

**Hays
Central
Appraisal
District**



512-268-2522 ■ Lex Word Building ■ 21001 IH 35 ■ Kyle, Texas 78640 ■ Fax 512-268-1945

NOTICE is hereby given pursuant to the requirements of the Open Meetings Act Section 551.041 et. Seq. of the Texas Government Code, the **Board of Directors for the Hays Central Appraisal District** will hold a **Regular Meeting, Thursday, September 20, 2018 at 4:00 p.m.** at the Hays Central Appraisal District, 21001 North IH 35, Kyle, Texas.

The proposed agenda of the meeting will be as follows:

1. Call to Order.
2. Establishment of a Quorum.
3. Public Comments.
4. Approval of or Correction and Approval of the Minutes of the Regular Meeting held on August 16, 2018 at 4:00 p.m.
5. Adjourn to Executive Session pursuant to Texas Government Code Section: 551.071 and 551.074 of the Texas Open Meetings Act for the following purpose:

551.071 – Private Consultation with Legal Counsel on any or all subjects or matters authorized by law, including pending litigation.

551.074 – For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear a complaint or charge against an officer or employee.

RETURN TO OPEN SESSION

6. Action on items discussed in Executive Session.
7. Receive Taxpayer Liaison Officer Report.
8. Consider for Approval a Settlement Agreement in the Woods of San Marcos LLC and Hays CAD Lawsuit, Cause No. 18-1842, and Necessary Action.

9. Consider for Approval a Settlement Agreement in the ACC OP (Retreat SM) LLC and HSRE LLC vs. Hays CAD Lawsuit, Cause No. 18-1711, and Necessary Action.
10. Consider for Approval Monthly Budget Report and Balance Sheet for August 2018 and Necessary Action.
11. Chief Appraiser's Report
 - Department Updates: Appraisal, Abstracting, Mapping, Data Entry, Taxpayer Assistance
 - Status of 2018 Protests
 - Homestead Audit Survey
 - Lawsuits UpdateReceive Questions from the Board
12. Set date, time and location for the next Board of Directors meeting.
13. Board of Directors Report.
14. Citizen Communications.
15. Adjourn.

_____ Laura Raven, Interim Chief Appraiser, RPA

The above notice was posted _____, 2018 at _____
at the Hays County Government Center/Stagecoach Trail.

_____ Hays County Clerk/Deputy County Clerk

Hays Central Appraisal District



512-268-2522 ■ Lex Word Building ■ 21001 IH 35 ■ Kyle, Texas 78640 ■ Fax 512-268-1945

MINUTES OF THE REGULAR CALLED MEETING OF THE HAYS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS HELD ON THURSDAY, AUGUST 16, 2018 AT 4:00 P.M. AT THE HAYS CENTRAL APPRAISAL DISTRICT, LEX WORD BUILDING, 21001 NORTH IH 35, KYLE, TEXAS.

BOARD MEMBERS PRESENT: Luanne Caraway, arrived at 4:07 p.m.
Joe Castillo
Dennis Miller
Jane Hughson
Abel Tenorio, left at 6:06 p.m.

BOARD MEMBERS ABSENT: Traci Maxwell
Tim Kurpiewski

Item 1 & 2 - Call to Order & Establishment of a Quorum – Joe Castillo called the Regular Meeting of the Hays Central Appraisal District Board of Directors to order Thursday, August 16, 2018 at 4:02 p.m. A quorum was present.

Item 3 – Public Comments – No public comments.

Item 4 – Public Hearing to Consider the 2019-2019 Reappraisal Plan in accordance with Section 6.06(i) of the Texas Property Tax Code – No public present.

Item 5 – Discuss and Consider for Approval by Resolution the 2019-2020 Reappraisal Plan and Necessary Action - Board suggested that the 2019-2020 Reappraisal Plan be posted on the district's website. Jane Hughson moved to Approve by Resolution the 2019-2020 Reappraisal Plan. The motion was seconded by Abel Tenorio. Passed with the following vote:

Yes: 4 - Joe Castillo, Dennis Miller, Jane Hughson and Abel Tenorio

No: 0

Item 6 – Demonstration of Pictometry Aerial Imagery by Kevin Beers with EagleView – Kevin Beers and Matt Thomas demonstrated to the board how oblique imagery benefits the district. They mentioned that all entities associated with the district can also have access to the imagery.

Item 7 – Public Hearing to Consider the 2019 Proposed Budget in accordance with Section 6.06(b) of the Texas Property Tax Code – Dennis Hart spoke about consideration of Exemption Audit.

Item 8 – Discuss and Consider for Approval the 2019 Proposed Budget and Necessary Action – Board discussed sending a survey to entities regarding their interest in a future exemption audit. Dennis Miller asked about the cost of Pictometry imagery and it was confirmed that the quoted

price was good for six years. Joe Castillo moved to Approve the 2019 Proposed Budget as is. Dennis Miller seconded the motion. Passed with the following vote:

Yes: 5 – Luanne Caraway, Joe Castillo, Dennis Miller, Jane Hughson and Abel Tenorio
No: 0

Item 9 – Approval of or Correction and Approval of the Minutes of the Regular Meeting held on July 18, 2018 at 4:00 p.m. – Discussion on adding names to the votes on the printed minutes and adding the name of vendor on Item 14. Joe Castillo moved to Approve the Minutes, with Corrections, of the Regular Meeting held on July 18, 2018. Seconded by Jane Hughson. Passed with the following vote:

Yes: 4 – Luanne Caraway, Joe Castillo, Dennis Miller and Jane Hughson
No: 0
Abstained: 1 - Abel Tenorio

Item 10 – Adjourn to Executive Session pursuant to Texas Government Code Section 551.071, 551.074 and of the Texas Open Meetings Act for the following purpose:

551.074 – For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear a complaint or charge against an officer or employee.

Board adjourned to Executive Session at 5:37 p.m.

RETURN TO OPEN SESSION

Returned to Open Session at 6:06 p.m.

Item 11 – Action on items discussed in Executive Session – No action.

Board Member Abel Tenorio left meeting at 6:06 p.m.

Item 12 – Receive Taxpayer Liaison Officer Report – No issues to report.

Item 13 – Consider for Approval Amending Authorized Representative on Sage Capital Bank Account and Necessary Action – Discussed adding additional signers to Sage Capital Bank Account and requiring two signatures on checks. Jane Hughson made a motion to add Interim Chief Appraiser-Laura Raven, Appraisal Supervisor-Karen Lockett and Appraisal Supervisor-Michael Page as Authorized Representatives on Sage Capital Bank Account along with Board Chair-Luanne Caraway and removing as a Representative David Valle, and to require two of the four signatures on all checks. Joe Castillo seconded the motion. Passed with the following vote:

Yes: 4 – Luanne Caraway, Joe Castillo, Dennis Miller and Jane Hughson
No: 0

Item 14 – Consider for Approval Amending Authorized Representative on Pioneer Bank Account and Necessary Action – Discussed adding additional signers to Pioneer Bank Account and requiring two signatures on checks. Jane Hughson made a motion to add Interim Chief Appraiser-Laura Raven, Appraisal Supervisor-Karen Lockett and Appraisal Supervisor-Michael Page as Authorized Representatives on Pioneer Bank Account along with Board Chair-Luanne Caraway and removing as a Representative David Valle, and to require two of the four signatures on all checks. Joe Castillo seconded the motion. Passed with the following vote:

Yes: 4 – Luanne Caraway, Joe Castillo, Dennis Miller and Jane Hughson
No: 0

Item 15 – Consider for Approval Monthly Budget Report and Balance Sheet for July 2018 and Necessary Action – Joe Castillo moved to Approve Reports for July 2018. Seconded by Jane Hughson. Passed with the following vote:

Yes: 4 – Luanne Caraway, Joe Castillo, Dennis Miller and Jane Hughson
No: 0

Item 16 – Chief Appraiser’s Report

- *Department Updates: Appraisal, Abstracting, Mapping, Data Entry, Taxpayer Assistance*
- *2018 Certified Values*
- *Status of 2018 Protests*
- *TNRIS Imagery*
- *Lawsuits Update*

Receive Questions from the Board

Item 17 - Set date, time and location of next Board of Directors Meeting – The next Regular Meeting is set for Thursday, September 20, 2018 at 4:00 p.m.

Item 18 - Board of Director’s Report – No report.

Item 19 – Citizen’s Communication – No citizen communication.

Item 20 – Adjourn – Meeting adjourned at 6:29 p.m.

Luanne Caraway, Chairwoman

Dennis Miller, Secretary

Taxpayer Liaison Officer
Monthly Report

Tax Liaison Officer Report

August 2018 to September 2018

- No issues to report

End Report
Deborah Waterman
September 11, 2018

WOODS OF SAN MARCOS, LLC

VS.

HAYS CENTRAL APPRAISAL DISTRICT

CAUSE NO. 18-1842

PROPERTY ID: R143800

JWOODS OF SAN MARCOS, LLC
VS.
HAYS CENTRAL APPRAISAL DISTRICT
CAUSE NO. 18-1842
PROPERTY ID: R143800

The property owner, Woods of San Marcos, LLC and the District have agreed and settled on a value for 2018.

2018 Noticed Value:	<u>\$49,505,015</u>
2018 Certified Value:	<u>\$42,567,883</u>
2018 Agreed Value:	<u>\$42,000,000</u>

ACC OP (RETREAT SM) LLC

&

HSRE-SC LLC

VS.

HAYS CENTRAL APPRAISAL DISTRICT

CAUSE NO. 18-1711

PROPERTY ID: R101720 & R135856

CAUSE NO. 18-1711

ACC OP (RETREAT SM) LLC AND HSRE-SC LLC, <p style="text-align: right;">Plaintiffs,</p> v. HAYS CENTRAL APPRAISAL DISTRICT <p style="text-align: right;">Defendant.</p>	§ § § § § § § § §	IN THE DISTRICT COURT OF HAYS COUNTY, TEXAS 274 TH JUDICIAL DISTRICT
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AGREED JUDGMENT

The parties, Plaintiff and Defendant, by the signatures of counsel below, appear and announce the agreement in the above-numbered and styled case as set forth herein. The Court having considered the pleadings and the agreement of the parties finds as follows:

1. This Court has jurisdiction over the parties and subject matter of this cause;
2. The properties made the subject of this suit (the "Properties") are described below by Hays Central Appraisal District ("HCAD") Reference Numbers, addresses and legal descriptions;
3. On January 1, 2018, Plaintiff was the owner in fee simple of the Properties;
4. The Properties are located within the boundaries of HCAD; and,
5. The stipulated market/equal and uniform value of the Properties for ad valorem tax purposes as of January 1, 2018, pursuant to the Texas Property Tax Code is as follows:

HCAD Ref. ID	Address	Legal Description	Value
R101720	101-109 Craddock Avenue San Marcos, Texas 78666	HUGHSON HEIGHTS III, BLOCK Q, LOT 1C, SCRES 10.08 AND BUSINESS PERSONAL PROPERTY	\$13,100,000

HCAD Ref. ID	Address	Legal Description	Value
R135856	512 Craddock Avenue San Marcos, Texas 78666	THE RETREAT SUBDIVISION, Lot 1, Acres 39.3 (AND BUSINESS PERSONAL PROPERTY)	\$34,000,000

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that for the purposes of ad valorem taxation under the Texas Property Tax Code for the tax year 2018, as of January 1, the total market/equal and uniform value of the Properties described herein and made the subject of this action is as follows:

HCAD Ref. ID	Address	Legal Description	Value
R101720	101-109 Craddock Avenue San Marcos, Texas 78666	HUGHSON HEIGHTS III, BLOCK Q, LOT 1C, SCRES 10.08 AND BUSINESS PERSONAL PROPERTY	\$13,100,000

HCAD Ref. ID	Address	Legal Description	Value
R135856	512 Craddock Avenue San Marcos, Texas 78666	THE RETREAT SUBDIVISION, Lot 1, Acres 39.3 (AND BUSINESS PERSONAL PROPERTY)	\$34,000,000

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the undersigned parties shall, as soon as possible following execution of this Judgment, do or cause their attorneys to do whatever is reasonably necessary to effect this Judgment. Defendant HCAD shall advise the appropriate assessor-collector to (1) change the tax roll and other appropriate records according to the terms of this Agreement; (2) prepare and deliver a corrected supplemental tax bill as required by Chapters 31 and 42, Texas Tax Code; and (3) refund any amount due pursuant to Section 42.43, Texas Tax Code, except for any interest on the refund which is hereby waived by Plaintiffs if the refund is paid within 90 days of the change being certified to the assessor.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that all costs and attorneys' fees are to be borne by the party incurring them.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that this suit disposes of all claims brought by any party herein, and that all relief requested in this suit and not specifically granted herein is DENIED.

SIGNED: _____

JUDGE PRESIDING

APPROVED AS TO FORM AND SUBSTANCE:
POPP HUTCHESON, PLLC

MARTINEC, WINN & VICKERS, P.C.

By:



Gilbert Davila, State Bar No. 24004610
ATTORNEYS FOR PLAINTIFF

By:

Lee G. Vickers, State Bar No. 20571600
ATTORNEYS FOR DEFENDANT

HAYS CENTRAL APPRAISAL DIST
Income Statement
For the Eight Months Ending August 31, 2018 75.00%

INCOME

ACCOUNT NAME REVENUES	AUGUST	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
Austin, City of	\$ 0.00	\$ 918.50	\$ 918.50	0.00	100.0
Austin Community College	0.00	35,325.10	47,100.14	(11,775.04)	75.00
Blanco ISD	0.00	3,542.64	4,723.52	(1,180.88)	75.00
Buda, City of	0.00	29,607.18	39,476.25	(9,869.07)	75.00
Caldwell/Hays ES Dist #1	0.00	1,160.09	1,160.09	0.00	100.0
Comal ISD	0.00	2,185.11	2,913.48	(728.37)	75.00
Crosswinds MUD	0.00	27.98	27.98	0.00	100.0
Driftwood Eco Dev MMD	0.00	58.59	58.59	0.00	100.0
Dripping Springs, City of	0.00	4,197.85	5,597.13	(1,399.28)	75.00
Dripping Springs ISD	0.00	352,953.67	470,604.90	(117,651.23)	75.00
Greenhawe Water Dist #2	0.00	6,809.70	9,079.60	(2,269.90)	75.00
Hays County	0.00	391,874.93	522,499.91	(130,624.98)	75.00
Hays CISD	0.00	548,486.29	731,315.07	(182,828.78)	75.00
Hays, City of	0.00	79.61	106.14	(26.53)	75.00
Hays Co Development #1	0.00	923.21	1,846.43	(923.22)	50.00
Hays Co ES Dist #3	0.00	4,673.46	6,231.28	(1,557.82)	75.00
Hays Co ES Dist #4	0.00	4,324.02	5,765.37	(1,441.35)	75.00
Hays Co ES Dist #5	0.00	16,390.33	21,853.78	(5,463.45)	75.00
Hays Co ES Dist #8	0.00	17,801.25	23,735.00	(5,933.75)	75.00
Hays Co ES #9	0.00	12,902.44	17,203.26	(4,300.82)	75.00
Hays Co MUD #4	0.00	4,628.34	6,171.13	(1,542.79)	75.00
Hays Co MUD #5	0.00	13,379.56	17,839.42	(4,459.86)	75.00
Hays Co Water Dist #1	0.00	16,275.05	21,700.07	(5,425.02)	75.00
Hays Co Water Dist #2	0.00	14,199.91	18,933.22	(4,733.31)	75.00
Headwaters MUD	0.00	1,409.07	1,409.07	0.00	100.0
Johnson City ISD	0.00	4,619.54	6,159.39	(1,539.85)	75.00
Kyle, City of	0.00	75,586.65	100,782.20	(25,195.55)	75.00
Mountain City, City of	0.00	409.58	546.11	(136.53)	75.00
Niederwald, City of	0.00	235.17	313.57	(78.40)	75.00
N Hays Co ES Dist #1	0.00	7,854.09	10,472.13	(2,618.04)	75.00
N Hays Co MUD #1	0.00	10,293.96	13,725.29	(3,431.33)	75.00
NE Hays Co ES Dist #2	0.00	8,904.16	11,872.22	(2,968.06)	75.00
NW Hays Co ES Dist #6	0.00	(20,614.88)	(27,486.51)	6,871.63	75.00
Plum Creek Conservation	0.00	3,877.76	5,170.35	(1,292.59)	75.00
Plum Creek Water	0.00	3,626.16	4,834.88	(1,208.72)	75.00
Reunion Ranch Water	0.00	4,552.02	6,069.36	(1,517.34)	75.00
San Marcos, City of	0.00	144,994.70	193,326.27	(48,331.57)	75.00
San Marcos CISD	0.00	362,461.17	483,281.57	(120,820.40)	75.00
S Buda Water Dist #1	0.00	11,759.32	15,679.10	(3,919.78)	75.00
Special Roads	0.00	42,581.44	56,775.26	(14,193.82)	75.00
Springhollow MUD	0.00	16.08	16.08	0.00	100.0
Sunfield MUD #1	0.00	10,879.65	14,506.20	(3,626.55)	75.00
Sunfield MUD #3	0.00	1,849.30	1,849.30	0.00	100.0
Uhland, City of	0.00	273.94	273.94	0.00	100.0
Village of Bear Creek	0.00	281.48	375.30	(93.82)	75.00
Wimb/Hays Co ES Dist #7	0.00	7,224.59	9,632.79	(2,408.20)	75.00
Wimberley ISD	0.00	136,624.20	182,165.61	(45,541.41)	75.00
Woodcreek, City of	0.00	2,231.79	2,975.72	(743.93)	75.00
York Creek Improvement	0.00	220.89	294.52	(73.63)	75.00
TOTAL JURIS REVENUES	0.00	2,346,106.40	3,126,853.00	(780,746.60)	75.03

HAYS CENTRAL APPRAISAL DIST
Income Statement
For the Eight Months Ending August 31, 2018 75.00%

INCOME

ACCOUNT NAME	AUGUST	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
Juris Revunue Prior Years	0.00	0.00	0.00	0.00	0.00
Jurisdiction Refunds	0.00	0.00	0.00	0.00	0.00
Penalty & Interest	0.00	1,305.59	0.00	1,305.59	0.00
TOTAL PENALTY & INTER	0.00	1,305.59	0.00	1,305.59	0.00
OTHER REVENUES					
Maps	118.00	1,154.00	2,500.00	(1,346.00)	46.16
Computer Services	540.00	3,035.00	5,000.00	(1,965.00)	60.70
Other Income	0.00	679.00	0.00	679.00	0.00
Personal Property Penalty	245.68	6,108.30	7,000.00	(891.70)	87.26
Interest Sage Bank	198.41	1,083.87	1,500.00	(416.13)	72.26
Interest Pioneer Bank	121.40	1,903.92	2,750.00	(846.08)	69.23
Interest Investments	905.73	6,747.59	8,000.00	(1,252.41)	84.34
TOTAL OTHER REVENUE	2,129.22	20,711.68	26,750.00	(6,038.32)	77.43
TOTAL REVENUE	\$ 2,129.22	\$ 2,368,123.67	\$ 3,153,603.00	(785,479.33)	75.09

HAYS CENTRAL APPRAISAL DIST
Expense Statement
For the Eight Months Ending August 31, 2018 66.67%

EXPENSES

ACCOUNT NAME	AUGUST	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
PERSONNEL					
Chief Appraiser	\$ 0.00	\$ 55,279.56	\$ 94,765.00	(39,485.44)	58.33
Deputy Chief Appraiser	7,715.74	56,270.87	82,201.00	(25,930.13)	68.46
Office Manager/HR Coord	4,552.00	37,508.56	55,717.00	(18,208.44)	67.32
Abstract Supervisor	3,529.30	28,234.40	42,347.00	(14,112.60)	66.67
Abstractor/ARB Secretary	2,961.32	24,401.30	36,247.00	(11,845.70)	67.32
Abstractor	2,432.82	19,462.56	32,877.00	(13,414.44)	59.20
Abstractor	2,395.73	14,536.69	29,194.00	(14,657.31)	49.79
Appraisal Supervisor	5,695.74	46,932.98	69,717.00	(22,784.02)	67.32
Appraisal Supervisor	5,262.00	43,358.98	64,407.00	(21,048.02)	67.32
Senior Appraiser	4,545.50	37,455.00	55,637.00	(18,182.00)	67.32
Appraiser	3,459.74	28,492.34	44,873.00	(16,380.66)	63.50
Appraiser	3,391.90	27,933.66	42,306.00	(14,372.34)	66.03
Appraiser	3,325.40	26,603.20	40,703.00	(14,099.80)	65.36
Appraiser	3,325.40	27,039.12	40,537.00	(13,497.88)	66.70
Appraiser	3,260.24	26,517.84	39,755.00	(13,237.16)	66.70
Appraiser/Agriculture	3,459.74	27,677.92	41,517.00	(13,839.08)	66.67
Appraiser/Agriculture	3,325.40	27,401.36	40,704.00	(13,302.64)	67.32
Appraiser/Commercial	3,459.74	28,508.30	42,348.00	(13,839.70)	67.32
Appraiser/Land	3,391.90	27,918.00	41,486.00	(13,568.00)	67.29
Appraiser/Personal Propert	3,974.16	32,747.14	48,644.00	(15,896.86)	67.32
Appraiser/Personal Propert	3,260.24	26,849.38	39,891.00	(13,041.62)	67.31
Appraiser Technician	2,682.16	21,825.92	32,716.00	(10,890.08)	66.71
Appraiser Technician	2,682.16	21,296.30	32,186.00	(10,889.70)	66.17
Appraiser Assistant/Ag	2,481.50	19,852.00	29,778.00	(9,926.00)	66.67
Appraiser Assistant/Per Pr	2,739.74	22,575.50	33,535.00	(10,959.50)	67.32
Data Processing Superviso	4,166.90	33,335.20	50,003.00	(16,667.80)	66.67
Data Processing Operator	2,609.24	21,488.14	31,926.00	(10,437.86)	67.31
Data Processing Operator	2,281.38	13,949.08	30,096.00	(16,146.92)	46.35
Department Assist	2,503.40	11,265.30	27,804.00	(16,538.70)	40.52
GIS Coordinator	4,295.58	34,364.64	51,547.00	(17,182.36)	66.67
GIS Tech	3,295.00	26,360.00	39,540.00	(13,180.00)	66.67
GIS Tech	3,230.40	25,843.20	38,765.00	(12,921.80)	66.67
Exemption Supervisor	3,260.24	28,748.36	45,838.00	(17,089.64)	62.72
Taxpayer Assistant	2,739.74	21,917.92	27,549.00	(5,631.08)	79.56
Taxpayer Assistant	2,508.00	20,064.00	26,480.00	(6,416.00)	75.77
Taxpayer Assistant	2,410.58	19,835.66	27,562.00	(7,726.34)	71.97
Taxpayer Assistant	2,317.00	18,536.00	26,480.00	(7,944.00)	70.00
Overtime	0.00	6,535.28	8,000.00	(1,464.72)	81.69
Years of Service	0.00	0.00	21,900.00	(21,900.00)	0.00
Merit Increase	0.00	0.00	75.00	(75.00)	0.00
TOTAL WAGES & SAL	122,927.03	1,038,921.66	1,607,653.00	(568,731.34)	64.62
DEDUCTIONS/BENEFITS					
Daily Access Retirement	17,139.90	150,049.91	235,000.00	(84,950.09)	63.85
Health & Life Insurance	35,364.12	280,770.15	475,000.00	(194,229.85)	59.11
FED Medicare & FICA	1,525.90	13,803.49	18,500.00	(4,696.51)	74.61
Auto/Travel Allowance	8,400.00	69,650.00	107,400.00	(37,750.00)	64.85
Workmen's Comp	0.00	8,255.48	8,500.00	(244.52)	97.12
State Unemployment	0.00	6,019.95	10,000.00	(3,980.05)	60.20
Hays CAD Registration	0.00	1,846.49	6,250.00	(4,403.51)	29.54
TOTAL DEDUCTIONS/	62,429.92	530,395.47	860,650.00	(330,254.53)	61.63
TOTAL PERSONNEL E	185,356.95	1,569,317.13	2,468,303.00	(898,985.87)	63.58

HAYS CENTRAL APPRAISAL DIST
Expense Statement
For the Eight Months Ending August 31, 2018 66.67%

ACCOUNT NAME	AUGUST	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
SERVICES					
Attorney Fees	4,407.97	24,059.20	64,500.00	(40,440.80)	37.30
Audit	0.00	7,100.00	7,500.00	(400.00)	94.67
Board of Directors	133.41	3,015.23	4,000.00	(984.77)	75.38
Appraisal Review Board	5,999.26	34,584.72	46,000.00	(11,415.28)	75.18
Taxpayer Liason Officer	100.00	800.00	2,400.00	(1,600.00)	33.33
Computer Software & Serv	4,306.30	51,017.17	84,000.00	(32,982.83)	60.73
Valuation Engineers	0.00	43,112.50	55,000.00	(11,887.50)	78.39
Janitorial Services	875.00	7,000.00	12,000.00	(5,000.00)	58.33
Yard Maintenance	1,125.00	3,000.00	3,500.00	(500.00)	85.71
TOTAL SERVICES	16,946.94	173,688.82	278,900.00	(105,211.18)	62.28
GENERAL EXPENSE					
Education & Training	423.08	6,618.87	13,000.00	(6,381.13)	50.91
Office Utilities	4,222.68	23,582.47	32,000.00	(8,417.53)	73.70
Maintenance & Repair	337.50	4,316.47	18,000.00	(13,683.53)	23.98
Telephone	1,159.60	9,459.72	13,000.00	(3,540.28)	72.77
Janitorial Supplies	425.53	2,146.86	3,000.00	(853.14)	71.56
Office Supplies	5,340.43	25,347.60	33,000.00	(7,652.40)	76.81
Forms & Printing	0.00	21,428.46	22,000.00	(571.54)	97.40
Mapping Supplies	395.98	596.66	2,500.00	(1,903.34)	23.87
Publications & Manuals	644.20	4,176.51	3,500.00	676.51	119.3
Legal Notices	680.50	2,494.50	2,500.00	(5.50)	99.78
Conferences	0.00	2,519.23	5,000.00	(2,480.77)	50.38
Postage	50.25	45,089.17	60,000.00	(14,910.83)	75.15
Lease of Copy Machines	407.78	3,262.24	4,900.00	(1,637.76)	66.58
Lease of Fold/Insert/Print	0.00	4,356.03	5,950.00	(1,593.97)	73.21
Lease on Postal Machine	0.00	6,346.20	8,800.00	(2,453.80)	72.12
Liability Insurance	0.00	7,579.32	8,000.00	(420.68)	94.74
Maintenance Contracts	1,331.93	99,998.36	110,000.00	(10,001.64)	90.91
Vacation Expense	0.00	6,880.19	0.00	6,880.19	0.00
TOTAL GENERAL EXP	15,419.46	276,198.86	345,150.00	(68,951.14)	80.02
CAPITAL INVESTMENT					
Office Equipment	1,204.08	12,619.41	9,500.00	3,119.41	132.8
Computer Equipment	1,510.00	1,510.00	25,000.00	(23,490.00)	6.04
TOTAL CAPITAL INVE	2,714.08	14,129.41	34,500.00	(20,370.59)	40.95
TOTAL EXPENDITURE \$	\$ 220,437.43	\$ 2,033,334.22	\$ 3,126,853.00	(1,093,518.78)	65.03

HAYS CENTRAL APPRAISAL DIST
Balance Sheet
August 31, 2018

ASSETS

Current Assets		
PIONEER BANK	\$	119,590.68
SAGE CAPITAL BANK		66,366.06
TEXPOOL MUTUAL FUND		97,043.80
LOGIC INVESTMENT COOP		284,523.89
PETTY CASH		200.00
		567,724.43
Total Current Assets		
Other Current Assets		
ACCOUNTS RECEIVABLE		2,894.26
SUSPENSE		0.00
		2,894.26
Total Other Current Assets		
Total Assets	\$	570,618.69

LIABILITIES AND FUND BALANCE

Current Liabilities		
ACCOUNTS PAYABLE	\$	11,442.95
		11,442.95
Total Current Liabilities		
Deferred Revenues		
		0.00
Total Deferred Revenues		
Total Liabilities		11,442.95
Fund Balance		
FUND BALANCE - UNRESERVED		211,368.71
FUND BALANCE - Pictometry		0.00
FUND BALANCE - Apex Sketch		4,632.15
FUND BALANCE - Comp Absences		41,997.00
REFUND		37.18
Net Income		301,140.70
		559,175.74
Total Fund Balance		
Total Liabilities & Fund Balance	\$	570,618.69

CHIEF APPRAISER'S REPORT

To: Board of Directors of Hays Central Appraisal District

Date: September 14, 2018

APPRAISAL STATUS:

- Appraisal staff working on remaining 2018 appeals.
- There are 3 days scheduled for hearings in September and 3 days in October.

APPRAISAL DEPARTMENT REPORT:

- In-house training for Comparable Sales program.
- Prepping and working Arbitration and Litigation cases.
- Field inspections in Wimberley ISD to stay on track with Reappraisal Plan.
- Business Personal Property staff working on protests, scanning documents, incoming mail, special inventory, renditions, answering phone calls and e-mail inquiries.
- AG/WL staff worked on protests and hearings before the ARB.
- AG/WL inspections in San Marcos CISD area.
- Staff also worked on rollback estimates and processed rollbacks for the tax office.
- AG/Wildlife department continues to assist property owners, agents and real estate professionals with a variety of AG and Wildlife questions and assisting them with their applications.

DATA PROCESSING REPORT:

- Generated ownership change reports, certified appraisal rolls, grand total reports and Comptrollers Audit reports for various taxing units and businesses per open records requests.
- Ownership reports and export files sent to tax office.
- Worked on various open record requests to the public, taxing units and various businesses.
- Address changes and corrections from emails and the Hays County Tax Office are being updated daily. We are currently at 96,478 properties on our appraisal roll.
- Keying supplements for 2018 and mailed last round of Personal Property Notices.

ABSTRACTING REPORT:

- Staff working on end of June deed transfers of ownership.
- Setting up plats for new subdivisions
- Working on scheduling and closing out 2018 ARB protests.
- The total appeals count as of Sept. 14, 2018 is 18,2241 with 4,490 online. There are 1577 open and 16,664 closed appeals.
- Staff working on deed research, phone calls, and email inquiries.
- Continuous customer assistance with title companies, attorneys and property owners.

CHIEF APPRAISER'S REPORT

MAPPING REPORT:

- Mapping staff assisted 307 property owners/taxpayers and appraisal staff requests for maps and information via e-mails, phone calls and in person.
- Staff worked 26 deeds and uploaded 3,940 July deeds into our database.
- GIS, Pictometry, and BIS Interactive maps are updated bi-monthly.

PROPERTY OWNER ASSISTANCE REPORT:

- Staff continues to process, approve and code homestead exemption applications, over 65, disabled person and veteran exemptions for 2016, 2017 and 2018.
- Assisting property owners with questions on homesteads, filing protests, protest deadlines and online appeals.
- Mailed out Over-65 and/or disabled person transfer certificates.
- Mailed out renewal exemption applications for surviving spouse.
- Mailed out letters to property owners requesting additional information.
- Staff working on re-calculations for over-65 and disabled person exemptions.
- We had 437 visitors sign in during the month of August and received 2785 phone calls.
- Staff is coding, approving all incoming exemption applications, tax deferrals and researching returned mail and correcting mailing addresses as needed.
- Continuous excellent customer service and assistance to property owners.



Laura Raven
Laura Raven, Interim Chief Appraiser, RPA

Hays Central Appraisal District



512-268-2522 ■ Lex Word Building ■ 21001 IH 35 ■ Kyle, Texas 78640 ■ Fax 512-268-1945

September 12, 2018

The Appraisal District is considering hiring a firm to perform a homestead exemption audit on existing homestead exemptions. An audit can identify properties in our county with inappropriate exemptions that can lead to new tax revenue. At the request of the Board of Directors we are surveying all contributing taxing jurisdictions to determine interest.

If enough interest is expressed the district will request proposals to determine the best organization for the project.

Please indicate if you would be willing to support a Homestead Exemption Audit:

- YES
- NO

COMMENTS:

We appreciate you taking the time to review this survey. Please return to the address above or email to me at lraven@hayscad.com.

Sincerely,

Laura Raven, RPA
Interim Chief Appraiser

MARTINEC WINN & VICKERS P.C.

Attorneys At Law

Joseph D. Martinec
martinec@mwvmlaw.com
Edward L. Winn, III
edwinn@mwvmlaw.com

611 S. Congress Avenue, Suite 450
Austin, Texas 78704
(512) 476-0750 telephone
(512) 476-0753 fax

Lee Vickers
lvickers@mwvmlaw.com

August 31, 2018

Laura Raven
Interim Chief Appraiser
HAYS CENTRAL APPRAISAL DISTRICT
Lex Word Building
21001 N. IH 35
Kyle, TX 78640

RE: Status Report

Dear Laura:

Enclosed is the Status Report effective September 1, 2018. I do not plan to attend the next Board meeting unless you otherwise instruct.

If you have any questions or comments, feel free to contact me.

Sincerely,



Lee Vickers

Enclosure

STATUS REPORT

09-01-18

Nowzaradan

No. 17-1830

Update as of 10/01/17: This new case is a valuation dispute regarding a private residence. The District has timely answered and sent initial discovery.

Update as of 11/01/17

Through 12/01/17: Plaintiff has responded to request for disclosure, otherwise no change.

Update as of 01/01/18: Plaintiff has submitted a settlement offer and filed an amended pleading eliminating the claim for market value protest and are protesting equality only, otherwise no change.

Update as of 02/01/18: No change.

Update as of 03/01/18: The taxpayer and District have exchanged requests for production and we are preparing responses.

Update as of 04/01/18: The taxpayer and District have served their responses to discovery requests. Otherwise, no change.

Update as of 05/01/18: The parties have agreed to set the case for trial, most likely in November or late October, 2018.

Update as of 06/01/18: This case is set for non-jury trial on November 5, 2018, 9:00 a.m.

Update as of 07/01/18: The taxpayer filed a motion for jury trial and the case is currently set for a jury trial on November 5, 2018. Taxpayer also filed an objecting to this setting. The District is in the process of identifying and obtaining an outside appraisal to prepare for trial.

Update as of 08/01/18: The parties are entertaining moving the trial setting to February. The District has retained an outside appraisal firm to conduct an appraisal based on equal and uniform assessment. The District has filed its first request for inspection of the property.

Update as of 09/01/18: Inspection of the property set for 9/18 with expert; the District's motion to compel the production of documents and for sanctions set for hearing 9/17. Jury trial set February 19, 2018.

Pickwell

No. 18-1651

Update as of 08/01/18: This new case is an agricultural use dispute regarding private property. The District has timely answered and sent initial discovery.

Update as of 09/01/18: Deposition of witness with A&M Eddie Zimmerman set for September 24, 2018.

ACC OP LLC et al

No. 18-1711

Update as of 09/01/18: This new case is a dispute regarding the appraised value of personal business properties, HSRE, LLC pertaining to its “Bishop Square” Apartments located at 101-109 Craddock Ave. San Marcos, Texas and ACC Op (Retreat SM) LLC pertaining to its’ “Retreat Apartments” located at 512 Craddock Ave. San Marcos, Texas. The District has timely answered and sent initial discovery.

L.M. Hospitality LLC

No. 18-1796

Update as of 09/01/18: This new case is a dispute regarding the appraised value of property “Quality Inn & Suites” located at 18658 South I-35 Buda, Texas. The District has timely answered and sent initial discovery.

US FOODS

No. 18-1906

Update as of 09/01/18: This new case is a dispute regarding the appraised value of property located at 2510 CR 118 in Buda, Texas. The District has timely answered and sent initial discovery.

AC Ledgestone Owner LLC

No. 18-1784

Update as of 09/01/18: This new case is a dispute regarding the appraised value of business property “Ledgestone Assisted Living” located at 13150 Four Star Blvd, Austin Texas 78737. The District has timely answered and sent initial discovery.

Woods of San Marcos LLC

No. 18-1842

Update as of 09/01/18: This new case is a dispute regarding the appraised value of a commercial property located at 650 River, San Marcos TX 78666. The District has timely answered and sent initial discovery.

SIGN IN LOG

	A	B	C	D	E	F	G	H	I	J	K	L
1		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
2												
3	JAN	679	658	536	470	625	660	821	879	800	775	931
4	FEB	514	447	443	416	536	542	741	583	709	498	633
5	MAR	525	433	547	469	446	494	507	679	663	675	799
6	APR	561	541	505	513	590	631	793	743	767	714	914
7	MAY	806	980	765	616	794	801	838	1105	334	1393	1508
8	JUN	739	516	430	318	346	313	501	587	810	509	492
9	JUL	347	411	277	307	304	284	324	341	634	463	450
10	AUG	302	452	272	267	238	285	301	295	359	350	437
11	SEPT	307	326	208	194	206	277	266	325	310	335	
12	OCT	290	362	190	291	271	308	386	366	484	501	
13	NOV	292	343	283	306	356	315	310	451	357	458	
14	DEC	372	594	343	349	316	436	446	636	483	484	
15		5734	6063	4799	4516	5028	5346	6234	6990	6710	7155	
16												
17												
18												
19		1999	2000	2001	2002	2003	2004	2005	2006	2007		
20												
21	JAN	409	472	229	371							
22	FEB	360	362	181	249							
23	MAR	357	340	164	306							
24	APR	369	276	236	380							
25	MAY	258	468	422	516							
26	JUN	475	541	552	940							
27	JUL	469	222	322	287							
28	AUG	244	207	222	230							
29	SEPT	250	179	190	227							
30	OCT	197	173	270	259							
31	NOV	315	120	162	255							
32	DEC	284	120	167	337							

*