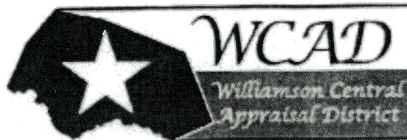


BOARD OF DIRECTORS  
JON LUX, CHAIRMAN  
LORA WEBER, VICE-CHAIRMAN  
HOPE HISLE-PIPER, SECRETARY  
HARRY GIBBS  
MICHAEL WEI  
LARRY GADDES



CHIEF APPRAISER  
ALVIN LANKFORD  
625 F.M. 1460  
Georgetown, Texas 78626  
Georgetown/Austin (512) 930-3787

**NOTICE  
OF MEETING OF THE  
BOARD OF DIRECTORS  
WILLIAMSON CENTRAL APPRAISAL DISTRICT**

Notice is hereby given that a meeting of the Board of Directors of the Williamson Central Appraisal District has been scheduled for **Thursday, March 14, 2024, at 9:00 a.m.** at the Williamson Central Appraisal District Office, 625 F.M. 1460, Georgetown, Texas.

The agenda for the meeting is as follows:

- I. Call to Order
- II. Establishment of Quorum
- III. Pledges of Allegiance
- IV. Receipt of Public Comments
- V. Taxpayer Liaison Officer's Report
  - A. Report on Property Owner Contacts
- VI. Consider Approval of Minutes of the Board of Directors for the:
  - A. Regular Meeting – February 8, 2024 (pages 2-5)
- VII. Consideration of Monthly Financials (pages 6-9)
- VIII. Discussion and Possible Action on:
  - A. Publicly Elected Board of Director Members (pages 10-11)
  - B. Annual Review of Contracts (pages 12-14)
  - C. 2025 Budget Calendar Review (page 15)
- IX. Chief Appraiser's Report
  - A. Appraisal Review Board Hearing Procedures (pages 16-23)
  - B. Notice of Appraised Value
  - C. Board Member Property Verification
  - D. WCAD Entity Meeting Reminder (page 24)
  - E. 2024 TAAD Conference
  - F. Lawsuit, Arbitration and SOAH Reports (pages 25-30)
  - G. Community Care Fundraising
- X. Board Agenda Additions for Future Meeting
- XI. Board Announcements
- XII. Consideration and action on date, place, time for next/future meeting
- XIII. Adjournment

FILED  
at 8:36 o'clock A.M.

MAR 11 2024 KW

Nancy E. Ruster  
County Clerk, Williamson Co., TX

This notice was posted at the: Monday, March 11, 2024 at 8:58 A.M.  
Appraisal District's Office on

Christine Briggs  
Appraisal District

Executive Session: Pursuant to Subchapter D, Chapter 551, V.T.C.S., the Board may enter a closed session as permitted by the exceptions to the Open Meetings Act. Citizens in need of assistance in accessing meetings of the Board of Directors or Appraisal Review Board are encouraged to contact our office or the chief appraiser in advance of their presentation so that they may be assisted. *Recomendamos a ciudadanos que anticipen necesitar ayuda para tener acceso a reuniones de la Junta Directiva o Tabla de Revision de Evaluacion que contacten nuestra oficina o el valuador principal antes de su presentacion para poder ayudarles.*

**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   |

# Williamson Central Appraisal District

## Board of Directors Meeting

### Minutes of February 8, 2024

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Jon Lux, Chairman, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Thursday, February 8, 2024, at 9:03 a.m. Board members present: Jon Lux, Lora Weber, Hope Hisle-Piper, Harry Gibbs, Michael Wei and Larry Gaddes. Quorum declared.

Some of the District's management staff were in attendance.

Pledges of Allegiance

Oath of Office by Board Members

Colleen McElroy, the District's Administrative Office Manager, administered the oath of office to Lux and Gibbs who were unable to be in attendance in person at the prior meeting.

Receipt of Public Comments

There were no public comments.

Taxpayer Liaison Officer's Report

Report on Property Owner Contacts

Glenda Williams, the District's Taxpayer Liaison Officer, was present to report on the status of her contact with property owners.

Consent / Possible Action Items

*The consent agenda includes non-controversial and routine items that the Board may act on with one single vote. Any Board member may pull any item from the consent agenda in order that the Board discuss and act upon it individually as part of the regular agenda.*

Consent Agenda Items:

Approval of Minutes of the Board of Directors for the regular meeting – January 11, 2024

Monthly Financials

Quarterly Investment Report

Quarterly Taxing Unit Payments

Hisle-Piper moved for approval of the consent agenda items A-D. Gibbs seconded. The motion carried unanimously.

Possible Board Agenda Format Changes

Lankford displayed an agenda example noting that this agenda included reasons for entering executive session and allowed for executive session at any time during a posted meeting rather than needing to postpone an agenda item. Lankford announced that the District would continue to list executive session items as it currently had but also add this additional information to the bottom of each agenda. No motion was necessary.

## Publicly Elected Board of Director Members

Lankford discussed a resolution which had been provided by the Williamson County Elections office. He requested that the Board approve this resolution regarding utilizing public election equipment which was required as a part of moving forward with the election.

Gaddes made a motion to approve resolution 2024-02 as presented. Hisle-Piper seconded. The motion carried unanimously.

Lankford also discussed the election agreement and contract for election services. He announced that the total estimated cost was showing to be \$50,000, which was lower than what was originally expected. He also indicated that after the final determination is made of who the participating authorities will be, the Elections Administrator will provide an official cost estimate. Lankford announced that the District's share of the election costs is indicated in the contract. The District will pay a prorated share of the costs based on the number of registered voters in Williamson County. Gaddes informed the Board that they should expect a higher number than the estimate provided. This final number will be provided at a later time.

Hisle-Piper moved to approve the election agreement and contract for election services with Williamson County. Weber seconded. The motion carried unanimously.

Lankford reviewed the public Board election process, indicating that the first term would start in July of 2024 and run through December of 2026 and from that point forward they would have staggered terms. He indicated that if there were no opponents for the three places that there was a provision for cancelling the election, which would save the costs associated with this election. Lankford announced that if this were the case, the Board would need to conduct a meeting to cancel the election. He also reviewed the vacancy procedures should any of the current members be publicly elected. Discussion followed.

Lankford indicated that TAAD (Texas Association of Appraisal Districts) is currently looking at the fact that this is a majority vote election which means if three people run for one place on the board and no one gets more than fifty percent of the vote, they would need to have a runoff election and therefore the election costs would be doubled.

## Investment Advisory Committee

Lankford announced that the District's current Investment Advisory Committee consists of himself, the District's Finance HR Manager, Kimberly Gamboa, and Board member, Mason Moses who no longer serves on the Board. Hisle-Piper offered to step into this position. Lankford mentioned the public investment training that is typically attended.

Wei moved to appoint the following individuals to the Investment Advisory Committee: Alvin Lankford, Kimberly Gamboa and Hope Hisle-Piper. Gibbs seconded. The motion carried unanimously.

## Agricultural Advisory Committee

Lankford informed the Board members that annually, as part of the tax code, they must approve the listing of Agricultural Advisory Committee members. He explained that this committee advises the District's agricultural department regarding the valuing of agricultural land. The committee members are as follows: James Davidson, Gene Lawhon, Wilbert Vorwerk, Billy Carlson and Mark Prinz.

Gibbs made a motion to approve the listing of Agricultural Advisory Committee members as they were presented. Weber seconded. The motion carried unanimously.

## Annual Review of Contracts

Lankford reviewed the listing of the District's contracts with vendors. Wei requested that a column indicating the type of service provided be added to the spreadsheet.

No motion was necessary.

## Chief Appraiser's Report

### WCAD Presentations

Lankford discussed a recorded session that he and Gaddes had participated in with a local real estate firm, the Cummings Team. He explained that this recording is then shared with their clients as well as posted on the District's website. Lankford indicated that appraisal notices and the homestead exemption were among some of the items discussed. He indicated that this video would be finalized in the coming weeks. Gaddes mentioned that he and Lankford were planning to construct a calendar of events that occur throughout the year. He was hopeful that the Cummings Team would then post these events at the appropriate time.

### Methods & Assistance Program Review Update

Lankford announced that the Texas Comptroller audits the District's office every other year for the Methods and Assistance Program (MAP Review). A list of questions is asked to ensure the District is complying with appraisal valuation standards and the tax code. Lankford displayed the report and shared that since these have been conducted, the District had always passed the MAP Review and never scored less than 100%.

Lankford discussed the CEAA (Certificate of Excellence in Assessment Administration) received from IAAO (International Association of Assessing Officers) and indicated that the District was up for renewal in 2025.

Lankford announced that in the opposite year of the MAP Review, the Comptroller conducts a Property Value Study (PVS). They study the District's values to ensure they are between 95% to 105% of market value.

### Community Care Fundraising

Lankford mentioned the Community Care fundraising that is done at the District throughout the year. The funds collected are then distributed back to the community at the end of each year. Chris Connelly, the District's Deputy Chief Appraiser, announced that this month's committee was hosting a soup making competition, which would include tasting and voting, on February 29<sup>th</sup>.

### WCAD Entity Meeting

Lankford asked the Board to mark their calendars for Tuesday, April 2<sup>nd</sup> for the District's annual Entity Meeting. He indicated that an overview on values, along with other useful information would be shared with the District's taxing units at this meeting. He announced that the information presented would then be shared with those in attendance. It was also mentioned that this information could be included on the District's website in the Taxing Unit Portal for public access.

## Family Events for Employees & Board Members Reminder

Lankford discussed the Employee Recognition Committee (ERC) and indicated that this committee works to recognize events in fellow employee's lives. He indicated that, since the District is not allowed to utilize public funds to recognize these events like weddings and funerals; District employees contribute to this fund. The contribution rate for 2024 is \$25. Lankford displayed the graphs showing the funds and uses of these funds. He invited the Board to participate in helping to fund these recognitions and expressed his appreciation for participation.

## Lawsuit, Arbitration and SOAH Reports

Lankford reviewed the lawsuit, binding arbitration and SOAH reports. There were no State Office of Administrative Hearings (SOAH) on which to report. He reminded the Board that the full lawsuit report is provided to them quarterly. He announced that the District had over seven hundred lawsuits for the year 2023. He indicated that, in the future budget, a litigation team would be created. Lankford reviewed the arbitration process.

## Board Agenda Additions for Future Meeting

There were no agenda additions discussed for future meetings.

## Board Announcements

There were no Board announcements.

The Board set the following meeting dates:

- February 22, 2024 at 9 a.m. This meeting was set in case there was a need to cancel the public Board Election.
- Thursday, March 14, 2024 at 9 a.m.
- Thursday, April 11, 2024 at 9 a.m.
- Thursday, May 9, 2024 at 8 a.m.
- Thursday, June 13, 2024 at 9 a.m.

The regular meeting adjourned at 10:18 a.m.

Respectfully,

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Lora H. Weber, Vice-Chairman

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Hope Hisle-Piper, Secretary

**Williamson CAD**  
**Statement of Expenditures - Budget vs Actual vs Last Year**  
**For the month Ended January, 2024**

	Current Annual Budget	Plus Reserve Funds	Current Monthly Expense	YTD Expenses	Last Year YTD Expenses	Budget Balance	% Remaining
<b>6000 - General - Personnel</b>							
6010 - Salaries Expense	6,814,700		589,680	589,680	443,942	6,225,020	91%
6020 - Auto Allowance	344,700		27,128	27,128	26,437	317,572	92%
6030 - Group Health Insurance	974,200		134,042	134,042	57,582	840,158	86%
6035 - Health Reimbursement Account		200,000	10,337	10,337	8,673	189,663	95%
6040 - Retirement Contribution	1,303,200		116,889	116,889	83,955	1,186,311	91%
6060 - Worker's Compensation Insurance	9,200		2,173	2,173	2,069	7,027	76%
6070 - Payroll Taxes - FICA	105,000		8,732	8,732	6,735	96,268	92%
<b>Total 6000 - General - Personnel</b>	<b>9,551,000</b>	<b>200,000</b>	<b>888,981</b>	<b>888,981</b>	<b>629,393</b>	<b>8,862,019</b>	<b>91%</b>
<b>6100 - Materials/Supplies</b>							
6110 - Office Supplies	13,600		851	851	852	12,749	94%
6120 - Postage	215,100		12,828	12,828	117,809	202,272	94%
6130 - Forms, Printing & Reproduction	72,400		2,624	2,624	2,694	69,776	96%
6140 - Janitorial Supplies	7,800		128	128	712	7,672	98%
6150 - Minor Equipment / Furniture	94,000	45,564	556	556	875	139,008	100%
6160 - Computer Supplies Expense	16,500		0	0	113	16,500	100%
<b>Total 6100 - Materials/Supplies</b>	<b>419,400</b>	<b>45,564</b>	<b>16,988</b>	<b>16,988</b>	<b>123,055</b>	<b>447,976</b>	<b>96%</b>
<b>6200 - General - Services</b>							
6210 - Professional Development	133,600		19,203	19,203	14,054	114,397	86%
6215 - Equipment Lease/Rental	42,300		4,029	4,029	2,896	38,271	90%
6220 - Utilities	232,200		17,427	17,427	13,822	214,773	92%
* 6225 - Building Repair & Maintenance	185,400	41,954	10,682	10,682	9,111	216,672	95%
6235 - TLO Expense	16,000		1,550	1,550	1,100	14,450	90%
6236 - Board of Directors Expenses	368,000		359	359	1,494	367,641	100%
6240 - Publications	140,500		47,564	47,564	51,106	92,936	66%
6250 - Contingency Emergency	500		0	0	0	500	100%
6260 - Professional Services	1,084,400		360,640	360,640	46,321	723,760	67%
6280 - Maintenance	430,200		198,917	198,917	214,321	231,283	54%
6285 - Computer Licenses/Services	187,700	15,000	62,112	62,112	55,565	140,588	69%
6290 - Business Insurance	23,300		0	0	0	23,300	100%
<b>Total 6200 - General - Services</b>	<b>2,844,100</b>	<b>56,954</b>	<b>722,484</b>	<b>722,484</b>	<b>409,788</b>	<b>2,178,570</b>	<b>75%</b>
<b>6800 - General - Debt Service</b>							
6810 - Building Payment	0		0	0	0	0	0%
<b>Total 6800 - General - Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

**Williamson CAD**  
**Statement of Expenditures - Budget vs Actual vs Last Year**  
**For the month Ended January, 2024**

	Current Annual Budget	Plus Reserve Funds	Current Monthly Expense	YTD Expenses	Last Year YTD Expenses	Budget Balance	% Remaining
<b>8000 - Capital Outlay</b>							
8010 - Computer Capital	47,500		5,832	5,832	0	41,668	88%
8030 - Depreciation Expense	5,000		0	0	0	5,000	100%
<b>Total 8000 - Capital Outlay</b>	<b>52,500</b>	<b>0</b>	<b>5,832</b>	<b>5,832</b>	<b>0</b>	<b>46,668</b>	<b>89%</b>
<b>Sub-Total</b>	<b>12,867,000</b>	<b>302,518</b>	<b>1,634,285</b>	<b>1,634,285</b>	<b>1,162,235</b>	<b>11,535,234</b>	<b>88%</b>
<b>6300 - ARB Services</b>							
6310 - ARB - Contract Labor	266,700		0	0	0	266,700	100%
6320 - ARB - Supplies	1,000		63	63	63	937	94%
6330 - ARB - Forms, Printing & Ads	31,200		1,131	1,131	1,161	30,069	96%
6340 - ARB - Training/Seminars	0		0	0	0	0	0%
6350 - ARB - Litigation	7,500		1,000	0	1,000	7,500	100%
<b>TOTAL 6300 - ARB Services</b>	<b>306,400</b>		<b>2,194</b>	<b>1,194</b>	<b>2,223</b>	<b>305,206</b>	<b>100%</b>
<b>Total</b>	<b>13,173,400</b>	<b>302,518</b>	<b>1,636,478</b>	<b>1,635,478</b>	<b>1,164,459</b>	<b>11,840,440</b>	<b>88%</b>



**Williamson Central Appraisal District**  
**Approved Disbursements**  
January 2024

Num	Date	Name	Amount	Memo
30729	01/04/2024	Amazon Business	-335.39	6110-office supplies
30730	01/04/2024	Apex Software	-4,600.00	6280-Maintenance renewal/mobile sketches
30731	01/04/2024	Armstrong & Armstrong	-1,000.00	6350-Retainer services for ARB legal services
30732	01/04/2024	AT&T	-3,403.71	6220-Data Plans
30733	01/04/2024	AutoMox	-296.00	6285-Maintenance - manage plan
30734	01/04/2024	Card Services Center	-11,423.44	6110-\$186.15 - office supplies
				6210-\$6,394.12 - professional development
				6240-\$563.30 - publications
				6260-\$3,478.00 - professional services
				6285-\$801.87 - maintenance
30735	01/04/2024	Elan Financial Services	-1,317.36	6110-\$667.36 - office supplies
				6210-\$650.00 - professional development
30736	01/04/2024	Glenda Williams	-1,100.00	6235-TLO Expenses - January 2024
30737	01/04/2024	IAAO - Membership	-200.00	6210-Membership
30738	01/04/2024	Just Appraised Inc	-5,041.67	6285-Deed Viewer subscription
30739	01/04/2024	King's Pest Control	-170.00	6225-Pest services
30740	01/04/2024	Kings III Emergency Communications	-195.00	6225-Elevator Phone
30741	01/04/2024	Knight Security Systems	-583.20	6225-Alarm monitoring
30742	01/04/2024	Lochow Ranch Pond & Lake	-338.00	6225-Wet pond maintenance
30743	01/04/2024	Nectar HR	-3,984.00	6210-Annual Nectar Platform license
30744	01/04/2024	On Site Services	-150.00	6260-Employment screening - 3 employees
30745	01/04/2024	On Site Signs	-120.00	6110-Magnetic vehicle signs
30746	01/04/2024	Optimum Business	-448.93	6225-Internet services
30747	01/04/2024	Patriot Supply Company	-556.00	6110-Flags order
30748	01/04/2024	Sidwell, Harris Local Government	-3,583.44	6280-Premium Software Support Program - 01/13/2024 - 01/12/2025
30749	01/04/2024	Subvenion	-2,500.00	6260-Computer Consultant
30750	01/04/2024	TAAD	-2,500.00	6210-Membership Renewal
30751	01/04/2024	Texas Association of Counties	-2,172.75	6060-Workers' Comp
30752	01/04/2024	Texas Dept. of Licensing & Regulation	-20.00	6225-Elevator Inspection filing fee
30753	01/04/2024	Trepp, LLC	-37,586.41	6240-publications
30754	01/04/2024	Trusted Tech Team	-5,831.87	6285-Computer licenses
30755	01/04/2024	Tyler Technologies	-151,330.54	6280-maintenance
30756	01/04/2024	United States Postal Service	-1,220.00	6120-renewal fees
30757	01/04/2024	Visual Edge IT (Ohio)	-345.00	6215-Monthly copier maintenance
30758	01/04/2024	ZOHO Corporation	-39,384.00	6285-Computer licenses
30759	01/17/2024	ALN Apartment Data, Inc	-237.50	6240-publication
30760	01/17/2024	Amazon Business	-1,906.92	6110, 6150 & 6160 - office & computer supplies, minor equipment
30761	01/17/2024	City of Georgetown	-5,528.38	6220-water, electric, sewer, garbage & storm drainage
30762	01/17/2024	CoStar Realty Information, Inc.	-3,527.35	6240-Publication



**Williamson Central Appraisal District**  
**Approved Disbursements**  
January 2024

Num	Date	Name	Amount	Memo
30763	01/17/2024	Data Foundry, LLC	-1,495.00	6220-Internet services
30764	01/17/2024	Evins Group LLC	-7,072.00	6010-employment conversion fee
30765	01/17/2024	Jessica Miller	-40.00	6210-PTI - reimbursement meals
30766	01/17/2024	Just Appraised Inc	-5,041.67	6285-Deed Viewer subscription
30767	01/17/2024	Minuteman Press	-21.00	6110-Name plates
30768	01/17/2024	Nichols, Jackson, Dillard, Hager & Smith	-250.00	6260-Professional Services
30769	01/17/2024	ODP Business Solutions, LLC	-120.04	6110-office supplies
30770	01/17/2024	Perdue, Brandon, Fielder, Collins & Mott	-80,599.35	6260-professional services
30771	01/17/2024	Pictometry International Corp	-216,859.00	6260-Image Library
30772	01/17/2024	Port 53 Technologies Inc	-3,728.25	6285-UMB-Insights-K9
30773	01/17/2024	PureVida Water	-49.00	6215-Bottle-less water filtration system rental
30774	01/17/2024	Rob D Holcomb	-1,450.00	6260-binding arbitrations
30775	01/17/2024	Sidwell, Harris Local Government	-1,096.00	6260-GIS Audit Services
30776	01/17/2024	Spectrum Enterprise	-1,877.55	6220-internet services
30777	01/17/2024	Stephanie Heatley-Dugger - HD	-91.98	6110-Reimbursement - office supplies
30778	01/17/2024	Stillwater Landscapes	-852.00	6225-Grounds Maintenance
30779	01/17/2024	Sun Life Financial - Short Term Disability	-4,000.00	6010-Short Term Disability Claim - December 2023
30780	01/17/2024	TAAD	-6,300.00	6210-TAAD Conference 2024 - Houston Marriott Marquis Hotel
30781	01/17/2024	TAAD-IAAO Chapter	-500.00	6210-Annual membership renewal
30782	01/17/2024	TLC Office Systems (Dallas)	-39.00	6215-lease copier/printer
30783	01/17/2024	Trusted Tech Team	-3,081.44	6285-Office 365
30784	01/17/2024	Visual Edge IT (Dallas)	-1,292.00	6215-Lease copier / printers
30785	01/17/2024	Williamson County Tax Office	-8,515.87	property owner mailed the check to WCAD

## **Public Board Election Calendar**

### **December 2023**

Taxing units appoint 5 members via taxing unit election to serve a 1-year term

### **January 1, 2024**

5 entity appointed members take office for a 1-year term

### **May 2024**

General election to elect 3 board members by the public bringing board to a 9-member board including TAC as an ex officio member

### **July 1, 2024**

3 members that were elected in May take office for a 2.5-year term to expire 12/31/2026

### **December 2024**

Taxing units appoint 5 members. 2 members to serve a 1-year term and 3 members to serve a 3-year term

### **January 1, 2025**

5 entity appointed members take office

### **December 2025**

Taxing units appoint 2 members to a 4-year term

### **January 1, 2026**

2 entity appointed members take office

### **November 2026**

General election to elect all 3 elected positions

### **January 1, 2027**

3 elected members take office. At the January board meeting, the three elected members will draw lots to determine 1 member to serve a 2-year term to expire 12/31/2028 and 2 members to serve a 4-year term to expire 12/31/2030.

### **December 2027**

Taxing units appoint 3 members to serve a 4-year term

### **January 1, 2028**

3 entity appointed members take office.

## **ELECTION CYCLES**

### **Elected Members**

May 2024	3 members
November 2026	3 members (at first meeting they will draw lots to determine 1 member to serve a 2-year term and 2 members to serve a 4-year term)
November 2028	1 member
November 2030	2 members
November 2032	1 member
November 2034	2 members
November 2036	1 member
November 2038	2 members

### **Entity Appointed Members**

December 2023	5 members
December 2024	5 members (2 members to a 1-year term and 3 members to a 3-year term)
December 2025	2 members
December 2027	3 members
December 2029	2 members
December 2031	3 members
December 2033	2 members
December 2035	3 members
December 2037	2 members

# Williamson Central Appraisal District



## Contract Services

Vendor:	Description	Contract / Agreement Terms:
<b>ALN Apartment Data, Inc.</b>	Online subscription Austin area multifamily database utilized for analysis & market research	The contract was renewed again for one year at the same price as previous rate. /// Contract initiated effective as 2/6/2020 for a one year period. After the initial term, the contract can be cancelled in writing with 30 days notice.
<b>Armstrong &amp; Armstrong</b>	ARB attorney	Retainer paid 1/2/2024. Attorney on retainer for ARB - agreement will continue in effect until terminated in writing by either party.
<b>Austin Generator Service - GenServe</b>	OmniMetrix Installation & Monitoring	Annual monitoring fee of \$599 no contract just auto renews every year. Need to give 30 days written notice to end
<b>BIS</b>	IT services, online forms & website hosting	No change for 2024. Fully executed January 2016. Agreement shall be effective Jan 1, 2016 and shall continue for a twelve (12) month term...agreement shall renew automatically at the end of the Term for additional twelve month period unless either Party gives written notice of termination of this Agreement at least thirty (30) days prior to the end of the Term or any such renewal term.
<b>BuyBoard</b>	Purchasing cooperative	No change 1/25/2024 MP- Contract signed 7/9/19 does not expire, contract can be cancelled with 60 days notice
<b>Capitol Appraisal Group, Inc.</b>	Outside appraisal & valuation services	Renewed contract for two years (2024-2025). The fee will be budgeted annually by WCAD & agreed to by CAG, unless WCAD or CAG notifies the other, in writing, by Oct 1 of the year preceding the contract year, of the intent by that party to terminate. Either party may, however, terminate agreement by providing 60 days prior written notice to the other party.
<b>Central Texas Shredding</b>	Paper shredding services	No change 2024...agreement states the contract does not terminate and in our case as a regular service, the contract is a one-year term that automatically renews for one additional year based upon the effective date. If the client wants to end the service without cause or reason, a written 60-day notice prior to the effective date of renewal is required.
<b>Cisco</b>	Software support	No change 2024...Contract signed 9/30/19 for 36 months. Contract expires after 36 months and payments are made nothing else to do. This is for the AMP license for Endpoints (desktop security)
<b>ConstructConnect</b>	Online subscription for construction data in the Austin area. This will include project's that are out for bid as well as engineer estimated costs and some blue print information.	No change 2024...Initial one year term started on 11/27/2018 with renewals being automatic. Annual renewal subscription fees are subject to change with 30 days' notice. Termination requires 30 days written notice prior to the beginning of the renewal term.
<b>Core Recon</b>	Cyber security services (monitoring 3rd party vendor software & prevention of cyber-attacks	New 2023...cyber security monitoring services agreement. Can terminate by either party upon 30 days written notice.
<b>CoStar License Agreement</b>	Online resource for commercial sales, listings, and lease information.	After the upgrade to CoStar in 2023, we remain on a month to month contract with them. The initial contract in September of 2014 was for one year.
<b>Cyclomedia</b>	360 GeoCycloramas (street level images) & image cutouts for comp grids	No change for 2024..Signed 10/2023 - Every six years they will take drive by pictures of the county.
<b>Data Foundry</b>	Bandwidth for off site data backups	No change for 2024. Agreement signed on September 19th 2018, effective Jan1st, 60 month contract, Need to cancel with 30 days notice
<b>Enterprix</b>	Software to communicate between Zoho Creator and Socrata	Master service agreement signed 5/22/2023. Not an actual contract but framework for obtaining/executing statements of work as projects come up. All projects to be 'governed' by their statement of work.
<b>ESRI Maint.</b>	ArcGIS mapping software / maintenance	No change for 2024. Maintenance for the various GIS software implemented in WCAD.
<b>Express Commercial Cleaning</b>	Janitorial services	Janitorial services - 2 year contract...effective 3/1/2021. Automatically renew for additional one year period upon each anniversary date unless either party provides written notice to terminate prior to the expiration of the then current term.
<b>Fox Commercial Services</b>	HVAC maintenance	HVAC preventive maintenance - agreement from year to year...subject to an annual increase of 4% unless either party give written notice to the other with intent not to renew 30 days prior to the expiration. Agreement signed 02/08/2024
<b>FoxyAI</b>	AI technology to predict the quality score of a residential exterior photo	District will pay FoxyAI, Inc on a per property basis as outlined: 1-1K = \$1.00; 1k-10k = \$0.20; 10k-100k = \$0.10; 100k-1M = \$0.05; Enterprise=Available upon request.

# Williamson Central Appraisal District



## Contract Services

Vendor:	Description	Contract / Agreement Terms:
<b>Health Benefits Broker - Benefits 360 Services (Debra Spellings)</b>	Insurance broker	Agreement begins on last date of execution 7/26/07 & shall continue for a period of 1 year, unless sooner terminated as provided. Agreement shall renew for successive terms of 1 year unless either party provides written notice to the other party not to renew at least 60 days prior to expiration of current term. Formerly Spellings & Humphries 2013 merger with Gallagher Benefit Services - no contract changes - additional services provided with larger provider service. Debra Spellings separated ties with Gallagher Benefits and created Benefits 360 in 2015.
<b>Hotel &amp; Leisure Advisors</b>	Consulting services for hotel market analysis	This was a one time contract for fee appraisal work. Consulting Services for hotel market analysis & Kalahari Resort comprehensive appraisal - signed 11/10/2020
<b>iSolved (HR Software)</b>	Human resource information system (HRIS) employee information & payroll	2024 - added COBRA compliance & HRA monitoring. 12.21.2016 Agreement signed start date 2.1.2017. iSolve Comprehensive...HR software...HR Services, benefits enrollment, payroll, timekeeping, W-2. Set up fee \$1,500; monthly fees per employee \$16.22. Either party may terminate this Agreement for any reason effective no earlier than 30 days after written notice is provided to the other party.
<b>Just Appraised (Commercial)</b>	Human-assisted AI data extraction, automatic comparisons, generate appeal packets	A new contract was signed with Just Appraised on 10/11/2023 for a product to help the Commercial Department with income data storage and analysis along with Commercial Appeal Packets.
<b>Just Appraised (Deeds)</b>	AI technology to extract deeds from the county clerks and upload to Orion	Price increase for 2024 - fully executed 1/30/24, new contract 4/1/24 - 3/31/25. Signed 9/2018 to automatically renews yearly.
<b>Knight Security</b>	Security monitoring & maintenance	No change for 2024...Agreement signed on September 21 2018...effective Oct 1st - 2 year contract, we pay month to month, need to give 30 days notice to cancel contract after term is up.
<b>Lochow Ranch Pond and Lake Management</b>	Wet pond maintenance	No change for 2024...Agreement effective one (1) year from January 1, 2017 to end date December 31, 2017. Either party may terminate agreement by giving 30-day notice. Contract automatically renews at end. They will contact us if there is a price increase.
<b>Master's Touch</b>	Print vendor for NOAV	No change for 2024...one year contract, new print vendor for 2022 notices.
<b>NorthStar Alarm &amp; Suppression System</b>	Fire monitoring, maintenance, testing	No change as of 1/25/2024- MP Effective 12/01/2018...We pay month per month for Fire Monitoring, no term limit. Need to give 30 days notice to cancel
<b>Perdue Brandon Fielder Collins &amp; Mott</b>	Litigation attorney	Annual WCAD legal counsel services.
<b>Pictometry Agreement (Wmsn County)</b>	Ortho & oblique imagery at property level for Williamson County, change finder, pool finder	No change 2024. New 6 year contract beginning in 2020/2021, includes changefinder and pool finder. Current contract ACTIVE - provides Long Term Incentives ("LTI"). In the event License terminates this Agreement prior to the end of the six (6) year Agreement term, all LTI monetary considerations shall be revoked and these funds shall be immediately due and payable to Pictometry. Repayment of LTI considerations does not apply if funds for Oblique Imagery, contract shall stay in force but new Image Libraries shall not be captured or delivered until outstanding balances due have been paid. Either party may terminate this Agreement for convenience and without cause or further liability upon 30 days written notice to the other party.
<b>Prototype IT</b>	IT consulting services	New 2023...Full service information technology service provider...provides computer hardware, software, installation services, network support & related computer-consulting services. Either party may terminate with written 30 days notice.
<b>Quadient</b>	Postage meter machine & folder/sealer machine	No change for 2024...Formerly Neopost. Postage meter machine & lease folder / sealer machine. Renewed the lease for the folder 2022, will end 2028. Lease for meter machine ends 2025.
<b>Quantanite</b>	Customer support during protest season (help with phone calls, chats, texts, data entry)	SOW for 2024 being finalized...Offsite phone answering service...master services agreement 3/20/2021. Will include data entry. Term of engagement is 4 months, beginning in April. Can cancel any time w/ 30 day notice.
<b>Quantarium</b>	Quantarium Computer Vision Service to assist in determining possible changes within land property images.	Change detection for rollback research. Will be used for 2024 and potentially again for the foreseeable future. Awaiting contract.
<b>QuickBooks (Intuit)</b>	Financial software - maintenance & support for 3 licenses	Plan coverage begins on the date of purchase (4/10/08) and will continue in force for 12 months, at which time the term shall automatically renew for successive 1-year periods unless either party provides notice - either by written correspondence or phone call to the other party of its intention not to renew the agreement within 30 days of the end of the Term then in effect.
<b>RSI (Resource Software Int'l Ltd)</b>	Software as a Service (SaaS) to monitor and report on call activity	Shadow A1 Cloud solution - report on call activity - signed 7/9/2020
<b>Sidwell parcel editor maint.</b>	Software enhances cadastral map capture & maintenance editing tools	Maintenance for Sidwell's parcel editing tools. No change from prior years.

# Williamson Central Appraisal District



## Contract Services

Vendor:	Description	Contract / Agreement Terms:
Sidwell portico maint.	GIS website development & web hosting	Maintenance for WCAD's online gis map.
Spectrum	Internet services	New agreement signed 2/13/24 for 60 months 2x1gb fiber internet for Georgetown and 1gb crossconnect connection to the Colo.
Stillwater Landscapes	Grounds maintenance	Agreement signed August 16, 2011 effective January 1, 2012. Either party may terminate agreement by giving 30-day notice. Contract set to auto renew until we decide to terminate.
Subvenion	Computer consultant	No change for 2024-2025. Finalizing 2023 contract that will include time and pay adjustments. Currently working to find another solution or work w/ Tim to iron out what his service would look like 100% remote. Need to update contract to include clause about security training 2/4/2021.
Suddenlink	Internet services	No change for 2024...Agreement signed on Jan 12 2018...Effective Feb 1st - 36 month contract. Need to cancel with 30 days notice. This also include cable tv service
Team Consulting	Commercial appraisal consulting services	In the fall of 2023 we contracted again with Team Consulting on the Samsung Appraisal. This may be an ongoing agreement. Hotel Value Analysis - effective 11/16/2020
Texas Association of Counties (TAC)	Workers' Comp insurance	Workers Compensation coverage - Automatic renewal annually for an additional one year term without the necessity of any action by the parties other than the acceptance of any amendments to the coverage contract and rates. Either party may elect not to renew this agreement by giving written notice at least 30 days prior to the end of the original term or any renewal term.
Texas Municipal League (TML)	Real & personal property, general liability, errors & omission, auto liability, crime public employee insurance	Property and liability coverage for the 2023/2024 fund year. Cancellation: Should any of the described coverage's be cancelled before the anniversary date thereof (May 30), TML-IRP will endeavor to mail 30 days written notice, but failure to mail such notice shall impose no obligation or liability of any kind upon TML-IRP.
ThyssenKrupp	Elevator Maintenance	No change for 2024...Eff 10 years starting 6/4/07 & is non-cancelable. Agreement automatically renewed 10 year periods, unless either party timely serves written notice with intention to cancel at least 90 days before the end of the initial 10 years period, or 90 day before the end of any subsequent 10 year renewal period.
TLC Office Systems	Printer / copier maintenance	We have removed the Desktop Maintenance in 2023. 1/28/2019 - new contract for 2018...60 months. TLC managed printer service.
Trans Union LLC (Carahsoft)	Maintains proprietary database for internal business purposes	Maintains certain proprietary datasets for internal business puposes. Effective 1/12/2021 to 2/21/2025
Trepp	Online resource of commercial loan information that includes information on recent appraisals, prospectus, etc.	No change for 2024...commercial publication
Tyler Apex maintenance fee	Sketch validation for mobile devices	No change for 2024...sketch validation...maintenance...apex6 for field season for integration w/ field mobile.
Tyler Field Mobile	Maintenance for mobile devices	No change 2024. Officially signed agreement in 2019.

# 2024 Calendar for 2025 Budget

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January 30 <sup>th</sup>	Deliver budget packet to Directors/Managers.
February 23 <sup>rd</sup>	Budget return deadline
March 4 <sup>th</sup>	Preliminary Budget to CA
March 5 <sup>th</sup>	Start Budget Worksheet for BOD
March 22 <sup>nd</sup>	Preliminary Budget Worksheet to CA
April 5 <sup>th</sup>	Final Draft to CA
April 11 <sup>th</sup>	Budget Workshop #1 for BOD
May 9 <sup>th</sup>	Budget Workshop #2 for BOD
May 9 <sup>th</sup>	BOD considers approval of proposed budget
May 10 <sup>th</sup>	CA delivers proposed budget to Taxing Entities
May 23 <sup>rd</sup>	Start Entity Meetings
May 24 <sup>th</sup>	CA notifies Governing Bodies of Public hearing
May 26 <sup>th</sup>	CA publishes Public Notice of Budget Hearing in newspaper
June 13 <sup>th</sup>	BOD Meeting & Public Hearing on Budget
June 14 <sup>th</sup>	CA delivers budget to Taxing Entities
October 28 <sup>th</sup>	Calculate new levies & mail payment schedule to Taxing Entities

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January 1 <sup>st</sup>	First payment due prior to this date
April 1 <sup>st</sup>	Second payment due prior to this date
July 1 <sup>st</sup>	Third payment due prior to this date
October 1 <sup>st</sup>	Fourth payment due prior to this date



**Williamson County Appraisal Review Board Hearing Procedures**  
**The ARB serves as a quasi-judicial body. No firearms allowed unless with law enforcement personnel.**

**I. ARB Membership**

[Tax Code Section 5.103(b) (12), (15), and (16)]

**1. Administration of ARB (Appraisal Review Board) Appointments**

ARB members have no statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. If an ARB member is contacted by an individual regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or requests for appointment for the ARB. ARB members may refer applicants to [www.wcad.org](http://www.wcad.org) and go to the ARB tab for information and application.

**2. Conflicts of Interest**

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

If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member cannot participate in that protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, the member must file an affidavit with the Secretary of the ARB. The ARB member must file an affidavit as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, no affidavit must be filed; however, the ARB member must recuse themselves immediately from the hearing and report the conflict to the Chair or Secretary of the ARB.

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

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

**3. Ex Parte and Other Prohibited Communications**

- a. ARB members shall not engage in prohibited ex parte or other communications related to a protest. If an ARB member is approached by one or more individuals that appear to be engaging or attempting to engage in a prohibited communication, the ARB member shall immediately remove themselves from the conversation.
- b. Property owners and their agents, and the chief appraiser and the chief appraisers' staff may not communicate with members of the ARB regarding the evidence, argument, facts, merits or property related to a property owner's protest except during the hearing on the protest.
- c. Communications between the ARB and its legal counsel are not prohibited.

**II. ARB Duties**

[Tax Code Section 5.103(b) (1), (5), and (6)]

**1. Statutory Duties of an ARB**

Each ARB member is responsible for ensuring that they understand the statutory duties of the ARB and must comply with all statutory requirements in performing statutory duties as a member of the ARB. Tax code section 41.01 addresses the duties of the ARB and the actions they are authorized to make.

**2. Notices Required under the Property Tax Code**

Each ARB member is responsible for obtaining and maintaining familiarity with notices required under the Property Tax Code. If an ARB member has reason to believe that any notice that is required by law to be provided by the ARB is not being provided or does not meet the requirements of applicable law, the ARB member must promptly notify the ARB Chair. The ARB Chair must investigate each such report and take appropriate action to correct all verified problems.

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

- a. “Good cause” for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests should be carefully considered. Additionally, standards in making determinations for good cause under Tax Code Section 41.44(b) should be uniformly applied. The ARB must give due consideration to good cause claims in such a manner that properly respects the rights of property owners while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.
- b. “Good Cause” for failure to file a timely notice of protest exists when the property owner or the owner’s agent shows necessity due to unforeseeable events or circumstances beyond the control of the property owner or the owner’s agent. Some examples of good cause include, but are not limited to, accidents, illness, and emergencies. Untimely protests that are filed without a showing of good cause or after approval of the appraisal records cannot be accepted due to statutory deadlines for the ARB’s completion of hearing.
- c. When a property owner files a notice after the legal deadline or before the date the ARB approves the appraisal records, the property owner must provide the ARB with a written explanation for the failure to file the notice on time. The ARB will accept the protest and schedule a hearing if it is determined that there was good cause.

### **III. Pre-Hearing Informal Conference**

The ARB recommends that the protesting party first review the matter being protested with the Chief Appraiser or the Chief Appraisers authorized designees and requires verbal verification if an informal conference was held and that the parties were not able to agree. It is further recommended that all evidence that will be presented at the formal hearing by either party should be submitted for review at the pre-hearing conference.

### **IV. ARB Formal Hearings**

[Tax Code Section 5.103(b) (3), (4), (7), and (14)]

#### **1. Scheduling Hearings Generally**

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

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

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

#### **3. Scheduling Hearings for Multiple Accounts**

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

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

Pursuant to Tax Code Section 41.66(k) and (k-1), if an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), protests must be assigned randomly, except for panels established under Tax Code Section 6.425, the ARB, with or without clerical assistance from the staff of the appraisal district, may consider the type of property or the protest grounds in order to assign the protest to a panel with members who have particular expertise. **Additionally, the ARB may apply limits to the number of hearings held consecutively by a single panel.**

Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10<sup>th</sup> day before the hearing date in writing on the notice of protest or by

a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

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

#### **5. Postponements Under Tax Code Section 41.45(e)**

A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause, if the request is made before the date of the hearing. The request shall be made in writing, by email, by telephone, or in person to the ARB, an ARB panel, or the ARB Chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the Chair or the Chair’s representative may take action on the request for postponement. Unless the date and time of the hearing as postponed are agreed to by the ARB Chair or the Chair’s representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

In addition, and without limit as to the number of postponements, the ARB must postpone a hearing if the property owner or their designated agent at any time shows good cause, as defined in Tax Code Section 41.45 (e-2). The request must be made in writing, by email, or in person to the ARB, an ARB panel, or the ARB Chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the Chair or the Chair’s representative can take action on the request for postponement. Unless the date and time of the hearing as postponed are agreed to by the ARB Chair or the Chair’s representative, the property owner or their designated agent, and the chief appraiser, the hearing cannot be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

In addition, and without limit, the ARB must postpone a hearing if the chief appraiser consents to the postponement. The request must be made in writing, by email, or in person to the ARB, an ARB panel, or the ARB chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair’s representative can take action on the request for the postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the chair or the chair’s representative, the property owner or their designated agent, and the chief appraiser, the hearing cannot be postponed to a date less than 5 or more than 30 days after the date scheduled for the hearing when the postponement is sought.

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

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

A property owner or a designated agent who fails to appear at the hearing will be entitled to a new hearing if the property owner or the owner’s agent files a written statement requesting a new hearing, not later than the fourth day after the date the hearing occurred, with the ARB. The request must show good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear.

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

**“Good Cause”** means a reason that includes an error or mistake that was not intentional or the result of conscious indifference.

#### **7. Postponements Under Tax Code Section 41.45(g)**

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

1. the property owner or their designated agent is also scheduled to appear at a hearing on a protest filed with the ARB of another appraisal district when the hearing before the other ARB is scheduled to occur on the same date as the hearing set by this ARB.
2. the notice of hearing delivered to the property owner or the owner’s agent by the other ARB bears an earlier postmark than the notice of hearing delivered by this ARB or, if the date of the postmark is identical, the property owner or agent has not requested a postponement of the other hearing, a copy of which must be included with the request for a postponement.

**8. Postponements Under Tax Code Section 41.66(h)**

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

**9. Postponements Under Tax Code Section 41.66(i)**

Hearings on protests filed by property owners or their designated agent must be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing is not started by an ARB panel within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner or their designated agent. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

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

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

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

**V. Conduct of ARB Formal Hearings**

[Tax Code Section 5.103(b) (2), (9), and (10)]

**1. Conducting Hearings Open to the Public**

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

We are the appraisal review board that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a survey regarding your experience today. The survey is voluntary. You also have the right to appeal our decision. We will provide the appeal information to you with our determination.

The ARB panel does not have to read the statement above if the owner or agent has read the Williamson County Appraisal Review Board Hearing Procedures Form and has acknowledged in writing or has previously appeared before the ARB panel that same day.

**Williamson County Appraisal Review Board Hearing Procedures Form**

After the informal hearing, and before the formal hearing, all appellants will be given the opportunity to opt out of having certain required information read aloud in the hearing. This will be a form provided to the appellant by the appraiser for review and acknowledgement prior to entering their formal hearing. The purpose is to minimize the amount of time spent on introductory topics and allow more time for the merits of the protest.

In accordance with the Texas Open Meetings Act, anyone wishing to record, photograph or videotape all or part of an ARB hearing may do so. The protesting party must announce to the ARB the intent to record the hearing. In order to limit disruption of the proceedings, recording devices shall be placed in a location at the discretion of the panel chair and may not be moved during the hearing.

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

- a. Commence the recorded hearing and announce the property number, owner name, time, and date.
- b. Announce that, in accordance with Tax Code Section 41.45(h), all written and electronic material that has not been provided must be provided at this time.

- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest, have signed affidavits to that effect.
- d. Welcome the parties and remind them of the content of the hearing procedures, **time limits for the hearing** (approximately 20 minutes) and other relevant matters. The ARB or panel may waive the time limits at its discretion.
- e. All testimony must be given under oath or affirmation and all witnesses who plan to testify will be sworn in. The record shall reflect the refusal to take an oath or affirmation by any person testifying or giving evidence.
- f. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if so, is the witness appearing in that capacity.
- g. Ask the property owner or agent to decide if they wish to present their evidence (documents and/or testimony) and argument before or after the appraisal district. At the beginning of the presentation of evidence, an opinion of value (if applicable) for the property must be stated by the protesting party.
- h. If the property owner or agent elects to testify first, they may present their evidence (documents and/or testimony). The ARB will consider evidence on those issues addressed on a timely written notice of protest. If witnesses are present, the property owner or agent may examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value (if applicable) for the property must be stated.
- i. Next the appraisal district representative may cross examine the property owner, the agent, or the representative and/or witnesses. The ARB/panel will limit cross examination to matters that are relevant to the subject of the hearing and will not permit questions that are abusive or personal.
- j. If the property owner or agent presented their case first, the appraisal district representative shall present evidence (documents and/or testimony) next. If witnesses are present, whether in person or by virtual or telephonic means, the appraisal district representative may examine the witnesses as part of the presentation of evidence.
- k. Then, the property owner or agent can cross examine the appraisal district representative and/or witnesses.
- l. Members of the ARB cannot be examined, or cross examined by parties. ARB members may ask clarifying questions.
- m. The party presenting its case first may offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party can then offer rebuttal evidence.
- o. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- q. The ARB or panel Chair must state that the testimony is closed.
- r. The ARB or panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- s. The ARB or panel Chair must ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue to be determined. A vote must be taken and recorded by the designated member of the ARB assigned for this purpose. Separate motions and determinations must be made for each protested issue. (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).  
  
Single-member panels must make a recommendation on each motion submitted under protest, however, the ARB will either accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single-member panel composed of an ARB member who did not hear the original protest.
- t. Announce the determination(s) of the ARB, thank the parties for their participation and state that an order of the decision of the ARB will be sent by certified mail. A property owner or agent can submit a written request for the notice of determination for email delivery, it will be provided by the district. Provide the property owner or their agent documents indicating that the members of the board hearing their protest signed the required affidavit. The recorded hearing is now concluded.

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

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

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

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

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

## **2. Conducting Hearings by Telephone Conference Call or Videoconference Call**

Tax Code Section 41.45(n) allows a property owner initiating a protest is entitled to offer evidence or argument by affidavit without personally appearing. Tax Code Section 41.45(b-1) requires a property owner to notify the ARB by written request not later than the 10<sup>th</sup> day before the date of the hearing if the property owner intends to appear remotely. To offer evidence or argument at a hearing conducted remotely, a property owner **must** submit a properly notarized affidavit of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted by telephone conference call to another person the owner invites to participate in the hearing.

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

## **3. Conducting Hearings Closed to the Public**

[Tax Code Sections 41.66(d) and (d-1)]

A joint motion by the chief appraiser and the property owner is required to request that the hearing be closed due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

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

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

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

## **4. Right to Examine and Cross Examine Witnesses or Other Parties**

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

## **5. Party's Right to Appear by an Agent**

The ARB shall accept and consider a motion or protest filed by an agent if an agency authorization (AOA) is filed at or before the hearing on the motion or protest. The ARB may not require that an agency authorization be filed at an earlier time. The ARB may not require a person to designate an agent to represent the person in a property tax matter other than as provided by Tax Code Section 1.111. The ARB shall confirm with the district that the agent authorization (AOA) is valid and acceptable to the district. A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to file a protest if the property owner does not and to designate, under tax code section 41.413, another person to act as their agent with the same authority and limitations as an agent designated under tax code section 1.111. If an agent is unable to provide the authorization (AOA) within the hearing time limit, the ARB panel shall proceed to dismiss the hearing.

## **6. Affidavit in Lieu of Personal Appearance**

Taxpayers who are unable to attend a hearing are encouraged to submit an affidavit. If a property owner offers evidence or argument by affidavit (sworn statement) instead of attending the protest hearing in person, by telephone or videoconference, the statement must be sworn to as true and correct before an officer authorized to administer oath (notary public). To be valid, the affidavit must include: 1.) the name of the property owner initiating the protest; 2.) a description of the property that is the subject of the protest; and 3.) the evidence and arguments supporting the protest; 4.) signers printed name, their signature, execution date, notary signature and stamp. If an affidavit is not properly executed, the ARB panel shall proceed to dismiss the hearing.

The affidavit must be submitted to the ARB or its panel prior to the scheduled hearing and all physical evidence to support the property owner's position shall be attached to and identified by the affidavit for consideration by the ARB or its panel.

## **VI. Evidence Considerations**

[Tax Code Section 5.103(8), (11), and (13)]

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

The ARB cannot prohibit a party's right to offer evidence and argument. However, the ARB may enforce time limits and dictate the order of ARB hearings. To the extent possible, the parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence and argument.

Before the hearing on a protest or immediately after the hearing begins, the chief appraiser and the property owner or the owner's agent shall each provide the other with a copy of any written material or material preserved on any portable device designed to maintain an electronic, magnetic, or digital reproduction of a document or image that the person(s) intend to offer or submit to the ARB at the hearing.

The ARB recommends adding a calendar date stamp to photographs presented as evidence.

The ARB will accept the following electronic file types on CD and USB flash drives only: Pictures: .jpg, .jpeg, .bmp, .tif; PDF: .pdf; Excel: .xls, .xlsx; Documents (Word, Text): .doc, .docx, .rtf, .txt; Video: .mpg, .mp4, .avi, .mpeg, .mp3, .wma, and .wav. The ARB will not accept evidence on a smart phone or electronic tablet.

### **2. Prohibition of Consideration of Information Not Provided at the ARB Hearing (Tax Code Section 41.66(e))**

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

### **3. Exclusion of Evidence Required by Tax Code Section 41.67(d),(e)**

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

Tax Code Section 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless:

- 1) The chief appraiser provided the reasoning for the modification or denial to the property owner in writing no later than the 14<sup>th</sup> day before the hearing date; and
- 2) Evidence establishes that the additional reason was not known by the chief appraiser at the time the chief appraiser delivered the original notice of modification or denial.

## **VII. Other Issues**

[Tax Code Section 5.103(17)]

### **1. Compliance with the Law, Integrity, and Impartiality**

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



2. Patience and Courtesy

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

3. Bias or Prejudice

Members of the ARB must perform their ARB duties without bias or prejudice.

4. Confidential Information

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

5. Required Contents That Vary By ARB

In compliance with Comptroller Rule 9.805, the ARB dictates that the manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person(s) intend to offer or submit to the ARB for consideration at the hearing on a small, portable, electronic device, must comply with the following:

- a. Any electronic device provided for the purpose of offering or submitting evidence to the ARB will be screened for viruses and malware by the appraisal district prior to the hearing;
- b. The ARB will only accept the following electronic file types on CD and USB flash drives: Pictures: .jpg, .jpeg, .bmp, .tif; PDF: .pdf; Excel: .xls, .xlsx; Documents (Word, Text): .doc, .docx, .rtf, .txt; Video: .mpg, .mp4, .avi, .mpeg, .mp3, .wma, and .wav. The ARB will not accept evidence on a smart phone or electronic tablet;
- c. A copy of the evidence provided in this manner will be uploaded to the property on the district's computer prior to the hearing, and the electronic evidence will be kept as part of the ARB's hearing record;
- d. ARB hearing rooms are equipped with a Windows-based PC capable of reading the formats listed above. The district representative will oversee the use of the computer and will make the hearing materials and images available on the monitors provided for the ARB, the district representative and the property owner or property owner's agent.

*Adopted this 5th day of March  
2024*

  
\_\_\_\_\_  
Mary Bonnette, Chair  
ARB

  
\_\_\_\_\_  
Jane Schwartz, Secretary  
ARB



## ***Williamson Central Appraisal District 2024 Entity Meeting***

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Date: ***Tuesday, April 2, 2024***

Time: ***8:30 a.m. (Refreshments will be available at 7:45 a.m.)***

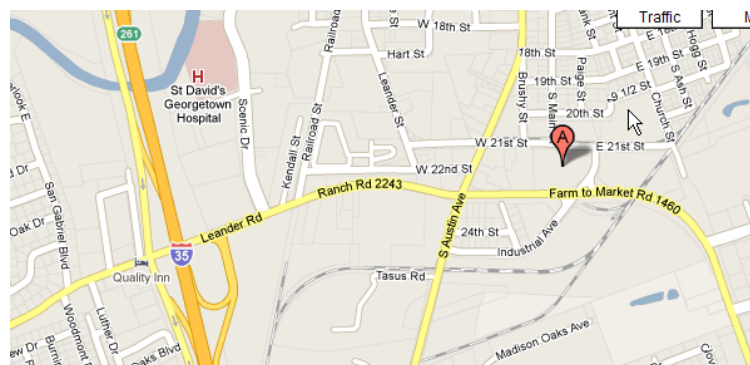
Place: ***Williamson Central Appraisal District ~ 625 F.M. 1460, Georgetown***

### **Topics for Discussion:**

- MAP Review & Property Value Study
- WCAD Annual Report
- Mass Appraisal Report
- Change Detection – Sketch Validation
- WCAD Budget (*comparison to other CADs*)
- Protest Levels & Certified Roll
- Certification Documentation
- New Legislation
- Innovations
  - Comp Grid Included in Notice
  - Updated Notice of Appraised Value
  - Property Owner Dashboard
  - New WCAD Website
  - WCAD Resource Video
- ***Valuation Changes (major category types...appropriate statistics will be available for all entities that requested them by March 15<sup>th</sup>)***

Map to the Williamson CAD office in Georgetown, TX:

Telephone: 512-930-3787



**Williamson Central Appraisal District**

**Current Lawsuits**

LAWSUIT NAME	Doing Business As	CAUSE NUMBER	DATE FILED	TAX YEAR	TAXING JURISDICTIONS	MKT AMOUNT INVOLVED	FINAL AMOUNT	AMOUNT DIFFERENCE	Plaintiff's Offer	DATE FINALIZED
<b><u>CURRENT LAWSUITS COUNT DETAILS</u></b>										
<b><u>COUNT BY LAWSUIT NAME</u></b>		<u>635</u>								
Commercial		551								
Land		72								
Business Personal Property		7								
Residential		22								
<b><u>COUNT BY ACCOUNTS</u></b>		<u>2269</u>								
Commercial		1215								
Land		253								
Business Personal Property		56								
Residential		71								
<b><u>COUNT BY CAUSE #'S</u></b>		<u>903</u>								
Commercial		784								
Land		84								
Business Personal Property		10								
Residential		23								
ARB		0								

**Williamson Central Appraisal District**  
**Current Lawsuits**

LAWSUIT NAME	Doing Business As	CAUSE NUMBER	DATE FILED	TAX YEAR	TAXING JURISDICTIONS	MKT AMOUNT INVOLVED	FINAL AMOUNT	AMOUNT DIFFERENCE	Plaintiff's Offer	DATE FINALIZED
<b><u>FINALIZED LAWSUITS</u></b>										
8519 Cahill (Austin), LLC	Polo Club Apts	22-1232-C26	8/10/22	2022	GWJ RFM SRR CAU J01 W09	31,489,278	39,000,000	7,510,722	35,600,000	AJ 12/27/23
CFT NV Developments LLC	Whitestone Plaza	21-1070-C425	7/23/21	2021	GWJ RFM SLE CCP J01 W09	6,200,000	6,200,000	0	4,817,169	Nonsuit 12/12/23
CFT NV Developments LLC	Panda Express	21-1131-C26	7/30/21	2021	GWJ RFM SLE CCP J01 W09	2,296,965	2,296,965	0	2,033,093	Nonsuit 12/18/23
Frontline Brookfield LLC	Rock 35	22-1211-C26	8/8/22	2022	GWJ RFM SRR CRR J01 W09	22,300,000	20,000,000	-2,300,000	2,033,093	AJ 12/20/23
Goraya, Nimrit & Jadvinder S Goraya	Residential	22-1725-C368	9/28/22	2022	GWJ RFM SLE CCP J01 W09	1,874,059	1,647,396	-226,663	1,439,594	AJ 1/12/24
Goraya, Nimrit & Jadvinder S Goraya	Residential	23-1576-C425	8/17/23	2023	GWJ RFM SLE CCP J01 W09	1,647,396	1,647,396	0	None	Nonsuit 1/10/24
Gray, Riley R. & Claudia K.	Residential	21-0779-C425	6/2/21	2020	GWJ RFM SGT F08	512,871	512,871	0	375,000	AJ 12/27/23
Gray, Riley R. & Claudia K.	Residential	21-0779-C425	8/6/21	2021	GWJ RFM SGT F08	677,809	515,000	-162,809	540,000	AJ 12/27/23
Gray, Riley R. & Claudia K.	Residential	21-0779-C425	8/26/22 rec'd 10/3/23	2022	GWJ RFM SGT F08	955,686	875,000	-80,686	650,000	AJ 12/27/23
Gray, Riley R. & Claudia K.	Residential	23-1904-C480	9/7/23	2023	GWJ RFM SGT F08	924,159	750,000	-174,159	600,000	AJ 12/28/23
Kaymac V Ltd	Pond Springs Plaza	20-0286-C425	2/18/20	2019	GWJ RFM SRR CAU J01 W09	3,646,971	3,175,000	-471,971	2,500,000	AJ 12/19/23
Kaymac V Ltd	Ponds Springs Plaza	20-1866-C395	11/24/20	2020	GWJ RFM SRR CAU J01 W09	3,500,000	3,200,000	-300,000	2,600,000	AJ 12/29/23
KV Oakville Apartments, LP	Oakville	22-1395-C368	8/23/22	2022	GWJ RFM SRR F90 M15 J01 W09	67,458,400	63,200,000	-4,258,400	56,808,907	AJ 12/27/23
Benjamin Tyler McLellan & Sarah Scott McLellan	Residential	23-2392-C395	10/31/23	2023	GWJ RFM SJA F02	1,802,767	1,802,767	0	None	Nonsuit 12/12/23
Madison Dell Ranch Apartments, LLC (Madison at Dell Ranch)	Madison at Dell Ranch Apt	21-1233-C425	8/13/21	2021	GWJ RFM SRR CRR J01 W09	34,192,044	32,000,000	-2,192,044	30,792,000	AJ 12/27/23
Performance Services Real Estate 4, LLC (Mesa Creek)	Mesa Creek	22-1160-C425	8/4/22	2022	GWJ RFM SRR CRR J01 W09	17,051,220	16,000,000	-1,051,220	10,169,363	AJ 12/27/23
Performance Services Real Estate 4, LLC (Mesa Creek)	Mesa Creek	23-1291-C480	8/2/23	2023	GWJ RFM SRR CRR J01 W09	17,537,731	16,500,000	-1,037,731	15,983,289	AJ 12/20/23
Regal Associates LLC and Regal Associates II LLC (Regal Park Apartments)	Regal Park Apts	22-1620-C26	9/15/22	2022	GWJ RFM SLE CCP J01 W09	60,000,000	54,500,000	-5,500,000	25,000,000	AJ 12/27/23
RRHI Inc & Edmond Inestment Group Inc	Holiday Inn	22-1352-C26	8/17/22	2022	GWJ RFM SRR CRR J01 W09	4,301,540	4,100,000	-201,540	3,595,763	AJ 12/20/23
USCMF Glenhaven At Star Ranch LLC (Glenhaven at Star Ranch)	Glenhaven @ Star Ranch	22-1445-C368	8/26/22	2022	GWJ RFM SHU F00 I00 J02 W09	79,500,000	77,000,000	-2,500,000	73,801,120	AJ 12/20/23
USCMF Glenhaven At Star Ranch LLC (Glenhaven at Star Ranch)	Glenhaven @ Star Ranch	22-1445-C368	9/11/23	2023	GWJ RFM SHU F00 I00 J02 W09	86,000,000	84,000,000	-2,000,000	82,292,000	AJ 12/20/23
WMCi Austin I, LLC	Bexley at Silverado Apt	22-1130-C368	8/2/22	2022	GWJ RFM SLE CCP J01 W09	61,112,730	57,300,000	-3,812,730	47,546,213	AJ 12/27/23
WSP Dev #3 Ltd, Memtex Dev #1 LLC & Justventures Inc, SCMR Austin Ltd, WSP Dev #6 Ltd. Et al	Shops at Anderson Arbor; Anderson Arbor I II III Shopping Ctrs; Shops at Avery	21-1088-C368	7/27/21	2021	GWJ RFM SRR CAU SLE R02 J01 W09	51,219,952	50,084,456	-1,135,496	39,676,381	AJ 12/20/23
WSP Dev #3 Ltd, Memtex Dev #1 LLC & Justventures Inc, SCMR Austin Ltd, WSP Dev #6 Ltd. Et al	Shops at Anderson Arbor; Shops at Avery	21-1088-C368	7/27/22	2022	GWJ RFM SRR CAU SLE R02 J01 W09	26,700,000	26,075,000	-625,000	18,614,714	AJ 12/20/23
WSP Development #6, LTD.,	Shops at Avery	23-1438-C480	8/11/23	2023	GWJ RFM SRR CAU SLE R02 J01 W09	27,000,000	25,500,000	-1,500,000	24,500,000	AJ 12/20/23
						609,901,578		-22,019,727		

Williamson Central Appraisal District  
Current 2023 Binding Arbitration Requests

<b>PROP ID</b>	<b>ARBITRATION NAME</b>	<b>CAD ASSIGNED NUMBER</b>	<b>TAX YEAR</b>	<b>TAXING JURISDICTIONS</b>	<b>WCAD - ARB Value</b>	<b>OWNER'S OPINION OF VALUE</b>	<b>Arbitrator Determination</b>	<b>Arbitrator Fee Paid</b>	<b>DPMT</b>	<b>Agent</b>
R495403	Yeung, Tanman	246-23-23029R	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	549,905	508,000	\$510,000	WCAD	RES	Patrick O'Connor
R431841	MDC Coast 26 LLC (Marty Wilson)	246-23-23032C	2023	CAD,CAU,GWI,J01,RFM,SRR,W09	4,790,390	4,016,391	\$4,250,000	WCAD	C6	Stefan Marroquin
R042528	Forest, William & Kathryn	246-23-23037R	2023	CAD,CGT,GWI,RFM,SGT	1,147,206	650,000	\$900,000	PO	RES	Joseph Marianelli
R057350	Anaa Enterprises Inc. - Nagji, Afzal	246-23-23038C	2023	CAD,CAU,GWI,J01,RFM,SRR,W09	1,775,396	1,027,518	\$1,185,328	WCAD	C5	Dan Meyer
R392382	Roxo Investments LLC - Zindani, Amir	246-23-23039C	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	1,021,348	851,103	\$904,964	WCAD	C5	Dan Meyer
R058794	K-LO Holdings - Richardson, Jerald	246-23-23040C	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	1,684,581	1,500,000	\$1,600,000	PO	C6	John Krueger
R606295	Henry, Charles E & Linda G	246-23-23041C	2023	CAD,CGT,GWI,RFM,SGT	4,004,578	2,593,329			C4	Dan Meyer
R507749	Richards, Joshua	246-23-23043C	2023	CAD,CTA,GWI,RFM,STA,T04,W13	662,026	538,000			C3 C4	Patrick O'Connor
R014497	Luken, Gerald	246-23-23044R	2023	CAD,CTA,GWI,RFM,STA,W13	361,090	310,000			RES	Patrick O'Connor
R429628	Cherco Investments LLC	246-23-23045C	2023	CAD,F01,GWI,RFM,SLH	865,301	600,000	\$775,000	PO	C5	Patrick O'Connor
R014948	KMCA LTD	246-23-23046C	2023	CAD,CTA,GWI,RFM,STA,T04,W13	458,549	368,000	\$400,000	WCAD	C3 C4	Patrick O'Connor
R429627	Cherco Investments LLC	246-23-23047L	2023	CAD,F01,GWI,RFM,SLH	950,000	500,000	\$875,000	PO	Land	Patrick O'Connor
R310807	Kaymac I LTD	246-23-23049C	2023	CAD,CAU,GWI,J01,RFM,SRR,W09	3,774,567	1,980,000	\$3,000,000	PO	C2	N/A
R031926	Vescott Investments	246-23-23050C	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	2,600,000	1,900,000	\$1,900,000	WCAD	C2	Edgar Lopez
R606292	RCH CO	246-23-23051C	2023	CAD,CLE,GWI,J01,RFM,SLE,W09	3,160,000	2,000,000	\$2,650,000	PO	C2	Edgar Lopez
R631561	Realtex Ventures LP	246-23-23055L	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	70,417	300	Settled late \$10,563	PO	Land	Stephen Dunson
R631564	Contiguous with R631561	246-23-23055L	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	1,253,744	300	Settled late \$18,806	PO	Land	Contiguous with R631561
R576977	Pappireddy, Madhukarreddy	246-23-23060R	2023	CAD,CLE,GWI,J01,M64,RFM,SLE,T05	423,940	340,940			RES	Patrick O'Connor
R023043	Reese, Brenda	246-23-23063C	2023	CAD,CLH,F01,GWI,RFM,SLH	1,631,019	600,000			C6	N/A
R019401	Marek, Kelly	246-23-23065C	2023	CAD,CTA,GWI,RFM,STA,W13	640,000	550,000			C2	Patrick O'Connor
R409299	TPP Properties	246-23-23066C	2023	CAD,F08,GWI,RFM,SGT	419,432	380,000			C2	Patrick O'Connor
R305461	Dillon, Mark D & Michele R	246-23-23067C	2023	CAD,F08,GWI,RFM,SGT	1,875,000	1,100,000			C2	Donnie Smith
R416377	Vizza Wash Inc	246-23-23072C	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	2,051,299	1,350,000			C1	Anthony Nichols
R442207	Vizza Wash Inc	246-23-23073C	2023	CAD,CGT,GWI,RFM,SGT	1,983,356	1,250,000			C1	Anthony Nichols
R488391	Baev-Lasalle Round Rock LLC	246-23-23074C	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	4,956,306	3,266,972			C6	Stefan Marroquin
R056443	MDC Coast 13 LLC	246-23-23077C	2023	CAD,CAU,GWI,J01,RFM,SRR,W09	2,126,673	1,700,000			C4	Stefan Marroquin
R428556	Gerhardt, Jeffrey DDS & Michael Doughty DMD	246-23-23078C	2023	CAD,GWI,J01,M17,RFM,SLE,W09	2,700,000	2,300,000			C5	John Krueger
R390529	Bridgestone Retail Operations	246-23-23079C	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	2,843,922	2,468,868			C6	Cole Jalufka

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R489766	Bridgestone Retail Operations	246-23-23080C	2023	CAD,CLE,GWI,J01,RFM,SLE,W09	2,684,226	2,417,434			C6	Cole Jalufka
R442399	Oxhart LTD	246-23-23081C	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	2,955,844	2,705,972			C6	Cole Jalufka
R475038	Austin Bridgesstone LLC	246-23-23082C	2023	CAD,CAU,GWI,J01,RFM,SRR,W09	2,696,474	2,340,200			C6	Cole Jalufka
R352709	Strickler, Leonard	246-23-23083C	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	1,516,404	1,107,885	Settled \$1,485,000	N/A	C2	Ross Rauschenbach
R489057	Grafted In LLC	246-23-23084C	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	2,244,676	2,000,000	Settled late \$2,125,000	PO	C6	Eric Nelson
R465126	Christian Brothers-Hutto LLC	246-23-23085C	2023	CAD,CHU,F00,GWI,J02,RFM,SHU,W09	2,110,095	1,900,000	Settled late \$2,000,000	PO	C6	Eric Nelson
R075803	Bruhis, Yair	246-23-23086R	2023	CAD,CAU,GWI,J01,L01,RFM,SRR,W09	390,654	370,000	Settled \$380,000	N/A	RES	Ross Rauschenbach
R078238	Mojtahed, Masoud	246-23-23087R	2023	CAD,CAU,GWI,J01,L01,RFM,SRR,W09	378,994	363,000			RES	Ross Rauschenbach
R076814	Bruhis, Yair	246-23-23088R	2023	CAD,CAU,GWI,J01,L01,RFM,SRR,W09	391,346	370,000	Settled \$380,000	N/A	RES	Ross Rauschenbach
P496916	Smile Brands of Texas LP	246-23-23089P	2023	CAD,CLE,GWI,J01,RFM,SLE,W09	277,177	135,302			BPP	Jeremy Newman
P496915	Smile Brands of Texas LP	246-23-23090P	2023	CAD,F91,GWI,J01,M12,RFM,SRR,W09	201,154	98,684			BPP	Jeremy Newman
P477345	Smile Brands of Texas LP	246-23-23091P	2023	CAD,CGT,GWI,RFM,SGT	248,626	64,948			BPP	Jeremy Newman
P469731	Smile Brands of Texas LP	246-23-23092P	2023	CAD,F91,GWI,J01,M12,RFM,SRR,W09	168,550	83,966			BPP	Jeremy Newman
P463180	Smile Brands of Texas LP	246-23-23093P	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	138,915	80,870			BPP	Jeremy Newman
P459466	Smile Brands of Texas LP	246-23-23094P	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	160,795	84,306			BPP	Jeremy Newman
P355314	Romco Equipment Co	246-23-23095P	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	1,335,659	1,235,026			BPP	Jeremy Newman
P495082	Fitness International LLC	246-23-23096P	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	576,919	446,314			BPP	Jeremy Newman
P478034	Fitness International LLC	246-23-23097P	2023	CAD,F91,GWI,J01,M12,RFM,SRR,W09	268,932	114,370			BPP	Jeremy Newman
P496185	Olive Garden Holdings LLC	246-23-23098P	2023	CAD,CGT,GWI,RFM,SGT	511,402	284,299			BPP	Jeremy Newman
P454427	Cheddars Casual Café Inc	246-23-23099P	2023	CAD,CAU,GWI,J01,RFM,SRR,W09	300,587	200,657			BPP	Jeremy Newman
P503808	Caliber Holdings LLC	246-23-23100P	2023	CAD,CAU,GWI,J01,RFM,SRR,W09	456,034	368,638			BPP	Jeremy Newman
P490307	Caliber Holdings LLC	246-23-23101P	2023	CAD,CGT,GWI,RFM,SGT	413,530	221,168			BPP	Jeremy Newman
P485875	Advance Auto Parts	246-23-23102P	2023	CAD,CGT,GWI,RFM,SGT	538,080	375,532			BPP	Jeremy Newman
P476985	Advance Auto Parts	246-23-23103P	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	510,107	308,539			BPP	Jeremy Newman
P459815	Advance Auto Parts	246-23-23104P	2023	CAD,CAU,GWI,J01,RFM,SRR,W09	503,077	344,698			BPP	Jeremy Newman
P456832	Advance Auto Parts	246-23-23105P	2023	CAD,CAU,GWI,J01,L01,RFM,SRR,W09	508,695	358,379			BPP	Jeremy Newman
P450763	Advance Auto Parts	246-23-23106P	2023	CAD,CGT,GWI,RFM,SGT	616,509	301,192			BPP	Jeremy Newman
P450274	Advance Auto Parts	246-23-23107P	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	498,826	332,642			BPP	Jeremy Newman
P431729	Advance Auto Parts	246-23-23108P	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	492,132	296,842			BPP	Jeremy Newman

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R079966	Johnson, Paul	246-23-23111R	2023	CAD,CTA,GWI,RFM,STA,W13	170,579	122,398			RES	N/A
R008959	Johnson, Paul	246-23-23112R	2023	CAD,CCO,F10,GWI,RFM,SCO,W13	201,738	91,022			RES	N/A
R018953	Johnson, Paul	246-23-23113R	2023	CAD,CTA,GWI,RFM,STA,W13	455,149	162,321			RES	N/A
R038362	Greater Texas Federal Credit	246-23-23115C	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	1,641,772	1,425,000	Settled \$1,425,000	N/A	C1	Koby Collins
P495471	Service King Paint & Body LLC	246-23-23116P	2023	CAD,F00,GWI,I00,J02,RFM,SHU,W09	254,664	140,265			BPP	Jeremy Newman
P494111	Caliber Holdings LLC	246-23-23117P	2023	CAD,CHU,F00,GWI,J02,RFM,SHU,W09	294,638	180,696			BPP	Jeremy Newman
R500326	Digitts LTD	246-23-23120C	2023	CAD,CTA,GWI,RFM,STA,W13	2,089,060	1,850,000			C1	Leann Richmond
R099027	Continental Cut Stone Inc	246-23-23121C	2023	CAD,F07,GWI,RFM,SFL	2,600,000	1,600,000			C2	N/A
R596111	Chang, Yuehpal	246-23-23122R	2023	CAD,CLE,GWI,J01,P08,RFM,SLE,W09	383,555	330,000			RES	Patrick O'Connor
R021977	Fikes Wholesale Inc	246-23-23123C	2023	CAD,CLH,F01,GWI,RFM,SLH	2,000,000	1,250,000			C5	Greg Meyers
R467759	National Retail Properties	246-23-23124C	2023	CAD,F02,GWI,M34,RFM,SJA	2,800,000	1,850,000			C6	Greg Meyers
R372420	Austin FCS Limited	246-23-23125C	2023	CAD,CAU,GWI,J01,RFM,SRR,W09	4,500,000	2,250,000			C5	Greg Meyers
R022884	National Retail Properties	246-23-23128C	2023	CAD,F01,GWI,RFM,SLH	2,000,000	1,400,000			C5	Greg Meyers
P485718	Americas Best Contacts & Eye	246-23-23129P	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	164,837	138,365			BPP	Jeremy Newman
P499021	Burlington Coat Factory	246-23-23130P	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	662,362	476,342			BPP	Jeremy Newman
P495465	Burlington Coat Factory	246-23-23131P	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	810,811	586,656			BPP	Jeremy Newman
R400538	Gar Taylor LLC	246-23-23136C	2023	CAD,CTA,GWI,RFM,STA,W13	2,800,000	2,500,000	Settled \$2,700,000	N/A	C6	Eric Nelson
R497865	1001 Henna LLC	246-23-23137C	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	2,115,856	1,350,000			C2	Joseph Marianelli
R070316	Kim, Jeffrey & Tamara	246-23-23138C	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	1,400,000	1,100,000			C1	Joseph Marianelli
R530770	Hutto DMA Housing	246-23-23139C	2023	CAD,CHU,F00,GWI,J02,RFM,SHU,W09	5,000,000	4,185,000			C1	Scott Biggs
R098631	Warren, Patricia	246-23-23140R	2023	CAD,CGT,GWI,RFM,SGT	200,000	40,500	N/A withdrawn	N/A	RES	N/A
R584118	Greater Texas Federal Credit	246-23-23141L	2023	CAD,F00,GWI,I00,J02,RFM,SHU,W09	625,173	541,015	Settled \$541,015	N/A	Land	Michael Fields
R590555	4843 Williams B LLC	246-23-23142L	2023	CAD,CGT,GWI,RFM,SGT	736,964	300,000			Land	Leann Richmond
R082591	105 Tradesmen LLC	246-23-23143C	2023	CAD,F00,GWI,J02,RFM,SHU,W09	1,100,000	664,026			C2	Juan Gonzales
R580656	Lakimsetty, Kalyan Vijai	246-23-23144R	2023	CAD,F01,GWI,M67,RFM,SLH	546,380	490,000	Settled \$515,200	N/A	RES	Ryan Ray
R047801	Routh, Todd (Church Street Building LP)	246-23-23145C	2023	CAD,CGT,GWI,RFM,SGT	2,400,000	1,000,000			C2	N/A
R056421	Routh, Todd (Routh II Investment Group Ip)	246-23-23146C	2023	CAD,CAU,GWI,J01,RFM,SRR,W09	7,000,000	1,000,000	N/A Denied by Comptroller	N/A	C2	N/A
R489768	Kirk, Lee	246-23-23147C	2023	CAD,CLE,GWI,J01,RFM,SLE,W09	2,900,000	2,200,000	Settled \$2,610,000	N/A	C6	Russell Eihler
R537700	Misty Creek LLC	246-23-23148L	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	3,017,078	2,025,977	Settled \$2,428,750	N/A	Land	Stephen Dunson
R551627	Coshena X Ltd	246-23-23149L	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	1,449,591	845,000			Land	Hunter Lane
R584466	JRB Austin Liberty Hill LLC	246-23-23150C	2023	CAD,CLH,F01,GWI,RFM,SLH	2,944,765	1,650,000			C4	Connor Stanford



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R031888	ACG 600 N Bell Cedar Park TX	246-23-23151C	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	4,060,869	2,000,000	Settled \$3,900,000	N/A	C1	Connor Stanford
R043564	McDonalds Corp 4542	246-23-23152C	2023	CAD,CGT,GWI,RFM,SGT	2,300,000	1,900,000	Settled \$2,200,000	N/A	C6	Russell Eichler
R363425	McDonalds Corporation	246-23-23153C	2023	CAD,CAU,GWI,J01,RFM,SRR,W09	2,376,544	2,000,000	Settled \$2,200,000	N/A	C6	Russell Eichler
R619949	Harris, William Tol & Kimberly Dawn	246-23-23154L	2023	CAD,CJA,F02,GWI,RFM,SJA	859,874	400,000			Land	N/A
R408348	WBW Single Land Investment LL	246-23-23155L	2023	CAD,F02,GWI,M44,RFM,SJA	53,753	24,600			Land	N/A
R011232	WBW Single Land Investment LL	246-23-23156L	2023	CAD,F02,GWI,M44,RFM,SJA	2,600,000	652,440			Land	N/A
R581996	HSK Investments LLC	246-23-23157C	2023	CAD,CGT,GWI,RFM,SGT	2,697,259	2,200,000	Settled \$2,600,000	N/A	C6	Russell Eichler
R382400	Richard Tonry	246-23-23158R	2023	CAD,F00,GWI,J02,RFM,SHU	800,000	752,000			RES	N/A
R401873	Toomey Properties LTD	246-23-23159C	2023	CAD,CJA,F02,GWI,RFM,SJA	2,045,000	716,000			C2	Connor Stanford
R401874	Toomey Properties LTD	246-23-23160L	2023	CAD,CJA,F02,GWI,RFM,SJA	764,914	350,000			Land	Connor Stanford
R402105	Darrell Faught	246-23-23161C	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	1,280,745	743,483	Settled \$1,100,000	N/A	C5	Connor Stanford
R496325	Azari, Mehdi	246-23-23162R	2023	CAD,CCP,GWI,J01,RFM,SRR,W09	650,052	425,000			RES	Patrick O'Connor
R612479	WWW Holdings LLC	246-23-23163L	2023	CAD,F09,GWI,J01,RFM,SLE,W09	475,200	365,000			Land	N/A
R612480	Williams Park LLC	246-23-23164L	2023	CAD,F09,GWI,J01,RFM,SLE,W09	475,200	365,000			Land	N/A
R612482	Williams Park LLC	246-23-23165L	2023	CAD,F09,GWI,J01,RFM,SLE,W09	475,200	365,000			Land	N/A
R612483	Williams Park LLC	246-23-23166L	2023	CAD,F09,GWI,J01,RFM,SLE,W09	475,200	365,000			Land	N/A
R368373	Chidester II, James A	246-23-23167R	2023	CAD,F01,GWI,RFM,SLH	1,012,762	none provided			RES	N/A
R061886	Hardy Realty EPSP LLC	246-23-23168C	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	2,686,845	1,600,000			C6	Daniel Ortiz
R593416	Martin Suarez, Arturo	246-23-23169R	2023	CAD,CGT,GWI,RFM,SGT	577,460	471,908	N/A Denied by Comptroller	N/A	RES	N/A
R593417	Martin Suarez, Arturo	246-23-23170R	2023	CAD,CGT,GWI,RFM,SGT	572,584	471,908	N/A Denied by Comptroller	N/A	RES	N/A
R498346	Wasinojo LLC	246-23-23171C	2023	CAD,F08,GWI,RFM,SJA	2,229,337	2,000,000			C2	Michael Berlanga
R502911	Contiguous with R498346	246-23-23171C	2023	CAD,F08,GWI,RFM,SJA	708,024	None provided - combined with R498346 opinion of value			Land	Contiguous with R498346
R559150	Tres Habaneros/Shepherd Ltd	246-23-23172C	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	4,030,000	3,605,902	Settled \$3,840,000	N/A	C6	Jason Rodriguez
R546858	Luna, Moises Perez	246-23-23173L	2023	CAD,F01,GWI,RFM,SLH	306,238	248,000	N/A withdrawn	N/A	Land	John Krueger
R019177	Groba, Mark	246-23-23174L	2023	CAD,CTA,GWI,RFM,STA,W13	597,719	550,000			Land TRANS RES	N/A
R311088	Groba, Mark	246-23-23175R	2023	CAD,GWI,RFM,STH,W13	845,682	450,000			RES	N/A
R016265	Groba, Mark	246-23-23176R	2023	CAD,CTA,GWI,RFM,STA,W13	333,000	295,000			RES	N/A
R565361	Asati, Ritesh	246-23-23178R	2023	CAD,F01,GWI,M67,RFM,SLH	722,413	540,000			RES	N/A
				Revised 01/02/2024	167,151,310					