b>	<b>\$ 25,683,866</b>	<b>\$ 24,581,296</b>



## 2025 Expenditures by Category



## Capital Expenditures

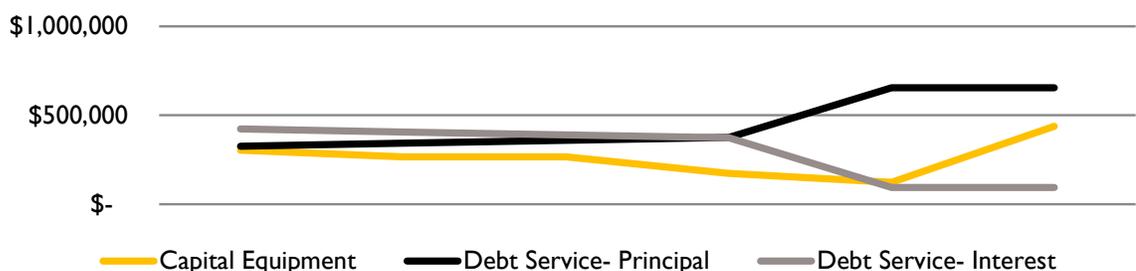
Three general ledger accounts combine to make the capital expenditures category and debt administration categories: (1) capital equipment, (2) debt service- principal, and (3) debt service-interest. Capital equipment is any fixed asset whose cost is over the capitalization threshold and has a useful life greater than one year. The district has established a capitalization threshold of \$1,000 or more. Under the modified accrual basis of accounting, capital equipment is expensed in the period in which it is purchased. When preparing government-wide financial statements, adjusting entries are made to account for the depreciation of capital equipment, since the government-wide statements use the full accrual basis of accounting.

Debt service principal and interest are treated similarly to the capital equipment account. Under the modified accrual basis of accounting, all debts should be expensed in the period that they are incurred. However, debt is typically a long-term liability and must be adjusted when converting to the government-wide statements, which use the full-accrual basis of accounting.

The table and graph below outline the capital expenditures & debt category for the fiscal year 2025 and the previous five fiscal years' budget histories.

<b>Capital Expenditures &amp; Debt Administration FY 2020-2025</b>						
	2020	2021	2022	2023	2024	2025
	Adopted	Adopted	Adopted	Adopted	Adopted	Proposed
Capital Expenditures:						
Capital Equipment	\$ 304,288	\$ 265,723	\$ 265,723	\$ 173,931	\$ 122,976	\$ 438,050
Debt Service- Principal	325,952	343,933	358,859	374,611	654,742	654,742
Debt Service- Interest	423,242	405,261	389,979	374,227	94,096	94,096
<b>Total Capital Expenditures</b>	<b>\$ 1,053,482</b>	<b>\$ 1,014,917</b>	<b>\$ 1,014,561</b>	<b>\$ 922,769</b>	<b>\$ 871,814</b>	<b>\$ 1,186,888</b>

### Capital Expenditures & Debt Administration



## Detailed Budgetary Items

	FY 2025 Proposed Budget	FY 2024 Adopted Budget	\$ Change	% Change
General Fund	\$ 32,243,566	\$29,884,516	\$2,359,050	7.89%

The proposed budget for 2025 totals \$32,243,566, which represents a 7.89% increase over the 2024 adopted budget. The following table provides a comparison of the major revenue sources and major expenditure categories for fiscal year 2024 and 2025.

<b>Budget Comparison FY 2025 v. FY 2024</b>						
	2025 Proposed	2024 Adopted	\$ Change	% Change	2023 Adopted	2023 Actual
Appraisal assessments	\$ 24,526,058	\$ 29,884,516	\$ (5,358,458)	-17.9%	\$ 25,683,866	25,122,569
Other revenue	182,500	209,000	(26,500)	-12.7%	182,500	465,400
<b>Total budgeted revenues</b>	<b>\$ 24,708,558</b>	<b>\$ 30,093,516</b>	<b>\$ (5,384,958)</b>	<b>-17.9%</b>	<b>\$ 25,866,366</b>	<b>\$ 25,587,969</b>
<b>Expenditures by Category:</b>						
Personnel Cost	13,661,446	12,892,155	769,291	5.97%	12,561,356	\$ 9,959,303
Benefit Cost	5,568,186	4,817,439	750,747	15.58%	4,493,676	\$ 4,065,000
Printing & Mailing Services	665,200	809,700	(144,500)	-17.85%	665,819	\$ 714,296
Operating Supplies	248,183	226,800	21,383	9.43%	195,500	\$ 235,725
Subscriptions & Data	340,720	352,310	(11,590)	-3.29%	286,560	\$ 307,566
Training & Education	162,666	151,790	10,876	7.17%	120,790	\$ 117,926
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Capital Equipment	438,050	122,976	315,074	256.21%	173,931	\$ 315,295
Debt Administration	748,838	748,838	-	100.00%	748,838	\$ 748,838
<b>Total Expenditures</b>	<b>\$ 32,243,566</b>	<b>\$ 29,884,516</b>	<b>\$ 2,359,050</b>	<b>7.89%</b>	<b>\$ 25,683,866</b>	<b>\$ 24,581,296</b>

Information on significant budgetary increases and decreases are provided on the following pages.



## Significant Increases

GL Account Title	2025 Proposed Budget	2024 Adopted Budget	\$ Change	% Change
Health Insurance	\$ 3,081,650	\$ 2,564,635	\$ 517,015	20.16%
Utilities	\$ 228,800	\$ 182,060	\$ 46,740	25.67%
Legal & Attorney	\$ 3,100,000	\$ 1,560,000	\$ 1,540,000	98.72%
Legal & Attorney- Personnel	\$ 50,000	\$ 7,500	\$ 42,500	566.67%
Appraisal Services	\$ 600,000	\$ 350,000	\$ 250,000	71.43%
Aerial Photography	\$ 657,650	\$ 579,260	\$ 78,390	13.53%

### HEALTH INSURANCE

The District is budgeting for a 20% increase in health insurance costs. At the time of the proposed budget, the District’s HR department does not have renewal rates. Renewal rates will be available around July/August of the fiscal year, for a December 1<sup>st</sup> plan year.

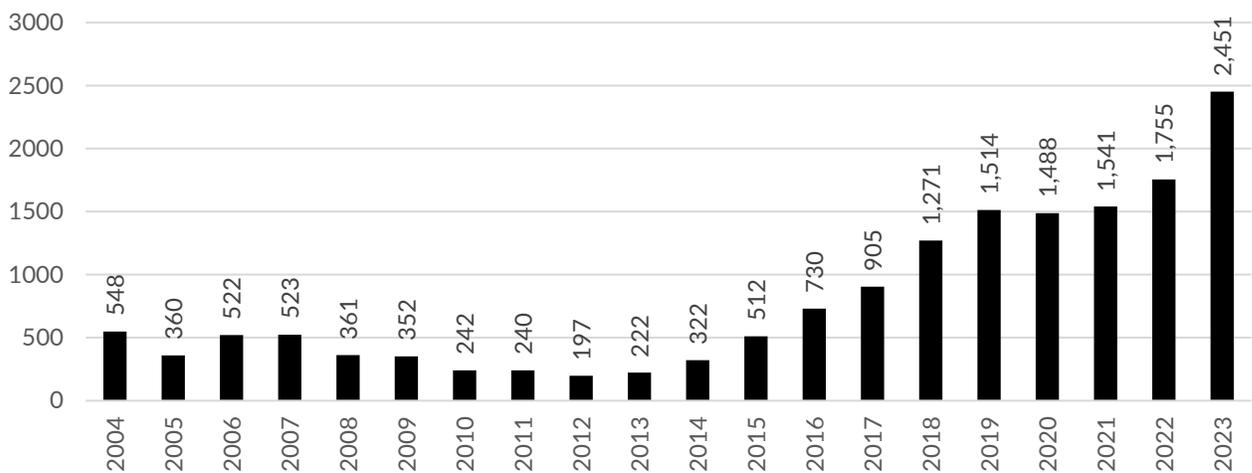
### UTILITIES

The District increased the utilities line item to reflect recent utility increases with Austin Energy.

### LEGAL & ATTORNEY

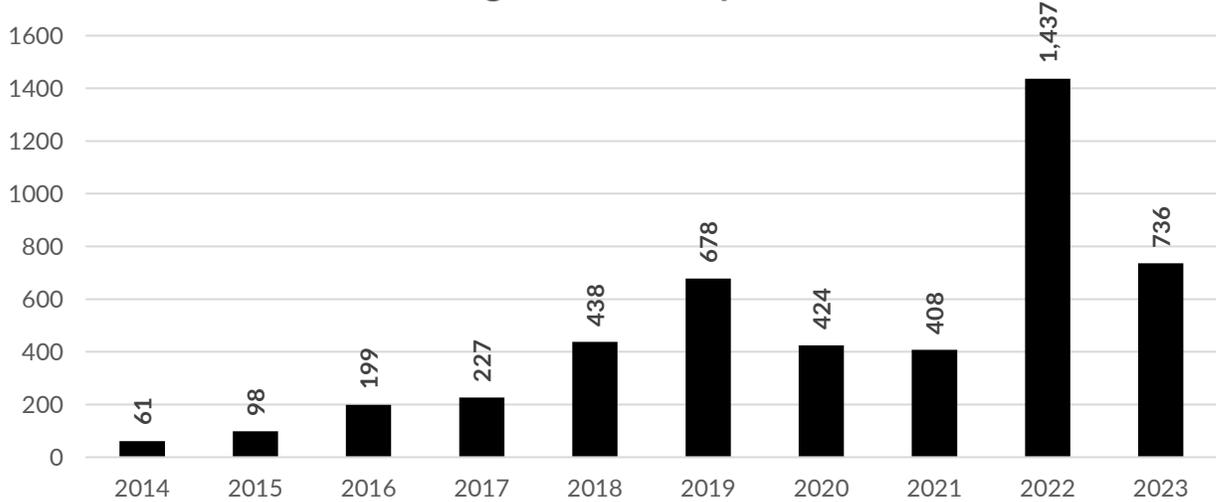
The volume of litigation has increased 661% in the last 10 years, with the value under litigation increasing 799% in the last 10 years.

### Lawsuits Count per Year



The number of binding arbitrations has increased 1,107% in the last ten years, with a record high in 2022 of 1,437 arbitrations.

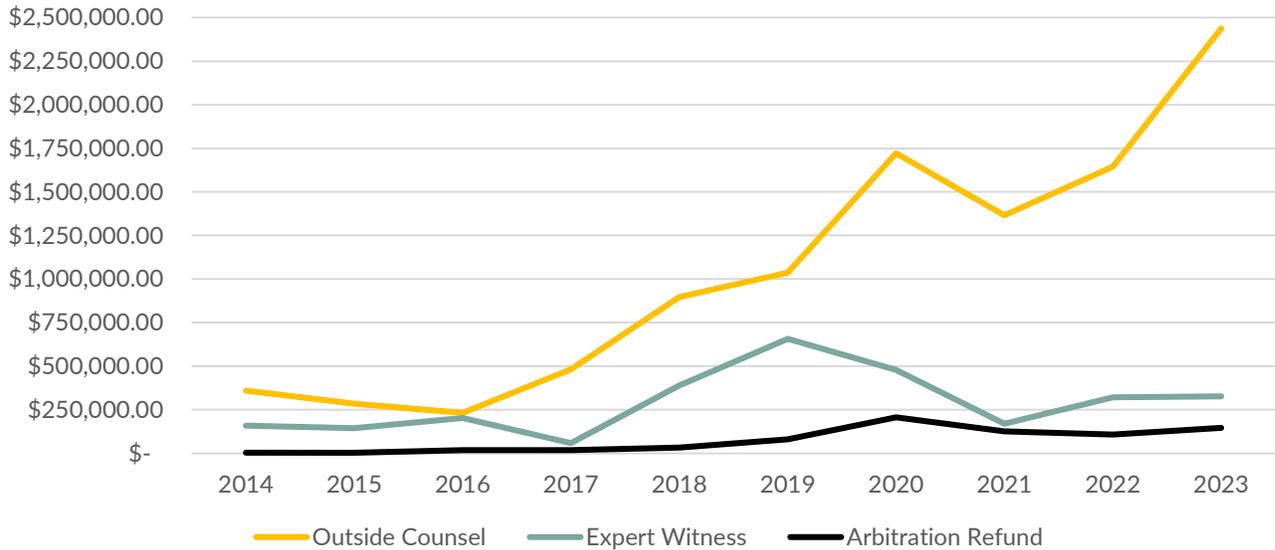
**Binding Arbitrations per Year**



The increased volume of arbitrations and lawsuits also increases the cost of outside counsel, which has increased 578% in the last 10 years. Also, with the increase in the number of binding arbitrations, the cost of the refunds associated with the arbitrations has increased 3,495% in the last 10 years.

Year	Lawsuit Volume	Outside Counsel	Expert Witness	Arbitration Refund
2014	322	\$ 359,474.70	\$ 158,491.89	\$ 4,050.00
2015	512	\$ 285,649.91	\$ 144,337.50	\$ 3,600.00
2016	730	\$ 232,334.06	\$ 202,631.01	\$ 18,900.00
2017	905	\$ 482,007.55	\$ 58,895.00	\$ 19,150.00
2018	1,271	\$ 896,879.87	\$ 388,687.26	\$ 33,400.00
2019	1,514	\$ 1,038,068.98	\$ 657,166.40	\$ 81,150.00
2020	1,488	\$ 1,721,802.36	\$ 479,015.89	\$ 206,850.00
2021	1,541	\$ 1,365,422.60	\$ 169,375.00	\$ 127,162.00
2022	1,755	\$ 1,644,963.43	\$ 322,324.80	\$ 108,900.00
2023	2,451	\$ 2,437,254.17	\$ 326,963.50	\$ 145,600.00





The District is proposing to increase the outside counsel budget line item to \$3 million to match actual expenditures in 2023. However, any unused litigation funds can be transferred to our reserve for litigation at the end of the fiscal year.

District staff also analyzed litigation of the major metros. Travis CAD has the third highest litigation volume by count, and the second highest lawsuit count as a percentage of total real parcel count.

<b>2023 Litigation Comparison by Metro CAD</b>					
	<b>Lawsuits Filed for 2023</b>	<b>Attorney Costs</b>	<b>Expert Report Costs</b>	<b>Total Litigation Expenditures</b>	<b>Lawsuits as a % of Parcel Count</b>
<b>Harris</b>	9,605	\$15,000,000	\$1,800,626	\$16,800,626	0.53%
<b>Dallas</b>	3,200	\$ 860,000	\$ 80,000	\$ 940,000	0.42%
<b>Travis</b>	2,465	\$ 2,644,116	\$ 326,963	\$ 2,971,079	0.52%
<b>Bexar</b>	1,720	\$ 2,200,000	\$ 160,125	\$ 2,360,125	0.23%
<b>Tarrant</b>	1,575	\$ 1,488,000	\$ 65,000	\$ 1,553,000	0.20%
<b>Fort Bend</b>	984	\$ 876,700	\$ 98,300	\$ 975,000	0.21%
<b>Collin</b>	793	\$ 1,542,499	\$ 388,942	\$ 1,931,441	0.18%
<b>Denton</b>	698	\$ 509,504	\$ 20,780	\$ 530,284	0.15%

### APPRAISAL SERVICES

The District is proposing an additional \$250,000 in the appraisal service line item to purchase fee appraisals during the 2025 year. These fee appraisals will assist the district in calibrating models in market areas where there are not sufficient sales.



## AERIAL PHOTOGRAPHY

The District is proposing to add an additional aerial imagery vendor in 2025. In 2023, Travis CAD brought on a new imagery contractor to provide street-level imagery. We continue to see value added with this contract. However, not having ortho and oblique imagery has had disadvantages. TCAD staff have identified two possible vendors for additional aerial imagery that we will be exploring during the 2024 year, to be implemented in 2025. The proposed increase in the budget associated with the ortho and oblique imagery is \$78,390.

<b>Significant Decreases</b>				
GL Account Title	2025 Proposed Budget	Adopted Budget	\$ Change	% Change
Printing	\$ 242,600	\$ 318,100	\$ (75,500)	-23.73%
Postage & Freight- Special Services	\$ 220,000	\$ 289,000	\$ (69,000)	-23.88%
Internet	\$ 42,000	\$ 148,800	\$ (106,800)	-71.77%
Professional Services	\$ 3,339,795	\$ 4,679,821	\$ (1,340,026)	-28.63%

## PRINTING, POSTAGE & FREIGHT

The District has removed the postcard costs associated with the Senate Bill 2. The District was able to reduce the budget by \$144,500 for costs associated with the Senate Bill 2 postcard.

## INTERNET

The District reduced expenditures associated with our ISPs to reflect actual expenditures in 2023.

## PROFESSIONAL SERVICES

The 2025 proposed budget removed services provided for Appointment of Agent (AOA) processing through a software as a services (SaaS) contract. The AOA processing services were built into the District's CAMA system when we converted to the current system.



## Capital Expenditures Budget

In governmental accounting, an expenditure is considered to be a capital expenditure when the asset is a newly purchased capital asset or an asset improvement that extends the useful life of an existing capital asset. The Governmental Accounting Standards Board (GASB) provides the following authoritative definition of a capital asset for state and local governments:

The term *capital asset* includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Per the District’s capitalization policy, if an asset’s cost is \$1,000 or greater and the useful life of the asset is more than one year, the asset is a capital asset and should be capitalized; this requires the district to spread the cost of the expenditure over the useful life of the asset. If, however, the expenditure is one that maintains the asset at its current condition, the cost is expensed fully in the year of the purchase.

The table below outlines the capital expenditures in the 2025 adopted budget. The total dollar amount of the budgeted capital expenditures for FY 2025 is \$438,050. More in depth information on major capital projects can be found in the Capital Improvement Program section of the budget document.

Department	Capital Asset to be Purchased	Budgeted Cost
Administration (10)	A/C Repairs & Replacements	\$ 10,000
Appeals (50)	Remodel Litigation Department for Additional Staff	49,887
IT (20)	UPS Battery Replacements (1/3 Replacement annually)	9,870
	Dell PowerEdge R760 Server	79,474
	Cisco 9500 Switch N9k (Access Switch)	175,699
	Cisco Switch 48-port w/ software	40,264
	Ubiquiti Wifi Upgrade (whole building, minus ARB)	14,623
	Winsvr Data Center	39,986
	Microsoft SQL Server 2022 Standard	3,885
	Dell Precision 3460 Physical PC (5 @ 1672 each)	8,362
	Network Switches	6,000
	<b>Total Capital Expenditures</b>	<b>\$ 438,050</b>



## Debt Administration

The district completed a lease/purchase agreement in May 2019 for the property located at 850 E. Anderson Lane. Renovations on the office building were completed in July 2020. The 850 EAL Holding Corp. is a blended component unit of the district. The sole purpose of the 850 EAL Holding Corp. is to support the district through the purchase and renovation of the building. The 850 EAL Holding Corp. is shown as a special revenue fund on the district's financial statements and will account for the long-term debt payments in the 2025 budget. More in-depth information on the district's debt can be found in the Debt Administration section of the budget.

## Staffing

The District is proposing to add 6 additional FTEs in the 2025 budget.

2025 Proposed Increase in FTEs		
Department	Position	Count
Admin	Deputy Chief Appraiser	1
IT	Printing & Mail Support	1
Appraisal Support	Appraisal Support Clerk	(1)
CS	Exemptions Audit Specialist	1
BPP	Personal Property Appraiser	1
Appeals	Litigation Attorney	1
Appeals	Commercial Arbitration Specialist	1
Appeals	Arbitration Clerk	1
	<b>Total</b>	<b>6</b>

District staff analyzed staffing levels of the major metro appraisal districts. When comparing staffing levels, both Bexar, Tarrant and Dallas CAD were comparable sized appraisal districts, and the analysis completed weighed more heavily on those three more comparable districts.

CAD	Market Value (Less: Ca	2022 Budget	2022 No. of EEs	2022 Parcel Count
Harris	\$788,310,680,998	\$ 94,872,473	672	1,902,211
Dallas	\$459,957,531,580	\$ 31,205,055	242	849,818
Travis	\$428,443,400,804	\$ 22,786,110	143	471,081
Tarrant	\$299,465,744,810	\$ 26,790,117	212	1,832,461
Bexar	\$269,872,354,900	\$ 20,238,268	167	737,944
Collin	\$251,288,442,956	\$ 25,394,900	152	415,343
Denton	\$183,201,173,329	\$ 15,324,293	104	458,600
Williamson	\$155,228,489,181	\$ 11,827,200	78	258,537
Fort Bend	\$135,549,932,917	\$ 18,194,846	136	343,585
Montgomery	\$109,405,527,159	\$ 12,239,560	100	344,383

Median (Dallas, Tarrant & Bexar) = 212 FTEs  
 Average (Dallas, Tarrant & Bexar) = 207 FTEs  
 Travis CAD Proposed 2025 FTEs = 165 FTEs

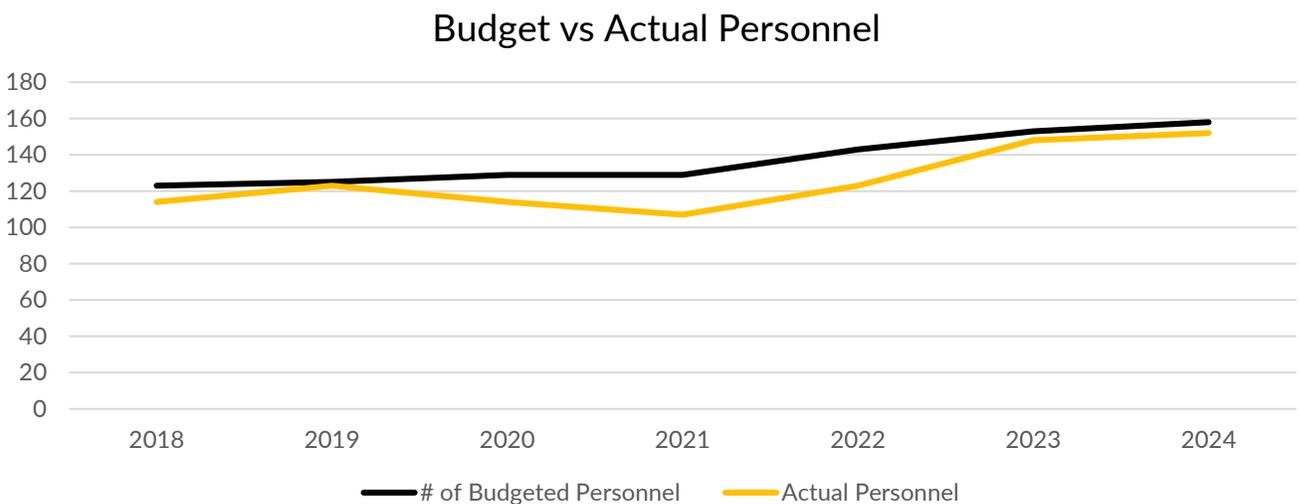


Based on that analysis, we are proposing to increase staff to 165 FTEs.

We are proposing to separate the litigation department in the 2025 proposed budget and add an additional 3 staff members- an additional litigation attorney, a commercial arbitration specialist, and an arbitration clerk. Due to the increased volume and costs, we are proposing to increase the internal TCAD litigation team in hopes of centralizing these functions into one department and reducing processing costs, to reduce expenditures moving forward. (Information on the litigation volume can be found in the significant increases section of the budget overview.)

The graph below shows the budgeted number of employees versus the actual number of employees.

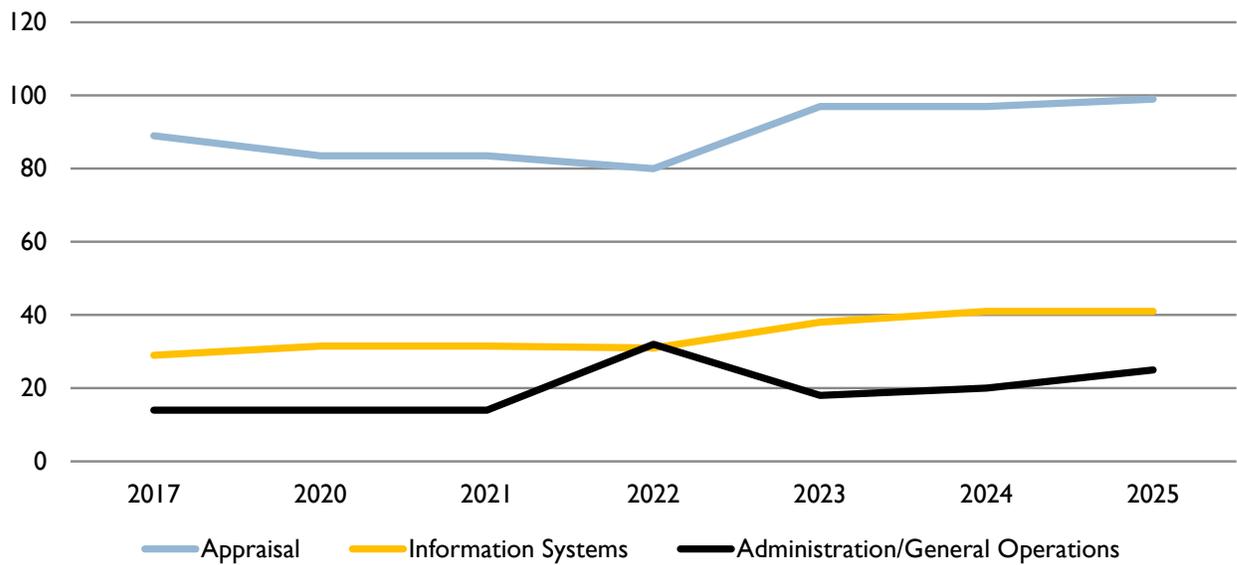
Year	2018	2019	2020	2021	2022	2023	2024
# of Budgeted Personnel	123	125	129	129	143	153	158
Actual Personnel	114	123	114	107	123	148	152
Variance	9	2	15	22	20	5	6



Budgeted employees by program:

Year	2020	2021	2022	2023	2024	2025
Appraisal	83.5	83.5	80	97	97	99
Information Systems	31.5	31.5	31	38	41	41
Administration/General Operations	14	14	32	18	20	25
<b>Total</b>	<b>129</b>	<b>129</b>	<b>143</b>	<b>153</b>	<b>158</b>	<b>165</b>

### Personnel Comparison



Position count by title:

Title	Position Count
Accounting Manager	1
Admin Application Support	1
Admin Support	1
Administrative Assistant	3
Administrative Comm. Suppt. Specialist	1
Ag Administrator	1
Appeals Coordinator	1
Appraisal Relations Specialist	1
Appraisal Support Clerk	15
Appraisal Support Director	1
Appraisal Support Team Lead	1
Arbitration Appraiser	2
Arbitration Clerk	1
Asst. Director Commercial Appraisal	1
Asst. Director Residential Appraisal	1
CAMA Operations Manager	1
Chief Appraiser	2
Chief Strategy Officer	1
Commercial Appraiser	12
Commercial Arbitration Specialist	1
Commercial Specialist	1
Commercial Manager	1
Communications Support Specialist	1
Customer Service Director	1
Customer Service Representative	12
Customer Service Team Lead	1
Database Programmer Analyst	1
Database Report Writer	1
Deed Clerk	4
Deputy Chief Appraiser	2
Director of Administration	1
Director of BPP	1
Director of Commercial	1
Director of Residential Appraisal	1
Executive Support & Facilities Coordinator	1
Exemptions Audit Specialist	1
Exemptions Clerk	6
Exemptions Team Lead	1
GIS Director	1



Title	Position Count
GIS Technician	3
Help Desk Team Lead	1
Help Desk Technician	2
HR & Accounting Assistant	1
IT Director	1
Legal Assistant	2
Litigation Appraiser	2
Litigation Attorney	1
Mail Clerk/Messenger	1
Maintenance/Janitor	1
Network Engineer	1
Network Manager	1
Personal Property Appraiser	6
Personal Property Team Lead	1
Records Coordinator	1
Residential Appraiser	37
Residential Manager	3
Residential Team Lead	6
Special Valuation Manager	2
Sr. Attorney	1
GIS Team Lead	1
Sr. Legal Assistant	1
Sr. Personal Property Appraiser	1

## Benefits

The district provides all full-time staff the benefits outlined below beginning the first day of the month immediately following the completion of sixty (60) days of employment.

### Vacation and Sick Leave

All full-time regular employees accrue eight (8) hours of vacation leave per month for the first five years of employment. Vacation accruals increase based on years of services following the schedule below:

<u>Employment Service</u>	<u>Accrual per Month</u>
Less than 5 years	8 hours
5 years but less than 10 years	9 hours
10 years but less than 15 years	10 hours
15 years but less than 20 years	11 hours
20 years or more	12 hours



All full-time regular employees earn eight hours of sick leave per month with no accrual limit and no carry-over limit.

### **Scheduled Holidays**

All full-time employees of the district receive the following paid holidays:

- New Year's Day
- Dr. Mart Luther King's Birthday (observed)
- President's Day
- Memorial Day
- Juneteenth
- Independence Day
- Labor Day
- Columbus Day (at the discretion of the Chief Appraiser)
- Veteran's Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve
- Christmas Day
- Two Personal Holidays

### **Retirement (TCDRS)**

The District participates in the Texas County & District Retirement System (TCDRS). The employee contribution rate is 7%, with the district matching funds at 250%. Employees vest after 10 years of services with a qualifying agency and are eligible for retirement when the rule of 75 is met, meaning the employees age and years of service total 75. The district does not participate in social security.

### **Retirement (401a Plan)**

The district contributes to a 401(a) plan for each employee annually. In January of each year the district will contribute no less than 5% of the previous years' gross income. Employees vest on a 5-year graded vest outlined below:

- 1 year- 20%
- 2 years- 40%
- 3 years- 60%
- 4 years- 80%
- 5 years- 100%



### **Deferred Compensation Plan (457b)**

All full-time employees are offered a 457(b) deferred compensation plan. Currently, the District matches employee contributions at 100% for the first three percent contributed, and 50% for the next two percent contributed.

### **Health Insurance**

The district offers all full-time employees health insurance through the district's health insurance provider. The district pays for 100% of the premium. The district also offers dependent coverage through the district's health insurance provider. The district pays 50% of dependent premiums.

### **Health Reimbursement Account (HRA)- Direct Pay**

The district offers an HRA for employees participating in the PPO plan. The HRA plan will reimburse each eligible employee for medical and dental copays, coinsurance, and deductible charges up to a maximum of \$4,500 for the covered employee and his or her covered dependents. Up to \$500 of the maximum may be used for expenses related to vision care including copay, glasses or contact lenses.

### **Retiree Healthcare**

#### **Retiree health benefits prior to Medicare eligibility:**

Active TCAD employees with a minimum of 10 years of service at TCAD, who either retire, or qualify for TCDRS retirement and leave the funds in TCDRS after separation, may be eligible to remain on the TCAD health plan. If eligible, TCAD will pay 50% of the premium for his or her health care plan coverage until eligible for Medicare.

Active TCAD employees with a minimum of 20 years of service, who either retire, or qualify for TCDRS retirement and leave the funds in TCDRS after separation, may be eligible to remain on the TCAD health plan. If eligible, TCAD will pay 100% of the premium for his or her health care plan coverage until eligible for Medicare.

#### **Retiree health benefits after eligible for Medicare:**

Current and former employees with a minimum of 10 years of services at TCAD, who either retire from TCAD, or qualify for TCDRS retirement and leave the funds in TCDRS after separation, may be eligible to purchase a Medicare Advantage Plan once enrolled in Medicare Part A and B. If eligible, TCAD will pay for 80% of the premium for his or her Medicare advantage plan.



### **Dental Insurance**

The district offers all full-time employees' and retirees' dental insurance through the district's dental insurance provider.

### **Health Reimbursement Account (HRA)- Dental**

The district funds an HRA for employees participating the district's dental plan. The HRA will reimburse each eligible employee participating in the dental plan up to a maximum of \$2,000 for the covered employee and his or her covered dependents.

### **Vision Insurance**

The district offers all full-time employees and retirees access to a voluntary vision plan.

### **Basic Life and AD&D**

The district provides all full-time employees that are actively at work a basic life and accidental death and dismemberment (AD&D) plan in the amount of two times annual earnings, to a maximum of \$400,000. There is no cost to the employee for this plan. Employees may purchase additional coverage up to a maximum of \$500,000, but not to exceed 5 times your annual earnings.

### **Long-term Disability Insurance**

The district provides long-term disability income benefits to full-time employees that are actively at work. There is no cost to the employee for this plan. The primary LTD insurance plan will replace 60% of pre-disability income, up to \$5,000 per month. The district purchases a secondary plan that provides total income replacement to 75% of pre-disability income.

### **Long-term Care Insurance**

The district offers all full-time employees a base plan for long-term care insurance at no cost to the employees. The base plan provides a \$70 daily benefit to a maximum amount of \$51,100 over a two-year benefit period. Employees are given the option to buy additional voluntary coverage.

### **Employee Assistance Program (EAP)**

All full-time employees, as well as family members residing in the employee's household, have access to a variety of services through EAP. The EAP provides referrals to counseling services, and employees may access 6 sessions at no cost, per issue, per year. The EAP addresses a variety of issues including stress, financial issues, legal, free simple Last Will & Testament), depression, marital problems, family problems, behavioral problems, and drug/alcohol problems.



## **Longevity Pay**

Longevity pay for regular employees at TCAD is contingent on their extended tenure and dedicated service to the organization. This pay is granted annually, starting after three years of uninterrupted employment from their hire date. On each successive anniversary thereafter, employees are rewarded with a lump sum payment for the preceding year. Longevity pay is paid out at five dollars per month for each year of service.

## **CONTACT INFORMATION**

Should you have any questions about the District's FY 2025 proposed budget or the budgeting process, please contact Kat Harvey, Director of HR & Finance for the Travis Central Appraisal District at (512)834-9317 Ext. 313 or by e-mail at [Kharvey@tcadcentral.org](mailto:Kharvey@tcadcentral.org).



# DISTRICT BUDGET





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## Travis Central Appraisal District Budget Comparison

GL Account Title	2025 Proposed	2024 Adopted			2023 Adopted	2023
	Budget	Budget	\$ Change	% Change	Budget	Actual
<b>EXPENDITURES:</b>						
Personnel Cost	\$ 13,661,446	\$ 12,892,155	\$ 769,291	5.97%	\$ 12,561,356	\$ 10,900,325
Benefit Cost	5,568,186	4,817,439	750,747	15.58%	4,230,928	4,065,000
Printing & Mailing Services	665,200	809,700	(144,500)	-17.85%	665,819	714,296
Operating Supplies	248,183	226,800	21,383	9.43%	195,500	235,725
Subscription & Data Purchases	340,720	352,310	(11,590)	-3.29%	286,560	307,566
Training & Education	162,666	151,790	10,876	7.17%	120,790	117,926
Travel Expenditures	41,327	26,450	14,877	56.25%	16,950	31,925
Utilities	495,800	555,860	(60,060)	-10.80%	607,797	454,542
Legal Services	3,625,000	2,042,500	1,582,500	77.48%	1,715,000	2,938,955
Professional Services	4,033,256	5,111,986	(1,078,730)	-21.10%	1,821,189	2,470,928
Insurance	110,678	86,678	24,000	27.69%	74,000	106,294
Aerial Photography	657,650	579,260	78,390	13.53%	802,297	783,657
Rentals	154,320	153,320	1,000	0.65%	150,870	135,754
Building & Equipment Maintenance	463,289	444,290	18,999	4.28%	379,418	365,910
Software Maintenance	430,627	350,467	80,160	22.87%	462,100	484,325
Other Services	396,116	411,697	(15,581)	-3.78%	407,775	345,059
Capital Equipment	438,050	122,976	315,074	256.21%	173,931	315,295
Debt Administration	748,838	748,838	-	0.00%	748,838	748,838
<b>Total</b>	<b>\$ 32,241,352</b>	<b>\$ 29,884,516</b>	<b>\$ 2,356,836</b>	<b>7.89%</b>	<b>\$ 25,421,118</b>	<b>\$ 25,522,319</b>

2024 Adopted Budget	\$	29,884,516
2025 Proposed Budget	\$	32,241,352
<b>\$ Change in Total Budget</b>	<b>\$</b>	<b>2,356,836</b>
<b>% Change in Total Budget</b>		<b>7.89%</b>



## Travis Central Appraisal District Budget Comparison

GL Account Title	2025 Proposed				2023 Adopted		2023
	Budget	2024 Adopted Budget	\$ Change	% Change	Budget	Actual	
<b>REVENUE:</b>							
Appraisal Revenue	32,241,352	29,884,516	2,356,836	7.89%	25,683,866	25,522,319	
Refund of Appraisal Assessments	-	-	-	0.00%	-	-	
Investment earnings	150,000	150,000	-	0.00%	51,000	360,206	
Charges for Services	9,000	9,000	-	0.00%	26,500	4,807	
Miscellaneous revenue	50,000	50,000	-	0.00%	105,000	99,833	
	<b>32,450,352</b>	<b>30,093,516</b>	<b>2,356,836</b>	<b>7.83%</b>	<b>25,866,366</b>	<b>25,987,165</b>	
<b>EXPENDITURES:</b>							
<b>Personnel Cost</b>							
Salaries	11,317,421	10,525,283	792,138	7.53%	10,309,914	8,741,698	
Overtime	120,000	171,747	(51,747)	-30.13%	166,247	98,811	
Temporary Staffing	355,000	350,000	5,000	1.43%	355,000	516,076	
Auto Allowance	695,900	672,000	23,900	3.56%	658,200	602,718	
ARB Per Diem Payments	1,173,125	1,173,125	-	0.00%	1,071,995	941,023	
<b>Benefit Cost</b>							
Retirement Contributions	1,255,953	1,129,940	126,013	11.15%	1,056,244	1,027,834	
Retirement- 401(a)	350,173	271,882	78,291	28.80%	262,748	510,968	
Deferred Comp	297,813	277,882	19,931	7.17%	268,748	206,038	
Health Insurance	3,081,650	2,564,635	517,015	20.16%	2,113,750	1,850,979	
Retiree Healthcare	110,000	115,166	(5,166)	-4.49%	118,946	84,062	
Dental Insurance	105,717	110,803	(5,086)	-4.59%	105,707	112,355	
Life Insurance	34,293	32,839	1,454	4.43%	55,492	28,265	
Disability Insurance	72,212	69,148	3,064	4.43%	63,060	66,563	
LTC	49,500	47,400	2,100	4.43%	30,600	30,301	
Medicare Contributions	169,251	157,692	11,559	7.33%	152,393	144,666	
Employee Programs	3,240	3,240	-	0.00%	3,240	2,970	
Norton Identity Protection	9,321	8,939	382	4.27%	-	-	
MASA Transportation Insurance	29,063	27,873	1,190	4.27%	-	-	
<b>Printing &amp; Mailing Services</b>							
Printing	242,600	318,100	(75,500)	-23.73%	228,900	222,974	
Paper	25,000	25,000	-	0.00%	25,000	14,857	
Postage & Freight	176,400	176,400	-	0.00%	151,400	153,364	
Postage & Freight- Special Services	220,000	289,000	(69,000)	-23.88%	259,319	320,407	
Shipping Costs	1,200	1,200	-	0.00%	1,200	2,694	
<b>Operating Supplies</b>							
Operating Supplies	77,300	69,050	8,250	11.95%	62,000	47,106	
Operating Supplies- Equipment	102,000	119,750	(17,750)	-14.82%	95,500	163,566	
Operating Supplies- Software	43,883	28,000	15,883	56.73%	28,000	10,310	
Furniture & Equipment	25,000	10,000	15,000	150.00%	10,000	14,742	
<b>Subscription &amp; Data Purchases</b>							
Books, Publications, Subscriptions	340,720	352,310	(11,590)	-3.29%	286,560	307,566	
<b>Training &amp; Education</b>							
Education & Training	162,666	151,790	10,876	7.17%	120,790	117,926	
<b>Travel Expenditures</b>							
Travel, Meals & Lodging	41,327	26,450	14,877	56.25%	16,950	31,925	



## Travis Central Appraisal District Budget Comparison

GL Account Title	2025 Proposed				2023 Adopted	
	Budget	2024 Adopted Budget	\$ Change	% Change	Budget	2023 Actual
<b>Utilities</b>						
Utilities	228,800	182,060	46,740	25.67%	182,060	223,798
Telephone	175,000	175,000	-	0.00%	226,937	144,940
Wireless Internet	50,000	50,000	-	0.00%	50,000	44,950
Internet	42,000	148,800	(106,800)	-71.77%	148,800	40,853
<b>Legal Services</b>						
Legal & Attorney	3,100,000	1,560,000	1,540,000	98.72%	1,360,000	2,436,381
Legal & Attorney- Personnel	50,000	7,500	42,500	566.67%	5,000	30,011
Arbitration Refunds	150,000	150,000	-	0.00%	150,000	145,600
Legal Fees- Expert Witness/Reports	325,000	325,000	-	0.00%	200,000	326,964
<b>Professional Services</b>						
Accounting & Audit	38,461	37,165	1,296	3.49%	31,165	31,565
Appraisal Services	600,000	350,000	250,000	71.43%	188,750	69,375
Professional Services	3,339,795	4,679,821	(1,340,026)	-28.63%	1,566,274	2,316,526
Professional Services- Payroll	55,000	45,000	10,000	22.22%	35,000	53,462
<b>Insurance</b>						
Workers' Compensation	39,000	32,000	7,000	21.88%	25,000	38,213
Unemployment Insurance	27,000	10,000	17,000	170.00%	15,000	26,168
Property Insurance	17,812	17,812	-	0.00%	15,000	20,575
Liability Insurance	26,866	26,866	-	0.00%	19,000	21,338
<b>Aerial Photography</b>						
Aerial Photography	657,650	579,260	78,390	13.53%	802,297	783,657
<b>Rentals</b>						
Rental- Office Machines	140,520	140,520	-	0.00%	137,070	122,395
Rental- Storage	13,800	12,800	1,000	7.81%	13,800	13,359
<b>Building &amp; Equipment Maintenance</b>						
Repair & Maintenance- Equipment	146,739	194,341	(47,602)	-24.49%	182,150	72,107
Building Maintenance	226,550	125,949	100,601	79.87%	125,148	223,317
Building Cleaning Service	90,000	124,000	(34,000)	-27.42%	72,120	70,486
<b>Software Maintenance</b>						
Software Maintenance	430,627	350,467	80,160	22.87%	462,100	484,325
<b>Other Services</b>						
Records Management	12,000	12,000	-	0.00%	7,700	12,766
Dues & Membership	15,516	14,397	1,119	7.77%	14,775	11,671
Advertising & Legal Notices	42,500	48,200	(5,700)	-11.83%	48,200	42,137
Employee Appreciation	55,000	40,000	15,000	37.50%	40,000	40,167
BOD	54,500	30,500	24,000	78.69%	30,500	38,059
Security Service	200,000	250,000	(50,000)	-20.00%	250,000	188,187
Deed Copies	3,000	3,000	-	0.00%	3,000	2,500
Vehicle Fuel	1,800	1,800	-	0.00%	1,800	996
Vehicle Maintenance	1,200	1,200	-	0.00%	1,200	920
Bank Fees	10,000	10,000	-	0.00%	10,000	7,388
Credit Card Fees	600	600	-	0.00%	600	268
Property Taxes		-	-	0.00%	-	-
<b>Capital Equipment</b>						
Capital Equipment	438,050	122,976	315,074	256.21%	173,931	315,295



## Travis Central Appraisal District Budget Comparison

GL Account Title	2025 Proposed			2023 Adopted		
	Budget	2024 Adopted Budget	\$ Change	% Change	Budget	2023 Actual
<b>Debt Administration</b>						
Debt Service- Principal	654,742	654,742	-	0.00%	374,611	627,211
Debt Service- Interest	<u>94,096</u>	<u>94,096</u>	<u>-</u>	<u>0.00%</u>	<u>374,227</u>	<u>121,627</u>
<b>Total</b>	<b><u>\$ 32,241,352</u></b>	<b><u>\$ 29,884,516</u></b>	<b><u>\$ 2,356,836</u></b>	<b><u>7.89%</u></b>	<b><u>\$ 25,421,118</u></b>	<b><u>\$ 25,522,319</u></b>

2024 Total Budget	\$ 29,884,516
2025 Total Budget	\$ 32,241,352
\$ Change in Total Budget	\$ 2,356,836
% Change in Total Budget	7.89%



**Travis Central Appraisal District  
Budget by Department**

GL Code	GL Title	Appraisal										850 EAL		Total Budget
		Admin	Appeals	IT	GIS	Customer Service	Support	Commercial	BPP	Residential	ARB	Holding Corp.		
	<b>Personnel Cost</b>													
40101	Salaries	1,609,635	1,022,626	1,039,987	515,710	1,066,471	706,124	1,238,902	609,905	3,508,061	-	-	-	11,317,421
40107	Overtime	10,000	10,000	5,000	15,000	15,000	15,000	3,500	6,500	40,000	-	-	-	120,000
40108	Temporary Staffing	25,000	5,000	-	-	125,000	150,000	25,000	25,000	-	-	-	-	355,000
40119	Auto Allowance	3,000	48,500	3,000	3,000	8,400	-	134,400	75,600	420,000	-	-	-	695,900
40100	Per Diem Payments	-	-	-	-	-	-	-	-	-	1,173,125	-	-	1,173,125
	<b>Benefit Cost</b>													
40111	Retirement Contributions	175,887	110,573	111,903	55,490	128,202	92,119	135,996	68,316	377,467	-	-	-	1,255,953
40128	Retirement- 401(a) Contributions	49,039	30,829	31,200	15,471	35,744	25,684	37,917	19,047	105,242	-	-	-	350,173
40127	Deferred Comp	46,866	25,691	26,000	12,893	29,787	21,403	31,598	15,873	87,702	-	-	-	297,813
40112	Health Insurance	419,450	208,800	208,800	156,600	400,200	295,800	295,800	174,000	922,200	-	-	-	3,081,650
40129	Retiree Healthcare	110,000	-	-	-	-	-	-	-	-	-	-	-	110,000
40113	Dental Insurance	44,687	4,787	4,787	3,590	9,174	6,781	6,781	3,989	21,141	-	-	-	105,717
40114	Life Insurance	2,494	2,494	2,494	1,871	4,780	3,533	3,533	2,078	11,016	-	-	-	34,293
40115	Disability Insurance	5,252	5,252	5,252	3,939	10,066	7,440	7,440	4,376	23,195	-	-	-	72,212
40124	LTC	3,600	3,600	3,600	2,700	6,900	5,100	5,100	3,000	15,900	-	-	-	49,500
40110	Medicare Contributions	23,702	14,901	15,080	7,478	17,276	12,414	18,327	9,206	50,867	-	-	-	169,251
40116	Employee Programs	3,240	-	-	-	-	-	-	-	-	-	-	-	3,240
40130	Norton Identity Protection Identity	665	679	679	509	1,301	962	962	566	2,998	-	-	-	9,321
40131	MASA Transportation Insurance	2,073	2,117	2,117	1,588	4,057	2,999	2,999	1,764	9,349	-	-	-	29,063
	<b>Printing &amp; Mailing Services</b>													
40210	Printing	2,650	650	237,700	250	200	50	200	150	750	-	-	-	242,600
40211	Paper	-	-	25,000	-	-	-	-	-	-	-	-	-	25,000
40212	Postage & Freight	-	-	176,400	-	-	-	-	-	-	-	-	-	176,400
40213	Postage & Freight	-	-	220,000	-	-	-	-	-	-	-	-	-	220,000
40214	Shipping Costs	1,000	25	25	25	25	25	25	25	25	-	-	-	1,200
	<b>Operating Supplies</b>													
40220	Operating Supplies	12,125	8,160	24,340	8,340	3,900	2,450	2,650	1,350	8,985	5,000	-	-	77,300
40222	Operating Supplies- Equipment	-	-	102,000	-	-	-	-	-	-	-	-	-	102,000
40223	Operating Supplies- Software	-	-	43,883	-	-	-	-	-	-	-	-	-	43,883
40224	Furniture & Equipment	10,000	10,000	-	-	-	-	5,000	-	-	-	-	-	25,000
	<b>Subscriptions &amp; Data Purchases</b>													
40231	Books, Publications, Subscriptions	44,160	22,750	5,160	1,160	33,900	1,133	126,565	15,177	90,715	-	-	-	340,720
	<b>Training &amp; Education</b>													
40330	Education & Training	16,738	11,573	5,400	5,000	7,105	2,880	39,460	18,960	45,550	10,000	-	-	162,666
	<b>Travel Expenditures</b>													
40320	Travel, Meals & Lodging	6,960	6,950	550	738	738	738	8,625	4,977	11,051	-	-	-	41,327
	<b>Utilities</b>													
40410	Utilities	228,800	-	-	-	-	-	-	-	-	-	-	-	228,800
40420	Telephone	-	-	175,000	-	-	-	-	-	-	-	-	-	175,000
40430	Wireless Internet	-	-	50,000	-	-	-	-	-	-	-	-	-	50,000
40440	Internet	-	-	42,000	-	-	-	-	-	-	-	-	-	42,000



GL Code	GL Title	Appraisal										850 EAL		Total Budget
		Admin	Appeals	IT	GIS	Customer Service	Support	Commercial	BPP	Residential	ARB	Holding Corp.		
	<b>Legal Services</b>													
40510	Legal & Attorney	-	3,065,000	-	-	-	-	-	-	-	-	35,000	-	3,100,000
40511	Legal & Attorney- Personnel	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000
40513	Arbitration Refunds	-	150,000	-	-	-	-	-	-	-	-	-	-	150,000
40514	Legal Fees- Expert Witness/Reports	-	325,000	-	-	-	-	-	-	-	-	-	-	325,000
	<b>Professional Services</b>													
40520	Accounting & Audit	38,461	-	-	-	-	-	-	-	-	-	-	-	38,461
40530	Appraisal Services	-	-	-	-	-	-	180,000	270,000	150,000	-	-	-	600,000
40540	Professional Services	1,108,036	32,500	1,929,059	127,200	76,500	66,500	-	-	-	-	-	-	3,339,795
40542	Professional Services- Payroll	55,000	-	-	-	-	-	-	-	-	-	-	-	55,000
	<b>Insurance</b>													
40117	Workers' Compensation	39,000	-	-	-	-	-	-	-	-	-	-	-	39,000
40118	Unemployment Insurance	27,000	-	-	-	-	-	-	-	-	-	-	-	27,000
40710	Property Insurance	17,812	-	-	-	-	-	-	-	-	-	-	-	17,812
40720	Liability Insurance	26,866	-	-	-	-	-	-	-	-	-	-	-	26,866
	<b>Aerial Photography</b>													
40741	Aerial Photography	-	-	657,650	-	-	-	-	-	-	-	-	-	657,650
	<b>Rentals</b>													
40610	Rental- Office Machines	-	-	140,520	-	-	-	-	-	-	-	-	-	140,520
40611	Rental- Storage	6,000	-	7,800	-	-	-	-	-	-	-	-	-	13,800
	<b>Building &amp; Equipment Maintenance</b>													
40620	Repair & Maintenance- Equipment	13,350	-	132,889	-	500	-	-	-	-	-	-	-	146,739
40630	Building Maintenance	226,550	-	-	-	-	-	-	-	-	-	-	-	226,550
40631	Building Cleaning Service	90,000	-	-	-	-	-	-	-	-	-	-	-	90,000
	<b>Software Maintenance</b>													
40640	Software Maintenance	-	-	430,627	-	-	-	-	-	-	-	-	-	430,627
	<b>Other Services</b>													
40241	Records Management	-	12,000	-	-	-	-	-	-	-	-	-	-	12,000
40310	Dues & Membership	6,964	1,237	45	-	1,135	135	1,500	1,000	3,500	-	-	-	15,516
40340	Advertising & Legal Notices	42,500	-	-	-	-	-	-	-	-	-	-	-	42,500
40350	Employee Appreciation	55,000	-	-	-	-	-	-	-	-	-	-	-	55,000
40351	BOD	54,500	-	-	-	-	-	-	-	-	-	-	-	54,500
40730	Security Service	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000
40750	Deed Copies	-	-	-	3,000	-	-	-	-	-	-	-	-	3,000
40760	Vehicle Fuel	1,800	-	-	-	-	-	-	-	-	-	-	-	1,800
40761	Vehicle Maintenance	1,200	-	-	-	-	-	-	-	-	-	-	-	1,200
40770	Bank Fees	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000
40780	Credit Card Fees	600	-	-	-	-	-	-	-	-	-	-	-	600



GL Code	GL Title	Appraisal										850 EAL	
		Admin	Appeals	IT	GIS	Customer Service	Support	Commercial	BPP	Residential	ARB	Holding Corp.	Total Budget
	<b>Capital Equipment</b>												
40910	Capital Equipment	10,000	49,887	378,163	-	-	-	-	-	-	-	-	438,050
	<b>Debt Administration</b>												
40930	Debt Service- Principal	-	-	-	-	-	-	-	-	-	-	654,742	654,742
40931	Debt Service- Interest	-	-	-	-	-	-	-	-	-	-	94,096	94,096
	<b>Total</b>	<u>\$ 4,937,662</u>	<u>\$ 5,191,581</u>	<u>\$ 6,244,110</u>	<u>\$ 941,552</u>	<u>\$ 1,986,361</u>	<u>\$ 1,419,270</u>	<u>\$ 2,312,280</u>	<u>\$ 1,330,859</u>	<u>\$ 5,905,714</u>	<u>\$ 1,223,125</u>	<u>\$ 748,838</u>	<u>\$ 32,241,352</u>

<b>2024 Total Budget</b>	\$	29,884,516
<b>2025 Total Budget</b>	\$	32,241,352
<b>\$ Change in Total Budget</b>	\$	2,356,836
<b>% Change in Total Budget</b>		7.89%





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# REVENUE BUDGET



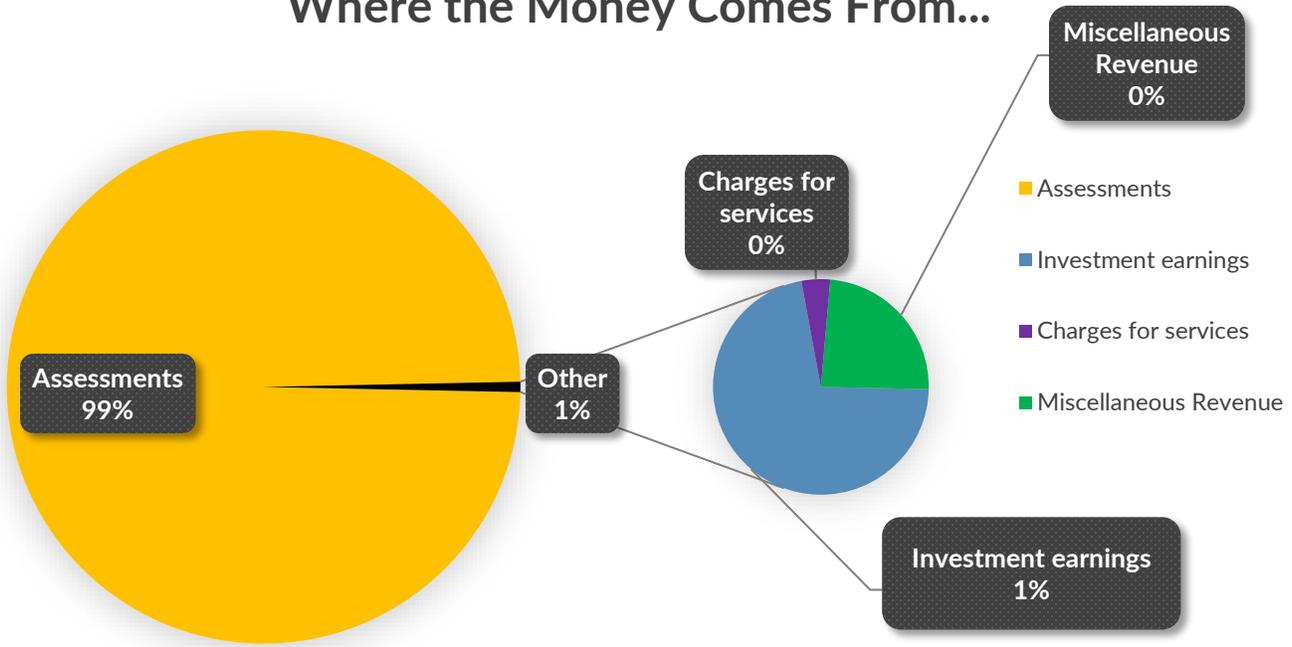


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The revenue budget for fiscal year 2025 is \$32,452,566. Since the District uses a balanced budget policy, budgeted assessments to the taxing units must equal budgeted expenditures. Budgeted assessments to the taxing units and budgeted expenditures both total \$32,243,566. The additional \$209,000 in the revenue budget is for miscellaneous income. This is income that the district is allowed to keep from year to year for charges for services, investment income and other miscellaneous income items.

## Where the Money Comes From...



**Assessments to the taxing entities:** The majority of the district’s revenue comes from the taxing entities of Travis County (99.26%). The district serves 165 local government agencies including 21 cities, 18 emergency districts, the county, the hospital district, the junior college, 63 municipal utility districts, 1 road districts, 15 school districts, 17 water control improvement districts, and 27 public improvement districts. Each taxing entity is allocated a portion of the budget equal to the proportion that the total dollar amount of property taxes imposed by the unit for the tax year in which the budget proposal is prepared bears the sum of the total dollar amount of property taxes imposed in the district by each participating unit for that year. The budget liability is then divided into four equal installments paid at the beginning of each quarter. If a taxing unit decides not to impose taxes for any tax year, the unit is not liable for any costs of operating the district for that year, and those costs are then allocated amongst the other taxing entities. The revenue budget for assessments from the taxing entities totals \$32,243,566 for the 2025 fiscal year. A chart showing an estimate of each taxing unit’s proportionate share along with the information used to calculate their budget liability to the district is provided on the following pages. Once the District certifies the taxable values for each taxing unit and tax rates are set by each unit, the district will send a final notice of liability to each taxing unit. This typically happens in October.



If the District has a surplus of revenues over expenditures from the preceding year’s budget, the district must reduce the current budget allocation to each taxing unit proportionately for the year that the surplus is from. This is shown as a refund of appraisal assessments and is a contra revenue account, which consequently reduces budgeted revenues required by the taxing units for that fiscal year.

**Other Income:** Other income, totaling 0.64% of the district’s revenue budget, is comprised of (1) charges for services, (2) investment income and (3) miscellaneous revenue.

Investment earnings	\$	150,000	71.77%
Charges for services		9,000	4.31%
Miscellaneous Revenue		50,000	23.92%
	\$	209,000	100.00%

**Investment Income:** Revenue earned from cash in the District’s banking and investment accounts.

**Charges for Services:** The charges for services revenue line item is for fees charged by the District to taxpayers and other organizations for data. The district collects fees from taxpayers and other agencies for data provided. Examples of data provided by the district for a fee are maps of the county and data exports from the district’s appraisal software. The total budget for charges for services is \$9,000 or 0.03% of the total revenue budget.

**Miscellaneous Revenue:** The miscellaneous revenue line item is comprised mainly of fees from late rendition penalties paid by taxpayers and fees to public improvement districts. The total budget for miscellaneous revenue is \$50,000 or 0.18% of the total revenue budget.

Late Rendition Penalty Payments	\$	31,717
Public Improvement District Fees	\$	18,283
	\$	50,000

The district has seen an increase in the creation of Public Improvement Districts over the past two to three years. A public improvement district, or PID, is a defined geographical area established to provide specific types of improvements or maintenance within the area which are financed by assessments to the property owners within the area.

Public improvement districts have become a valuable financing strategy for municipalities in recent years. As previously stated, appraisal district budgets are funded by the taxing entities within the appraisal district boundaries based on their proportionate share of the tax levy. Public improvement districts do not have a levy and therefore do not contribute to the district’s annual budget. However, appraisal districts are continuing to provide appraisal services and reporting for these public improvement districts.

In 2023, Travis CAD implemented a funding strategy similar to the Travis Co. Tax Office where public improvement districts will be assessed an annual fee based on the parcel count within the public improvement district.



For fiscal year 2025, TCAD determined this rate to be \$2.27 per parcel. Additionally, new public improvement districts will be assessed a fee of \$1,000 as a setup fee to assist with the cost of setting up the public improvement district in the district's CAMA system.

### Public Improvement District Fees

Taxing Unit ID	Taxing Unit Cd	Taxing Unit Name	Parcel Count	Per Parcel Fee	Total Fee
1890601	10A	BELLA FORTUNA PID	214	\$ 2.27	\$ 485.78
1890633	10C	MANOR HEIGHTS PID (IMP AREA #2)	265	\$ 2.27	\$ 601.55
1895743	10G	Backyard PID	3	\$ 2.27	\$ 6.81
1895744	10H	Spanish Oaks PID	11	\$ 2.27	\$ 24.97
1895746	10J	Lagos PID Improvement Area #1	326	\$ 2.27	\$ 740.02
1895747	10K	Martin Tract PID	1	\$ 2.27	\$ 2.27
1895748	10L	Turner's Crossing PID	331	\$ 2.27	\$ 751.37
1635977	1P	TRAVIS CO IMPROVEMENT DIST NO 1	14	\$ 2.27	\$ 31.78
1698761	1R	TESSERA ON LAKE TRAVIS PID (MIA)	13	\$ 2.27	\$ 29.51
1772331	1T	TESSERA ON LAKE TRAVIS PID (IMP AREA #1)	352	\$ 2.27	\$ 799.04
1772333	1U	TESSERA ON LAKE TRAVIS PID (IMP AREA #2)	285	\$ 2.27	\$ 646.95
1028	2C	DOWNTOWN PUB IMP DIST	1	\$ 2.27	\$ 2.27
1671480	2P	ESTANCIA HILL COUNTRY PID	562	\$ 2.27	\$ 1,275.74
1895742	2U	Austin Downtown Public Improve	2497	\$ 2.27	\$ 5,668.19
1049	3J	E SIXTH ST PUB IMP DIST	116	\$ 2.27	\$ 263.32
1814277	3T	LAGOS PID	326	\$ 2.27	\$ 740.02
1857921	5T	ROSE HILL PID	1256	\$ 2.27	\$ 2,851.12
1676767	6N	SOUTH CONGRESS PID	45	\$ 2.27	\$ 102.15
1607165	IH	INDIAN HILLS PID	3	\$ 2.27	\$ 6.81
1607164	WV	WHISPER VALLEY PID	552	\$ 2.27	\$ 1,253.04
					<b>\$ 16,282.71</b>
Fee per Newly Created PID					\$ 1,000.00
Estimated Number of New PIDs					<u>2</u>
Estimated New Set Up Fees					\$ 2,000.00
<b>Total PID Charges for Services</b>					<b><u>\$ 18,282.71</u></b>

The district assumes each year when estimating revenues for the budget that all taxing entities will pay their liability in full. For the past ten years, the district has collected 100% of assessments to the taxing entities.

Fiscal Year Ended Dec. 31	Total Assessments to Taxing Entities	Amount Collected	Surplus Credit/Refund- of Liability	Reduction of Liability	Amount Not Collected	Percent of Assessment
2014	\$ 14,246,848	\$ 14,157,414	\$ 89,434	-	-	100.00%
2015	\$ 17,149,799	\$ 17,122,872	\$ 26,927	-	-	100.00%
2016	\$ 17,492,994	\$ 17,492,994	-	-	-	100.00%
2017	\$ 18,103,517	\$ 17,791,989	\$ 311,528	-	-	100.00%
2018	\$ 18,827,658	\$ 18,827,658	-	-	-	100.00%
2019	\$ 19,486,627	\$ 19,486,627	-	-	-	100.00%
2020	\$ 20,193,893	\$ 20,193,893	-	-	-	100.00%
2021	\$ 20,193,913	\$ 20,193,913	-	-	-	100.00%
2022	\$ 22,786,110	\$ 21,703,708	\$ 1,082,402	-	-	100.00%
2023	\$ 29,884,516	\$ 29,884,516	-	-	-	100.00%



# Travis Central Appraisal District

## Estimated Jurisdiction Liabilities

Entity Cd	EntityName	Approximate Levy	% of Liability	2025 Estimated Liability	2025 Estimated Quarterly Payment
01	AUSTIN ISD	\$ 1,754,282,122	27.3595%	\$ 8,821,690.50	\$ 2,205,422.63
02	CITY OF AUSTIN	\$ 1,096,560,543	17.1018%	\$ 5,514,231.49	\$ 1,378,557.87
03	TRAVIS COUNTY	\$ 1,064,773,547	16.6061%	\$ 5,354,385.46	\$ 1,338,596.36
05	CITY OF MANOR	\$ 17,100,796	0.2667%	\$ 85,994.11	\$ 21,498.53
06	DEL VALLE ISD	\$ 184,150,370	2.8720%	\$ 926,029.83	\$ 231,507.46
07	LAKE TRAVIS ISD	\$ 218,408,256	3.4063%	\$ 1,098,301.13	\$ 274,575.28
08	EANES ISD	\$ 204,367,135	3.1873%	\$ 1,027,693.09	\$ 256,923.27
09	CITY OF WEST LAKE HILLS	\$ 6,189,610	0.0965%	\$ 31,125.45	\$ 7,781.36
1A	HAYS CONSOLIDATED ISD	\$ 3,808,270	0.0594%	\$ 19,150.50	\$ 4,787.62
1B	TRAVIS CO ESD NO 7	\$ 6,020,476	0.0939%	\$ 30,274.93	\$ 7,568.73
1C	TRAVIS CO ESD NO 3	\$ 2,473,070	0.0386%	\$ 12,436.23	\$ 3,109.06
1D	TRAVIS CO MUD NO 5	\$ 3,449,493	0.0538%	\$ 17,346.33	\$ 4,336.58
1F	TANGLEWD FOREST LTD DIST	\$ 1,126,743	0.0176%	\$ 5,666.01	\$ 1,416.50
1H	COTTONWD CREEK MUD NO 1	\$ 4,047,279	0.0631%	\$ 20,352.39	\$ 5,088.10
1J	CYPRESS RANCH WCID NO 1	\$ 2,650,713	0.0413%	\$ 13,329.54	\$ 3,332.38
10	TRAVIS CO WCID NO 10	\$ 4,419,732	0.0689%	\$ 22,225.34	\$ 5,556.33
11	CITY OF ROLLINGWOOD	\$ 3,232,962	0.0504%	\$ 16,257.47	\$ 4,064.37
12	VILLAGE OF SAN LEANNA	\$ 312,320	0.0049%	\$ 1,570.55	\$ 392.64
16	LAGO VISTA ISD	\$ 39,269,984	0.6124%	\$ 197,475.45	\$ 49,368.86
17	TRAVIS CO WCID NO 17	\$ 5,870,198	0.0916%	\$ 29,519.24	\$ 7,379.81
18	TRAVIS CO WCID NO 18	\$ 829,138	0.0129%	\$ 4,169.45	\$ 1,042.36
19	PFLUGERVILLE ISD	\$ 304,738,745	4.7527%	\$ 1,532,427.92	\$ 383,106.98
2A	ELGIN ISD	\$ 12,006,658	0.1873%	\$ 60,377.42	\$ 15,094.35
2D	TRAVIS CO MUD NO 6	\$ 837,609	0.0131%	\$ 4,212.05	\$ 1,053.01
2F	CITY OF ROUND ROCK	\$ 2,758,723	0.0430%	\$ 13,872.68	\$ 3,468.17
2G	WMSN CO WSID DIST 3	\$ 784,244	0.0122%	\$ 3,943.70	\$ 985.92
2H	NE TRAVIS CO UTILITY DIST	\$ 2,191,153	0.0342%	\$ 11,018.56	\$ 2,754.64
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	\$ 351,911,537	5.4884%	\$ 1,769,643.90	\$ 442,410.98
20	CITY OF PFLUGERVILLE	\$ 66,514,321	1.0373%	\$ 334,477.99	\$ 83,619.50
21	CITY OF LAKEWAY	\$ 12,439,698	0.1940%	\$ 62,555.03	\$ 15,638.76
22	COUPLAND ISD	\$ 120,111	0.0019%	\$ 604.00	\$ 151.00
23	TRAVIS CO WCID POINT VENTURE	\$ 3,220,243	0.0502%	\$ 16,193.51	\$ 4,048.38
25	HURST CREEK MUD	\$ 1,934,000	0.0302%	\$ 9,725.43	\$ 2,431.36
26	LAKEWAY MUD	\$ 1,118,509	0.0174%	\$ 5,624.60	\$ 1,406.15
3A	MARBLE FALLS ISD	\$ 10,596,510	0.1653%	\$ 53,286.26	\$ 13,321.57



Entity			% of	2024 Estimated	2024 Estimated
Cd	EntityName	Approximate Levy	Liability	Liability	Quarterly Payment
3D	TRAVIS CO MUD NO 7	\$ 237,449	0.0037%	\$ 1,194.05	\$ 298.51
3F	CITY OF CEDAR PARK	\$ 6,370,164	0.0993%	\$ 32,033.40	\$ 8,008.35
3G	TRAVIS CO MUD NO 14	\$ 2,086,645	0.0325%	\$ 10,493.03	\$ 2,623.26
32	WELLS BRANCH MUD	\$ 5,043,498	0.0787%	\$ 25,362.04	\$ 6,340.51
33	SHADY HOLLOW MUD	\$ 533,550	0.0083%	\$ 2,683.04	\$ 670.76
34	MANOR ISD	\$ 139,569,133	2.1767%	\$ 701,845.89	\$ 175,461.47
35	TRAVIS CO WCID NO 19	\$ 703,265	0.0110%	\$ 3,536.48	\$ 884.12
37	TRAVIS CO WCID NO 20	\$ 1,150,612	0.0179%	\$ 5,786.04	\$ 1,446.51
38	DRIPPING SPRINGS ISD	\$ 327,784	0.0051%	\$ 1,648.32	\$ 412.08
39	TRAVIS CO ESD NO 9	\$ 9,366,157	0.1461%	\$ 47,099.23	\$ 11,774.81
4A	JOHNSON CITY ISD	\$ 279,523	0.0044%	\$ 1,405.62	\$ 351.41
4D	TRAVIS CO MUD NO 8	\$ 1,298,877	0.0203%	\$ 6,531.61	\$ 1,632.90
4F	TRAVIS CO MUD NO 10	\$ 1,716,670	0.0268%	\$ 8,632.55	\$ 2,158.14
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	\$ 1,499,278	0.0234%	\$ 7,539.36	\$ 1,884.84
40	CITY OF CREEDMOOR	\$ 947,038	0.0148%	\$ 4,762.34	\$ 1,190.58
41	TRAVIS CO ESD NO 1	\$ 7,157,416	0.1116%	\$ 35,992.22	\$ 8,998.06
49	CITY OF LAGO VISTA	\$ 10,681,796	0.1666%	\$ 53,715.13	\$ 13,428.78
5A	ROUND ROCK ISD	\$ 119,702,479	1.8669%	\$ 601,943.22	\$ 150,485.80
5D	TRAVIS CO MUD NO 9	\$ 172,971	0.0027%	\$ 869.81	\$ 217.45
5E	SENNA HILLS MUD	\$ 1,506,477	0.0235%	\$ 7,575.56	\$ 1,893.89
5F	CITY OF ELGIN	\$ 1,872,436	0.0292%	\$ 9,415.84	\$ 2,353.96
5G	VILLAGE OF VOLENTE	\$ 289,742	0.0045%	\$ 1,457.01	\$ 364.25
5H	VILLAGE OF WEBBERVILLE	\$ 85,758	0.0013%	\$ 431.25	\$ 107.81
50	CITY OF JONESTOWN	\$ 4,639,758	0.0724%	\$ 23,331.77	\$ 5,832.94
51	TRAVIS CO ESD NO 11	\$ 5,129,493	0.0800%	\$ 25,794.48	\$ 6,448.62
52	TRAVIS CO ESD NO 6	\$ 23,261,887	0.3628%	\$ 116,976.15	\$ 29,244.04
55	VILLAGE OF BRIARCLIFF	\$ 415,242	0.0065%	\$ 2,088.11	\$ 522.03
56	TRAVIS CO ESD NO 5	\$ 3,217,112	0.0502%	\$ 16,177.77	\$ 4,044.44
57	TRAVIS CO ESD NO 4	\$ 2,802,422	0.0437%	\$ 14,092.43	\$ 3,523.11
58	TRAVIS CO ESD NO 10	\$ 3,689,866	0.0575%	\$ 18,555.09	\$ 4,638.77
6E	LAKE POINTE MUD NO 3 (DA)	\$ 218	0.0000%	\$ 1.10	\$ 0.27
6F	CITY OF LEANDER	\$ 14,052,422	0.2192%	\$ 70,664.87	\$ 17,666.22
6G	TRAVIS CO MUD NO 15	\$ 2,675,360	0.0417%	\$ 13,453.48	\$ 3,363.37
6H	WEST TRAVIS CO MUD NO 6	\$ 2,559,587	0.0399%	\$ 12,871.30	\$ 3,217.82
6J	WEST TRAVIS CO MUD NO 8	\$ 1,578,543	0.0246%	\$ 7,937.96	\$ 1,984.49
61	CITY OF MUSTANG RIDGE	\$ 822,382	0.0128%	\$ 4,135.48	\$ 1,033.87
68	AUSTIN COMM COLL DIST	\$ 300,829,049	4.6917%	\$ 1,512,767.38	\$ 378,191.84
69	LEANDER ISD	\$ 181,436,146	2.8297%	\$ 912,380.91	\$ 228,095.23
7A	MOORES CROSSING MUD	\$ 2,135,485	0.0333%	\$ 10,738.63	\$ 2,684.66



Entity Cd	EntityName	Approximate Levy	% of Liability	2024 Estimated Liability	2024 Estimated Quarterly Payment
7D	LAKE POINTE MUD NO 5 (DA)	\$ 54	0.0000%	\$ 0.27	\$ 0.07
7E	VILLAGE OF THE HILLS	\$ 729,807	0.0114%	\$ 3,669.95	\$ 917.49
7F	VILLAGE OF POINT VENTURE	\$ 404,209	0.0063%	\$ 2,032.63	\$ 508.16
7G	WILBARGER CRK MUD NO 1	\$ 3,076,855	0.0480%	\$ 15,472.46	\$ 3,868.12
7H	WILBARGER CRK MUD NO 2	\$ 277,442	0.0043%	\$ 1,395.16	\$ 348.79
70	TRAVIS CO MUD NO 2	\$ 3,925,612	0.0612%	\$ 19,740.57	\$ 4,935.14
71	TRAVIS CO ESD NO 14	\$ 1,078,753	0.0168%	\$ 5,424.68	\$ 1,356.17
72	TRAVIS CO ESD NO 12	\$ 6,680,374	0.1042%	\$ 33,593.34	\$ 8,398.33
77	TRAVIS CO ESD NO 8	\$ 4,275,243	0.0667%	\$ 21,498.75	\$ 5,374.69
8C	TRAVIS CO MUD NO 3	\$ 4,394,689	0.0685%	\$ 22,099.40	\$ 5,524.85
8E	RNCH @ CYPRSS CRK MUD 1	\$ 489,566	0.0076%	\$ 2,461.86	\$ 615.47
83	CITY OF BEE CAVE	\$ 699,913	0.0109%	\$ 3,519.62	\$ 879.91
84	NORTHTOWN MUD	\$ 8,047,452	0.1255%	\$ 40,467.91	\$ 10,116.98
9B	TRAVIS CO ESD NO 2	\$ 19,638,215	0.3063%	\$ 98,753.93	\$ 24,688.48
9C	TRAVIS CO MUD NO 4	\$ 2,063,239	0.0322%	\$ 10,375.33	\$ 2,593.83
9D	LAKESIDE WCID NO 1	\$ 1,333,294	0.0208%	\$ 6,704.69	\$ 1,676.17
9G	LAKESIDE WCID NO 2A	\$ 3,312,885	0.0517%	\$ 16,659.38	\$ 4,164.84
9H	LAKESIDE WCID NO 2B	\$ 1,681,020	0.0262%	\$ 8,453.28	\$ 2,113.32
9I	LAKESIDE WCID NO 2C	\$ 4,394,613	0.0685%	\$ 22,099.02	\$ 5,524.76
9J	LAKESIDE WCID NO 2D	\$ 3,290,671	0.0513%	\$ 16,547.67	\$ 4,136.92
4J	TRAVIS CO MUD NO 11	\$ 1,699,421	0.0265%	\$ 8,545.81	\$ 2,136.45
4K	TRAVIS CO MUD NO 12	\$ 2,940,318	0.0459%	\$ 14,785.86	\$ 3,696.47
4L	TRAVIS CO MUD NO 13	\$ 2,905,354	0.0453%	\$ 14,610.04	\$ 3,652.51
5J	KELLY LANE WCID NO 1	\$ 1,694,296	0.0264%	\$ 8,520.04	\$ 2,130.01
5K	KELLY LANE WCID NO 2	\$ 1,587,423	0.0248%	\$ 7,982.61	\$ 1,995.65
1K	BELVEDERE MUD	\$ 864,225	0.0135%	\$ 4,345.89	\$ 1,086.47
2K	PRESIDENTIAL GLEN MUD	\$ 1,330,046	0.0207%	\$ 6,688.35	\$ 1,672.09
7J	LAKESIDE MUD NO 3	\$ 2,440,070	0.0381%	\$ 12,270.28	\$ 3,067.57
8K	TRAVIS CO ESD NO 13	\$ 312,335	0.0049%	\$ 1,570.63	\$ 392.66
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	\$ 637,295	0.0099%	\$ 3,204.74	\$ 801.19
7K	SUNFIELD MUD NO 1	\$ 289,497	0.0045%	\$ 1,455.78	\$ 363.95
8L	TRAVIS CO BEE CAVE ROAD DIST NO 1	\$ 1,038,030	0.0162%	\$ 5,219.90	\$ 1,304.98
2N	NORTH AUSTIN MUD NO 1	\$ 424,926	0.0066%	\$ 2,136.81	\$ 534.20
2L	TRAVIS CO MUD NO 16	\$ 2,557,974	0.0399%	\$ 12,863.18	\$ 3,215.80
5L	LAZY NINE MUD NO 1A	\$ 2,246,001	0.0350%	\$ 11,294.38	\$ 2,823.59
5M	LAZY NINE MUD NO 1B	\$ 9,845,199	0.1535%	\$ 49,508.17	\$ 12,377.04
3M	WILLIAMSON/TRAVIS MUD NO 1	\$ 584,919	0.0091%	\$ 2,941.36	\$ 735.34
8N	ANDERSON MILL LIMITED DISTRICT	\$ 28,425	0.0004%	\$ 142.94	\$ 35.74
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	\$ 2,867,663	0.0447%	\$ 14,420.51	\$ 3,605.13
9M	SOUTHEAST TRAVIS CO MUD NO 1	\$ 1,336,719	0.0208%	\$ 6,721.91	\$ 1,680.48



Entity Cd	EntityName	Approximate Levy	% of Liability	2024 Estimated Liability	2024 Estimated Quarterly Payment
9N	SOUTHEAST TRAVIS CO MUD NO 2	\$ 101,460	0.0054%	\$ 1,756.64	\$ 439.16
6M	TRAVIS CO MUD NO 21	\$ 3,072,085	0.1650%	\$ 53,189.09	\$ 13,297.27
6L	TRAVIS CO MUD NO 17	\$ 4,242,605	0.2278%	\$ 73,455.10	\$ 18,363.77
3N	TRAVIS CO MUD NO 18	\$ 2,860,032	0.1536%	\$ 49,517.67	\$ 12,379.42
4M	PILOT KNOB MUD NO 3	\$ 7,467,308	0.4010%	\$ 129,286.56	\$ 32,321.64
4N	PILOT KNOB MUD NO 4	\$ 60,246	0.0032%	\$ 1,043.08	\$ 260.77
4P	PILOT KNOB MUD NO 2	\$ 2,512,650	0.1349%	\$ 43,503.20	\$ 10,875.80
4R	PILOT KNOB MUD NO 5	\$ 180,008	0.0097%	\$ 3,116.61	\$ 779.15
73	ONION CREEK METRO PARK DIST	\$ 937,355	0.0503%	\$ 16,229.06	\$ 4,057.27
6P	LOST CREEK LIMITED DISTRICT	\$ 570,557	0.0306%	\$ 9,878.45	\$ 2,469.61
2R	TRAVIS CO MUD NO 23	\$ 1,472,046	0.0790%	\$ 25,486.52	\$ 6,371.63
3R	TRAVIS CO MUD NO 24	\$ 33,724	0.0018%	\$ 583.88	\$ 145.97
6R	TRAVIS CO ESD NO 15	\$ 5,125,525	0.2752%	\$ 88,741.68	\$ 22,185.42
7N	TRAVIS CO MUD NO 19	\$ 1,214,811	0.0652%	\$ 21,032.84	\$ 5,258.21
7P	TRAVIS CO MUD NO 20	\$ 1,778,726	0.0955%	\$ 30,796.28	\$ 7,699.07
7R	TRAVIS CO MUD NO 22	\$ 2,689,056	0.1444%	\$ 46,557.44	\$ 11,639.36
8P	RIVER PLACE LIMITED DISTRICT	\$ 710,956	0.0382%	\$ 12,309.26	\$ 3,077.31
8R	TRAVIS CO ESD NO 16	\$ 3,147,248	0.1690%	\$ 54,490.44	\$ 13,622.61
6T	ALTESSA MUD	\$ 128,179	0.0069%	\$ 2,219.25	\$ 554.81
7T	LAKESIDE MUD NO 5	\$ 901,022	0.0484%	\$ 15,600.00	\$ 3,900.00
10E	TRAVIS CO ESD NO 17	\$ 1,732,513	0.0930%	\$ 29,996.18	\$ 7,499.04
10F	TRAVIS CO MUD NO 26	\$ 531,216	0.0285%	\$ 9,197.31	\$ 2,299.33
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	\$ 6,706,393	0.3601%	\$ 116,112.33	\$ 29,028.08
		<b>\$ 1,862,317,623</b>	<b>100%</b>	<b>\$ 32,243,566</b>	<b>\$ 8,060,892</b>



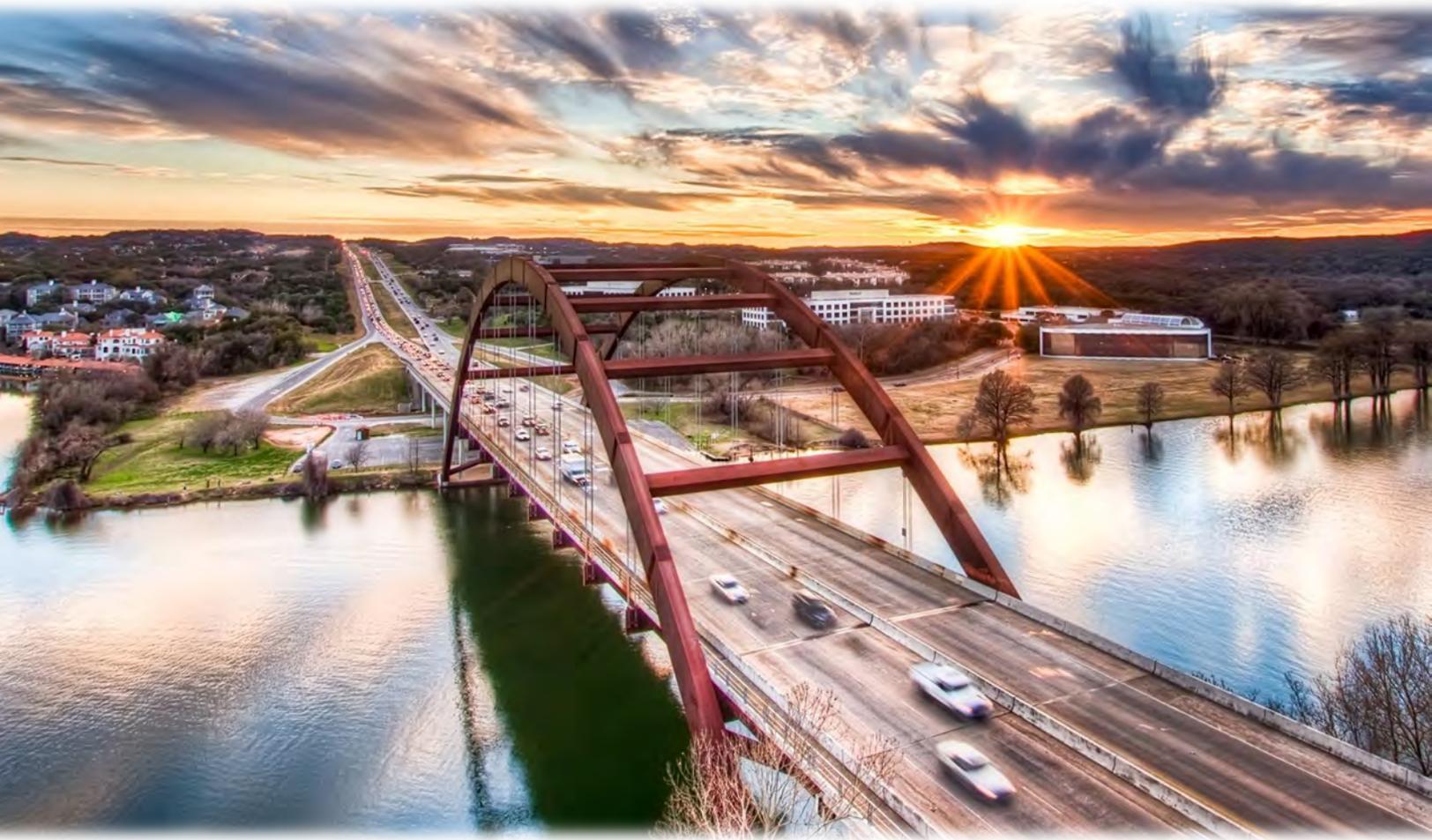
Amount Due from Jurisdictions	\$ 32,243,566.00
Less: Refunds/Credits to Jurisdictions	-
Total Revenue Due from Jurisdictions	<u>\$ 32,243,566.00</u>

*Cost of Service to Jurisdictions as a Percentage of Levy* **1.7314%**

**NOTE: The liabilities shown are only an estimate of 2025 liabilities based on 2024 total levy using preliminary values and 2023 tax rates. This information will be updated in October 2024 and a final liability notification will be mailed to each jurisdiction.**



# CAPITAL IMPROVEMENT PLAN (CIP)





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# TRAVIS CENTRAL APPRAISAL DISTRICT

## Capital Improvement Plan

### Capital Improvement Plan Overview

The Capital Improvement Plan (CIP) is a multi-year plan to address capital projects necessary to maintain infrastructure and replace aging equipment. The plan is updated annually to reflect the latest priorities, updated cost estimates, and available funding information.

A capital asset, by definition, includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. The district's capitalization threshold is \$1,000 and a useful life of more than one year. The district's finance department is responsible for the establishment, maintenance and safeguarding of all fixed assets. The district's capital assets are depreciated using the straight-line method over their estimated useful lives outlined below based on the following asset classes:

Asset Class	Useful Life
Land	Inexhaustible
Building	50 years
Building Improvements	5-10 years
Computer Equipment	3-5 years
Furniture & Equipment	5-10 years
Vehicles	5-10 years

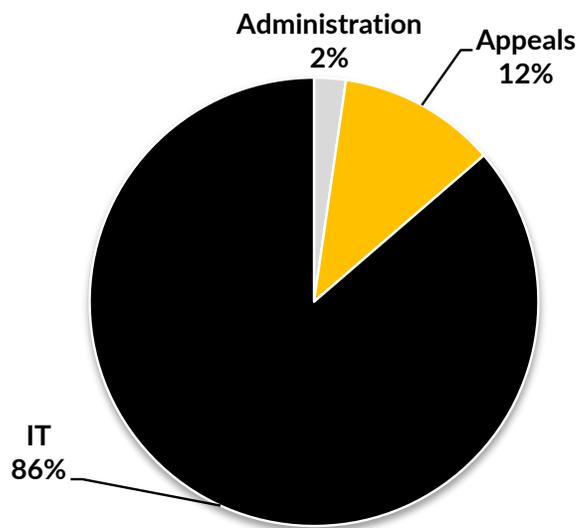


**2025 Capital Improvement Plan**

For fiscal year 2025, the district has budgeted for a total of \$438,050 for capital asset expenditures. The chart below shows the breakdown by department.

Department	Capital Asset to be Purchased	Budgeted Cost
Administration (10)	A/C Repairs & Replacements	\$ 10,000
Appeals (50)	Remodel Litigation Department for Additional Staff	49,887
IT (20)	UPS Battery Replacements (1/3 Replacement annually)	9,870
	Dell PowerEdge R760 Server	79,474
	Cisco 9500 Switch N9k (Access Switch)	175,699
	Cisco Switch 48-port w/ software	40,264
	Ubiquiti Wifi Upgrade (whole building, minus ARB)	14,623
	Winsvr Data Center	39,986
	Microsoft SQL Server 2022 Standard	3,885
	Dell Precision 3460 Physical PC (5 @ 1672 each)	8,362
	Network Switches	6,000
	<b>Total Capital Expenditures</b>	<b>\$ 438,050</b>

**Capital Expenditures by Department**



<b>Capital Asset to be Purchased</b>	<b>Total Cost</b>	<b>Routine</b>	<b>Non-Routine</b>
A/C Repairs & Replacements	\$ 10,000	\$ 10,000	
Remodel Litigation Department for Additional Staff	49,887		\$ 49,887
UPS Battery Replacements (1/3 Replacement annually)	9,870	\$ 9,870	
Dell PowerEdge R760 Server	79,474		\$ 79,474
Cisco 9500 Switch N9k (Access Switch)	175,699		\$ 175,699
Cisco Switch 48-port w/ software	40,264		\$ 40,264
Ubiquiti Wifi Upgrade (whole building, minus ARB)	14,623		\$ 14,623
Winsvr Data Center	39,986		\$ 39,986
Microsoft SQL Server 2022 Standard	3,885		\$ 3,885
Dell Precision 3460 Physical PC (5 @ 1672 each)	8,362		\$ 8,362
Network Switches	6,000	\$ 6,000	
<b>Total Capital Expenditures</b>	<b>\$ 438,050</b>	<b>\$ 25,870</b>	<b>\$ 412,180</b>

### **2025 Routine Capital Projects**

#### A/C Repairs & Replacements

The district budgets each year for A/C unit repairs and replacements.

#### UPS Battery Replacements

Each year the district replaces 1/3 of the batteries in the UPS battery backup system.

#### Network Switches

The district anticipates that we will have a need to replace a few networking switches throughout the building due to their age.





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# DEBT ADMINISTRATION





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# TRAVIS CENTRAL APPRAISAL DISTRICT

## Debt Administration

All financing of capital projects must be included in the current year's adopted budget and approved by the Board of Directors. Appraisal Districts are not authorized to levy ad valorem taxes or issue bonded indebtedness or other debt instruments. Therefore, any capital asset acquisition requiring the use of financing must be done through the budget process. For real property purchases, special stipulations for appraisal districts are outlined in the Texas Property Tax Code, Section 6.051.

The district completed a lease/purchase agreement in May 2019 for the property located at 850 E. Anderson Lane. The information provided on the following pages encompasses the entirety of debt obligations for the district. When the District sells the Cross Park office location, all proceeds from the sale will be used to pay down the liability on the 850 E. Anderson Lane location.

### **Loan: Government Capital Corp.**

Origination Date: May 31, 2019

Interest Rate: 4.319%

Loan Term: 20 years

Payment Amount: \$187,298.41

Payments per year: 4

The District made a large lump sum payment in 2022 after the sale of our office located at 8314 Cross Park Drive and the adjacent lot at 2304 Forbes Lane. The final payment for the note will now be made in 2027, twelve years sooner than originally anticipated.





# Travis Central Appraisal District

Lease Purchase Amortization Schedule  
850 E. Anderson Lane

**ENTER VALUES**

Loan amount	\$10,000,000.00
Interest rate	4.319%
Loan term in years	20
Payments made per year	4
Loan repayment start date	9/1/2019
Optional extra payments	\$0.00

**LOAN SUMMARY**

Scheduled payment	\$187,209.48
Scheduled number of payments	80
Actual number of payments	34
Years saved off original loan term	11.50
Total principal	\$10,000,000.00
Total interest	\$1,737,478.91
<b>LENDER NAME</b>	Government Capital Corp.

PMT NO	PAYMENT DATE	YEAR	BEGINNING BALANCE	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
1	9/1/2019	2019	\$10,000,000.00	\$187,209.48	\$84,033.37	\$103,176.11	\$9,915,966.63	\$103,176.11
2	12/1/2019	2019	\$9,915,966.63	\$187,209.48	\$80,141.83	\$107,067.65	\$9,835,824.80	\$210,243.76
3	3/1/2020	2020	\$9,835,824.80	\$187,209.48	\$81,007.16	\$106,202.32	\$9,754,817.64	\$316,446.08
4	6/1/2020	2020	\$9,754,817.64	\$187,209.48	\$81,881.84	\$105,327.64	\$9,672,935.80	\$421,773.72
5	9/1/2020	2020	\$9,672,935.80	\$187,209.48	\$82,765.96	\$104,443.52	\$9,590,169.84	\$526,217.24
6	12/1/2020	2020	\$9,590,169.84	\$187,209.48	\$83,659.62	\$103,549.86	\$9,506,510.22	\$629,767.10
7	3/1/2021	2021	\$9,506,510.22	\$187,209.48	\$84,562.94	\$102,646.54	\$9,421,947.28	\$732,413.64
8	6/1/2021	2021	\$9,421,947.28	\$187,209.48	\$85,476.00	\$101,733.48	\$9,336,471.28	\$834,147.12
9	9/1/2021	2021	\$9,336,471.28	\$187,209.48	\$86,398.93	\$100,810.55	\$9,250,072.35	\$934,957.67
10	12/1/2021	2021	\$9,250,072.35	\$187,209.48	\$87,331.82	\$99,877.66	\$9,162,740.53	\$1,034,835.33
11	3/1/2022	2022	\$9,162,740.53	\$187,209.48	\$88,274.79	\$98,934.69	\$9,074,465.74	\$1,133,770.02
12	6/1/2022	2022	\$9,074,465.74	\$187,209.48	\$89,227.94	\$97,981.54	\$8,985,237.80	\$1,231,751.56
13	9/1/2022	2022	\$8,985,237.80	\$187,209.48	\$90,181.37	\$97,018.11	\$8,895,046.43	\$1,328,769.67
14	11/15/2022	2022	\$8,895,046.43	\$5,744,885.44	\$5,744,885.44	\$80,036.89	\$3,230,197.88	\$1,408,806.56
15	12/1/2022	2022	\$3,230,197.88	\$187,209.48	\$181,008.94	\$6,200.54	\$3,049,188.94	\$1,415,007.10
16	3/1/2023	2023	\$3,049,188.94	\$187,209.48	\$154,285.86	\$32,923.62	\$2,894,903.08	\$1,447,930.72
17	6/1/2023	2023	\$2,894,903.08	\$187,209.48	\$155,951.76	\$31,257.72	\$2,738,951.32	\$1,479,188.44
18	9/1/2023	2023	\$2,738,951.32	\$187,209.48	\$157,635.65	\$29,573.83	\$2,581,315.67	\$1,508,762.27
19	12/1/2023	2023	\$2,581,315.67	\$187,209.48	\$159,337.72	\$27,871.76	\$2,421,977.95	\$1,536,634.03
20	3/1/2024	2024	\$2,421,977.95	\$187,209.48	\$161,058.17	\$26,151.31	\$2,260,919.78	\$1,562,785.34
21	6/1/2024	2024	\$2,260,919.78	\$187,209.48	\$162,797.20	\$24,412.28	\$2,098,122.58	\$1,587,197.62
22	9/1/2024	2024	\$2,098,122.58	\$187,209.48	\$164,555.00	\$22,654.48	\$1,933,567.58	\$1,609,852.10
23	12/1/2024	2024	\$1,933,567.58	\$187,209.48	\$166,331.78	\$20,877.70	\$1,767,235.80	\$1,630,729.80
24	3/1/2025	2025	\$1,767,235.80	\$187,209.48	\$168,127.75	\$19,081.73	\$1,599,108.05	\$1,649,811.53
25	6/1/2025	2025	\$1,599,108.05	\$187,209.48	\$169,943.11	\$17,266.37	\$1,429,164.94	\$1,667,077.90
26	9/1/2025	2025	\$1,429,164.94	\$187,209.48	\$171,778.07	\$15,431.41	\$1,257,386.87	\$1,682,509.31
27	12/1/2025	2025	\$1,257,386.87	\$187,209.48	\$173,632.85	\$13,576.63	\$1,083,754.02	\$1,696,085.94
28	3/1/2026	2026	\$1,083,754.02	\$187,209.48	\$175,507.65	\$11,701.83	\$908,246.37	\$1,707,787.77
29	6/1/2026	2026	\$908,246.37	\$187,209.48	\$177,402.69	\$9,806.79	\$730,843.68	\$1,717,594.56
30	9/1/2026	2026	\$730,843.68	\$187,209.48	\$179,318.20	\$7,891.28	\$551,525.48	\$1,725,485.84
31	12/1/2026	2026	\$551,525.48	\$187,209.48	\$181,254.38	\$6,955.10	\$370,271.10	\$1,731,440.94
32	3/1/2027	2027	\$370,271.10	\$187,209.48	\$183,211.48	\$3,998.00	\$187,059.62	\$1,735,438.94
33	6/1/2027	2027	\$187,059.62	\$187,209.48	\$185,189.70	\$2,019.78	\$1,899.92	\$1,737,458.72
34	9/1/2027	2027	\$1,869.92	\$1,890.11	\$1,869.92	\$20.19	\$0.00	\$1,737,478.91
<b>Total</b>				<b>\$11,737,478.91</b>	<b>\$10,000,000.00</b>	<b>\$1,737,478.91</b>	<b>\$155,497,816.97</b>	

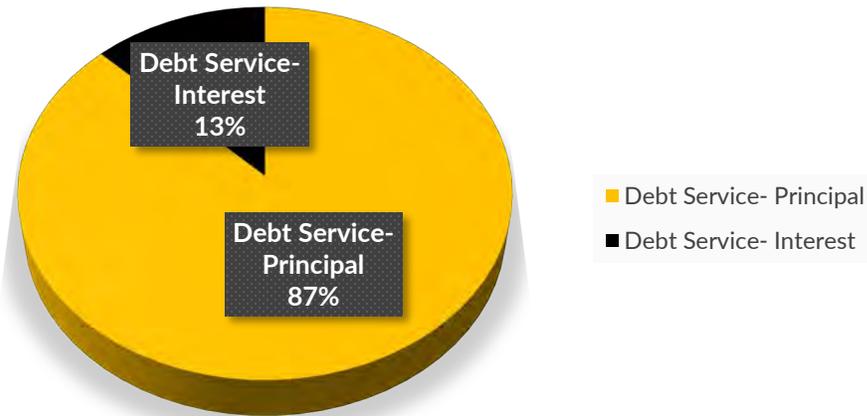


## Note Payable Summary

Year	Principal	Interest	Total
2024	\$ 654,742.15	\$ 94,095.77	\$ 748,837.92
2025	\$ 683,481.78	\$ 65,356.14	\$ 748,837.92
2026	\$ 713,482.92	\$ 35,355.00	\$ 748,837.92
2027	\$ 370,271.10	\$ 6,037.97	\$ 376,309.07

Budget Category	2025 Proposed Budget	2024 Adopted Budget	\$ Change (2024- 2025)	% Change (2024- 2025)
Debt Service- Principal	654,742	374,611	280,131	74.78%
Debt Service- Interest	94,096	374,227	(280,131)	-74.86%

### 2025 Debt Service





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# DEPARTMENT BUDGETS





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## Department Budget History

Dept. Code	Department	2025 Proposed	2024 Adopted	2023 Adopted	2022 Adopted	2021 Adopted	2020 Adopted
10	Administration	\$ 4,937,662	\$ 9,718,558	\$ 6,942,948	\$ 5,942,212	\$ 5,588,023	\$ 5,221,667
20	Information Technology	6,244,110	5,204,045	4,554,430	4,063,013	4,097,644	4,591,524
25	GIS <sup>(1)</sup>	941,552	882,532	814,715			
30	Customer Service	1,986,361	2,115,592	1,194,818	1,369,726	1,115,407	1,219,646
35	Appraisal Support	1,419,270	1,418,234	1,758,882	1,156,262	1,266,907	897,649
50	Appeals <sup>(4)</sup>	5,191,581					
60	Commercial	2,312,280	2,060,591	2,726,134	2,607,198	2,036,428	2,155,308
80	BPP Appraisal <sup>(3)</sup>	1,330,859	914,705				
90	Residential Appraisal	5,905,714	5,598,296	5,821,106	5,268,436	4,139,321	4,157,580
01	Appraisal Review Board (ARB)	1,223,125	1,223,125	1,121,995	1,630,425	1,201,325	1,201,325
900	850 EAL Holding Corp. <sup>(2)</sup>	748,838	748,838	748,838	748,838	748,838	749,194
	<b>Total</b>	<b>\$ 32,241,352</b>	<b>\$ 29,884,516</b>	<b>\$ 25,683,866</b>	<b>\$ 22,786,110</b>	<b>\$ 20,193,893</b>	<b>\$ 20,193,893</b>

(1) In 2023 the GIS department (25) was split from the IT department (20).

(2) The 850 EAL Holding Corp. is a component unit of the district. Totals for the 850 EAL Holding Corp. can be found under the debt administration sections of the budget.

(3) In 2023, the BPP appraisal department (80) was split from the Commercial appraisal department (60).

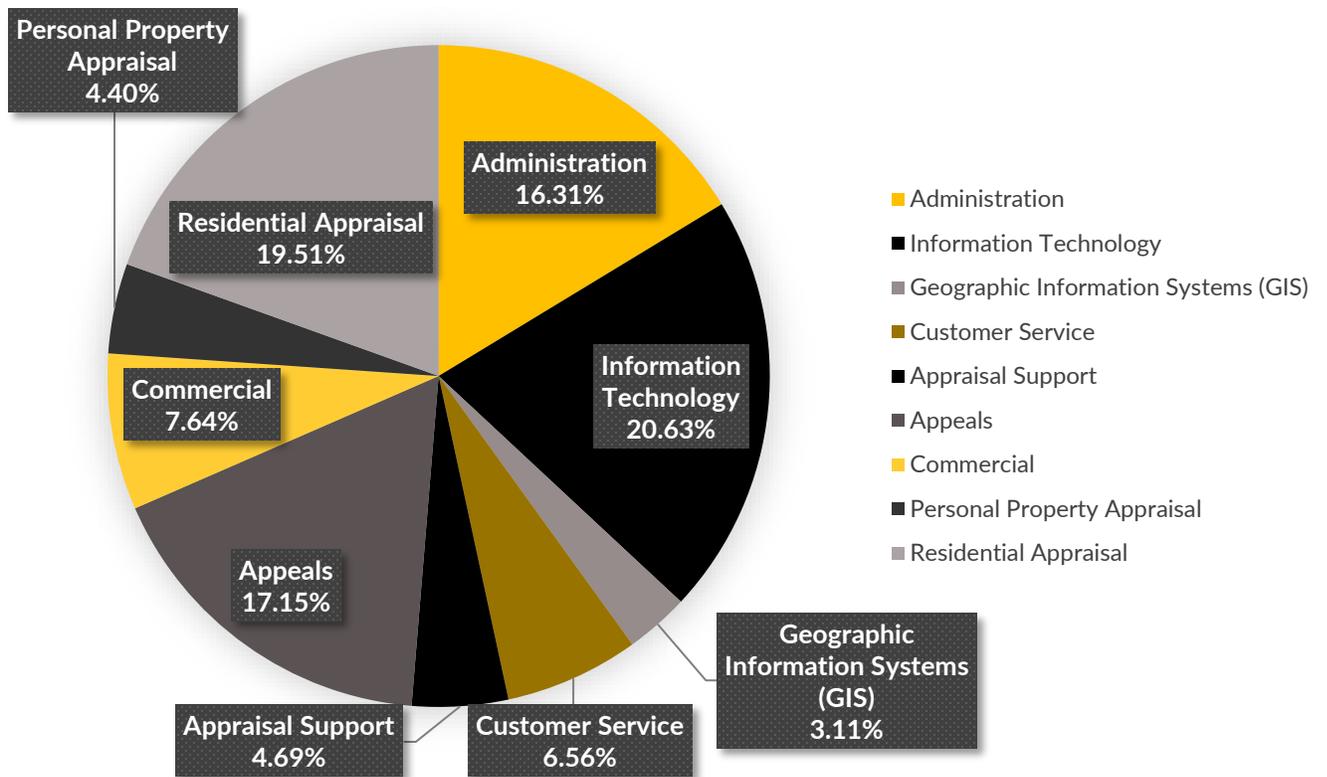
Dept. Code	Department	2025 Proposed Budget	2024 Adopted Budget	\$ Change (2024-2025)	% Change (2024-2025)	% of Total Budget
10	Administration	\$ 4,937,662	9,718,558	(4,780,896)	-49.19%	15.3%
20	Information Technology	\$ 6,244,110	5,204,045	1,040,065	19.99%	19.4%
25	GIS <sup>(1)</sup>	\$ 941,552	882,532	59,020	6.69%	2.9%
30	Customer Service	\$ 1,986,361	2,115,592	(129,231)	-6.11%	6.2%
35	Appraisal Support	\$ 1,419,270	1,418,234	1,036	0.07%	4.4%
50	Appeals <sup>(4)</sup>	\$ 5,191,581	-	5,191,581	100.00%	16.1%
60	Commercial	\$ 2,312,280	2,060,591	251,689	12.21%	7.2%
80	BPP Appraisal <sup>(3)</sup>	\$ 1,330,859	914,705	416,154	45.50%	4.1%
90	Residential Appraisal	\$ 5,905,714	5,598,296	307,418	5.49%	18.3%
01	Appraisal Review Board (ARB)	\$ 1,223,125	1,223,125	-	0.00%	3.8%
900	850 EAL Holding Corp. <sup>(2)</sup>	\$ 748,838	748,838	-	0.00%	2.3%
	<b>Total</b>	<b>\$ 32,241,352</b>	<b>\$ 29,884,516</b>	<b>\$ 2,356,836</b>	<b>7.89%</b>	<b>100.0%</b>



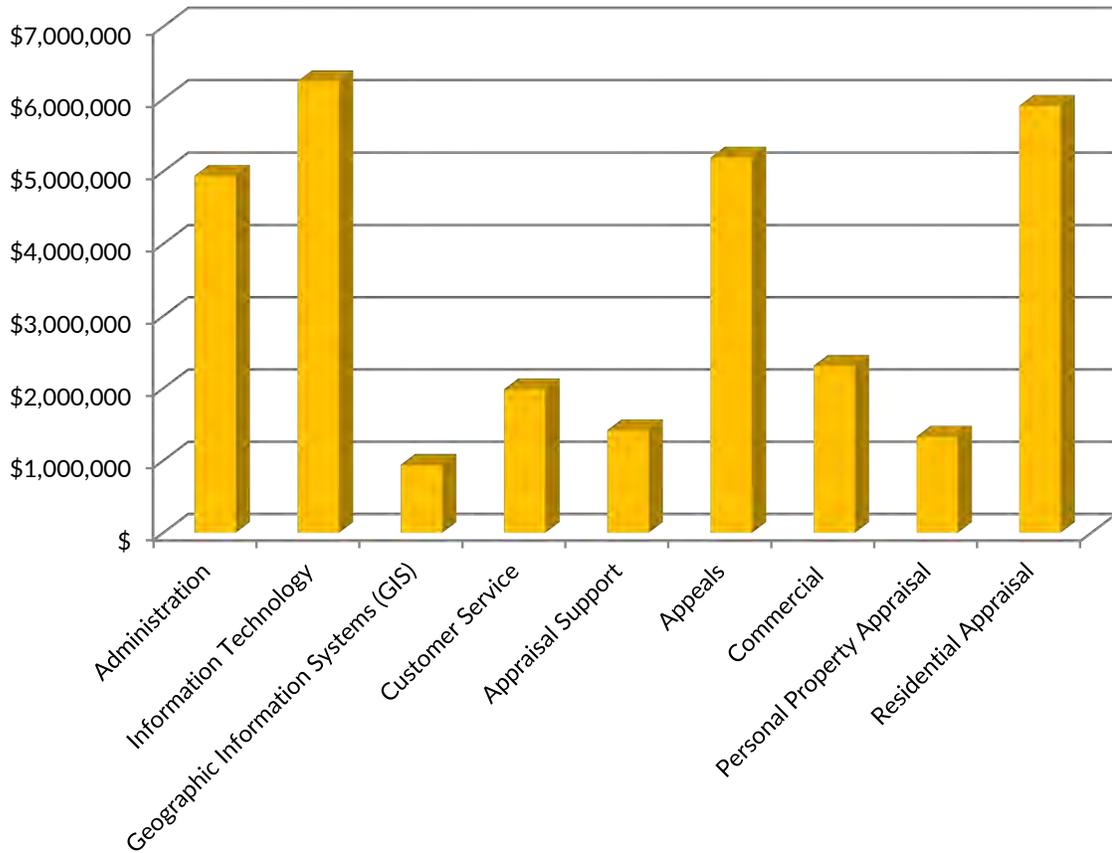
**District Budget:**

Department	Number of Employees	2025 Budget	% of TCAD Budget
Administration	12	\$4,937,662	16.31%
Information Technology	12	\$6,244,110	20.63%
Geographic Information Systems (GIS)	9	\$941,552	3.11%
Customer Service	23	\$1,986,361	6.56%
Appraisal Support	17	\$1,419,270	4.69%
Appeals	12	\$5,191,581	17.15%
Commercial	17	\$2,312,280	7.64%
Personal Property Appraisal	10	\$1,330,859	4.40%
Residential Appraisal	53	\$5,905,714	19.51%
<b>Total Appraisal District Budget</b>	<b>165</b>	<b>30,269,389</b>	<b>100.00%</b>

**% of Total Budget by Department**



## Total Expenditures by Department



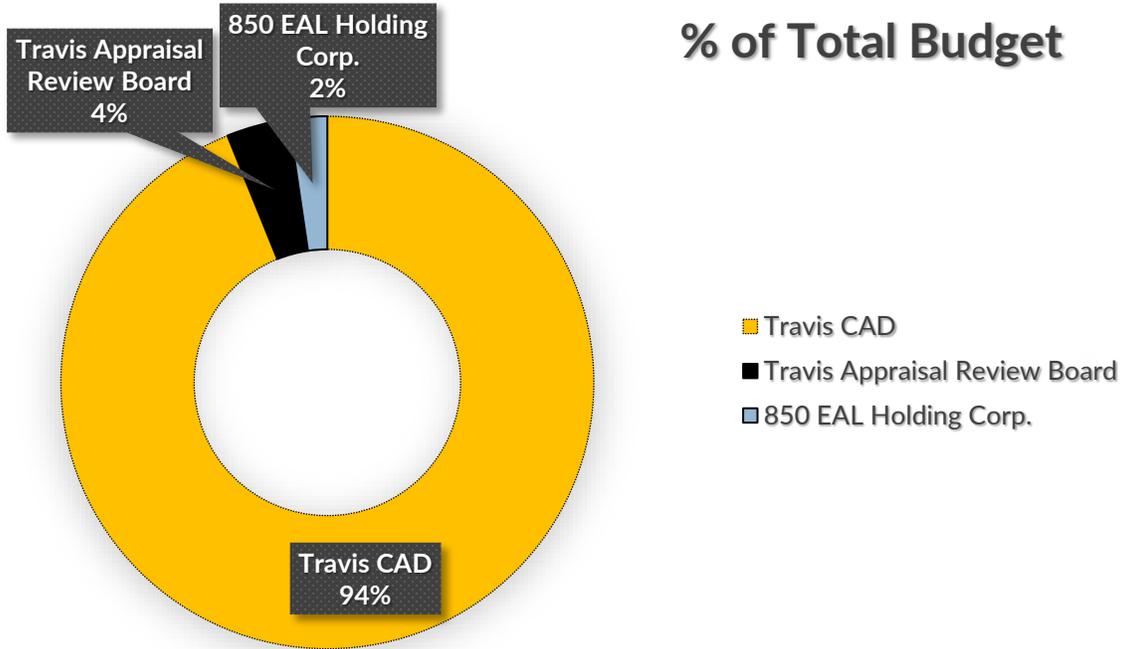
**ARB Budget:**

Department	Appointed Members	2025 Budget	% of Total Budget
Appraisal Review Board	75	\$1,223,125	3.79%
<b>Total Appraisal Review Board Budget</b>		<b>1,223,125</b>	<b>3.79%</b>

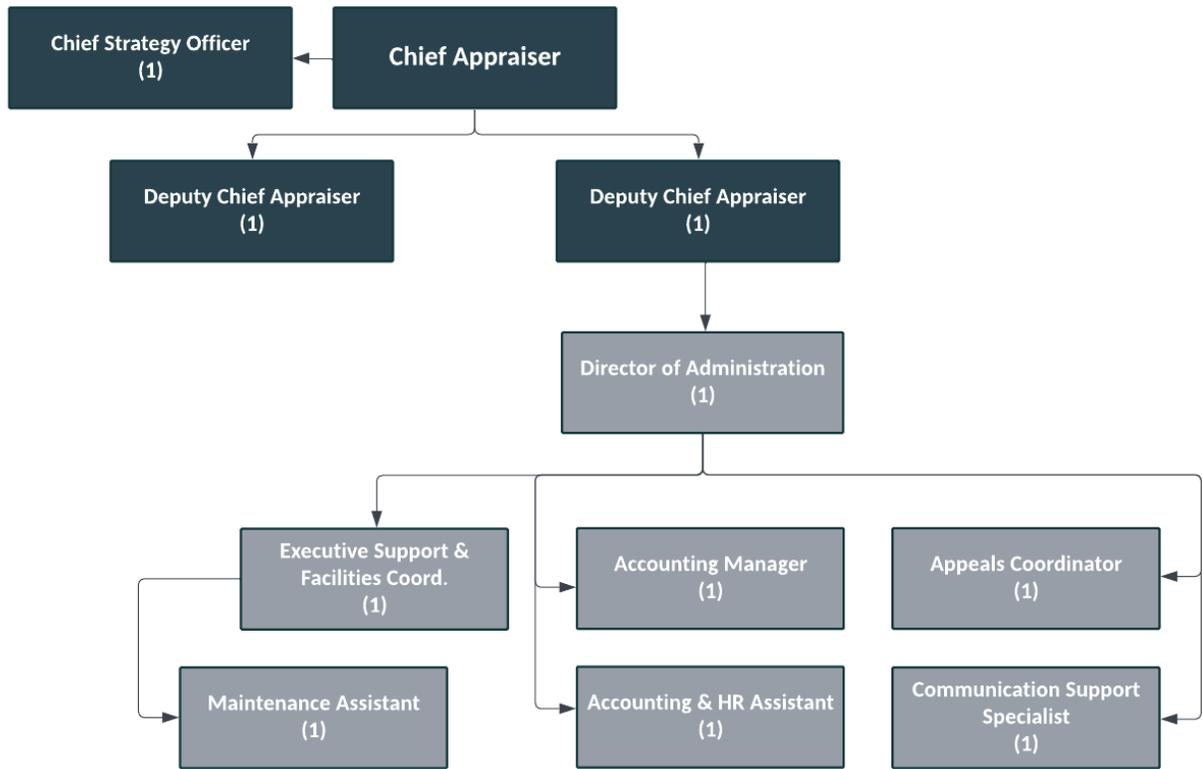


**Total Budget:**

Department	Number of Employees/ Appointed Members	2025 Budget	% of Total Budget
Travis CAD	165	\$ 30,269,389	93.88%
Travis Appraisal Review Board	75	\$ 1,223,125	3.79%
850 EAL Holding Corp.	-	\$ 748,838	2.32%
<b>Total Budget</b>	<b>240</b>	<b>\$ 32,241,352</b>	<b>100.00%</b>



# Administration



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Chief Appraiser	1	Exempt	\$ 245,000 - \$ 245,000	\$ 50,000 - \$ 60,000	\$ -
Deputy Chief Appraiser	2	22	\$ 200,936 - \$ 281,383	\$ 54,873 - \$ 61,118	\$ -
Director of Administration	1	20	\$ 121,182 - \$ 169,681	\$ 41,709 - \$ 45,472	\$ -
Chief Strategy Officer	1	20	\$ 121,182 - \$ 169,681	\$ 41,709 - \$ 45,472	\$ -
Appeals Coordinator	1	12	\$ 79,521 - \$ 111,351	\$ 34,832 - \$ 37,302	\$ -
Accounting Manager	1	12	\$ 79,521 - \$ 111,351	\$ 34,832 - \$ 37,302	\$ -
Accounting & HR Assistant	1	8	\$ 63,391 - \$ 88,766	\$ 32,170 - \$ 34,139	\$ -
Executive Support & Facilities Coord.	1	8	\$ 63,391 - \$ 88,766	\$ 32,170 - \$ 34,139	\$ -
Communication Support Specialist	1	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	\$ -
Maintenance Assistant	1	3	\$ 45,448 - \$ 63,627	\$ 29,208 - \$ 30,618	\$ -
Mail Clerk/Messenger	1	3	\$ 45,448 - \$ 63,627	\$ 29,208 - \$ 30,618	\$ -



## Mission Statement

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The mission of the Administration department, which includes human resources, finance, facilities' maintenance, records management and the offices of the Chief Appraiser and the Deputy Chief of Appraisal is to provide timely, useful, and accurate information to all internal and external customers including but not limited to staff, division directors, the Board of Directors, the taxing jurisdictions of Travis County, and all taxpayers of Travis County, and to assure prudent control of the District's cash and investments. It is also the mission of the Administration department to oversee all mission critical tasks of the appraisal district to ensure completion and to meet all legislative requirements.

## Goals & Objectives

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### Administration Department

Plan, organize, direct, and control the business support functions related to human resources, budget, finance, purchasing, payroll, facilities maintenance, records management, and mail services. Additional responsibilities include conducting staff training/CLE, legislative bill tracking and analysis, as well as notarizing and translating forms and documents.

Performance Measures/Indicators:	2023 Actual	2024 Estimated	2025 Projected
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes
GFOA Award for Popular Annual Financial Report	Yes	Yes	Yes
GTOT- Investment Policy Certificate of Distinction	Yes	Yes	Yes
Internal control issues reported by external auditors	0	0	0
Vendor Checks Issued	571	600	600
Vendor ACH Payments	2939	3086	3300
P-Card Transactions	1396	1400	1400
Purchase Orders Processed	217	239	239
Appraisal Roll Certified	Yes	Yes	Yes
Pass Property Value Study (Bi-annual)	Yes	Yes	Yes
Pass Methods & Assistance Procedures (MAPS) Review (Bi-annual)	Yes	N/A	Yes



## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Performance Reviews/ Merit Increases	January 15	HR, Divisions Directors & Managers
Year End Processing & W2's	January 1	HR, Deputy Chief Appraiser, Accounting Manager
Budget Planning Meetings	March 1	Chief Appraiser, Deputy Chief Appraiser, Accounting Manager, Division Directors
Certified Estimates	April 30	Chief Appraiser
Financial Audit	June 15	Deputy Chief Appraiser, Accounting Manager
Presentation Preliminary Budget	June 15	Chief Appraiser, Deputy Chief Appraiser, Accounting Manager
Appraisal Roll Certification	July 25	Chief Appraiser
Reappraisal Plan	September 15	Chief Appraiser
Budget Adoption	September 15	Chief Appraiser, Deputy Chief Appraiser, Accounting Manager
Division Priority Planning	September 15	Divisions Directors & Managers, Chief Appraiser, Deputy Chief Appraiser
Strategic Plan	October 15	Chief Appraiser, Deputy Chief Appraiser, Division Directors & Managers
Annual Report	November 1	Chief Appraiser, Deputy Chief Appraiser
Open Enrollment	November 1	HR
Legislative Tracking & Communications	Year Round	Chief Appraiser
Public Relations and community outreach	Year Round	Communications Officer



# Administration

GL Code	Description	GL Total	Budget Category
			Total
	<b>Personnel Costs</b>		1,647,635
40101	Salaries	1,609,635	
40107	Overtime	10,000	
40119	Auto Allowance	3,000	
40108	Seasonal & Temporary	25,000	
	<b>Benefit Costs</b>		886,956
40111	Retirement (TCDRS)	175,887	
40128	Retirement Contribution (401(a) Plan)	49,039	
40127	Deferred Compensation- 457 (b) matching	46,866	
40112	Health Insurance	419,450	
40129	Retiree Healthcare	110,000	
40113	Dental Insurance	44,687	
40114	Life Insurance	2,494	
40115	Disability Insurance	5,252	
40124	Long Term Care Insurance	3,600	
40110	Medicare	23,702	
40116	Employee Assistance Program	3,240	
40130	Norton Identity Protection	665	
40131	MASA Transportation Insurance	2,073	
	<b>Printing &amp; Mailing Services</b>		3,650
40210	Printing	2,650	
40211	Paper	-	
40212	Postage & Freight- In house	-	
40214	Shipping charges	1,000	
	<b>Operating Supplies</b>		22,125
40220	Operating Supplies	12,125	
40224	Furniture & Equipment- under \$1000	10,000	
	<b>Subscription &amp; Data Purchases</b>		44,160
40231	Books, Publications, Subscriptions & Databases	44,160	
	<b>Training &amp; Education</b>		16,738
40330	Training & Education	16,738	
	<b>Travel Costs</b>		6,960
40320	Travel/Meals/Lodging	6,960	
	<b>Utilities</b>		228,800
40410	Utilities	228,800	
40420	Telephone	-	
40430	Wireless Internet	-	
40440	Internet	-	

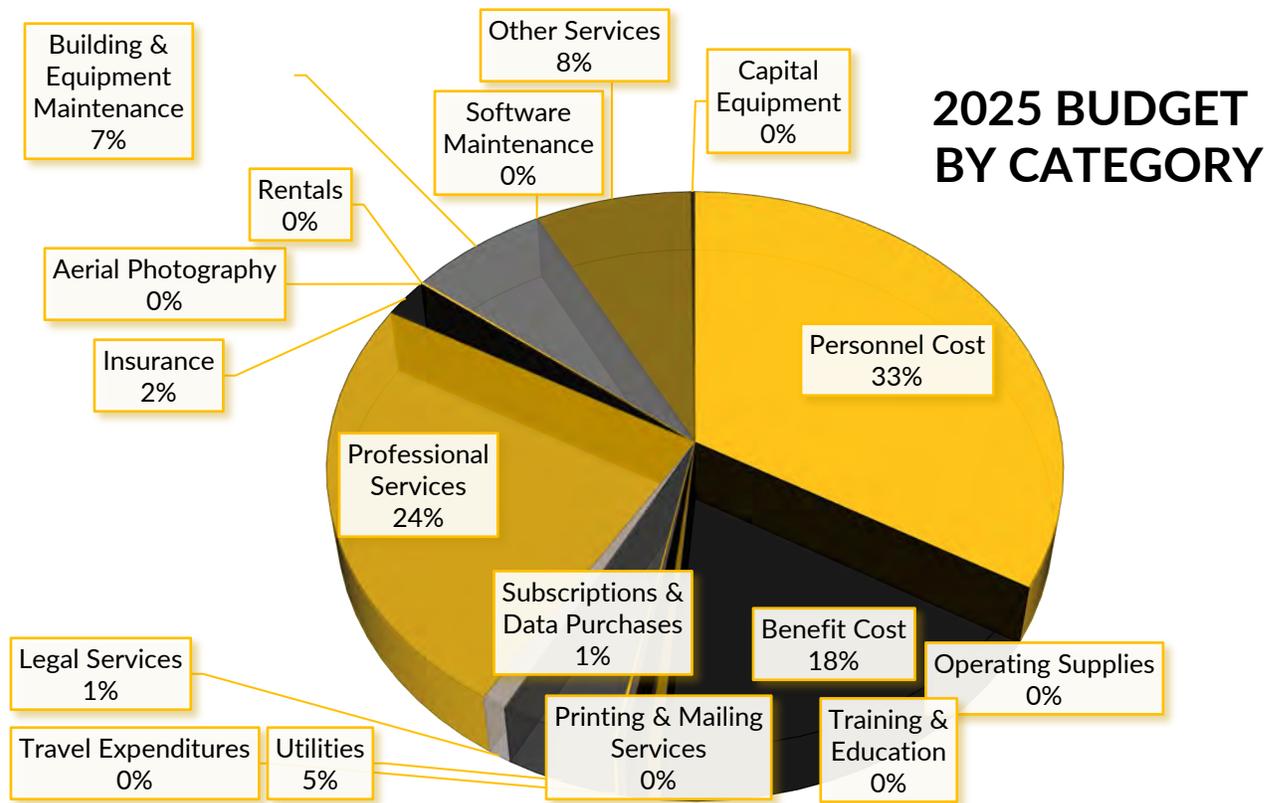


GL Code	Description	GL Total	Budget Category
			Total
	<b>Legal Services</b>		50,000
40510	Attorney & Court Costs	-	
40511	Legal & Attorney- Personnel	50,000	
40514	Expert Witness Costs	-	
40513	Arbitration Refunds	-	
	<b>Professional Services</b>		1,201,497
40530	Appraisal Services	-	
40540	Professional Services	1,108,036	
40520	Accounting & Audit	38,461	
40542	Payroll	55,000	
	<b>Insurance</b>		110,678
40710	Property Insurance	17,812	
40720	Liability Insurance	26,866	
40118	Unemployment Insurance	27,000	
40117	Workers Compensation	39,000	
	<b>Rentals</b>		6,000
40610	Rental Office Machines	-	
40611	Rental Storage Space	6,000	
	<b>Building &amp; Equipment Maintenance</b>		329,900
40630	Building Repair/Maintenance	226,550	
40631	Building Cleaning Service	90,000	
40620	Repair & Maintenance- Equipment	13,350	
	<b>Other Services</b>		372,564
40310	Dues & Memberships	6,964	
40241	Records Management	-	
40340	Advertising & Legal Notices	42,500	
40350	Employee Appreciation	55,000	
40351	Board of Directors	54,500	
40730	Security Services	200,000	
40760	Vehicle Fuel	1,800	
40761	Vehicle Maintenance	1,200	
40770	Bank Fees	10,000	
40780	Credit Card Fees	600	
	<b>Capital Equipment</b>		10,000
40910	Capital Expenditures	10,000	
	<b><u>Total</u></b>	<b>\$ 4,937,662</b>	<b>\$ 4,937,662</b>



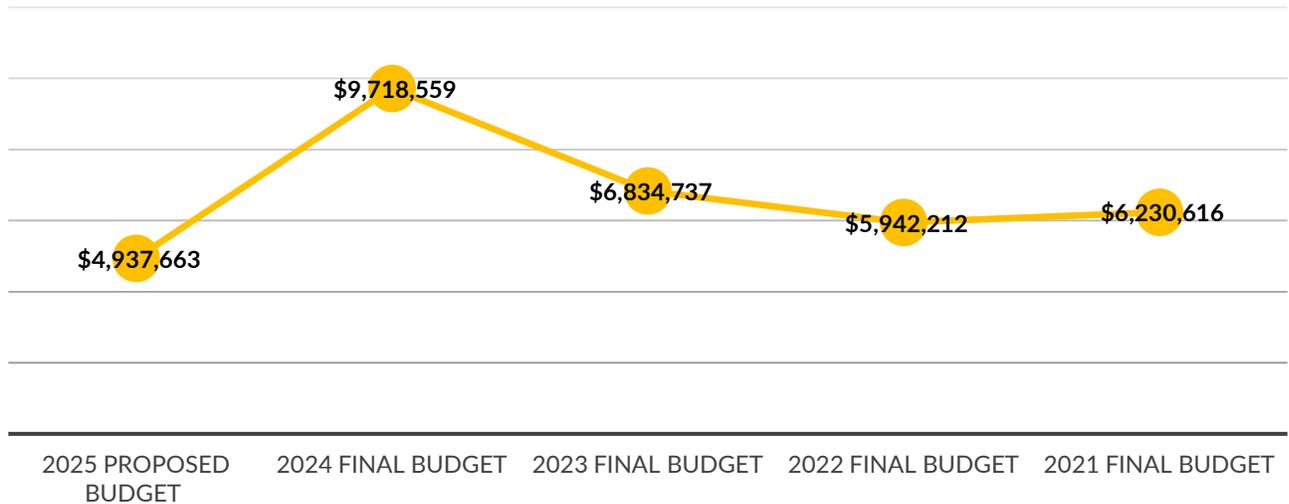
## Administration

Budget Category	2025 Proposed Budget	2024 Adopted Budget	\$ Change (2025-2024)	% Change (2025-2024)	% of Total Budget
Personnel Cost	1,647,635	1,998,272	(350,637)	-17.55%	33.37%
Benefit Cost	886,956	1,228,797	(341,841)	-27.82%	17.96%
Printing & Mailing Services	3,650	210,750	(207,100)	-98.27%	0.07%
Operating Supplies	22,125	36,500	(14,375)	-39.38%	0.45%
Subscriptions & Data Purchases	44,160	187,310	(143,150)	-76.42%	0.89%
Training & Education	16,738	65,040	(48,302)	-74.27%	0.34%
Travel Expenditures	6,960	16,950	(9,990)	-58.94%	0.14%
Utilities	228,800	473,060	(244,260)	-51.63%	4.63%
Legal Services	50,000	2,007,500	(1,957,500)	-97.51%	1.01%
Professional Services	1,201,497	2,580,201	(1,378,704)	-53.43%	24.33%
Insurance	110,678	86,678	24,000	27.69%	2.24%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	6,000	145,520	(139,520)	-95.88%	0.12%
Building & Equipment Maintenance	329,900	270,599	59,301	21.91%	6.68%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	372,564	401,382	(28,818)	-7.18%	7.55%
Capital Equipment	10,000	10,000	-	100.00%	0.20%
	<b>\$ 4,937,662</b>	<b>\$ 9,718,559</b>	<b>\$ (4,780,897)</b>	<b>-49.19%</b>	<b>100%</b>

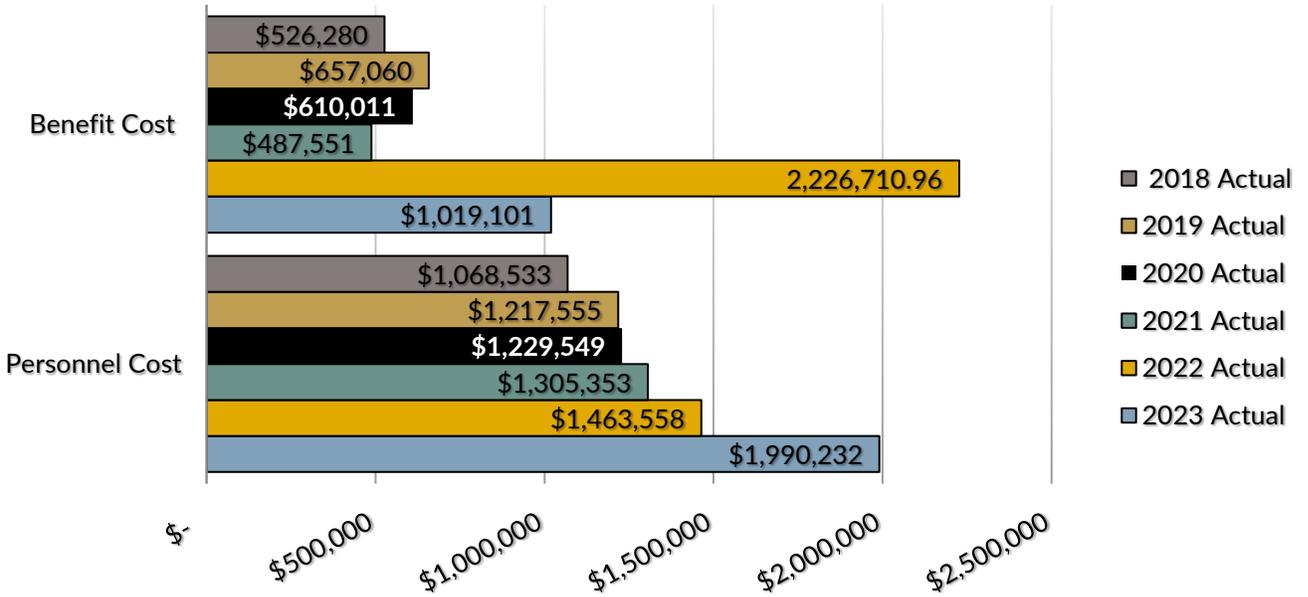


Budget Category	2025 Proposed	2024 Final	2023 Final	2022 Final	2021 Final
Personnel Cost	1,647,635	1,998,272	1,990,232	1,402,544	1,287,949
Benefit Cost	886,956	1,228,797	1,019,101	806,325	491,035
Printing & Mailing Services	3,650	210,750	209,550	414,850	239,650
Operating Supplies	22,125	36,500	36,500	39,000	30,500
Subscriptions & Data Purchases	44,160	187,310	119,740	252,756	285,456
Training & Education	16,738	65,040	58,040	54,615	25,565
Travel Expenditures	6,960	16,950	16,950	10,750	11,250
Utilities	228,800	473,060	524,997	543,397	586,200
Legal Services	50,000	2,007,500	1,680,000	948,500	2,134,563
Professional Services	1,201,497	2,580,201	347,389	349,498	246,540
Insurance	110,678	86,678	74,000	77,000	82,750
Aerial Photography	-	-	-	-	-
Rentals	6,000	145,520	143,070	161,570	149,850
Building & Equipment Maintenance	329,900	270,599	216,618	259,384	213,151
Software Maintenance	-	-	-	-	-
Other Services	372,564	401,382	398,550	365,470	281,975
Capital Equipment	10,000	10,000	-	256,553	164,182
<b>Total</b>	<b>\$ 4,937,662</b>	<b>\$ 9,718,559</b>	<b>\$ 6,834,737</b>	<b>\$ 5,942,212</b>	<b>\$ 6,230,616</b>
\$ Increases from Previous Year	(4,780,897)	2,883,822	(288,404)	(7,848,742)	6,594,599
% Increase from Previous Year	-49.19%	42.19%	15.02%	-4.63%	-55.75%

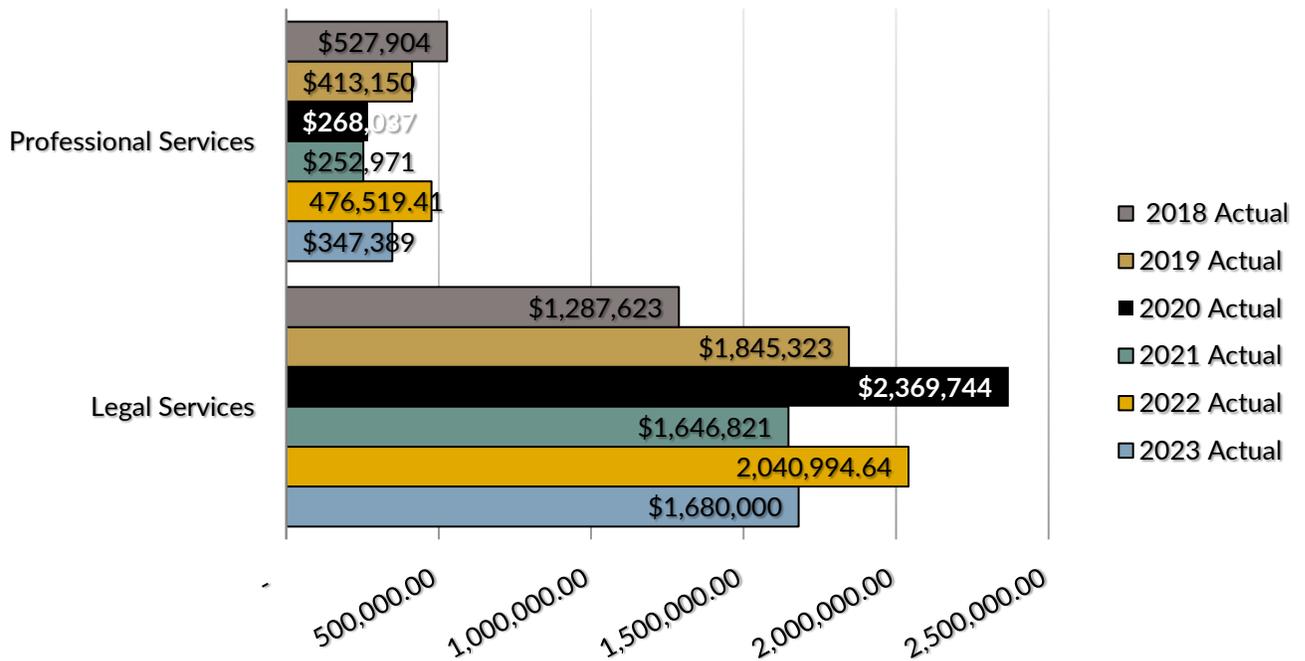
## Administration Budget



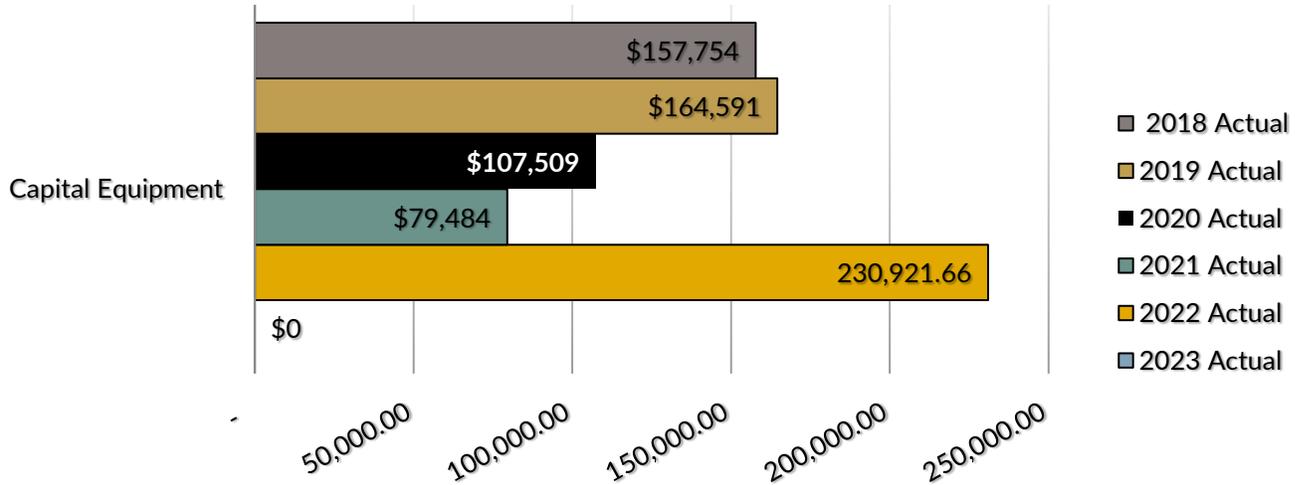
## Personnel & Benefits Historical Actuals



## Legal & Professional Services Historical Actuals



## Capital Equipment Historical Actuals



### Personnel Comparison:

Position	2025 Budget	2024 Budget	Net Change
Chief Appraiser	1	1	-
Deputy Chief Appraiser	2	1	1
Chief Strategy Officer	1	0	1
Communications Director	0	1	(1)
Director of HR & Finance	0	1	(1)
Director of Administration	1	0	1
Appeals Coordinator	1	1	-
Accounting Manager	1	1	-
Accounting & HR Assistant	1	1	-
Executive Support & Facilities Coord.	1	1	-
Admin Application Support	0	1	(1)
Communication Support Specialist	1	1	-
Mail Clerk/Messenger	0	1	(1)
Maintenance/Janitor	1	1	-
<b><u>Total Net Change</u></b>	<b><u>11</u></b>	<b><u>12</u></b>	<b><u>(1)</u></b>

- (1) Communications Director promoted to Chief Strategy Officer
- (2) Director of HR & Finance promoted to Director of Administration
- (3) Admin Application Support and Mail Clerk/Messenger moved to IT
- (4) Litigation was separated into a new department



**Local Government Code 140.0045 Required Public Notice Comparisons:**

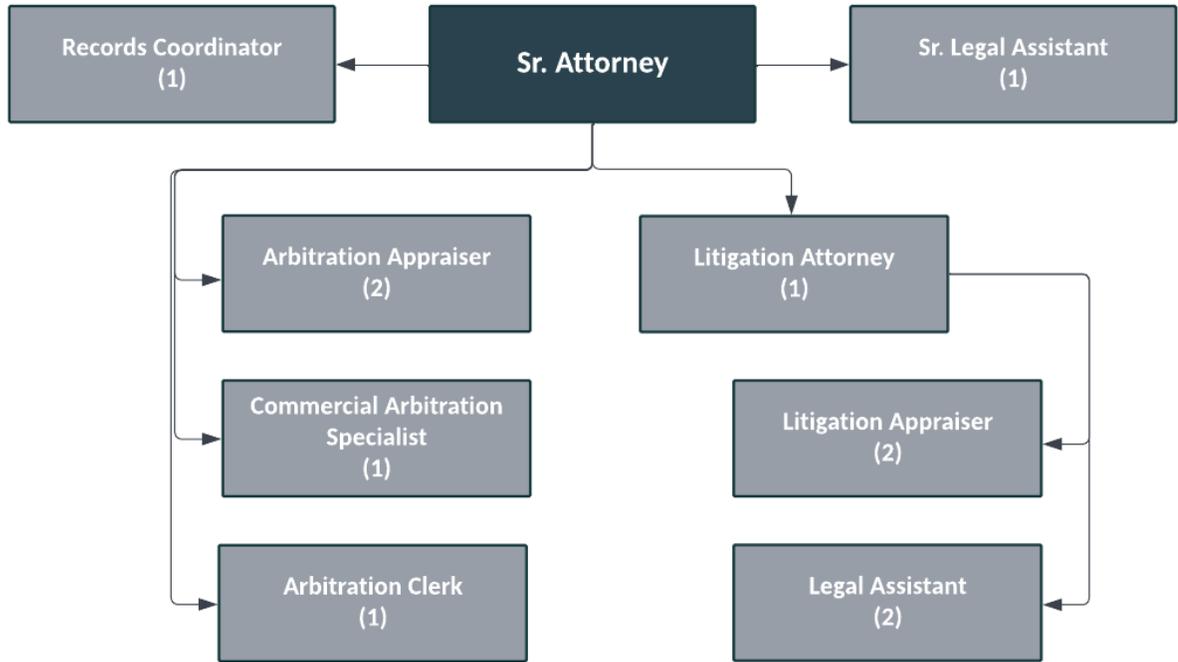
<b>Required Public Notice</b>	<b>2025 Budget</b>	<b>2024 Budget</b>	<b>2023 Actual</b>
Property Tax Benefits	5,000	8,000	7,813
Property Tax Protest & Appeals Procedures	5,000	8,000	8,554
Notice of Public Budget Hearing	5,000	3,600	2,376
<b><u>Total</u></b>	<b><u>\$ 15,000</u></b>	<b><u>\$ 19,600</u></b>	<b><u>\$ 18,743</u></b>

**Local Government Code 140.0045 Expenditures to Influence the Outcome of Legislation:**

	<b>2025</b>	<b>2024</b>	<b>2023</b>
TASB Membership Dues	500	500	500
Legislative Consulting Services	60,000	60,000	60,000
<b><u>Total</u></b>	<b><u>\$ 60,500</u></b>	<b><u>\$ 60,500</u></b>	<b><u>\$ 60,500</u></b>



# Litigation



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Sr. Attorney	1	21	\$ 152,282 - \$ 213,233	\$ 46,842 - \$ 51,572	\$ 3,000
Litigation Attorney	1	18	\$ 103,860 - \$ 145,431	\$ 38,850 - \$ 42,076	\$ -
Litigation Appraiser	2	16	\$ 92,118 - \$ 128,987	\$ 36,911 - \$ 39,773	\$ 8,400
Arbitration Appraiser	2	16	\$ 92,118 - \$ 128,987	\$ 36,911 - \$ 39,773	\$ 8,400
Commercial Arbitration Specialist	1	10	\$ 71,130 - \$ 99,609	\$ 33,447 - \$ 35,658	\$ -
Sr. Legal Assistant	1	6	\$ 56,328 - \$ 78,868	\$ 31,004 - \$ 32,753	\$ -
Records Coordinator	1	6	\$ 56,328 - \$ 78,868	\$ 31,004 - \$ 32,753	\$ -
Legal Assistant	2	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	\$ -
Arbitration Clerk	1	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	\$ -



## Mission Statement

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The mission of the Litigation department is to provide legal analysis and property valuations for the district during informal and formal hearings, settlement conferences, mediations, arbitrations, SOAH hearings, and lawsuits filed in Travis County with the Texas Property Tax Code and appraisal practices and standards, and to carry out the duties in a professional, friendly, courteous, and ethical manner.

## Goals & Objectives

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### Litigation

Manage lawsuits, arbitrations, SOAH hearings, mediations and settlement conferences (internally and those of outside counsel); preparation and review of expert reports; filing and answering lawsuits; preparing and answering discovery, motions, and judgments; and providing legal advice on day-to-day issues arising out of issues involving the Texas Property Tax Code, exemption application, contracts, open meetings, and public information requests. The litigation appraisers handle all the arbitrations and coordinate valuation efforts for use in SOAH hearings, mediations and settlement conferences involving real property.

Performance Measures/Indicators:	2023 Actual	2024 Estimated	2025 Projected
SOAH Cases Filed	9	10	14
Lawsuits Filed	1800 (causes); 3520 (PIDs)	1850 (causes); 3600 (PIDs)	2,611 (Causes); 4,545 (PIDs)
Number of Settlement Conferences (Days)	100	125	97
Number of Agreed Judgements	800 (causes); 1600 (PIDs)	850 (causes); 1750 (PIDs)	998 (Causes); 1,790 (PIDs)

### Key Tasks & Deadlines

Tasks	Deadline	Key Players
Mediations	Year Round	In-house Counsel, Litigation Appraisers
Settlement Conference	Year Round	In-house Counsel, Litigation Appraisers
Lawsuit Preparation	Year Round	In-house Counsel, Litigation Appraisers

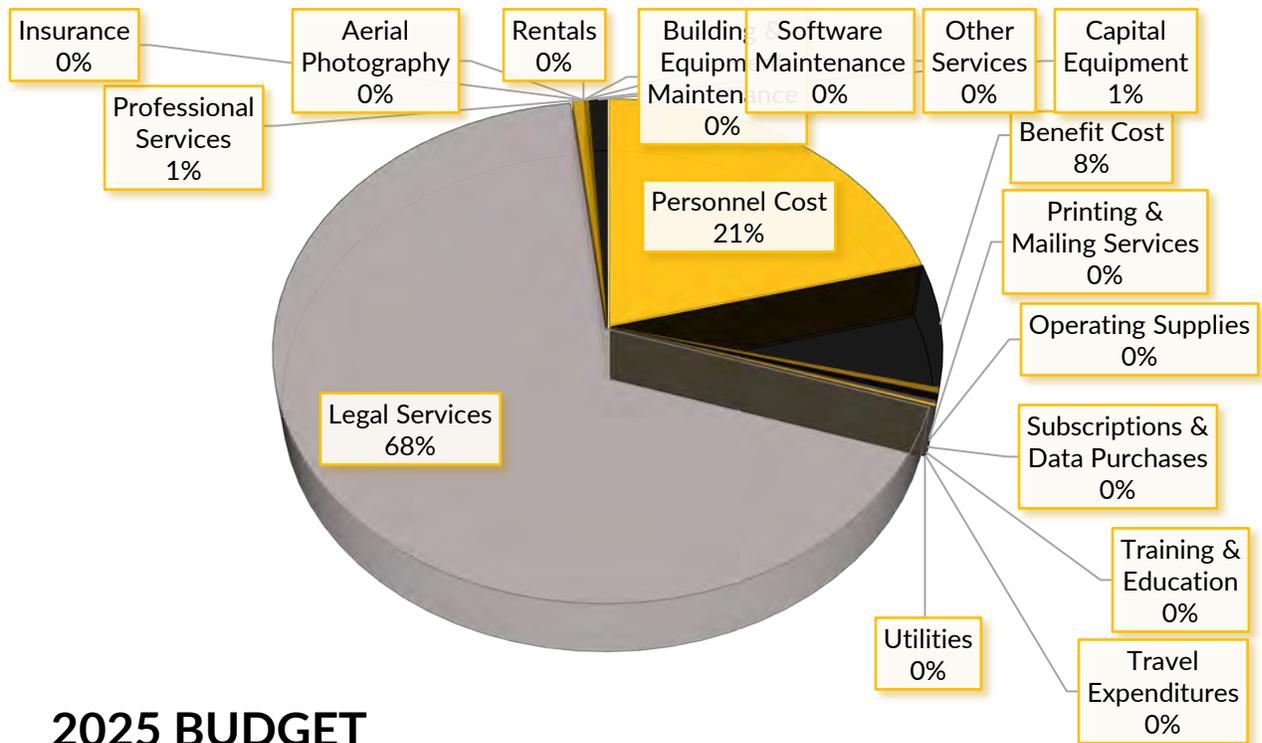


# Appeals

			Budget Category	
GL Code	Description	GL Total	Total	
	<b>Personnel Costs</b>		1,086,126	
40101	Salaries	1,022,626		
40107	Overtime	10,000		
40119	Auto Allowance	48,500		
40108	Seasonal & Temporary	5,000		
	<b>Benefit Costs</b>		409,724	
40111	Retirement (TCDRS)	110,573		
40128	Retirement Contribution (401(a) Plan)	30,829		
40127	Deferred Compensation- 457 (b) matching	25,691		
40112	Health Insurance	208,800		
40113	Dental Insurance	4,787		
40114	Life Insurance	2,494		
40115	Disability Insurance	5,252		
40124	Long Term Care Insurance	3,600		
40110	Medicare	14,901		
40116	Employee Assistance Program	-		
40130	Norton Identity Protection	679		
40131	MASA Transportation Insurance	2,117		
	<b>Printing &amp; Mailing Services</b>		675	
40210	Printing	650		
40211	Paper	-		
40212	Postage & Freight- In house	-		
40214	Shipping charges	25		
	<b>Operating Supplies</b>		18,160	
40220	Operating Supplies	8,160		
40224	Furniture & Equipment- under \$1000	10,000		
	<b>Subscription &amp; Data Purchases</b>		22,750	
40231	Books, Publications, Subscriptions & Databases	22,750		
	<b>Training &amp; Education</b>		11,573	
40330	Training & Education	11,573		
	<b>Travel Costs</b>		6,950	
40320	Travel/Meals/Lodging	6,950		
	<b>Legal Services</b>		3,540,000	
40510	Attorney & Court Costs	3,065,000		
40511	Legal & Attorney- Personnel	-		
40514	Expert Witness Costs	325,000		
40513	Arbitration Refunds	150,000		
	<b>Professional Services</b>		32,500	
40540	Professional Services	32,500		
	<b>Other Services</b>		13,237	
40310	Dues & Memberships	1,237		
40351	Board of Directors	-		
	<b><u>Total</u></b>	<b><u>\$ 5,191,581</u></b>	<b><u>\$ 5,191,581</u></b>	



Budget Category	2025 Proposed Budget	2024 Adopted Budget	\$ Change (2024-2023)	% Change (2024-2023)	% of Total Budget
Personnel Cost	1,086,126	-	1,086,126	100.00%	20.92%
Benefit Cost	409,724	-	409,724	100.00%	7.89%
Printing & Mailing Services	675	-	675	100.00%	0.01%
Operating Supplies	18,160	-	18,160	100.00%	0.35%
Subscriptions & Data Purchases	22,750	-	22,750	100.00%	0.44%
Training & Education	11,573	-	11,573	100.00%	0.22%
Travel Expenditures	6,950	-	6,950	100.00%	0.13%
Utilities	-	-	-	0.00%	0.00%
Legal Services	3,540,000	-	3,540,000	100.00%	68.19%
Professional Services	32,500	-	32,500	100.00%	0.63%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	13,237	-	13,237	100.00%	0.25%
Capital Equipment	49,887	-	49,887	100.00%	0.96%
	<b>\$ 5,191,581</b>	<b>\$ -</b>	<b>\$ 5,191,581</b>	<b>100.00%</b>	<b>100%</b>

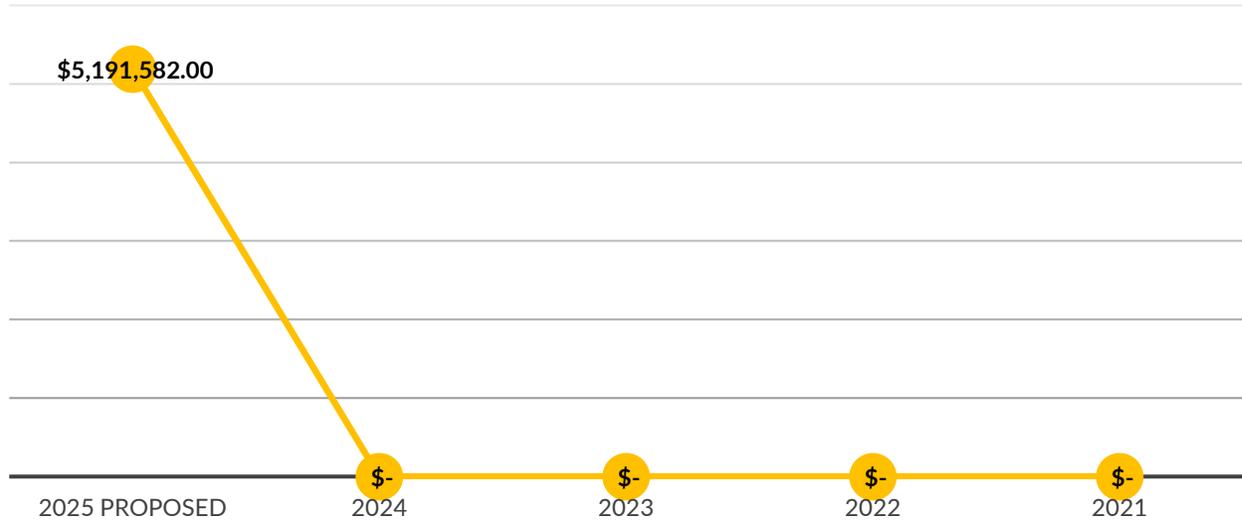


## 2025 BUDGET BY CATEGORY



Budget Category	2025 Proposed	2024 Final	2023 Final	2022 Final	2021 Final
Personnel Cost	1,086,126	-	-	-	-
Benefit Cost	409,724	-	-	-	-
Printing & Mailing Services	675	-	-	-	-
Operating Supplies	18,160	-	-	-	-
Subscriptions & Data Purchases	22,750	-	-	-	-
Training & Education	11,573	-	-	-	-
Travel Expenditures	6,950	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	3,540,000	-	-	-	-
Professional Services	32,500	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	13,237	-	-	-	-
Capital Equipment	49,887	-	-	-	-
<b>Total</b>	<b>\$ 5,191,582</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
\$ Increases from Previous Year	5,191,582	-	-	-	-
% Increase from Previous Year	100.00%	0.00%	0.00%	0.00%	0.00%

## Litigation Budget



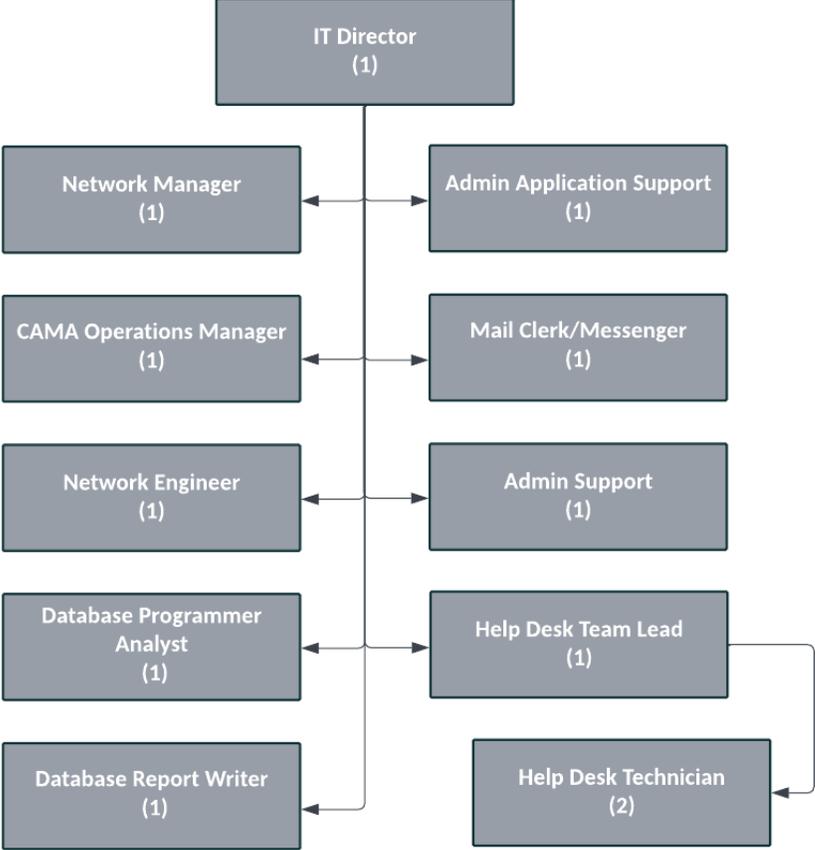
**Personnel Comparison:**

Position	2025 Budget	2024 Budget	Net Change
In-house Counsel	0	1	(1)
Sr. Attorney	1	0	1
Sr. Legal Assistant	1	0	1
Litigation Appraiser	2	2	-
Arbitration Appraiser	2	0	2
Commercial Arbitration Specialist	1	0	1
Arbitration clerk	1	0	1
LitigationAttorney	1	0	1
Records Coordinator	1	1	-
Legal Assistant	2	3	(1)
<b><u>Total Net Change</u></b>	<b><u>12</u></b>	<b><u>7</u></b>	<b><u>5</u></b>

- (1) Litigation split from the Admin Dept in 2025 Budget
- (2) Arbitration Appraisers moved from Residential Department in 2025 budget



# Information Technology



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
IT Director	1	20	\$ 121,182 - \$ 169,681	\$ 41,709 - \$ 45,472	\$ -
Network Manager	1	19	\$ 109,754 - \$ 153,687	\$ 39,822 - \$ 43,232	\$ -
Database Programmer Analyst	1	12	\$ 79,521 - \$ 111,351	\$ 34,832 - \$ 37,302	\$ -
Database Report Writer	1	12	\$ 79,521 - \$ 111,351	\$ 34,832 - \$ 37,302	\$ -
Network Engineer	1	12	\$ 79,521 - \$ 111,351	\$ 34,832 - \$ 37,302	\$ -
CAMA Operations Manager	1	12	\$ 79,521 - \$ 111,351	\$ 34,832 - \$ 37,302	\$ -
Help Desk Team Lead	1	9	\$ 67,801 - \$ 94,930	\$ 32,897 - \$ 35,002	\$ -
Admin Application Support	1	6	\$ 56,328 - \$ 78,868	\$ 31,004 - \$ 32,753	\$ -
Help Desk Technician	2	4	\$ 46,842 - \$ 65,582	\$ 29,438 - \$ 30,892	\$ -
Mail Clerk/Messenger	1	3	\$ 45,448 - \$ 63,627	\$ 29,208 - \$ 30,618	\$ -
Admin Support	1	2	\$ 37,835 - \$ 52,998	\$ 27,951 - \$ 29,129	\$ -

## Mission Statement

The mission of the Information Technology department is to provide, develop, and maintain a highly effective, reliable, secure, and innovative technology infrastructure which supports all facets of the district staff, division directors, Board of Directors, taxing jurisdictions of Travis County, and all taxpayers of Travis County in the most cost-effective manner.

## Goals & Objectives

The Information Technology department's function is to manage the activities of the information technology environment including the network, security, database, and CAMA software administration. This department is highly technical in all areas for troubleshooting, evaluating, and recommending changes to current and future network requirements to meet the district's needs. The IT department works closely with management and the district's software vendor to help design and implement new software features and programming changes, including changes required by legislative mandate. This department coordinates supplement processing with entities and district staff, works with various departments of the taxing units to electronically exchange information and provide data/information for all taxing units as requested. The IT department also processes record requests requiring computer generated information.

Performance Measures/Indicators:	2023 Actual	2024 Estimated	2025 Projected
Help Desk Ticket Count	1911	1800	1700
Servers Supported	5 VM Hosts, 5 VDI Hosts 34 vServers	3 VM Hosts, 8 VDI Hosts, 72 vServers	3 VM Hosts, 8 VDI Hosts, 70 vServers
System Uptime	100%	100%	100%
True Prodigy Tickets Submitted	823	800	700

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
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Annual Development Schedule	January 6	IT Director, Deputy Chief Appraiser
PTAD Sales Submission	January 31	IT Director, CAMA Operations Manager
Application Mailing	February 1	CAMA Operations Manager
Equipment replacement & upgrades	February 28	IT Director, Network Manager
Notice of Appraised Value Mailing	March 22	IT Director, CAMA Operations Manager
Certification Processing	July 19	IT Director, CAMA Operations Manager
PTAD EARS Submission	September 1	IT Director, CAMA Operations Manager
Division Priority Planning	September 15	IT Director, Deputy Chief Appraiser
NCOA/CASS Updates	Quarterly	CAMA Operations Manager
Supplement Processing	Monthly	IT Director, CAMA Operations Manager



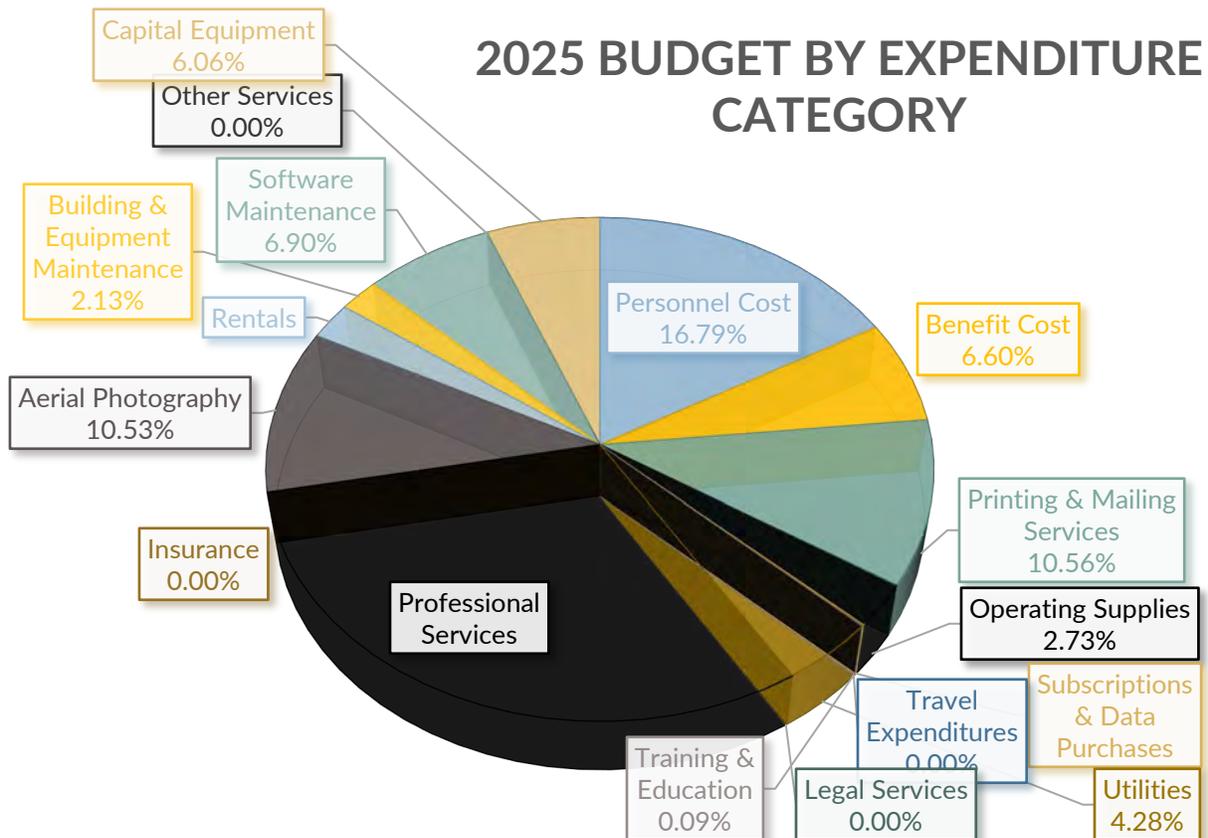
## Information Technology

GL Code	Description	GL Total	Budget Category Total
	<b>Personnel Costs</b>		1,047,987
40101	Salaries	1,039,987	
40107	Overtime	5,000	
40119	Auto Allowance	3,000	
	<b>Benefit Costs</b>		411,913
40111	Retirement (TCDRS)	111,903	
40128	Retirement (401(a) Plan)	31,200	
40127	Deferred Compensation (457(b) Matching Funds)	26,000	
40112	Health Insurance	208,800	
40113	Dental Insurance	4,787	
40114	Life Insurance	2,494	
40115	Disability Insurance	5,252	
40124	Long Term Care Insurance	3,600	
40110	Medicare	15,080	
40130	Norton Identity Protection	679	
40131	MASA Transportation Insurance	2,117	
	<b>Printing &amp; Mailing Services</b>		659,125
40210	Printing	237,700	
40211	Paper	25,000	
40212	Postage & Freight - In house	176,400	
40213	Postage & Freight- Special Services	220,000	
40214	Shipping charges	25	
	<b>Operating Supplies</b>		170,223
40220	Operating Supplies	24,340	
40222	Operating Supplies- Equipment	102,000	
40223	Operating Supplies- Software	43,883	
	<b>Subscription &amp; Data Purchases</b>		5,160
40231	Books, Publications, Subscriptions & Databases	5,160	
	<b>Travel Costs</b>		550
40320	Travel/Meals/Lodging	550	
	<b>Training &amp; Education</b>		5,400
40330	Training & Education	5,400	
	<b>Utilities</b>		267,000
40420	Telephone	175,000	
40430	Wireless Internet	50,000	
40440	Internet	42,000	
	<b>Professional Services</b>		1,929,059
40540	Professional Services	1,929,059	
	<b>Aerial Photography</b>		657,650
40741	Aerial Photography	657,650	
	<b>Rentals</b>		148,320
40611	Rental Storage Space	7,800	
40610	Rental Office Machines	140,520	
	<b>Building &amp; Equipment Maintenance</b>		132,889
40620	Repair & Maintenance- Equipment	132,889	
	<b>Software Maintenance</b>		430,627
40640	Software Maintenance	430,627	
	<b>Other Services</b>		45
40310	Dues & Memberships	45	
	<b>Capital Equipment</b>		378,163
40910	Capital Expenditures	378,163	
	<b>Total</b>	<b>\$ 6,244,110</b>	<b>\$ 6,244,110</b>



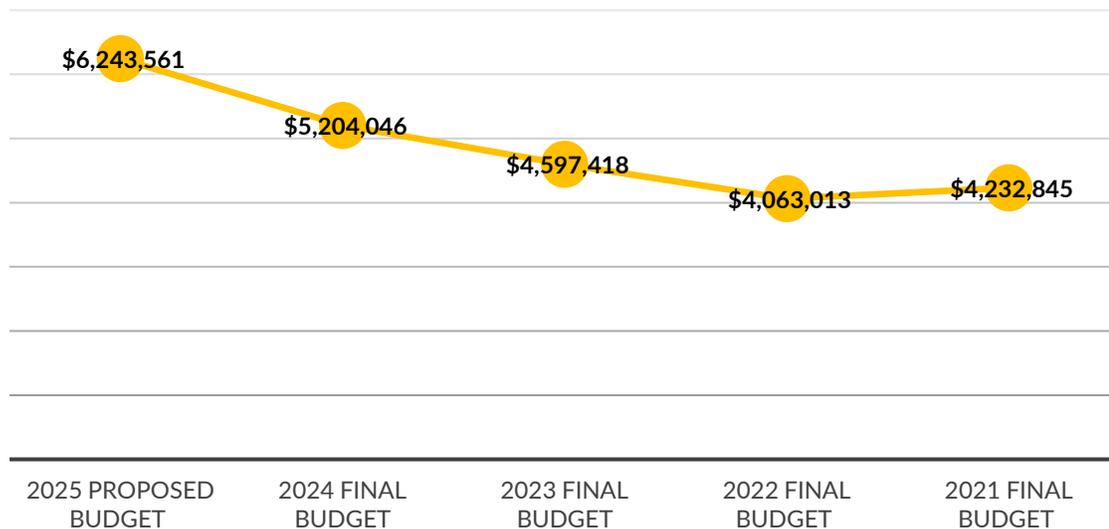
## Information Technology

Budget Category	2025 Proposed Budget	2024 Adopted Budget	\$ Change (2023-2024)	% Change (2023-2024)	% of Total Budget
Personnel Cost	1,047,987	868,590	179,397	20.65%	16.78%
Benefit Cost	411,913	279,717	132,196	47.26%	6.60%
Printing & Mailing Services	659,125	597,700	61,425	10.28%	10.56%
Operating Supplies	170,223	170,750	(527)	-0.31%	2.73%
Subscriptions & Data Purchases	5,160	3,100	2,060	66.45%	0.08%
Training & Education	5,400	3,750	1,650	44.00%	0.09%
Travel Expenditures	550	-	550	0.00%	0.01%
Utilities	267,000	82,800	184,200	222.46%	4.28%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	1,929,059	1,975,500	(46,441)	-2.35%	30.89%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	657,650	579,260	-	0.00%	10.53%
Rentals	148,320	7,800	140,520	1801.54%	2.38%
Building & Equipment Maintenance	132,889	171,591	(38,702)	-22.55%	2.13%
Software Maintenance	430,627	350,467	80,160	22.87%	6.90%
Other Services	45	45	-	0.00%	0.00%
Capital Equipment	378,163	112,976	265,187	234.73%	6.06%
	<u>\$ 6,244,110</u>	<u>\$ 5,204,046</u>	<u>\$ 961,675</u>	<u>18.48%</u>	<u>100%</u>

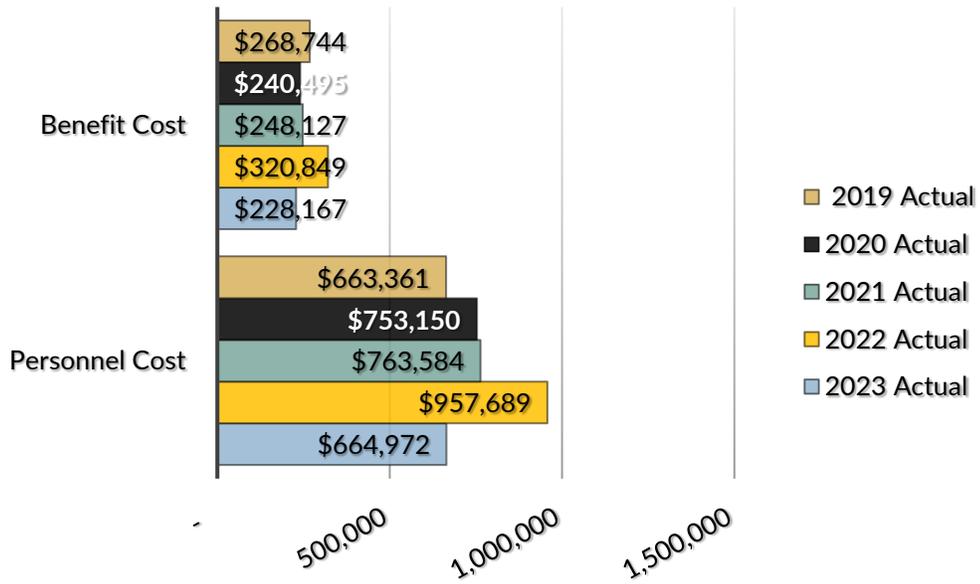


Budget Category	2025 Proposed Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget	2021 Final Budget
Personnel Cost	1,047,987	868,590	770,470	946,616	748,321
Benefit Cost	411,913	279,717	233,406	363,099	313,350
Printing & Mailing Services	659,125	597,700	453,519	435,200	429,750
Operating Supplies	170,223	170,750	141,000	109,785	192,800
Subscriptions & Data Purchases	5,160	3,100	3,100	3,100	3,240
Training & Education	5,400	3,750	3,750	5,500	5,500
Travel Expenditures	550	-	-	-	-
Utilities	267,000	82,800	82,800	80,750	82,579
Legal Services	-	-	-	-	-
Professional Services	1,929,059	1,975,500	1,302,500	999,371	1,060,516
Insurance	-	-	-	-	-
Aerial Photography	657,650	579,260	802,297	442,297	442,297
Rentals	148,320	7,800	7,800	7,800	11,000
Building & Equipment Maintenance	132,889	171,591	160,700	144,500	106,535
Software Maintenance	430,627	350,467	462,100	515,735	600,347
Other Services	45	45	45	90	90
Capital Equipment	378,163	112,976	173,931	9,170	236,520
	<b><u>\$ 6,244,110</u></b>	<b><u>\$ 5,204,046</u></b>	<b><u>\$ 4,597,418</u></b>	<b><u>\$ 4,063,013</u></b>	<b><u>\$ 4,232,845</u></b>
\$ Increases from Previous Year	1,040,064	606,628	534,405	(169,832)	(318,003)
% Increase from Previous Year	19.99%	13.19%	13.15%	-4.01%	-6.99%

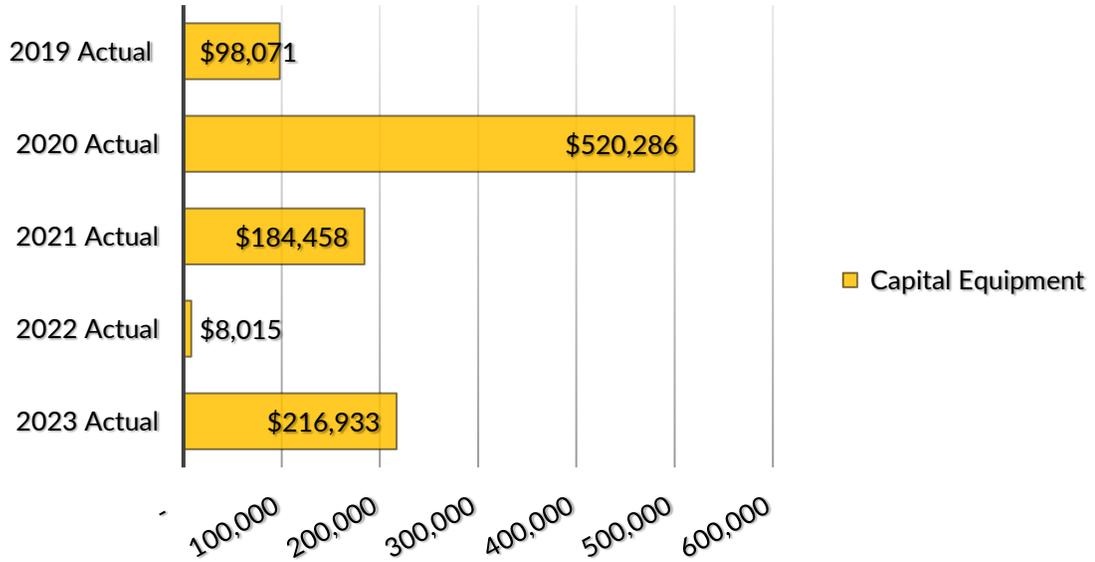
## IT Budget History



## Personnel & Benefits Historical Actuals



## Capital Equipment Historical Actuals

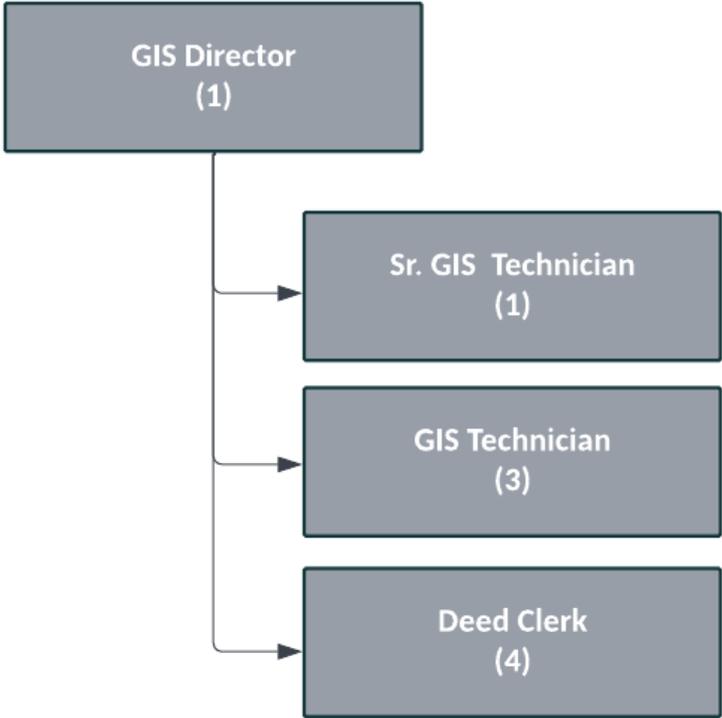


**Personnel Comparison:**

Position	2025 Budget	2024 Budget	Net Change
Information Technology Manager	0	1	(1)
Information Technology Director	1	0	1
Network Manager	1	1	-
Database Programmer	1	1	-
Database Report Writer	1	1	-
Network Engineer	1	1	-
CAMA Operations Manager	1	1	-
Sr. Help Desk Technician	0	1	(1)
Help Desk Team Lead	1	0	1
Help Desk Technician	2	2	-
<b><u>Total Net Change</u></b>	<b><u>9</u></b>	<b><u>9</u></b>	<b><u>-</u></b>



# Geographic Information Systems (GIS)



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
GIS Director	1	18	\$ 103,860 - \$ 145,431	\$ 38,850 - \$ 42,076	\$ -
GIS Team Lead	1	9	\$ 67,801 - \$ 94,930	\$ 32,897 - \$ 35,002	\$ -
GIS Technician	3	4	\$ 46,842 - \$ 65,582	\$ 29,438 - \$ 30,892	\$ -
Deed Clerk	4	2	\$ 37,835 - \$ 52,998	\$ 27,951 - \$ 29,129	\$ -



## Mission Statement

The mission of the Geographic Information Systems (GIS) department, which includes the mapping staff and the data entry staff, is to create new real property accounts and maintain ownership, mailing address and taxing entities on the existing property accounts in an efficient and effective manner.

## Goals & Objectives

The GIS department function is to setup new real estate accounts as recorded on subdivision plats, condominium declarations and deed records recorded at the Travis County clerk's office. It is also the responsibility of the GIS department to maintain current ownership and mailing addresses on these properties. Ownership records are recorded and received from the Travis County Clerk and District Clerk offices. Mailing address changes are received from the property owners and the United States Postal Service. It is also the GIS department's responsibility to maintain current taxing entity records. The annexation and de-annexation information is received from the various taxing entities.

Performance Measures/Indicators:	2023 Actual	2024 Estimated	2025 Projected
Deed Changes Processed	44020	45341	46701
Splits Processed	548	549	565
Merge Requests Processed	200	266	274
New Subdivisions Processed	349	264	272
Number of New Subdivision Lots	6162	5575	5742
New Condominiums Processed	364	334	344
Number of New Condo Units	2277	2148	2212

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Subdivisions Plats	March 31	GIS Technicians
Condominiums Declarations	March 31	GIS Technicians
Annexations, De-annexations	March 31	GIS Technicians
Splits/Merges	March 31	GIS Technicians, Deed Clerks
Entity Records	July 10	GIS Technicians
Division Priority Planning	September 15	GIS Director, Deputy Chief Appraiser
Deed Processing	Year Round	Deed Clerks
Future Year Layer	Year Round	GIS Technicians, Deed Clerks
Addressing	Year Round	Deed Clerks
Pace Program	Year Round	Deed Clerks
Prorating	Year Round	GIS Technicians, Deed Clerks



## Geographic Information Systems (GIS)

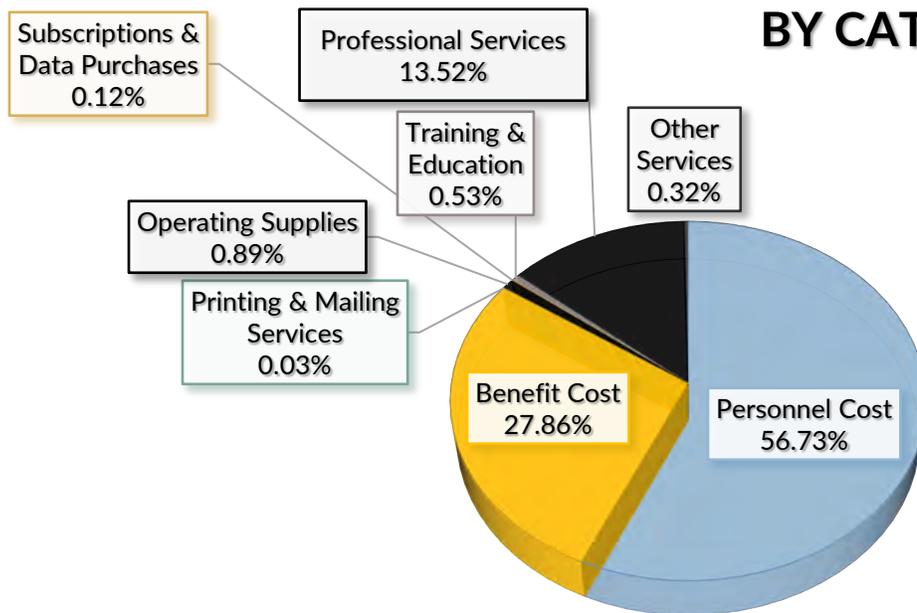
GL Code	Description	GL Total	Budget Category Total
	<b>Personnel Costs</b>		533,710
40101	Salaries	515,710	
40107	Overtime	15,000	
40119	Auto Allowance	3,000	
40108	Seasonal & Temporary	-	
	<b>Benefit Costs</b>		262,130
40111	Retirement (TCDRS)	55,490	
40128	Retirement (401(a) Plan)	15,471	
40127	Deferred Compensation (457(b) match)	12,893	
40112	Health Insurance	156,600	
40113	Dental Insurance	3,590	
40114	Life Insurance	1,871	
40115	Disability Insurance	3,939	
40124	Long Term Care Insurance	2,700	
40110	Medicare	7,478	
40116	Employee Assistance Program	-	
40130	Norton Identity Protection	509	
40131	MASA Transportation Insurance	1,588	
	<b>Printing &amp; Mailing Services</b>		275
40210	Printing	250	
40214	Shipping charges	25	
	<b>Operating Supplies</b>		8,340
40220	Operating Supplies	8,340	
	<b>Subscription &amp; Data Purchases</b>		1,160
40231	Books, Publications, Subscriptions & Databases	1,160	
	<b>Travel Costs</b>		738
40320	Travel/Meals/Lodging	738	
	<b>Training &amp; Education</b>		5,000
40330	Training & Education	5,000	
	<b>Professional Services</b>		127,200
40530	Appraisal Services	-	
40540	Professional Services	127,200	
	<b>Other Services</b>		3,000
40750	Deed Copies	3,000	
	<b><u>Total</u></b>	<b><u>\$ 941,552</u></b>	<b><u>\$ 941,552</u></b>



## Geographic Information Systems

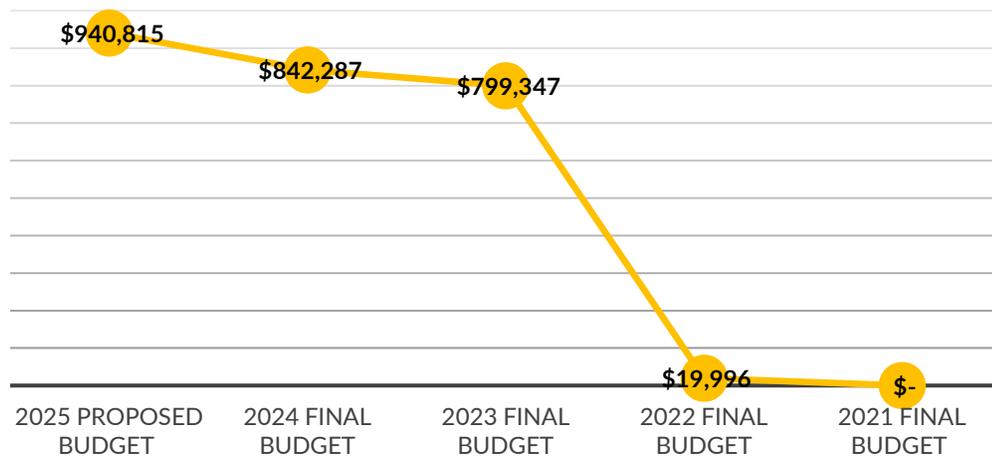
Budget Category	2025 Proposed Budget	2024 Adopted Budget	\$ Change (2025-2024)	% Change (2025-2024)	% of Total Budget
Personnel Cost	533,710	527,245	6,465	1.23%	56.68%
Benefit Cost	262,130	221,392	40,738	18.40%	27.84%
Printing & Mailing Services	275	250	25	10.00%	0.03%
Operating Supplies	8,340	7,500	840	11.20%	0.89%
Subscriptions & Data Purchases	1,160	600	560	93.33%	0.12%
Training & Education	5,000	2,500	2,500	100.00%	0.53%
Travel Expenditures	738	-	-	0.00%	0.08%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	127,200	79,800	47,400	59.40%	13.51%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	3,000	3,000	-	0.00%	0.32%
Capital Equipment	-	-	-	0.00%	0.00%
	<b>\$ 941,552</b>	<b>\$ 842,287</b>	<b>\$ 98,528</b>	<b>11.70%</b>	<b>100%</b>

## 2025 BUDGET BY CATEGORY

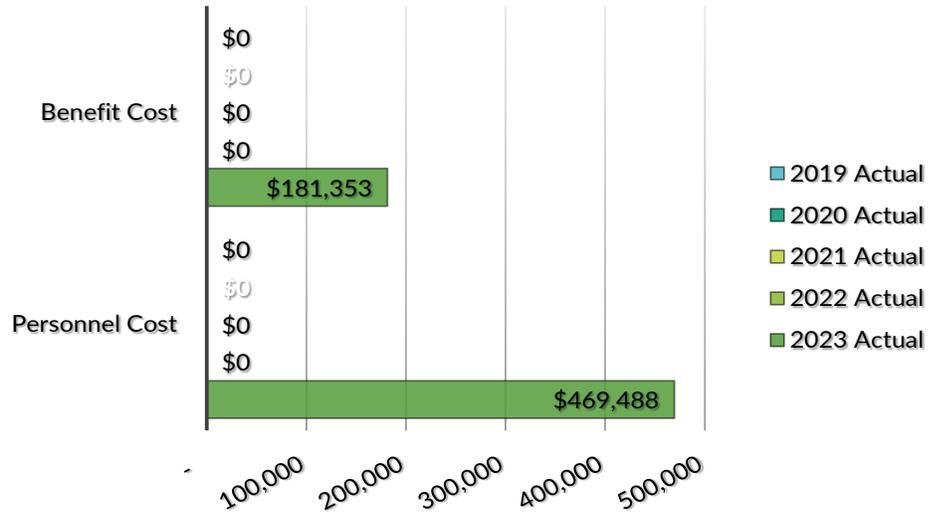


Budget Category	2025 Proposed Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget	2021 Final Budget
Personnel Cost	533,710	527,245	509,721	17,459	-
Benefit Cost	262,130	221,392	198,976	2,536	-
Printing & Mailing Services	275	250	250	-	-
Operating Supplies	8,340	7,500	7,500	-	-
Subscriptions & Data Purchases	1,160	600	600	-	-
Training & Education	5,000	2,500	2,500	-	-
Travel Expenditures	738	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	127,200	79,800	79,800	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	3,000	3,000	-	-	-
Capital Equipment	-	-	-	-	-
	<u>\$ 941,552</u>	<u>\$ 842,287</u>	<u>\$ 799,347</u>	<u>\$ 19,996</u>	<u>\$ -</u>
\$ Increases from Previous Year	99,265	42,940	779,351	19,996	-
% Increase from Previous Year	7.00%	2.48%	67.40%	1.87%	0.00%

## GIS Budget History



## Personnel & Benefits Historical Actuals

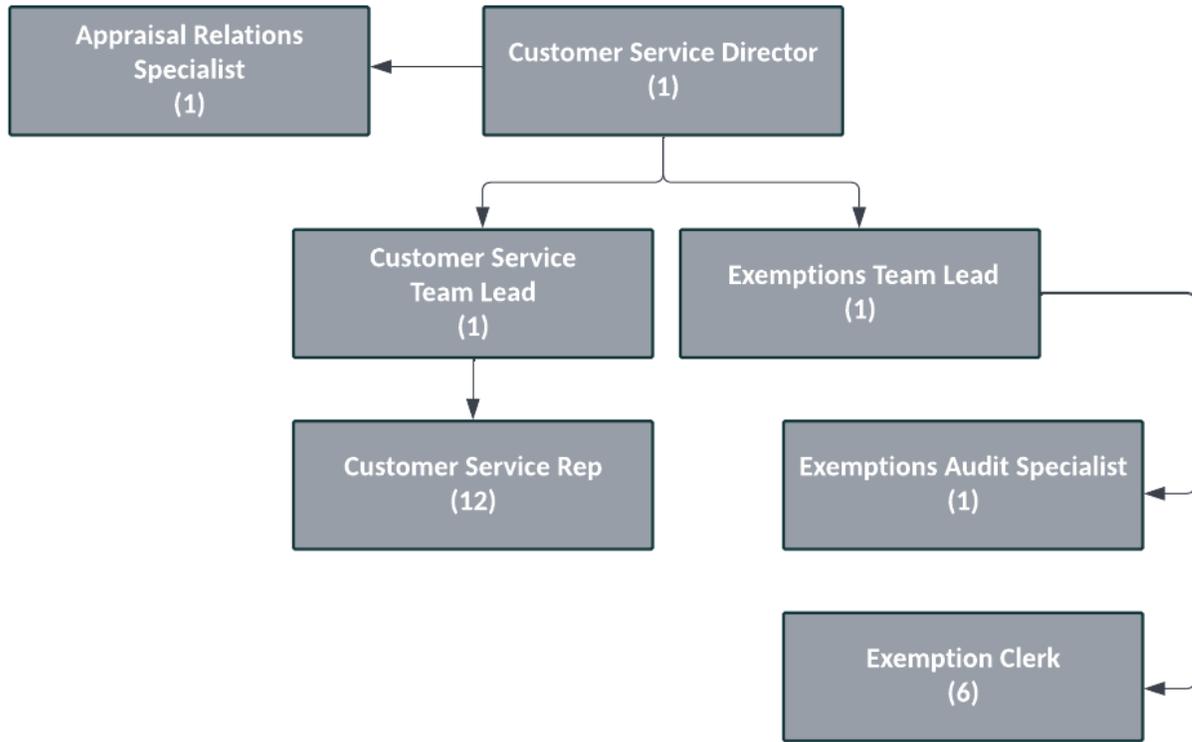


**Personnel Comparison:**

Position	2025 Budget	2024 Budget	Net Change
GIS Manager	0	1	(1)
GIS Director	1	0	1
Sr. GIS Technician	1	1	-
Gis Technician	3	3	-
Deed Clerk	4	4	-
<b><u>Total Net Change</u></b>	<b><u>9</u></b>	<b><u>9</u></b>	<b><u>-</u></b>



# Customer Service



	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Customer Service Director	1	18	\$ 103,860 - \$ 145,431	\$ 38,850 - \$ 42,076	\$ -
Exemptions Team Lead	1	9	\$ 67,801 - \$ 94,930	\$ 32,897 - \$ 35,002	\$ -
Customer Service Team Lead	1	9	\$ 67,801 - \$ 94,930	\$ 32,897 - \$ 35,002	\$ -
Appraisal Relations Specialist	1	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	\$ 8,400
Exemptions Audit Specialist	1	4	\$ 46,842 - \$ 65,582	\$ 29,438 - \$ 30,892	\$ -
Exemptions Clerks	6	3	\$ 45,448 - \$ 63,627	\$ 29,208 - \$ 30,618	\$ -
Customer Service Representative	3	3	\$ 45,448 - \$ 63,627	\$ 29,208 - \$ 30,618	\$ -
Customer Service Representative	9	2	\$ 37,835 - \$ 52,998	\$ 27,951 - \$ 29,129	\$ -



## Mission Statement

The mission of the Customer Service department is to provide assistance to the public in a professional and courteous manner in addition to ensuring that exemptions are fairly and consistently granted.

## Goals & Objectives

The Customer Service department is responsible for representing the district in frequent contact with the public. This department assists property owners, property tax professionals, attorneys, and the general public with any request. The customer service department administers homestead, disable veteran and over-65 exemptions, and is responsible for ensuring that exemptions are fairly and consistently granted per the Texas Property Tax Code.

Performance Measures/Indicators:		2023 Actual	2024 Estimated	2025 Projected
Calls	Answered	74,470	130,000	139,100
	Abandoned	42,240	40,000	42,800
	Abandoned %	57%	30%	30%
	Total	116,710	170,000	181,900
Exemption Applications Processed		35,000	33,950	36,326.5
Emails Answered		30,400	38,000	40,660
In-Person Transactions		10,000	10,000	10,700
In-Person Wait Time		6.27 minutes	6 minutes	6.5 minutes

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Division Priority Planning	September 15	Customer Service Director, Deputy Chief Appraiser
Mailing Address Corrections	Year Round	Customer Service Representatives
Customer Contact (phone calls, walk-ins)	Year Round	Customer Service Representatives
Homestead Reset	January 31	Exemptions Clerks
Homestead Processing	February - April	Exemptions Clerks
Exemption Application Processing	February - April	Exemptions Clerks
Exemption Audits	All year long	Exemptions Clerks

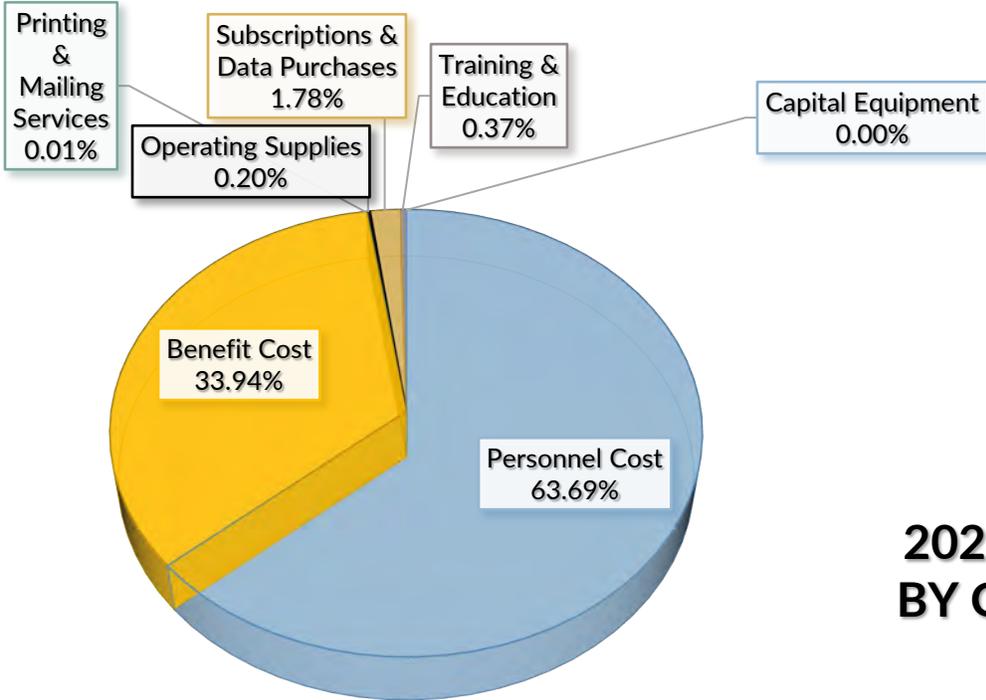


# Customer Service

<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category</u>
			<u>Total</u>
	<b>Personnel Costs</b>		1,214,871
40101	Salaries	1,066,471	
40107	Overtime	15,000	
40119	Auto Allowance	8,400	
40108	Seasonal & Temporary	125,000	
	<b>Benefit Costs</b>		647,488
40111	Retirement (TCDRS)	128,202	
40128	Retirement (401(a) Plan)	35,744	
40127	Deferred Compensation (457(b) match)	29,787	
40112	Health Insurance	400,200	
40113	Dental Insurance	9,174	
40114	Life Insurance	4,780	
40115	Disability Insurance	10,066	
40124	Long Term Care Insurance	6,900	
40110	Medicare	17,276	
40116	Employee Assistance Program	-	
40130	Norton Identity Protection	1,301	
40131	MASA Transportation Insurance	4,057	
	<b>Printing &amp; Mailing Services</b>		225
40210	Printing	200	
40214	Shipping charges	25	
	<b>Operating Supplies</b>		3,900
40220	Operating Supplies	3,900	
	<b>Subscription &amp; Data Purchases</b>		33,900
40231	Books, Publications, Subscriptions & Databases	33,900	
	<b>Travel Costs</b>		738
40320	Travel/Meals/Lodging	738	
	<b>Training &amp; Education</b>		7,105
40330	Training & Education	7,105	
	<b>Professional Services</b>		76,500
40540	Professional Services	76,500	
	<b>Building &amp; Equipment Maintenance</b>		500
40620	Repair & Maintenance- Equipment	500	
	<b>Other Services</b>		1,135
40310	Dues & Memberships	1,135	
<b><u>Total</u></b>		<b><u>\$ 1,986,361</u></b>	<b><u>\$ 1,986,361</u></b>



Budget Category	2025 Proposed Budget	2024 Adopted Budget	\$ Change (2025-2024)	% Change (2025-2024)	% of Total Budget
Personnel Cost	1,214,871	1,190,360	24,511	2.06%	61.16%
Benefit Cost	647,488	526,213	121,275	23.05%	32.60%
Printing & Mailing Services	225	200	25	12.50%	0.01%
Operating Supplies	3,900	1,800	2,100	116.67%	0.20%
Subscriptions & Data Purchases	33,900	19,000	14,900	78.42%	1.71%
Training & Education	7,105	5,000	2,105	42.10%	0.36%
Travel Expenditures	738	-	738	0.00%	0.04%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	76,500	369,785	(293,285)	100.00%	3.85%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	500	2,100	(1,600)	-76.19%	0.03%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	1,135	1,135	-	0.00%	0.06%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 1,986,361</b>	<b>\$ 2,115,593</b>	<b>\$ (129,232)</b>	<b>-6.11%</b>	<b>100%</b>

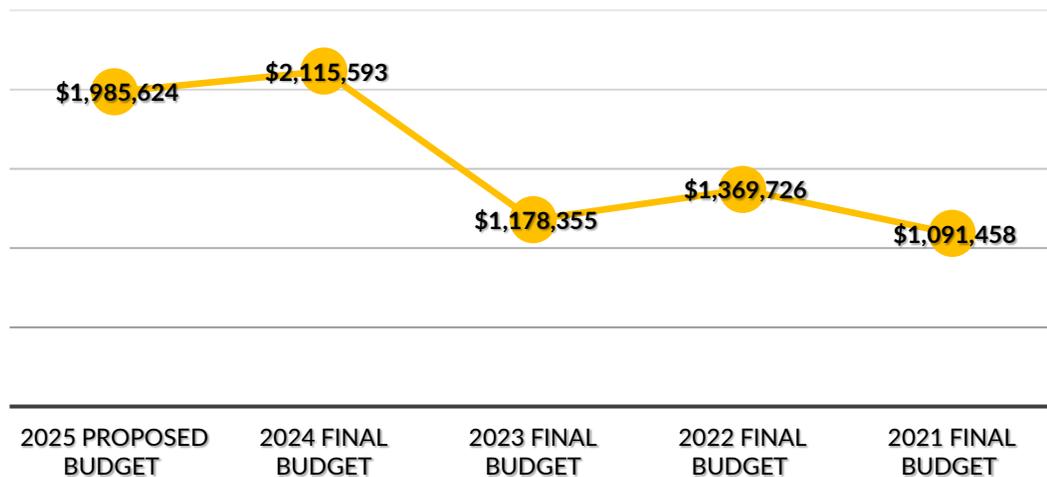


## 2025 BUDGET BY CATEGORY



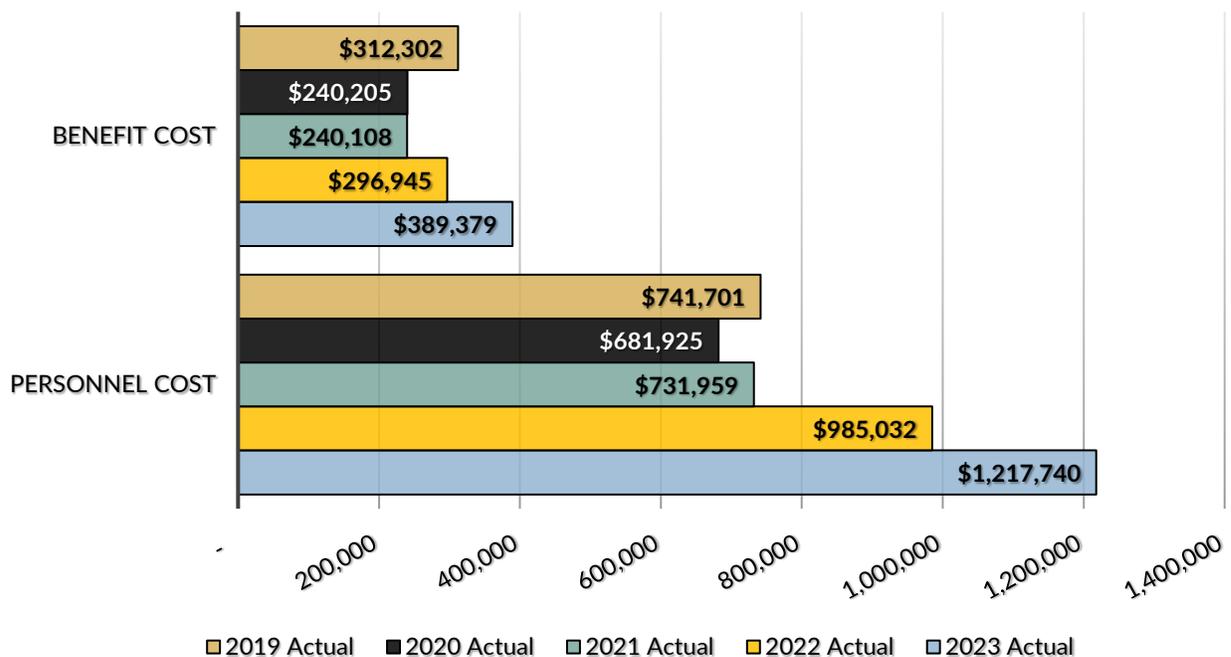
Budget Category	2025 Proposed Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget	2021 Final Budget
Personnel Cost	1,214,871	1,190,360	805,579	901,905	748,161
Benefit Cost	647,488	526,213	323,516	443,561	281,928
Printing & Mailing Services	225	200	100	100	225
Operating Supplies	3,900	1,800	500	500	2,000
Subscriptions & Data Purchases	33,900	19,000	16,970	16,970	15,940
Training & Education	7,105	5,000	500	500	1,550
Travel Expenditures	738	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	76,500	369,785	25,000	-	37,000
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	500	2,100	2,100	2,100	1,800
Software Maintenance	-	-	-	-	-
Other Services	1,135	1,135	4,090	4,090	2,855
Capital Equipment	-	-	-	-	-
	<u>\$ 1,986,361</u>	<u>\$ 2,115,593</u>	<u>\$ 1,178,355</u>	<u>\$ 1,369,726</u>	<u>\$ 1,091,458</u>
\$ Increases from Previous Year	(129,232)	937,238	(191,371)	278,268	66,412
% Increase from Previous Year	-9.11%	54.16%	-16.55%	25.96%	6.48%

## Customer Service Budget History



Budget Category	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Personnel Cost	1,217,740	985,032	731,959	681,925	741,701
Benefit Cost	389,379	296,945	240,108	240,205	312,302
Printing & Mailing Services	145	181	92	98	88
Operating Supplies	840	1,741	453	143	2,150
Subscriptions & Data Purchases	18,745	13,172	17,050	15,967	15,083
Training & Education	1,245	4,252	1,550	394	1,225
Travel Expenditures	-	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	25,000	139,550	27,917	98,350	10,425
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	652	1,565	2,065
Software Maintenance	-	-	-	-	-
Other Services	3,273	2,613	2,513	3,136	3,573
Capital Equipment	-	-	-	-	-
	<u>\$ 1,656,367</u>	<u>\$ 1,443,484</u>	<u>\$ 1,022,294</u>	<u>\$ 1,041,783</u>	<u>\$ 1,088,613</u>
\$ Increase (Decrease) from Prior Yr.	212,882	421,190	(19,489)	(46,830)	(12,656)
% Increase (Decrease) from Prior Yr.	14.75%	41.20%	-1.87%	-4.30%	-1.15%

## Personnel & Benefits Historical Actuals



**Personnel Comparison:**

<b>Position</b>	<b>2025 Budget</b>	<b>2024 Budget</b>	<b>Net Change</b>
Customer Service Manager	0	1	(1.0)
Customer Service Director	1	0	1.0
Exemptions Team Lead	1	1	-
Exemptions Audit Specialist	1	0	1
Customer Service Team Lead	1	1	-
Appraisal Relations Specialist	1	1	-
Exemptions Clerks	6	6	-
Customer Service Representative	12	12	-
<b><u>Total Net Change</u></b>	<b><u>23</u></b>	<b><u>22</u></b>	<b><u>1</u></b>

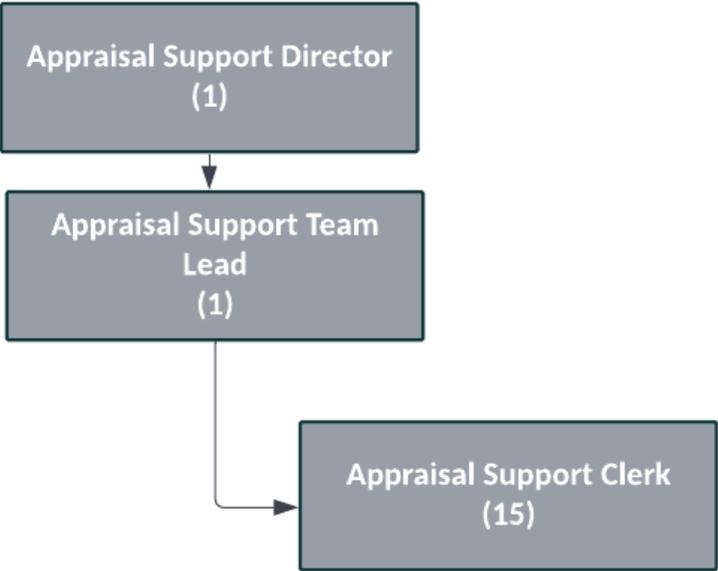




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# Appraisal Support



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Appraisal Support Director	1	18	\$ 103,860 - \$ 145,431	\$ 38,850 - \$ 42,076	\$ -
Appraisal Support Team Lead	1	9	\$ 67,801 - \$ 94,930	\$ 32,897 - \$ 35,002	\$ -
Appraisal Support Clerk	6	3	\$ 45,448 - \$ 63,627	\$ 29,208 - \$ 30,618	\$ -
Appraisal Support Clerk	9	2	\$ 37,835 - \$ 52,998	\$ 27,951 - \$ 29,129	\$ -



## Mission Statement

The Appraisal Support Division endeavors to ensure data gathered supporting appraised values are entered accurately into district records and facilitate communication with customers during the protest season.

## Goals & Objectives

The Appraisal Support Division is responsible for entering data accurately, ensuring protests are entered timely, and verifying all required forms are executed appropriately, scheduling protest hearings and ensuring that customers receive prompt attention and accurate information.

Performance Measures/Indicators:	2023 Actual	2024 Estimated	2025 Projected
Appointment of Agent	90,200	110,000	115,000
Renditions	23,700	25,000	27,000
Mail-in Protests	14,300	17,000	19,000
Builder Plans Processed	7,200	10,000	12,000
Solar Exemptions	3,100	5,000	6,000
Special Inventory Tax Statements	8,200	10,500	12,000
Permits	24,000	28,000	30,000
Emails	30,600	33,000	34,000
MOHO (Mobile Homes)	3,450	5,000	7,000

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Drawing and entering Plans	All Year Long	Support Clerks
Appointment of Agent	All Year Long	Support Clerks
Record Mail Returns, Address chg	All Year Long	Support Clerks
Special Inventory Tax Statements	All Year Long	Support Clerks
Rendition Date Entry	May 26	Support Clerks
Protest Entry	May 15	Support Clerks
Rendition Extension Request	June 1	Support Clerks
Protest Hearings	July 13	Support Clerks
Protest ARB Records	July 20	Support Clerks
Penalty Waivers	August 1	Support Clerks
Division Priority Planning	September 15	Appraisal Support Director, Deputy Chief Appraiser
Sketch/Improvement Verification	October 5	Support Clerks
Permits	November 1	Support Clerks
Mobile Home Mailout to Parks	December 1	Support Clerks



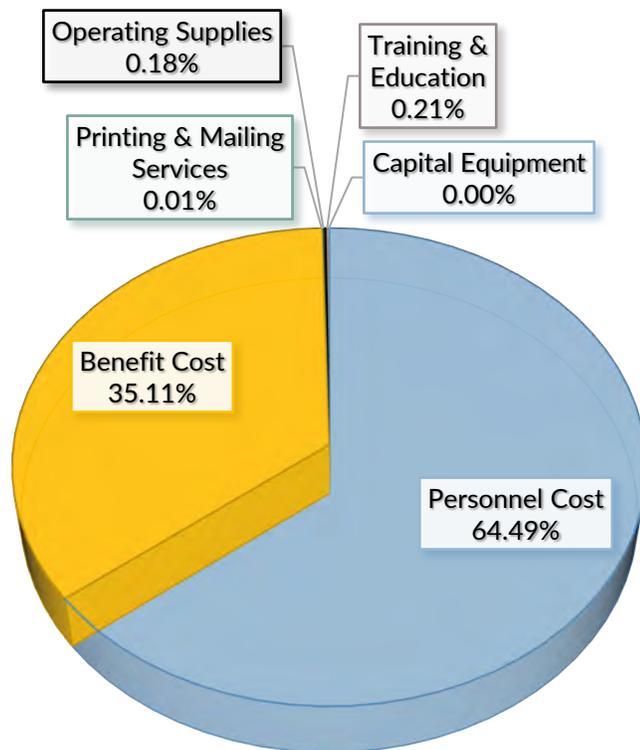
# Appraisal Support

<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category</u>
			<u>Total</u>
	<b>Personnel Costs</b>		871,124
40101	Salaries	706,124	
40107	Overtime	15,000	
40119	Auto Allowance	-	
40108	Seasonal & Temporary	150,000	
	<b>Benefit Costs</b>		474,236
40111	Retirement (TCDRS)	92,119	
40128	Retirement (401(a) Plan)	25,684	
40127	Deferred Compensation (457(b) match)	21,403	
40112	Health Insurance	295,800	
40113	Dental Insurance	6,781	
40114	Life Insurance	3,533	
40115	Disability Insurance	7,440	
40124	Long Term Care Insurance	5,100	
40110	Medicare	12,414	
40116	Employee Assistance Program	-	
40130	Norton Identity Protection	962	
40131	MASA Transportation Insurance	2,999	
	<b>Printing &amp; Mailing Services</b>		75
40210	Printing	50	
40214	Shipping charges	25	
	<b>Operating Supplies</b>		2,450
40220	Operating Supplies	2,450	
	<b>Subscription &amp; Data Purchases</b>		1,133
40231	Books, Publications, Subscriptions & Databases	1,133	
	<b>Travel Costs</b>		738
40320	Travel/Meals/Lodging	738	
	<b>Training &amp; Education</b>		2,880
40330	Training & Education	2,880	
	<b>Professional Services</b>		66,500
40540	Professional Services	66,500	
	<b>Other Services</b>		135
40310	Dues & Memberships	135	
<b><u>Total</u></b>		<b><u>\$ 1,419,270</u></b>	<b><u>\$ 1,419,270</u></b>



## Appraisal Support

Budget Category	2025 Proposed Budget	2024 Adopted Budget	\$ Change (2025-2024)	% Change (2025-2024)	% of Total Budget
Personnel Cost	871,124	927,560	(56,436)	-6.08%	61.38%
Benefit Cost	474,236	422,740	51,496	12.18%	33.41%
Printing & Mailing Services	75	50	25	50.00%	0.01%
Operating Supplies	2,450	750	1,700	226.67%	0.17%
Subscriptions & Data Purchases	1,133	-	1,133	0.00%	0.08%
Training & Education	2,880	500	2,380	476.00%	0.20%
Travel Expenditures	738	-	738	0.00%	0.05%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	66,500	66,500	-	0.00%	4.69%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	135	135	-	0.00%	0.01%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 1,419,270</b>	<b>\$ 1,418,235</b>	<b>\$ 1,035</b>	<b>0.07%</b>	<b>100%</b>

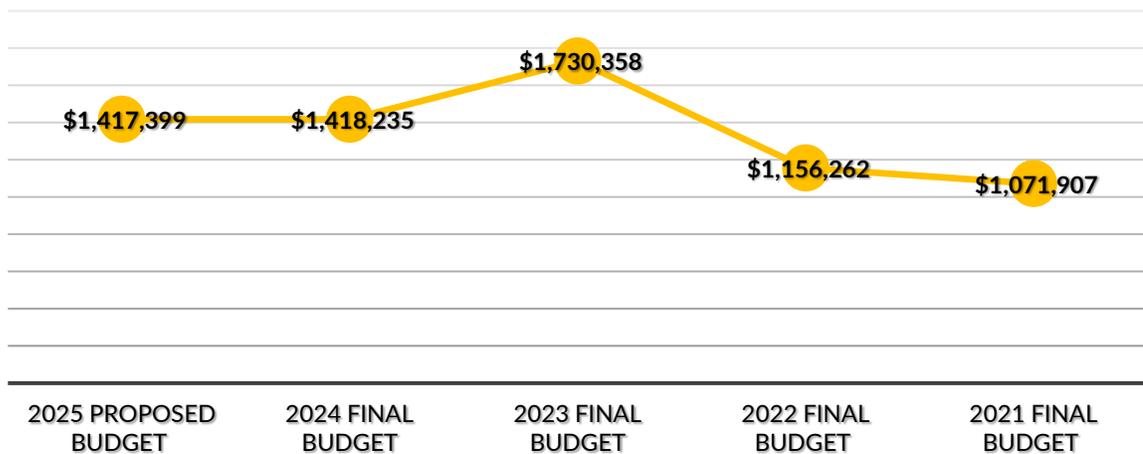


**2025 BUDGET  
BY CATEGORY**



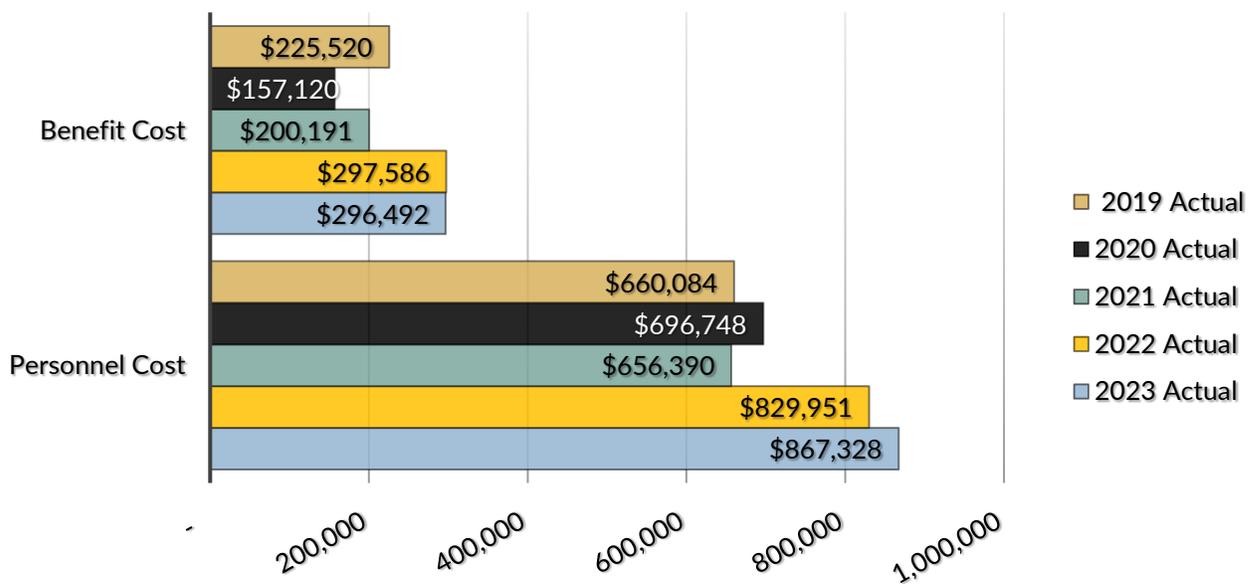
Budget Category	2025 Proposed Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget	2021 Final Budget
Personnel Cost	871,124	927,560	1,163,041	765,123	653,777
Benefit Cost	474,236	422,740	499,177	387,999	243,855
Printing & Mailing Services	75	50	50	50	125
Operating Supplies	2,450	750	1,000	1,000	2,000
Subscriptions & Data Purchases	1,133	-	-	-	-
Training & Education	2,880	500	500	500	1,000
Travel Expenditures	738	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	66,500	66,500	66,500	1,500	170,800
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	135	135	90	90	350
Capital Equipment	-	-	-	-	-
	<u>\$ 1,419,270</u>	<u>\$ 1,418,235</u>	<u>\$ 1,730,358</u>	<u>\$ 1,156,262</u>	<u>\$ 1,071,907</u>
\$ Increases from Previous Year	1,035	(312,123)	574,096	84,355	161,808
% Increase from Previous Year	0.07%	-18.04%	49.65%	7.87%	17.78%

## Appraisal Support Budget History



Budget Category	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Personnel Cost	867,328	829,951	656,390	696,748	660,084
Benefit Cost	296,492	297,586	200,191	157,120	225,520
Printing & Mailing Services	-	-	-	-	30
Operating Supplies	386	218	197	512	506
Subscriptions & Data Purchases	-	-	-	-	-
Training & Education	595	-	75	310	-
Travel Expenditures	-	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	6,650	166,916	49,999	1,368
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	145	45	250	45	283
Capital Equipment	-	-	-	-	-
	<u>\$ 1,164,946</u>	<u>\$ 1,134,449</u>	<u>\$ 1,024,018</u>	<u>\$ 904,734</u>	<u>\$ 887,792</u>
\$ Increase (Decrease) from Prior Yr.	30,497	110,431	119,284	16,943	(149,611)
% Increase (Decrease) from Prior Yr.	2.69%	10.78%	13.18%	1.91%	-14.42%

## Personnel & Benefits Historical Actuals



**Personnel Comparison:**

<b>Position</b>	<b>2025 Budget</b>	<b>2024 Budget</b>	<b>Net Change</b>
Appraisal Support Manager	0	1	(1.0)
Appraisal Support Director	1	0	1.0
Appraisal Support Team Lead	1	1	-
Appraisal Support Clerk	15	16	(1)
<b><u>Total Net Change</u></b>	<b><u>17</u></b>	<b><u>18</u></b>	<b><u>(1)</u></b>

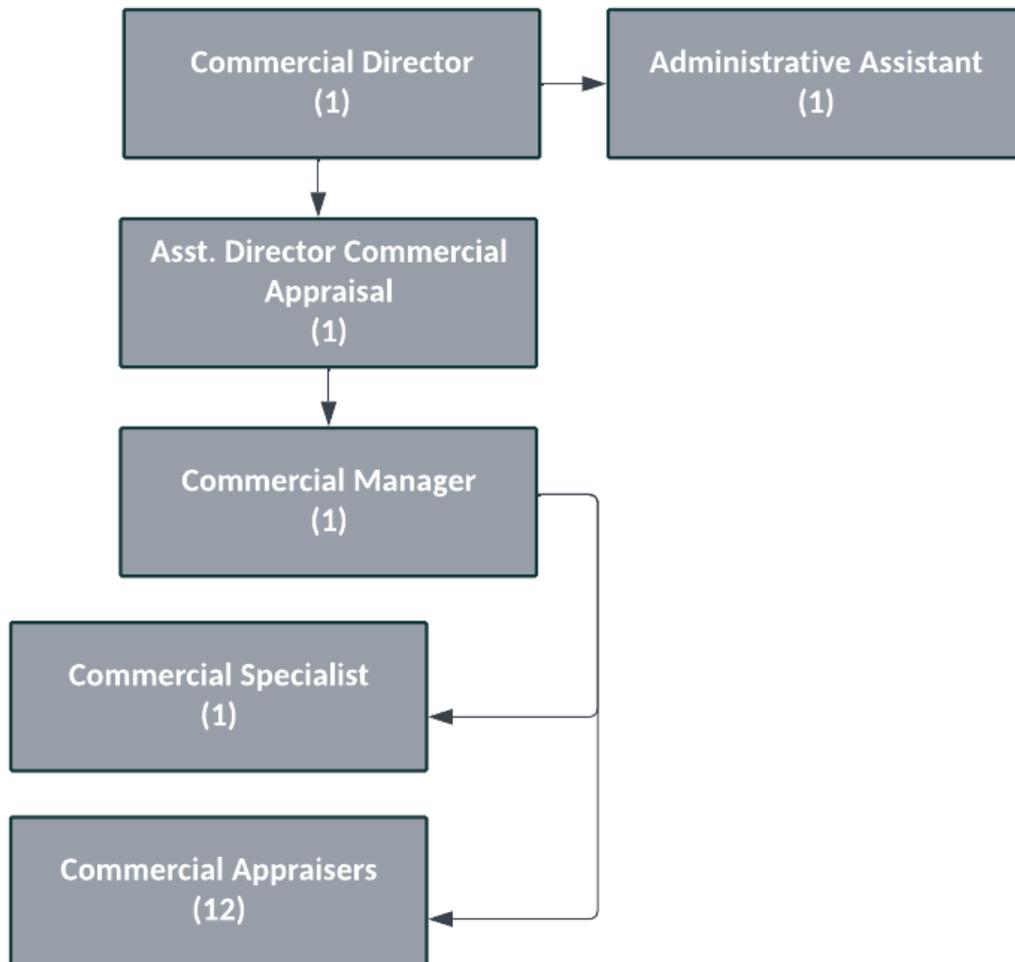




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# Commercial Appraisal



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Director Commercial Appraisal	1	20	\$ 121,182 - \$ 169,681	\$ 41,709 - \$ 45,472	\$ 8,400
Asst. Director Commercial Appraisal	1	18	\$ 103,860 - \$ 145,431	\$ 38,850 - \$ 42,076	\$ 8,400
Commercial Manager	1	15	\$ 86,629 - \$ 121,317	\$ 36,005 - \$ 38,698	\$ 8,400
Commercial Specialist	1	10	\$ 71,130 - \$ 99,609	\$ 33,447 - \$ 35,658	\$ 8,400
Commercial Appraiser	5	8	\$ 63,391 - \$ 88,766	\$ 32,170 - \$ 34,139	\$ 8,400
Commercial Appraiser	7	6	\$ 56,328 - \$ 78,868	\$ 31,004 - \$ 32,753	\$ 8,400
Administrative Assistant	1	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	-



## Mission Statement

The mission of the Commercial Appraisal department of the Travis Central Appraisal District is to provide accurate appraisals of all commercial properties in Travis County at one hundred percent of market value, equally and uniformly, in a professional and ethical manner, according to the Texas Property Tax Code, USPAP, and generally adhered to IAAO standards but for jurisdictional exceptions.

## Goals & Objectives

The Commercial Appraisal department is responsible for appraising all commercial properties within Travis County, including all multi-family properties of five units and larger, retail, office, industrial and lodging properties. This department must gather data pertaining to quality, classification, and value of complex commercial properties. They are responsible for scheduling that allows for the systematic processing of commercial protests in a timely manner that will allow the district to certify timely as well as perform appraisals, data collection, sales analysis and estimates for construction costs for various types of commercial properties.

Performance Measures/Indicators:		2023 Actual	2024 Estimated	2025 Projected
Fieldwork	Formal Hearings Held	5,122	7,515	7,146
	Toplines Completed	8,215	9,185	10,719
	Total Protested	15,205	16,700	17,865
	% Toplined	62.3%	55%	60%
NOAV	Properties noticed by April 15	20,013	21,841	23,610
	Total noticed properties	20,827	22,750	24,340
	% noticed by April 15	96.1%	96%	97%
Number of Permits Processed		5,200	4465	5980

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Fieldwork Inspections	January 31	Commercial Appraisers
Sales Verification	February 27	Commercial Appraisers
Valuation - Schedule building	March 6	Commercial Director, Asst. Director, Commercial Manager
Valuation - Calibration	March 6	Commercial Appraisers
Property Value Study Prep	April 1	Commercial Director
Protest - Evidence Preparation	April 7	Commercial Appraisers
Protest - Hearings	June 21	Commercial Appraisers
Division Priority Planning	September 15	Commercial Director & Deputy Chief Appraiser
Arbitrations	Year Round	Commercial Director, Asst. Director & Appraisers



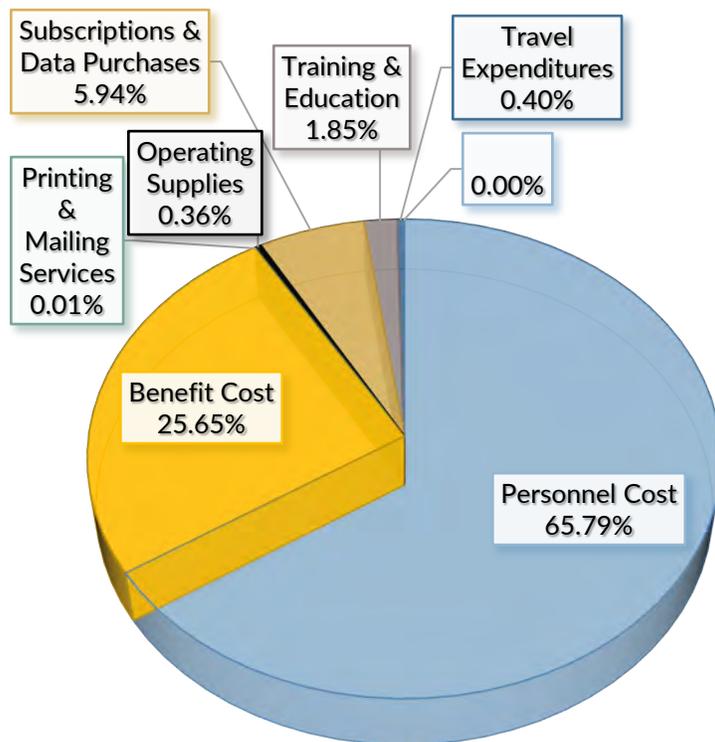
# Commercial Appraisal

GL Code	Description	GL Total	Budget Category
			Total
	<b>Personnel Costs</b>		1,401,802
40101	Salaries	1,238,902	
40107	Overtime	3,500	
40119	Auto Allowance	134,400	
40108	Seasonal & Temporary	25,000	
	<b>Benefit Costs</b>		546,453
40111	Retirement (TCDRS)	135,996	
40128	Retirement (401(a) Plan)	37,917	
40127	Deferred Compensation (457(b) match)	31,598	
40112	Health Insurance	295,800	
40113	Dental Insurance	6,781	
40114	Life Insurance	3,533	
40115	Disability Insurance	7,440	
40124	Long Term Care Insurance	5,100	
40110	Medicare	18,327	
40116	Employee Assistance Program	-	
40130	Norton Identity Protection	962	
40131	MASA Transportation Insurance	2,999	
	<b>Printing &amp; Mailing Services</b>		225
40210	Printing	200	
40214	Shipping charges	25	
	<b>Operating Supplies</b>		7,650
40220	Operating Supplies	2,650	
40224	Furniture & Equipment- under \$1000	5,000	
	<b>Subscription &amp; Data Purchases</b>		126,565
40231	Books, Publications, Subscriptions & Databases	126,565	
	<b>Training &amp; Education</b>		39,460
40330	Training & Education	39,460	
	<b>Travel Costs</b>		8,625
40320	Travel/Meals/Lodging	8,625	
	<b>Professional Services</b>		180,000
40530	Appraisal Services	180,000	
	<b>Other Services</b>		1,500
40310	Dues & Memberships	1,500	
<b>Total</b>		<b>\$ 2,312,280</b>	<b>\$ 2,312,280</b>



## Commercial Appraisal

Budget Category	2025 Proposed Budget	2024 Final Budget	\$ Change (2023-2022)	% Change (2023-2022)	% of Total Budget
Personnel Cost	1,401,802	1,438,507	(36,705)	-2.55%	65.74%
Benefit Cost	546,453	473,928	72,525	15.30%	25.63%
Printing & Mailing Services	225	200	25	12.50%	0.01%
Operating Supplies	7,650	1,000	6,650	665.00%	0.36%
Subscriptions & Data Purchases	126,565	122,465	4,100	3.35%	5.94%
Training & Education	39,460	20,000	19,460	97.30%	1.85%
Travel Expenditures	8,625	3,000	5,625	0.00%	0.40%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	-	-	-	0.00%	0.00%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	1,500	1,500	-	0.00%	0.07%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 2,132,280</b>	<b>\$ 2,060,600</b>	<b>\$ 71,680</b>	<b>3.48%</b>	<b>100%</b>

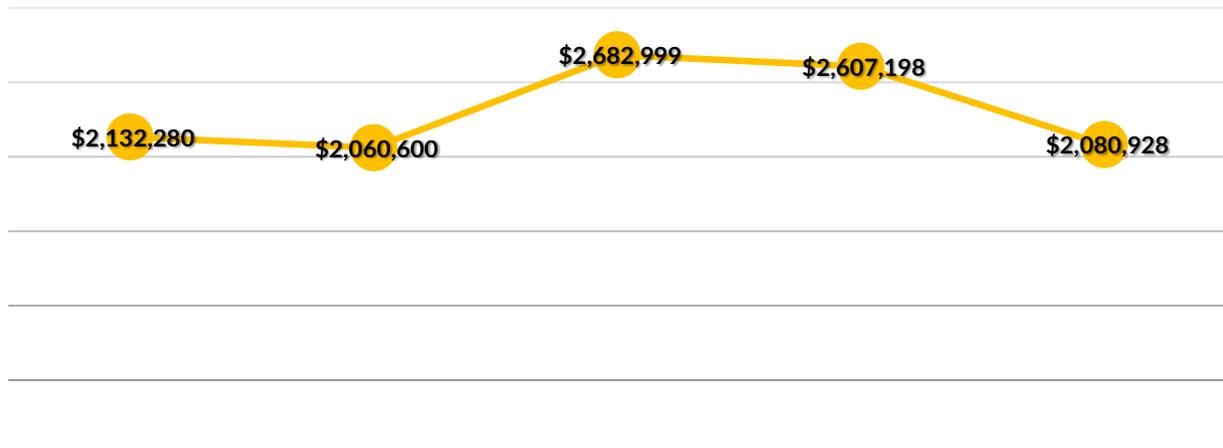


**2025 BUDGET BY CATEGORY**



Budget Category	2025 Proposed Budget	2024 Final Budget	2023 Final Budget2	2022 Final Budget	2021 Final Budget
Personnel Cost	1,401,802	1,438,507	1,924,119	1,780,487	1,455,855
Benefit Cost	546,453	473,928	602,205	671,886	471,423
Printing & Mailing Services	225	200	250	250	3,750
Operating Supplies	7,650	1,000	1,000	1,000	2,000
Subscriptions & Data Purchases	126,565	122,465	135,925	139,875	129,200
Training & Education	39,460	20,000	18,000	12,500	17,500
Travel Expenditures	8,625	3,000	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	1,500	1,500	1,500	1,200	1,200
Capital Equipment	-	-	-	-	-
	<u>\$ 2,132,280</u>	<u>\$ 2,060,600</u>	<u>\$ 2,682,999</u>	<u>\$ 2,607,198</u>	<u>\$ 2,080,928</u>
\$ Increases from Previous Year	71,680	(622,399)	75,801	526,270	206,619
% Increase from Previous Year	3.48%	-23.20%	2.91%	25.29%	11.02%

## Commercial Appraisal Budget History

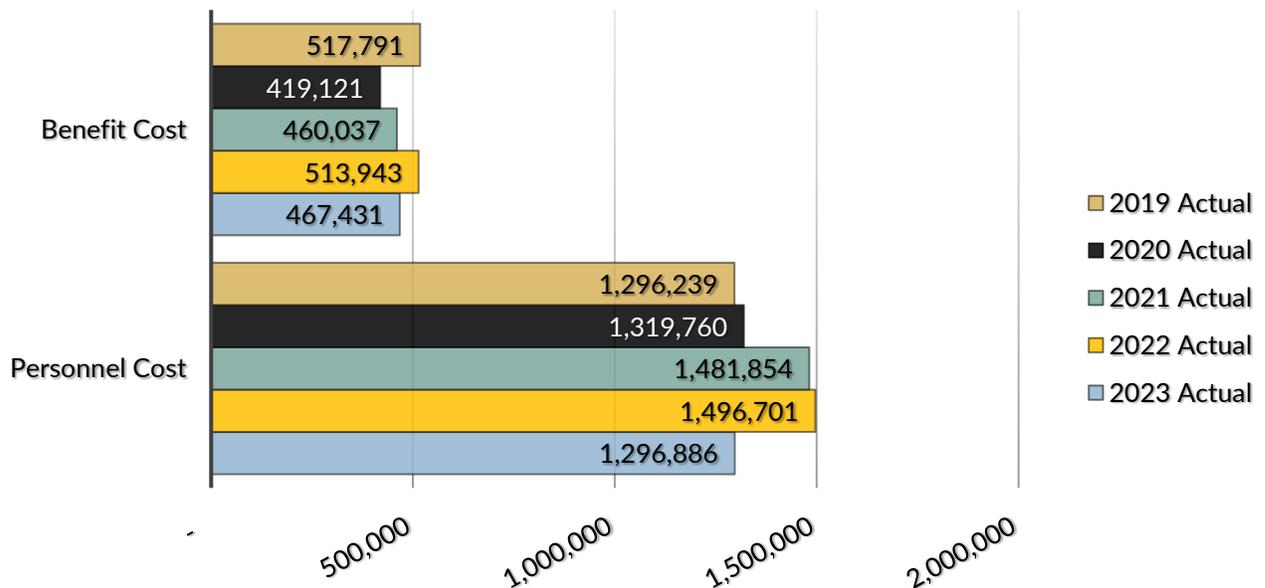


2025 PROPOSED BUDGET    2024 FINAL BUDGET    2023 FINAL BUDGET    2022 FINAL BUDGET    2021 FINAL BUDGET



Budget Category	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Personnel Cost	1,296,886	1,496,701	1,481,854	1,319,760	1,296,239
Benefit Cost	467,431	513,943	460,037	419,121	517,791
Printing & Mailing Services	159	222	269	2,199	5,726
Operating Supplies	1,541	1,419	518	114	370
Subscriptions & Data Purchases	142,599	181,780	129,426	121,914	115,938
Training & Education	30,397	27,107	16,239	6,278	6,528
Travel Expenditures	437	4,601	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	975	1,195	1,045	1,055	975
Capital Equipment	-	-	-	-	-
	<u>\$ 1,940,426</u>	<u>\$ 2,226,968</u>	<u>\$ 2,089,387</u>	<u>\$ 1,870,441</u>	<u>\$ 1,943,567</u>
\$ Increase (Decrease) from Prior Yr.	(286,542)	137,580	218,946	(73,125)	50,711
% Increase (Decrease) from Prior Yr.	-12.87%	6.58%	11.71%	-3.76%	2.68%

## Personnel & Benefits Historical Actuals



**Personnel Comparison:**

<b>Position</b>	<b>2025 Budget</b>	<b>2024 Budget</b>	<b>Net Change</b>
Director of Commercial Appraisal	1	1	-
Asst. Director Commercial Appraisal	1	1	-
Commercial Specialist	1	2	(1)
Commercial Manager	1	0	1
Commercial Appraiser	12	12	-
Administrative Assistant	1	1	-
<b><u>Total Net Change</u></b>	<b><u>17</u></b>	<b><u>17</u></b>	<b><u>-</u></b>

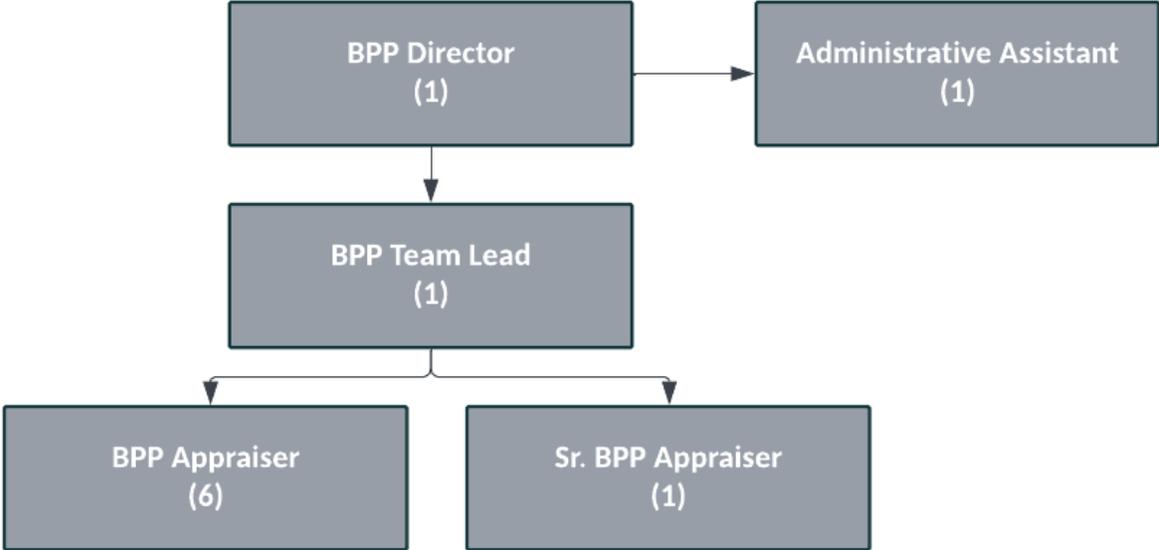




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# Personal Property Appraisal



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Director of Personal Property Appraisal	1	20	\$ 121,182 - \$ 169,681	\$ 41,709 - \$ 45,472	\$ 8,400
Personal Property Team Lead	1	9	\$ 67,801 - \$ 94,930	\$ 32,897 - \$ 35,002	-
Sr. Personal Property Appraiser	1	7	\$ 60,625 - \$ 84,897	\$ 31,713 - \$ 33,597	\$ 8,400
Personal Property Appraiser	6	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	\$ 8,400
Administrative Assistant	1	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	-



## Mission Statement

The mission of the Business Personal Property Appraisal department is to discover, value and resolve disputes of all business personal property within Travis County following Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 for mass appraisal; To treat all businesses fairly and uniformly as they relate to others in their industry; To comply with the Texas Comptrollers' guidelines and work in unison with all other departments to convey an accurate and fair representation of market value for the local taxing jurisdictions.

## Goals & Objectives

The Business and Personal Property (BPP) Appraisal department is responsible for the fair and equitable appraisal of all business and personal property in Travis County. This department is responsible for valuing all personal property accounts, including equipment, inventory, furniture, fixtures, and vehicles; they are also responsible for administering abatements, special inventory and Freeport exemptions. Additionally, they oversee contract appraisals for utilities, transportation, and minerals.

Performance Measures/Indicators:		2023 Actual	2024 Estimated	2025 Projected
NOAV	Properties noticed by June 1	7,982	17,924	27,500
	Total noticed properties	36,965	34,961	38457
	% noticed by June 1	21.6%	51.3%	70.00%
Fieldwork: Total Field Cards		9,702	8,906	11,700
Informal Hearings		3,993	3,022	4500
Formal Hearings		875	425	900
Special Inventory Tax		729	726	800
Renditions Processed		25,385	23,657	19,000

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Dealer Inventory & Aircraft	February 1	BPP Appraisers
Field Inspections	March 15	BPP Appraisers
Depreciation & Schedule Building	March 15	BPP Director
Property Value Study Prep	April 1	BPP Director
Protest - Evidence Preparation	May 15	BPP Appraisers
Rendition Processing	June 1	BPP Appraisers
Protest - Hearings	June 21	BPP Appraisers
Division Priority Planning	September 15	BPP Director & Deputy Chief Appraiser



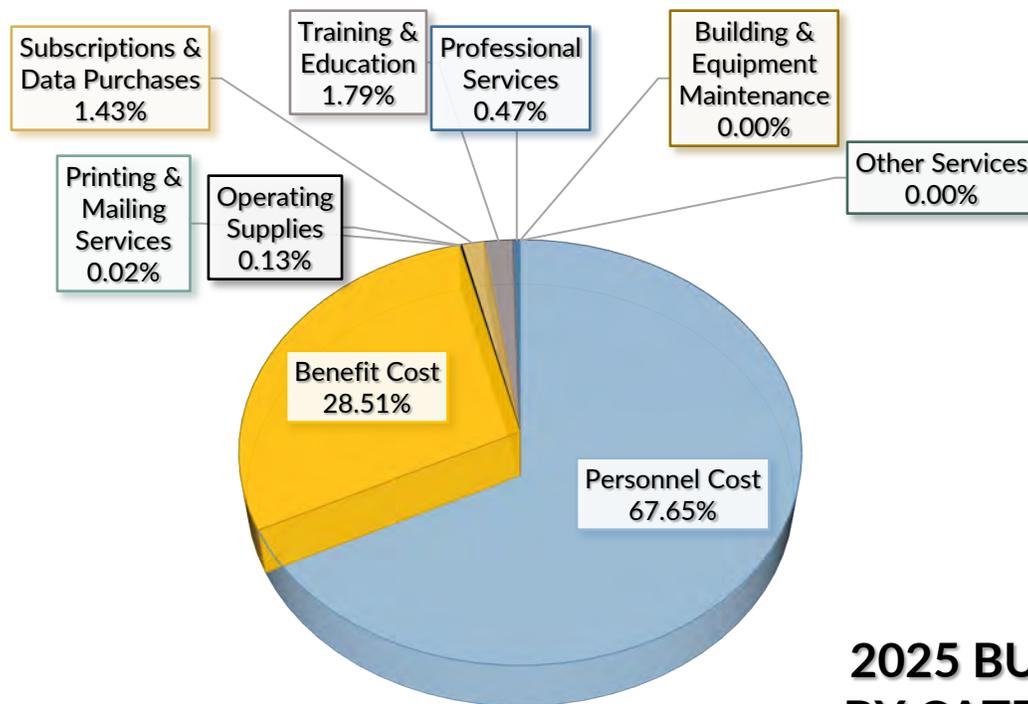
# Personal Property Appraisal

GL Code	Description	GL Total	Budget Category
			Total
	<b>Personnel Costs</b>		717,005
40101	Salaries	609,905	
40107	Overtime	6,500	
40119	Auto Allowance	75,600	
40108	Seasonal & Temporary	25,000	
	<b>Benefit Costs</b>		302,215
40111	Retirement (TCDRS)	68,316	
40128	Retirement (401(a) Plan)	19,047	
40127	Deferred Compensation (457(b) match)	15,873	
40112	Health Insurance	174,000	
40113	Dental Insurance	3,989	
40114	Life Insurance	2,078	
40115	Disability Insurance	4,376	
40124	Long Term Care Insurance	3,000	
40110	Medicare	9,206	
40116	Employee Assistance Program	-	
40130	Norton Identity Protection	566	
40131	MASA Transportation Insurance	1,764	
	<b>Printing &amp; Mailing Services</b>		175
40210	Printing	150	
40214	Shipping charges	25	
	<b>Operating Supplies</b>		1,350
40220	Operating Supplies	1,350	
	<b>Subscription &amp; Data Purchases</b>		15,177
40231	Books, Publications, Subscriptions & Databases	15,177	
	<b>Travel Costs</b>		4,977
40320	Travel/Meals/Lodging	4,977	
	<b>Training &amp; Education</b>		18,960
40330	Training & Education	18,960	
	<b>Professional Services</b>		270,000
40530	Appraisal Services	270,000	
	<b>Other Services</b>		1,000
40310	Dues & Memberships	1,000	
<b>Total</b>		<b>\$ 1,330,859</b>	<b>\$ 1,330,859</b>



## Business Personal Property

Budget Category	2025 Proposed Budget	2024 Final Budget	\$ Change (2025-2024)	% Change (2025-2024)	% of Total Budget
Personnel Cost	717,005	654,022	62,983	100.00%	53.88%
Benefit Cost	302,215	233,023	69,192	100.00%	22.71%
Printing & Mailing Services	175	50	125	100.00%	0.01%
Operating Supplies	1,350	500	850	100.00%	0.10%
Subscriptions & Data Purchases	15,177	14,610	567	100.00%	1.14%
Training & Education	18,960	1,000	17,960	100.00%	1.42%
Travel Expenditures	4,977	1,500	3,477	100.00%	0.37%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	270,000	-	270,000	0.00%	20.29%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	1,000	1,000	-	100.00%	0.08%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 1,330,859</b>	<b>\$ 905,705</b>	<b>\$ 425,154</b>	<b>100.00%</b>	<b>100%</b>

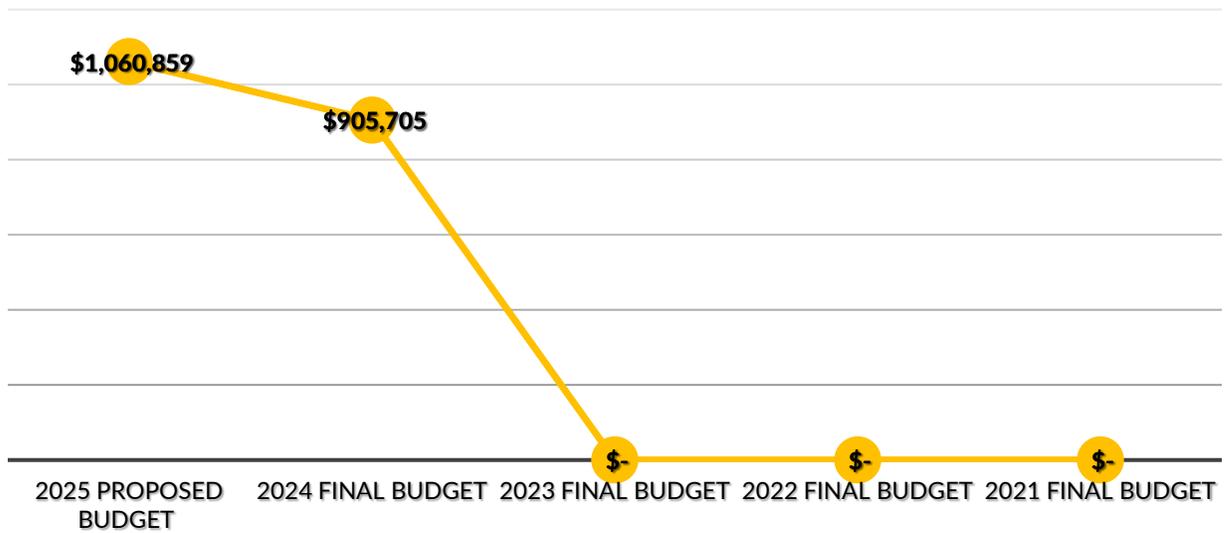


**2025 BUDGET  
BY CATEGORY**



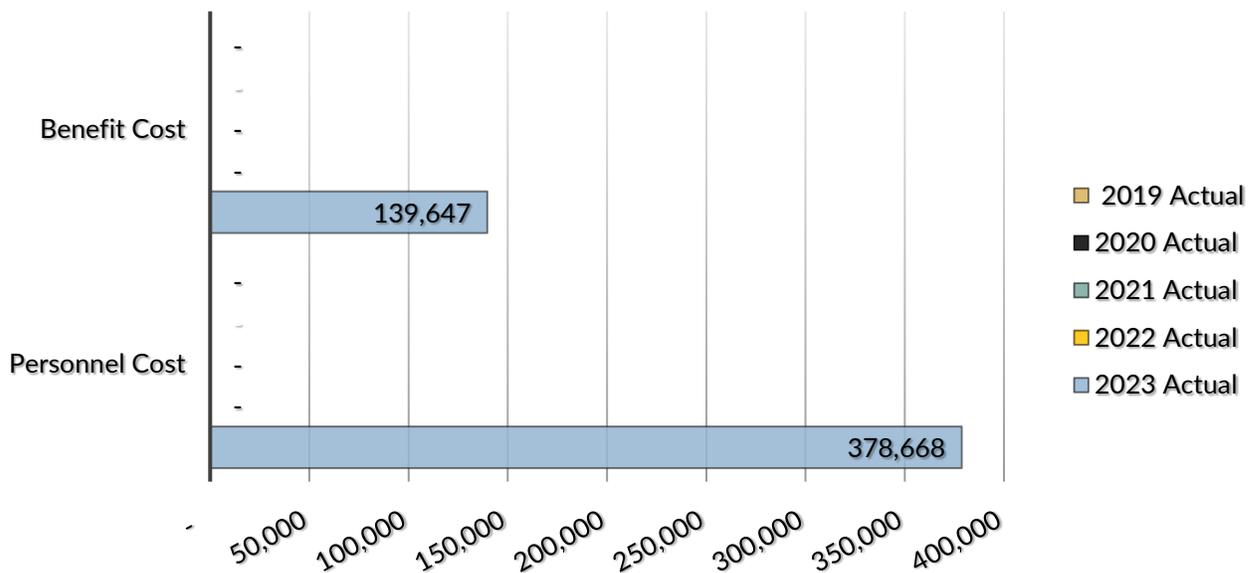
Budget Category	2025 Proposed Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget	2021 Final Budget
Personnel Cost	717,005	654,022	-	-	-
Benefit Cost	302,215	233,023	-	-	-
Printing & Mailing Services	175	50	-	-	-
Operating Supplies	1,350	500	-	-	-
Subscriptions & Data Purchases	15,177	14,610	-	-	-
Training & Education	18,960	1,000	-	-	-
Travel Expenditures	4,977	1,500	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	1,000	1,000	-	-	-
Capital Equipment	-	-	-	-	-
	<b>\$ 1,060,859</b>	<b>\$ 905,705</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
\$ Increase from Previous Year	155,154	905,705	-	-	-
% Increase from Previous Year	17.1%	100%	0%	0%	0%

## BPP Budget History



Budget Category	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Personnel Cost	378,668	-	-	-	-
Benefit Cost	139,647	-	-	-	-
Printing & Mailing Services	152	-	-	-	-
Operating Supplies	1,048	-	-	-	-
Subscriptions & Data Purchases	13,114	-	-	-	-
Training & Education	7,566	-	-	-	-
Travel Expenditures	-	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	370	-	-	-	-
Capital Equipment	-	-	-	-	-
	<u>\$ 540,566</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ Increase (Decrease) from Prior Yr.	540,566	-	-	-	-
% Increase (Decrease) from Prior Yr.	100.00%	0.00%	0.00%	0.00%	0.00%

## Personnel & Benefits Historical Actuals



**Personnel Comparison:**

<b>Position</b>	<b>2025 Budget</b>	<b>2024 Budget</b>	<b>Net Change</b>
Director of BPP	1	1	-
Personal Property Team Lead	1	1	-
Sr. Personal Property Appraiser	1	1	-
Personal Property Appraiser	6	5	1
Administrative Assistant	1	1	-
<b><u>Total Net Change</u></b>	<b><u>10</u></b>	<b><u>9</u></b>	<b><u>1</u></b>

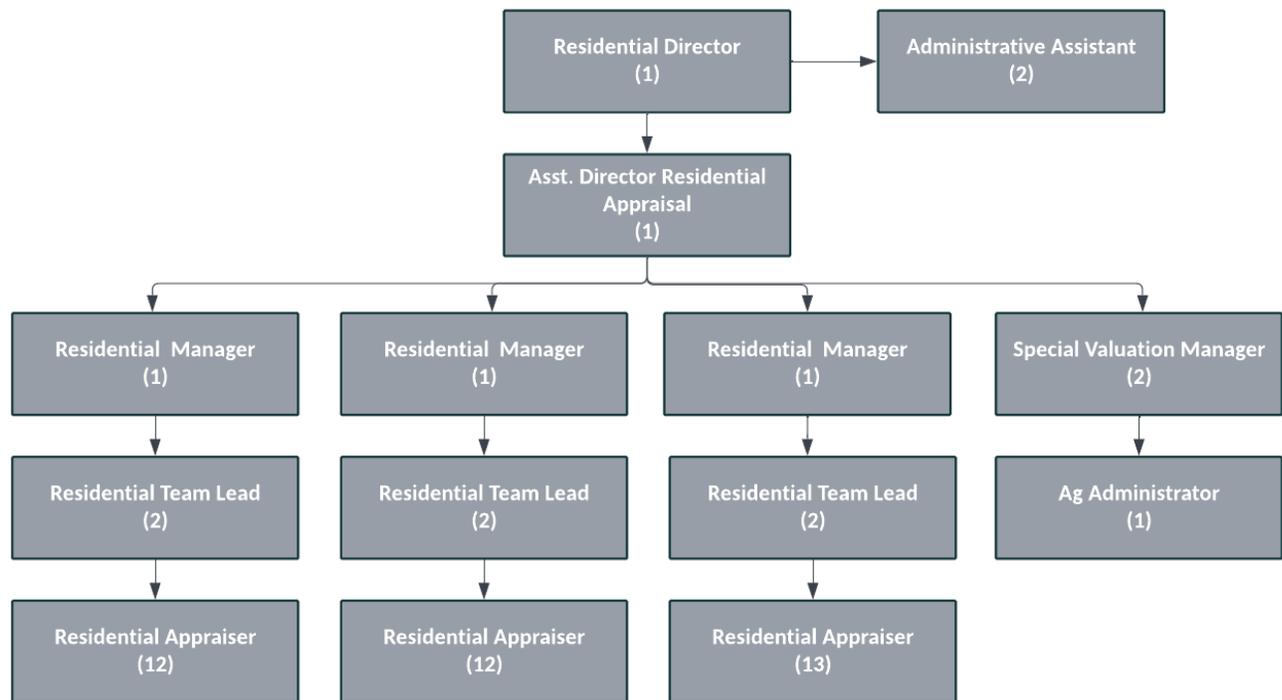




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# Residential Appraisal



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Director of Residential Appraisal	1	20	\$ 121,182 - \$ 169,681	\$ 41,709 - \$ 45,472	\$ 8,400
Asst. Director Residential Appraisal	1	18	\$ 103,860 - \$ 145,431	\$ 38,850 - \$ 42,076	\$ 8,400
Residential Manager	3	15	\$ 86,629 - \$ 121,317	\$ 36,005 - \$ 38,698	\$ 8,400
Special Valuation Manager	2	10	\$ 71,130 - \$ 99,609	\$ 33,447 - \$ 35,658	\$ 8,400
Residential Team Lead	6	9	\$ 67,801 - \$ 94,930	\$ 32,897 - \$ 35,002	\$ 8,400
Residential Appraiser	37	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	\$ 8,400
Administrative Assistant	2	4	\$ 46,842 - \$ 65,582	\$ 29,438 - \$ 30,892	\$ -
Ag Administrator	1	3	\$ 45,448 - \$ 63,627	\$ 29,208 - \$ 30,618	\$ -



## Mission Statement

The mission of the Residential Appraisal department of the Travis Central Appraisal District is to incorporate best practices to provide accurate appraisals of all residential properties in Travis County at market value, equally and uniformly in a professional and ethical manner within the framework of the Texas Property Tax Code and USPAP, subject to jurisdictional exceptions, and within the guidelines and standards of IAAO. The residential department is also responsible for the appraisals of all taxable land parcels and determining if the property is qualified for open space valuation in Travis County.

## Goals & Objectives

The Residential Appraisal department is responsible for the fair and equitable appraisal of all residential property in Travis County, including houses, mobile homes, duplexes, triplexes, fourplexes and residential condominiums. This department is responsible for applying the generally accepted appraisal methods to estimate the value of all residential property in Travis County and producing an accurate residential appraisal roll. This department is also responsible for the scheduling that allows for the systematic processing of residential protests in a timely manner that will allow the district to certify timely. This department values all land, builder's inventory, and places productivity (usually call Ag) values on properties.

Performance Measures/Indicators:		2023 Actual	2024 Estimated	2025 Projected
Fieldwork	Total Field Cards	43,580	31,899	33,494
	New Construction added to Roll	5,486	5,760	6,048
	Number of Permits Processed	12,294	13,154	14,770
	Number of Sales Transaction	14,469	15,192	15,952
NOAV	Properties noticed by April 15	218,085	384,000	387,839
	Total noticed properties	400,287	404,210	408,252
	% noticed by April 15	54.5%	95%	95%
Special Valuation Applications		1,428	1,471	1,515
Informal Hearings		64,570	67,898	71,188
Formal Hearings		25,418	26,962	28,310



## Key Tasks and Deadlines

Tasks	Deadline	Key Players
Fieldwork Inspections	February 1	Residential Appraisers
Agricultural Applications	February 1	Land-Residential Manager, Ag Administrator
Sales Verification	March 1	Residential Appraisers
Fieldwork Inspections- Agricultural	March 31	Residential Appraisers
Property Value Study Prep	April 1	Residential Director
Valuation - Schedule building	April 11	Residential Director & Managers
Valuation - Calibration	April 11	Residential Appraisers
Valuation- Schedule Building	April 11	Residential Appraisers
Protest - Evidence Preparation	May 15	Residential Appraisers
Protest - Hearings	July 19	Residential Appraisers
Division Priority Planning	September 15	Residential Director
Arbitrations	Year Round	Residential Specialist, Director, Managers, Team Leads



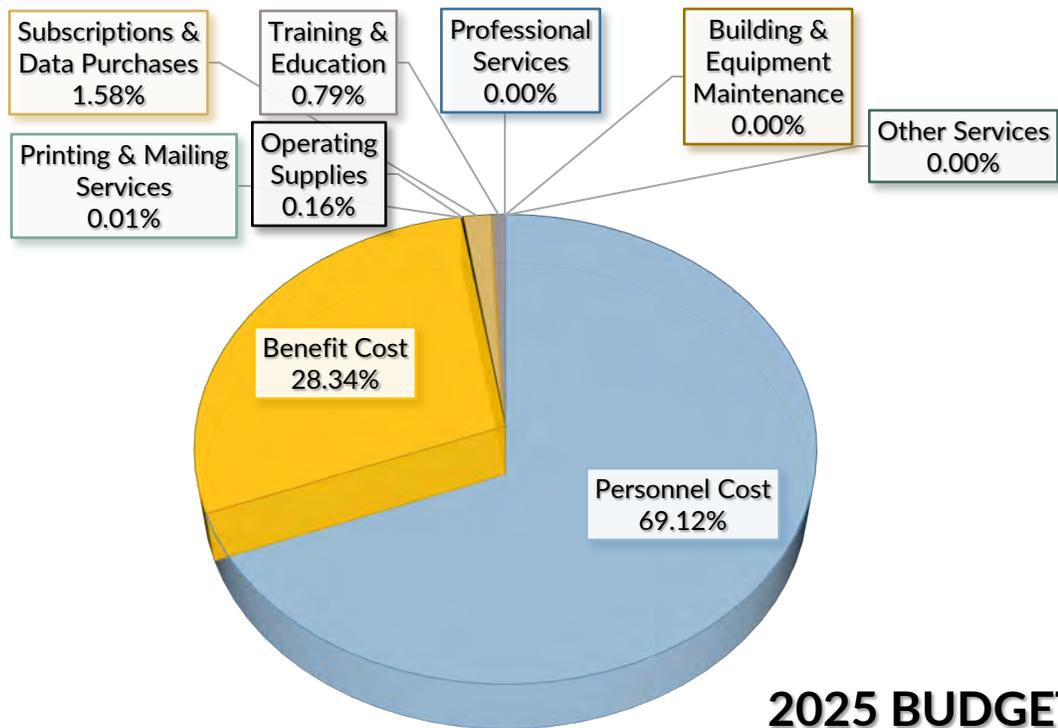
# Residential Appraisal

<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category</u>
			<u>Total</u>
	<b>Personnel Costs</b>		3,968,061
40101	Salaries	3,508,061	
40107	Overtime	40,000	
40119	Auto Allowance	420,000	
40108	Seasonal & Temporary	-	
	<b>Benefit Costs</b>		1,627,077
40111	Retirement (TCDRS)	377,467	
40128	Retirement (401(a) Plan)	105,242	
40127	Deferred Compensation (457(b) match)	87,702	
40112	Health Insurance	922,200	
40113	Dental Insurance	21,141	
40114	Life Insurance	11,016	
40115	Disability Insurance	23,195	
40124	Long Term Care Insurance	15,900	
40110	Medicare	50,867	
40116	Employee Assistance Program	-	
40130	Norton Identity Protection	2,998	
40131	MASA Transportation Insurance	9,349	
	<b>Printing &amp; Mailing Services</b>		775
40210	Printing	750	
40214	Shipping charges	25	
	<b>Operating Supplies</b>		8,985
40220	Operating Supplies	8,985	
	<b>Subscription &amp; Data Purchases</b>		90,715
40231	Books, Publications, Subscriptions & Databases	90,715	
	<b>Training &amp; Education</b>		45,550
40330	Training & Education	45,550	
	<b>Travel Costs</b>		11,051
40320	Travel/Meals/Lodging	11,051	
	<b>Professional Services</b>		150,000
40530	Appraisal Services	150,000	
	<b>Other Services</b>		3,500
40310	Dues & Memberships	3,500	
<b><u>Total</u></b>		<b><u>\$ 5,905,714</u></b>	<b><u>\$ 5,905,714</u></b>



## Residential Appraisal

Budget Category	2025 Proposed Budget	2024 Adopted Budget	\$ Change (2024-2023)	% Change (2024-2023)	% of Total Budget
Personnel Cost	3,968,061	4,114,442	(146,381)	-3.56%	67.19%
Benefit Cost	1,627,077	1,431,629	195,448	13.65%	27.55%
Printing & Mailing Services	775	500	275	55.00%	0.01%
Operating Supplies	8,985	3,000	5,985	199.50%	0.15%
Subscriptions & Data Purchases	90,715	5,225	85,490	1636.17%	1.54%
Training & Education	45,550	35,000	10,550	30.14%	0.77%
Travel Expenditures	11,051	-	11,051	0.00%	0.19%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	150,000	-	150,000	0.00%	2.54%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	3,500	3,500	-	0.00%	0.06%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 5,905,714</b>	<b>\$ 5,593,296</b>	<b>\$ 312,418</b>	<b>5.59%</b>	<b>100%</b>

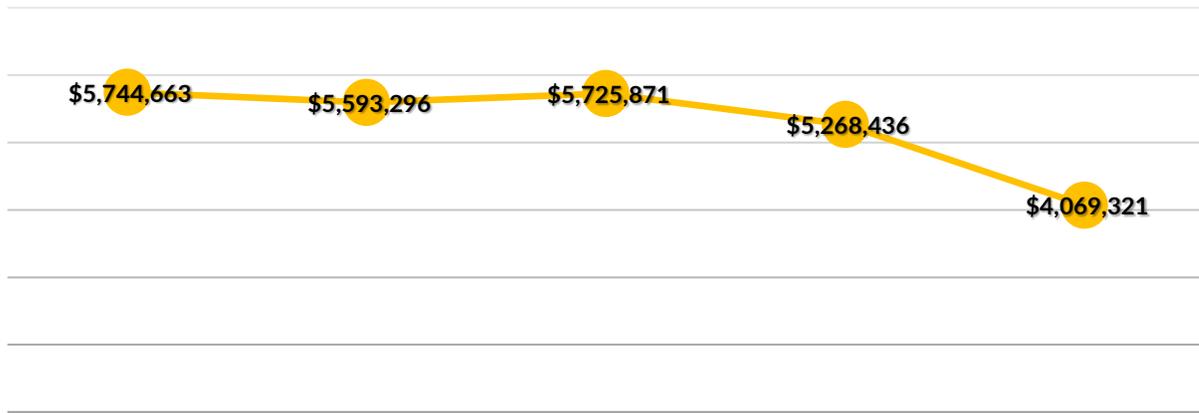


**2025 BUDGET BY CATEGORY**



Budget Category	2025 Proposed Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget	2021 Final Budget
Personnel Cost	3,968,061	4,114,442	4,326,199	3,761,255	3,018,307
Benefit Cost	1,627,077	1,431,629	1,354,547	1,470,636	1,014,539
Printing & Mailing Services	775	500	900	500	900
Operating Supplies	8,985	3,000	3,000	3,000	2,850
Subscriptions & Data Purchases	90,715	5,225	10,225	2,725	2,725
Training & Education	45,550	35,000	27,500	27,500	27,500
Travel Expenditures	11,051	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	150,000	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	3,500	3,500	3,500	2,820	2,500
Capital Equipment	-	-	-	-	-
	<u>\$ 5,905,714</u>	<u>\$ 5,593,296</u>	<u>\$ 5,725,871</u>	<u>\$ 5,268,436</u>	<u>\$ 4,069,321</u>
\$ Increases from Previous Year	312,418	(132,575)	457,435	1,199,115	401,739
% Increase from Previous Year	5.59%	-2.32%	8.68%	29.47%	10.95%

## Residential Budget History

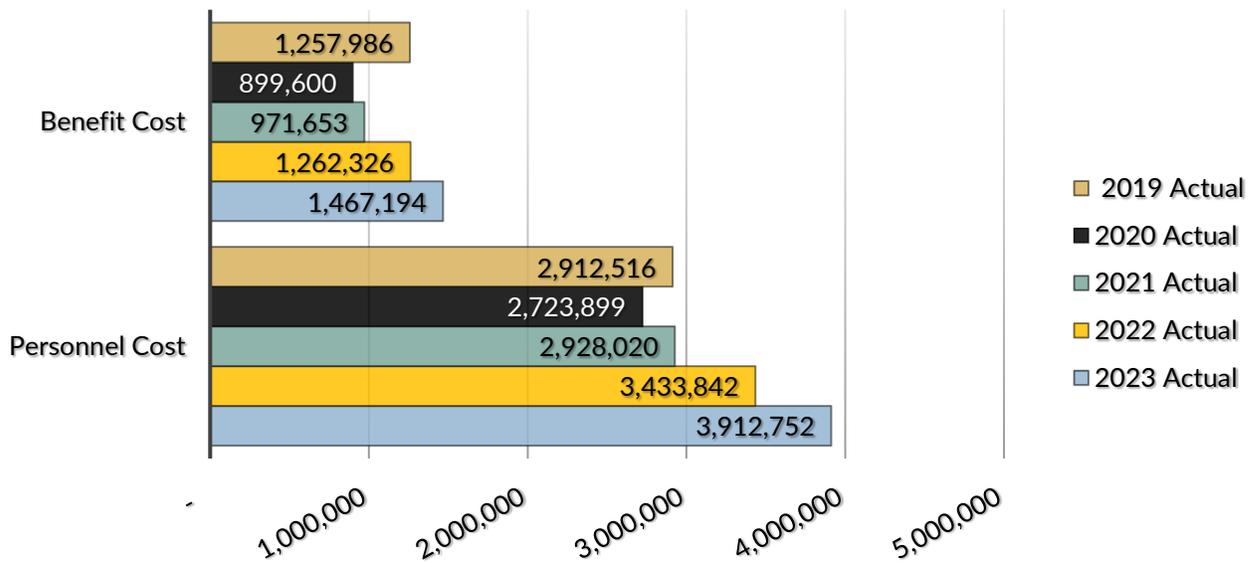


2025 PROPOSED BUDGET    2024 FINAL BUDGET    2023 FINAL BUDGET    2022 FINAL BUDGET    2021 FINAL BUDGET



Budget Category	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Personnel Cost	3,912,752	3,433,842	2,928,020	2,723,899	2,912,516
Benefit Cost	1,467,194	1,262,326	971,653	899,600	1,257,986
Printing & Mailing Services	657	45	892	272	12,554
Operating Supplies	2,096	2,364	2,287	2,775	2,234
Subscriptions & Data Purchases	944	1,268	54	233	1,260
Training & Education	31,746	33,694	22,932	8,445	14,586
Travel Expenditures	27	4,513	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	3,037	3,138	2,163	2,420	2,460
Capital Equipment	-	-	-	-	-
	<u>\$ 5,418,452</u>	<u>\$ 4,741,190</u>	<u>\$ 3,928,000</u>	<u>\$ 3,637,644</u>	<u>\$ 4,203,596</u>
\$ Increase (Decrease) from Prior Yr.	677,263	813,189	290,356	(565,952)	(245,035)
% Increase (Decrease) from Prior Yr.	14.28%	20.70%	7.98%	-13.46%	-5.51%

## Personnel & Benefits Historical Actuals



**Personnel Comparison:**

<b>Position</b>	<b>2025 Budget</b>	<b>2024 Budget</b>	<b>Net Change</b>
Director Residential Appraisal	1	1	-
Assistant Director Residential Appraisal	1	1	-
Residential Manager	3	3	-
Special Valuation Manager	2	1	1
Residential Team Lead	6	6	-
Arbitration Appraiser	0	2	(2)
Residential Appraiser	37	38	(1)
Administrative Assistant	2	1	1
Ag Administrator	1	1	-
Support Specialist	0	1	(1)
<b><u>Total Net Change</u></b>	<b><u>53</u></b>	<b><u>55</u></b>	<b><u>(2)</u></b>

- (1) Arbitration Appraisers moved to the litigation department
- (2) Support Specialist title change only



# **Appraisal Review Board (ARB)**

**Independent Review Body Appointed by District Administration Judge**

**(Not a TCAD Department)**



## Appraisal Review Board (ARB)

When the Texas Legislature enacted the Texas Property Tax Code, they realized the need to have an administrative remedy, outside of district court, for property owners to address concerns relating to the appraisal district's determination of market values. The answer was the establishment of Appraisal Review Boards (ARB). The ARB is an independent, impartial group of citizens authorized to resolve disputes between taxpayers and the appraisal district.

ARB members are appointed by the Local Administrative District Judge for two- year terms. At the end of their term, and ARB member may reapply for another period of two years for a total of three consecutive two-year terms. To qualify for service on the ARB, an individual must be a resident of Travis County for at least two years before taking office. No employees or offices of the appraisal district or any taxing unit within Travis County, past or present, may sit on the ARB. The individuals cannot be closely related to any tax agent or tax appraiser within the appraisal district boundaries.

For cost savings purposes, the ARB meets at the appraisal district office; however, it is not controlled by the appraisal district and is a separate authoritative body. The ARB has no role in the day-to-day operations of the appraisal office or in appraising property. The ARB only has authority over protests submitted to it. Only in resolving taxpayer protests can the ARB make changes or set a value on its own. Such a change only affects the property in question and decisions are binding only for the year in question.

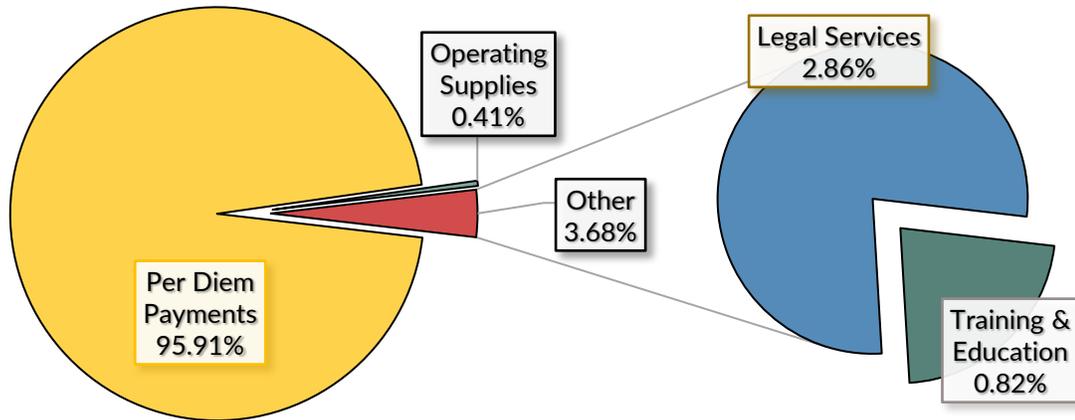
### Appraisal Review Board (ARB)

GL Code	Description	GL Total	Budget Category Total
	<b>Per Diem Expenditures</b>		1,173,125
40100	Per Diem Payments		
	Hearing Cost	1,063,075	
	Officer Non-hearing Pay	56,550	
	New Member Orientation	1,000	
	Committee Work	2,500	
	Pay during training	50,000	
	<b>Operating Supplies</b>		5,000
40220	Operating Supplies	5,000	
	<b>Training &amp; Education</b>		10,000
40330	Training & Education	10,000	
	<b>Legal Services</b>		35,000
40510	Attorney & Court Costs	35,000	
<b>Total</b>		<b>1,223,125</b>	<b>1,223,125</b>



Budget Category	2025				
	Proposed Budget	2024 Adopted Budget	\$ Change (2024-2025)	% Change (2024-2025)	% of Total Budget
Per Diem Payments	1,173,125	1,173,125	-	0.0%	95.9%
Operating Supplies	5,000	5,000	-	0.0%	0.4%
Training & Education	10,000	10,000	-	0.0%	0.8%
Legal Services	35,000	35,000	-	0.0%	2.9%
	<u>1,223,125</u>	<u>1,223,125</u>	<u>=</u>	<u>0%</u>	<u>100.0%</u>

## 2025 BUDGET BY FUNCTION



Budget Category	2025				
	Proposed Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget	2021 Final Budget
Per Diem Payments	1,173,125	1,173,125	1,071,995	1,580,425	1,171,140
Operating Supplies	5,000	5,000	5,000	5,000	1,420
Training & Education	10,000	10,000	10,000	10,000	9,800
Legal Services	35,000	35,000	35,000	35,000	20,000
	<u>\$ 1,223,125</u>	<u>\$ 1,223,125</u>	<u>\$ 1,121,995</u>	<u>\$ 1,630,425</u>	<u>\$ 1,202,360</u>
\$ Increases from Previous Year	-	101,130	(508,430)	428,065	(86,490)
% Increase from Previous Year	\$ -	9.01%	-31.18%	35.60%	-6.71%



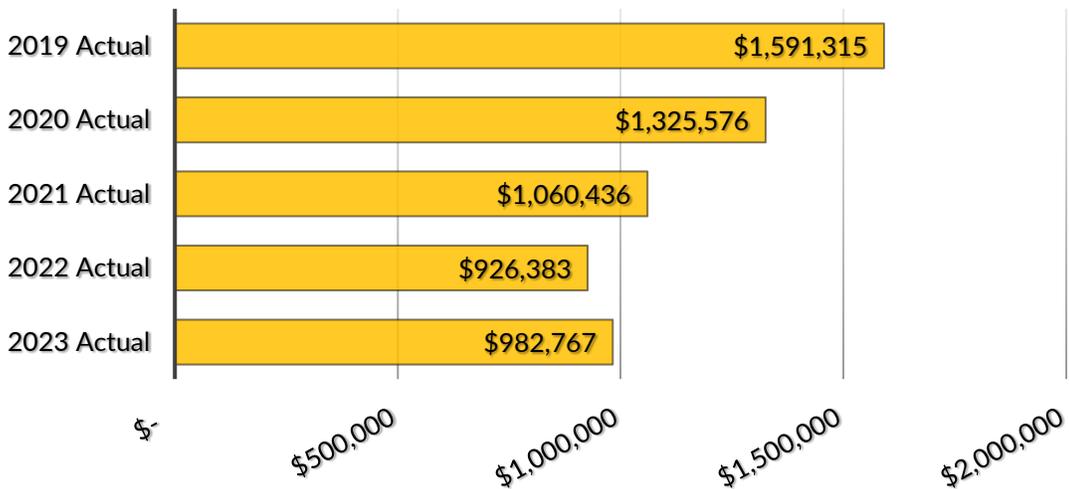
## ARB Budget History



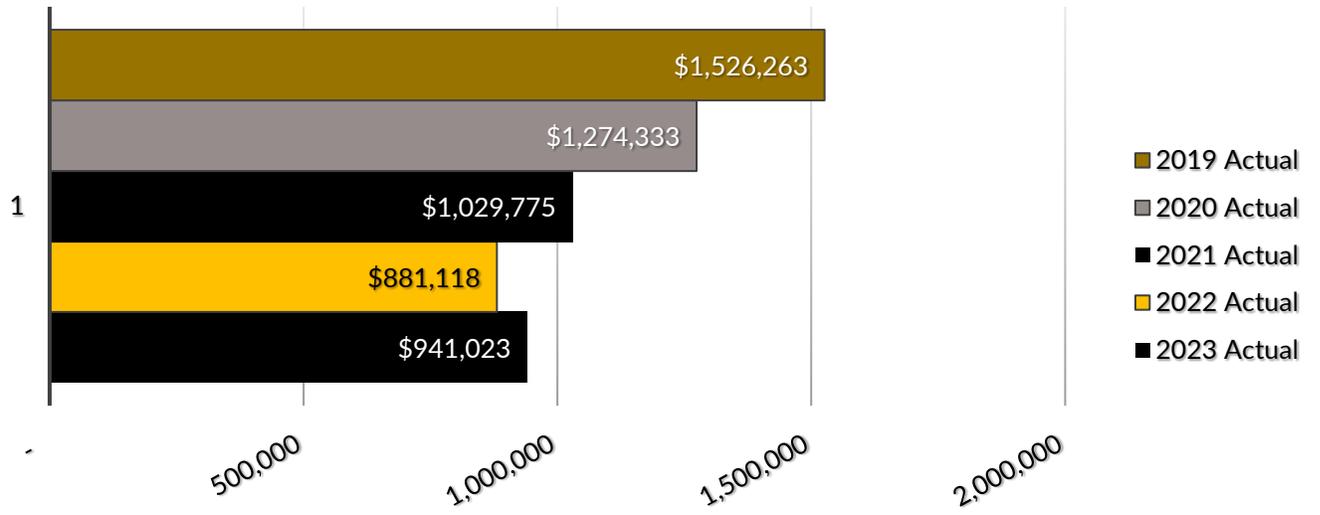
2025 PROPOSED BUDGET    2024 FINAL BUDGET    2023 FINAL BUDGET    2022 FINAL BUDGET    2021 FINAL BUDGET

Budget Category	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Per Diem Payments	941,023	881,118	1,029,775	1,274,333	1,526,263
Operating Supplies	4,524	3,145	1,277	4,690	14,845
Subscriptions & Data Purchases	-	53	1,401	-	1,320
Training & Education	820	-	9,800	7,350	8,890
Travel Expenditures	-	-	-	-	324
Legal Services	36,400	42,067	18,183	39,203	39,674
	<b>\$ 982,767</b>	<b>\$ 926,383</b>	<b>\$ 1,060,436</b>	<b>\$ 1,325,576</b>	<b>\$ 1,591,315</b>
\$ Increase (Decrease) from Prior Yr.	\$ 56,384	(134,053)	(265,140)	(265,739)	1,157,432
% Increase (Decrease) from Prior Yr.	6.09%	-12.64%	-20.00%	-16.70%	266.76%

## ARB Historial Expenditures



# ARB Historial Per Diem Payments





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# 850 EAL Holding Corp.

(Component Unit of the District)



The 850 EAL Holding Corporation is a separate legal entity established in 2019 to finance the building acquisition and renovation of the district's office located at 850 E. Anderson Lane. Since the entity's primary purpose is to support the district, the 850 EAL Holding Corp. is reported as a blended component unit of the district and presented as a special revenue fund and a part of the governmental activities of the District in the financial statements.

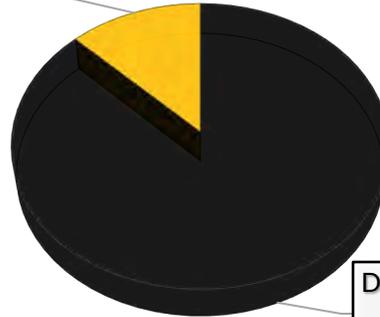
<b>850 EAL Holding Corp.</b>			
<b>(Debt Administration)</b>			
<b>GL Code</b>	<b>Description</b>	<b>GL Total</b>	<b>Budget Category Total</b>
	<b>Debt Administration</b>		748,838
40930	Debt Service- Principal	654,742	
40931	Debt Service- Interest	94,096	
	<b><i>Total</i></b>	<b>\$ 748,838</b>	<b>\$ 748,838</b>



Budget Category	2025 Proposed Budget	2024 Adopted Budget	\$ Change (2025-2024)	% Change (2025-2024)	% of Total Budget
Debt Service- Principal	654,742	654,742	-	0.0%	87.4%
Debt Service- Interest	94,096	94,096	-	0.0%	12.6%
	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ -</u>	<u>0.00%</u>	<u>100.00%</u>

Debt Service-Interest, 94,096, \$0

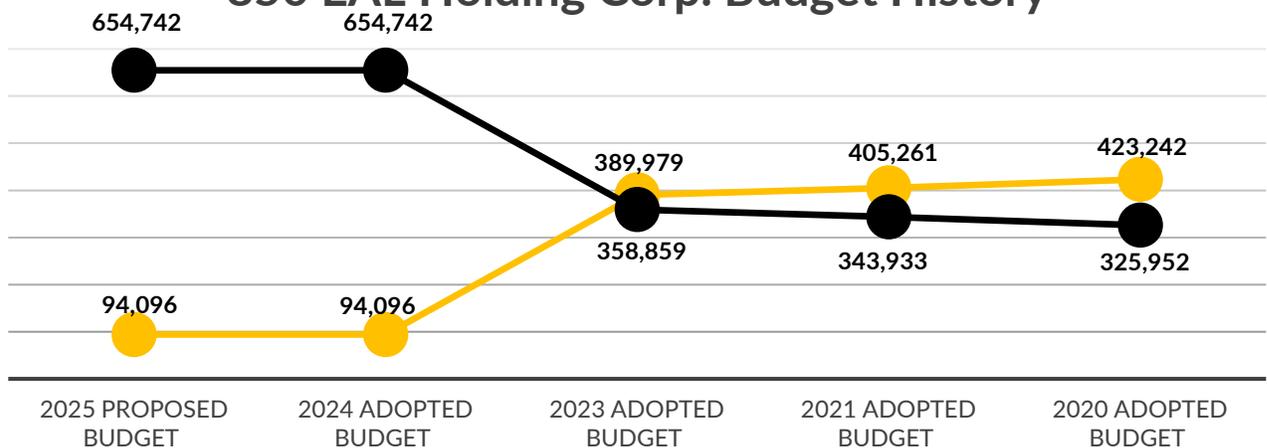
## 2025 PROPOSED BUDGET



Debt Service-Principal, \$654,742

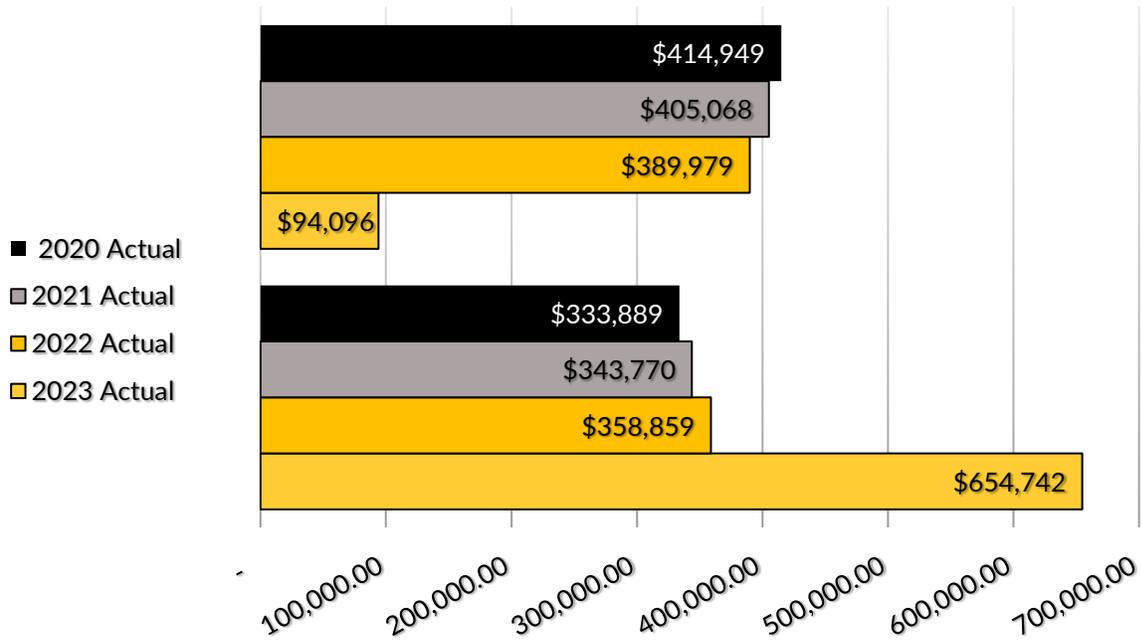
Budget Category	2025 Proposed Budget	2024 Adopted Budget	2023 Adopted Budget	2021 Adopted Budget	2020 Adopted Budget
Debt Service- Principal	654,742	654,742	358,859	343,933	325,952
Debt Service- Interest	94,096	94,096	389,979	405,261	423,242
	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 749,194</u>	<u>\$ 749,194</u>
\$ Increases from Previous Year	(0)	-	-	-	-
% Increase from Previous Year	0.00%	100.00%	0.00%	0.00%	0.00%

## 850 EAL Holding Corp. Budget History



Budget Category	2023 Actual	2022 Actual	2021 Actual	2020 Actual
Debt Service- Principal	654,742.00	358,859.32	343,769.69	333,889.39
Debt Service- Interest	94,096.00	389,978.60	405,068.23	414,948.53
	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 748,838</u>
\$ Increase (Decrease) from Prior Yr.	-	-	-	-
% Increase (Decrease) from Prior Yr.	0%	0%	0%	0%

## Debt Administration Historical Actuals



# STATISTICAL SECTION





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## Demographic & Economic Statistics

FY 2013-2022

Fiscal Year	Travis County Population <sup>(1)</sup>	Travis County Personal Income (In Thousands) <sup>(2)</sup>	Travis County Per Capita Personal Income <sup>(2)</sup>	Single Family Home Sales in the Austin Area <sup>(3)</sup>	Average Home Price in the Austin Area <sup>(3)</sup>	Travis County Un-employment Rate <sup>(4)</sup>
2013	1,108,403	62,035,754	55,969	29,351	282,950	5.1%
2014	1,141,655	67,435,632	59,092	29,630	302,006	4.1%
2015	1,173,051	69,980,633	59,657	28,435	322,690	3.3%
2016	1,209,415	72,371,556	59,840	34,946	341,578	3.4%
2017	1,242,674	80,100,053	64,458	33,269	364,019	2.9%
2018	1,273,741	87,388,665	68,608	34,864	377,536	2.9%
2019	1,304,311	93,065,302	71,352	35,980	388,088	2.6%
2020	1,334,310	95,888,612	71,864	38,334	418,011	6.1%
2021	1,372,063	106,640,894	77,723	42,172	537,666	3.5%
2022	1,402,935	Data not available		36,762	623,377	2.8%

- Sources:**
- (1) City of Austin Demographer (2020) as of July 2020.
  - (2) Bureau of Economic Analysis, Department of Commerce
  - (3) Texas A&M University, Real Estate Research Center
  - (4) Texas Workforce Commission

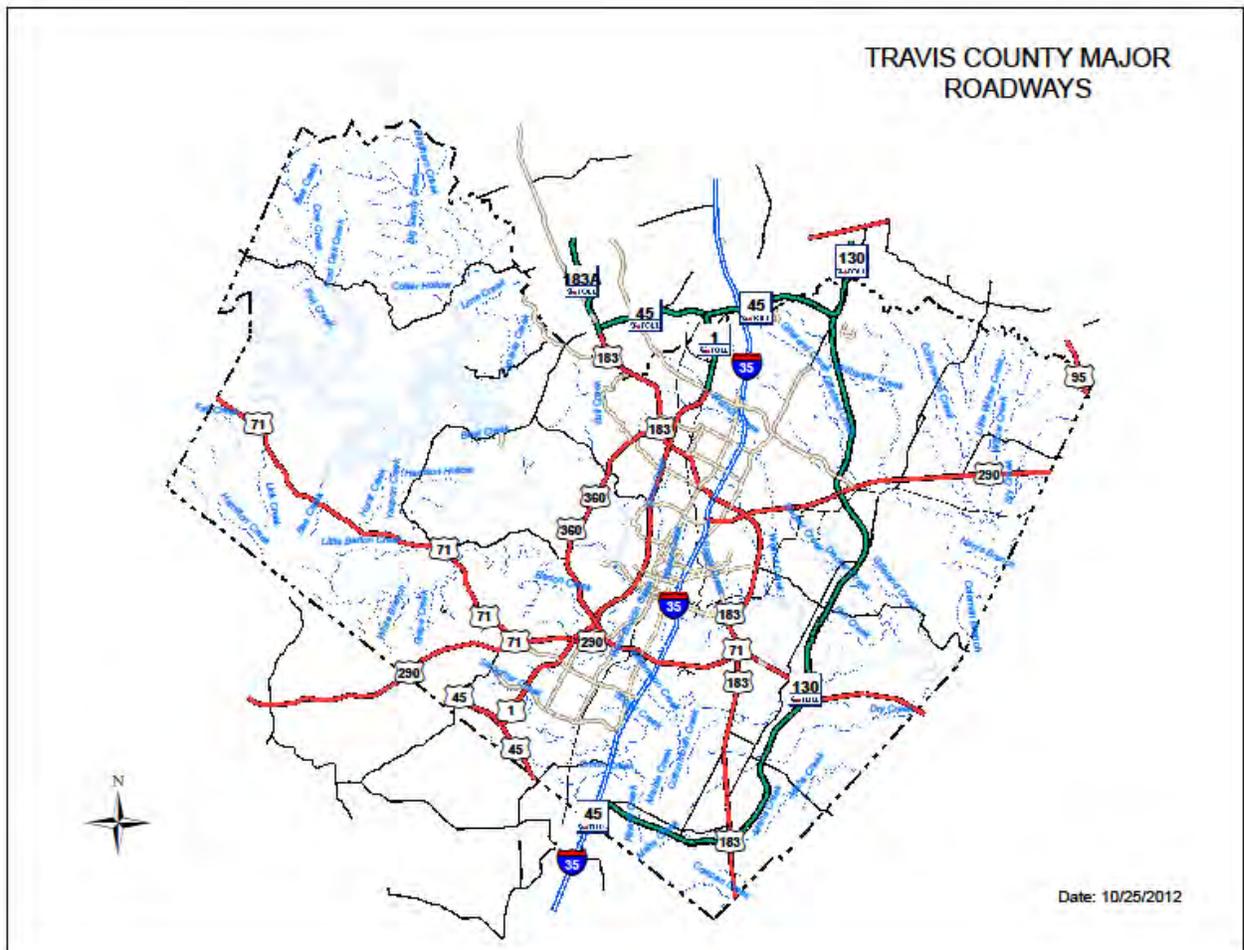
Notes: Prior years may have been updated by the source.



# Travis County Demographics

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

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1003	03	TRAVIS COUNTY	0.26971	0.03495	0.30466



## TRAVIS COUNTY DEMOGRAPHICS

Established: January 25, 1840  
 County Seat: Austin  
 2020 Population: 1,290,188  
 2023 Est Population: 1,344,328  
 Square Miles: 1,022  
 Jurisdictions: 15 Schools  
                   1 Junior College  
                   21 Cities  
                   120 Special Districts  
                   33 Other Entities

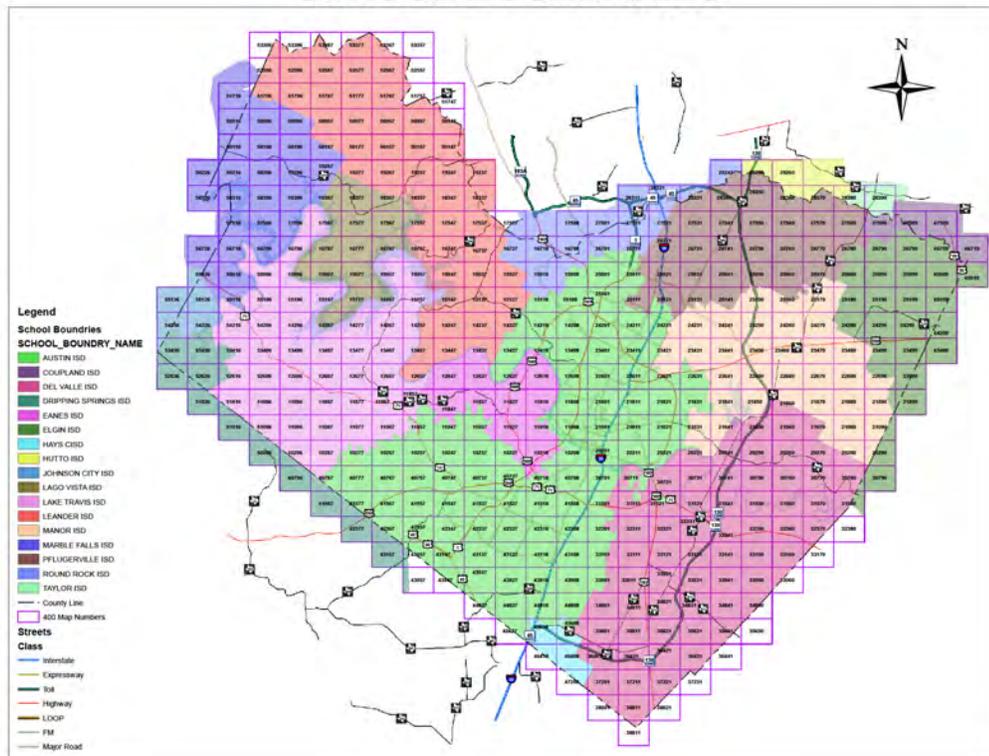


# Travis County School Districts

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

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1001	01	AUSTIN ISD	0.73650	0.12300	0.85950
1005	06	DEL VALLE ISD	0.67280	0.33000	1.00280
1006	07	LAKE TRAVIS ISD	0.74660	0.32750	1.07410
1007	08	EANES ISD	0.76800	0.12000	0.88800
1009	1A	HAYS CONSOLIDATED ISD	0.66920	0.48770	1.15690
1023	16	LAGO VISTA ISD	0.69920	0.32000	1.01920
1026	19	PFLUGERVILLE ISD	0.78920	0.32000	1.10920
1027	2A	ELGIN ISD	0.75750	0.46820	1.22570
1037	22	COUPLAND ISD	0.66920	0.50000	1.16920
1042	3A	MARBLE FALLS ISD	0.67250	0.21530	0.88780
1053	34	MANOR ISD	0.69160	0.39450	1.08610
1057	38	DRIPPING SPRINGS ISD	0.75750	0.35000	1.10750
1059	4A	JOHNSON CITY ISD	0.66920	0.19390	0.86310
1072	5A	ROUND ROCK ISD	0.72100	0.19800	0.91900
1098	69	LEANDER ISD	0.77870	0.33000	1.10870

## SCHOOL BOUNDARIES



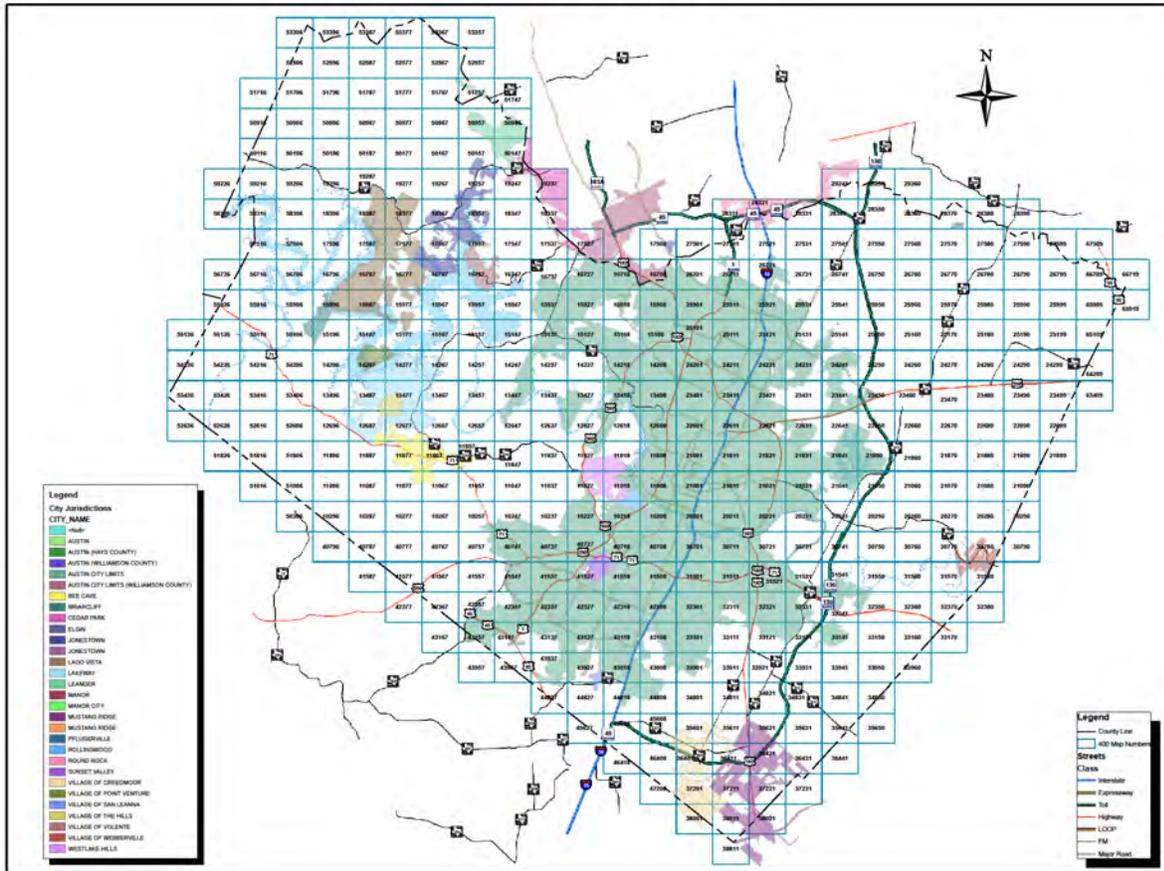
## Travis County Cities

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

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1002	02	CITY OF AUSTIN	0.35770	0.08810	0.44580
1004	05	CITY OF MANOR	0.48020	0.19870	0.67890
1008	09	CITY OF WEST LAKE HILLS	0.11780	0.06080	0.17860
1018	11	CITY OF ROLLINGWOOD	0.09660	0.09510	0.19170
1019	12	VILLAGE OF SAN LEANNA	0.24980	-	0.24980
1031	2F	CITY OF ROUND ROCK	0.23852	0.10348	0.34200
1035	20	CITY OF PFLUGERVILLE	0.24850	0.28770	0.53620
1036	21	CITY OF LAKEWAY	0.10450	0.03950	0.14400
1046	3F	CITY OF CEDAR PARK	0.19437	0.17563	0.37000
1065	40	CITY OF CREEDMOOR	0.45000	-	0.45000
1071	49	CITY OF LAGO VISTA	0.29890	0.11500	0.41390
1075	5F	CITY OF ELGIN	0.36327	0.13497	0.49824
1076	5G	VILLAGE OF VOLENTE	0.07230	-	0.07230
1077	5H	VILLAGE OF WEBBERVILLE	0.05850	0.11150	0.17000
1078	50	CITY OF JONESTOWN	0.33430	0.05620	0.39050
1083	55	VILLAGE OF BRIARCLIFF	0.04150	0.02650	0.06800
1090	6F	CITY OF LEANDER	0.26286	0.15443	0.41728
1096	61	CITY OF MUSTANG RIDGE	0.25150	0.01370	0.26520
1102	7E	VILLAGE OF THE HILLS	0.07500	0.02500	0.10000
1103	7F	VILLAGE OF POINT VENTURE	0.08583	-	0.08583
1122	83	CITY OF BEE CAVE	-	0.02000	0.02000



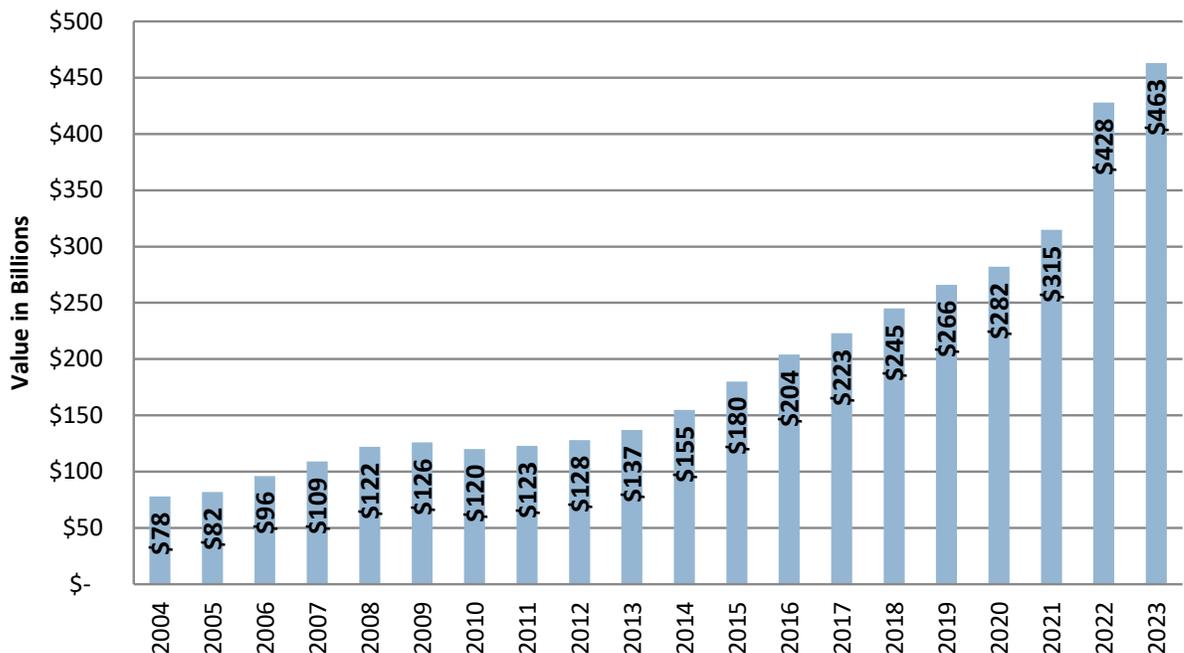
# CITY BOUNDARIES



# 20 YEAR HISTORY OF APPRAISAL ROLL VALUES

2023 was the thirteenth consecutive year of appraisal roll growth.

Year	Total Appraisal Roll	Appraisal Roll in Billions	Change from Prior Year	Percent Change
2004	\$ 77,780,497,021	\$ 78	\$ 1,312,197,337	1.72%
2005	\$ 82,376,017,030	\$ 82	\$ 4,595,520,009	5.91%
2006	\$ 95,938,443,366	\$ 96	\$ 13,562,426,336	16.46%
2007	\$ 108,849,163,598	\$ 109	\$ 12,910,720,232	13.46%
2008	\$ 121,880,175,682	\$ 122	\$ 13,031,012,084	11.97%
2009	\$ 125,920,708,866	\$ 126	\$ 4,040,533,184	3.32%
2010	\$ 120,247,416,959	\$ 120	\$ (5,673,291,907)	-4.51%
2011	\$ 123,196,201,548	\$ 123	\$ 2,948,784,589	2.45%
2012	\$ 128,176,409,480	\$ 128	\$ 4,980,207,932	4.04%
2013	\$ 136,609,794,659	\$ 137	\$ 8,433,385,179	6.58%
2014	\$ 154,513,882,900	\$ 155	\$ 17,904,088,241	13.11%
2015	\$ 179,776,622,324	\$ 180	\$ 25,262,739,424	16.35%
2016	\$ 203,900,582,596	\$ 204	\$ 24,123,960,272	13.42%
2017	\$ 223,147,520,227	\$ 223	\$ 19,246,937,631	9.44%
2018	\$ 245,338,206,315	\$ 245	\$ 22,190,686,088	9.94%
2019	\$ 266,184,989,892	\$ 266	\$ 20,846,783,577	8.50%
2020	\$ 281,851,353,216	\$ 282	\$ 15,666,363,324	5.89%
2021	\$ 314,594,449,350	\$ 315	\$ 32,743,096,134	11.62%
2022	\$ 428,452,895,722	\$ 428	\$ 113,858,446,372	36.19%
2023	\$ 463,332,450,474	\$ 463	\$ 34,879,554,752	8.14%



## ALL JURISDICTION CERTIFIED VALUES

EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1138	ACC DIST - WMSN CO	J	\$ 537,257	\$ 520,255
1864723	ALTESSA MUD	M	\$ 8,899,554	\$ 8,757,882
1439214	ANDERSON MILL LIMITED DISTRICT	M	\$ 35,330,892	\$ 24,271,220
1097	AUSTIN COMM COLL DIST	J	\$ 377,649,661,467	\$ 289,223,027,459
1895742	AUSTIN DOWNTOWN PUBLIC IMPROVE	P	\$ 22,016,105,647	\$ 17,035,126,873
1001	AUSTIN ISD	S	\$ 274,130,079,463	\$ 197,384,085,678
1124	AUSTIN MUD NO 1	M	\$ 22,801	\$ 22,801
1125	AUSTIN MUD NO 2	M	\$ 202	\$ 202
1126	AUSTIN MUD NO 3	M	\$ 40,318	\$ 40,318
1895743	BACKYARD PID	P	\$ 7,032,889	\$ 7,032,889
1364190	BASTROP-TRAVIS COUNTIES ESD NO 1	E	\$ 755,024,225	\$ 560,660,969
1890601	BELLA FORTUNA PID	P	\$ 64,931,914	\$ 62,552,976
1329420	BELVEDERE MUD	M	\$ 486,767,738	\$ 379,428,982
1895751	BRIARWOOD MUD	M	\$ 7,234,395	\$ 56,606
1002	CITY OF AUSTIN	C	\$ 320,042,984,815	\$ 224,788,575,368
1122	CITY OF BEE CAVE	C	\$ 4,349,162,180	\$ 3,248,318,249
1046	CITY OF CEDAR PARK	C	\$ 2,222,889,819	\$ 1,647,759,015
1065	CITY OF CREEDMOOR	C	\$ 282,931,873	\$ 179,086,357
1075	CITY OF ELGIN	C	\$ 436,247,402	\$ 310,384,241
1078	CITY OF JONESTOWN	C	\$ 1,558,117,146	\$ 1,093,304,798
1071	CITY OF LAGO VISTA	C	\$ 3,307,869,802	\$ 2,404,921,642
1036	CITY OF LAKEWAY	C	\$ 9,840,119,523	\$ 7,920,380,976
1090	CITY OF LEANDER	C	\$ 3,968,079,852	\$ 2,970,150,293
1004	CITY OF MANOR	C	\$ 2,694,149,348	\$ 2,181,809,435
1096	CITY OF MUSTANG RIDGE	C	\$ 322,632,060	\$ 208,823,366
1035	CITY OF PFLUGERVILLE	C	\$ 14,745,239,353	\$ 11,236,739,477
1018	CITY OF ROLLINGWOOD	C	\$ 2,181,108,723	\$ 1,576,451,807
1031	CITY OF ROUND ROCK	C	\$ 860,380,435	\$ 725,026,418
1020	CITY OF SUNSET VALLEY	C	\$ 697,237,228	\$ 514,577,660
1008	CITY OF WEST LAKE HILLS	C	\$ 4,309,510,422	\$ 3,273,685,321
1895752	COLONY PARK SUSTAINABLE COMMUNITY	T	\$ 2,736,983	\$ -
1876898	COLORADO RIVER PROJECT REINVESTMENT ZONE	T	\$ 1,695,655,493	\$ 1,695,655,493
1015	COTTONWD CREEK MUD NO 1	M	\$ 569,292,889	\$ 497,564,642
1037	COUPLAND ISD	S	\$ 33,346,102	\$ 8,600,847
1016	CYPRESS RANCH WCID NO 1	W	\$ 335,771,399	\$ 275,435,155
1005	DEL VALLE ISD	S	\$ 22,550,354,103	\$ 16,467,153,172
1028	DOWNTOWN PUB IMP DIST	P	\$ 43,061	\$ 40,807
1057	DRIPPING SPRINGS ISD	S	\$ 255,465,518	\$ 27,589,211
1049	E SIXTH ST PUB IMP DIST	P	\$ 685,681,929	\$ 683,232,180
1007	EANES ISD	S	\$ 31,473,161,681	\$ 23,006,799,774
1027	ELGIN ISD	S	\$ 1,447,405,623	\$ 821,180,069
1559173	ELGIN TIRZ #1	T	\$ 8,107,052	\$ 8,000,453
1671480	ESTANCIA HILL COUNTRY PID	P	\$ 535,805,340	\$ 483,680,871
1009	HAYS CONSOLIDATED ISD	S	\$ 446,481,824	\$ 211,469,206



EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1675215	HOMESTEAD PRESERVATION REINVESTMENT ZONE 1	T	\$ 12,463,863,293	\$ 9,071,284,959
1039	HURST CREEK MUD	M	\$ 1,217,336,970	\$ 752,494,936
1607165	INDIAN HILLS PID	P	\$ 7,237,992	\$ 6,274,306
1059	JOHNSON CITY ISD	S	\$ 169,180,996	\$ 24,046,422
1306817	KELLY LANE WCID NO 1	W	\$ 476,234,813	\$ 357,058,812
1306818	KELLY LANE WCID NO 2	W	\$ 389,833,720	\$ 298,744,187
1023	LAGO VISTA ISD	S	\$ 6,055,783,145	\$ 3,801,506,898
1814277	LAGOS PID	P	\$ 126,554,634	\$ 113,552,201
1895746	LAGOS PID IMPROVEMENT AREA #1	P	\$ 41,723,755	\$ 40,486,756
1761821	LAKE POINTE MUD	M	\$ 1,047,940,782	\$ 786,015,930
1089	LAKE POINTE MUD NO 3 (DA)	M	\$ 487,272,169	\$ 379,060,352
1101	LAKE POINTE MUD NO 5 (DA)	M	\$ 561,031,519	\$ 407,072,268
1006	LAKE TRAVIS ISD	S	\$ 31,599,131,399	\$ 19,737,414,811
1332603	LAKESIDE MUD NO 3	M	\$ 444,687,761	\$ 337,701,678
1875672	LAKESIDE MUD NO 5	M	\$ 28,897,476	\$ 15,512,652
1131	LAKESIDE WCID NO 1	W	\$ 286,506,906	\$ 230,310,645
1134	LAKESIDE WCID NO 2A	M	\$ 394,736,113	\$ 322,261,365
1135	LAKESIDE WCID NO 2B	W	\$ 256,016,048	\$ 201,557,592
1136	LAKESIDE WCID NO 2C	W	\$ 663,015,164	\$ 505,331,444
1137	LAKESIDE WCID NO 2D	W	\$ 510,429,823	\$ 414,426,526
1040	LAKEWAY MUD	M	\$ 2,405,819,535	\$ 1,966,365,739
1397701	LAZY NINE MUD NO 1A	M	\$ 154,477,942	\$ 141,658,135
1397702	LAZY NINE MUD NO 1B	M	\$ 1,125,764,154	\$ 957,036,380
1397703	LAZY NINE MUD NO 1C	M	\$ 208,935	\$ 1,323
1397704	LAZY NINE MUD NO 1D	M	\$ 557,893	\$ 1,037
1397705	LAZY NINE MUD NO 1E	M	\$ 18,596,374	\$ 74,156
1098	LEANDER ISD	S	\$ 23,162,504,102	\$ 15,387,881,051
1599645	LONE STAR RAIL DISTRICT	T	\$ 8,831,536,335	\$ 8,457,127,392
1685385	LOST CREEK LIMITED DISTRICT	M	\$ 1,776,875,742	\$ 1,462,435,032
1890621	MANOR HEIGHTS PID (IMP AREA #1)	P	\$ 102,415,033	\$ 101,342,976
1890633	MANOR HEIGHTS PID (IMP AREA #2)	P	\$ 36,382,218	\$ 34,991,046
1895754	MANOR HEIGHTS PID (IMP AREA #3)	P	\$ 8,873,419	\$ 8,806,395
1890652	MANOR HEIGHTS PID (MIA)	P	\$ 13,637,500	\$ 12,112,392
1838707	MANOR HEIGHTS TIRZ	T	\$ 149,510,945	\$ 145,092,702
1053	MANOR ISD	S	\$ 16,782,112,544	\$ 11,214,597,166
1042	MARBLE FALLS ISD	S	\$ 1,921,718,290	\$ 1,078,042,568
1895747	MARTIN TRACT PID	P	\$ 2,038,700	\$ 2,038,700
1099	MOORES CROSSING MUD	M	\$ 377,439,136	\$ 283,195,907
1127	NE TCRD DIST NO 4 (WELLS PT)	RO	\$ 638,143,978	\$ 555,735,991
1111	NE TRAVIS CO ROAD DIST NO 2	RO	\$ 2,197,339,849	\$ 1,924,248,816
1033	NE TRAVIS CO UTILITY DIST	M	\$ 615,104,236	\$ 488,057,041
1879798	NEW SWEDEN MUD NO 1	M	\$ 12,062,467	\$ 1,470,222
1396104	NORTH AUSTIN MUD NO 1	M	\$ 211,378,326	\$ 182,002,645
1123	NORTHTOWN MUD	M	\$ 1,797,946,684	\$ 1,293,109,846
1636256	ONION CREEK METRO PARK DIST	M	\$ 462,079,853	\$ 282,155,049



EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1026	PFLUGERVILLE ISD	S	\$ 37,318,320,827	\$ 25,703,024,555
1672423	PILOT KNOB MUD NO 1	M	\$ 3,582,864	\$ 1,636,420
1604242	PILOT KNOB MUD NO 2	M	\$ 246,144,103	\$ 222,184,500
1597862	PILOT KNOB MUD NO 3	M	\$ 863,461,413	\$ 742,481,382
1597864	PILOT KNOB MUD NO 4	M	\$ 5,798,867	\$ 5,020,844
1636020	PILOT KNOB MUD NO 5	M	\$ 6,586,118	\$ 4,900,196
1332144	PRESIDENTIAL GLEN MUD	M	\$ 529,500,638	\$ 454,182,196
1506857	REINVESTMENT ZONE # 1 CITY OF PFLUG	T	\$ 1,342,029,600	\$ 894,407,071
1761831	RIVER PLACE LIMITED DISTRICT	M	\$ 1,372,214,702	\$ 971,914,406
1318757	RMMA REUSE & REDEVELOPMENT	T	\$ 3,547,475,497	\$ 2,766,301,017
1116	RNCH @ CYPRSS CRK MUD 1	M	\$ 193,214,353	\$ 154,108,000
1857921	ROSE HILL PID	P	\$ 419,406,113	\$ 351,138,645
1072	ROUND ROCK ISD	S	\$ 16,168,507,547	\$ 12,636,061,378
1607163	SEAHOLM TIF	T	\$ 464,254,240	\$ 440,290,765
1074	SENNA HILLS MUD	M	\$ 610,948,539	\$ 434,563,501
1052	SHADY HOLLOW MUD	M	\$ 695,971,752	\$ 568,815,683
1895750	SOUTH CENTRAL WATERFRONT OVERL	P	\$ 1,291,143,255	\$ 1,147,043,177
1676767	SOUTH CONGRESS PID	P	\$ 182,307,650	\$ 144,686,758
1558193	SOUTHEAST TRAVIS CO MUD NO 1	M	\$ 121,426,073	\$ 113,203,028
1558195	SOUTHEAST TRAVIS CO MUD NO 2	M	\$ 3,893,024	\$ 3,893,024
1636027	SOUTHEAST TRAVIS CO MUD NO 3	M	\$ 4,613,084	\$ 4,613,084
1636028	SOUTHEAST TRAVIS CO MUD NO 4	M	\$ 3,030,119	\$ 3,030,119
1895744	SPANISH OAKS PID	P	\$ 12,939,050	\$ 9,201,299
1373279	SUNFIELD MUD NO 1	M	\$ 19,769,475	\$ 19,543,289
1373280	SUNFIELD MUD NO 2	M	\$ 6,889,905	\$ 3,388,897
1373281	SUNFIELD MUD NO 3	M	\$ 1,563,579	\$ 180,184
1082	SW TRAVIS CO RD DIST NO 1	RO	\$ 140,676,576	\$ 140,676,573
1013	TANGLEWD FOREST LTD DIST	M	\$ 773,195,793	\$ 637,049,001
1772331	TESSERA ON LAKE TRAVIS PID (IMP AREA #1)	P	\$ 166,393,837	\$ 137,540,022
1772333	TESSERA ON LAKE TRAVIS PID (IMP AREA #2)	P	\$ 134,921,860	\$ 119,846,697
1698761	TESSERA ON LAKE TRAVIS PID (MIA)	P	\$ 9,133,019	\$ 9,133,019
1014	TRAVIS CO BCCP	M	\$ 22,571,903,001	\$ 15,421,267,512
1389381	TRAVIS CO BEE CAVE ROAD DIST NO 1	RO	\$ 467,346,855	\$ 455,367,613
1066	TRAVIS CO ESD NO 1	E	\$ 9,199,399,231	\$ 6,551,492,002
1086	TRAVIS CO ESD NO 10	E	\$ 4,618,247,152	\$ 3,350,495,110
1079	TRAVIS CO ESD NO 11	E	\$ 5,916,356,212	\$ 4,161,937,965
1108	TRAVIS CO ESD NO 12	E	\$ 7,776,853,801	\$ 5,827,458,471
1332608	TRAVIS CO ESD NO 13	E	\$ 501,697,062	\$ 275,426,238
1107	TRAVIS CO ESD NO 14	E	\$ 1,271,572,185	\$ 923,704,701
1727173	TRAVIS CO ESD NO 15	E	\$ 5,923,842,507	\$ 4,159,841,537
1807956	TRAVIS CO ESD NO 16	E	\$ 5,704,151,213	\$ 3,949,806,160
1891104	TRAVIS CO ESD NO 17	E	\$ 7,868,245,793	\$ 6,813,381,364
1129	TRAVIS CO ESD NO 2	E	\$ 29,374,707,185	\$ 23,049,013,175
1011	TRAVIS CO ESD NO 3	E	\$ 7,677,327,002	\$ 5,547,274,000
1085	TRAVIS CO ESD NO 4	E	\$ 8,869,142,490	\$ 6,717,250,924



EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1084	TRAVIS CO ESD NO 5	E	\$ 3,873,606,703	\$ 3,020,950,456
1080	TRAVIS CO ESD NO 6	E	\$ 33,381,000,549	\$ 25,828,859,172
1010	TRAVIS CO ESD NO 7	E	\$ 9,191,424,488	\$ 6,544,805,364
1112	TRAVIS CO ESD NO 8	E	\$ 6,578,865,904	\$ 4,761,196,356
1058	TRAVIS CO ESD NO 9	E	\$ 15,636,677,542	\$ 11,764,128,232
1635977	TRAVIS CO IMPROVEMENT DIST NO 1	P	\$ 60,683,725	\$ 4,971,833
1062	TRAVIS CO MUD NO 10	M	\$ 283,581,378	\$ 223,075,751
1274977	TRAVIS CO MUD NO 11	M	\$ 657,105,207	\$ 510,056,576
1274978	TRAVIS CO MUD NO 12	M	\$ 663,464,978	\$ 541,214,464
1274981	TRAVIS CO MUD NO 13	M	\$ 802,227,277	\$ 701,274,399
1047	TRAVIS CO MUD NO 14	M	\$ 328,246,132	\$ 280,787,954
1091	TRAVIS CO MUD NO 15	M	\$ 1,160,389,561	\$ 816,724,993
1396736	TRAVIS CO MUD NO 16	M	\$ 424,369,644	\$ 321,478,549
1574082	TRAVIS CO MUD NO 17	M	\$ 591,816,977	\$ 519,165,561
1574543	TRAVIS CO MUD NO 18	M	\$ 424,799,836	\$ 348,671,304
1727347	TRAVIS CO MUD NO 19	M	\$ 181,511,393	\$ 153,337,514
1106	TRAVIS CO MUD NO 2	M	\$ 593,639,596	\$ 474,863,782
1727348	TRAVIS CO MUD NO 20	M	\$ 373,502,244	\$ 330,078,518
1574074	TRAVIS CO MUD NO 21	M	\$ 1,011,944,357	\$ 790,115,183
1729857	TRAVIS CO MUD NO 22	M	\$ 292,938,573	\$ 251,659,736
1720114	TRAVIS CO MUD NO 23	M	\$ 651,680,247	\$ 555,149,196
1720115	TRAVIS CO MUD NO 24	M	\$ 14,042,977	\$ 1,183,729
1807970	TRAVIS CO MUD NO 25	M	\$ 13,689,082	\$ 11,504,013
1895741	TRAVIS CO MUD NO 26	M	\$ 16,982,165	\$ 16,981,927
1115	TRAVIS CO MUD NO 3	M	\$ 1,331,297,240	\$ 1,015,596,098
1130	TRAVIS CO MUD NO 4	M	\$ 262,435,814	\$ 262,408,814
1012	TRAVIS CO MUD NO 5	M	\$ 847,205,219	\$ 626,678,925
1029	TRAVIS CO MUD NO 6	M	\$ 261,566,912	\$ 195,414,060
1044	TRAVIS CO MUD NO 7	M	\$ 4,466,864	\$ 4,466,864
1061	TRAVIS CO MUD NO 8	M	\$ 300,454,322	\$ 251,672,549
1073	TRAVIS CO MUD NO 9	M	\$ 4,843,311	\$ 3,471,308
1081	TRAVIS CO RFP DIST NO 6	FD	\$ 112,735	\$ 112,735
1100	TRAVIS CO WCID 17 COMANCHE TRAILS (DA)	W	\$ 437,630,413	\$ 310,314,193
1064	TRAVIS CO WCID 17 FLINTROCK (DA)	W	\$ 718,026,245	\$ 535,295,925
1481361	TRAVIS CO WCID 17 SERENE HILLS (DA)	W	\$ 601,368,015	\$ 499,272,136
1088	TRAVIS CO WCID 17 SOUTHVIEW (DA)	W	\$ 71,173,611	\$ 47,659,293
1043	TRAVIS CO WCID 17 STEINER RANCH (DA)	W	\$ 4,920,187,932	\$ 3,525,565,345
1017	TRAVIS CO WCID NO 10	W	\$ 8,552,137,714	\$ 6,481,849,799
1024	TRAVIS CO WCID NO 17	W	\$ 14,263,631,724	\$ 10,292,726,415
1025	TRAVIS CO WCID NO 18	W	\$ 1,680,329,869	\$ 1,241,379,180
1054	TRAVIS CO WCID NO 19	W	\$ 464,772,496	\$ 331,519,091
1056	TRAVIS CO WCID NO 20	W	\$ 1,084,257,853	\$ 751,603,272
1038	TRAVIS CO WCID POINT VENTURE	W	\$ 581,754,668	\$ 477,915,675
1003	TRAVIS COUNTY	G	\$ 463,332,450,474	\$ 318,124,990,230
1034	TRAVIS COUNTY HEALTHCARE DISTRICT	H	\$ 463,324,646,746	\$ 318,015,184,626



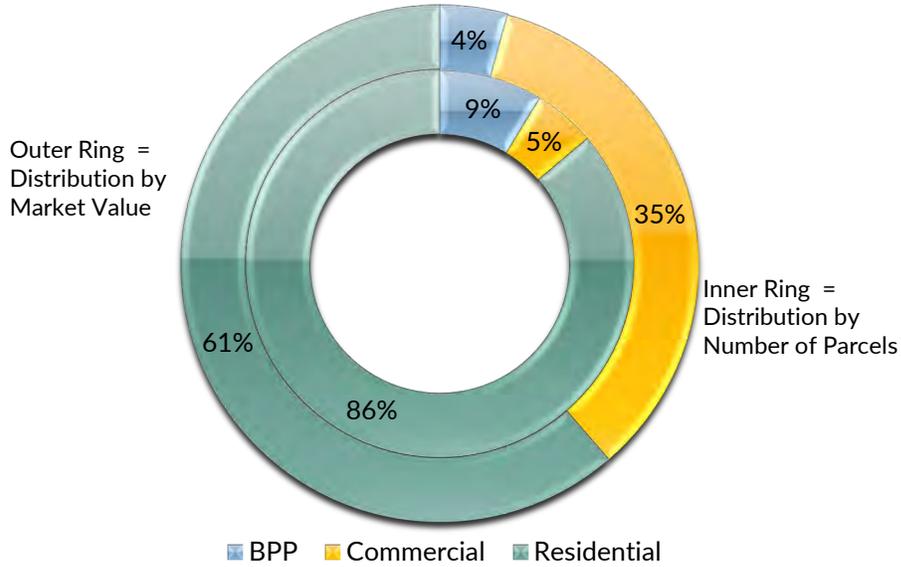
EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1436544	TRAVIS-CREEDMOOR MUD	M	\$ 45,668,844	\$ 45,346,799
1895748	TURNERS CROSSING PID	P	\$ 121,978,797	\$ 118,263,100
1083	VILLAGE OF BRIARCLIFF	C	\$ 741,851,192	\$ 587,585,561
1103	VILLAGE OF POINT VENTURE	C	\$ 588,233,366	\$ 460,145,344
1019	VILLAGE OF SAN LEANNA	C	\$ 162,771,356	\$ 110,274,975
1102	VILLAGE OF THE HILLS	C	\$ 1,123,958,937	\$ 674,935,763
1076	VILLAGE OF VOLENTE	C	\$ 492,955,760	\$ 382,895,812
1077	VILLAGE OF WEBBERVILLE	C	\$ 71,425,595	\$ 43,576,995
1396737	WALLER CREEK TIF	T	\$ 4,887,790,987	\$ 3,391,116,865
1051	WELLS BRANCH MUD	M	\$ 2,403,932,429	\$ 1,879,994,560
1332609	WEST CYPRESS HILLS WCID NO 1	W	\$ 17,169,891	\$ 147,926
1092	WEST TRAVIS CO MUD NO 6	M	\$ 1,239,640,297	\$ 1,041,916,889
1093	WEST TRAVIS CO MUD NO 7	M	\$ 6,208,204	\$ 6,208,204
1094	WEST TRAVIS CO MUD NO 8	M	\$ 295,339,066	\$ 276,259,301
1607164	WHISPER VALLEY PID	P	\$ 291,807,619	\$ 218,235,639
1104	WILBARGER CRK MUD NO 1	M	\$ 416,803,962	\$ 354,052,551
1105	WILBARGER CRK MUD NO 2	M	\$ 13,320,346	\$ 13,320,346
1400491	WILLIAMSON/TRAVIS MUD NO 1	M	\$ 246,064,932	\$ 192,759,367
1032	WMSN CO WSID DIST 3	W	\$ 132,589,035	\$ 115,812,007



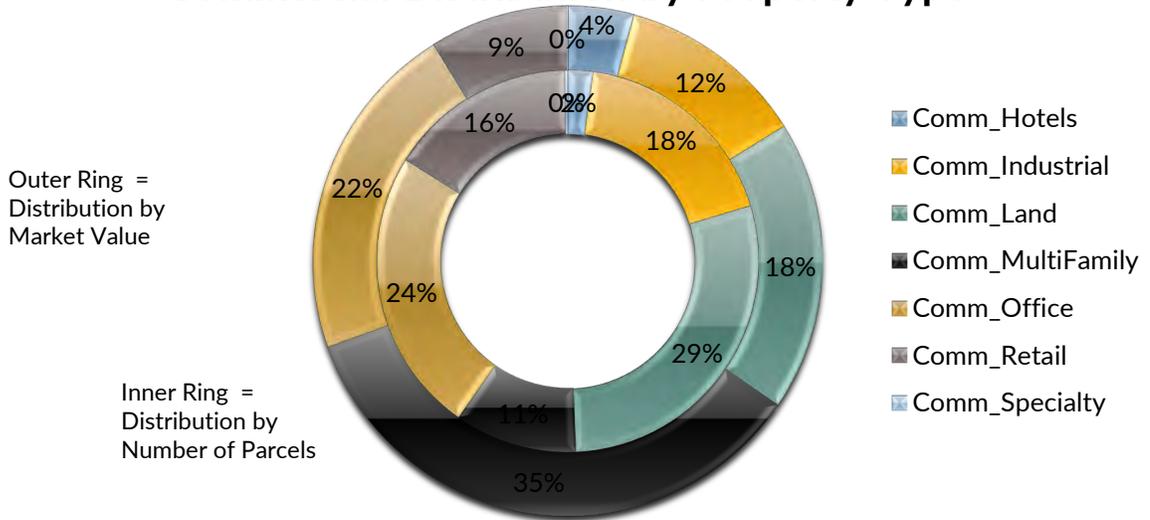
# VALUE DISTRIBUTIONS

Property Type	Count	Market Value
BPP	41,417	\$ 19,657,792,821
Commercial	24,481	\$ 159,446,551,784
Residential	411,775	\$ 284,228,105,869
<b>Total</b>	<b>477,673</b>	<b>\$ 463,332,450,474</b>

## Distribution by General Property Type



## Commercial Distribution by Property Type



# STATE PROPERTY CATEGORIES

State Cd	State Cd Desc	Prop Count	New Market Value	Market Val	Taxable Val
A	SINGLE FAMILY RESIDENCE	352,480	\$ 3,807,827,761	\$ 249,722,172,987	\$ 163,960,955,047
B	MULTIFAMILY RESIDENCE	12,842	\$ 143,804,205	\$ 54,134,698,470	\$ 52,998,089,166
C1	VACANT LOTS AND LAND TRACTS	28,399	\$ 11,475,688	\$ 5,571,825,674	\$ 5,479,087,113
D1	QUALIFIED OPEN-SPACE LAND	4,720	\$ -	\$ 5,927,396,018	\$ 28,071,089
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	60	\$ -	\$ 8,518,450	\$ 8,443,537
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	6,709	\$ 29,732,502	\$ 3,039,016,706	\$ 2,488,064,838
F1	COMMERCIAL REAL PROPERTY	10,697	\$ 177,996,922	\$ 66,734,784,386	\$ 66,408,150,606
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	4,897	\$ 43,407,940	\$ 8,354,579,808	\$ 8,232,464,601
G1	OIL AND GAS	5	\$ -	\$ 747,667	\$ 747,667
J1	WATER SYSTEMS	5	\$ -	\$ 451,374	\$ 451,374
J2	GAS DISTRIBUTION SYSTEM	15	\$ -	\$ 311,966,833	\$ 311,966,833
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	89	\$ -	\$ 285,808,900	\$ 285,808,900
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	855	\$ -	\$ 286,457,050	\$ 286,457,050
J5	RAILROAD	10	\$ -	\$ 38,211,404	\$ 38,211,404
J6	PIPELINE COMPANY	141	\$ -	\$ 42,416,343	\$ 40,810,400
J7	CABLE TELEVISION COMPANY	49	\$ -	\$ 378,561,643	\$ 378,561,643
J8	OTHER TYPE OF UTILITY	2	\$ -	\$ 122,222,969	\$ 122,222,969
J9	RAILROAD ROLLING STOCK	2	\$ -	\$ 5,198,055	\$ 5,198,055
L1	COMMERCIAL PERSONAL PROPERTY	32,396	\$ -	\$ 9,137,501,719	\$ 8,736,590,021
L2	INDUSTRIAL AND MANUFACTURING PERSONAL PROPERTY	680	\$ -	\$ 8,420,876,737	\$ 5,705,643,267
M1	TANGIBLE OTHER PERSONAL, MOBILE HOMES	11,252	\$ 6,148,425	\$ 582,038,431	\$ 521,379,250
M2	OTHER TANGIBLE PERSONAL PROPERTY	1	\$ -	\$ 52,557	\$ 42,046
N	INTANGIBLE PROPERTY AND/OR UNCERTIFIED PROPERTY	2	\$ -	\$ 12,020	\$ 12,020
O	RESIDENTIAL INVENTORY	10,226	\$ 751,750,401	\$ 1,682,608,442	\$ 1,626,881,479
S	SPECIAL INVENTORY TAX	483	\$ -	\$ 460,679,855	\$ 460,679,855
X	TOTALLY EXEMPT PROPERTY	17296	\$ 153,926,665	\$ 48,083,645,976	\$ -
		<b>494,313</b>	<b>5,126,070,509</b>	<b>463,332,450,474</b>	<b>318,124,990,230</b>



# TOP TEN TAXPAYERS

## Top Ten 2023 Ad Valorem Taxpayers in Travis County

	Taxpayer Name	Market Value	% of Total County Market Value	Taxable Value	% of Total County Taxable Value
1	Tesla Inc.	\$ 1,863,429,868	0.40%	\$ 1,799,678,062	0.57%
2	Colorado River Project LLC	\$ 1,698,280,414	0.37%	\$ 1,698,280,414	0.53%
3	Samsung Austin Semiconductor	\$ 1,366,564,090	0.29%	\$ 1,309,249,952	0.41%
4	Columbia/St Davids Healthcare	\$ 743,133,774	0.16%	\$ 743,133,774	0.23%
5	Icon IPC TX Property Owner	\$ 498,694,754	0.11%	\$ 498,694,754	0.16%
6	Amazon.com Services LLC	\$ 590,887,033	0.13%	\$ 460,451,973	0.14%
7	BPP Alphabet MF Riata LP	\$ 460,000,500	0.10%	\$ 460,000,500	0.14%
8	Oracle America Inc.	\$ 457,797,487	0.10%	\$ 457,797,487	0.14%
9	University of Texas	\$ 456,036,800	0.10%	\$ 456,036,800	0.14%
10	Green Water Block 185 LLC	\$ 427,000,000	0.09%	\$ 427,000,000	0.13%
	<b>TRAVIS COUNTY TOTAL</b>	<b>\$ 463,332,450,474</b>	<b>100.00%</b>	<b>\$ 318,124,990,230</b>	<b>100.00%</b>

\* Sum of all properties/accounts for the principal taxpayer



# EXEMPTIONS

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

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

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

Entity Name	State Mandated Homestead	Local Option Homestead	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
ACC DIST - WMSN CO		1%		\$ 75,000		\$ 75,000
ANDERSON MILL LIMITED DISTRICT		20%		\$ 10,000		\$ 10,000
AUSTIN COMM COLL DIST		1%		\$ 75,000		\$ 75,000
AUSTIN ISD	\$ 100,000		\$ 10,000	\$ 25,000	\$ 10,000	\$ 15,000
CITY OF AUSTIN		20%		\$ 124,000		\$ 124,000
CITY OF AUSTIN/HAYS CO				\$ 51,000		\$ 51,000
CITY OF AUSTIN/WMSN CO				\$ 51,000		\$ 51,000
CITY OF BEE CAVE		20%		\$ 65,000		\$ 65,000
CITY OF CEDAR PARK		1%		\$ 30,000		\$ 20,000
CITY OF ELGIN				\$ 15,000		\$ 15,000
CITY OF JONESTOWN		20%		\$ 8,000		\$ 8,000
CITY OF LAGO VISTA		20%				
CITY OF LAKEWAY				\$ 25,000		
CITY OF LEANDER		1%		\$ 10,000		\$ 10,000
CITY OF MANOR				\$ 10,000		
CITY OF MUSTANG RIDGE				\$ 5,000		
CITY OF PFLUGERVILLE				\$ 50,000		\$ 50,000
CITY OF ROLLINGWOOD				\$ 3,000		
CITY OF ROUND ROCK				\$ 22,000		\$ 3,000
CITY OF SUNSET VALLEY		10%		\$ 3,000		\$ 3,000
CITY OF WEST LAKE HILLS				\$ 4,000		
COTTONWD CREEK MUD NO 1				\$ 5,000		\$ 5,000
COUPLAND ISD	\$ 100,000		\$ 10,000		\$ 10,000	
DEL VALLE ISD	\$ 100,000		\$ 10,000		\$ 10,000	
DOWNTOWN PUB IMP DIST				\$ 70,000		\$ 70,000
DRIPPING SPRINGS ISD	\$ 100,000		\$ 10,000		\$ 10,000	
E SIXTH ST PUB IMP DIST				\$ 70,000		\$ 70,000
EANES ISD	\$ 100,000		\$ 10,000	\$ 20,000	\$ 10,000	\$ 20,000
ELGIN ISD	\$ 100,000		\$ 10,000		\$ 10,000	
HAYS CONSOLIDATED ISD	\$ 100,000		\$ 10,000		\$ 10,000	
HURST CREEK MUD		20%		\$ 10,000		\$ 10,000
JOHNSON CITY ISD	\$ 100,000		\$ 10,000		\$ 10,000	
LAGO VISTA ISD	\$ 100,000		\$ 10,000		\$ 10,000	



Entity Name	State Mandated Homestead	Local Option Homestead	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
LAGO VISTA ISD		20%	\$ 10,000		\$ 10,000	
LAKE TRAVIS ISD	\$ 100,000		\$ 10,000		\$ 10,000	
LAKE TRAVIS ISD		20%	\$ 10,000		\$ 10,000	
LAKESIDE WCID NO 2B				\$ 100,000		
LAKESIDE MUD				\$ 5,000		
LAZY NINE MUD NO 1B				\$ 5,000		\$ 5,000
LEANDER ISD	\$ 100,000		\$ 10,000	\$ 3,000	\$ 10,000	\$ 3,000
LOST CREEK LIMITED DISTRICT				\$ 4,000		
LOST CREEK MUD				\$ 4,000		
MANOR ISD	\$ 100,000		\$ 10,000	\$ 25,000	\$ 10,000	\$ 15,000
MARBLE FALLS ISD	\$ 100,000		\$ 10,000	\$ 3,000	\$ 10,000	
NORTH AUSTIN MUD NO 1				\$ 15,000		\$ 15,000
NORTHTOWN MUD		5%		\$ 25,000		\$ 25,000
PFLUGERVILLE ISD	\$ 100,000		\$ 10,000	\$ 9,100	\$ 10,000	
RIVER PLACE LIMITED DISTRICT		10%		\$ 25,000		\$ 25,000
RIVER PLACE MUD		10%		\$ 25,000		
RNCH @ CYPRSS CRK MUD 1				\$ 15,000		\$ 15,000
ROUND ROCK ISD	\$ 100,000		\$ 10,000		\$ 10,000	\$ 3,000
TANGLEWD FOREST LTD DIST		10%		\$ 50,000		\$ 15,000
TRAVIS CO BCCP		20%		\$ 65,000		\$ 65,000
TRAVIS CO BEE CAVE ROAD DIST NO 1		20%		\$ 124,000		\$ 124,000
TRAVIS CO ESD NO 4		20%		\$ 60,000		
TRAVIS CO ESD NO 9				\$ 4,000		
TRAVIS CO MUD NO 10		15%		\$ 10,000		\$ 10,000
TRAVIS CO MUD NO 15				\$ 10,000		\$ 10,000
TRAVIS CO MUD NO 18				\$ 21,000		\$ 21,000
TRAVIS CO MUD NO 2				\$ 5,000		\$ 5,000
TRAVIS CO MUD NO 8						\$ 15,000
TRAVIS CO RFP DIST NO 6		\$5,000		\$ 3,000		\$ 3,000
TRAVIS CO WCID NO 10				\$ 4,000		
TRAVIS CO WCID NO 15		20%		\$ 15,000		
TRAVIS CO WCID NO 17		10%		\$ 15,000		\$ 15,000
TRAVIS CO WCID NO 18				\$ 30,000		
TRAVIS COUNTY		20%		\$ 124,000		\$ 124,000
TRAVIS COUNTY HEALTHCARE DISTRICT		20%		\$ 124,000		\$ 124,000
VILLAGE OF POINT VENTURE		10%				
VILLAGE OF SAN LEANNA				\$ 25,000		
VILLAGE OF THE HILLS		20%		\$ 25,000		\$ 25,000
VILLAGE OF VOLENTE				\$ 45,000		\$ 45,000
VILLAGE OF WEBBERVILLE		5%				
WELLS BRANCH MUD		20%		\$ 125,000		\$ 125,000
WEST TRAVIS CO MUD NO 8		20%		\$ 15,000		
WILLIAMSON/TRAVIS MUD NO 1				\$ 15,000		\$ 15,000
WMSN-TR CO WCID NO 1F				\$ 15,000		\$ 15,000
WMSN-TR CO WCID NO 1G				\$ 15,000		

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

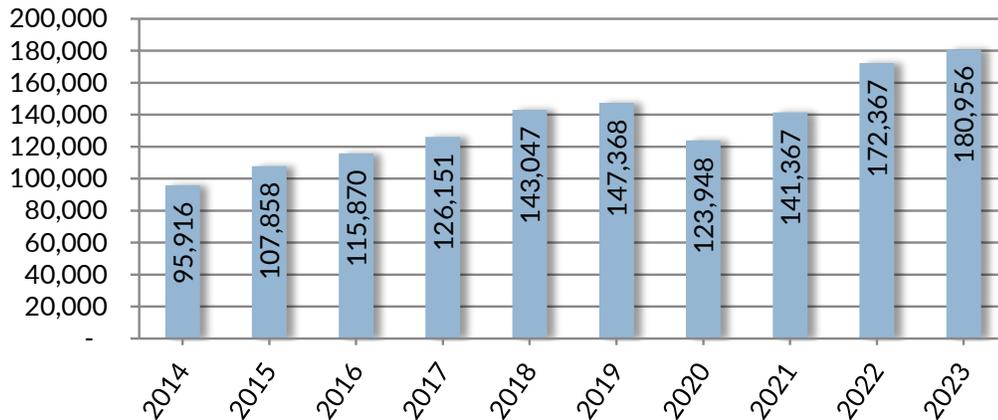
Property owners with mineral property worth less than \$500 or business personal property worth less than \$2,500 are exempt from property taxes. No exemption application is required.



# TAXPAYER APPEALS

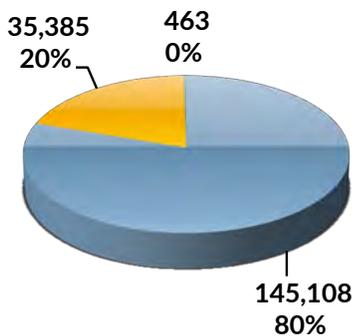
Taxpayers have the right to appeal their property’s valuation. The Appraisal Review Board considers all evidence presented by the property owner and the Appraisal District Office at formal hearings. They then rule on the value of the property in question.

## 10 Year History of Property Appeals



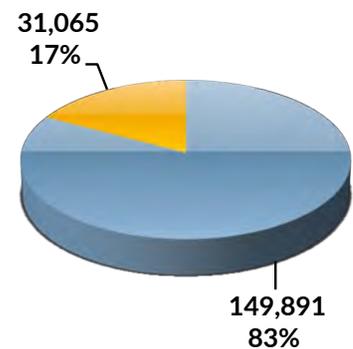
Taxpayer protests can be filed by the property owner or an authorized agent for the property owner. Protests can be filed electronically through the public portal or using the paper protest form.

### Distribution of 2023 Appeals by Filing Type

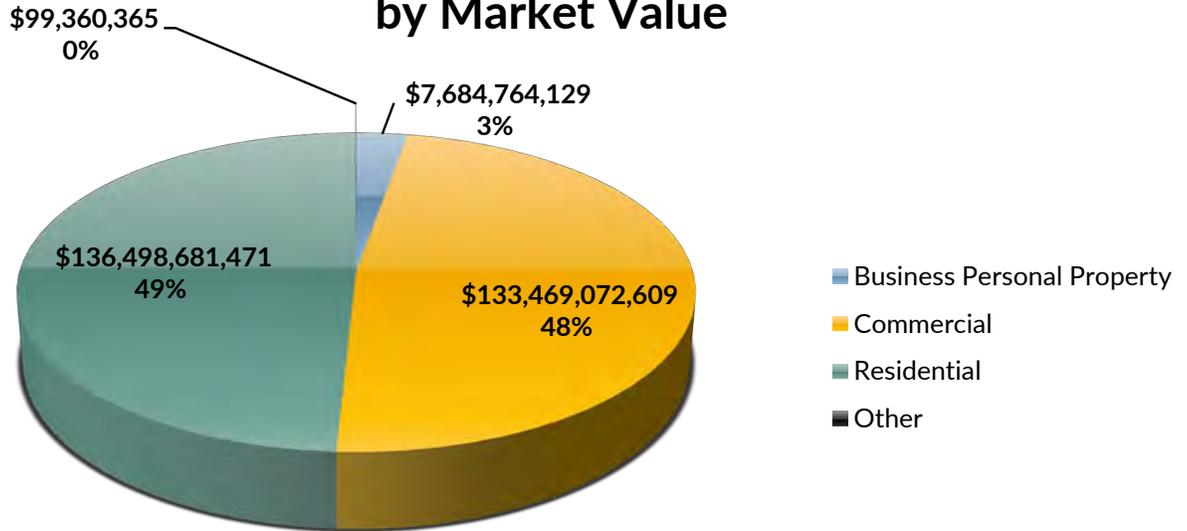


- Agent Protests
- Owner Protests
- Other Protests
- Electronically Filed
- Paper Filed

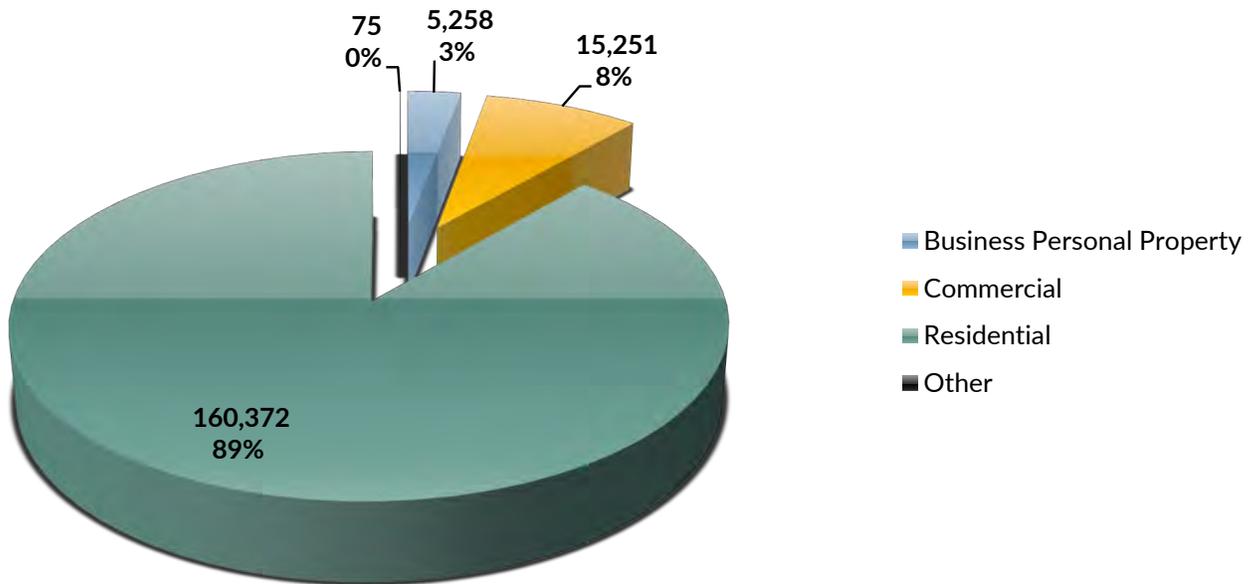
### Distribution of 2023 Appeals by Filing Method



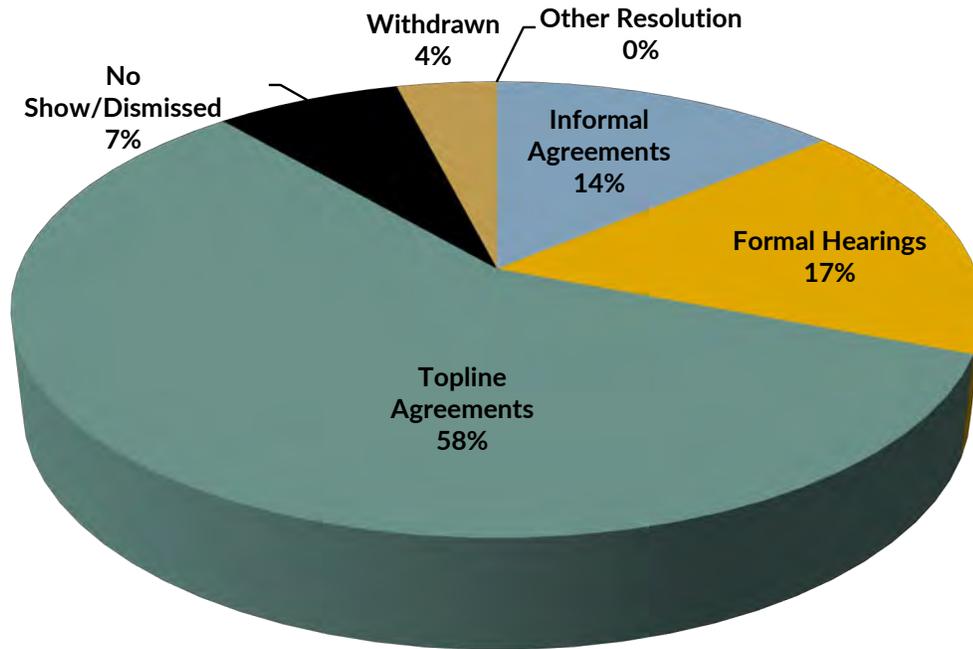
## Distribution of 2023 Appeals by Market Value



## Distribution of 2023 Appeals By Number of Appeals Filed

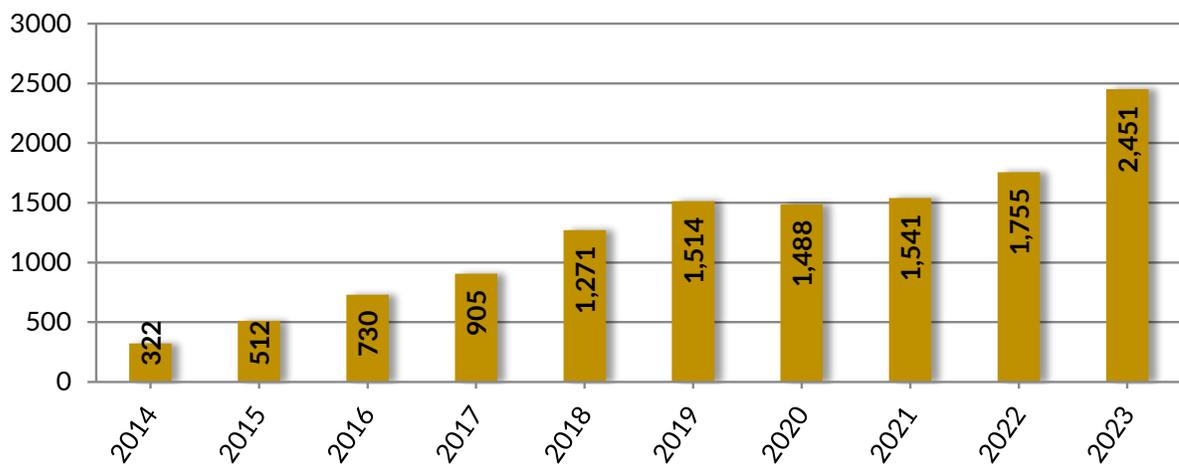


Taxpayers that file an appeal are first given an opportunity to meet informally with an appraiser. If the property owner is unable to reach a value agreement with the appraiser, they are then able to carry their protest to the Appraisal Review Board for a formal hearing.



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

### 10 Year History of Property Lawsuits



# COMPTROLLER PTAD STUDIES

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

The purpose of the PVS is to determine the median level of appraisal for the appraisal district and determine the taxable value for each ISD for school funding purposes. Travis CAD received its most recent PVS review in 2022 and the results are presented below.

## 2022 PROPERTY VALUE STUDY

Category	Number of Ratios **	2022 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w /in (+/-) 10 % of Median	% Ratios w /in (+/-) 25 % of Median	Price - Related Differential
A. SINGLE-FAMILY RESIDENCES	5,537	245,371,749,069	1.01	10.18	60.72	91.91	1.03
B. MULTI-FAMILY	154	48,240,537,112	1	6.52	75.97	96.1	1.03
C1. VACANT LOTS	494	5,074,051,089	*	*	*	*	*
C2. COLONIA LOTS	0	0	*	*	*	*	*
D2. FARM/RANCH IMP	0	37,687,184	*	*	*	*	*
E. RURAL-NON-QUAL	75	2,562,646,420	0.94	39.1	26.67	49.33	1.18
F1. COMMERCIAL REAL	267	62,993,235,599	0.98	9.82	69.66	88.76	0.99
F2. INDUSTRIAL REAL	0	7,381,752,848	*	*	*	*	*
G. OIL, GAS, MINERALS	0	506,437	*	*	*	*	*
J. UTILITIES	7	1,155,173,546	*	*	*	*	*
L1. COMMERCIAL PERSONAL	211	7,714,261,606	1	7.45	73.46	93.84	1.02
L2. INDUSTRIAL PERSONAL	0	5,643,454,672	*	*	*	*	*
M. OTHER PERSONAL	0	547,858,803	*	*	*	*	*
O. RESIDENTIAL INVENTORY	0	1,411,566,698	*	*	*	*	*
S. SPECIAL INVENTORY	0	418,104,921	*	*	*	*	*
OVERALL	6,745	388,552,586,004	1	11.53	58.8	89.1	1.04



## 2023 METHODS AND ASSISTANCE PROGRAM REVIEW

Travis CAD received its most recent MAP review in 2023. The review is designed to determine whether appraisal districts are meeting minimum requirements for appraisal duties and reviews specifically for governance, taxpayer assistance, operating procedures, and appraisal standards and methodology. Travis CAD passed all mandatory requirements and received a meets all rating in all areas of review.

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



# CAD COMPARISON

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

<b>Budget as a % of Total Levy</b>			
	2022 Total Levy	2022 Budget	Budget as a % of Levy
Dallas CAD	\$ 8,636,775,393	\$ 31,205,055	0.3613%
Travis CAD	\$ 5,966,208,393	\$ 22,786,110	0.3819%
Bexar CAD	\$ 4,970,768,992	\$ 20,238,268	0.4071%
Williamson CAD	\$ 2,229,068,117	\$ 10,257,900	0.4602%
Tarrant CAD	\$ 5,806,429,123	\$ 26,790,117	0.4614%
Denton CAD	\$ 2,937,313,897	\$ 15,324,293	0.5217%
Montgomery CAD	\$ 1,895,820,850	\$ 12,239,560	0.6456%
Colling CAD	\$ 3,788,357,387	\$ 25,394,900	0.6703%
Harris CAD	\$ 12,972,489,919	\$ 94,872,473	0.7313%
Fort Bend CAD	\$ 2,244,551,453	\$ 18,194,846	0.8106%

Another helpful statistic for weighing appraisal district performance is comparing the appraisal district budget to total market value. This measures the CAD's operating efficiency based on how much it costs to produce a market value appraisal roll. Travis CAD has the lowest budget as a percent of total market value compared to other similar metro CADs.

<b>Budget as a % of Market Value</b>			
	2022 Market Value	2022 Budget	Budget as a % of Market Value
Travis CAD	\$ 428,443,400,804	\$ 22,786,110	0.0053%
Williamson CAD	\$ 155,228,489,181	\$ 10,257,900	0.0066%
Dallas CAD	\$ 459,957,531,580	\$ 31,205,055	0.0068%
Bexar CAD	\$ 269,872,354,900	\$ 20,238,268	0.0075%
Denton CAD	\$ 183,201,173,329	\$ 15,324,293	0.0084%
Tarrant CAD	\$ 299,465,744,810	\$ 26,790,117	0.0089%
Collin CAD	\$ 251,288,442,956	\$ 25,394,900	0.0101%
Montgomery CAD	\$ 109,405,527,159	\$ 12,239,560	0.0112%
Harris CAD	\$ 788,310,680,998	\$ 94,872,473	0.0120%
Fort Bend CAD	\$ 135,549,932,917	\$ 18,194,846	0.0134%



As of the most recent Comptroller's Operations Survey (2022), Travis CAD had the third-highest market value in the state.

<b>Top 10 Texas CADs by Market Value</b>			
	<b>2022 Market Value</b>	<b>Market Value (Billions)</b>	<b>% of Total State Market Value</b>
Harris CAD	\$ 788,310,680,998	\$ 788	14.9588%
Dallas CAD	\$ 459,957,531,580	\$ 460	8.7280%
<b>Travis CAD</b>	<b>\$ 428,443,400,804</b>	<b>\$ 428</b>	<b>8.1300%</b>
Tarrant CAD	\$ 299,465,744,810	\$ 299	5.6826%
Bexar CAD	\$ 269,872,354,900	\$ 270	5.1210%
Collin CAD	\$ 251,288,442,956	\$ 251	4.7684%
Denton CAD	\$ 183,201,173,329	\$ 183	3.4764%
Williamson CAD	\$ 155,228,489,181	\$ 155	2.9456%
Fort Bend CAD	\$ 135,549,932,917	\$ 136	2.5722%
Montgomery CAD	\$ 109,405,527,159	\$ 109	2.0760%
<b>State Total</b>	<b>\$ 5,269,891,392,975</b>	<b>\$ 5,270</b>	



# APPRAISAL DISTRICT WORKLOAD

## Appraisal Functions

The appraisal functions for the Travis Central Appraisal District are divided into three departments- Commercial Appraisal, Residential Appraisal, and Business Personal Property Appraisal. Within these three departments, there are a total of 79 full-time employees. Of those staff members, 35 are Registered Professional Appraisers (RPA) through the Texas Department of Licensing and Regulation (TDLR), with an additional 42 staff members registered with TDLR and working towards their RPA Designation.

### Appraisal Phase

During the appraisal phase, appraisers conduct field inspections and aerial reviews of properties in order to discover any new property and list all characteristics of new and existing properties. These steps are the foundation of determining a market value for each property within Travis County. The staff also determine a property's situs, or where it will be taxable. The appraisal district then sends a notice of appraised value to each property owner listing their property's market value for the tax year, along with other information required by the Texas Property Tax Code to be included in the Notice of Appraised Value. Travis CAD then compiles a formal list of all taxable property, known as the appraisal records, and delivers the records to the Appraisal Review Board before beginning the next phase of the cycle.

### Equalization Phase

During the equalization phase, property owners can protest their appraisal on the basis that their market value is excessive or they were unequally appraised, determination of situs, the denial of any exemptions, denial of special-use appraisal, determination of a change of use on previously qualified agricultural or timber land, determination of ownership, failure of the ARB or appraisal district to send required notices, or any other action that applies to and adversely affects the property owner. Appraisers will meet informally with property owners and agents to discuss a protest and try to resolve any concerns. If a property owner and appraiser cannot reach an agreement, they can have their protest heard by the Appraisal Review Board, an independent body of citizens tasked with hearing property owner protests and making a determination on the protest.

*Note: The other two phases of the appraisal cycle do not pertain to the appraisal functions and are not reported here.*



## COMMERCIAL APPRAISAL

The Commercial Appraisal Department is responsible for appraising all commercial properties within Travis County, including all multi-family properties of five units and larger, retail, office, industrial, and lodging properties. This department must gather data pertaining to the quality, classification, and value of complex commercial properties. They are responsible for scheduling that allows for the systematic processing of commercial protests in a timely manner that will allow the district to certify timely as well as perform appraisals, data collection, sales analysis, and estimates for construction costs for various types of commercial properties.

<b>Commercial Appraisal</b>				
Performance Metric/Task:		2022	2023	% Inc (Dec)
NOAV	Total Noticed Properties	21,361	20,827	-2.5%
	Properties noticed by April 15th	20,167	20,013	-0.8%
	% Noticed by April 15th	94.4%	96.1%	1.8%
Protest	Total Protests	14,585	15,205	4.3%
	Formal Hearings	4,416	5,122	16.0%
	Joint Motion Agreements/Toplines	11,360	8,215	-27.7%
	% of Protests Toplined	77.9%	62.3%	-20.0%
Number of Permits Processed		3,745	5,200	38.9%



## RESIDENTIAL APPRAISAL

The Residential Appraisal Department is responsible for the fair and equitable appraisal of all residential property in Travis County, including houses, mobile homes, duplexes, triplexes, fourplexes, and residential condominiums. This department is responsible for applying the generally accepted appraisal methods to estimate the value of all residential property in Travis County and producing an accurate residential appraisal roll. This department is also responsible for the scheduling that allows for the systematic processing of residential protests in a timely manner that will allow the district to certify timely. This department values all land, builder's inventory, and places productivity (usually called Ag) values on properties.

<b>Residential Appraisal</b>				
Performance Metric/Task:		2022	2023	% Inc (Dec)
Fieldwork	Field Work Inspections	27,223	43,580	60.1%
	New Construction	10,001	5,486	-45.1%
	Permits Processed	18,175	30,380	-32.4%
	Sales Transactions	16,157	14,469	-10.4%
NOAV	Total Noticed Properties	391,673	400,287	2.2%
	Properties noticed by April 15th	139,387	218,085	56.5%
	% Noticed by April 15th	35.6%	54.5%	53.1%
Protests	Total Protests	152,711	160,197	4.9%
	Formal Hearings	32,987	25,418	-22.9%
	Informal Agreements Reached	3,308	4,400	33.0%
	Informal Meetings Conducted	18,454	64,570	249.9%
	Joint Motion Agreements/Toplines	138,849	95,999	-30.9%
Special Valuation Applications		575	1,428	148.3%



## BUSINESS PERSONAL PROPERTY APPRAISAL

The Business and Personal Property (BPP) Appraisal department is responsible for the fair and equitable appraisal of all business and personal property in Travis County. This department is responsible for valuing all personal property accounts, including equipment, inventory, furniture, fixtures, and vehicles; they are also responsible for administering abatements, special inventory, and Freeport exemptions. Additionally, they oversee contract appraisals for utilities, transportation, and minerals.

<b>Business Personal Property</b>				
Performance Metric/Task:		2022	2023	% Inc (Dec)
NOAV	Total Noticed Properties	36,965	34,961	-5.4%
	Properties noticed by June 1st	7,982	17,924	124.6%
	% Noticed by June 1st	21.6%	51.3%	137.4%
Protests	Total Protests	4,965	4,817	-3.0%
	Formal Hearings	875	425	-51.4%
	Informal Agreements Reached	2,558	1,568	-38.7%
	Informal Meetings Conducted	3,993	3,022	-24.3%
	Joint Motion Agreements/Toplines	191	339	77.5%
Renditions	Renditions Mailed	36,780	35,875	-2.5%
	Renditions Processed	25,385	23,657	-6.8%
	Rendition Extension Request Processed	N/A	3,478	N/A
	% of Renditions Filed with Extension Request	N/A	14.7%	N/A
Fieldwork: Total Field Checks		9,702	8,906	-8.2%
Special Inventory Tax		729	726	-0.4%



## Property Owner Outreach and Support Functions

The property owner outreach and support functions are comprised of the Communications Department and the Customer Service department. There are 22 full-time employees performing property owner outreach and support functions. The public outreach is managed by the District’s Communication Director and the property owner support functions are managed by the Customer Service Director.

### PROPERTY OWNER OUTREACH

The property owner outreach is designed to provide beneficial information to property owners on the property tax system and processes and procedures of the Travis Central Appraisal District. These educational opportunities are provided through public outreach events and through messaging available on the District’s public website.

Property Owner Outreach				
Performance Metric/Task:		2022	2023	% Inc (Dec)
<b>Traditional Media</b>	Total Coverage	242	187	-22.7%
	Positive Coverage	87%	95%	9.2%
	On Message	91%	95%	4.4%
<b>Digital Media</b>	Total Website Visits	3,374,650	3,411,066	1.1%
	Exemptions Page Visits	251,836	192,988	-23.4%
	Protests Page Visits	182,429	165,811	-9.1%
	Website Resource Downloads	N/A	41,924	N/A
<b>Outreach Events</b>	Outreach events attended	7	13	85.7%
	Outreach- People Reached (In Person)	N/A	624	N/A
	Outreach- People Reached (Replays)	N/A	7,827	N/A



## CUSTOMER SERVICE

The Customer Service department is responsible for representing the district in frequent contact with the public. This department assists property owners, property tax professionals, attorneys, and the general public with any request. The customer service department administers homestead, disabled veteran, and over-65 exemptions, and is responsible for ensuring that exemptions are fairly and consistently granted per the Texas Property Tax Code.

<b>Customer Service</b>				
<b>Performance Metric/Task:</b>		<b>2022</b>	<b>2023</b>	<b>% Inc (Dec)</b>
Property Owner Assistance	Calls Answered	N/A	66,180	N/A
	Emails Answered	55,642	34,661	-37.7%
	In Person Transactions	8,242	10,381	26.0%
	In-Person Wait Time	6.85 minutes	5.22 minutes	-31.2%
Exemptions Processed		42,151	65,443	55.3%

## Support Services

The support services functions for the Travis Central Appraisal District are divided into five departments- Administration, Legal, Information Technology, Geographic Information Systems, and Appraisal Support. These five support departments contain 52 full-time employees. Within these departments, there are an additional 4 Registered Professional Appraisers (RPA) through the Texas Department of Licensing and Regulation (TDLR).

### ADMINISTRATION

The administration department plans, organizes, directs, and controls the business support functions related to human resources, budget, finance, purchasing, payroll, facilities maintenance, records management, and mail services. Additional responsibilities include conducting staff training/CLE, legislative bill tracking and analysis, as well as notarizing and translating forms and documents.

<b>Finance</b>			
<b>Performance Metric/Task:</b>	<b>2022</b>	<b>2023</b>	<b>% Inc (Dec)</b>
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	N/A
GFOA Distinguished Budget Award	Yes	Yes	N/A
GFOA Award for Popular Annual Financial Report	Yes	Yes	N/A
GTOT Investment Policy Certificate of Distinction	Yes	Yes	N/A
Vendor Payments Issues (Checks & ACH)	3,343	3,572	6.9%



## LEGAL

The legal department manages post-administrative appeals, including lawsuits, arbitrations, SOAH hearings, mediations, and settlement conferences (internally and those of outside counsel); preparation and review of expert reports; filing and answering lawsuits; preparing and answering discovery, motions, and judgments; and providing legal advice on day-to-day issues arising out of issues involving the Texas Property Tax Code, exemption application, contracts, open meetings, and public information requests. The litigation appraisers handle all the arbitrations and coordinate valuation efforts for use in SOAH hearings, mediations and settlement conferences involving real property.

<b>Legal</b>			
Performance Metric/Task:	2022	2023	% Inc (Dec)
Lawsuits Filed (Cause Number)	1,783	2,451	37.5%
Lawsuits Filed (Property ID)	3,420	4,285	25.3%
Number of Agreed Judgements (by Cause Number)	740	757	2.3%
Number of Agreed Judgements (by Property ID)	1,548	1,356	-12.4%
Settlement Conferences Held (Days)	93	97	4.3%

## INFORMATION TECHNOLOGY

The Information Technology department's function is to manage the activities of the information technology environment including the network, security, database, and CAMA software administration. This department is highly technical in all areas for troubleshooting, evaluating, and recommending changes to current and future network requirements to meet the district's needs. The IT department works closely with management and the district's software vendor to help design and implement new software features and programming changes, including changes required by legislative mandate. This department coordinates supplement processing with entities and district staff, works with various departments of the taxing units to electronically exchange information and provide data/information for all taxing units as requested. The IT department also processes record requests requiring computer generated information.

<b>IT</b>			
Performance Metric/Task:	2022	2023	% Inc (Dec)
Help Desk Ticket Count	4,595	1,911	-58.4%
Servers Supported	44	44	0.0%
System Uptime	96.8%	100.0%	3.3%
True Prodigy Tickets Submitted	1,220	823	-32.5%



## GEOGRAPHIC INFORMATION SYSTEMS (GIS)

The GIS department's function is to set up new real estate accounts as recorded on subdivision plats, condominium declarations, and deed records recorded at the Travis County clerk's office. It is also the responsibility of the GIS department to maintain current ownership and mailing addresses on these properties. Ownership records are recorded and received from the Travis County Clerk and District Clerk offices. Mailing address changes are received from the property owners and the United States Postal Service. It is also the GIS department's responsibility to maintain current taxing entity records. The annexation and de-annexation information is received from the various taxing entities.

<b>Geographic Information Systems (GIS)</b>			
<b>Performance Metric/Task:</b>	<b>2022</b>	<b>2023</b>	<b>% Inc (Dec)</b>
Deed Transactions	42,737	33,827	-20.8%
New Condos	393	396	0.8%
New Lots	6,874	5,575	-18.9%
New Subdivision	302	264	-12.6%
New Units	2,768	3,017	9.0%
Property Merges Processed	139	253	82.0%
Property Splits Processed	588	548	-6.8%

## APPRAISAL SUPPORT

The Appraisal Support department is responsible for accurately entering data, ensuring protests are entered in a timely manner, verifying that all required forms are executed appropriately, scheduling protest hearings, and ensuring that customers receive prompt attention and accurate information.

<b>Appraisal Support</b>			
<b>Performance Metric/Task:</b>	<b>2022</b>	<b>2023</b>	<b>% Inc (Dec)</b>
Appointment of Agents Processed	67,000	90,200	34.6%
Rendition Data Entry	22,200	23,700	6.8%
Builder Plans Processed	2,300	7,200	213.0%
Solar Exemptions Processed	1,738	3,100	78.4%
Special Inventory Tax Statements Entered	6,000	8,200	36.7%



# VISIT OR CONTACT US

## Office Location

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

## Mailing Address

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

## Customer Inquiries and Assistance

Phone: (512) 834-9138

Email: [CSinfo@tcadcentral.org](mailto:CSinfo@tcadcentral.org)

Website: [www.traviscad.org](http://www.traviscad.org)

## Business Hours

M, W, F – 7:45am-4:45pm

Tu, Th – 9:00am – 4:45pm

## Directions

### From North Austin

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

### From South Austin

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

### From East Austin

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

### From West Austin

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



# APPENDIX





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## **SECTION 6.06 PROPERTY TAX CODE, APPRAISAL DISTRICT BUDGET AND FINANCING**

- (a) Each year the Chief Appraiser shall prepare a proposed budget for the operations of the district for the following tax year and shall submit copies to each of the taxing units participating in the district and to the district board of directors before June 15<sup>th</sup>. He shall include in the budget a list showing each proposed position, the proposed salary for the position, all benefits proposed for the position, each proposed capital expenditure, and an estimate of the amount of the budget that will be allocated to each taxing unit. Each taxing unit entitled to vote on the appointment of board members shall maintain a copy of the proposed budget for public inspection at its principal administrative office.
- (b) The board of directors shall hold a public hearing to consider the budget. The secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10<sup>th</sup> day before the hearing. The board shall complete its hearings, make any amendments to the proposed budget it desires, and finally approve a budget before September 15. If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.
- (c) The board may amend the approved budget at any time, but the secretary of the board must deliver a written copy of the proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district not later than the 30<sup>th</sup> day before the date the board acts on it.
- (d) Each taxing unit participating in the district is allocated a portion of the amount of the budget equal to the proportion that the total dollar amount of property taxes imposed in the district by the unit for the tax year in which the budget proposal is prepared bears to the sum of the total dollar amount of property taxes imposed in the district by each participating unit for that year. If a taxing unit participates in two or more districts, only the taxes imposed in a district are used to calculate the unit's cost allocations in the district. If the number of real property parcels in the district and the taxing unit imposes in excess of 25 percent of the total amount of the property taxes imposed in the district by all of the participating taxing units for a year, the unit's allocation may not exceed a percentage of the appraisal district's budget equal to three times the unit's percentage of the total number of real property parcels appraised by the district.
- (e) Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due. A delinquent payment incurs a penalty of 5 percent of the amount of the payment and accrues interest at an annual rate of 10 percent. If the budget is amended, any change in the amount of a unit's allocation is apportioned among the payments remaining.
- (f) Payments shall be made to a depository designed by the district board of directors. The district's funds may be disbursed only by a written check, draft, or order signed by the chairman and secretary of the board or, if authorized by resolution of the board, by the chief appraiser.
- (g) If a taxing unit decides not to impose taxes for any tax year, the unit is not liable for any of the costs of operating the district in that year, and those costs are allocated among the other taxing units as if that unit had not imposed taxes in the year used to calculate allocation. However, if that unit has made any payments, it is not entitled to a refund.



(h) If a newly formed taxing unit or a taxing unit that did not impose taxes in the preceding year imposes taxes in any tax year, that unit is allocated a portion of the amount budgeted to operate the district as if it had imposed taxes in the preceding year, except that the amount of taxes the unit imposes in the current year is used to calculate its allocation. Before the amount of taxes to be imposed for the current year is known, the allocation may be based on an estimate to which the district board of directors and the governing body of the unit agree, and the payments made after that amount is known shall be adjusted to reflect the amount imposed. The payments of a newly formed taxing unit that has no source of funds are postponed until the unit has received adequate tax or other revenues.

(i) The fiscal year of an appraisal district is the calendar year unless the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members adopt resolutions proposing a different fiscal year and file them with the secretary of the board not more than 12 and not less than eight months before the first day of the fiscal year proposed by the resolutions. If the fiscal year of an appraisal district is changed under this subsection, the chief appraiser shall prepare a proposed budget for the fiscal year as provided by Subsection (a) of this section before the 15<sup>th</sup> day of the seventh month preceding the first day of the fiscal year established by the change, and the board of directors shall adopt a budget for the fiscal year as provided by Subsection (b) of this section before the 15<sup>th</sup> day of the fourth month preceding the first day of the fiscal year established by the change. Unless the appraisal district adopts a different method of allocation under Section 6.061 of this code, the allocation of the budget to each taxing unit shall be calculated as provided by Subsection (d) of this section using the amount of property taxes imposed by each participating taxing unit in the most recent tax year preceding the fiscal year established by the change for which the necessary information is available. Each taxing unit shall pay its allocation as provided by Subsection (e) of the section, except that the first payment shall be made before the first day of the fiscal year established by the change and subsequent payments shall be made quarterly. In the year in which a change in the fiscal year occurs, the budget that takes effect on January 1 of that year may be amended as necessary as provided by Subsection (c) of this section in order to accomplish the change in fiscal years.

(j) If the total amount of the payments made or due to be made by the taxing units participating in an appraisal district exceeds the amount actually spent or obligated to be spent during the fiscal year for which the payments were made, the chief appraiser shall credit the excess amount against each taxing unit's allocation payments for the following year in proportion to the amount of each unit's budget allocation for the fiscal year for which the payments were made. If a taxing unit that paid its allocated amount is not allocated a portion of the district's budget for the following fiscal year, the chief appraiser shall refund to the taxing unit its proportionate share of the excess funds not later than the 150<sup>th</sup> day after the end of the fiscal year for which the payments were made.

#### **SECTION 6.062 PROPERTY TAX CODE, PUBLICATION OF BUDGET**

(a) Not later than the 10<sup>th</sup> day before the date of the public hearing at which the board of directors considers the appraisal district budget, the chief appraiser shall give notice of the public hearing by publishing the notice in a newspaper having general circulation in the county for which the appraisal district is established. The notice may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper and may not be published in the part of the paper in which legal notices and classified advertisements appear.

(b) The notice must set out the time, date, and place of the public hearing and must set out a summary of the proposed budget. The summary must set out as separate items:

- (1) The total amount of the proposed budget;
- (2) The amount of increases proposed from the budget adopted for the current year; and
- (3) The number of employees to be compensated under the current budget and the number of employees to be compensated under the proposed budget.



(c) The notice must state that the appraisal district is supported solely by payments from the local taxing units served by the appraisal district. The notice must also contain the following statement: "If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities, and towns served by the appraisal district. A copy of the proposed budget is available for public inspection in the office of each of those governing bodies."

## **SECTION 6.051 PROPERTY TAX CODE, OWNERSHIP OF REAL PROPERTY**

(a) The board of directors of an appraisal district may purchase or lease real property and may construct improvements as necessary to establish and operate the appraisal office or a branch appraisal office.

(b) The acquisition or conveyance of real property or the construction or renovation of a building or other improvement by an appraisal district must be approved by the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members. The board of directors by resolution may propose a property transaction or other action for which this subsection requires approval of the taxing units. The chief appraiser shall notify the presiding officer of each governing body entitled to vote on the approval of the proposal by delivering a copy of the board's resolution, together with information showing the costs of other available alternatives to the proposal. On or before the 30th day after the date the presiding officer receives notice of the proposal, the governing body of a taxing unit by resolution may approve or disapprove the proposal. If a governing body fails to act on or before that 30th day or fails to file its resolution with the chief appraiser on or before the 10th day after that 30th day, the proposal is treated as if it were disapproved by the governing body.

(c) The board of directors may convey real property owned by the district, and the proceeds shall be credited to each taxing unit that participates in the district in proportion to the unit's allocation of the appraisal district budget in the year in which the transaction occurs. A conveyance must be approved as provided by Subsection (b) of this section, and any proceeds shall be apportioned by an amendment to the annual budget made as provided by Subsection (c) of Section 6.06 of this code.

(d) An acquisition of real property by an appraisal district before January 1, 1988, may be validated before March 1, 1988, in the manner provided by Subsection (b) of this section for the acquisition of real property.





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# GLOSSARY





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## GLOSSARY

**Accrual Basis of Accounting-** Method of accounting that recognizes the financial effect of transactions, events, and interfund activity when they occur, regardless of the timing of related cash flows.

**Ad Valorem-** According to value

**Ad Valorem Taxation-** A tax levied in proportion to the value of the thing(s) being taxed. Exclusive of exemptions, use-value assessment provisions, and the like, the property tax is an ad valorem tax.

**Ad-hoc Reports-** A report generated dynamically at the information consumer's request. These reports are created due to unplanned information requests in which information is gathered to support a non-routine decision.

**Appropriation-** a sum of money or total of assets devoted to a special purpose.

**Arbitration-** the use of an unbiased third-party arbitrator to settle a dispute.

**ArcGIS-** A geographic information system (GIS) by ESRI for working with maps and geographic information. It is used for: creating and using maps; compiling geographic data; analyzing mapped information; sharing and discovering geographic information; using maps and geographic information in a range of applications; and managing geographic information in a database.

**Assigned Fund Balance-** The portion of the net position of a government fund that represents resources set aside ("earmarked") by the government for a particular purpose.

**Balanced Budget Policy-** The District's policy that requires the total sum of money a government will collect in a fiscal year equal the amount it spends on goods, services, and capital expenditures.

**Basic Financial Statements-** Minimum combination of financial statements and not disclosure required for fair presentation in conformity with Generally Accepted Accounting Principles (GAAP).

**Basis of Accounting-** Timing of recognition for financial reporting purposes (when the effects of transaction or events should be recognized in financial statements)

**Basis of Budgeting-** Method used to determine when revenues and expenditures are recognized for budgetary purposes.

**Budget Amendment-** A proposal to change the dollar amount of an activity or project or to add an activity of project after the budget has already been adopted. A budget amendment changes the final dollar amount of the budget, requiring the jurisdictions to contribute more money to the district.

**Bonded Indebtedness-** government debt created from issuing bonds.

**CAMA System-** Computer Assisted Mass Appraisal (CAMA) software that is used by appraisal districts to appraise properties within their jurisdictions.

**Capital Asset-** Land, improvement to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.



**Capital Equipment-** Equipment that you use to manufacture a product, provide a service, or use to sell, store and deliver merchandise. Such equipment will not be sold in the normal course of business but will be used and worn out or consumed in the normal course of business.

**Capital Equipment Policy (Capitalization Threshold) -** Dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Generally, capitalization thresholds are applied to individual items rather than groups of items unless the result would be to exclude items that in the aggregate would clearly be material to the financial statements.

**Capital Expenditure-** Funds used by a company to acquire or upgrade physical assets such as property, building, or equipment. This type of outlay is made by companies to maintain or increase the scope of their operations and falls within their capitalization threshold. These expenditures can include everything from repairing a roof to building a brand-new building.

**Cash Management Controls-** Controls which promote positive cash management. Cash management is the financial management technique used by treasurers to accelerate the collection of receivables, control payments to vendors/creditors, and efficiently manage cash.

**Centralized Purchasing Concept-** a purchasing system in which all departments of a company can make purchases through a common purchasing department. Centralized purchasing aids in finding the best deals with local vendors for the department, avoids duplicity of orders, and promotes benefits arising from the high-volume bulk discounts, lower transportation and inventory management costs, organized transactions, and improved vendor relationships.

**Certification of Achievement for Excellence in Financial Reporting-** Program sponsored by the GFOA to encourage and assist state and local governments to prepare high-quality CAFRs. The program has been in continuous operation since 1946. The program originally was known as the certificate of Conformance Program.

**Committed Fund Balance-** The portion of the net position of a governmental fund that represents resources whose use is subject to a legally binding constraint that is imposed by the government itself at its highest level of decision-making authority and that remains legally binding unless removed in the same manner.

**Comprehensive Annual Financial Report (CAFR) -** Financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial sections provide information on each individual fund and component unit.

**Contra Revenue Account-** A revenue account that is expected to carry a debit balance instead of the usual credit balance. A contra revenue account reduces the amounts reported in a company's revenue accounts.

**Current Financial Resources Measurement Focus-** Measurement focus where the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and is used solely for reporting the financial position and results of operations of governmental funds.

**Debt Service-** The cash that is required for a particular time period to cover the repayment of interest and principal on a debt.



**Deposition-** A verbal or written testimony of a party or witness in a civil or criminal proceeding taken before trial, usually in an attorney's office.

**Depreciate-** A reduction in the value of an asset with the passage of time, due to wear and tear.

**Discovery-** A category of procedural devices employed by a party to a civil or criminal action, prior to trial, to require the adverse party to disclose information that is essential for the preparation of the requesting party's case and that the other party alone knows or possesses.

**Economic Development Abatement-** A tax abatement is a local agreement between a taxpayer and a taxing unit that exempts all or part of the increase in value of the real property and/or tangible personal property from taxation for a period not to exceed 10 years. These tax abatements are an economic development tool available to cities, counties, and special districts to attract new industries and to encourage the retention and development of existing businesses through property tax exemptions or reductions.

**Economic Resources Measurement Focus-** Measurement focus where the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net position. The economic resources measurement focus is used for proprietary and trust funds, as well as for government-wide financial reporting. It also is used by business enterprise and nonprofit organizations in the private sector.

**Elected Contribution Rate-** The board of directors may take a vote to increase the percentage of gross payroll paid to the Texas Counties and District Retirement System (TCDRS) above that of the required rate.

**Employer Contributions-** A term used in the context of pension benefits and OPEB to describe actual payments made by the employer as compared to the employer's annual required contribution. Only amounts paid to trustees and outside parties qualify as contributions.

**Exemption-** The District grants exemptions to certain organizations, persons, or property that may provide complete relief from tax, tax at a reduced rate or tax on only a portion of the items subject to tax. Examples include the homestead exemption and the over 65 exemption.

**Expenditure-** Under the current financial resources measurement focus, decreases in net financial resources not properly classified as *other financing uses*.

**Formal Hearing-** When a taxpayer protests their property value, a formal hearing before the Appraisal Review Board (ARB) is the final step before the appeals process. The formal hearing is conducted with a panel of three ARB members (unless special circumstances exist).

**Fund-** Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance-** Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

**Fund Financial Statements-** Basic financial statements presented for funds, in contrast to *government-wide* financial statements.

**General Fund-** Main operating account for a nonprofit entity, such as a government or government agency.



**Governmental Fund-** a broad category of funds used by state and local governments. Governmental funds include the general fund, special revenue funds, capital projects funds, debt service funds and permanent funds.

**Governmental Financial Reporting Model-** Minimum combination of financial statements, notes, and required supplementary information prescribed for state and local governments by the GASB.

**Government-wide Financial Statements-** Financial statements that incorporate all of a government's governmental and business-type activities, as well as its nonfiduciary component units. There are two basic government-wide financial statements: the statement of net position and the statement of activities.

**Homestead-** A building occupied by the owner of the freehold and his or her family, with the primary intention of making it their home, together with the parcel of land on which it stands, and the other improvements attached to it.

**Improvement-** Building, other structures, and attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

**Internal Control Framework-** Integrated set of policies and procedures designed to assist management to achieve its goals and objectives. To be truly comprehensive, a government's internal control framework must 1) provide a favorable control environment, 2) provide for the continuing assessment of risk, 3) provide for the design, implementation, and maintenance of effective control-related policies and procedures, 4) provide for the effective communication of information, and 5) provide for the ongoing monitoring of the effectiveness of control-related policies.

**Jurisdiction (Taxing Entity) -** The right and power to interpret and apply the law; also, the power to tax and the power to govern. The territorial range of authority of control.

**Line-Item Transfer-** A proposal to change the dollar amount of an activity or project or to add an activity of project after the budget has already been adopted. A budget line-item transfer does not change the final dollar amount of the budget and does not require the jurisdictions to contribute more money to the district.

**Major Fund-** funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of the total of their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

**Mediation-** A negotiation to resolve differences that is conducted by some impartial third party.

**Modified Accrual Basis of Accounting-** Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

**Net Position-** The residual of all other financial statement elements presented in a statement of financial position.

**Nonspendable Fund Balance-** The portion of the net position of a governmental fund that cannot be spent either because the underlying resources are not in spendable form or because the government is legally or contractually required to maintain the resources intact.



**Oblique Photography-** A photograph acquired with the camera axis intentionally directed between the horizontal and vertical orientations.

**Open Meetings Act-** Rules that guarantee access to data held by the state or local government. This act establishes a “right-to-know” legal process by which requests may be made for government-held information, to be received freely or at minimal cost, barring standard exceptions.

**Orthophotography-** An aerial photograph in which the displacement of images have been removed and may also form the base map for many GIS programs.

**Parcel-** A contiguous area of land described in a single legal description or as one of a number of lots on a plat; separately owned, either publicly or privately; and capable of being separately conveyed.

**Personal Property-** Moveable property; belongings exclusive of land and buildings.

**PID-** Public Improvement District

**Public Improvement District-** a geographical area established to provide specific types of improvements or maintenance within the area which are financed by assessments to the property owners within that specific area.

**Real Property-** Consists of the interests, benefits, and rights inherent in the ownership of land plus anything permanently attached to the land or legally defined as immovable; also called “realty”.

**Rendition-** A form that provides information about property that one owns. The appraisal district uses the information the taxpayer provides to appraise that property for taxation.

**Request for Proposal-** Referred to as an RFP, is an early state in a procurement process, issuing an invitation for suppliers, often through the bidding process, to submit a proposal on a specific commodity or service. The RFP process brings structure to the procurement decision and is meant to allow the risks and benefits to be identified clearly upfront.

**Request for Qualification-** A document distributed by a customer seeking delineation of credentials for suppliers of specific types of services. Also known as an RFQ.

**Required Contribution Rate-** The amount (typically express as a percentage of the contribution base) that is required to be paid into the pension fund.

**Restricted Fund Balance-** The portion of the net position of a governmental fund that represents resources subject to externally enforceable constraints.

**Retention Policy-** A set of guidelines that a company follows to determine how long it should keep certain records. The policy is important for many reasons, including legal requirements that apply to some documents.

**Shapefile-** A popular geospatial vector data format for geographic information systems software. It is developed and regulated by ESRI as a (mostly) open specification for data interoperability among ESRI and other software products.

**SOAH-** State Office of Administrative Hearings



**Special Purpose Government-** Governments that are not general-purpose governments and have a more limited range of purposes. This often includes townships, park districts, sanitation district, and appraisal districts.

**Statement of Activities-** A government-wide financial statement that reports the financial activity of the organization by function over a period of time. Also known as the income statement or profit and loss statement in the for-profit world.

**Statement of Net Assets-** A government-wide financial statement that reports the difference between assets and liabilities as net assets, not fund balances or equity. Assets are reported in order of liquidity, or how readily they are expected to be converted to cash and whether restrictions limit the government's ability to use the resources. Liabilities are reported based on their maturity, or when cash is expected to be used to liquidate them. Net assets are displayed in three components- invested in capital assets, net of related debt; restricted; and unrestricted.

**TCAD-** Travis Central Appraisal District (The District)

**TCDRS-** Texas Counties and Districts Retirement System; TCAD's retirement plan.

**Unassigned Fund Balance-** The difference between the total fund balance in a governmental fund and its nonspendable, restricted, committed, and assigned components.



**5D**

**REGULAR AGENDA**

# 2023 ANNUAL REPORT



March 4, 2024

# A MESSAGE FROM THE CHIEF APPRAISER

It is my pleasure to present the 2023 Annual Report of the Travis Central Appraisal District. This annual report provides general information regarding Texas property tax appraisals as well as Travis Central Appraisal District (Travis CAD) statistics highlighting the results of our appraisal operations, taxpayer assistance, appeals process, financial stewardship, and statistical comparisons from the Property Tax Assistance Division Property Value Study.

My staff and I are committed to providing timely and accurate appraisal services in a manner that results in fair and equitable treatment for all of Travis County’s citizens and property taxpayers. We are very proud to have received Meets All ratings on the Methods and Assistance Program Review conducted by the State Comptrollers Property Tax Assistance Division. The Texas Comptroller of Public Accounts also reviewed Travis CAD’s property market values in 2022 and found that TCAD’s values were within the legally required 5% margin of error for accuracy. I acknowledge and thank my entire staff for this outstanding achievement.

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

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

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

Sincerely,



Leana Mann, RPA, CCA, CGFO  
Chief Appraiser



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# FOREWORD

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

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

The Texas Constitution sets out five basic rules for property taxes <sup>(2)</sup>:

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

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

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

2 Texas Comptroller of Public Account – Texas Property Tax System



# UNDERSTANDING THE LOCAL PROPERTY TAX PROCESS

## Understanding the Local Property Tax Process



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

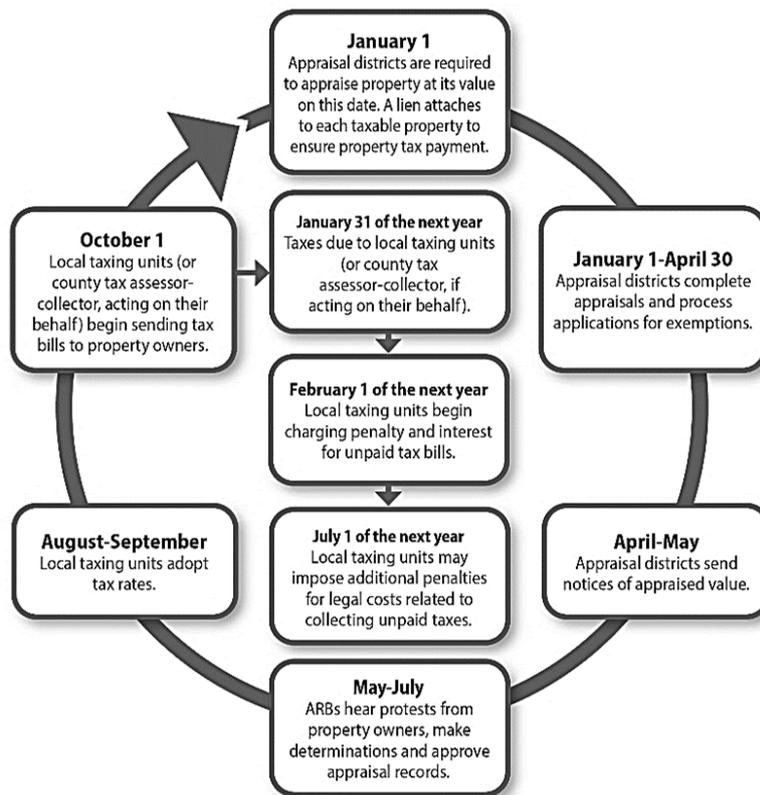
- An appraisal district in each county sets the value of property each year. A chief appraiser is the chief administrator and operates the appraisal office.
- A citizen board, called the Appraisal Review Board (ARB), hears any disagreements between a property owner and the appraisal district about a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

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

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



# PROPERTY TAX CALENDAR



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



## ROLE OF THE APPRAISAL DISTRICT

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

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

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

<b>BOARD MEMBERS</b>	
<b>James Valadez, Chairperson</b> Travis County Term Expires 2024	<b>Theresa Bastian, Vice Chairperson</b> Austin ISD Term Expires 2023
<b>Nicole Conley, Secretary</b> City of Austin Term Expires 2024	<b>Tom Buckle</b> West Travis County Term Expires 2024
<b>Deborah Cartwright</b> Austin ISD Term Expires 2024	<b>Osezua Ehiyamen</b> City of Austin/Austin ISD Term Expires 2024
<b>Elizabeth Montoya</b> East Travis County Term Expires 2023	<b>Vivek Kulkarni</b> Travis County Term Expires 2023
<b>Blanca Zamora Garcia</b> City of Austin Term Expires 2023	<b>Bruce Elfant</b> Travis County Assessor Collector
<b>CHIEF APPRAISER</b>	
<b>Leana Mann</b> Appointed: January 2024	



# TRAVIS CAD MISSION

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

## OUR MISSION

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

## OUR VISION

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

## OUR VALUES

- **Appraise-** fairly, efficiently, and effectively, balancing the needs of both taxpayers and the taxing units by adhering to the Texas Property Tax Code, USPAP, and generally accepted appraisal standards.
- **Educate-** taxpayers of their rights, remedies, and responsibilities.
- **Communicate-** collaboratively with and encourage communication among the taxing units, taxpayer public, and the agency.
- **Service-** provide exceptional customer service that is accessible, responsible and transparent.
- **Performance-** demand integrity, accountability, and high standards from all staff and strive continuously for excellence and efficiency.

## Strategic Goals

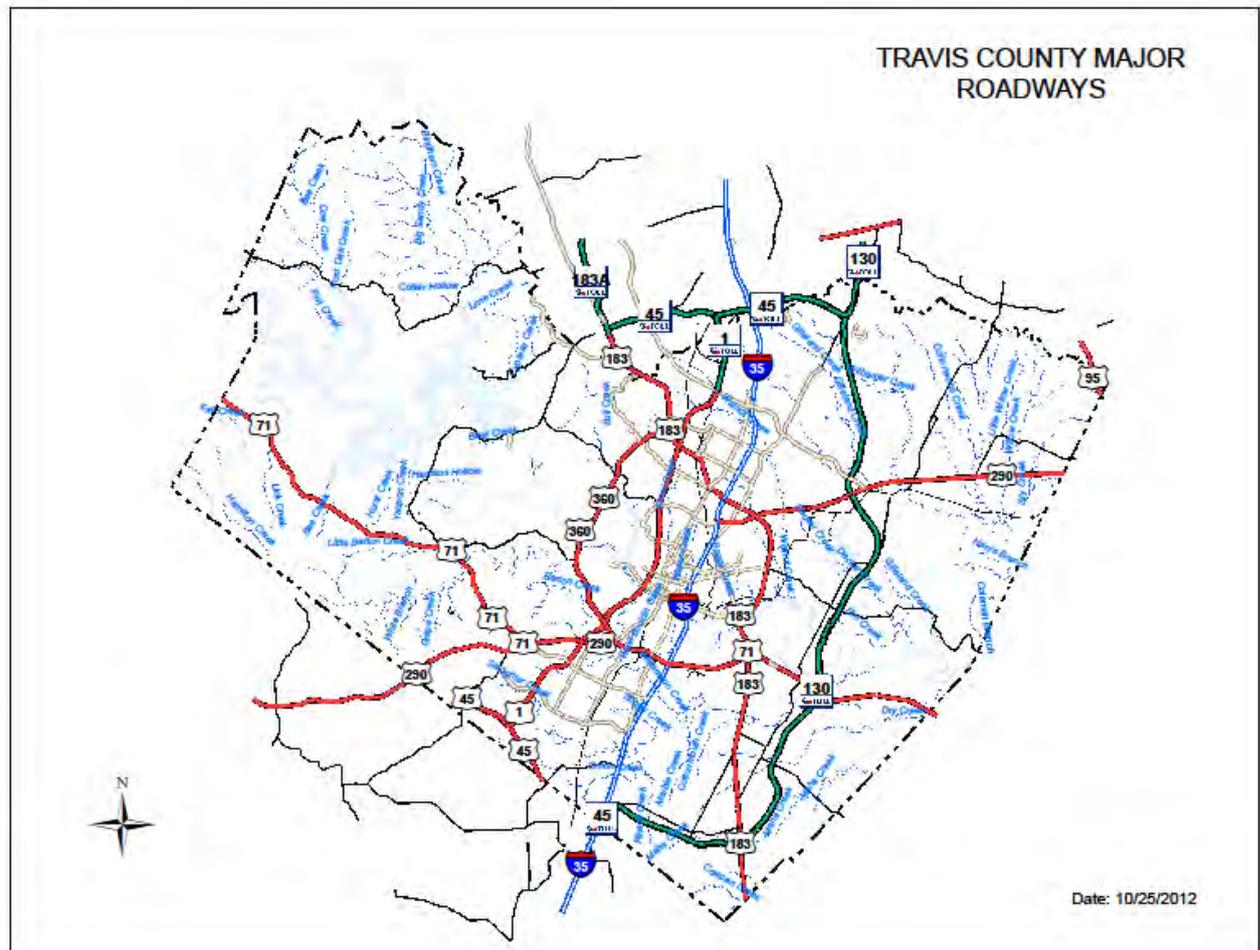
1. *Develop appraisals that reflect market value and ensure fairness and uniformity.*
2. *Be efficient in business processes and ensure that mission-critical tasks are completed in a timely manner with a high level of accuracy.*
3. *Collect, create, and maintain accurate data.*
4. *Ensure that the district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



# TRAVIS COUNTY DEMOGRAPHICS

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

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1003	03	TRAVIS COUNTY	0.26971	0.03495	0.30466



## TRAVIS COUNTY DEMOGRAPHICS

Established: January 25, 1840  
 County Seat: Austin  
 2020 Population: 1,290,188  
 2023 Est Population: 1,344,328  
 Square Miles: 1,022  
 Jurisdictions: 15 Schools  
 1 Junior College  
 21 Cities  
 120 Special Districts  
 33 Other Entities

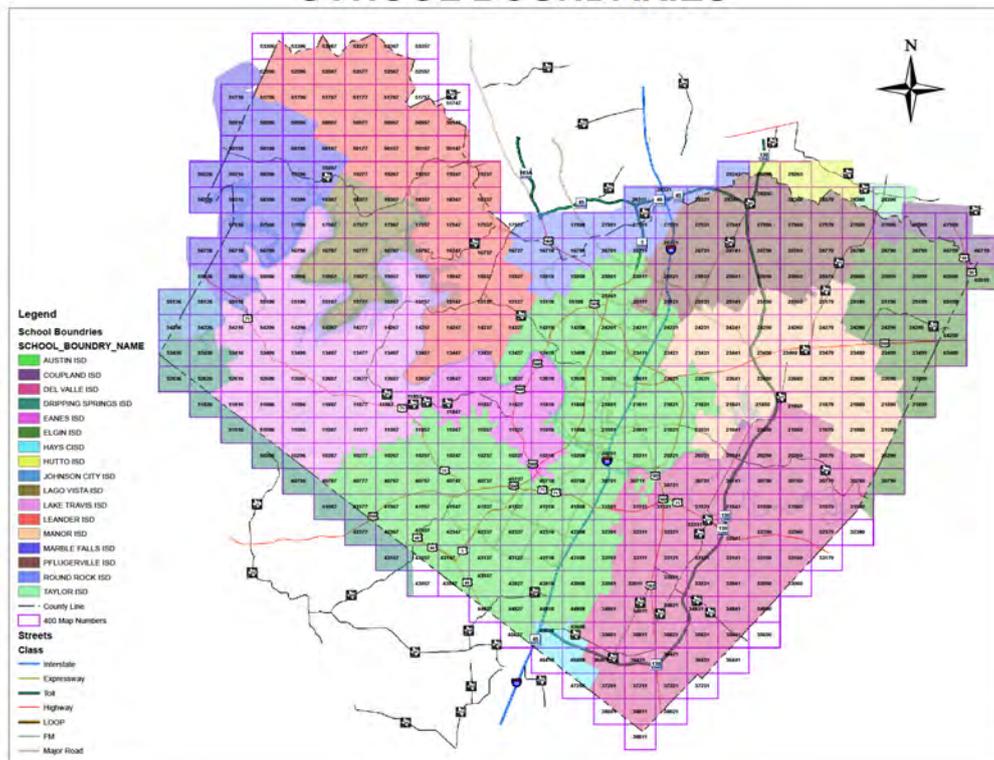


## TRAVIS COUNTY SCHOOL DISTRICTS

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

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1001	01	AUSTIN ISD	0.73650	0.12300	0.85950
1005	06	DEL VALLE ISD	0.67280	0.33000	1.00280
1006	07	LAKE TRAVIS ISD	0.74660	0.32750	1.07410
1007	08	EANES ISD	0.76800	0.12000	0.88800
1009	1A	HAYS CONSOLIDATED ISD	0.66920	0.48770	1.15690
1023	16	LAGO VISTA ISD	0.69920	0.32000	1.01920
1026	19	PFLUGERVILLE ISD	0.78920	0.32000	1.10920
1027	2A	ELGIN ISD	0.75750	0.46820	1.22570
1037	22	COUPLAND ISD	0.66920	0.50000	1.16920
1042	3A	MARBLE FALLS ISD	0.67250	0.21530	0.88780
1053	34	MANOR ISD	0.69160	0.39450	1.08610
1057	38	DRIPPING SPRINGS ISD	0.75750	0.35000	1.10750
1059	4A	JOHNSON CITY ISD	0.66920	0.19390	0.86310
1072	5A	ROUND ROCK ISD	0.72100	0.19800	0.91900
1098	69	LEANDER ISD	0.77870	0.33000	1.10870

## SCHOOL BOUNDARIES



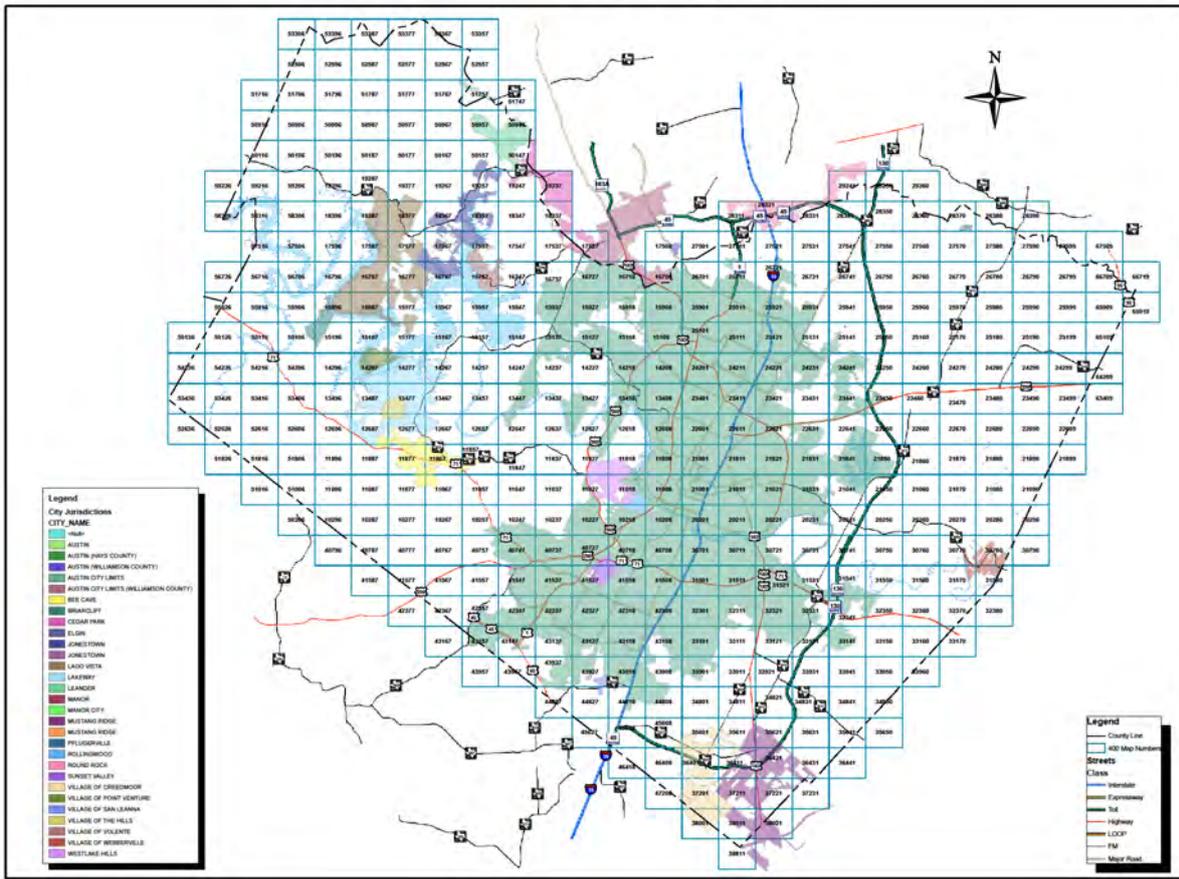
## TRAVIS COUNTY CITIES

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

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1002	02	CITY OF AUSTIN	0.35770	0.08810	0.44580
1004	05	CITY OF MANOR	0.48020	0.19870	0.67890
1008	09	CITY OF WEST LAKE HILLS	0.11780	0.06080	0.17860
1018	11	CITY OF ROLLINGWOOD	0.09660	0.09510	0.19170
1019	12	VILLAGE OF SAN LEANNA	0.24980	-	0.24980
1031	2F	CITY OF ROUND ROCK	0.23852	0.10348	0.34200
1035	20	CITY OF PFLUGERVILLE	0.24850	0.28770	0.53620
1036	21	CITY OF LAKEWAY	0.10450	0.03950	0.14400
1046	3F	CITY OF CEDAR PARK	0.19437	0.17563	0.37000
1065	40	CITY OF CREEDMOOR	0.45000	-	0.45000
1071	49	CITY OF LAGO VISTA	0.29890	0.11500	0.41390
1075	5F	CITY OF ELGIN	0.36327	0.13497	0.49824
1076	5G	VILLAGE OF VOLENTE	0.07230	-	0.07230
1077	5H	VILLAGE OF WEBBERVILLE	0.05850	0.11150	0.17000
1078	50	CITY OF JONESTOWN	0.33430	0.05620	0.39050
1083	55	VILLAGE OF BRIARCLIFF	0.04150	0.02650	0.06800
1090	6F	CITY OF LEANDER	0.26286	0.15443	0.41728
1096	61	CITY OF MUSTANG RIDGE	0.25150	0.01370	0.26520
1102	7E	VILLAGE OF THE HILLS	0.07500	0.02500	0.10000
1103	7F	VILLAGE OF POINT VENTURE	0.08583	-	0.08583
1122	83	CITY OF BEE CAVE	-	0.02000	0.02000



# CITY BOUNDARIES

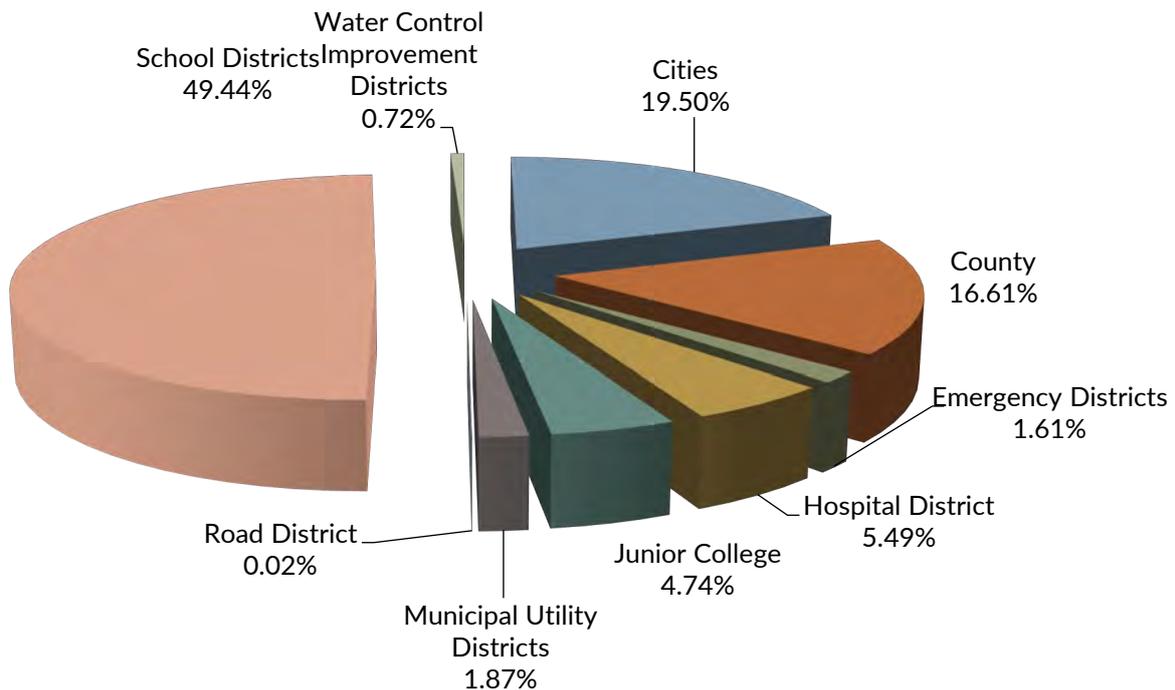


# PROPERTY TAXES AT WORK

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



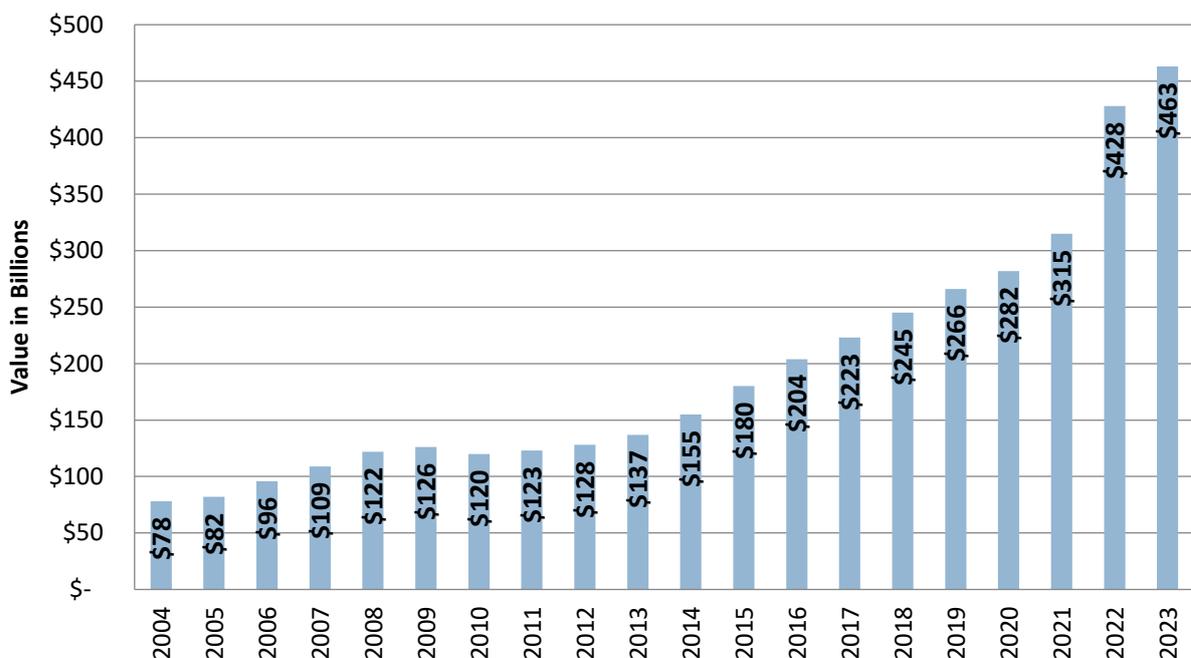
## Budget by Taxing Unit Type



## 20 YEAR HISTORY OF APPRAISAL ROLL VALUES

2023 was the thirteenth consecutive year of appraisal roll growth.

Year	Total Appraisal Roll	Appraisal Roll in Billions	Change from Prior Year	Percent Change
2004	\$ 77,780,497,021	\$ 78	\$ 1,312,197,337	1.72%
2005	\$ 82,376,017,030	\$ 82	\$ 4,595,520,009	5.91%
2006	\$ 95,938,443,366	\$ 96	\$ 13,562,426,336	16.46%
2007	\$ 108,849,163,598	\$ 109	\$ 12,910,720,232	13.46%
2008	\$ 121,880,175,682	\$ 122	\$ 13,031,012,084	11.97%
2009	\$ 125,920,708,866	\$ 126	\$ 4,040,533,184	3.32%
2010	\$ 120,247,416,959	\$ 120	\$ (5,673,291,907)	-4.51%
2011	\$ 123,196,201,548	\$ 123	\$ 2,948,784,589	2.45%
2012	\$ 128,176,409,480	\$ 128	\$ 4,980,207,932	4.04%
2013	\$ 136,609,794,659	\$ 137	\$ 8,433,385,179	6.58%
2014	\$ 154,513,882,900	\$ 155	\$ 17,904,088,241	13.11%
2015	\$ 179,776,622,324	\$ 180	\$ 25,262,739,424	16.35%
2016	\$ 203,900,582,596	\$ 204	\$ 24,123,960,272	13.42%
2017	\$ 223,147,520,227	\$ 223	\$ 19,246,937,631	9.44%
2018	\$ 245,338,206,315	\$ 245	\$ 22,190,686,088	9.94%
2019	\$ 266,184,989,892	\$ 266	\$ 20,846,783,577	8.50%
2020	\$ 281,851,353,216	\$ 282	\$ 15,666,363,324	5.89%
2021	\$ 314,594,449,350	\$ 315	\$ 32,743,096,134	11.62%
2022	\$ 428,452,895,722	\$ 428	\$ 113,858,446,372	36.19%
2023	\$ 463,332,450,474	\$ 463	\$ 34,879,554,752	8.14%



# 2023 APPRAISAL INFORMATION

## TRAVIS COUNTY CERTIFIED TOTALS

2023 03	Adjusted Certified Totals	TRAVIS COUNTY		TRAVIS CAD As of Roll # 8
		CERTIFIED (Count) (436,132)	UNDER REVIEW (Count) (124)	TOTAL (Count) (436,256)
<b>REAL PROPERTY &amp; MFT HOMES</b>				
	Land HS Value	85,104,027,784	23,093,100	85,127,120,884
	Land NHS Value	81,362,029,838	63,175,120	81,425,204,958
	Land Ag Market Value	5,927,396,018	0	5,927,396,018
	Land Timber Market Value	0	0	0
	<b>Total Land Value</b>	<b>172,393,453,640</b>	<b>86,268,220</b>	<b>172,479,721,860</b>
	Improvement HS Value	161,299,915,830	38,848,467	161,338,764,097
	Improvement NHS Value	109,844,593,274	11,578,422	109,856,171,696
	<b>Total Improvement</b>	<b>271,144,508,904</b>	<b>50,426,889</b>	<b>271,194,935,793</b>
	<b>Market Value</b>	<b>443,537,962,544</b>	<b>136,695,109</b>	<b>443,674,657,653</b>
<b>BUSINESS PERSONAL PROPERTY</b> (41,399) (13) (41,412)				
	<b>Market Value</b>	<b>19,643,704,120</b>	<b>13,341,034</b>	<b>19,657,045,154</b>
<b>OIL &amp; GAS / MINERALS</b> (5) (0) (5)				
	<b>Market Value</b>	<b>747,667</b>	<b>0</b>	<b>747,667</b>
<b>OTHER (Intangibles)</b> (0) (0) (0)				
	<b>Market Value</b>	<b>0</b>	<b>0</b>	<b>0</b>
		(Total Count) (477,538)	(Total Count) (137)	(Total Count) (477,673)
<b>TOTAL MARKET</b>				
	<b>363,182,414,331</b>	<b>150,036,143</b>	<b>463,332,450,474</b>	
	Ag Productivity	28,313,003	0	28,313,003
	Ag Loss (-)	5,899,083,015	0	5,899,083,015
	Timber Productivity	0	0	0
	Timber Loss (-)	0	0	0
	<b>APPRAISED VALUE</b>	<b>457,283,331,316</b>	<b>150,036,143</b>	<b>457,433,367,459</b>
		100.0%	0.0%	100.0%
	HS CAP Limitation Value (-)	45,851,226,798	9,881,855	45,861,108,653
	<b>NET APPRAISED VALUE</b>	<b>411,432,104,518</b>	<b>140,154,288</b>	<b>411,572,258,806</b>
	Total Exemption Amount	93,439,917,770	7,350,806	93,447,268,576
<b>NET TAXABLE</b>				
	<b>317,992,186,748</b>	<b>132,803,482</b>	<b>318,124,990,230</b>	
<b>TAX LIMIT/FREEZE ADJUSTMENT</b>				
	0	0	0	
<b>LIMIT ADJ TAXABLE (I&amp;S)</b>				
	<b>317,992,186,748</b>	<b>132,803,482</b>	<b>318,124,990,230</b>	
<b>CHAPTER 313 ADJUSTMENT</b>				
	0	0	0	
<b>LIMIT ADJ TAXABLE (M&amp;O)</b>				
	<b>317,992,186,748</b>	<b>132,803,482</b>	<b>318,124,990,230</b>	

APPROX TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 \$969,183,688.99 = 318,124,990,230 \* 0.304655 / 100



EXEMPTIONS Exemption	CERTIFIED		UNDER REVIEW		TOTAL	
	Total	Count	Total	Count	Total	Count
<b>Homestead Exemptions</b>						
HS-Local	29,875,594,163	254,689	6,009,525	37	29,881,603,688	254,726
HS-State	0	0	0	0	0	0
HS-Prorated	247,852,401	3,911	49,827	1	247,902,228	3,912
OV65-Local	8,186,030,969	68,788	1,240,000	10	8,187,270,969	68,798
OV65-State	0	0	0	0	0	0
OV65-Prorated	502,536	10	0	0	502,536	10
OV65S-Local	379,436,867	3,309	0	0	379,436,867	3,309
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	428,849,061	3,835	0	0	428,849,061	3,835
DP-State	0	0	0	0	0	0
DP-Prorated	98,521	1	0	0	98,521	1
DPS-Local	1,612,000	15	0	0	1,612,000	15
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVCH	231,736	2	0	0	231,736	2
DVHS	1,398,905,589	2,719	0	0	1,398,905,589	2,719
DVHS-Prorated	86,031,193	394	0	0	86,031,193	394
DVHSS	124,276,271	269	0	0	124,276,271	269
DVHSS-Prorated	1,602,076	14	0	0	1,602,076	14
DVHSS-UD	335,703	1	0	0	335,703	1
FRSS	1,670,564	4	0	0	1,670,564	4
<b>Subtotal for Homestead Exemptions</b>	<b>40,733,029,650</b>	<b>337,961</b>	<b>7,299,352</b>	<b>48</b>	<b>40,740,329,002</b>	<b>338,009</b>
<b>Disabled Veterans Exemptions</b>						
DV1	10,824,584	1,251	17,000	2	10,841,584	1,253
DV1S	345,000	69	0	0	345,000	69
DV2	6,131,452	691	0	0	6,131,452	691
DV2S	305,000	42	0	0	305,000	42
DV3	9,294,287	1,009	0	0	9,294,287	1,009
DV3S	315,000	39	0	0	315,000	39
DV4	22,406,462	3,009	12,000	1	22,418,462	3,010
DV4S	1,788,000	259	0	0	1,788,000	259
<b>Subtotal for Disabled Veterans Exemptions</b>	<b>51,409,785</b>	<b>6,369</b>	<b>29,000</b>	<b>3</b>	<b>51,438,785</b>	<b>6,372</b>



EXEMPTIONS Exemption	CERTIFIED		UNDER REVIEW		TOTAL	
	Total	Count	Total	Count	Total	Count
<b>Special Exemptions</b>						
AB	0	5	0	0	0	5
Community Land Trust	33,000	59	0	0	33,000	59
FR	2,956,252,948	260	0	0	2,956,252,948	260
GIT	0	2	0	0	0	2
HT	605,530,160	556	0	0	605,530,160	556
LH	347,856,068	92	0	0	347,856,068	92
MASSS	2,656,559	6	0	0	2,656,559	6
PC	149,666,550	156	0	0	149,666,550	156
SO	131,924,896	7,719	22,454	1	131,947,350	7,720
<b>Subtotal for Special Exemptions</b>	<b>4,193,920,181</b>	<b>8,855</b>	<b>22,454</b>	<b>1</b>	<b>4,193,942,635</b>	<b>8,856</b>
<b>Absolute Exemptions</b>						
EX-11.35 1	15,044	2	0	0	15,044	2
EX-11.35 1 PRORATED	0	0	0	0	0	0
EX-11.35 2	343,146	4	0	0	343,146	4
EX-11.35 2 PRORATED	0	0	0	0	0	0
EX-11.35 4	2,249,523	1	0	0	2,249,523	1
EX-11.35 4 PRORATED	0	0	0	0	0	0
EX-XA	0	0	0	0	0	0
EX-XA-PRORATED	468,230	3	0	0	468,230	3
EX-XD	23,812,560	22	0	0	23,812,560	22
EX-XD-PRORATED	794,289	10	0	0	794,289	10
EX-XG	54,793,524	18	0	0	54,793,524	18
EX-XG-PRORATED	0	0	0	0	0	0
EX-XI	209,219,717	35	0	0	209,219,717	35
EX-XI-PRORATED	0	0	0	0	0	0
EX-XJ	1,074,233,962	219	0	0	1,074,233,962	219
EX-XJ-PRORATED	1,748,499	1	0	0	1,748,499	1
EX-XL	470,149	3	0	0	470,149	3
EX-XL-PRORATED	0	0	0	0	0	0
EX-XN	25,439	2	0	0	25,439	2
EX-XN-PRORATED	0	0	0	0	0	0
EX-XO	142,434	18	0	0	142,434	18
EX-XO-PRORATED	0	0	0	0	0	0
EX-XR	14,338,049	91	0	0	14,338,049	91
EX-XR-PRORATED	0	0	0	0	0	0
EX-XU	92,724,836	47	0	0	92,724,836	47
EX-XU-PRORATED	486,323	1	0	0	486,323	1
EX-XV	46,615,535,764	10,940	0	0	46,615,535,764	10,940
EX-XV-PRORATED	344,492,729	246	0	0	344,492,729	246
EX366	5,960,402	6,191	0	0	5,960,402	6,191
<b>Subtotal for Absolute Exemptions</b>	<b>48,441,854,619</b>	<b>17,854</b>	<b>0</b>	<b>0</b>	<b>48,441,854,619</b>	<b>17,854</b>



2023 Adjusted Certified  
03 Totals

**TRAVIS COUNTY**  
**Exemptions**

TRAVIS CAD  
As of Roll # 8

EXEMPTIONS Exemption	CERTIFIED		UNDER REVIEW		TOTAL	
	Total	Count	Total	Count	Total	Count
<b>Other Exemptions</b>						
FTZ	19,703,535	3	0	0	19,703,535	3
<b>Subtotal for Other Exemptions</b>	<b>19,703,535</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>19,703,535</b>	<b>3</b>
<b>Total:</b>	<b>93,439,917,770</b>	<b>371,042</b>	<b>7,350,806</b>	<b>52</b>	<b>93,447,268,576</b>	<b>371,094</b>



Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	352,480		3,807,827,761	249,722,172,987	163,960,955,047
B	Multifamily Residential	12,842		143,804,205	54,134,698,470	52,998,089,166
C1	Vacant Lots and Tracts	28,399		11,475,688	5,571,825,674	5,479,087,113
D1	Qualified Open-Space Land	4,720	218,835.27	0	5,927,396,018	28,071,089
D2	Farm or Ranch Improvements on Qualified	60		0	8,518,450	8,443,537
E	Rural Land, Not Qualified for Open-Space Land	6,709		29,732,502	3,039,016,706	2,488,064,838
F1	Commercial Real Property	10,697		177,996,922	66,734,784,386	66,408,150,606
F2	Industrial Real Property	4,897		43,407,940	8,354,579,808	8,232,464,601
G1	Oil and Gas	5		0	747,667	747,667
J1	Water Systems	5		0	451,374	451,374
J2	Gas Distribution Systems	15		0	311,966,833	311,966,833
J3	Electric Companies (Including Co-ops)	89		0	265,808,900	265,808,900
J4	Telephone Companies (Including Co-ops)	855		0	286,457,050	286,457,050
J5	Railroads	10		0	38,211,404	38,211,404
J6	Pipelines	141		0	42,416,343	40,810,400
J7	Cable Companies	49		0	378,561,643	378,561,643
J8	Other Type of Utility	2		0	122,222,969	122,222,969
J9	Railroad Rolling Stock	2		0	5,198,055	5,198,055
L1	Commercial Personal Property	32,396		0	9,137,501,719	8,736,590,021
L2	Industrial and Manufacturing Personal Property	680		0	8,420,876,737	5,705,643,267
M1	Mobile Homes	11,252		6,148,425	582,038,431	521,379,250
M2	Other Tangible Personal Property	1		0	52,557	42,046
N	Intangible Personal Property	2		0	12,020	12,020
O	Residential Inventory	10,226		751,750,401	1,682,608,442	1,626,881,479
S	Special Inventory	483		0	460,679,855	460,679,855
XB	Income Producing Tangible Personal	5,648		0	5,955,773	0
XD	Improving Property for Housing with Volunteer	23		0	23,812,560	0
XG	Primarily Performing Charitable Functions (§11.	20	15.92	0	54,793,524	0
XI	Youth Spiritual, Mental and Physical	37		0	209,219,717	0
XJ	Private Schools (§11.21)	231	18.16	2,318,094	1,074,233,962	0
XL	Organizations Providing Economic	3		0	470,149	0
XN	Motor Vehicles Leased for Personal Use (§11.	2		0	25,439	0
XO	Motor Vehicles for Income Production and	17		0	67,830	0
XR	Nonprofit Water or Wastewater Corporation	93		434,857	14,338,049	0
XU	Miscellaneous Exemptions (§11.23)	51		0	91,259,593	0
XV	Other Totally Exempt Properties (Including	11,171	240.46	151,173,714	46,609,469,380	0
	<b>Totals:</b>		219,109.81	5,126,070,509	463,332,450,474	318,124,990,230



**New Value**

Total New Market Value: \$5,126,070,509  
Total New Taxable Value: \$4,518,786,362

**Exemption Loss**

**New Absolute Exemptions**

Exemption	Description	Count	Last Year Market Value
EX-11.35 1	Level 1 Damage Assessment Rating	2	537,249
EX-11.35 2	Level II Damage Assessment Rating	4	3,375,101
EX-11.35 4	Level IV Damage Assessment Rating	1	3,902,810
EX-XA	11.111 Public property for housing indigent perso...	3	2,185,976
EX-XD	11.181 Improving property for housing with volu...	25	2,376,542
EX-XG	11.184 Primarily performing charitable functions	1	18,191,009
EX-XI	11.19 Youth spiritual, mental, and physical devel...	2	319,728
EX-XJ	11.21 Private schools	14	21,471,544
EX-XN	11.252 Motor vehicles leased for personal use	1	64,304
EX-XO	11.254 Motor vhc for income prod and personal u...	3	37,064
EX-XR	11.30 Nonprofit water or wastewater corporation	6	1,705,219
EX-XU	11.23 Miscellaneous Exemptions	8	4,053,033
EX-XV	Other Exemptions (including public property, reli...	554	1,287,833,758
EX388	HB388 Exempt (Special Exemption)	32	55,765
<b>Absolute Exemption Value Loss:</b>		<b>656</b>	<b>1,346,089,102</b>

**New Partial Exemptions**

Exemption	Description	Count	Partial Exemption Amt
AB	Abatement (Special Exemption)	4	0
CLT	Community Land Trust (Special Exemption)	8	0
DP	Disability	132	14,701,797
DPS	DISABLED Surviving Spouse	2	248,000
DV1	Disabled Veterans 10% - 29%	72	508,003
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	3	15,000
DV2	Disabled Veterans 30% - 49%	65	547,500
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	2	12,500
DV3	Disabled Veterans 50% - 69%	118	1,208,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	10,000
DV4	Disabled Veterans 70% - 100%	381	3,769,316
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	5	36,000
DVHS	Disabled Veteran Homestead	399	143,030,896
DVHSS	Disabled Veteran Homestead Surviving Spouse	13	3,684,252
DVHSS-UD	Disabled Veteran Homestead Surviving Spouse - ...	1	335,703
FR	FREEPORT	34	97,696,015
FTZ	Foreign Trade Zone	1	176,171
HS	Homestead	14988	1,887,421,327
HT	Historical (Special Exemption)	103	82,433,724
LIH	Public property for housing indigent persons (Spe...	23	131,447,359
MASSS	Member Armed Services Surviving Spouse (Speci...	1	492,497
OV85	Over 65	2264	264,592,842
OV85S	OV85 Surviving Spouse	43	4,804,000



2023 Adjusted Certified  
03 Totals

**TRAVIS COUNTY**  
**No-New-Revenue Tax Rate Assumption**

TRAVIS CAD  
As of Certification

**New Partial Exemptions**

Exemption	Description	Count	Partial Exemption Amt
SO	Solar (Special Exemption)	3730	61,548,818
Partial Exemption Value Loss:		<b>22,393</b>	<b>2,698,719,720</b>
Total NEW Exemption Value			<b>4,044,808,822</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amt
OV85	Over 85	62898	911,548,127
OV85S	OV85 Surviving Spouse	2964	42,091,575
DP	Disability	3557	49,454,534
DPS	DISABLED Surviving Spouse	8	84,000
Increased Exemption Value Loss:		<b>69,225</b>	<b>1,003,176,236</b>
Total Exemption Value Loss:			<b>5,047,985,058</b>

**New Special Use (Ag/Timber)**

Count	2022 Market Value	2023 Market Value	2023 Special Use	Loss
10	4,166,475	null	7,215	-4,159,260

**Average Homestead Value**

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	250,502	783,344	124,623	474,797
A & E	251,708	783,189	124,512	474,324

**Property Under Review - Lower Value Used**

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
137	150,036,143	858,640,842	742,564,630



## ALL JURISDICTION CERTIFIED VALUES

EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1138	ACC DIST - WMSN CO	J	\$ 537,257	\$ 520,255
1864723	ALTESSA MUD	M	\$ 8,899,554	\$ 8,757,882
1439214	ANDERSON MILL LIMITED DISTRICT	M	\$ 35,330,892	\$ 24,271,220
1097	AUSTIN COMM COLL DIST	J	\$ 377,649,661,467	\$ 289,223,027,459
1895742	AUSTIN DOWNTOWN PUBLIC IMPROVE	P	\$ 22,016,105,647	\$ 17,035,126,873
1001	AUSTIN ISD	S	\$ 274,130,079,463	\$ 197,384,085,678
1124	AUSTIN MUD NO 1	M	\$ 22,801	\$ 22,801
1125	AUSTIN MUD NO 2	M	\$ 202	\$ 202
1126	AUSTIN MUD NO 3	M	\$ 40,318	\$ 40,318
1895743	BACKYARD PID	P	\$ 7,032,889	\$ 7,032,889
1364190	BASTROP-TRAVIS COUNTIES ESD NO 1	E	\$ 755,024,225	\$ 560,660,969
1890601	BELLA FORTUNA PID	P	\$ 64,931,914	\$ 62,552,976
1329420	BELVEDERE MUD	M	\$ 486,767,738	\$ 379,428,982
1895751	BRIARWOOD MUD	M	\$ 7,234,395	\$ 56,606
1002	CITY OF AUSTIN	C	\$ 320,042,984,815	\$ 224,788,575,368
1122	CITY OF BEE CAVE	C	\$ 4,349,162,180	\$ 3,248,318,249
1046	CITY OF CEDAR PARK	C	\$ 2,222,889,819	\$ 1,647,759,015
1065	CITY OF CREEDMOOR	C	\$ 282,931,873	\$ 179,086,357
1075	CITY OF ELGIN	C	\$ 436,247,402	\$ 310,384,241
1078	CITY OF JONESTOWN	C	\$ 1,558,117,146	\$ 1,093,304,798
1071	CITY OF LAGO VISTA	C	\$ 3,307,869,802	\$ 2,404,921,642
1036	CITY OF LAKEWAY	C	\$ 9,840,119,523	\$ 7,920,380,976
1090	CITY OF LEANDER	C	\$ 3,968,079,852	\$ 2,970,150,293
1004	CITY OF MANOR	C	\$ 2,694,149,348	\$ 2,181,809,435
1096	CITY OF MUSTANG RIDGE	C	\$ 322,632,060	\$ 208,823,366
1035	CITY OF PFLUGERVILLE	C	\$ 14,745,239,353	\$ 11,236,739,477
1018	CITY OF ROLLINGWOOD	C	\$ 2,181,108,723	\$ 1,576,451,807
1031	CITY OF ROUND ROCK	C	\$ 860,380,435	\$ 725,026,418
1020	CITY OF SUNSET VALLEY	C	\$ 697,237,228	\$ 514,577,660
1008	CITY OF WEST LAKE HILLS	C	\$ 4,309,510,422	\$ 3,273,685,321
1895752	COLONY PARK SUSTAINABLE COMMUNITY	T	\$ 2,736,983	\$ -
1876898	COLORADO RIVER PROJECT REINVESTMENT ZONE	T	\$ 1,695,655,493	\$ 1,695,655,493
1015	COTTONWD CREEK MUD NO 1	M	\$ 569,292,889	\$ 497,564,642
1037	COUPLAND ISD	S	\$ 33,346,102	\$ 8,600,847
1016	CYPRESS RANCH WCID NO 1	W	\$ 335,771,399	\$ 275,435,155
1005	DEL VALLE ISD	S	\$ 22,550,354,103	\$ 16,467,153,172
1028	DOWNTOWN PUB IMP DIST	P	\$ 43,061	\$ 40,807
1057	DRIPPING SPRINGS ISD	S	\$ 255,465,518	\$ 27,589,211
1049	E SIXTH ST PUB IMP DIST	P	\$ 685,681,929	\$ 683,232,180
1007	EANES ISD	S	\$ 31,473,161,681	\$ 23,006,799,774
1027	ELGIN ISD	S	\$ 1,447,405,623	\$ 821,180,069
1559173	ELGIN TIRZ #1	T	\$ 8,107,052	\$ 8,000,453
1671480	ESTANCIA HILL COUNTRY PID	P	\$ 535,805,340	\$ 483,680,871
1009	HAYS CONSOLIDATED ISD	S	\$ 446,481,824	\$ 211,469,206



EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1675215	HOMESTEAD PRESERVATION REINVESTMENT ZONE 1	T	\$ 12,463,863,293	\$ 9,071,284,959
1039	HURST CREEK MUD	M	\$ 1,217,336,970	\$ 752,494,936
1607165	INDIAN HILLS PID	P	\$ 7,237,992	\$ 6,274,306
1059	JOHNSON CITY ISD	S	\$ 169,180,996	\$ 24,046,422
1306817	KELLY LANE WCID NO 1	W	\$ 476,234,813	\$ 357,058,812
1306818	KELLY LANE WCID NO 2	W	\$ 389,833,720	\$ 298,744,187
1023	LAGO VISTA ISD	S	\$ 6,055,783,145	\$ 3,801,506,898
1814277	LAGOS PID	P	\$ 126,554,634	\$ 113,552,201
1895746	LAGOS PID IMPROVEMENT AREA #1	P	\$ 41,723,755	\$ 40,486,756
1761821	LAKE POINTE MUD	M	\$ 1,047,940,782	\$ 786,015,930
1089	LAKE POINTE MUD NO 3 (DA)	M	\$ 487,272,169	\$ 379,060,352
1101	LAKE POINTE MUD NO 5 (DA)	M	\$ 561,031,519	\$ 407,072,268
1006	LAKE TRAVIS ISD	S	\$ 31,599,131,399	\$ 19,737,414,811
1332603	LAKESIDE MUD NO 3	M	\$ 444,687,761	\$ 337,701,678
1875672	LAKESIDE MUD NO 5	M	\$ 28,897,476	\$ 15,512,652
1131	LAKESIDE WCID NO 1	W	\$ 286,506,906	\$ 230,310,645
1134	LAKESIDE WCID NO 2A	M	\$ 394,736,113	\$ 322,261,365
1135	LAKESIDE WCID NO 2B	W	\$ 256,016,048	\$ 201,557,592
1136	LAKESIDE WCID NO 2C	W	\$ 663,015,164	\$ 505,331,444
1137	LAKESIDE WCID NO 2D	W	\$ 510,429,823	\$ 414,426,526
1040	LAKEWAY MUD	M	\$ 2,405,819,535	\$ 1,966,365,739
1397701	LAZY NINE MUD NO 1A	M	\$ 154,477,942	\$ 141,658,135
1397702	LAZY NINE MUD NO 1B	M	\$ 1,125,764,154	\$ 957,036,380
1397703	LAZY NINE MUD NO 1C	M	\$ 208,935	\$ 1,323
1397704	LAZY NINE MUD NO 1D	M	\$ 557,893	\$ 1,037
1397705	LAZY NINE MUD NO 1E	M	\$ 18,596,374	\$ 74,156
1098	LEANDER ISD	S	\$ 23,162,504,102	\$ 15,387,881,051
1599645	LONE STAR RAIL DISTRICT	T	\$ 8,831,536,335	\$ 8,457,127,392
1685385	LOST CREEK LIMITED DISTRICT	M	\$ 1,776,875,742	\$ 1,462,435,032
1890621	MANOR HEIGHTS PID (IMP AREA #1)	P	\$ 102,415,033	\$ 101,342,976
1890633	MANOR HEIGHTS PID (IMP AREA #2)	P	\$ 36,382,218	\$ 34,991,046
1895754	MANOR HEIGHTS PID (IMP AREA #3)	P	\$ 8,873,419	\$ 8,806,395
1890652	MANOR HEIGHTS PID (MIA)	P	\$ 13,637,500	\$ 12,112,392
1838707	MANOR HEIGHTS TIRZ	T	\$ 149,510,945	\$ 145,092,702
1053	MANOR ISD	S	\$ 16,782,112,544	\$ 11,214,597,166
1042	MARBLE FALLS ISD	S	\$ 1,921,718,290	\$ 1,078,042,568
1895747	MARTIN TRACT PID	P	\$ 2,038,700	\$ 2,038,700
1099	MOORES CROSSING MUD	M	\$ 377,439,136	\$ 283,195,907
1127	NE TCRD DIST NO 4 (WELLS PT)	RO	\$ 638,143,978	\$ 555,735,991
1111	NE TRAVIS CO ROAD DIST NO 2	RO	\$ 2,197,339,849	\$ 1,924,248,816
1033	NE TRAVIS CO UTILITY DIST	M	\$ 615,104,236	\$ 488,057,041
1879798	NEW SWEDEN MUD NO 1	M	\$ 12,062,467	\$ 1,470,222
1396104	NORTH AUSTIN MUD NO 1	M	\$ 211,378,326	\$ 182,002,645
1123	NORTHTOWN MUD	M	\$ 1,797,946,684	\$ 1,293,109,846
1636256	ONION CREEK METRO PARK DIST	M	\$ 462,079,853	\$ 282,155,049



EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1026	PFLUGERVILLE ISD	S	\$ 37,318,320,827	\$ 25,703,024,555
1672423	PILOT KNOB MUD NO 1	M	\$ 3,582,864	\$ 1,636,420
1604242	PILOT KNOB MUD NO 2	M	\$ 246,144,103	\$ 222,184,500
1597862	PILOT KNOB MUD NO 3	M	\$ 863,461,413	\$ 742,481,382
1597864	PILOT KNOB MUD NO 4	M	\$ 5,798,867	\$ 5,020,844
1636020	PILOT KNOB MUD NO 5	M	\$ 6,586,118	\$ 4,900,196
1332144	PRESIDENTIAL GLEN MUD	M	\$ 529,500,638	\$ 454,182,196
1506857	REINVESTMENT ZONE # 1 CITY OF PFLUG	T	\$ 1,342,029,600	\$ 894,407,071
1761831	RIVER PLACE LIMITED DISTRICT	M	\$ 1,372,214,702	\$ 971,914,406
1318757	RMMA REUSE & REDEVELOPMENT	T	\$ 3,547,475,497	\$ 2,766,301,017
1116	RNCH @ CYPRSS CRK MUD 1	M	\$ 193,214,353	\$ 154,108,000
1857921	ROSE HILL PID	P	\$ 419,406,113	\$ 351,138,645
1072	ROUND ROCK ISD	S	\$ 16,168,507,547	\$ 12,636,061,378
1607163	SEAHOLM TIF	T	\$ 464,254,240	\$ 440,290,765
1074	SENNA HILLS MUD	M	\$ 610,948,539	\$ 434,563,501
1052	SHADY HOLLOW MUD	M	\$ 695,971,752	\$ 568,815,683
1895750	SOUTH CENTRAL WATERFRONT OVERL	P	\$ 1,291,143,255	\$ 1,147,043,177
1676767	SOUTH CONGRESS PID	P	\$ 182,307,650	\$ 144,686,758
1558193	SOUTHEAST TRAVIS CO MUD NO 1	M	\$ 121,426,073	\$ 113,203,028
1558195	SOUTHEAST TRAVIS CO MUD NO 2	M	\$ 3,893,024	\$ 3,893,024
1636027	SOUTHEAST TRAVIS CO MUD NO 3	M	\$ 4,613,084	\$ 4,613,084
1636028	SOUTHEAST TRAVIS CO MUD NO 4	M	\$ 3,030,119	\$ 3,030,119
1895744	SPANISH OAKS PID	P	\$ 12,939,050	\$ 9,201,299
1373279	SUNFIELD MUD NO 1	M	\$ 19,769,475	\$ 19,543,289
1373280	SUNFIELD MUD NO 2	M	\$ 6,889,905	\$ 3,388,897
1373281	SUNFIELD MUD NO 3	M	\$ 1,563,579	\$ 180,184
1082	SW TRAVIS CO RD DIST NO 1	RO	\$ 140,676,576	\$ 140,676,573
1013	TANGLEWD FOREST LTD DIST	M	\$ 773,195,793	\$ 637,049,001
1772331	TESSERA ON LAKE TRAVIS PID (IMP AREA #1)	P	\$ 166,393,837	\$ 137,540,022
1772333	TESSERA ON LAKE TRAVIS PID (IMP AREA #2)	P	\$ 134,921,860	\$ 119,846,697
1698761	TESSERA ON LAKE TRAVIS PID (MIA)	P	\$ 9,133,019	\$ 9,133,019
1014	TRAVIS CO BCCP	M	\$ 22,571,903,001	\$ 15,421,267,512
1389381	TRAVIS CO BEE CAVE ROAD DIST NO 1	RO	\$ 467,346,855	\$ 455,367,613
1066	TRAVIS CO ESD NO 1	E	\$ 9,199,399,231	\$ 6,551,492,002
1086	TRAVIS CO ESD NO 10	E	\$ 4,618,247,152	\$ 3,350,495,110
1079	TRAVIS CO ESD NO 11	E	\$ 5,916,356,212	\$ 4,161,937,965
1108	TRAVIS CO ESD NO 12	E	\$ 7,776,853,801	\$ 5,827,458,471
1332608	TRAVIS CO ESD NO 13	E	\$ 501,697,062	\$ 275,426,238
1107	TRAVIS CO ESD NO 14	E	\$ 1,271,572,185	\$ 923,704,701
1727173	TRAVIS CO ESD NO 15	E	\$ 5,923,842,507	\$ 4,159,841,537
1807956	TRAVIS CO ESD NO 16	E	\$ 5,704,151,213	\$ 3,949,806,160
1891104	TRAVIS CO ESD NO 17	E	\$ 7,868,245,793	\$ 6,813,381,364
1129	TRAVIS CO ESD NO 2	E	\$ 29,374,707,185	\$ 23,049,013,175
1011	TRAVIS CO ESD NO 3	E	\$ 7,677,327,002	\$ 5,547,274,000
1085	TRAVIS CO ESD NO 4	E	\$ 8,869,142,490	\$ 6,717,250,924



EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1084	TRAVIS CO ESD NO 5	E	\$ 3,873,606,703	\$ 3,020,950,456
1080	TRAVIS CO ESD NO 6	E	\$ 33,381,000,549	\$ 25,828,859,172
1010	TRAVIS CO ESD NO 7	E	\$ 9,191,424,488	\$ 6,544,805,364
1112	TRAVIS CO ESD NO 8	E	\$ 6,578,865,904	\$ 4,761,196,356
1058	TRAVIS CO ESD NO 9	E	\$ 15,636,677,542	\$ 11,764,128,232
1635977	TRAVIS CO IMPROVEMENT DIST NO 1	P	\$ 60,683,725	\$ 4,971,833
1062	TRAVIS CO MUD NO 10	M	\$ 283,581,378	\$ 223,075,751
1274977	TRAVIS CO MUD NO 11	M	\$ 657,105,207	\$ 510,056,576
1274978	TRAVIS CO MUD NO 12	M	\$ 663,464,978	\$ 541,214,464
1274981	TRAVIS CO MUD NO 13	M	\$ 802,227,277	\$ 701,274,399
1047	TRAVIS CO MUD NO 14	M	\$ 328,246,132	\$ 280,787,954
1091	TRAVIS CO MUD NO 15	M	\$ 1,160,389,561	\$ 816,724,993
1396736	TRAVIS CO MUD NO 16	M	\$ 424,369,644	\$ 321,478,549
1574082	TRAVIS CO MUD NO 17	M	\$ 591,816,977	\$ 519,165,561
1574543	TRAVIS CO MUD NO 18	M	\$ 424,799,836	\$ 348,671,304
1727347	TRAVIS CO MUD NO 19	M	\$ 181,511,393	\$ 153,337,514
1106	TRAVIS CO MUD NO 2	M	\$ 593,639,596	\$ 474,863,782
1727348	TRAVIS CO MUD NO 20	M	\$ 373,502,244	\$ 330,078,518
1574074	TRAVIS CO MUD NO 21	M	\$ 1,011,944,357	\$ 790,115,183
1729857	TRAVIS CO MUD NO 22	M	\$ 292,938,573	\$ 251,659,736
1720114	TRAVIS CO MUD NO 23	M	\$ 651,680,247	\$ 555,149,196
1720115	TRAVIS CO MUD NO 24	M	\$ 14,042,977	\$ 1,183,729
1807970	TRAVIS CO MUD NO 25	M	\$ 13,689,082	\$ 11,504,013
1895741	TRAVIS CO MUD NO 26	M	\$ 16,982,165	\$ 16,981,927
1115	TRAVIS CO MUD NO 3	M	\$ 1,331,297,240	\$ 1,015,596,098
1130	TRAVIS CO MUD NO 4	M	\$ 262,435,814	\$ 262,408,814
1012	TRAVIS CO MUD NO 5	M	\$ 847,205,219	\$ 626,678,925
1029	TRAVIS CO MUD NO 6	M	\$ 261,566,912	\$ 195,414,060
1044	TRAVIS CO MUD NO 7	M	\$ 4,466,864	\$ 4,466,864
1061	TRAVIS CO MUD NO 8	M	\$ 300,454,322	\$ 251,672,549
1073	TRAVIS CO MUD NO 9	M	\$ 4,843,311	\$ 3,471,308
1081	TRAVIS CO RFP DIST NO 6	FD	\$ 112,735	\$ 112,735
1100	TRAVIS CO WCID 17 COMANCHE TRAILS (DA)	W	\$ 437,630,413	\$ 310,314,193
1064	TRAVIS CO WCID 17 FLINTROCK (DA)	W	\$ 718,026,245	\$ 535,295,925
1481361	TRAVIS CO WCID 17 SERENE HILLS (DA)	W	\$ 601,368,015	\$ 499,272,136
1088	TRAVIS CO WCID 17 SOUTHVIEW (DA)	W	\$ 71,173,611	\$ 47,659,293
1043	TRAVIS CO WCID 17 STEINER RANCH (DA)	W	\$ 4,920,187,932	\$ 3,525,565,345
1017	TRAVIS CO WCID NO 10	W	\$ 8,552,137,714	\$ 6,481,849,799
1024	TRAVIS CO WCID NO 17	W	\$ 14,263,631,724	\$ 10,292,726,415
1025	TRAVIS CO WCID NO 18	W	\$ 1,680,329,869	\$ 1,241,379,180
1054	TRAVIS CO WCID NO 19	W	\$ 464,772,496	\$ 331,519,091
1056	TRAVIS CO WCID NO 20	W	\$ 1,084,257,853	\$ 751,603,272
1038	TRAVIS CO WCID POINT VENTURE	W	\$ 581,754,668	\$ 477,915,675
1003	TRAVIS COUNTY	G	\$ 463,332,450,474	\$ 318,124,990,230
1034	TRAVIS COUNTY HEALTHCARE DISTRICT	H	\$ 463,324,646,746	\$ 318,015,184,626



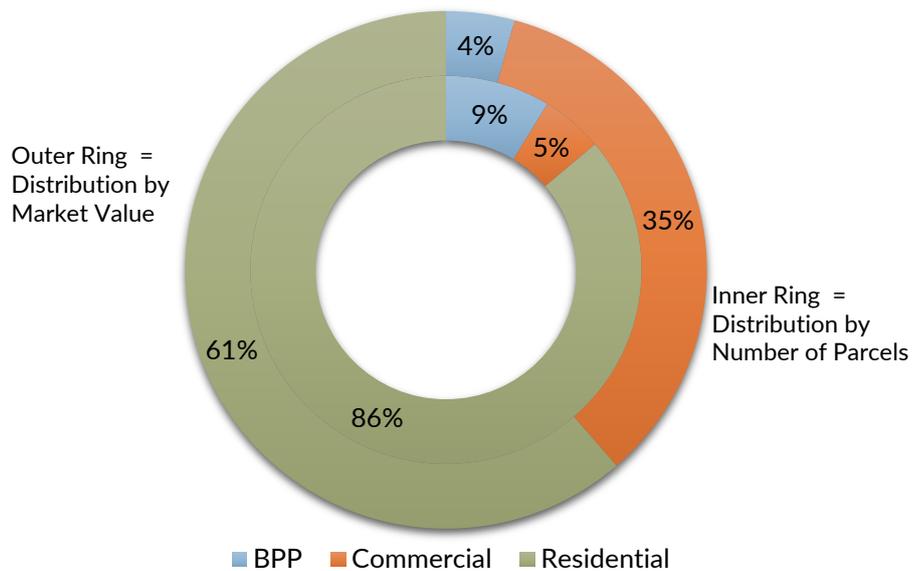
EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1436544	TRAVIS-CREEDMOOR MUD	M	\$ 45,668,844	\$ 45,346,799
1895748	TURNERS CROSSING PID	P	\$ 121,978,797	\$ 118,263,100
1083	VILLAGE OF BRIARCLIFF	C	\$ 741,851,192	\$ 587,585,561
1103	VILLAGE OF POINT VENTURE	C	\$ 588,233,366	\$ 460,145,344
1019	VILLAGE OF SAN LEANNA	C	\$ 162,771,356	\$ 110,274,975
1102	VILLAGE OF THE HILLS	C	\$ 1,123,958,937	\$ 674,935,763
1076	VILLAGE OF VOLENTE	C	\$ 492,955,760	\$ 382,895,812
1077	VILLAGE OF WEBBERVILLE	C	\$ 71,425,595	\$ 43,576,995
1396737	WALLER CREEK TIF	T	\$ 4,887,790,987	\$ 3,391,116,865
1051	WELLS BRANCH MUD	M	\$ 2,403,932,429	\$ 1,879,994,560
1332609	WEST CYPRESS HILLS WCID NO 1	W	\$ 17,169,891	\$ 147,926
1092	WEST TRAVIS CO MUD NO 6	M	\$ 1,239,640,297	\$ 1,041,916,889
1093	WEST TRAVIS CO MUD NO 7	M	\$ 6,208,204	\$ 6,208,204
1094	WEST TRAVIS CO MUD NO 8	M	\$ 295,339,066	\$ 276,259,301
1607164	WHISPER VALLEY PID	P	\$ 291,807,619	\$ 218,235,639
1104	WILBARGER CRK MUD NO 1	M	\$ 416,803,962	\$ 354,052,551
1105	WILBARGER CRK MUD NO 2	M	\$ 13,320,346	\$ 13,320,346
1400491	WILLIAMSON/TRAVIS MUD NO 1	M	\$ 246,064,932	\$ 192,759,367
1032	WMSN CO WSID DIST 3	W	\$ 132,589,035	\$ 115,812,007



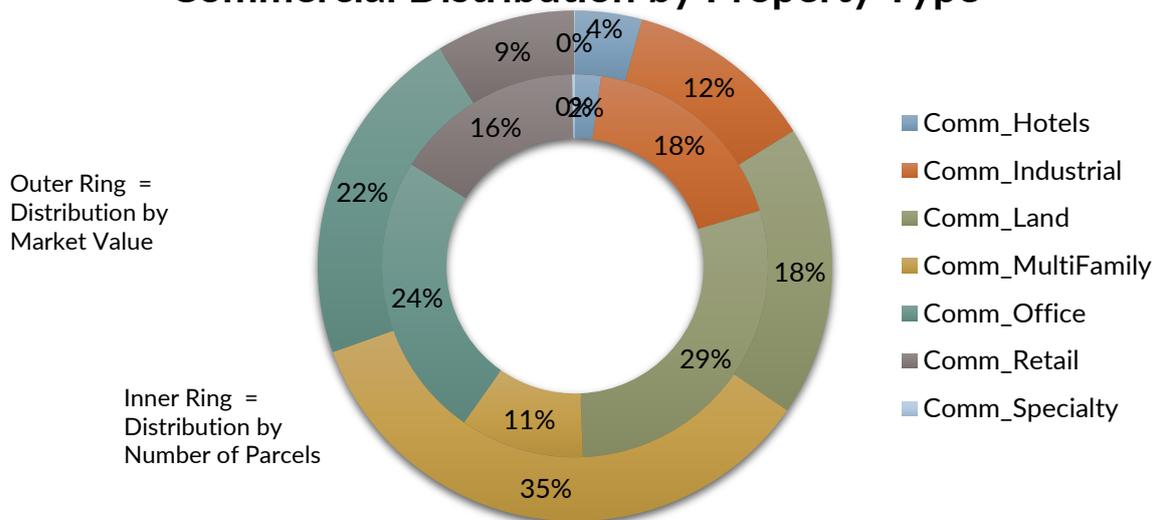
# VALUE DISTRIBUTIONS

Property Type	Count	Market Value
BPP	41,417	\$ 19,657,792,821
Commercial	24,481	\$ 159,446,551,784
Residential	411,775	\$ 284,228,105,869
<b>Total</b>	<b>477,673</b>	<b>\$ 463,332,450,474</b>

## Distribution by General Property Type



## Commercial Distribution by Property Type



## STATE PROPERTY CATEGORIES

State Cd	State Cd Desc	Prop Count	New Market Value	Market Val	Taxable Val
A	SINGLE FAMILY RESIDENCE	352,480	\$ 3,807,827,761	\$ 249,722,172,987	\$ 163,960,955,047
B	MULTIFAMILY RESIDENCE	12,842	\$ 143,804,205	\$ 54,134,698,470	\$ 52,998,089,166
C1	VACANT LOTS AND LAND TRACTS	28,399	\$ 11,475,688	\$ 5,571,825,674	\$ 5,479,087,113
D1	QUALIFIED OPEN-SPACE LAND	4,720	\$ -	\$ 5,927,396,018	\$ 28,071,089
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	60	\$ -	\$ 8,518,450	\$ 8,443,537
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	6,709	\$ 29,732,502	\$ 3,039,016,706	\$ 2,488,064,838
F1	COMMERCIAL REAL PROPERTY	10,697	\$ 177,996,922	\$ 66,734,784,386	\$ 66,408,150,606
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	4,897	\$ 43,407,940	\$ 8,354,579,808	\$ 8,232,464,601
G1	OIL AND GAS	5	\$ -	\$ 747,667	\$ 747,667
J1	WATER SYSTEMS	5	\$ -	\$ 451,374	\$ 451,374
J2	GAS DISTRIBUTION SYSTEM	15	\$ -	\$ 311,966,833	\$ 311,966,833
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	89	\$ -	\$ 285,808,900	\$ 285,808,900
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	855	\$ -	\$ 286,457,050	\$ 286,457,050
J5	RAILROAD	10	\$ -	\$ 38,211,404	\$ 38,211,404
J6	PIPELINE COMPANY	141	\$ -	\$ 42,416,343	\$ 40,810,400
J7	CABLE TELEVISION COMPANY	49	\$ -	\$ 378,561,643	\$ 378,561,643
J8	OTHER TYPE OF UTILITY	2	\$ -	\$ 122,222,969	\$ 122,222,969
J9	RAILROAD ROLLING STOCK	2	\$ -	\$ 5,198,055	\$ 5,198,055
L1	COMMERCIAL PERSONAL PROPERTY	32,396	\$ -	\$ 9,137,501,719	\$ 8,736,590,021
L2	INDUSTRIAL AND MANUFACTURING PERSONAL PROPERTY	680	\$ -	\$ 8,420,876,737	\$ 5,705,643,267
M1	TANGIBLE OTHER PERSONAL, MOBILE HOMES	11,252	\$ 6,148,425	\$ 582,038,431	\$ 521,379,250
M2	OTHER TANGIBLE PERSONAL PROPERTY	1	\$ -	\$ 52,557	\$ 42,046
N	INTANGIBLE PROPERTY AND/OR UNCERTIFIED PROPERTY	2	\$ -	\$ 12,020	\$ 12,020
O	RESIDENTIAL INVENTORY	10,226	\$ 751,750,401	\$ 1,682,608,442	\$ 1,626,881,479
S	SPECIAL INVENTORY TAX	483	\$ -	\$ 460,679,855	\$ 460,679,855
X	TOTALLY EXEMPT PROPERTY	17296	\$ 153,926,665	\$ 48,083,645,976	\$ -
		<b>494,313</b>	<b>5,126,070,509</b>	<b>463,332,450,474</b>	<b>318,124,990,230</b>



## TOP TEN TAXPAYERS

<b>Top Ten 2023 Ad Valorem Taxpayers in Travis County</b>					
	<b>Taxpayer Name</b>	<b>Market Value</b>	<b>% of Total County Market Value</b>	<b>Taxable Value</b>	<b>% of Total County Taxable Value</b>
1	Tesla Inc.	\$ 1,863,429,868	0.40%	\$ 1,799,678,062	0.57%
2	Colorado River Project LLC	\$ 1,698,280,414	0.37%	\$ 1,698,280,414	0.53%
3	Samsung Austin Semiconductor	\$ 1,366,564,090	0.29%	\$ 1,309,249,952	0.41%
4	Columbia/St Davids Healthcare	\$ 743,133,774	0.16%	\$ 743,133,774	0.23%
5	Icon IPC TX Property Owner	\$ 498,694,754	0.11%	\$ 498,694,754	0.16%
6	Amazon.com Services LLC	\$ 590,887,033	0.13%	\$ 460,451,973	0.14%
7	BPP Alphabet MF Riata LP	\$ 460,000,500	0.10%	\$ 460,000,500	0.14%
8	Oracle America Inc.	\$ 457,797,487	0.10%	\$ 457,797,487	0.14%
9	University of Texas	\$ 456,036,800	0.10%	\$ 456,036,800	0.14%
10	Green Water Block 185 LLC	\$ 427,000,000	0.09%	\$ 427,000,000	0.13%
	<b>TRAVIS COUNTY TOTAL</b>	<b>\$ 463,332,450,474</b>	<b>100.00%</b>	<b>\$ 318,124,990,230</b>	<b>100.00%</b>
<i>* Sum of all properties/accounts for the principal taxpayer</i>					



## EXEMPTIONS

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

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

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

Entity Name	State Mandated Homestead	Local Option Homestead	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
ACC DIST - WMSN CO		1%		\$ 75,000		\$ 75,000
ANDERSON MILL LIMITED DISTRICT		20%		\$ 10,000		\$ 10,000
AUSTIN COMM COLL DIST		1%		\$ 75,000		\$ 75,000
AUSTIN ISD	\$ 100,000		\$ 10,000	\$ 25,000	\$ 10,000	\$ 15,000
CITY OF AUSTIN		20%		\$ 124,000		\$ 124,000
CITY OF AUSTIN/HAYS CO				\$ 51,000		\$ 51,000
CITY OF AUSTIN/WMSN CO				\$ 51,000		\$ 51,000
CITY OF BEE CAVE		20%		\$ 65,000		\$ 65,000
CITY OF CEDAR PARK		1%		\$ 30,000		\$ 20,000
CITY OF ELGIN				\$ 15,000		\$ 15,000
CITY OF JONESTOWN		20%		\$ 8,000		\$ 8,000
CITY OF LAGO VISTA		20%				
CITY OF LAKEWAY				\$ 25,000		
CITY OF LEANDER		1%		\$ 10,000		\$ 10,000
CITY OF MANOR				\$ 10,000		
CITY OF MUSTANG RIDGE				\$ 5,000		
CITY OF PFLUGERVILLE				\$ 50,000		\$ 50,000
CITY OF ROLLINGWOOD				\$ 3,000		
CITY OF ROUND ROCK				\$ 22,000		\$ 3,000
CITY OF SUNSET VALLEY		10%		\$ 3,000		\$ 3,000
CITY OF WEST LAKE HILLS				\$ 4,000		
COTTONWD CREEK MUD NO 1				\$ 5,000		\$ 5,000
COUPLAND ISD	\$ 100,000		\$ 10,000		\$ 10,000	
DEL VALLE ISD	\$ 100,000		\$ 10,000		\$ 10,000	
DOWNTOWN PUB IMP DIST				\$ 70,000		\$ 70,000
DRIPPING SPRINGS ISD	\$ 100,000		\$ 10,000		\$ 10,000	
E SIXTH ST PUB IMP DIST				\$ 70,000		\$ 70,000
EANES ISD	\$ 100,000		\$ 10,000	\$ 20,000	\$ 10,000	\$ 20,000
ELGIN ISD	\$ 100,000		\$ 10,000		\$ 10,000	
HAYS CONSOLIDATED ISD	\$ 100,000		\$ 10,000		\$ 10,000	
HURST CREEK MUD		20%		\$ 10,000		\$ 10,000
JOHNSON CITY ISD	\$ 100,000		\$ 10,000		\$ 10,000	
LAGO VISTA ISD	\$ 100,000		\$ 10,000		\$ 10,000	



Entity Name	State Mandated Homestead	Local Option Homestead	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
LAGO VISTA ISD		20%	\$ 10,000		\$ 10,000	
LAKE TRAVIS ISD	\$ 100,000		\$ 10,000		\$ 10,000	
LAKE TRAVIS ISD		20%	\$ 10,000		\$ 10,000	
LAKESIDE WCID NO 2B				\$ 100,000		
LAKEWAY MUD				\$ 5,000		
LAZY NINE MUD NO 1B				\$ 5,000		\$ 5,000
LEANDER ISD	\$ 100,000		\$ 10,000	\$ 3,000	\$ 10,000	\$ 3,000
LOST CREEK LIMITED DISTRICT				\$ 4,000		
LOST CREEK MUD				\$ 4,000		
MANOR ISD	\$ 100,000		\$ 10,000	\$ 25,000	\$ 10,000	\$ 15,000
MARBLE FALLS ISD	\$ 100,000		\$ 10,000	\$ 3,000	\$ 10,000	
NORTH AUSTIN MUD NO 1				\$ 15,000		\$ 15,000
NORTHTOWN MUD		5%		\$ 25,000		\$ 25,000
PFLUGERVILLE ISD	\$ 100,000		\$ 10,000	\$ 9,100	\$ 10,000	
RIVER PLACE LIMITED DISTRICT		10%		\$ 25,000		\$ 25,000
RIVER PLACE MUD		10%		\$ 25,000		
RNCH @ CYPRSS CRK MUD 1				\$ 15,000		\$ 15,000
ROUND ROCK ISD	\$ 100,000		\$ 10,000		\$ 10,000	\$ 3,000
TANGLEWD FOREST LTD DIST		10%		\$ 50,000		\$ 15,000
TRAVIS CO BCCP		20%		\$ 65,000		\$ 65,000
TRAVIS CO BEE CAVE ROAD DIST NO 1		20%		\$ 124,000		\$ 124,000
TRAVIS CO ESD NO 4		20%		\$ 60,000		
TRAVIS CO ESD NO 9				\$ 4,000		
TRAVIS CO MUD NO 10		15%		\$ 10,000		\$ 10,000
TRAVIS CO MUD NO 15				\$ 10,000		\$ 10,000
TRAVIS CO MUD NO 18				\$ 21,000		\$ 21,000
TRAVIS CO MUD NO 2				\$ 5,000		\$ 5,000
TRAVIS CO MUD NO 8						\$ 15,000
TRAVIS CO RFP DIST NO 6		\$5,000		\$ 3,000		\$ 3,000
TRAVIS CO WCID NO 10				\$ 4,000		
TRAVIS CO WCID NO 15		20%		\$ 15,000		
TRAVIS CO WCID NO 17		10%		\$ 15,000		\$ 15,000
TRAVIS CO WCID NO 18				\$ 30,000		
TRAVIS COUNTY		20%		\$ 124,000		\$ 124,000
TRAVIS COUNTY HEALTHCARE DISTRICT		20%		\$ 124,000		\$ 124,000
VILLAGE OF POINT VENTURE		10%				
VILLAGE OF SAN LEANNA				\$ 25,000		
VILLAGE OF THE HILLS		20%		\$ 25,000		\$ 25,000
VILLAGE OF VOLENTE				\$ 45,000		\$ 45,000
VILLAGE OF WEBBERVILLE		5%				
WELLS BRANCH MUD		20%		\$ 125,000		\$ 125,000
WEST TRAVIS CO MUD NO 8		20%		\$ 15,000		
WILLIAMSON/TRAVIS MUD NO 1				\$ 15,000		\$ 15,000
WMSN-TR CO WCID NO 1F				\$ 15,000		\$ 15,000
WMSN-TR CO WCID NO 1G				\$ 15,000		

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

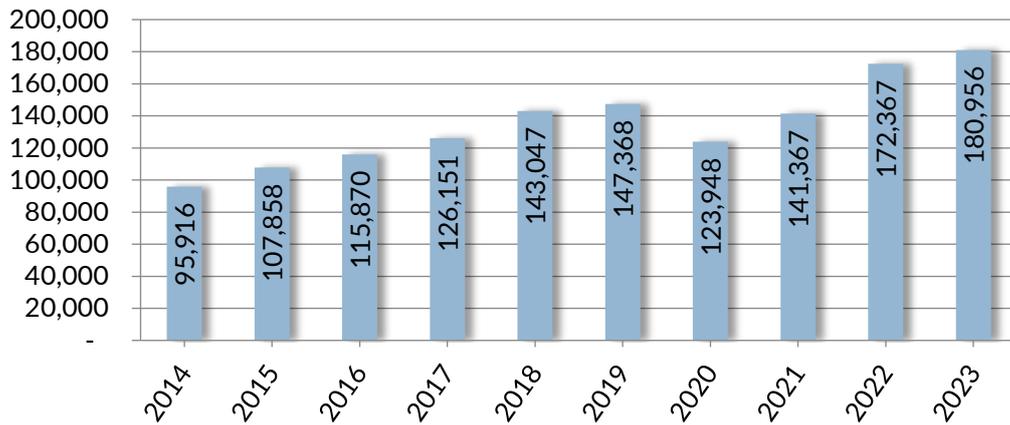
Property owners with mineral property worth less than \$500 or business personal property worth less than \$2,500 are exempt from property taxes. No exemption application is required.



## TAXPAYER APPEALS

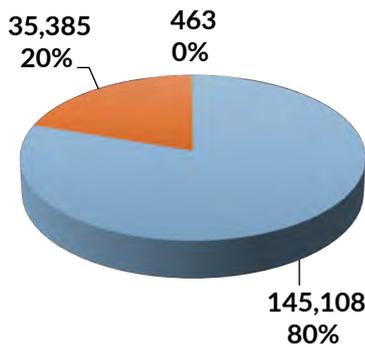
Taxpayers have the right to appeal their property's valuation. The Appraisal Review Board considers all evidence presented by the property owner and the Appraisal District Office at formal hearings. They then rule on the value of the property in question.

### 10 Year History of Property Appeals

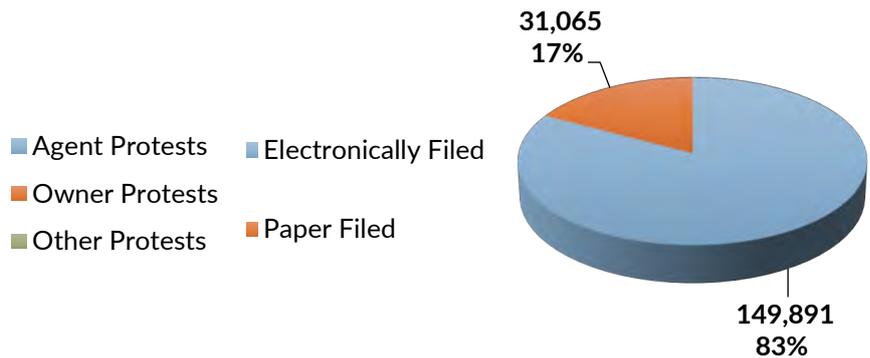


Taxpayer protests can be filed by the property owner or an authorized agent for the property owner. Protests can be filed electronically through the public portal or using the paper protest form.

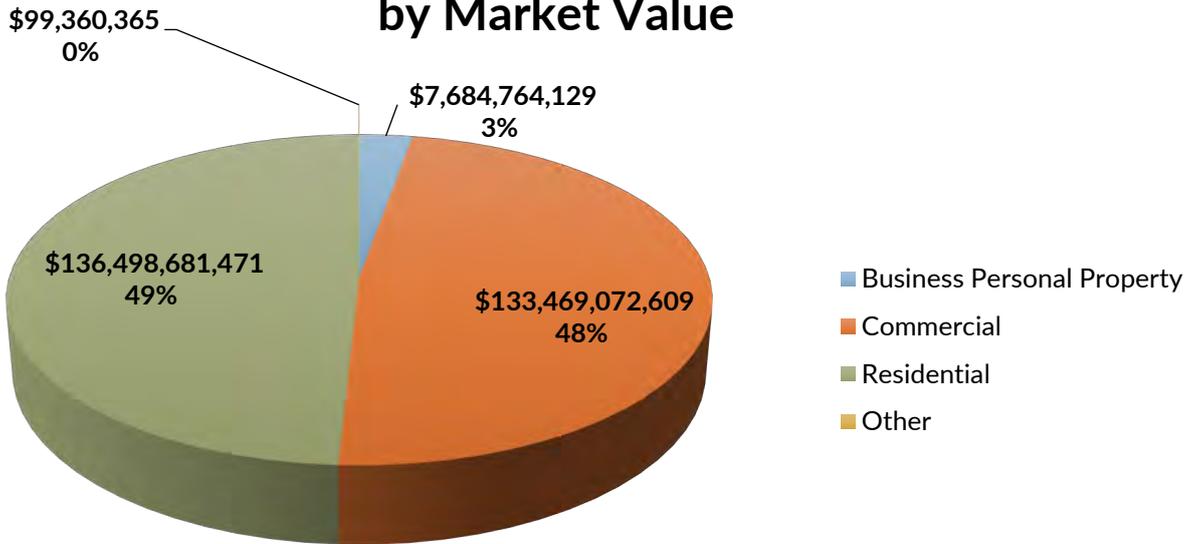
#### Distribution of 2023 Appeals by Filing Type



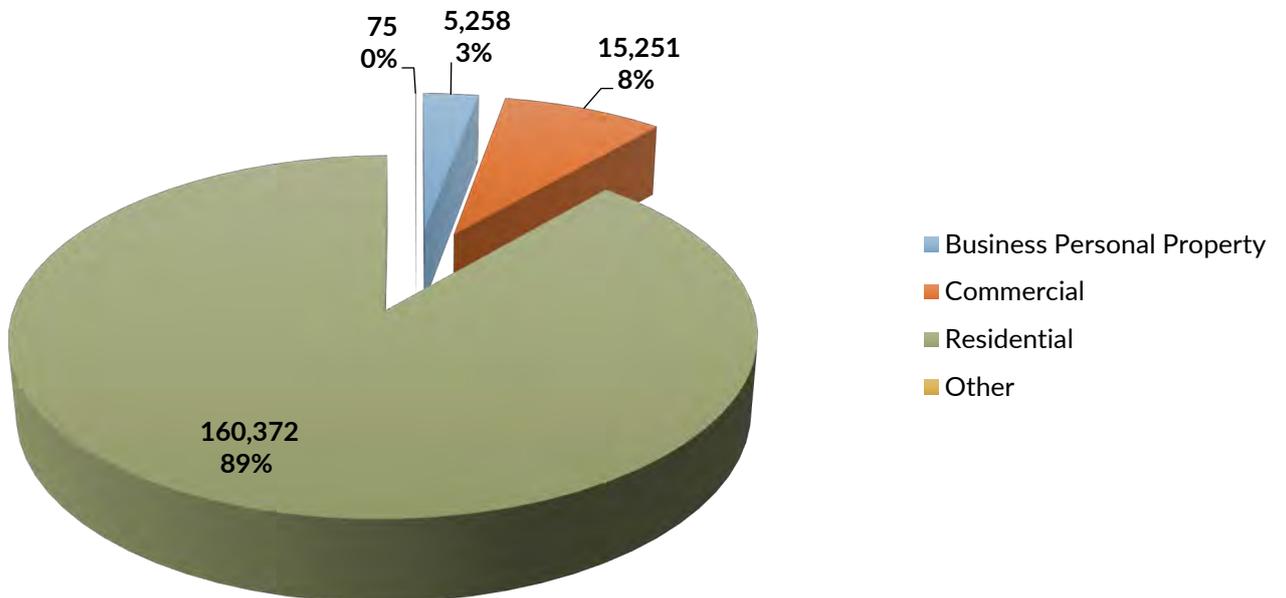
#### Distribution of 2023 Appeals by Filing Method



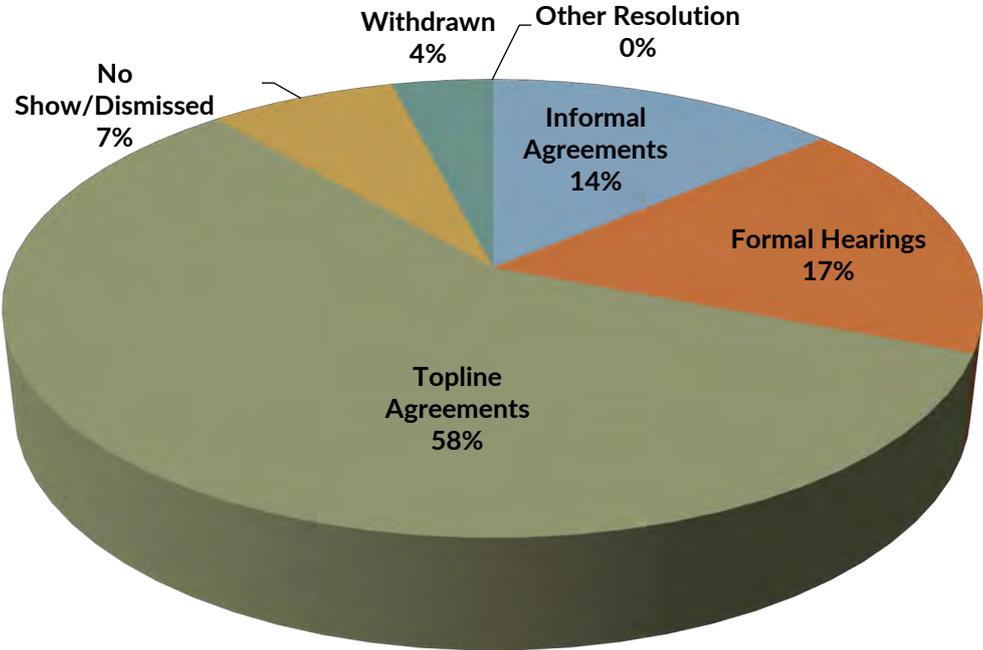
## Distribution of 2023 Appeals by Market Value



## Distribution of 2023 Appeals By Number of Appeals Filed

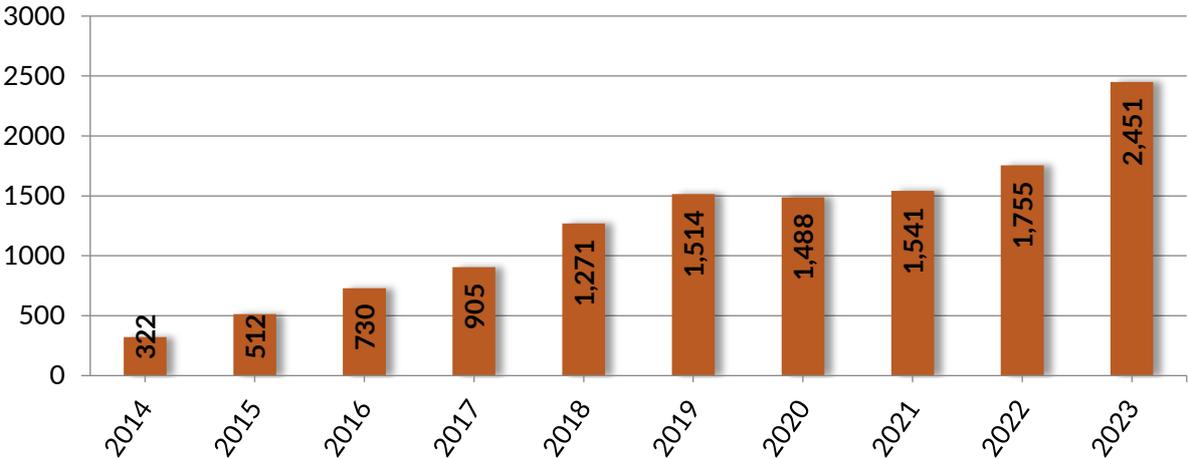


Taxpayers that file an appeal are first given an opportunity to meet informally with an appraiser. If the property owner is unable to reach a value agreement with the appraiser, they are then able to carry their protest to the Appraisal Review Board for a formal hearing.



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

### 10 Year History of Property Lawsuits



## COMPTROLLER PTAD STUDIES

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

The purpose of the PVS is to determine the median level of appraisal for the appraisal district and determine the taxable value for each ISD for school funding purposes. Travis CAD received its most recent PVS review in 2022 and the results are presented below.

### 2022 PROPERTY VALUE STUDY

Category	Number of Ratios **	2022 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w /in (+/-) 10 % of Median	% Ratios w /in (+/-) 25 % of Median	Price - Related Differential
A. SINGLE-FAMILY RESIDENCES	5,537	245,371,749,069	1.01	10.18	60.72	91.91	1.03
B. MULTI-FAMILY	154	48,240,537,112	1	6.52	75.97	96.1	1.03
C1. VACANT LOTS	494	5,074,051,089	*	*	*	*	*
C2. COLONIA LOTS	0	0	*	*	*	*	*
D2. FARM/RANCH IMP	0	37,687,184	*	*	*	*	*
E. RURAL-NON-QUAL	75	2,562,646,420	0.94	39.1	26.67	49.33	1.18
F1. COMMERCIAL REAL	267	62,993,235,599	0.98	9.82	69.66	88.76	0.99
F2. INDUSTRIAL REAL	0	7,381,752,848	*	*	*	*	*
G. OIL, GAS, MINERALS	0	506,437	*	*	*	*	*
J. UTILITIES	7	1,155,173,546	*	*	*	*	*
L1. COMMERCIAL PERSONAL	211	7,714,261,606	1	7.45	73.46	93.84	1.02
L2. INDUSTRIAL PERSONAL	0	5,643,454,672	*	*	*	*	*
M. OTHER PERSONAL	0	547,858,803	*	*	*	*	*
O. RESIDENTIAL INVENTORY	0	1,411,566,698	*	*	*	*	*
S. SPECIAL INVENTORY	0	418,104,921	*	*	*	*	*
OVERALL	6,745	388,552,586,004	1	11.53	58.8	89.1	1.04



## 2023 METHODS AND ASSISTANCE PROGRAM REVIEW

Travis CAD received its most recent MAP review in 2023. The review is designed to determine whether appraisal districts are meeting minimum requirements for appraisal duties and reviews specifically for governance, taxpayer assistance, operating procedures, and appraisal standards and methodology. Travis CAD passed all mandatory requirements and received a meets all rating in all areas of review.

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

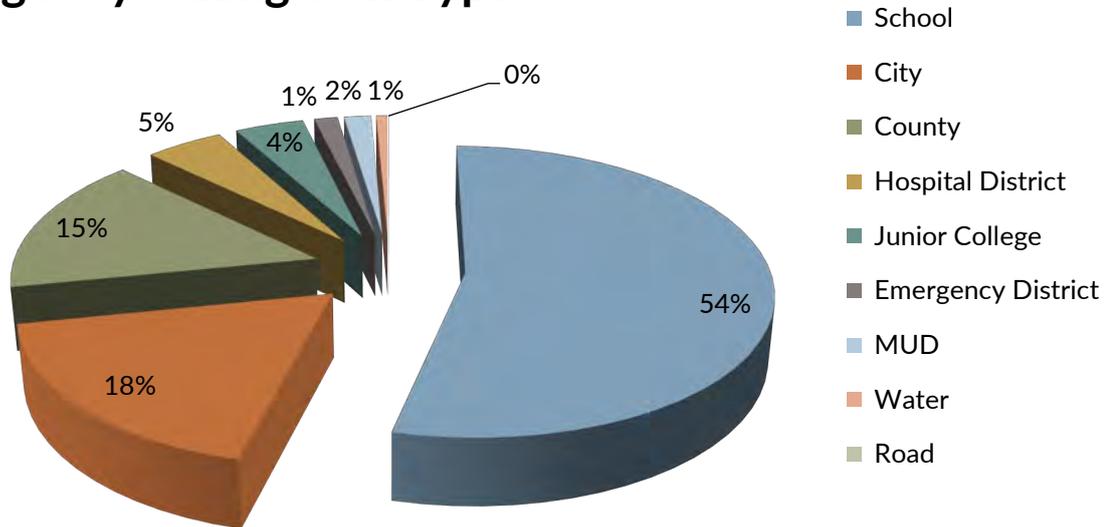
Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	14	14	100
Taxpayer Assistance	19	19	100
Operating Procedures	24	24	100
Appraisal Standards, Procedures and Methodology	28	28	100



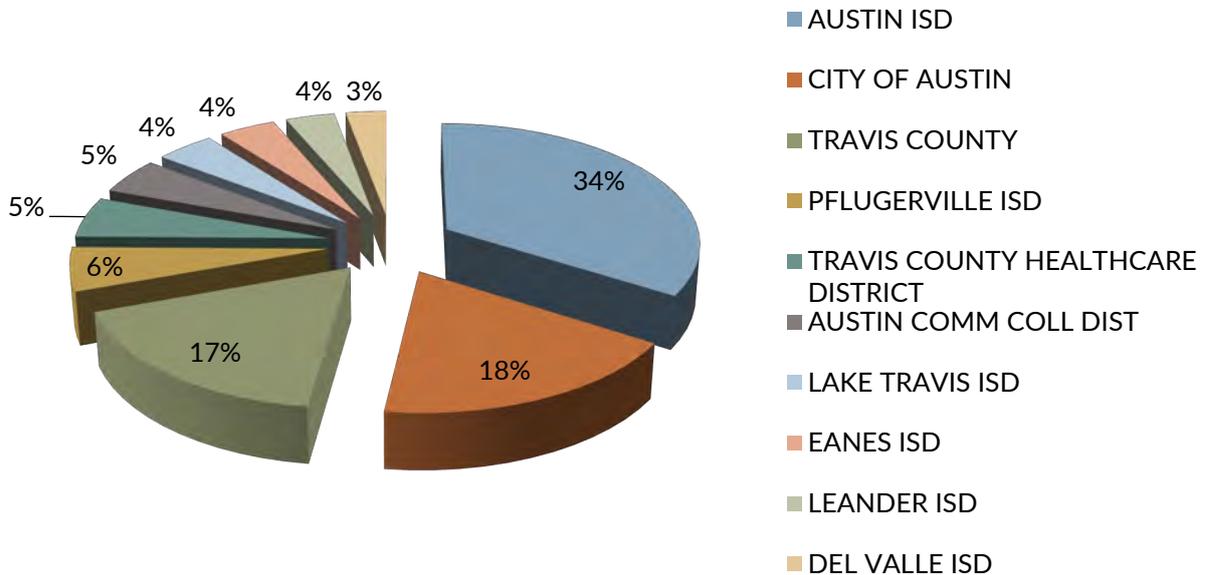
## APPRAISAL DISTRICT FINANCES

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

### Budget by Taxing Unit Type



### Top 10 Contributing Taxing Units



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

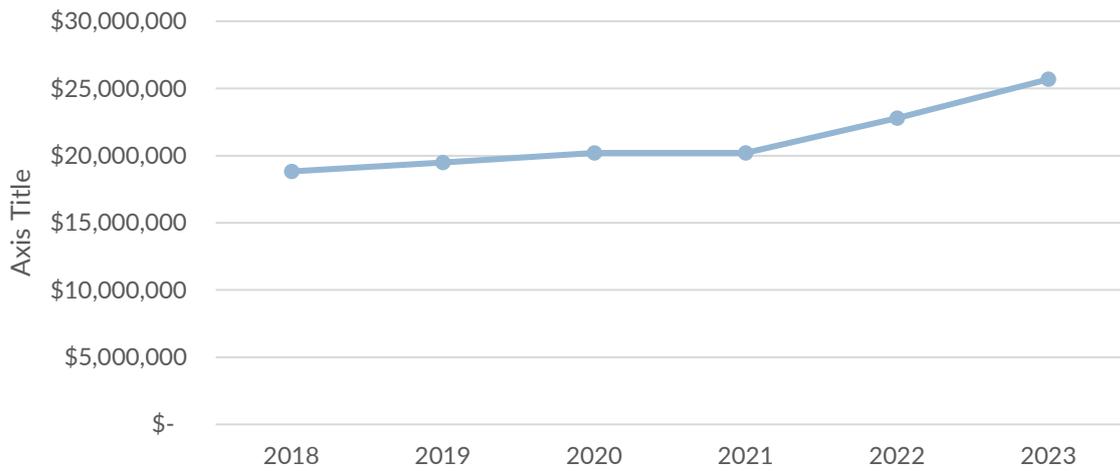
The appraisal district budget is prepared and presented to the Board of Directors and all taxing units in preliminary form no later than June 15<sup>th</sup> of the preceding budget year. After a public hearing is held, the Board formally adopts the district budget no later than September 15<sup>th</sup>.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

Below is a summary of the major revenue sources and major expenditure categories by fiscal year for FY 2023 and the previous five years’ budget histories.

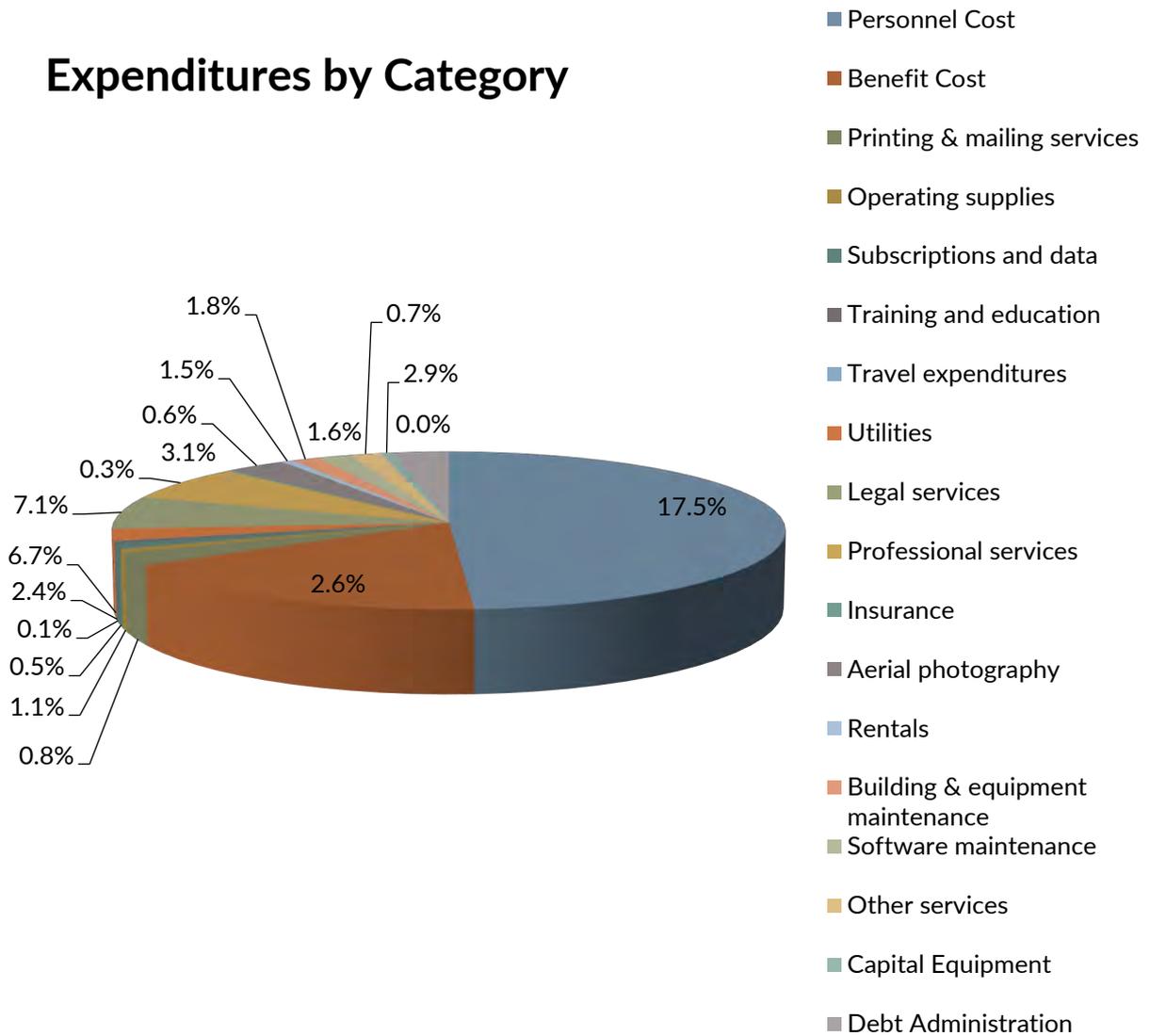
<b>Budget Comparison FY 2023 &amp; Past 5 Years</b>						
	<b>2023 Adopted</b>	<b>2022 Adopted</b>	<b>2021 Adopted</b>	<b>2020 Adopted</b>	<b>2019 Adopted</b>	<b>2018 Adopted</b>
Appraisal assessments	\$ 25,683,866	\$ 22,786,110	\$ 20,193,893	\$ 20,193,893	\$ 19,486,627	\$ 18,827,658
Other revenue	182,500	182,500	365,000	340,000	145,000	145,000
<b>Total budgeted revenues</b>	<b>\$ 25,866,366</b>	<b>\$ 22,968,610</b>	<b>\$ 20,558,893</b>	<b>\$ 20,533,893</b>	<b>\$ 19,631,627</b>	<b>\$ 18,972,658</b>
<b>Expenditures by Category:</b>						
Personnel Cost	12,561,356	11,138,355	9,471,645	9,389,097	8,337,691	7,947,826
Benefit Cost	4,493,676	4,143,506	3,315,329	3,180,737	4,145,872	3,812,072
Printing & mailing services	665,819	850,950	733,250	454,300	443,395	460,470
Operating supplies	195,500	159,285	172,050	181,850	202,750	205,010
Subscriptions and data	286,560	415,426	328,460	189,779	199,330	151,513
Training and education	120,790	111,115	112,365	126,655	177,730	165,340
Travel expenditures	16,950	10,750	11,250	46,250	48,850	46,350
Utilities	607,797	624,147	421,779	426,735	263,525	214,260
Legal services	1,715,000	983,500	1,293,000	1,335,000	824,250	949,250
Professional services	1,821,189	1,350,369	1,565,356	1,880,061	1,876,015	1,153,635
Insurance	74,000	77,000	69,000	82,500	82,500	88,000
Aerial photography	802,297	442,297	442,297	524,594	442,297	460,000
Rentals	150,870	169,370	175,850	134,520	172,220	314,250
Building & equipment maintenance	379,418	405,984	429,486	325,765	189,189	368,636
Software maintenance	462,100	515,735	610,347	573,938	557,328	913,284
Other services	407,775	373,760	270,970	288,630	235,890	250,815
Capital Equipment	173,931	265,723	22,265	304,288	1,287,795	1,326,947
Debt Administration	748,838	748,838	749,194	749,194	-	-
<b>Total Expenditures</b>	<b>\$ 25,683,866</b>	<b>\$ 22,786,110</b>	<b>\$ 20,193,893</b>	<b>\$ 20,193,893</b>	<b>\$ 19,486,627</b>	<b>\$ 18,827,657</b>



## Budget History



## Expenditures by Category



# CAD STAFFING

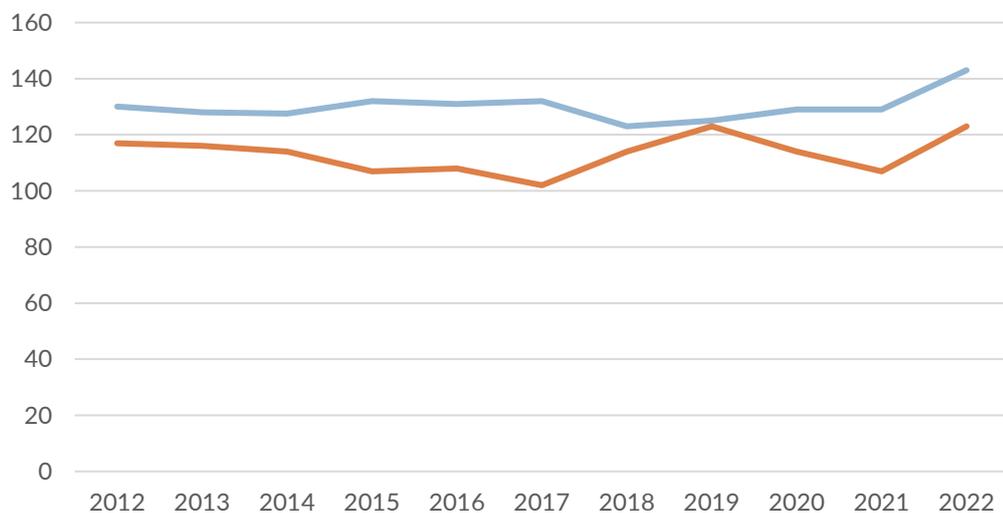
## Key District Personnel

Chief Appraiser	Leana Mann
Deputy Chief Appraiser	Mike Mills
In-house Counsel	Dustin Banks
Communications Director	Cynthia Martinez
HR & Finance Director	Kat Harvey
Director Residential Appraisal	Russell Ledbetter
Assistant Director Residential Appraisal	Zachary Dye
Director Commercial Appraisal	Desiree Palencia
Assistant Director Commercial Appraisal	Dustin Harshbarger
Director Personal Property Appraisal	Nancy Wiatrek
Manager Customer Service	Catie Lee
Manager Appraisal Support	Tanya Deleon
Manager Geographic Information Systems	Luis Esteban

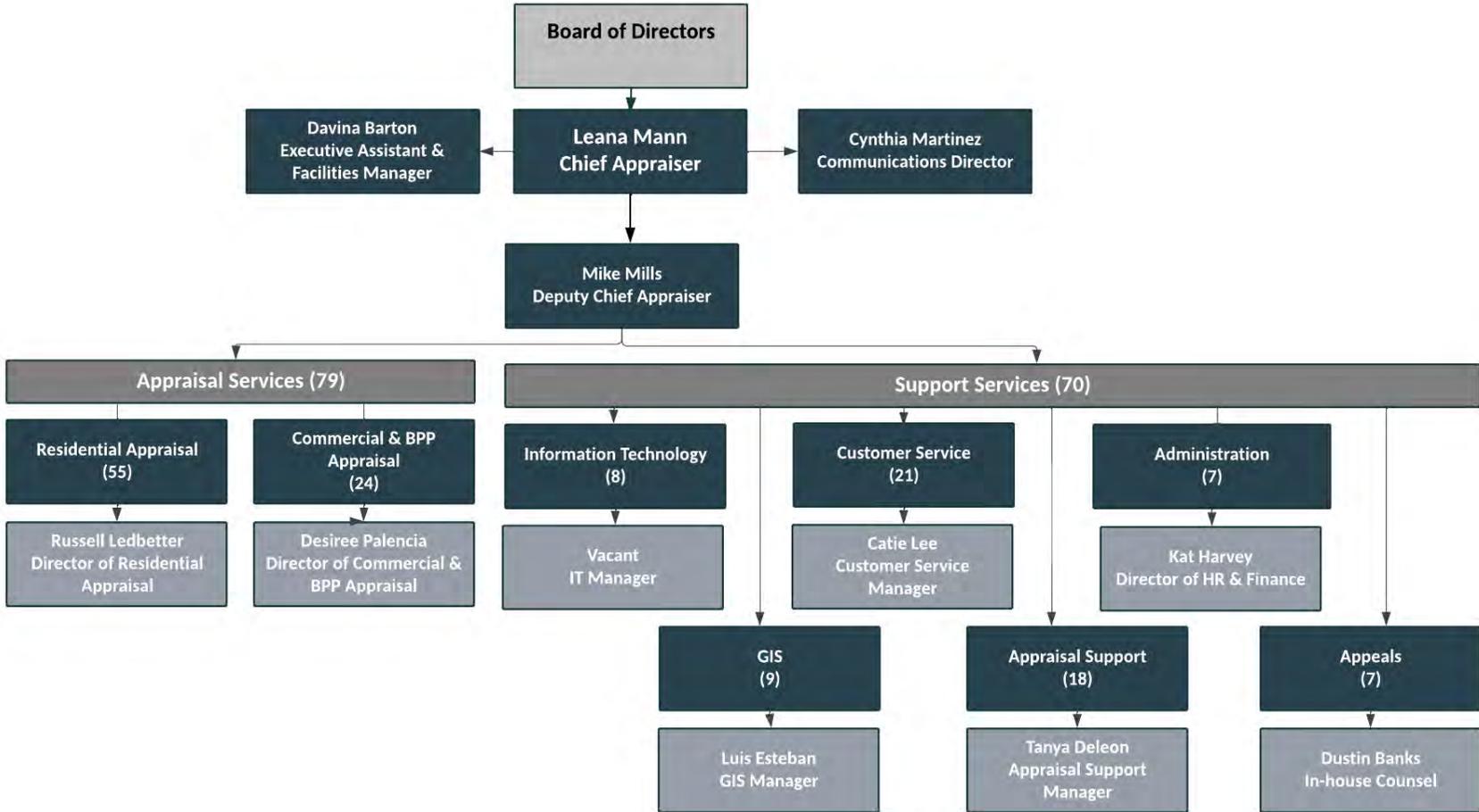
The appraisal district employs a mixture of professional and clerical staff.

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Budgeted Personnel</b>	130	128	127.5	132	131	132	123	125	129	129	143	153
<b>Actual Personnel</b>	117	116	114	107	108	102	114	123	114	107	123	153
<b>Variance</b>	13	12	13.5	25	23	30	9	2	15	22	20	0

Personnel Comparison



# ORGANIZATION CHART



## CAD COMPARISON

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

<b>Budget as a % of Total Levy</b>			
	2022 Total Levy	2022 Budget	Budget as a % of Levy
Dallas CAD	\$ 8,636,775,393	\$ 31,205,055	0.3613%
Travis CAD	\$ 5,966,208,393	\$ 22,786,110	0.3819%
Bexar CAD	\$ 4,970,768,992	\$ 20,238,268	0.4071%
Williamson CAD	\$ 2,229,068,117	\$ 10,257,900	0.4602%
Tarrant CAD	\$ 5,806,429,123	\$ 26,790,117	0.4614%
Denton CAD	\$ 2,937,313,897	\$ 15,324,293	0.5217%
Montgomery CAD	\$ 1,895,820,850	\$ 12,239,560	0.6456%
Colling CAD	\$ 3,788,357,387	\$ 25,394,900	0.6703%
Harris CAD	\$ 12,972,489,919	\$ 94,872,473	0.7313%
Fort Bend CAD	\$ 2,244,551,453	\$ 18,194,846	0.8106%

Another helpful statistic for weighing appraisal district performance is comparing the appraisal district budget to total market value. This measures the CAD's operating efficiency based on how much it costs to produce a market value appraisal roll. Travis CAD has the lowest budget as a percent of total market value compared to other similar metro CADs.

<b>Budget as a % of Market Value</b>			
	2022 Market Value	2022 Budget	Budget as a % of Market Value
Travis CAD	\$ 428,443,400,804	\$ 22,786,110	0.0053%
Williamson CAD	\$ 155,228,489,181	\$ 10,257,900	0.0066%
Dallas CAD	\$ 459,957,531,580	\$ 31,205,055	0.0068%
Bexar CAD	\$ 269,872,354,900	\$ 20,238,268	0.0075%
Denton CAD	\$ 183,201,173,329	\$ 15,324,293	0.0084%
Tarrant CAD	\$ 299,465,744,810	\$ 26,790,117	0.0089%
Collin CAD	\$ 251,288,442,956	\$ 25,394,900	0.0101%
Montgomery CAD	\$ 109,405,527,159	\$ 12,239,560	0.0112%
Harris CAD	\$ 788,310,680,998	\$ 94,872,473	0.0120%
Fort Bend CAD	\$ 135,549,932,917	\$ 18,194,846	0.0134%



As of the most recent Comptroller’s Operations Survey (2022), Travis CAD had the third-highest market value in the state.

<b>Top 10 Texas CADs by Market Value</b>			
	<b>2022 Market Value</b>	<b>Market Value (Billions)</b>	<b>% of Total State Market Value</b>
Harris CAD	\$ 788,310,680,998	\$ 788	14.9588%
Dallas CAD	\$ 459,957,531,580	\$ 460	8.7280%
<b>Travis CAD</b>	<b>\$ 428,443,400,804</b>	<b>\$ 428</b>	<b>8.1300%</b>
Tarrant CAD	\$ 299,465,744,810	\$ 299	5.6826%
Bexar CAD	\$ 269,872,354,900	\$ 270	5.1210%
Collin CAD	\$ 251,288,442,956	\$ 251	4.7684%
Denton CAD	\$ 183,201,173,329	\$ 183	3.4764%
Williamson CAD	\$ 155,228,489,181	\$ 155	2.9456%
Fort Bend CAD	\$ 135,549,932,917	\$ 136	2.5722%
Montgomery CAD	\$ 109,405,527,159	\$ 109	2.0760%
<b>State Total</b>	<b>\$ 5,269,891,392,975</b>	<b>\$ 5,270</b>	



# APPRAISAL DISTRICT WORKLOAD

## Appraisal Functions

The appraisal functions for the Travis Central Appraisal District are divided into three departments- Commercial Appraisal, Residential Appraisal, and Business Personal Property Appraisal. Within these three departments, there are a total of 79 full-time employees. Of those staff members, 35 are Registered Professional Appraisers (RPA) through the Texas Department of Licensing and Regulation (TDLR), with an additional 42 staff members registered with TDLR and working towards their RPA Designation.

### Appraisal Phase

During the appraisal phase, appraisers conduct field inspections and aerial reviews of properties in order to discover any new property and list all characteristics of new and existing properties. These steps are the foundation of determining a market value for each property within Travis County. The staff also determine a property's situs, or where it will be taxable. The appraisal district then sends a notice of appraised value to each property owner listing their property's market value for the tax year, along with other information required by the Texas Property Tax Code to be included in the Notice of Appraised Value. Travis CAD then compiles a formal list of all taxable property, known as the appraisal records, and delivers the records to the Appraisal Review Board before beginning the next phase of the cycle.

### Equalization Phase

During the equalization phase, property owners can protest their appraisal on the basis that their market value is excessive or they were unequally appraised, determination of situs, the denial of any exemptions, denial of special-use appraisal, determination of a change of use on previously qualified agricultural or timber land, determination of ownership, failure of the ARB or appraisal district to send required notices, or any other action that applies to and adversely affects the property owner. Appraisers will meet informally with property owners and agents to discuss a protest and try to resolve any concerns. If a property owner and appraiser cannot reach an agreement, they can have their protest heard by the Appraisal Review Board, an independent body of citizens tasked with hearing property owner protests and making a determination on the protest.

*Note: The other two phases of the appraisal cycle do not pertain to the appraisal functions and are not reported here.*



### COMMERCIAL APPRAISAL

The Commercial Appraisal Department is responsible for appraising all commercial properties within Travis County, including all multi-family properties of five units and larger, retail, office, industrial, and lodging properties. This department must gather data pertaining to the quality, classification, and value of complex commercial properties. They are responsible for scheduling that allows for the systematic processing of commercial protests in a timely manner that will allow the district to certify timely as well as perform appraisals, data collection, sales analysis, and estimates for construction costs for various types of commercial properties.

<b>Commercial Appraisal</b>				
Performance Metric/Task:		2022	2023	% Inc (Dec)
NOAV	Total Noticed Properties	21,361	20,827	-2.5%
	Properties noticed by April 15th	20,167	20,013	-0.8%
	% Noticed by April 15th	94.4%	96.1%	1.8%
Protest	Total Protests	14,585	15,205	4.3%
	Formal Hearings	4,416	5,122	16.0%
	Joint Motion Agreements/Toplines	11,360	8,215	-27.7%
	% of Protests Toplined	77.9%	62.3%	-20.0%
Number of Permits Processed		3,745	5,200	38.9%



## RESIDENTIAL APPRAISAL

The Residential Appraisal Department is responsible for the fair and equitable appraisal of all residential property in Travis County, including houses, mobile homes, duplexes, triplexes, fourplexes, and residential condominiums. This department is responsible for applying the generally accepted appraisal methods to estimate the value of all residential property in Travis County and producing an accurate residential appraisal roll. This department is also responsible for the scheduling that allows for the systematic processing of residential protests in a timely manner that will allow the district to certify timely. This department values all land, builder's inventory, and places productivity (usually called Ag) values on properties.

<b>Residential Appraisal</b>				
Performance Metric/Task:		2022	2023	% Inc (Dec)
<b>Fieldwork</b>	Field Work Inspections	27,223	43,580	60.1%
	New Construction	10,001	5,486	-45.1%
	Permits Processed	18,175	30,380	-32.4%
	Sales Transactions	16,157	14,469	-10.4%
<b>NOAV</b>	Total Noticed Properties	391,673	400,287	2.2%
	Properties noticed by April 15th	139,387	218,085	56.5%
	% Noticed by April 15th	35.6%	54.5%	53.1%
<b>Protests</b>	Total Protests	152,711	160,197	4.9%
	Formal Hearings	32,987	25,418	-22.9%
	Informal Agreements Reached	3,308	4,400	33.0%
	Informal Meetings Conducted	18,454	64,570	249.9%
	Joint Motion Agreements/Toplines	138,849	95,999	-30.9%
Special Valuation Applications		575	1,428	148.3%



## BUSINESS PERSONAL PROPERTY APPRAISAL

The Business and Personal Property (BPP) Appraisal department is responsible for the fair and equitable appraisal of all business and personal property in Travis County. This department is responsible for valuing all personal property accounts, including equipment, inventory, furniture, fixtures, and vehicles; they are also responsible for administering abatements, special inventory, and Freeport exemptions. Additionally, they oversee contract appraisals for utilities, transportation, and minerals.

<b>Business Personal Property</b>				
Performance Metric/Task:		2022	2023	% Inc (Dec)
NOAV	Total Noticed Properties	36,965	34,961	-5.4%
	Properties noticed by June 1st	7,982	17,924	124.6%
	% Noticed by June 1st	21.6%	51.3%	137.4%
Protests	Total Protests	4,965	4,817	-3.0%
	Formal Hearings	875	425	-51.4%
	Informal Agreements Reached	2,558	1,568	-38.7%
	Informal Meetings Conducted	3,993	3,022	-24.3%
	Joint Motion Agreements/Toplines	191	339	77.5%
Renditions	Renditions Mailed	36,780	35,875	-2.5%
	Renditions Processed	25,385	23,657	-6.8%
	Rendition Extension Request Processed	N/A	3,478	N/A
	% of Renditions Filed with Extension Request	N/A	14.7%	N/A
Fieldwork: Total Field Checks		9,702	8,906	-8.2%
Special Inventory Tax		729	726	-0.4%



## Property Owner Outreach and Support Functions

The property owner outreach and support functions are comprised of the Communications Department and the Customer Service department. There are 22 full-time employees performing property owner outreach and support functions. The public outreach is managed by the District's Communication Director and the property owner support functions are managed by the Customer Service Director.

### PROPERTY OWNER OUTREACH

The property owner outreach is designed to provide beneficial information to property owners on the property tax system and processes and procedures of the Travis Central Appraisal District. These educational opportunities are provided through public outreach events and through messaging available on the District's public website.

<b>Property Owner Outreach</b>				
Performance Metric/Task:		2022	2023	% Inc (Dec)
<b>Traditional Media</b>	Total Coverage	242	187	-22.7%
	Positive Coverage	87%	95%	9.2%
	On Message	91%	95%	4.4%
<b>Digital Media</b>	Total Website Visits	3,374,650	3,411,066	1.1%
	Exemptions Page Visits	251,836	192,988	-23.4%
	Protests Page Visits	182,429	165,811	-9.1%
	Website Resource Downloads	N/A	41,924	N/A
<b>Outreach Events</b>	Outreach events attended	7	13	85.7%
	Outreach- People Reached (In Person)	N/A	624	N/A
	Outreach- People Reached (Replays)	N/A	7,827	N/A



**CUSTOMER SERVICE**

The Customer Service department is responsible for representing the district in frequent contact with the public. This department assists property owners, property tax professionals, attorneys, and the general public with any request. The customer service department administers homestead, disabled veteran, and over-65 exemptions, and is responsible for ensuring that exemptions are fairly and consistently granted per the Texas Property Tax Code.

<b>Customer Service</b>				
<b>Performance Metric/Task:</b>		<b>2022</b>	<b>2023</b>	<b>% Inc (Dec)</b>
Property Owner Assistance	Calls Answered	N/A	66,180	N/A
	Emails Answered	55,642	34,661	-37.7%
	In Person Transactions	8,242	10,381	26.0%
	In-Person Wait Time	6.85 minutes	5.22 minutes	-31.2%
Exemptions Processed		42,151	65,443	55.3%

**Support Services**

The support services functions for the Travis Central Appraisal District are divided into five departments- Administration, Legal, Information Technology, Geographic Information Systems, and Appraisal Support. These five support departments contain 52 full-time employees. Within these departments, there are an additional 4 Registered Professional Appraisers (RPA) through the Texas Department of Licensing and Regulation (TDLR).

**ADMINISTRATION**

The administration department plans, organizes, directs, and controls the business support functions related to human resources, budget, finance, purchasing, payroll, facilities maintenance, records management, and mail services. Additional responsibilities include conducting staff training/CLE, legislative bill tracking and analysis, as well as notarizing and translating forms and documents.

<b>Finance</b>			
<b>Performance Metric/Task:</b>	<b>2022</b>	<b>2023</b>	<b>% Inc (Dec)</b>
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	N/A
GFOA Distinguished Budget Award	Yes	Yes	N/A
GFOA Award for Popular Annual Financial Report	Yes	Yes	N/A
GTOT Investment Policy Certificate of Distinction	Yes	Yes	N/A
Vendor Payments Issues (Checks & ACH)	3,343	3,572	6.9%



## LEGAL

The legal department manages post-administrative appeals, including lawsuits, arbitrations, SOAH hearings, mediations, and settlement conferences (internally and those of outside counsel); preparation and review of expert reports; filing and answering lawsuits; preparing and answering discovery, motions, and judgments; and providing legal advice on day-to-day issues arising out of issues involving the Texas Property Tax Code, exemption application, contracts, open meetings, and public information requests. The litigation appraisers handle all the arbitrations and coordinate valuation efforts for use in SOAH hearings, mediations and settlement conferences involving real property.

<b>Legal</b>			
Performance Metric/Task:	2022	2023	% Inc (Dec)
Lawsuits Filed (Cause Number)	1,783	2,451	37.5%
Lawsuits Filed (Property ID)	3,420	4,285	25.3%
Number of Agreed Judgements (by Cause Number)	740	757	2.3%
Number of Agreed Judgements (by Property ID)	1,548	1,356	-12.4%
Settlement Conferences Held (Days)	93	97	4.3%

## INFORMATION TECHNOLOGY

The Information Technology department's function is to manage the activities of the information technology environment including the network, security, database, and CAMA software administration. This department is highly technical in all areas for troubleshooting, evaluating, and recommending changes to current and future network requirements to meet the district's needs. The IT department works closely with management and the district's software vendor to help design and implement new software features and programming changes, including changes required by legislative mandate. This department coordinates supplement processing with entities and district staff, works with various departments of the taxing units to electronically exchange information and provide data/information for all taxing units as requested. The IT department also processes record requests requiring computer generated information.

<b>IT</b>			
Performance Metric/Task:	2022	2023	% Inc (Dec)
Help Desk Ticket Count	4,595	1,911	-58.4%
Servers Supported	44	44	0.0%
System Uptime	96.8%	100.0%	3.3%
True Prodigy Tickets Submitted	1,220	823	-32.5%



## GEOGRAPHIC INFORMATION SYSTEMS (GIS)

The GIS department’s function is to set up new real estate accounts as recorded on subdivision plats, condominium declarations, and deed records recorded at the Travis County clerk’s office. It is also the responsibility of the GIS department to maintain current ownership and mailing addresses on these properties. Ownership records are recorded and received from the Travis County Clerk and District Clerk offices. Mailing address changes are received from the property owners and the United States Postal Service. It is also the GIS department’s responsibility to maintain current taxing entity records. The annexation and de-annexation information is received from the various taxing entities.

<b>Geographic Information Systems (GIS)</b>			
<b>Performance Metric/Task:</b>	<b>2022</b>	<b>2023</b>	<b>% Inc (Dec)</b>
Deed Transactions	42,737	33,827	-20.8%
New Condos	393	396	0.8%
New Lots	6,874	5,575	-18.9%
New Subdivision	302	264	-12.6%
New Units	2,768	3,017	9.0%
Property Merges Processed	139	253	82.0%
Property Splits Processed	588	548	-6.8%

## APPRAISAL SUPPORT

The Appraisal Support department is responsible for accurately entering data, ensuring protests are entered in a timely manner, verifying that all required forms are executed appropriately, scheduling protest hearings, and ensuring that customers receive prompt attention and accurate information.

<b>Appraisal Support</b>			
<b>Performance Metric/Task:</b>	<b>2022</b>	<b>2023</b>	<b>% Inc (Dec)</b>
Appointment of Agents Processed	67,000	90,200	34.6%
Rendition Data Entry	22,200	23,700	6.8%
Builder Plans Processed	2,300	7,200	213.0%
Solar Exemptions Processed	1,738	3,100	78.4%
Special Inventory Tax Statements Entered	6,000	8,200	36.7%



## VISIT OR CONTACT US

### Office Location

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

### Mailing Address

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

### Customer Inquiries and Assistance

Phone: (512) 834-9138  
Email: [CSinfo@tcadcentral.org](mailto:CSinfo@tcadcentral.org)  
Website: [www.traviscad.org](http://www.traviscad.org)

### Business Hours

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

### Directions

#### From North Austin

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

#### From South Austin

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

#### From East Austin

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

#### From West Austin

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





RESTRICTED REPORT OF  
THE MASS APPRAISAL

OF

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

BY

LEANA MANN, RPA  
TRAVIS CENTRAL APPRAISAL DISTRICT  
850 E ANDERSON LANE  
AUSTIN, TEXAS 78752

AS OF JANUARY 1, 2024

# TRAVIS CENTRAL APPRAISAL DISTRICT

## BOARD OFFICERS

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CHAIRPERSON  
DEBORAH CARTWRIGHT  
VICE CHAIRPERSON  
NICOLE CONLEY  
SECRETARY/TREASURER



LEANA MANN  
CHIEF APPRAISER

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JIE LI  
ELIZABETH MONTOYA  
BLANCA ZAMORA-GARCIA

April 24, 2024

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

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

Dear Board of Directors:

The appraisal records are hereby submitted to the Board of Directors for further submission to the Appraisal Review Board for their review and determination of protests. The market value expressed in the appraisal records as of April 24, 2024, is effective January 1, 2024, and the total is as follows:

**\$488,923,467,489**

**(FOUR HUNDRED EIGHTY-EIGHT BILLION, NINE HUNDRED TWENTY-THREE MILLION, FOUR HUNDRED SIXTY-SEVEN THOUSAND, FOUR HUNDRED EIGHTY-NINE DOLLARS)**

The value conclusions shown in this appraisal report are subject to the "Contingent and Limiting Conditions," which are located at the back of this report. For information concerning the supporting data and rationale of the conclusions, your attention is directed to the following report. Additional details of the steps involved in reaching the value conclusion are available for review in the files of the Travis Central Appraisal District that include but are not limited to, the 2023-2024 reappraisal plan.

Respectfully submitted,

Leana Mann, RPA  
Chief Appraiser  
Travis Central Appraisal District

## **Introduction**

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

This mass appraisal report was written in compliance with Standards Rule 6-7 of the Uniform Standards of Professional Appraisal Practice (USPAP) as promulgated by the Appraisal Standards Board of The Appraisal Foundation. The 2024 mass appraisal was prepared under the provisions of the Texas Property Tax Code (hereafter "Tax Code") 23.01(b). Taxing jurisdictions participating in the district must use the appraisals as the basis for imposing property taxes. The State of Texas allocates state funds to school districts based upon the district's appraisals, as tested and modified by the state comptroller of public accounts. The 2024 mass appraisal results in an estimate of the market value of each taxable property within the district's boundaries. Where required by law, the district also estimates value on several bases other than market value. These are described where applicable later in this report. The report provides general provisions pertaining to all properties within the appraisal district and then is divided relative to individual appraisal divisions within the office. Individual appraisal records for each account within the county are stored in the CAMA system, and the appraisal roll is certified to each taxing entity in July.

## **General Assumptions and Limiting Conditions**

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

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

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

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

- In many cases, the subject properties were not inspected immediately before the appraisal, or the appraiser may have only inspected them from the exterior. It is assumed that the interiors of the improvements are in the same general condition as the exteriors and that the properties are functional for the use indicated in the records of the Travis Central Appraisal District, as reflected in this appraisal.

## **Effective Date of Appraisal and Date of the Report**

The most current values report is dated April 24, 2024, with the effective valuation date of January 1, 2024. This appraisal is considered to be retrospective in nature since sales and data after the effective date of the appraisal were used in the valuation of some of the properties, and the report date is later than the effective date of the appraisal. This report was signed on April 24, 2023.

## **Definition of Value to be Estimated**

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

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

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

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

## **Properties Appraised**

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

The property rights appraised were fee simple interests, with the exception of leasehold interests in property exempt to the holder of the property’s title. The latter are appraised under a statutory formula

described in Sec. 25.07, Tax Code. The description and identification of each property appraised will be included in the appraisal records submitted to the Travis Appraisal Review Board (ARB) on May 15, 2024.

## **Client and Intended User**

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

Travis Central Appraisal District (TCAD) is responsible for local property tax appraisal and exemption administration for 209 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, municipal utility district, and others, sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals are values established by the appraisal district and used by the taxing units to calculate their annual tax revenues. Appraisals are based on each property's market value and equitable value. TCAD also administers and determines eligibility for property tax exemptions that are authorized by State and local governments; such as those for homeowners, the elderly, disabled persons, disabled veterans, low income housing, charitable or religious organizations and historic properties.

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

## **Yearly Scope of Work to Develop the Appraisal**

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

*Third Party*—Section 5.10 of the Texas Property Tax Code requires the comptroller to conduct a study at least once every two years to determine the degree of uniformity and the median level of appraisals by the appraisal district within each major category of property. The Property Value Study (PVS) uses statistical analysis of sold properties and appraisals of unsold properties as a basis for assessment ratio reporting. The preliminary results of this study are released in January following the year for which the study is conducted. Final results are then certified to the Education Commissioner of the Texas Education Agency in July. This outside (third party) ratio study provides meaningful data to TCAD in regards to the accuracy and uniformity of yearly appraisal work while also providing assistance in identifying potential areas requiring reanalysis the following appraisal year.

*Third Party*—Section 5.102 of the Texas Property Tax Code requires the comptroller to review at least once every two years, the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology to determine compliance with

generally accepted standards, procedures, and methodology. This review, referred to as the Methods and Assistance Program (MAP), will be conducted during the year in which a Property Value Study is not undertaken. The comptroller is required to deliver a written report to the chief appraiser, CAD board of directors, and each superintendent and board of trustees in school districts in the CAD concerning the MAP findings. This review provides the appraisal district with the opportunity to ensure that the office policies and procedures, and the appraisal standards and methodology are in compliance with Tax Code and USPAP requirements.

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

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

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

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

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

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

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

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

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

## **Report by Appraisal Divisions**

### **Residential Division**

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

### **Model Specification**

- *Area Analysis*—Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources and provide the field appraiser a current economic outlook on the real estate market. Information is gathered from real estate publications and other outside sources, including seminars, conferences, and continuing education courses.
- *Neighborhood and Market Analysis*—Neighborhood analysis examines how physical, economic, governmental, social forces, and other influences affect property values. The results of these forces are also used to identify, classify, and stratify comparable properties into

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

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

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

- *Highest and Best Use Analysis*—The highest and best use must be physically possible, legally permissible, financially feasible, and maximally productive. The highest and best use of residential property is generally its current use. This is due in part to the fact that residential development, in many areas, through the use of deed restrictions and zoning, precludes other land uses. In some instances, there are areas that transition over time from what was initially residential to another use. Appraisal standards require a property to be valued at its highest and best use; However, a Jurisdictional Exception is provided by USPAP when local law requires something contrary to the recognized standard. 23.01(d) of the Tax Code also addresses the valuation of residential properties with a homestead based on the residential value regardless if that is not the current highest and best use of the property. Travis County has properties identified to meet the criteria of 23.01(d) and are coded for identification and valued as required.

#### **Model Calibration**

- *Cost Schedules*—Residential property within the county begins initial valuation from cost schedules that utilize a comparative unit method. Cost schedules are developed and tested by

compiling known sale prices of new properties within each defined level of quality of construction and correlating the resulting value per square foot data into tables stored within the CAMA system. Tables are also developed to uniformly apply value for added exterior amenities of a home that have been identified to add value through statistical analysis.

- *Depreciation*—Physical depreciation is expressed as a percentage that is computed and subtracted from the estimated replacement cost new. The percentage rate is dependent on the class, condition, effective age, and economic life of an improvement. Depreciation tables are initially developed from Marshall & Swift publications, set up based on structure classifications, and observed each year through market sales for potential adjustments. The depreciation schedules ensure that all properties within the same quality and condition depreciate at the same level which ultimately leads to uniformity within a market area. A critical element in depreciation is commonly referred to as effective age and is the cornerstone on which the schedules are built. Initial construction dictates the actual age of a structure by establishing a base year on which the age can be calculated. Initially, the actual and effective age are the same. However, over time, owners replace, change, or update a structure's deteriorating components, reducing the effective age of the property and the depreciation amount. Correlations of sales to effective ages of properties are utilized to trend and update depreciation schedules as necessary.
- *Income Models*—Income models are utilized if there is sufficient data to develop rent multipliers for residential property producing income and little or no sales information to rely on a market sales approach to value. Typically, there is substantial residential sales information in rental areas, and the income approach is not generally used.
- *Sales Information*—A sales file for the storage of sales data for improved properties is maintained for residential real property. Residential improved sales are collected from a variety of sources, including district survey letters sent to buyers and sellers, field discovery, protest hearings, builders, publications, third-party sources, and realtors or brokers. A system of type, source, validity, and verification codes has been established to define salient facts related to a property's purchase or transfer and to help determine relevant market sale price information. As a result of the Tax Code requirement of a January 1 valuation, the effect of time as an influence on price is studied by paired and resales analysis or forecast trending. Monthly time adjustments are illustrated through detailed analysis and applied in the ratio study to the sales as indicated within defined areas of study.
- *Statistical Analysis*—The residential appraisers perform statistical analysis annually to evaluate whether values are consistent with the market. Ratio studies are conducted on residential neighborhoods in the district to judge mass appraisal accuracy and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each neighborhood and are summarized by year. These summary statistics provide the appraisers a tool by which to determine both the level and uniformity of appraised value on a neighborhood basis and consider whether appraised values require adjustments relative to changing market conditions. The level of appraised value is determined by calculating the median appraisal-to-sale ratio within each market area. The accuracy and uniformity of a market area is tested by the coefficient of dispersion for the same dataset.

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

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

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

#### Residential (Builder’s) Inventory

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

### Commercial Division

The commercial appraisal department is responsible for developing the equal and uniform market values for commercial property within the county. The staff generally values apartments, offices, retail, warehouse/manufacturing, and various other categories of business-related facilities. The department is made up of appraisers and a support technician. Data collected during the fieldwork and analysis phases of the appraisal calendar is stored in the CAMA database and utilized to provide market values each year.

### Model Specification

- *Area Analysis*—Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rates, discount rates, financing trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources. The commercial appraisers and manager analyze the data and meet regularly to discuss how these factors and trends could impact the local real estate market. More detailed analysis by property

type and various categories is then undertaken to determine what model recalibration and specification will need to occur during the upcoming valuation cycle.

- *Neighborhood and Market Analysis*—A commercial neighborhood, submarket, or economic area comprises land and the commercial properties located within the boundaries of a specifically defined geographic location or a collection of land and the commercial properties defined by similar business functions within a defined geographic location. The school districts within the county provide the first basis of the geographic delineation of the commercial properties by location. Market area delineations can be based on man-made, political, or natural boundaries. Submarket analysis involves examining how physical, economic, governmental, and social forces at the local, national, and international levels influence or affect property values. The effects of these forces are used to determine the highest and best use for a property and to select the appropriate sale, income, and cost data in the valuation process. Economic area identification and delineation by each major property use type is a key component in a commercial mass appraisal valuation system. Economic areas are periodically reviewed to determine if a revised delineation is required.
- *Highest and Best Use Analysis*—The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate as of the valuation date. Any given property's highest and best use must be physically possible, legally permissible, financially feasible, and maximally productive. It is that use that will generate the highest net return to the property over a period of time. The appraiser must consider the most probable use permitted under local administrative regulations and ordinances. While its current zoning regulation may restrict a property's use, the appraiser may also consider the probability that the zoning could be changed based on activity in the area. A property's current use is often the highest and best use as a result of zoning regulations. However, there are times when the market and zoning changes proposed and allowed by a city have defined areas in transition where the highest and best use may not reflect the actual use of the property at the time of appraisal.

### **Model Calibration**

- *Cost Schedules*—The cost approach to value is applied to all improved real property utilizing the comparative unit or square foot method to determine replacement cost new. Replacement cost new should include all direct and indirect costs, including materials, labor, supervision, architect and legal fees, overhead, and a reasonable profit. Development of a comparative cost unit for each building class involves the utilization of national cost data reporting services as well as consideration of actual cost information on comparable properties within the county. A base cost rate has been developed for each building class and represents the replacement cost per unit for a benchmark property for each class. Date and location modifiers are necessary to adjust cost data to reflect conditions in a specific market and changes in costs over a period of time. Because a national cost service is used as a basis for the cost models, location modifiers are necessary to adjust these base costs specifically for Travis County. The national cost services provide these modifiers and are checked with any known local sales obtained by the appraisal district.
- *Depreciation*—Physical depreciation is expressed as a percentage that is computed and subtracted from estimated replacement cost new. The percentage rate depends on the class, condition, effective age, and economic life of an improvement. Depreciation tables are derived

from Marshall & Swift publications, set up based on structure classifications, and observed each year through market sales for potential adjustments.

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

### **Agricultural Land**

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

### **Business Personal Property Division**

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

### **Model Specification**

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

### **Model Calibration**

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

### **Industrial Personal Property, Utilities, Railroad, and Pipeline**

An independent appraisal company, Capitol Appraisal Group, Inc. (CAGI), values some unique industrial personal property, utilities, railroads, and pipelines. The following identifies CAGI's yearly responsibilities for these unique properties.

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

### **Minerals – Oil and Gas**

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

- *Identification of new property and its situs*—As subsurface mineral properties lie within the earth, they cannot be physically identified by inspection like other real property. However, the inability to directly inspect does not appreciably affect the ability to identify and appraise these properties. To identify new properties, CAGI obtains monthly oil and gas lease information from the Railroad Commission of Texas [RRC] to compare against oil and gas properties already

identified. The situs of new properties is determined using plats and W-2/G-1 records from the RRC, as well as CAGI's in-house map resources.

- *Identifying and updating relevant characteristics of all oil and gas properties to be appraised*—Relevant characteristics necessary to estimate value of remaining oil or gas reserves are production volume and pattern, product prices, expenses borne by the operator of the property, and the rate at which the anticipated future income should be discounted to incorporate future risk. CAGI obtains information to update these characteristics annually from regulatory agencies such as the RRC, the Comptroller of Public Accounts, submissions from property owners and operators, as well as from published investment reports, licensed data services, service for fee organizations and through comparable properties, when available.
- *Defining market areas in the district and identifying property characteristics that affect property value in each market area*—Oil and gas markets are regional, national and international. Therefore, they respond to market forces beyond defined market boundaries as observed among more typical real properties.
- *Developing an appraisal approach that best reflects the relationship among property characteristics affecting value, and best determines the contribution of individual property characteristics*—Among the three approaches to value (cost, income and market), the income approach to value is most commonly used in the oil and gas industry. Through use of the discounted cash flow technique in particular, the appraiser is able to bring together relevant characteristics of production volume and pattern, product prices, operating expenses and discount rate to determine an estimate of appraised value of an oil or gas property.
- *Comparison and Review*—Use of the income approach is the first step in determining an estimate of market value. After that the appraiser reviews the estimated market value compared to its previous certified value and also compares it to industry expected payouts and income indicators. The appraiser examines the model's value with its previous year's actual income, expecting value to typically vary within in a range of 2-5 times actual annual income, provided all appropriate income factors have been correctly identified. Finally, periodic reassignment of properties among appraisers and review of appraisals by a more experienced appraiser further expand the review process.

## Certification-USPAP 6-9

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

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

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

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

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

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

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

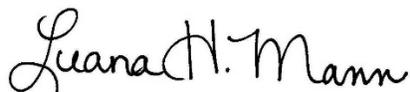
My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the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

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

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

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

Respectfully submitted,



Leana Mann, RPA  
Chief Appraiser  
Travis Central Appraisal District

April 24, 2024  
Signature Date

**Certification-Tax Code 25.22**

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

Name	Title
Mann, Leana	Chief Appraiser
Mills, Michael	Deputy Chief Appraiser
Martinez, Cynthia	Chief Strategy Officer
Banks, Dustin	In-house Counsel
Harvey, Kat	Director of HR & Finance
Cortez, Oralia	Appeals Manager
Dangerfield-Bell, Trisha	Records Manager
Sanchez, Kim	Legal Assistant
Bruce, Ambra	Legal Assistant
Nickler, Antoinette	Legal Assistant
Ruley, Jason	Litigation Appraiser
Angell, Howard	Litigation Appraiser
Fields, Dawn	Accounting Manager
Alvarado, Lilliana	HR & Accounting Assistant
Rogers, Charles	Mail Clerk/Messenger
Toungate, Casey	Maintenance Assistant
Herrera, Amie	Admin Application Support
Barton, Davina	Exec. Suppt & Facilities Coordinator
White, Blanche	Admin Support
Blaylock, Tawnya	Network Manager
Albers, Adrienne	CAMA Operations Manager
Hatfield, Stephen	Network Engineer
Yun, Adrian	Database Report Writer
Martin, Matthew	Database Programmer Analyst
Huereca, Monica	Help Desk Team Lead
Tunnel, Cameron	Help Desk Technician
Esteban, Luis	GIS Manager
Frey, Rachel	Sr. GIS Technician
Rangel, Nichole	GIS Technician
Wong, Amy	GIS Technician
Crisofaro, Aaron	GIS Technician
Rios, Charlotte	GIS Deed Clerk
Brittner, Sterling	GIS Deed Clerk
Ybarra, Marisa	GIS Deed Clerk
Foye, Susan	GIS Deed Clerk
Lee, Catie	Customer Service Manager
Vela, Geraldine	Customer Service Team Lead
Hayden, Branda	Exemptions Team Lead
Sneed, Karlton	Appraisal Relations Specialist
Castelan, Esmeralda	Customer Service Rep.
Harris, Yasmin	Customer Service Rep.
Jackson, Aliza	Customer Service Rep.
Love, Angelic	Customer Service Rep.
McGuff, Merry Beth	Customer Service Rep.
More, Paul	Customer Service Rep.
North, Mary	Customer Service Rep.
Salazar, Hortencia	Customer Service Rep.
Blaylock, Taylor	Exemptions Clerk
Hite, Kristal	Exemptions Clerk
Kissling, Camille	Exemptions Clerk
Paul, Tammy	Exemptions Clerk
Rodriguez, Eva	Exemptions Clerk
Walker, Kiara	Exemptions Clerk
Deleon, Tanya	Appraisal Support Manager
Candelas, Ashlyn	Appraisal Support Team Lead
Bailey, Cha'Ree	Appraisal Support Clerk
Butler, Wendy	Appraisal Support Clerk
Castillo, Ruben	Appraisal Support Clerk
Conn, Carol	Appraisal Support Clerk
Edwards, Teresa	Appraisal Support Clerk
Esser, Christina	Appraisal Support Clerk
Gonzalez, Sofia	Appraisal Support Clerk
Gray, Jennifer	Appraisal Support Clerk
Martorell, AJ	Appraisal Support Clerk
Mesa, Jacqueline	Appraisal Support Clerk
Nunez, Noelia	Appraisal Support Clerk
De La Fuente, Frances	Appraisal Support Clerk
Simmons, Ophelia	Appraisal Support Clerk
Wallace, Andrew	Appraisal Support Clerk
Palencia, Desiree	Director of Commercial
Harshbarger, Dustin	Asst. Director Commercial Appraisal
Hanslik, Tristina	Commercial Administrative Support
Rodgers, Glenn	Commercial Specialist
Murillo, Oscar	Commercial Specialist

Name	Title
Jorgenson, Joshua	Commercial Appraiser
Philipose, Jubin	Commercial Appraiser
Day, Phillip	Commercial Appraiser
Howard, Carly	Commercial Appraiser
Wilson, Todd	Commercial Appraiser
Garza, Nicholas	Commercial Appraiser
McGaughy, Nichol	Commercial Appraiser
Vidacic, Aleksandar	Commercial Appraiser
Kovalcik, Jana	Commercial Appraiser
Simon, Blesson	Commercial Appraiser
Tsaganelia, Lydia	Commercial Appraiser
Garza, Juan	Commercial Appraiser
Wiatrek, Nancy	Business Personal Property Director
Leija, Samantha	Sr. Personal Property Appraiser
Esser, Sebastian	Personal Property Appraiser
Cruces, Josue	Personal Property Appraiser
McGaughy, Michael	Personal Property Appraiser
Hopkins, Derrick	Personal Property Appraiser
Adrade, Griselda	Personal Property Appraiser
Perez, Denise	BPP Administrative Assistant
Ledbetter, Russell	Director of Residential Appraisal
Dye, Zachary	Asst. Director Residential Appraisal
Gonzalez, Jazmin	Residential Manager
Nino, Emiliano	Residential Manager
Stevens, Gretchen	Residential Manager
Leija, Sonya	Residential Team Lead
Fritz, Nickolas	Residential Team Lead
Robertson, Sue	Residential Team Lead
Morales, Adam	Residential Team Lead
Osborn, Brian	Residential Team Lead
South, Savannah	Residential Team Lead
Gardner, Trey	Arbitration Appraiser
Kawazoe, Brian	Arbitration Appraiser
Stone, Tami	Special Valuation Manager
Mazziotti, Daniel	Special Valuation Manager
Alumbaugh, Brandon	Residential Appraiser
Andrade, Jesus	Residential Appraiser
Bonnett, Michael	Residential Appraiser
Bradshaw, Phillip	Residential Appraiser
Brand, Nick	Residential Appraiser
Easterling, Adrianna	Residential Appraiser
Era, John	Residential Appraiser
Gould Jr., Bill	Residential Appraiser
Hixson, Conner	Residential Appraiser
Hoese, Mike	Residential Appraiser
Horsley, George	Residential Appraiser
Marchman, Jonathan	Residential Appraiser
Martinez, Miguel	Residential Appraiser
Mata, Abraham	Residential Appraiser
May, William	Residential Appraiser
McCarty, Robert	Residential Appraiser
Pullen, Tammy	Residential Appraiser
Randolph, Kristopher	Residential Appraiser
Rhoden, Anna	Residential Appraiser
Ross, Janice	Residential Appraiser
Ross, Michelle	Residential Appraiser
Rumps, Ralph	Residential Appraiser
Rutledge, JP	Residential Appraiser
Samansareesak, Soraya	Residential Appraiser
Sandoval, Orlando	Residential Appraiser
Sanford, Elizabeth	Residential Appraiser
Serpa, Steven	Residential Appraiser
Surley, Traveler	Residential Appraiser
Swartout, Michael	Residential Appraiser
Townley, Joshua	Residential Appraiser
Tran, Tony	Residential Appraiser
Uzer, Dany	Residential Appraiser
Veillon, Lance	Residential Appraiser
Warren, Jaylyn	Residential Appraiser
Webb, Collin	Residential Appraiser
Zett, John	Residential Appraiser
Huynh, Myoanh	Administrative Assistant
Gil, Kathryn	Ag Administrator
Rodriguez, Rebecca	Support Specialist

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

<b>NAME</b>	<b>TITLE</b>	<b>TDLR #</b>
Gregg Davis	Capitol Appraisal, Appraiser, Executive Vice-President	71552
Derek Maciak	Capitol Appraisal, Vice-President, Research and Development	
David E Popelar	Capitol Appraisal, Appraiser, Chief Engineer	71614
Noel Wilcoxson	Capitol Appraisal, Appraiser, Vice-President, Engineering & Special Projects	71581
Kenneth Hitt	Capitol Appraisal, Appraiser, Vice-President, Minerals	71452
Gerri "Tilly" Renfro	Capitol Appraisal, Appraiser, Industrial Division Manager	70171
LeLaina R Taylor	Capitol Appraisal, Appraiser, Mineral Division Manager	71912
Sandra Fain	Capitol Appraisal, Appraiser, Utilities Division Manager	74641
Dylan Van Meter	Capitol Appraisal, Appraiser	76062

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
<b>REAL PROPERTY &amp; MFT HOMES</b>	(Count) (375,698)	(Count) (67,003)	(Count) (442,701)
Land HS Value	71,644,077,439	16,201,192,855	87,845,270,294
Land NHS Value	78,948,398,785	13,900,192,463	92,848,591,248
Land Ag Market Value	8,402,750,044	412,431,646	8,815,181,690
Land Timber Market Value	0	0	0
Total Land Value	<b>158,995,226,268</b>	<b>30,513,816,964</b>	<b>189,509,043,232</b>
Improvement HS Value	126,710,712,505	29,269,903,451	155,980,615,956
Improvement NHS Value	89,217,789,278	34,563,982,223	123,781,771,501
Total Improvement	<b>215,928,501,783</b>	<b>63,833,885,674</b>	<b>279,762,387,457</b>
Market Value	<b>374,924,532,619</b>	<b>94,347,702,638</b>	<b>469,272,235,257</b>
<b>BUSINESS PERSONAL PROPERTY</b>	(40,659)	(49)	(40,708)
Market Value	<b>19,648,635,691</b>	<b>1,848,874</b>	<b>19,650,484,565</b>
<b>OIL &amp; GAS / MINERALS</b>	(5)	(0)	(5)
Market Value	<b>747,667</b>	<b>0</b>	<b>747,667</b>
<b>OTHER (Intangibles)</b>	(0)	(0)	(0)
Market Value	<b>0</b>	<b>0</b>	<b>0</b>
	(Total Count) (416,362)	(Total Count) (67,052)	(Total Count) (483,414)
<b>TOTAL MARKET</b>	<b>394,573,915,977</b>	<b>94,349,551,512</b>	<b>488,923,467,489</b>
Ag Productivity	24,823,187	836,278	25,659,465
Ag Loss (-)	8,377,926,857	411,595,368	8,789,522,225
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
<b>APPRAISED VALUE</b>	<b>386,195,989,120</b>	<b>93,937,956,144</b>	<b>480,133,945,264</b>
	80.4%	19.6%	100.0%
HS CAP Limitation Value (-)	22,609,006,244	4,999,512,164	27,608,518,408
CB CAP Limitation Value (-)	2,386,300,918	455,650,207	2,841,951,125
<b>NET APPRAISED VALUE</b>	<b>361,200,681,958</b>	<b>88,482,793,773</b>	<b>449,683,475,731</b>
Total Exemption Amount	92,907,572,544	7,086,331,039	99,993,903,583
<b>NET TAXABLE</b>	<b>268,293,109,414</b>	<b>81,396,462,734</b>	<b>349,689,572,148</b>
<b>TAX LIMIT/FREEZE ADJUSTMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LIMIT ADJ TAXABLE (I&amp;S)</b>	<b>268,293,109,414</b>	<b>81,396,462,734</b>	<b>349,689,572,148</b>
<b>CHAPTER 313 ADJUSTMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LIMIT ADJ TAXABLE (M&amp;O)</b>	<b>268,293,109,414</b>	<b>81,396,462,734</b>	<b>349,689,572,148</b>

APPROX TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 \$1,065,346,766. = 349,689,572,148 \* 0.304655 / 100)

Tax Increment Refinance Zone

Tax Increment Loss

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017_3L	3,899,826,719
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Tax Increment Finance Value:	3,899,826,719
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Tax Increment Finance Levy:	11,881,017.09
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EXEMPTIONS Exemption	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
	Total	Count	Total	Count	Total	Count
<b>Homestead Exemptions</b>						
HS-Local	26,166,959,499	215,924	6,037,703,505	39,319	32,204,663,004	255,243
HS-State	0	0	0	0	0	0
HS-Prorated	46,256,901	421	2,861,222	27	49,118,123	448
OV65-Local	7,412,026,931	62,477	931,727,691	7,591	8,343,754,622	70,068
OV65-State	0	0	0	0	0	0
OV65-Prorated	136,874	2	0	0	136,874	2
OV65S-Local	350,308,834	3,080	22,540,616	182	372,849,450	3,262
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	386,853,533	3,466	29,519,438	246	416,372,971	3,712
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DPS-Local	1,649,287	15	372,000	3	2,021,287	18
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVCH	254,909	2	0	0	254,909	2
DVHS	1,690,531,416	3,063	13,006,288	23	1,703,537,704	3,086
DVHS-Prorated	7,236,744	36	1,221,296	2	8,458,040	38
DVHSS	141,894,126	285	987,668	2	142,881,794	287
DVHSS-Prorated	0	0	0	0	0	0
DVHSS-UD	875,479	2	0	0	875,479	2
FRSS	2,320,090	5	0	0	2,320,090	5
<b>Subtotal for Homestead Exemptions</b>	<b>36,207,304,623</b>	<b>288,778</b>	<b>7,039,939,724</b>	<b>47,395</b>	<b>43,247,244,347</b>	<b>336,173</b>
<b>Disabled Veterans Exemptions</b>						
DV1	9,504,624	1,088	1,060,029	127	10,564,653	1,215
DV1S	275,000	55	25,000	5	300,000	60
DV2	5,247,269	594	709,500	80	5,956,769	674
DV2S	245,000	34	22,500	3	267,500	37
DV3	8,326,886	911	930,000	90	9,256,886	1,001
DV3S	285,000	36	10,000	1	295,000	37
DV4	18,739,346	2,843	2,013,770	180	20,753,116	3,023
DV4S	1,452,000	236	72,000	7	1,524,000	243
<b>Subtotal for Disabled Veterans Exemptions</b>	<b>44,075,125</b>	<b>5,797</b>	<b>4,842,799</b>	<b>493</b>	<b>48,917,924</b>	<b>6,290</b>

EXEMPTIONS Exemption	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
	Total	Count	Total	Count	Total	Count
<b>Special Exemptions</b>						
AB	0	5	0	0	0	5
ABMNO	0	1	0	0	0	1
Community Land Trust	30,000	63	0	0	30,000	63
FR	2,867,370,867	242	0	0	2,867,370,867	242
GIT	0	2	0	0	0	2
HT	0	151	0	2	0	153
LIH	0	5	0	0	0	5
MASSS	2,777,899	6	0	0	2,777,899	6
PC	145,101,578	138	4,502,862	14	149,604,440	152
SO	123,815,365	7,306	31,401,142	1,972	155,216,507	9,278
<b>Subtotal for Special Exemptions</b>	<b>3,139,095,709</b>	<b>7,919</b>	<b>35,904,004</b>	<b>1,988</b>	<b>3,174,999,713</b>	<b>9,907</b>
<b>Absolute Exemptions</b>						
EX	369,839	1	0	0	369,839	1
EX-Prorated	0	0	0	0	0	0
EX-11.35 2	27,640	1	0	0	27,640	1
EX-11.35 2 PRORATED	0	0	0	0	0	0
EX-XA	64,953,792	4	0	0	64,953,792	4
EX-XA-PRORATED	1,378,224	1	0	0	1,378,224	1
EX-XD	25,465,337	19	0	0	25,465,337	19
EX-XD-PRORATED	153,901	3	0	0	153,901	3
EX-XG	56,758,975	18	0	0	56,758,975	18
EX-XG-PRORATED	0	0	0	0	0	0
EX-XI	253,790,984	35	0	0	253,790,984	35
EX-XI-PRORATED	0	0	0	0	0	0
EX-XJ	1,176,258,343	218	0	0	1,176,258,343	218
EX-XJ-PRORATED	0	0	0	0	0	0
EX-XL	445,029	3	0	0	445,029	3
EX-XL-PRORATED	0	0	0	0	0	0
EX-XN	20,296	2	0	0	20,296	2
EX-XN-PRORATED	0	0	0	0	0	0
EX-XO	179,494	22	0	0	179,494	22
EX-XO-PRORATED	0	0	0	0	0	0
EX-XR	14,442,326	90	0	0	14,442,326	90
EX-XR-PRORATED	0	0	0	0	0	0
EX-XU	47,840,688	27	0	0	47,840,688	27
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	51,696,001,250	10,775	5,644,512	5	51,701,645,762	10,780
EX-XV-PRORATED	152,097,733	25	0	0	152,097,733	25
EX366	6,414,049	5,392	0	0	6,414,049	5,392
<b>Subtotal for Absolute Exemptions</b>	<b>53,496,597,900</b>	<b>16,636</b>	<b>5,644,512</b>	<b>5</b>	<b>53,502,242,412</b>	<b>16,641</b>

EXEMPTIONS Exemption	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
	Total	Count	Total	Count	Total	Count
<b>Other Exemptions</b>						
FTZ	19,703,535	3	0	0	19,703,535	3
<b>Subtotal for Other Exemptions</b>	<b>19,703,535</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>19,703,535</b>	<b>3</b>
<b>Total:</b>	<b>92,906,776,892</b>	<b>319,133</b>	<b>7,086,331,039</b>	<b>49,881</b>	<b>99,993,107,931</b>	<b>369,014</b>

**New Value**

Total New Market Value: \$9,582,976,366  
 Total New Taxable Value: \$8,710,061,090

**Exemption Loss**

**New Absolute Exemptions**

Exemption	Description	Count	Last Year Market Value
EX	Exempt	1	370,768
EX-XA	11.111 Public property for housing indigent perso...	4	3,830,378
EX-XG	11.184 Primarily performing charitable functions	1	18,003,927
EX-XJ	11.21 Private schools	2	1,602,394
EX-XO	11.254 Motor vhc for income prod and personal u...	2	19,659
EX-XR	11.30 Nonprofit water or wastewater corporation	1	19,355
EX-XU	11.23 Miscellaneous Exemptions	13	19,162,342
EX-XV	Other Exemptions (including public property, reli...	431	962,544,361
EX366	HB366 Exempt (Special Exemption)	8	13,277
Absolute Exemption Value Loss:		<b>463</b>	<b>1,005,566,461</b>

**New Partial Exemptions**

Exemption	Description	Count	Partial Exemption Amt
ABMNO	Abatement-MNO Only (Unused Special Exemption)	1	0
CLT	Community Land Trust (Special Exemption)	8	0
DP	Disability	15	1,613,139
DV1	Disabled Veterans 10% - 29%	27	191,000
DV2	Disabled Veterans 30% - 49%	17	141,000
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	1	7,500
DV3	Disabled Veterans 50% - 69%	42	429,714
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	10,000
DV4	Disabled Veterans 70% - 100%	108	1,104,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	2	0
DVHS	Disabled Veteran Homestead	51	29,056,837
DVHSS	Disabled Veteran Homestead Surviving Spouse	2	1,013,261
FR	FREEPORT	1	0
FRSS	First Responder Surviving Spouse (Special Exemp...	1	557,626
HS	Homestead	5956	906,503,968
HT	Historical (Special Exemption)	153	0
LIH	Public property for housing indigent persons (Spe...	5	0
OV65	Over 65	664	79,380,884
OV65S	OV65 Surviving Spouse	12	1,488,000
PC	Pollution Control (Special Exemption)	2	0
SO	Solar (Special Exemption)	1739	36,421,301
Partial Exemption Value Loss:		<b>8,808</b>	<b>1,057,918,230</b>
Total NEW Exemption Value			<b>2,063,484,691</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		<b>0</b>	<b>0</b>
Total Exemption Value Loss:			<b>2,063,484,691</b>

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**Average Homestead Value**

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	249,088	757,476	134,843	510,211
A & E	250,370	757,678	134,708	509,686

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**Property Under Review - Lower Value Used**

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
67,052	94,349,551,512	83,790,471,987	72,186,952,545

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	299,133		3,307,404,114	200,091,481,782	141,744,254,328
B	Multifamily Residential	9,779		1,804,899,389	35,835,567,392	35,292,100,979
C1	Vacant Lots and Tracts	26,894		4,460,880	5,802,697,911	5,301,247,332
D1	Qualified Open-Space Land	4,112	197,421.21	0	8,402,754,564	24,586,526
D2	Farm or Ranch Improvements on Qualified	272		138,420	13,316,249	11,011,412
E	Rural Land,Not Qualified for Open-Space Land	6,465		43,907,641	4,153,458,025	3,252,635,421
ERROR	ERROR	189		448,911	665,294	659,851
F1	Commercial Real Property	8,462		999,587,914	55,209,198,393	54,587,949,115
F2	Industrial Real Property	4,242		184,739,727	9,638,103,309	9,296,290,382
G1	Oil and Gas	5		0	747,667	747,667
J1	Water Systems	5		0	449,089	449,089
J2	Gas Distribution Systems	15		0	311,966,833	311,966,833
J3	Electric Companies (including Co-ops)	82		0	283,669,380	283,669,380
J4	Telephone Companies (including Co-ops)	846		0	284,678,463	284,678,463
J5	Railroads	10		0	39,859,409	39,268,028
J6	Pipelines	141		0	42,613,580	40,880,229
J7	Cable Companies	50		0	378,708,730	378,708,730
J8	Other Type of Utility	2		0	122,222,969	122,222,969
J9	Railroad Rolling Stock	2		0	4,411,705	4,411,705
L1	Commercial Personal Property	31,837		0	9,131,304,675	8,778,713,426
L2	Industrial and Manufacturing Personal Property	662		0	8,392,224,365	5,718,399,582
M1	Mobile Homes	11,519		113,601,731	755,741,816	651,246,558
M2	Other Tangible Personal Property	1		0	52,557	42,046
N	Intangible Personal Property	1		0	6,090	6,090
O	Residential Inventory	10,211		722,358,000	1,687,347,753	1,673,050,388
S	Special Inventory	542		0	493,913,680	493,912,885
XA	Public Property for Housing Indigent Persons	6		8,964,992	64,953,792	0
XB	Income Producing Tangible Personal	5,461		0	46,076,924	0
XD	Improving Property for Housing with Volunteer	20		2,867,497	25,465,337	0
XG	Primarily Performing Charitable Functions (§11.	19		0	56,758,975	0
XI	Youth Spiritual, Mental and Physical	37		0	254,151,137	0
XJ	Private Schools (§11.21)	230		44,220,247	1,177,477,861	0
XL	Organizations Providing Economic	3		0	445,029	0
XN	Motor Vehicles Leased for Personal Use (§11.	2		0	20,296	0
XO	Motor Vehicles for Income Production and	12		0	62,986	0
XR	Nonprofit Water or Wastewater Corporation	92		0	15,171,078	0
XU	MiscellaneousExemptions (§11.23)	30		0	45,154,740	0
XV	Other Totally Exempt Properties (including	11,000	106.9	307,605,983	51,811,016,142	0
		<b>Totals:</b>	197,528.11	7,545,205,446	394,573,915,977	268,293,109,414

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	60,774		486,410,999	46,731,689,746	34,659,212,299
B	Multifamily Residential	2,981		960,981,681	21,357,184,082	21,276,587,373
C1	Vacant Lots and Tracts	2,388		944,129	1,112,070,343	1,020,531,042
D1	Qualified Open-Space Land	141	7,322.07	0	412,431,646	833,464
D2	Farm or Ranch Improvements on Qualified	9		0	660,069	477,066
E	Rural Land,Not Qualified for Open-Space Land	565		4,269,606	504,723,189	401,020,852
ERROR	ERROR	2		0	0	0
F1	Commercial Real Property	2,347		553,626,353	22,153,505,325	22,028,705,913
F2	Industrial Real Property	800		28,833,360	2,058,619,311	1,996,975,113
J3	Electric Companies (including Co-ops)	7		0	2,152,344	2,141,966
J4	Telephone Companies (including Co-ops)	9		0	560,350	538,608
L1	Commercial Personal Property	47		0	1,780,889	1,780,889
M1	Mobile Homes	60		551,674	4,651,296	3,858,880
O	Residential Inventory	16		2,153,118	3,810,425	3,731,284
S	Special Inventory	1		0	67,985	67,985
XV	Other Totally Exempt Properties (including	6		0	5,644,512	0
<b>Totals:</b>			7,322.07	2,037,770,920	94,349,551,512	81,396,462,734

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	359,907		3,793,815,113	246,823,171,528	176,403,466,627
B	Multifamily Residential	12,760		2,765,881,070	57,192,751,474	56,568,688,352
C1	Vacant Lots and Tracts	29,282		5,405,009	6,914,768,254	6,321,778,374
D1	Qualified Open-Space Land	4,253	204,743.28	0	8,815,186,210	25,419,990
D2	Farm or Ranch Improvements on Qualified	281		138,420	13,976,318	11,488,478
E	Rural Land,Not Qualified for Open-Space Land	7,030		48,177,247	4,658,181,214	3,653,656,273
ERROR	ERROR	191		448,911	665,294	659,851
F1	Commercial Real Property	10,809		1,553,214,267	77,362,703,718	76,616,655,028
F2	Industrial Real Property	5,042		213,573,087	11,696,722,620	11,293,265,495
G1	Oil and Gas	5		0	747,667	747,667
J1	Water Systems	5		0	449,089	449,089
J2	Gas Distribution Systems	15		0	311,966,833	311,966,833
J3	Electric Companies (including Co-ops)	89		0	285,821,724	285,811,346
J4	Telephone Companies (including Co-ops)	855		0	285,238,813	285,217,071
J5	Railroads	10		0	39,859,409	39,268,028
J6	Pipelines	141		0	42,613,580	40,880,229
J7	Cable Companies	50		0	378,708,730	378,708,730
J8	Other Type of Utility	2		0	122,222,969	122,222,969
J9	Railroad Rolling Stock	2		0	4,411,705	4,411,705
L1	Commercial Personal Property	31,884		0	9,133,085,564	8,780,494,315
L2	Industrial and Manufacturing Personal Property	662		0	8,392,224,365	5,718,399,582
M1	Mobile Homes	11,579		114,153,405	760,393,112	655,105,438
M2	Other Tangible Personal Property	1		0	52,557	42,046
N	Intangible Personal Property	1		0	6,090	6,090
O	Residential Inventory	10,227		724,511,118	1,691,158,178	1,676,781,672
S	Special Inventory	543		0	493,981,665	493,980,870
XA	Public Property for Housing Indigent Persons	6		8,964,992	64,953,792	0
XB	Income Producing Tangible Personal	5,461		0	46,076,924	0
XD	Improving Property for Housing with Volunteer	20		2,867,497	25,465,337	0
XG	Primarily Performing Charitable Functions (§11.	19		0	56,758,975	0
XI	Youth Spiritual, Mental and Physical	37		0	254,151,137	0
XJ	Private Schools (§11.21)	230		44,220,247	1,177,477,861	0
XL	Organizations Providing Economic	3		0	445,029	0
XN	Motor Vehicles Leased for Personal Use (§11.	2		0	20,296	0
XO	Motor Vehicles for Income Production and	12		0	62,986	0
XR	Nonprofit Water or Wastewater Corporation	92		0	15,171,078	0
XU	MiscellaneousExemptions (§11.23)	30		0	45,154,740	0
XV	Other Totally Exempt Properties (including	11,006	106.9	307,605,983	51,816,660,654	0
		<b>Totals:</b>	204,850.18	9,582,976,366	488,923,467,489	349,689,572,148

**TRAVIS COUNTY**  
**Top Taxpayers**

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	1974073	TESLA INC	\$1,863,429,868	\$1,799,678,062
2	1853944	COLORADO RIVER PROJECT LLC	\$1,759,003,419	\$1,757,533,170
3	1974185	SAMSUNG AUSTIN SEMICONDUCTOR	\$1,366,564,090	\$1,309,249,952
4	189164	COLUMBIA/ST DAVIDS HEALTH CARE	\$1,028,421,026	\$1,015,818,672
5	179276	UNIVERSITY OF TEXAS	\$515,488,502	\$515,488,502
6	1918719	110 E 2ND SERIES	\$495,639,474	\$495,639,474
7	1745605	BPP ALPHABET MF RIATA LP	\$495,457,505	\$495,417,372
8	1668555	ORACLE AMERICA INC	\$486,934,238	\$486,842,545
9	1512787	WALLER CREEK ELEVEN LTD	\$479,156,672	\$479,156,672
10	1791095	GREEN WATER BLOCK 185 LLC	\$471,957,737	\$471,957,737
11	1974164	AMAZON.COM SERVICES LLC	\$590,887,033	\$460,451,973
12	1539270	APPLE INC	\$458,030,332	\$458,030,332
13	518096	HEB GROCERY COMPANY LP	\$434,433,782	\$433,766,390
14	1820494	ALPINE GUADALUPE LLC	\$426,820,099	\$426,820,099
15	1792122	CAPITAL METROPOLITAN TA	\$370,432,280	\$370,432,280
16	1629876	GW BLOCK 23 OFFICE LLC	\$368,805,924	\$368,805,924
17	1837273	AUS SPRINGDALE LLC	\$367,806,280	\$367,806,280
18	1640202	CSHV-401 CONGRESS LLC	\$353,403,177	\$353,403,177
19	1615357	DOMAIN RETAIL PROPERTY OWNER LP	\$341,595,326	\$341,595,326
20	1623610	CS KINROSS LAKE PARKWAY LLC	\$334,754,799	\$334,754,799
<b>Total</b>			<b>\$13,009,021,563</b>	<b>\$12,742,648,738</b>

## Notices of Appraised Value (NOAV)

Run #	TCAD Run Date:	Mail Drop Deadline	Protest Deadline:	# of Notices	2023 Comparison
1	4/4/2024	4/12/2024	5/15/2024	430,107	265,305
2	4/25/2024	5/1/2024	5/31/2024	4,847	169,270
3	5/10/2024	5/15/2024	6/14/2024		8,840
4	5/31/2024	6/5/2024	7/5/2024		14,296
5	6/14/2024	6/18/2024	7/18/2024		16,000

**Total**

**434,954**

**473,711**

**FOR IMMEDIATE RELEASE | April 11, 2024**

**Media Contact**

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**2024 APPRAISAL NOTICES ON THEIR WAY TO TRAVIS COUNTY PROPERTY OWNERS**

AUSTIN, Texas – Notices of Appraised Value for the 2024 tax year are on their way to Travis County property owners and updated market values will be posted on the Travis Central Appraisal District website ([traviscad.org](http://traviscad.org)) in the coming days.

Appraisal notices are being mailed to 424,064 Travis County property owners beginning this week. The notices include the market value assigned to a property as of January 1 and the taxable value of that property based on its exemptions.

According to Chief Appraiser Leana Mann, “Property owners will be receiving their 2024 Notices of Appraised Value over the next few weeks. This is the perfect time to check on your exemptions and learn more about the protest process.”

Overall, the Travis County appraisal roll increased 5.8% to \$488 billion, led by a strong performance in the commercial portfolios. According to this year’s values, the 2024 median market value for a residential property in Travis County is \$551,419 and the median taxable value of a residential property is \$401,806. On average, single-family residences saw market values decline by 7 percent in Travis County.

“Property owners who have a homestead exemption may see decreases in their market value, but increases in their taxable value this year,” added Mann. “In a robust market, an exemption creates a gap between market and taxable values. When the market slows, that gap shortens. Still, a homestead exemption saved the average property owner more than \$1800 on their property tax bill in 2023.”

Changes in market values do not translate directly into changes in property tax bills. Instead, values are used to determine a property owner’s portion of the total tax levy. The total tax levy is determined by the budgets set by local taxing entities such as cities, counties, and school districts.

Property owners who believe their property’s market value is incorrect have the right to file a protest with the appraisal district. The deadline to file a protest is May 15 or 30 days after a notice has been mailed, whichever is later. Travis County property owners are encouraged to file their protests online through the TCAD online portal. Property owners who file via the portal can upload their evidence, review the appraisal district’s evidence, review settlement offers, and attend their informal meetings and formal hearings through their online account. Protests and evidence will also be accepted by mail and in-person at the TCAD office (850 East Anderson Lane).

The informal process, which allows property owners to receive a settlement offer from the appraisal district, will begin April 16. During that time, property owners will have the opportunity to discuss their property with a TCAD appraiser and potentially resolve their protest.

Property owners who do not accept a settlement offer during the informal process will have the opportunity to present their case to the Travis Appraisal Review Board (ARB), an independent group of citizens authorized to resolve disputes between taxpayers and the appraisal district. ARB hearings are expected to begin in June 2024.

“This year property owners will be able to complete the entire protest process online without the need to come to our office,” added Mann. “Submitting a protest, having an informal meeting, and attending an ARB hearing can all be done from the comfort of your home using our online portal.”

TCAD will be hosting a webinar on the 2024 protest process May 1 at 11:30 a.m. Registration is available at [traviscad.org/webinars](https://traviscad.org/webinars).

Property owners can find more information on market values and the protest process on TCAD’s website at [traviscad.org](https://traviscad.org).

#### **About the Travis Central Appraisal District**

The mission of Travis Central Appraisal District, in accordance with the Texas Constitution and the laws of the state, is to provide accurate appraisal of all property in Travis County at one hundred percent market value, equally and uniformly, in a professional, ethical, economical, and courteous manner, working to ensure that each taxpayer pays only their fair share of the property tax burden. For more information, please visit [traviscad.org](https://traviscad.org).

###

# Travis County Residential Homestead Values (2024)

The median property values for a residential homestead in Travis County

■ Median Market Value ■ Median Taxable Value

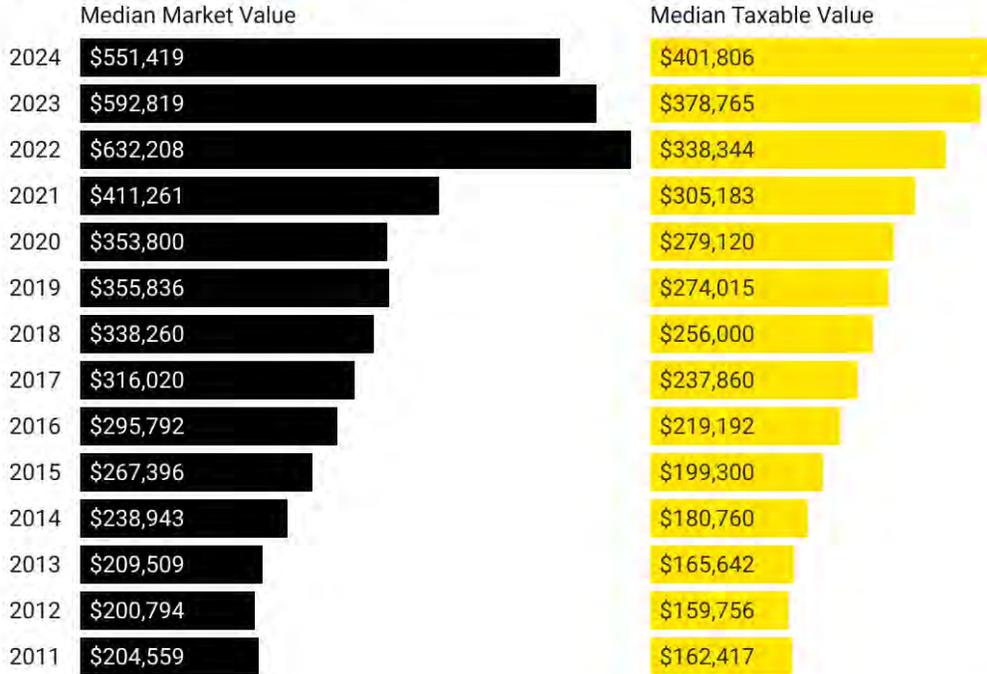


Chart: Travis Central Appraisal District • Source: Travis Central Appraisal District • Created with Datawrapper

# Travis County Residential Homestead Values (2024)

A comparison of the growth in median market and taxable values for a residential homestead in Travis County

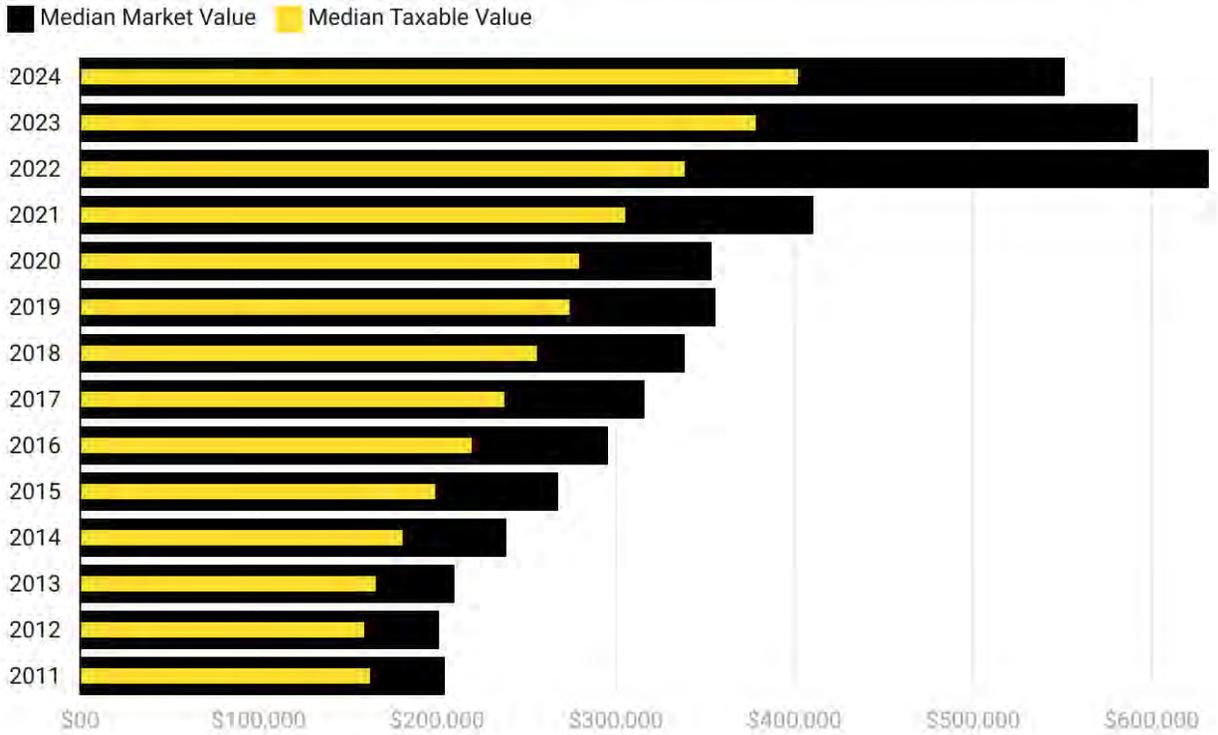


Chart: Travis Central Appraisal District • Source: Travis Central Appraisal District • Created with Datawrapper



# 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
- 17 Homestead Exemptions**  
City of Pflugerville
- 28 Webinar: Personal Property Explained**  
TCAD

#### MARCH 2024

- 6 TCAD 101 for Real Estate Professionals (4)**  
Austin Title
- 9 Property Tax Townhall**  
Circle C HOA
- 16 Homestead Exemption Clinic**  
Anderson Community Development Corp.

#### APRIL 2024

- 6 Property Tax Townhall**  
Constable George Morales
- 13 Homestead Exemptions**  
Del Valle Community Coalition
- 16 Homestead Exemption Clinic**  
Del Valle Community Coalition
- 17 Webinar: Understanding Your Notice**  
TCAD
- 20 Notices & The Protest Process**  
Anderson Community Development Corp.

#### APRIL 2024 (CONTINUED)

- 22 TCAD 101 for Real Estate Professionals**  
Austin Black Real Estate Professionals
- 25 Colony Park Affordability Fair**  
City of Austin
- 27 Notices & The Protest Process**  
Del Valle Community Coalition
- Property Tax Town Hall**  
Austin Revitalization Authority

#### MAY 2024

- 1 Webinar: The 2024 Protest Process**  
TCAD
- 8 TCAD 101 For Real Estate Professionals**  
Austin Title
- JUNE 2024**
- 2 Del Valle Day**  
Del Valle Community Coalition

#### JULY 2024

No events scheduled

#### AUGUST 2024

- 8 TCAD 101 for Real Estate Professionals**  
Modus Real Estate

#### SEPTEMBER 2024

No events scheduled

#### OCTOBER 2024

No events scheduled

#### NOVEMBER 2024

No events scheduled

#### DECEMBER 2024

No events scheduled

# **PUBLIC RELATIONS** **PROCEDURAL MANUAL**



**ADOPTED APRIL 2024**

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# INTRODUCTION

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

Our ability to appraise accurately and fairly works in tandem with our ability to build trust and foster open communication with the public. This Public Relations Procedural Manual aims to establish effective communication practices that establish the District as a key community partner with all of Travis County.

Within this manual, staff will find important guidelines for interacting with the public, internal policies and procedures, and a review of best practices. Several references to state law and additional TCAD policies are made throughout this document. If a law or policy has been updated since this manual was last revised, the latest version of the law or policy will supersede the guidance in this document.

By understanding and applying the guidelines outlined in this manual, staff will contribute to a positive and productive relationship between the District and Travis County taxpayers.



# COMMUNICATIONS INFRASTRUCTURE

The District's communications infrastructure shall be comprised of the following:

## OFFICIAL SPOKESPERSONS

The official spokesperson of the Travis Central Appraisal District is the Chief Appraiser. Members of the communications department or Deputy Chief Appraiser may serve as a surrogate spokesperson when appropriate. No member of the Board of Directors is authorized to speak on behalf of the organization unless that authority has been granted by the Board.<sup>1</sup>

## DEPARTMENT ORGANIZATION

All departments and employees are expected to follow the policies outlined in this manual when interacting with the public.

The public relations responsibilities of each department include, but are not limited to:

### Administration

The Chief Appraiser, Deputy Chief Appraiser, Chief Strategy Officer, communications staff, and In House Counsel all play important roles in the external public relations efforts of the District. The legal staff, including the Public Information Officer, are critical to implementing the records retention and public information requirements of the agency.

### Customer Service

The Customer Service department is the primary external-facing department for the District, interacting with property owners on a daily basis.

### Residential, Commercial, & Business Personal Property

The Residential, Commercial, and Business Personal Property departments interact with property owners regularly, primarily during fieldwork and protest season.

### GIS & Appraisal Support

The GIS and Appraisal Support departments often interact with property owners when handling items related to property characteristics, maps, and the protest process.

### IT

The District's IT department is responsible for ensuring that the agency's network and technology are suitable to perform the functions necessary to keep the District accessible to the public.

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<sup>1</sup> Section 13 of the Board Policies: Authority of Individual Board Members, as of January 2024



## **CONTACT TEAM**

Conducting community outreach helps the public identify the District as a community partner and encourages them to learn more about the property tax system. The District has established an internal Contact Team comprised of a seasoned group of staff members capable of representing the District at a variety of community events.

The Chief Appraiser and Chief Strategy Officer will identify directors and managers to comprise the District's contact team. Members should demonstrate knowledge of appraisal district policies and procedures and the ability to converse with property owners of all backgrounds and temperaments.

Members of the Contact Team will participate in a variety of community events including:

- Structured presentations with question and answer
- Community resource fairs
- Informal community networking events

The Contact Team will have periodic internal training and feedback sessions to help shape the District's public presence in the community.

## **IMPORTANT DATES & DEADLINES**

The District follows the annual property tax calendar set forth by state law. Among the important dates that play a key role in public relations efforts every year are:

January 1	Assessment date New laws and policies go into effect
January 31	Property tax delinquency deadline Communications team finalizes previous year's annual report
April	Mailing of Notices of Appraised Value
April - July	Protest season
April 30	Deadline to file for a homestead exemption
May 15	Deadline to file a protest
August	Update of proposed tax rates and property tax bills on TravisTaxes.com
November	Property tax bills mailed
December	Communications team begins annual report and evaluation



# POLICIES

The following policies have been adopted to direct the District's public relations initiatives:

## RECORDS RETENTION

The District has adopted a records management policy and schedule in accordance with Texas law. Upon hiring, all employees will receive an orientation on records management, be required to complete a training program in compliance with the Texas Office of the Attorney General, and be required to sign a records acknowledgement form.

Updates to the District's records retention policy will be coordinated by the District's legal department. An updated copy of the District's records retention policy will be available to staff on the internal shared drive. Once per year, usually in March, the District will formally destroy documents that have reached retention expiration.

All staff will receive a records retention policy reminder training on an annual basis and as is required by law.

Members of the District's Board of Directors are advised that any content created or received using their own accounts, private or public, may be considered a public record. The District will not archive or manage Board members' social media accounts or emails. Board members are solely responsible for the retention and archival of their own content.

## DISCLOSURE OF INFORMATION & CONFIDENTIALITY OF DATA

The District is committed to transparency, public accountability, and safeguarding the confidentiality of sensitive information.

### Public Information

The District recognizes the public's right to access information we collect and maintain as outlined by the Texas Public Information Act. That information will be made available to the public through procedures established by state law and the District's legal department.

### Confidentiality

Certain information may be designated as confidential and not subject to public disclosure. This may include information such as social security numbers, identifying information for confidential owners, proprietary information, and deliberative materials.

Section 14.5 of the District's Personnel Manual<sup>2</sup> outlines the confidentiality of information related to the employment of a past or present employee:

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<sup>2</sup> As of August 2023



#### **14.5 Release of Information**

Employment information on past or present employees will not be released to an outside party (someone not employed by or acting as an agent of TCAD) without the employee's written permission, except for the following:

1. Employment dates, position, and confirmation of salary.
2. Information provided to protect the legal interests of TCAD, when TCAD believes the actions of an employee, former employee or applicant, violate conditions of employment or threatens physical harm to other employees, the employer or company property.
3. Information released to law enforcement officials in the conduct of an official investigation and at the discretion of TCAD.
4. Information provided in response to a lawfully issued administrative summons or judicial order, including a search warrant or a subpoena.
5. Information provided in response to a valid Texas Public Information Act request.

An employee who receives a request for information should never make any "off-the-record" statements regarding a current or former employee. Direct all requests for information to Human Resources.

On occasion, the District may require information on the medical condition of an applicant for employment or a current employee. Section 10.6 of the Personnel Manual<sup>3</sup> outlines how this information will be kept confidential.

#### **10.6 Confidentiality**

All information obtained concerning the medical condition or history of an applicant or employee will be treated as confidential information, maintained in separate medical files, and disclosed only as permitted by law.

#### **Disclosure of Information**

The District will make important information available for public access on the agency's website. This information will include documents required to be posted by state law or deemed in the public interest. Items posted online will include certified totals reports, property reports, appraisal roll exports, electronic appraisal roll submissions, annual reports, reappraisal plans, utility usage reports, proposed and adopted budgets, popular annual financial reports, and annual comprehensive financial reports.

Information not readily available on the website can be requested via a public information request.

#### **Public Information Requests**

Public information requests must be made in writing. However, taxpayers requesting information that is readily available and already approved for public release by the District may be provided with the requested information without submitting a formal written request. Customers who

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<sup>3</sup> as of August 2023



make a request for information about their own property and in-person at the District's office may also be provided with that information without submitting a written request.

If a member of the Board of Directors files a request and is not acting in his or her official capacity, the Board member has no greater right to District records or sensitive information than a member of the public.

Public information requests will be fulfilled by the District's Public Information Officer under the direction of In-House Counsel. Staff are required to assist in the compilation of all documents needed to fulfill these requests in a timely manner and in accordance with the Public Information Act.

## **USE OF INTELLECTUAL PROPERTY, LOGOS, TRADEMARK, AND COPYRIGHT**

The District's intellectual property includes assets such as our logos, trademarks, and copyrighted materials.

Only the District may use our intellectual property for official purposes. Third parties may be given permission to use these assets for limited promotional or educational purposes. The District reserves the right to grant or deny third party permissions at its discretion.

The District's intellectual property may not be used to misrepresent the District or its activities, damage the District's reputation, imply an unauthorized endorsement or affiliation, or violate any applicable laws or regulations.

## **PRIVACY STATEMENT**

The District will maintain a privacy policy on its website that reviews the manner in which information is collected, used, maintained, and disclosed. That policy will review the collection of personal identification information; the use of web browser cookies, beacons, and social media pixels; how collected information is used to improve the website and customer service; that information is not sold, traded, or rented to third parties; and that use of the site signifies a user's acceptance of the policy. The privacy policy will be kept updated and a link will be available in the footer of the website.

The District collects a variety of personal information on Travis County taxpayers throughout the tax year. The District will not sell, trade, or rent personal information to any third party. The District will enact the proper policies to protect information from unauthorized access, disclosure, alteration, or destruction.



## **POLICY FOR PUBLIC COMMENT**

The District encourages open and respectful dialogue on all online forums and reserves the right to moderate comments, remove content, or hide comments that are deemed inappropriate. Comments that attack staff members, use inappropriate language, incite violence, promote illegal activity, share private information, or contain spam will be reviewed for moderation. The District will report social media comments that violate a platform's regulations directly to that social media platform.

All social media posts and public comments, regardless of moderation status, will be archived by the District's communications staff and made available via a public information request.

The District's Board of Directors has adopted a policy for public access (Appendix A, Board of Directors Bylaws) that is posted on the District website. Sections 4 and 5 of the Board Policies appendix<sup>4</sup> review the District's policy for public comment.

### **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."

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<sup>4</sup>as of January 2024



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](http://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)]

Taxpayers are increasingly posting comments or messages on social media pages belonging to individuals affiliated with government entities to voice concerns on public issues. Members of the staff and the Board of Directors are encouraged to take suitable precautions to avoid having their social media pages transformed into public forums, particularly if those forums may constitute a meeting in accordance with the Texas Open Meetings Act.



## CODE OF CONDUCT FOR ONLINE BEHAVIOR

The District's communications staff has the primary responsibility for maintaining the District's online presence and reputation. The following guidelines apply to the development of content and online behavior on behalf of the District:

- The District will act as a role model for the appraisal industry and property tax system. This includes demonstrating leadership, championing our capabilities, humanizing our industry, and celebrating our success.
- All conduct will comply with the law, be ethical, and prioritize confidentiality and information security.
- Content will be respectful, transparent, and constructive.

District employees are aware that use of online mediums for personal promotion may still reflect on the District's reputation. As a result, employees are encouraged to follow these guidelines in their personal and professional online behavior. Section 4.6.4 of the District's personnel handbook<sup>5</sup> provides additional information on expectations for online behavior:

### 4.6.4 Social Media

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

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

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

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

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

- Do not provide advice or insight regarding the work conducted by the TCAD organization.
- Do not use TCAD logos or website references on blogs, web pages, or other social media outlets.

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<sup>5</sup> As of August 2023



- Do not post pictures or documents stored on the TCAD system to social media outlets.
- If an employee references TCAD or its organization on a social media outlet, he or she must clearly state that the views and opinions expressed are solely those of the employee and do not represent the TCAD organization.
- Employees shall state that the TCAD organization shall not be held liable for any misinformation he or she publishes; and
- Employees will be subject to disciplinary action, which may include termination of employment, if the comments he or she makes on a social media outlet impair TCAD's delivery of required services, interferes with the efficient and effective operation of TCAD, or adversely impacts the effectiveness, efficiency, or safety of other employees in the workplace.

## **AUTHORIZATION FOR POSTING TO ONLINE MEDIA**

The District's website and social media sites will be the primary online resources for the public to find important information and updates on District news. The District's communications staff will maintain and monitor online media.

If an employee comes across positive or negative remarks about the District online that they believe are important, employees should share those remarks with the District's communications department. Unless employees are designated online spokespersons, they should not engage with these comments themselves.

## **AUTHORIZED MEDIA OUTLETS AND SERVICES**

The District's communications staff will maintain a list of authorized media outlets and services used to distribute important information and updates.

## **USE OF NAME & IDENTITY**

Neither employees nor board members are allowed to use TCAD's name, identity, or logos without authorized permission from the communications department.

## **PHOTOS AND VIDEO**

The District may take photos and videos of staff for use in promotional materials such as the website, advertisements, newsletters, public service announcements, media releases, and instructional documents. District staff will be provided with a photo release as part of their new employee onboarding.



The public has the right to record or photograph TCAD employees while employees are engaged in public duties in a public place. If a member of the public is recording or photographing staff in a private area of the building or in a manner that interferes with TCAD's daily operations, staff should avoid engaging with the individual directly and report the incident to their manager.

## **ENDORSEMENTS & POLITICAL STATEMENTS**

The District will not use funds or other resources to electioneer for or against any candidate, measure, or political party. An officer or employee of the District may not knowingly spend or authorize the spending of District funds for the purpose of political advertising. This does not apply to a communication that describes the purposes of a measure if the communication does not advocate passage or defeat of the measure. An officer or employee of the District may not spend or authorize the spending of public funds for a communication describing a measure if the communication contains information that the officer or employee knows is false and is sufficiently substantial and important as to be reasonably likely to influence a voter to vote for or against a measure.<sup>6</sup>

The District will not issue endorsements or statements on any electoral campaign or social issue. The District may provide educational information to legislators and taxpayers regarding proposed changes that may affect the property tax system and District operations.

The District may partner with elected officials for community outreach and messaging purposes. In order to avoid the appearance of an endorsement, the District will not partner with any actively declared candidate for public office for community outreach initiatives.

Additional guidelines on employee political involvement are reviewed in section 4.12 of the employee personnel handbook<sup>7</sup>:

### **4.12 Political Involvement**

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

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<sup>6</sup> Election Code Sec. 255.003

<sup>7</sup> As of August 2023



# INTERACTING WITH THE MEDIA

The media is an important tool in helping educate property owners and addressing critical situations in real time. Guidelines for interacting with the media include:

## MEDIA LISTS

The communications department will maintain a list of local, statewide, and national media contacts to promote press releases, public service announcements, media advisories, and upcoming events.

## MEDIA INQUIRIES

All media inquiries will be handled by the District's communications department. The communications department will work directly with the Chief Appraiser to review inquiries, schedule media interviews, and designate surrogate spokespersons when necessary.

### Inquiries Directed to Staff

A staff member who receives an inquiry directly from the media will direct the individual to the District's communications department.

### Inquiries Directed to the Board

No member of the Board of Directors is authorized to speak on behalf of the Board or the organization unless that authority has been granted by the Board.<sup>8</sup> A board member who receives an inquiry from the media will direct the individual to the District's communications department. When necessary, the Board Chairman will be the official spokesperson for the Board on issues that relate to Board operations, actions, or positions upon which the Board has taken official action. The communications department will work with the Board Chairman to handle any media requests appropriately. Any board member who receives an inquiry from the media or interacts with the media regarding the property tax system, even as a private citizen, should immediately inform the Board Chairman, Chief Appraiser, and communications department of the interaction.

## MEDIA INTERVIEWS

Media interviews will take place at the District's headquarters, online via a video conferencing system, by phone, by email, or at third party locations, as deemed appropriate.

All efforts will be made to ensure that confidential information is not visible while interviews are taking place. Staff and members of the public may appear in interview visuals, especially if they are being conducted in a public location.

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<sup>8</sup> Section 13 of the Board Policies: Authority of Individual Board Members, as of January 2024



## **PUBLIC INFORMATION REQUESTS**

When a member of the media needs additional information that has not already been designated for public distribution, the communications department will direct them to file a public information request. The communications department will immediately notify the Public Information Officer of the expected request and work with staff to fulfill the request as soon as possible. As is deemed reasonable, the Public Information Officer will waive any necessary costs related to fulfilling the request.

## **PUBLIC SERVICE ANNOUNCEMENTS**

When deemed appropriate, the communications department will develop and distribute public service announcements to local newspapers, radio stations, television stations, and online media.

## **MEDIA ADVERTISEMENTS**

In the event of a major announcement or pressing need, the communications department will coordinate all paid media advertisements on behalf of the District.



# INTERACTING WITH THE PUBLIC

The District has more than 200,000 interactions with the public on an annual basis. The guidelines below will be used to guide these interactions:

## RESPONDING TO IRATE TAXPAYERS

The property tax system can be confusing and many taxpayers may find themselves frustrated as they try to resolve issues related to their property. To help guide irate taxpayers, District staff are encouraged to:

- Stay calm.  
Our taxpayers are rarely mad at us. They are usually frustrated with the system. Keeping calm and speaking with a composed voice can help keep a conversation from escalating.
- Take the time to listen.  
If possible, give the taxpayer the time to describe the problem and their emotions without interrupting.
- Acknowledge the taxpayer's emotions.  
Build empathy by acknowledging what the taxpayer is feeling. This helps them understand that you understand the situation they are in and why they are feeling frustrated.
- Move the conversation to an appropriate channel.  
Meet the customer where they are, but be prepared to move the conversation to a different medium if it can help you address the issue more effectively. Moving a chat conversation to the phone may help set the right tone and get a faster resolution.
- Ask for help when necessary.  
If a customer is being abusive or asking about an issue you are not familiar with, don't be afraid to ask a teammate or manager for help.

If an employee is interacting with a taxpayer and the taxpayer begins to use abusive language, the employee should:

1. Issue a first warning  
Ask the taxpayer to stop. Let the taxpayer know that their behavior is getting in the way of helping to address their issue.
2. Issue a second warning  
If the abusive behavior continues, employees should issue a second warning and make it clear that the conversation may be terminated.
3. End the interaction  
If the problem continues, employees should calmly and professionally end the conversation by disconnecting the call, online chat, or online meeting. If the interaction is in person, the employee should notify the Travis County Sheriff officers on duty that the taxpayer needs to be escorted from the building.



#### 4. Report the conversation

If the conversation escalates to step 3, the employee should report the incident to their supervisor immediately. The incident should be documented appropriately, including the date, time, taxpayer information, and nature of the behavior.

If a taxpayer makes threats of violence or begins to exhibit behavior that threatens the safety of staff or the public, employees should immediately seek the assistance of the Travis County Sheriff officers on duty, report the incident to their manager, and report the incident to the Director of Human Resources.

In the event that taxpayer behavior escalates to an emergency, employees should follow the District's emergency response plan. This includes alerting District management and calling 911 or 311 for non-emergencies.

## **ENDING CONVERSATIONS WITH TAXPAYERS**

In some instances, taxpayers may attempt to continue talking to an employee regarding an issue to convince the employee to perform a certain action. In these cases, it may be necessary for an employee to disconnect from the conversation. This action should be an absolute last resort.

If a taxpayer is polite but unwilling to end the interaction, the employee should:

1. Remind the taxpayer that the issue is being addressed as best as possible.  
Affirm that the employee understands the issue and has done everything in her/his power at the moment to resolve it to the taxpayer's satisfaction.
2. Ask the taxpayer if there is anything else the employee can help them with.  
Clarify that the taxpayer does not have any other issues they need assistance with.
3. Wish them a good day and end the conversation.  
"If there is nothing else I can help you with, have a great day."

## **GUIDELINES FOR HEARINGS & APPEALS**

Each appraisal department will maintain a protest manual for staff that outlines the guidelines and regulations District staff are expected to adhere to during the protest season. Among the guidelines related to interacting with the public that will be included are:

### **Attire**

All staff are required to adhere to the standards set in the personnel handbook regarding attire.

### **Ex Parte Communications**

Appraisers will not engage in communication with any ARB member regarding any hearing, property, or property owner outside of the sworn hearing testimony.

### **Decorum**

Appraisers should remain polite, respectful, and attentive during informal meetings and ARB hearings. Appraisers should not eat, chew gum, browse the internet, or allow their cell phone to interrupt these proceedings.



## IT Security

District staff should never connect any accessory, such as flash drive, to any District computer without approval from IT personnel. Staff should lock or log off from computers before stepping away from them at any time.

## STAFF APPEARANCE & ATTIRE

Expectations for staff appearance and attire are outlined in section 4.1 of the Employee Personnel Manual<sup>9</sup>:

### 4.1 Work Attire

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

#### 4.1.1 Review Board and Protest Season Attire

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

#### 4.1.2 Non-Protest Season Attire

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<sup>9</sup> As of August 2023



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

## **IDENTIFICATION BAGES, NAMEPLATES, NAMETAGS & VEHICLE IDENTIFICATIONS**

Policies for the use of identification badges are outlined in section 11.4 of the Employee Personnel Manual<sup>10</sup>:

### **11.4 Identification Badges**

Employees of TCAD shall be issued an identification badge to wear while at work and while working as a representative of TCAD.

Employees who lose or damage their identification badge should immediately report the issue to the Director of Human Resources.

Office nameplates will be issued and installed by the District's administration department. These nameplates will display an employee's full name and title.

Nametags will be issued to members of the contact team for use at designated community outreach events. Nametags will contain the District's logo and the employee's first name. If an employee loses or damages their nametag, they should request a replacement be issued as soon as possible.

Vehicle identification magnets are required to be used at all times and on both sides of a vehicle when staff are visiting properties for assessments or on-site inspections. Employees should report damaged or lost magnets to their supervisor as soon as possible.

## **TELEPHONE & EMAIL ETIQUETTE**

All District employees are expected to be professional in their interactions with their coworkers and members of the public. In these interactions, staff should:

- Be prompt and professional.
- Speak clearly and listen actively.
- Maintain a positive tone.
- Set expectations on wait time or deadlines.
- Escalate issues to a supervisor, if needed.
- Follow up if necessary.

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<sup>10</sup> As of August 2023



## **STYLE & STRUCTURE OF EMAILS, LETTERS, & ONLINE CHAT**

The goal of all communications from the District is to be clear, concise, accurate, respectful, and professional.

Emails and letters should use clear subject lines and professional salutations. Correspondence should be in complete sentences, with proper grammar, and with a professional tone.

The District maintains an online chat capability on its website that is staffed by the customer service department. Chats should be conducted professionally, with property capitalization and punctuation. If an issue cannot be resolved through online chat, a representative should move the issue to another communication channel.

## **RECORDING ACTIONS**

The District may record or document interactions between staff and the public to ensure accurate record of inquiries and responses, enhance clarity, avoid misunderstandings, improve customer service, and ensure the proper characterization of events.

The District utilizes various software to record and characterize phone calls, chat interactions, and email interactions with the public. The District utilizes social media archiving software to preserve all social media posts, interactions, and edits.

Changes to accounts and taxpayer information are recorded and retained according to the records retention policy adopted for the given medium.

The above records can be obtained by the public through a public information request.

## **COMMUNITY OUTREACH**

Community outreach initiatives are handled by the District's communications department and needed staffing will be comprised of the District's Contact Team.

Staff representing the District at community events are expected to adhere to the same professional standards and code of conduct required during normal working hours. Staff are also expected to be clocked in during these events.

The District will actively pursue partnerships for outreach events and will take requests from the community. Generally, the District will limit the number of events on the calendar during the protest season (May through July) to ensure that resources remain available to support certification deadlines.



# CRISIS PLAN

This crisis plan outlines the procedures for the District to respond to critical incidents that may disrupt operations, damage public trust, or endanger staff safety. The guidelines below aim to minimize the negative impacts of a crisis and ensure a swift and professional response.

## IDENTIFYING A CRISIS

A crisis is any incident that may disrupt operations, damage public trust, or endanger staff safety. Crisis scenarios include:

### Natural Disasters

Power outages, flooding, severe weather events, public health emergencies

### Technological disruptions

Data breaches, system failures, cyberattacks

### Public Relations Issues

Negative media coverage

### Workplace Violence

Threats, assaults, active shooter situation

## INITIAL RESPONSE

The first step to addressing a crisis is to identify it by assessing the nature and severity of the incident. Once a crisis has been identified, a leadership team will be convened to develop the response plan. This team should be comprised of, at a minimum, the Chief Appraiser, Deputy Chief Appraiser, and communications department. Additional directors and managers will be part of the team as needed, based on the nature of the incident.

If there is any risk to the physical safety of individuals or District data, proper protocols will be taken to protect and restore the situation.

## COMMUNICATION

The communications department will work with the Chief Appraiser to develop the appropriate messaging for different audiences.



### **Internal communication**

Staff will be informed of the situation, provided with regular updates, and given information on response measures. District-wide notifications and updates will come directly from the Chief Appraiser. Directors may be tasked with addressing department-specific concerns raised by their staff. Email, internal messaging systems, text messaging, and in-person meetings may be used to convey this communication.

### **External communication**

The communications department will draft official statements and distribute any public announcements made related to the situation. These statements will be made available to the public on the District's website. Regular updates should also be posted online as they are available.

The communications department will be responsible for maintaining a directory of members of the news media who have previously requested special notice of an emergency meeting or emergency addition to the agenda for the District's Board of Directors. If an emergency meeting or emergency addition to the agenda occurs, the communications department will provide that information to the Board Chairman or Chief Appraiser to give notice to these individuals by telephone, fax, or email at least one hour before the meeting is convened.<sup>11</sup>

## **RECOVERY**

Once the crisis has been resolved, a damage assessment should occur that evaluates the impact of the crisis on operations, data, and public perception. The communications department will work with the Chief Appraiser to address public concerns as appropriate.

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<sup>11</sup> Government Code Sec. 551.047



# REVIEW & EVALUATION

The District's communications efforts and procedural manual will be reviewed based on the guidelines outlined below:

## ANNUAL REPORT

The District's communications staff will produce an annual report at the completion of each calendar year that reviews significant metrics and milestones in regard to the District's media coverage, digital media, and community involvement. That report will be presented to the Chief Appraiser and, at his/her direction, to the District's Board of Directors and/or District management.

## ANNUAL REVIEW

To ensure this manual continues to meet the needs of the District and the public, the District's communications staff will review its contents on an annual basis. Recommendations for revisions, additions, or clarifications will be submitted to the Chief Appraiser for approval and implementation.

## MANUAL REVISIONS

This manual was first adopted in April 2024.



# ADDENDUM

## COMMUNICATIONS ANNUAL REPORT

The most recent District Communications Annual Report is included as an addendum to review important accomplishments, standards, and goals.





**TRAVIS CENTRAL**  
APPRAISAL DISTRICT

# COMMUNICATIONS REPORT 2023

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



# OVERVIEW

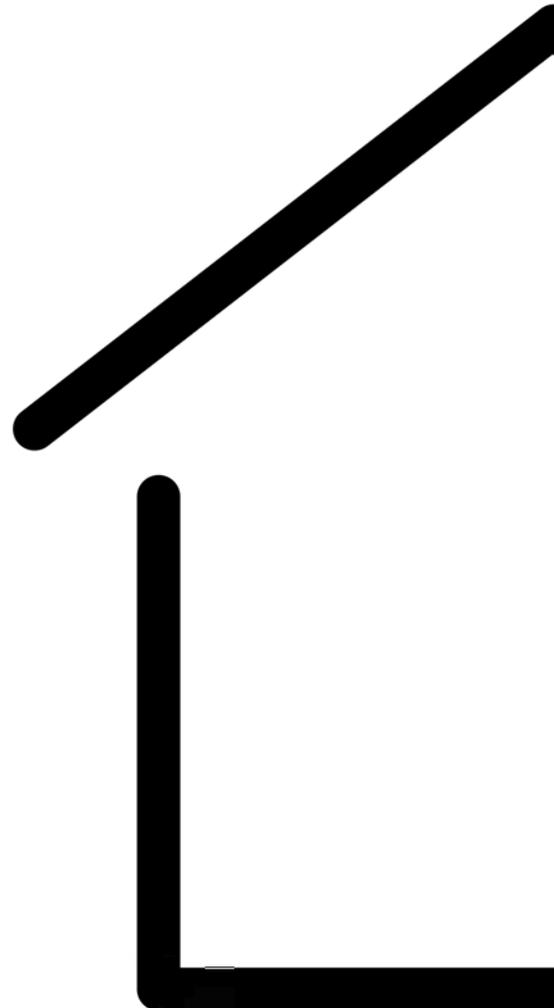
After spending four years in the building phase of our communications efforts, TCAD has moved into the **integration phase** of development with a focus on finetuning our initiatives and coordinating efforts across District departments.

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**

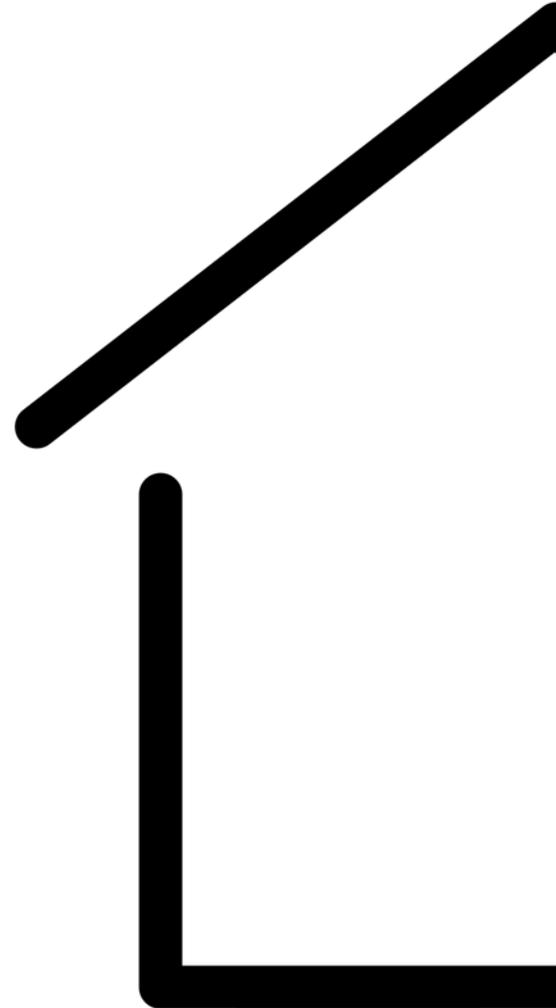
pieces of media coverage  
received

**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**

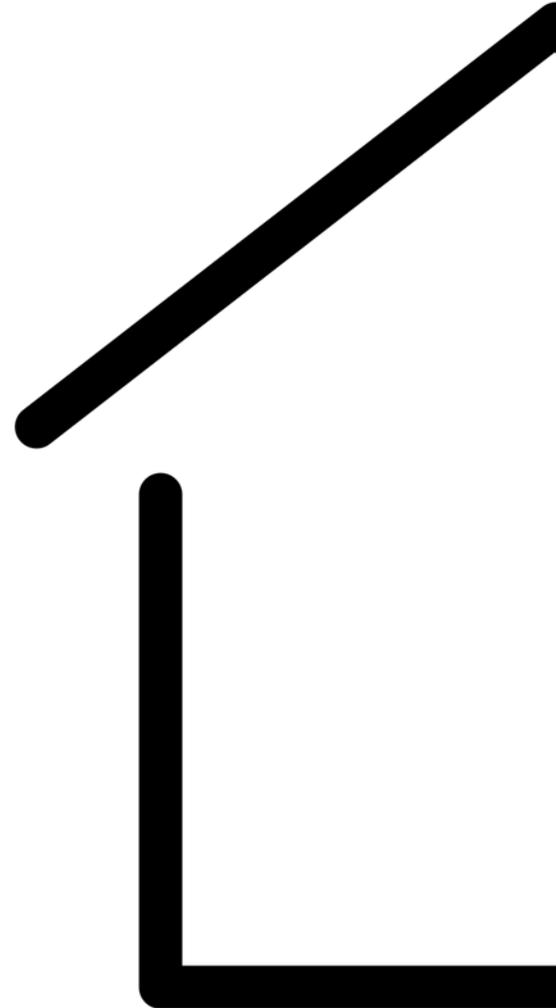
Total website visits

**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%**

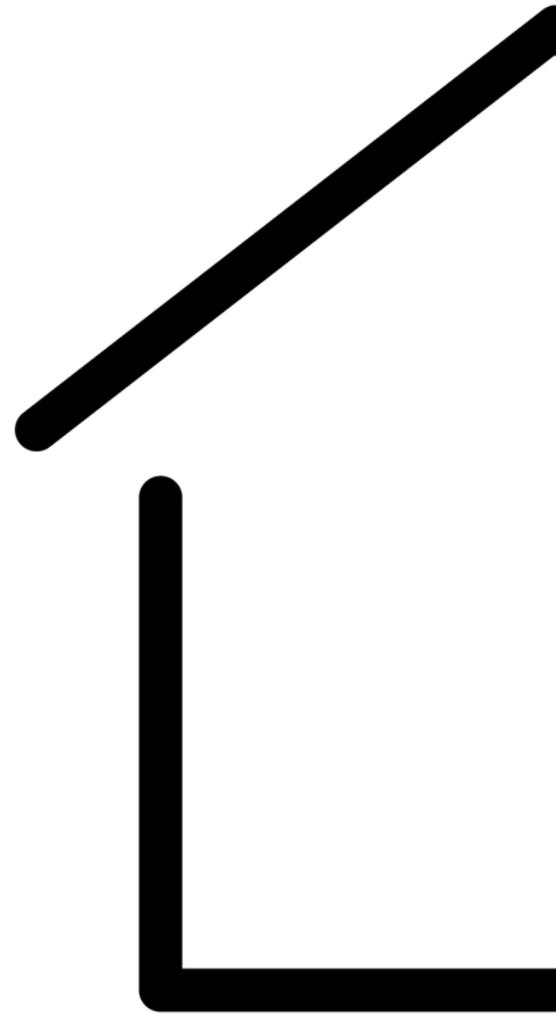
increase in events  
attended

**624**

people reached by  
live events

**7824**

people reached by online  
event replays

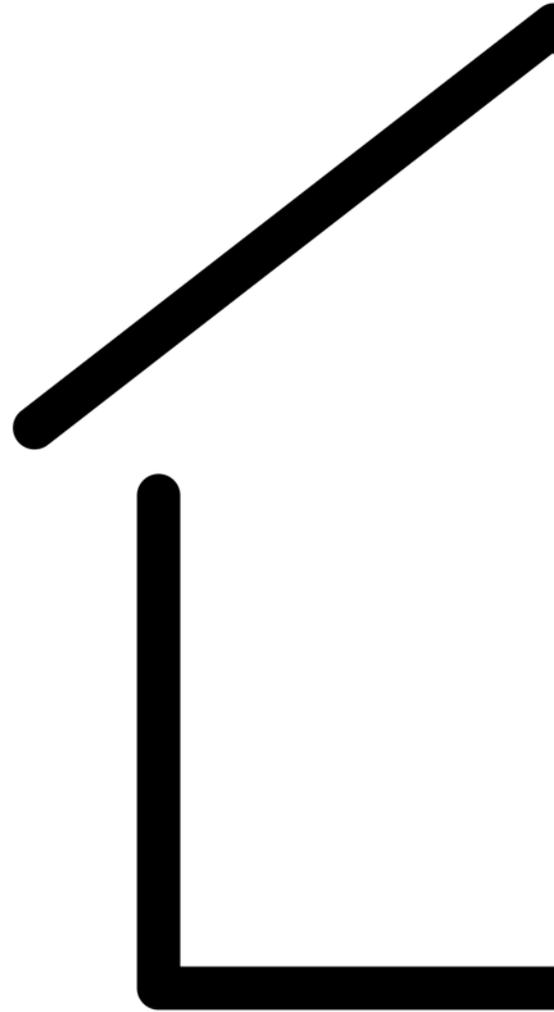


# STRATEGIC INITIATIVES

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:

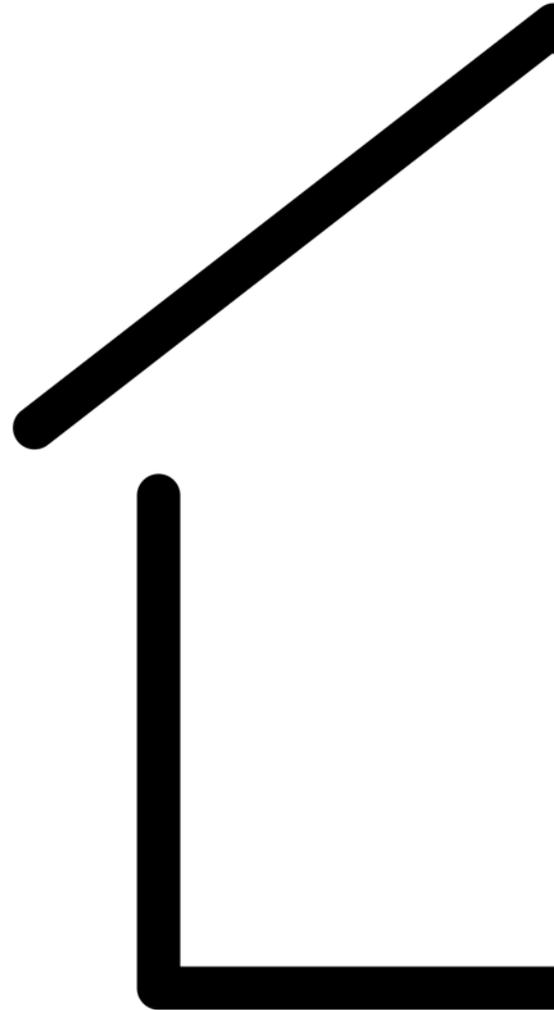
- Working with the GIS and Customer Service departments to identify a **systemic issue of forged deeds filings**, develop internal policy on handling alleged forged deeds, educate the media on our responsibilities, and ensure public information is readily available to guide possible victims
- Navigating 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

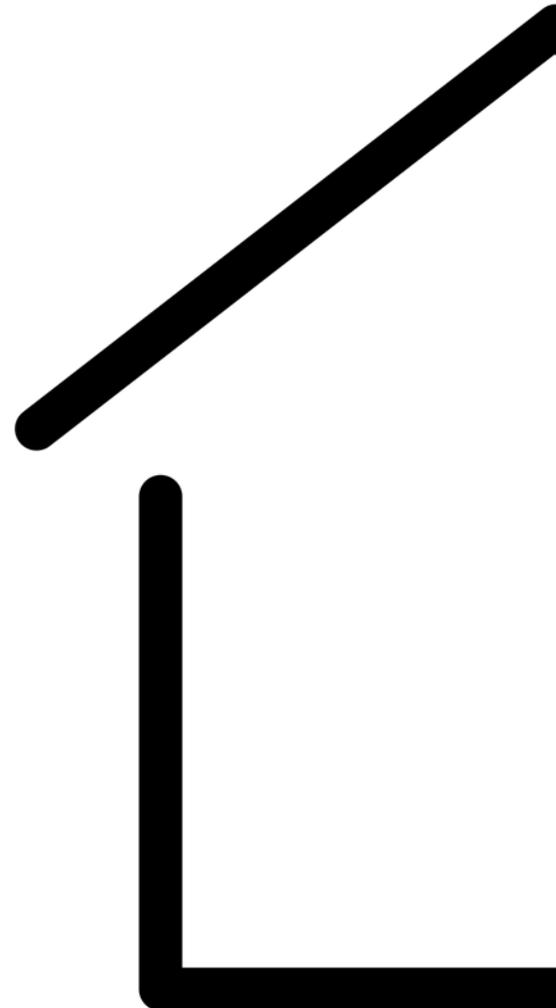


# 2024 GOALS

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

	2019		2020		2021		2022		2023	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual
<b>Traditional Media</b>										
Total Coverage	30	104	125	260	150	149	150	242	150	187
Positive Coverage	50%	79%	60%	80%	75%	92%	80%	87%	80%	95%
On Message	50%	90%	60%	92%	75%	96%	80%	91%	80%	95%
<b>Digital Media</b>										
Social Media Reach	NA	154,020	160,000	327,620	NA	NA	NA	NA	NA	NA
Total Website Visits	NA	2,286,972	2,300,000	2,625,751	2,500,000	3,020,171	2,750,000	3,374,650	2,750,000	3,411,066
Total Website Visitors	NA	1,252,950	1,300,000	1,456,814	1,300,000	1,337,305	1,300,000	1,454,733	1,300,000	1,309,162
Exemptions Page Visits	NA	NA	NA	NA	NA	100,859	125,000	251,836	150,000	192,988
Protests Page Visits	NA	NA	NA	NA	NA	67,634	75,000	182,429	100,000	165,811
Website Resource Downloads	NA	NA	NA	NA	NA	NA	NA	NA	2500	41,924
<b>Community Outreach</b>										
Events Attended	NA	NA	1	2	5	6	7	7	9	13
People Reached (In Person)	NA	NA	50	NA	100	NA	250	NA	400	624
People Reached (Replays)	NA	NA	NA	NA	NA	NA	NA	NA	1000	7827