

**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, April 11, 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. 2025 Budget Workshop
  - A. 2025 Budget Review
    - i. Building Short Lived Items (page 2)
    - ii. Major Equipment Replacement Items (pages 3)
- VII. Consider Approval of Minutes of the Board of Directors for the:
  - A. Regular Meeting – March 14, 2024 (pages 4-7)
- VIII. Consideration of Monthly Financials (pages 8-11)
- IX. Discussion and Possible Action on:
  - A. Building Short Lived Items
  - B. Major Equipment Replacement Items
- X. Chief Appraiser's Report
  - A. Appraisal Review Board Hearing Procedures (pages 12-19)
  - B. Pictometry Change Finder Return on Investment (page 20)
  - C. WCAD Presentations
  - D. WCAD Initiatives
  - E. WCAD Entity Meeting
  - F. Lawsuit, Arbitration and SOAH Reports (pages 21-27)
- XI. Board Agenda Additions for Future Meeting
- XII. Board Announcements
- XIII. Consideration and action on date, place, time for next/future meeting
- XIV. Adjournment

at 12:05 **FILED** o'clock P M

APR 04 2024

*Nancy E. Roster*  
 County Clerk, Williamson Co., TX

This notice was posted at the:  
 Appraisal District's Office on

April 4, 2024 at 1:15 p.m.

*[Signature]*  
 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 valorador 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   |

Building Short Lived Items Breakdown

	Item	Year Installed	Original Cost	time adjustment	2020 est. Cost	Life	Reserve
1.0	Water Quality Pond	2005	\$35,000	28.10%	\$44,835	15	\$2,989
1.1	Aerators (3)	2011	\$7,500	8.70%	\$8,153	5	\$1,631
1.2	Vegetation Removal	2017	\$3,060	0.00%	\$3,060	3	\$1,020
2.0	Irrigation/Well	2017	\$10,760	28.10%	\$13,784	12	\$1,149
3.0	Millwork	2005	\$69,234	28.10%	\$88,689	20	\$4,434
4.0	Roofing & Dry-In	2005	\$219,951	28.10%	\$281,757	20	\$14,088
4.1	Roofing Sealant	2019	\$9,600	28.10%	\$12,298	50	\$246
5.0	HM Doors & Frames	2005	\$7,496	28.10%	\$9,602	14	\$686
6.0	Aluminum Doors & Frames	2005	\$9,582	28.10%	\$12,275	14	\$877
7.0	Wood Doors & Frames	2005	\$24,817	28.10%	\$31,791	40	\$795
8.0	Finish Hardware	2005	\$61,918	28.10%	\$79,317	20	\$3,966
8.1	Handrails, Ladders, Misc. Steel	2005	\$52,282	28.10%	\$66,973	20	\$3,349
9.0	Ext Windows & Glazing	2005	\$96,449	28.10%	\$123,551	20	\$6,178
10.0	Ceramic Tile	2005	\$38,115	28.10%	\$48,825	34	\$1,436
11.0	Carpet & VCT	2005	\$75,016	28.10%	\$96,095	7	\$13,728
12.0	Painting & Misc Caulking	2018	\$5,600	28.10%	\$7,174	13	\$552
13.0	Toilet Partitions & Accessories	2005	\$17,238	28.10%	\$22,082	30	\$736
14.0	Flagpoles	2005	\$2,916	28.10%	\$3,735	25	\$149
15.0	Awnings & Roof Screens	2005	\$65,210	28.10%	\$83,534	20	\$4,177
16.0	Folding Partitions	2005	\$21,293	28.10%	\$27,276	12	\$2,273
17.0	Misc Specialties	2005	\$15,909	28.10%	\$20,379	7	\$2,911
19.0	Elevator	2005	\$60,838	28.10%	\$77,933	23	\$3,388
20.0	Fire Sprinkler System	2005	\$55,021	28.10%	\$70,482	26	\$2,711
20.1	Suppresion System	2020	\$17,340	28.10%	\$22,213	26	\$854
21.0	Plumbing	2005	\$153,704	28.10%	\$196,895	25	\$7,876
21.1	(2 Water Heaters)	2005	\$9,000	28.10%	\$11,529	15	\$769
22.0	HVAC (19)	2005	\$385,817	28.10%	\$494,232	16	\$30,889
22.1	HVAC (11)	2005	\$223,367	28.10%	\$286,133	16	\$17,883
22.2	2016 2 units	2016	\$32,093	28.10%	\$41,111	11	\$3,737
22.3	2019 1 unit (server room)	2019	\$93,179	28.10%	\$119,362	11	\$10,851
	2022 1 units	2022	\$16,273	28.10%	\$20,846	11	\$1,895
22.4	2020 3 units	2020	\$40,383	28.10%	\$51,731	11	\$4,703
22.5	2023 2 units	2024	\$31,000	28.10%	\$39,711	11	\$3,610
23.0	Asphalt Paving	2005	\$51,000	28.10%	\$65,331	11	\$5,939
23.1	(reseal & stripe..72,000 sf)	2016	\$10,647	8.70%	\$11,573	5	\$2,315
24.0	Appliances						
24.1	4 Refrigerators	2019	\$2,650	1.80%	\$2,698	15	\$180
24.2	1 Ice Maker	2017	\$3,100	28.10%	\$3,971	12	\$331
24.3	4 Microwave Ovens	2020	\$425	1.80%	\$433	7	\$62
26.0	Security System	2006	\$49,415	24.30%	\$61,423	17	\$3,613
28.0	Blinds	2005	\$3,500	28.10%	\$4,484	11	\$408
29.0	Electrical	2005		28.10%	\$0		
29.1	Interior Lighting	2020	\$68,350	8.70%	\$74,296	20	\$3,715
29.2	Exterior Lighting (25 @ \$600)	2016	\$13,560	8.70%	\$14,740	5	\$2,948
30.0	Cubicles	2006	\$235,089	24.30%	\$292,215	11	\$26,565
	TOTAL						\$202,610

would like to replace 2 HVAC units

Total \$35,000

Williamson Central Appraisal District  
Major Equipment Replacement Schedule

4/4/2024

System_Model	System Description	Original Cost	Annual Depreciation Cost	Purchase Year	Life Expectancy	Actual Life	Remaining Life	Per Year Cost
<b>Servers + Network</b>								

Production Storage 69tb	EQL13 PS6100	\$ 11,000	\$ 2,750	2018	2022	4	2	\$2,750
Cisco 4510 R+E - Main network switch	Main POE Switch	\$ 79,773	\$ 11,396	2015	2022	7	-2	\$11,396
WCAD Wireless x 10	Wifi	\$ 2,500	\$ 417	2022	2028	6	4	\$417
Cisco Colo Firewall	Firewall/Security	\$ 1,877	\$ 375	2018	2023	5	-1	\$375
Cisco 4948E- Switch for Storage		\$ 1,850	\$ 370	2018	2023	5	-1	\$370
Cisco ws-c3850	Camera Swtich	\$ 1,235		2021	2025	4	3	\$309
Cisco 4948E- Switch for Storage		\$ 1,850	\$ 370	2018	2023	5	-1	\$370
Cisco Firepower Security Appliance	Firewall/Security	\$ 17,301	\$ 3,460	2018	2023	5	-1	\$3,460

<b>Host Servers</b>								
Dell Server R750	Service Tag HH6PNZ3	\$ 45,564	\$ 7,594	2023	2029	6	5	\$7,594
Dell Server R640	Service Tag 8C2R7X2	\$ 25,678	\$ 5,136	2019	2024	5	0	\$5,136
Dell Server R640 Colo	Service tag 1295Z23	\$ 21,861	\$ 4,372	2020	2025	5	1	\$4,372
Dell Server R740	Service Tag D53FFF3	\$ 31,202	\$ 6,240	2021	2026	5	2	\$6,240
Dell Server R640 Colo	Service Tag 11PDB03	\$ 11,100	\$ 2,220	2019	2024	5	0	\$2,220
Dell Server R740	Service Tag GS041V3	\$ 32,789	\$ 5,465	2022	2027	6	3	\$5,465

**Production Storage**

Colo EMC Storage	EQL Colo2 PS6000	\$ 41,016	\$ 8,203	2019	2024	5	0	\$8,203
Wcad EMC Storage	EQL12 PS6100	\$ 49,793	\$ 9,959	2019	2024	5	0	\$9,959
Wcad EMC Storage		\$ 49,378	\$ 9,876	2019	2024	5	5	\$9,876

<b>Misc Equipment</b>								
Telephone Receivers		\$ 13,713	\$ 2,286	2019	2025	6	1	\$2,286
Security Cameras		\$ 35,430	\$ 5,905	2019	2025	6	1	\$5,905
Synology (backup storage)		\$ 10,853	\$ 1,809	2021	2027	6	3	\$1,809
Synology (backup storage)		\$ 10,534	\$ 1,756	2020	2026	6	2	\$1,756
Synology (backup storage)		\$ 10,120	\$ 1,687	2019	2025	6	1	\$1,687
Synology (backup storage)		\$ 9,567	\$ 1,595	2018	2024	6	0	\$1,595
Synology (backup storage)		\$ 6,920	\$ 1,153	2018	2024	6	0	\$1,153
APC Symetra (Battery Backup Main)		\$ 56,305	\$ 28,153	2016	2018	2	-6	\$28,153
Apc Symetra (Battery Backup Extender)		\$ 17,250	\$ 8,625	2017	2019	2	-5	\$8,625
							<b>2024</b>	<b>\$37,437</b>

Replacing Backup storage,disconnecting extended run time UPS, and replacing 4 x 10gb Storage switches

**Total Cost of 2023 Replacement \$ 37,437.00**

Green = Hardware that was purchased but was not added to the equipment list

Hardware that has reached its life expectancy but is still very usable so do not need to replace this year

No longer needed can be removed

# **Williamson Central Appraisal District**

## **Board of Directors Meeting**

### **Minutes of March 14, 2024**

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Lora Weber, Vice Chairperson, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Thursday, March 14, 2024, at 9:00 a.m. Board members present: Lora Weber, Hope Hisle-Piper, Harry Gibbs, and Michael Wei. Quorum declared. Jon Lux and Larry Gaddes were absent.

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

Pledges of Allegiance

Receipt of Public Comments

Lankford mentioned the solar eclipse which would be taking place on April 8<sup>th</sup>. He announced that some appraisal districts in the path of the eclipse were planning to close their offices on this date. He indicated that he did not see the need to close the District's office. He announced that solar eclipse glasses had been purchased and lunch would be provided for staff members in order to take precautions in keeping them safe from the expected increase in number of visitors to the area. Lankford indicated that Appraisal Review Board (ARB) hearings would not be scheduled during the two-hour window of the eclipse.

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.

Consider approval of minutes of the Board of Directors for the regular meeting – February 8, 2024.

Gibbs made a motion to approve the February 8, 2024, minutes as presented. Hisle-Piper seconded. The motion carried.

Consideration of Monthly Financials

The January 2024 financials and expenditures were reviewed and filed for audit.

Publicly Elected Board of Director Members

Lankford discussed the public board election calendar. He informed the Board that the terms of office for them as entity elected members would be changing and reviewed the dates associated with the election. He announced that the current members would continue to serve their one-year term until the end of this year.

In May of 2024, a general election will be held for the three publicly elected members. This will change the make up to a nine-member Board, and Larry Gaddes, as the Tax Assessor Collector, will now become a voting member. On July 1, 2024, three new members will take office for a 2-1/2-year term which will expire on December 31, 2026.

In December of 2024, the taxing units will appoint five members, two of those members will serve a 1-year term and three members will serve a 3-year term. The taxing units will need to decide which of the two members they will want to serve which terms. Lankford reviewed the timeline and terms for both elected and appointed board members. At the January Board meeting, those three elected members will draw lots for one member to serve 2-year terms and two members to serve 4-year terms.

Lankford announced that the ballot drawing had been conducted and that four of the six individuals running on the ballot were in attendance. He explained the process taken for the attendees to draw cards and mentioned that a card was drawn for those not in attendance. Lankford indicated that the order of the ballot had been sent to the Elections office and that he would be reviewing the digital ballot proof next week.

Lankford discussed that the TAAD (Texas Association of Appraisal Districts) Legislative Committee had sent a survey to approximately fifty appraisal districts who fell within the populous counties who were in the election process. He reminded the Board that if an appraisal district had only one person running for each place, that appraisal district was able to cancel their election. Lankford announced that of the respondents, sixteen appraisal districts were having an election and twenty-six were able to cancel. He indicated that these numbers may change in the future as people become more familiar with this process.

No motion was necessary.

#### Annual Review of Contracts

Lankford reminded the members that the review of the District's contracts was being brought back to them per a previous request by Wei to include a description of each item listed.

No motion was necessary.

#### 2025 Budget Calendar Review

Lankford announced that the 2025 budget calendar had been modified moving deadline dates. He reviewed the process and indicated that he would prefer getting the new Board members involved at the next budget cycle. Lankford announced that the budget would be finalized at the Board's meeting on June 13<sup>th</sup>. He expressed the importance of having a quorum of the Board present on this date.

Lankford reviewed the new budget calendar dates. He mentioned that the first budget workshop would be held on April 11<sup>th</sup>. The full budget will be reviewed by Lankford at this meeting. Lankford indicated the importance of a quorum at the Board's May 9<sup>th</sup> meeting, as this will be the date of the approval of the proposed budget.

No motion was necessary.

#### Chief Appraiser's Report

##### Appraisal Review Board Hearing Procedures

Lankford announced that the Comptroller had sent an update to the Appraisal Review Board Hearing Procedures document. This item was postponed until the Board's next meeting.

## Notice of Appraised Value

Lankford displayed the 2024 Notice of Appraised Value (Notice). He reviewed the changes that had been made to this document since last year. He indicated that in years past, a postcard had been sent to property owners notifying them of the database with their property information. Lankford indicated that recent legislation had done away with this postcard.

This information is now required to be included on the Notice and advertised through the local newspaper. Lankford reminded the Board that the District must set the property values to match the local real estate market and that the State of Texas audits this information; however, the rate that is multiplied is able to be adjusted by the local taxing entities. He announced that the tax rate website includes information on the dates, times and places of the rate hearings.

Lankford discussed the 20% cap on non-homesteaded real properties, also known as the circuit breaker limitation, which was another item brought on by new legislation. Any real property valued at \$5 million or less will benefit from this limitation. He announced that this would have very little impact on most properties because the values do not generally increase by this amount. Weber mentioned including an explanation on the Notice regarding this item.

## Board Member Property Verification

Lankford informed the members that each year, the District asks that Board members review any properties they own in Williamson County to ensure the information the District has is accurate and that the facts about the property are correct.

## WCAD Entity Meeting Reminder

Lankford reminded the Board of the upcoming Entity Meeting, which was scheduled for Tuesday, April 2<sup>nd</sup> at the District's office. He asked that members notify him as soon as possible if they plan to attend.

## 2024 TAAD Conference

Lankford discussed the recent TAAD Conference and mentioned that each year, Colleen McElroy, the District's Administrative Office Manager, attends the Board of Directors breakout sessions. These sessions are presented explaining the duties of the Board. McElroy notes any items for possible Board Policy changes. These adjustments to the policy are then made and presented back to the Board for approval.

Lankford indicated that the new public elections process would be included in this Policy. He announced that all changes to the Board's Policy were in the process of being reviewed.

## 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.

## Community Care Fundraising

Lankford reminded the Board that, as a public entity, the District cannot use funds to recognize events in employee's or Board member lives. The District also cannot give its funds back to the local community; therefore, the Community Care Committee was formed. Lankford announced the District's yearly goal of raising \$3,000. He indicated that past funds have been provided to organizations such as Hounds for Heroes and CASA of Williamson County.

The Community Care Committee's fundraising for the month of March was mentioned. Lankford discussed that generally members of each month's committee donate items.

## Board Agenda Additions for Future Meeting

There were no agenda additions discussed for future meetings.

## Board Announcements

Wei informed the Board that he would be out of the county at the end of May but hoped to be able to attend the June Board Meeting. The Board had no other announcements.

The Board had previously set the following meeting dates:

- 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 9:55 a.m.

Respectfully,

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Lora 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 February, 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		474,746	1,064,427	869,672	5,750,273	84%
6020 - Auto Allowance	344,700		27,539	54,667	52,315	290,033	84%
6030 - Group Health Insurance	974,200		-1,135	132,907	56,838	841,293	86%
6035 - Health Reimbursement Account		200,000	5,939	16,275	12,524	183,725	92%
6040 - Retirement Contribution	1,303,200		95,113	212,001	167,958	1,091,199	84%
6060 - Worker's Compensation Insurance	9,200		-790	1,383	2,069	7,817	85%
6070 - Payroll Taxes - FICA	105,000		7,066	15,799	13,065	89,201	85%
<b>Total 6000 - General - Personnel</b>	<b>9,551,000</b>	<b>200,000</b>	<b>608,478</b>	<b>1,497,459</b>	<b>1,174,441</b>	<b>8,253,541</b>	<b>85%</b>
<b>6100 - Materials/Supplies</b>							
6110 - Office Supplies	13,600		1,784	2,711	1,788	10,889	80%
6120 - Postage	215,100		107,279	120,107	124,090	94,993	44%
6130 - Forms, Printing & Reproduction	72,400		339	2,964	3,132	69,436	96%
6140 - Janitorial Supplies	7,800		0	128	900	7,672	98%
6150 - Minor Equipment / Furniture	94,000	45,564	9,881	10,437	6,421	129,127	93%
6160 - Computer Supplies Expense	16,500		27	27	139	16,473	100%
<b>Total 6100 - Materials/Supplies</b>	<b>419,400</b>	<b>45,564</b>	<b>119,310</b>	<b>136,374</b>	<b>136,470</b>	<b>328,590</b>	<b>71%</b>
<b>6200 - General - Services</b>							
6210 - Professional Development	133,600		14,137	33,289	26,993	100,311	75%
6215 - Equipment Lease/Rental	42,300		2,065	6,094	5,133	36,206	86%
6220 - Utilities	232,200		15,962	33,389	33,333	198,811	86%
* 6225 - Building Repair & Maintenance	185,400	41,954	8,524	18,381	19,712	208,973	92%
6235 - TLO Expense	16,000		1,920	3,470	2,200	12,530	78%
6236 - Board of Directors Expenses	368,000		0	359	2,712	367,641	100%
6240 - Publications	140,500		8,061	55,624	56,503	84,876	60%
6250 - Contingency Emergency	500		0	0	0	500	100%
6260 - Professional Services	1,084,400		44,821	408,161	272,452	676,239	62%
6280 - Maintenance	430,200		6,381	205,298	218,882	224,902	52%
6285 - Computer Licenses/Services	187,700	15,000	12,679	74,790	66,562	127,910	63%
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>114,548</b>	<b>838,856</b>	<b>704,481</b>	<b>2,062,198</b>	<b>71%</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 February, 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		1,187	7,019	0	40,481	85%
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>1,187</b>	<b>7,019</b>	<b>0</b>	<b>45,481</b>	<b>87%</b>
<b>Sub-Total</b>	<b>12,867,000</b>	<b>302,518</b>	<b>843,523</b>	<b>2,479,707</b>	<b>2,015,392</b>	<b>10,689,811</b>	<b>81%</b>
<b>6300 - ARB Services</b>							
6310 - ARB - Contract Labor	266,700		0	0	0	266,700	100%
6320 - ARB - Supplies	1,000		131	199	131	801	80%
6330 - ARB - Forms, Printing & Ads	31,200		146	1,277	1,350	29,923	96%
6340 - ARB - Training/Seminars	0		0	0	0	0	0%
6350 - ARB - Litigation	7,500		0	1,000	1,000	6,500	87%
<b>TOTAL 6300 - ARB Services</b>	<b>Sub-Total</b>	<b>306,400</b>	<b>277</b>	<b>2,477</b>	<b>2,481</b>	<b>303,923</b>	<b>99%</b>
<b>Total</b>	<b>13,173,400</b>	<b>302,518</b>	<b>843,800</b>	<b>2,482,184</b>	<b>2,017,873</b>	<b>10,993,734</b>	<b>82%</b>

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

Num	Date	Name	Amount	Memo
ACH-02	02/14/2024	Bud Griffin Associates	-3,846.00	6225 - HVAC repair & maintenance
30786	02/06/2024	Amazon Business	-381.32	6110 - Office supplies
30787	02/06/2024	AT&T	-3,405.29	6220 - Data Plans
30788	02/06/2024	AutoMox	-606.00	6285 - Maintenance
30789	02/06/2024	BIS Consulting	-4,800.00	6260 - MRA Services
30790	02/06/2024	Carahsoft Technology Corp.	-5,266.50	6240 - Publication
30791	02/06/2024	Card Services Center	-2,074.48	6110 - \$25.79- office supplies
				6150 - \$60.36 - minor equipment
				6210 - \$64.78 - professional development
				6236 - \$213.97 - board expense
				6240 - \$138.41 - publications
				6260 - \$728 - professional services
				6280 - \$343.19 - maintenance
				6285 - \$499.98 - computer licenses
30792	02/06/2024	Central Texas Shredding Inc.	-250.00	6260 - Shredding services
30793	02/06/2024	Christine Byers	-45.10	6110 - Office supplies
30794	02/06/2024	Christopher Ryan Meyer	-86.14	6110 - Reimbursement - office supplies
30795	02/06/2024	City of Georgetown	-6,872.09	6220 - Water, electric, sewer, garbage & storm drainage
30796	02/06/2024	Comptroller of Public Accounts	-1,245.00	6240 - (\$930) & 6330 (\$315) - Texas Property Tax Code Books 2023
30797	02/06/2024	CoStar Realty Information, Inc.	-3,527.35	6240 - Publication
30798	02/06/2024	Elan Financial Services	-2,000.00	6210 - \$2,000.00 - professional development
30799	02/06/2024	Express Commercial Cleaning, Inc.	-3,153.08	6140 - (\$128.08) Janitorial supplies & 6225 (\$3,025) janitorial services
30800	02/06/2024	Formtran	-12,600.00	6280 - Computer services maintenance
30801	02/06/2024	Glenda Williams	-1,250.00	6235 - TLO Expenses - February 2024
30802	02/06/2024	K L Turner Electric Inc	-840.64	6225 - Electrical work
30803	02/06/2024	Lee M Larkin	-750.00	6260 - Binding arbitration - 2462323033C - Alan McGraw
30804	02/06/2024	Lochow Ranch Pond & Lake	-423.00	6225 - Wet pond maintenance
30805	02/06/2024	Marshall & Swift/Boeckh	-492.95	6240 - Publications
30806	02/06/2024	Minuteman Press	-48.67	6110 - Business cards
30807	02/06/2024	On Site Services	-100.00	6260 - Employment screening - 2 employees
30808	02/06/2024	Optimum Business	-448.93	6225 - Internet services
30809	02/06/2024	Pictometry International Corp	-107,204.84	6260 - ChangeFinder
30810	02/06/2024	Port 53 Technologies Inc	-2,394.00	6285 - Duo MFA Edition
30811	02/06/2024	Quadient Leasing USA, Inc.	-1,506.81	6215 - Lease folder/inserters
30812	02/06/2024	RingCentral Inc.	-3,328.24	6225 - Telephone services
30813	02/06/2024	Rob D Holcomb	-1,300.00	6260 - Binding arbitrations
30814	02/06/2024	Sidwell, Harris Local Government	-6,265.10	6280 - (\$4,185) maintenance & 6260 (\$2,800) GIS Audit srvs
30815	02/06/2024	Solarwinds ITSM US Inc	-287.00	6285 - Software maintenance

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

Num	Date	Name	Amount	Memo
30816	02/06/2024	Subvenion	-2,500.00	6260 - Computer Consultant
30817	02/06/2024	TLC Office Systems (Dallas)	-67.44	6215 - Lease copier / printer
30818	02/06/2024	Usio Output Solutions	-89.31	6130 - HS mailout
30819	02/06/2024	Usio Postage	-519.95	6120 - Postage for HS mailout
30820	02/06/2024	Variverge	-10,984.14	6130 - forms & printing & 6120 - postage
30821	02/06/2024	Visual Edge IT (Dallas)	-1,652.40	6215 - Lease copier / printers + Property taxes
30822	02/06/2024	Visual Edge IT (Ohio)	-797.42	6215 - Monthly copier maintenance
30823	02/14/2024	ALN Apartment Data, Inc	-237.50	6240 - publication
30824	02/14/2024	Amazon Business	-1,843.29	6110 - Office supplies, 6150 - minor equipment, 6225 - building maint.
30825	02/14/2024	Appraisal Institute	-1,540.00	6210 - renewal fee - Account #576746
30826	02/14/2024	BIS Consulting	-39,759.00	6280 - Web Hosting, online forms, TnT Service, 6260 - IT Retainer
30828	02/14/2024	Butler Snow	-2,520.00	6260 - Professional services
30829	02/14/2024	Fox Commercial Services	-1,502.00	6225 - Building repair & maintenance - HVAC
30830	02/14/2024	Hornsby & Company	-7,500.00	6260 - Appraisal Services - 125 Ed Schmidt
30831	02/14/2024	iSolved	-307.50	6030 - HRA monthly admin fee
30832	02/14/2024	Minuteman Press	-251.01	6110 - office supplies
30833	02/14/2024	Nichols, Jackson, Dillard, Hager & Smith	-150.00	6260 - Professional Services
30834	02/14/2024	Northstar Fire Protection of Texas, Inc	-780.00	6225 - Annual fire alarm monitoring
30835	02/14/2024	Quadient Finance USA, Inc	-3,500.00	6120 - Postage refill meter machine
30836	02/14/2024	Rob D Holcomb	-400.00	6260 - Binding Arbitration - 2462323030R - Beverly Robertson
30837	02/14/2024	Spectrum Enterprise	-3,065.80	6220 - Internet services
30838	02/14/2024	Stillwater Landscapes	-852.00	6225 - Grounds Maintenance
30839	02/14/2024	Texas Dept. of Licensing & Regulation	-100.00	6210 - License application - ZYZhang
30840	02/14/2024	The Master's Touch, LLC	-101,787.03	6120 - Estimated postage for NAV mailout
30841	02/14/2024	Trusted Tech Team	-3,081.44	6285 - Office 365
30842	02/14/2024	Usio Output Solutions	-83.98	6130 - HS mailout
30843	02/14/2024	Usio Postage	-480.52	6120 - Postage for HS mailout
30844	02/14/2024	Valbridge Property Advisors	-8,000.00	6260 - Experts - Lakeline Parmer Lane

**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. Pursuant to Tax Code section 41.413 a person leasing tangible property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the appraisal review board a determination of the appraised value of the property if the property owner does not file a protest relating to the property. 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**

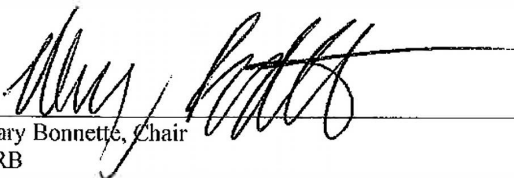
Members of the ARB must not disclose or use for any purpose unrelated to ARB duties confidential information acquired in the performance of ARB duties.

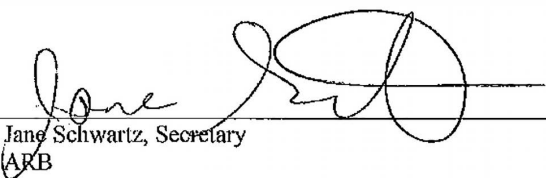
**5. Required Contents That Vary By ARB**

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 26th day of March 2024*

  
Mary Bonnette, Chair  
ARB

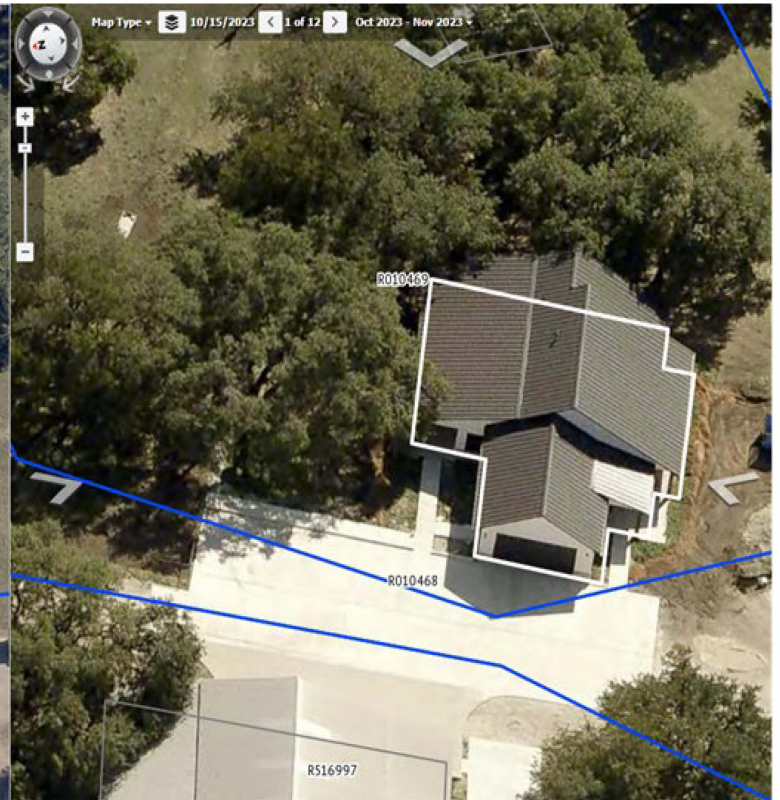
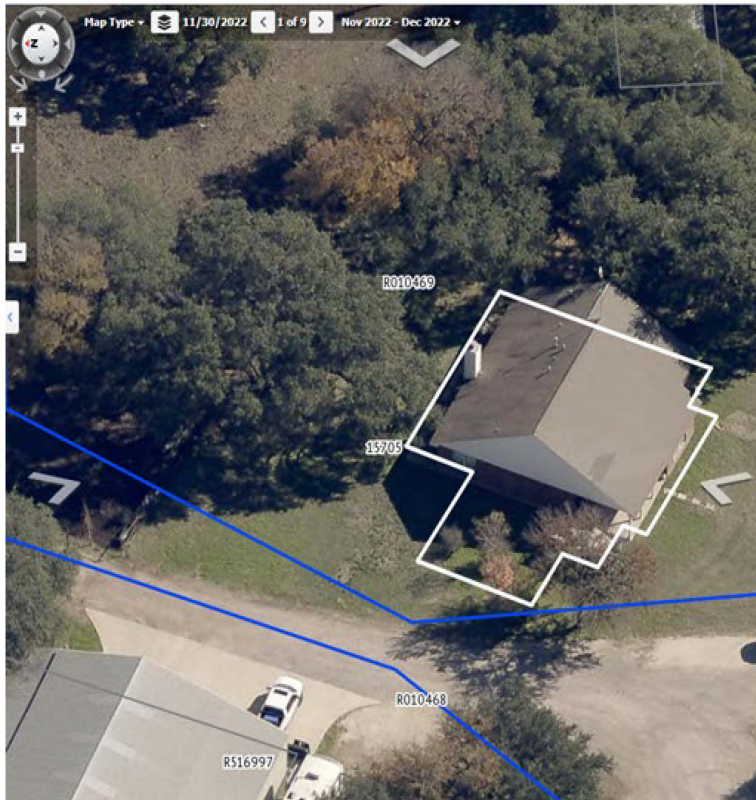
  
Jane Schwartz, Secretary  
ARB

## 2024 Change Finder Results

Appraiser Hours Spent		2415
(x) Approximate Salary Per Hour	\$	34.47
(=) Subtotal Appraiser Cost	\$	83,245
Change Finder Service Cost	\$	72,250
<b>Total Project Cost</b>	<b>\$</b>	<b>155,495</b>

Total Value Added	\$	62,723,109
(x) Average Tax Rate		\$2.00 Per \$100.00
<b>Total Taxes Gained Year 1</b>	<b>\$</b>	<b>1,254,462</b>

<b>Total Cost to District</b>	<b>\$</b>	<b>155,495</b>
<b>Total Taxes Gained Year 1</b>	<b>\$</b>	<b>1,254,462</b>
<b>ROI</b>		<b>807%</b>





**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>										
911 West 22nd, LLC & MF Austin Ridge, LLC	Sonesta West - Williamson	23-1635-C425	8/21/23	2023	GWJ RFM SRR CAU J01 W09	1,684,815	1,650,000	-34,815	1,291,542	AJ 2/1/24
1700 University BLVD (TX) LP	Bell At Teravista	22-1601-C368	9/14/22	2022	GWJ RFM SRR F09 M24 J01 W09	66,200,000	60,700,000	-5,500,000	48,450,000	AJ 2/6/24
8312 Fathom DB, LLC (Summit at Westwood Apartments)	Summit @ Westwood	22-1440-C368	8/26/22	2022	GWJ RFM SRR CAU J01 W09	25,024,500	23,000,000	-2,024,500	19,400,000	AJ 2/6/24
8312 Fathom DB, LLC (Summit at Westwood Apartments)	Summit at Westwood	23-1704-C368	8/24/23	2023	GWJ RFM SRR CAU J01 W09	25,024,500	24,000,000	-1,024,500	21,955,727	AJ 2/4/24
A-S 64 CR 119-HWY 79 LP	Townwest Commons	21-1854-C26	11/15/21	2020	GWJ RFM SHU CHU F00 J02 W09	6,161,789	5,300,000	-861,789	3,963,000	AJ 2/13/24
Aadarsh Cedar LLC	Best Western Cedar Inn	22-1899-C480	10/28/22	2022	GWJ RFM SLE CCP J01 W09	1,780,275	1,500,000	-280,275	1,400,000	AJ 1/31/24
Affinity at Round Rock LLC	Affinity @ Round Rock	23-1416-C480	8/11/23	2023	GWJ RFM SRR CRR J01 W09	41,597,013	41,597,013	0	36,000,000	Nonsuit 3/4/24
Alis Real Estate LLC	Blooming Scholars Montessori School	22-0962-C26	7/14/22	2022	GWJ RFM SRR CRR J01 W09	1,055,363	1,000,000	-55,363	980,000	AJ 2/8/24
Attia's Lighthouse LLC		21-1302-C26	8/23/21	2021	GWJ RFM SLE CCP J01 W09	2,637,070	2,600,000	-37,070	2,530,177	AJ 2/8/24
Attia's Lighthouse LLC		22-0963-C26	7/14/22	2022	GWJ RFM SLE CCP J01 W09	2,605,177	2,550,000	-55,177	2,289,651	AJ 2/8/24
Attia's Lighthouse LLC		23-0944-C368	6/13/23	2023	GWJ RFM SLE CCP J01 W09	3,200,000	3,000,000	-200,000	None	AJ 2/8/24
Austin Leander Investments Limited Partnership	22 North	23-1998-C480	9/15/23	2023	GWJ RFM SLE CLE J01 W09	66,000,000	57,500,000	-8,500,000	45,425,000	AJ 1/4/24
Austintatious Enterprises LLC	Spicewood Dermatology	22-1465-C425	8/29/22	2022	GWJ RFM SRR CAU J01 W09	8,424,428	8,000,000	-424,428	7,277,663	AJ 12/27/23
Beacon Funeral Partners Texas LLC	Beck Funeral Home	22-1053-C26	7/25/22	2022	GWJ RFM SRR F91 SLE CCP J01 W09	5,150,000	5,150,000	0	4,575,000	Nonsuit 12/18/23
Breit Steadfast MF Montelena TX LP	Montelena Apt	22-1458-C368	8/29/22	2022	GWJ RFM SRR CRR J01 W09	54,394,080	49,500,000	-4,894,080	45,660,000	AJ 2/7/24
Burke Eagles Nest II, LLC		20-1270-C26	8/21/20	2020	GWJ RFM SRR CRR J01 W09	17,321,173	17,321,173	0	None	Nonsuit 2/15/24
Burke Eagles Nest II LLC	Chandler Creek Business Park	22-1029-C368	7/22/22	2022	GWJ RFM SRR CRR J01 W09	38,500,000	37,600,000	-900,000	35,000,000	AJ 2/2/24
Burke Eagles Nest II LLC	Chandler Creek Business Park	22-1029-C368	8/14/23	2023	GWJ RFM SRR CRR J01 W09	43,180,620	42,000,000	-1,180,620	39,000,000	AJ 2/2/24
Burton Hotel Group of Round Rock, LLC	Sleep Inn & Suites	23-1435-C480	8/11/23	2023	GWJ RFM SRR CRR J01 W09	3,700,000	3,400,000	-300,000	2,600,000	AJ 2/2/24
Cedar Park Hospitality	Holiday Inn Express	20-1246-C368	8/19/20	2020	GWJ RFM SLE CCP J01 W09	3,250,000	2,925,000	-325,000	2,100,000	AJ 1/4/24
CFT NV Developments LLC	Whitestone Plaza	22-1001-C26	7/20/22	2022	GWJ RFM SLE CCP J01 W09	6,536,543	6,400,000	-136,543	6,200,000	AJ 2/9/24
Chandler Creek Cottages Ltd	The Cottages of Chandler Creek Alzheimer's and Memory Care	21-1360-C395	8/30/21	2021	GWJ RFM SRR F09 M16 J01 W09	2,147,708	2,050,000	-97,708	2,050,000	AJ 1/31/24
Cherco Investments LLC Series 101	American Boat & RV Storage	22-1434-C395	8/26/22	2022	GWJ RFM SRR F09 J01 W09	2,411,001	2,300,000	-111,001	None	AJ 1/30/24
Cherco Investments LLC Series 101	American Boat & RV Storage	23-1427-C480	8/11/23	2023	GWJ RFM SRR F09 J01 W09	3,000,000	2,750,000	-250,000	2,371,537	AJ 1/4/24
Chisholm Trail Developers Venture Ltd	Land	22-0842-C368	6/20/22	2022	GWJ RFM SRR CRR J01 W09	12,767,959	12,200,000	-567,959	None	AJ 2/7/24
Chodacki, Frank & Christine A.	Land	22-0870-C26	6/24/22	2022	GWJ RFM SLE F09 J01 W09	1,606,257	1,606,257	0	970,000	Nonsuit 12/12/23
Conley Leander Apartments LLC	Conley Apts	22-1523-C368	9/2/22	2022	GWJ RFM SLE CLE J01 W09	48,000,000	46,500,000	-1,500,000	None	AJ 2/9/24
CT Hotel Group, LLC	Holiday Inn Express & Suites	23-1436-C368	8/11/23	2023	GWJ RFM SGT CGT T06	6,411,771	5,800,118	-611,653	None	AJ 2/1/24
CWS Star Ranch SAF VIII, LLC (Glenhaven at Star Ranch)	Marquis at Star Ranch	21-1726-C395	10/19/21	2021	GWJ RFM SHU F00 I00 J02 W09	59,421,000	57,500,000	-1,921,000	52,000,000	AJ 12/29/23
Enclave Apartments Round Rock TX LLC	Enclave at La Frontera	22-1517-C26	9/1/22	2022	GWJ RFM SRR CRR J01 W09	67,557,724	64,000,000	-3,557,724	None	AJ 1/31/24
Fabcon Products Inc	Residential	22-1709-C368	9/26/22	2022	GWJ RFM SJA F02	1,040,490	995,000	-45,490	650,000	AJ 12/27/23
Groba, Mark and Judy	N/A	21-1931-C26	12/2/21	2021	GWJ RFM STA CTA STH W13	1,577,209	1,577,209	0	None	Dismissal 1/4/24
Hendrix, Dallos O & Sheila D Hendrix	Residential	22-1724-C368	9/28/22	2022	GWJ RFM SLH F01 P01	1,600,836	1,475,000	-125,836	1,251,747	AJ 1/3/24

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

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Honey Bear Properties LLC	LandTR Residential	21-0642-C26	5/5/21	2020	GWJ RFM SRR F09 J01 W09	487,141	487,141	0	184,517	Nonsuit 12/18/23
Host Hospitality, Ltd.,	Best Western Taylor Inn	23-1439-C425	8/11/23	2023	GWJ RFM STA CTA W13	2,800,000	2,450,000	-350,000	None	AJ 2/6/24
Hotel Reposition Partners LLC	Holiday Inn Hotel & Suites	23-1656-C480	8/22/23	2023	GWJ RFM SRR CAU J01 W09	6,089,721	6,089,721	0	5,300,000	Nonsuit 3/12/24
Jai Hotel LLC & Shiv Hotel Inc.	Best Western Plus GT	20-1017-C425	7/15/20	2020	GWJ RFM SGT CGT	3,817,693	3,600,000	-217,693	2,773,724	AJ 1/3/24
Jai Hotel LLC & Shiv Hotel Inc	Best Western Plus GT	21-1556-C26	9/21/21	2021	GWJ RFM SGT CGT	3,054,154	2,800,000	-254,154	2,186,840	AJ 1/3/24
Jai Hotel LLC & Shiv Hotel Inc	Best Western Plus	22-1324-C395	8/15/22	2022	GWJ RFM SGT CGT	4,572,885	4,350,000	-222,885	3,504,182	AJ 1/4/24
JJABC LP	Burger King	23-1422-C368	8/11/23	2023	GWJ RFM STA CTA W13	810,908	810,908	0	None	Nonsuit 2/22/24
KMCA LTD	Taylor Auto Credit	22-1697-C368	9/23/22	2022	GWJ RFM STA CTA T04 W13	950,000	900,000	-50,000	550,000	AJ 1/3/24
Knipper, Henri and Pauline Knipper	Land	22-1666-C368	9/21/22	2022	GWJ RFM SGR	2,877,000	2,877,000	0	1,200,000	Nonsuit 1/25/24
Lakeline Parmer Lane I LLC; and Lakeline Parmer Lane II LLC, as Tenants-In-Common	Lakeline Parmer Lane	22-1212-C425	8/8/22	2022	GWJ RFM SRR CAU J01 W09	66,016,130	59,150,000	-6,866,130	48,851,000	AJ 2/9/24
Limin Properties Ltd	Westbrook Center	22-1010-C26	7/21/22	2022	GWJ RFM SRR CRR J01 W09	917,943	900,000	-17,943	None	AJ 2/9/24
Limin Properties Ltd	Metals4U	22-1054-C368	7/25/22	2022	GWJ RFM SRR CRR J01 W09	3,566,901	3,350,000	-216,901	2,523,150	AJ 1/4/24
LJDL Investments LLC		22-1163-C26	8/4/22	2022	GWJ RFM SHU CHU F00 J02 W13	1,357,505	1,300,000	-57,505	None	AJ 2/9/24
Lomas Enterprises LLC	Multiple Tenants	23-1692-C395	8/24/23	2023	GWJ RFM SHU F03 J02	3,845,792	3,845,792	0	None	Nonsuit 3/18/24
McNutt Business Park LLC		21-1957-C26	12/8/21	2021	GWJ RFM SHU F00 J02 W09	1,370,043	1,295,000	-75,043	None	AJ 2/9/24
McNutt Business Park LLC		22-1162-C26	8/4/22	2022	GWJ RFM SHU F00 J02 W09	1,401,274	1,350,000	-51,274	None	AJ 2/9/24
MLVI Martha's Vineyard Apartments, LLC (The Flats on San Felipe)	The Flats on San Felipe	22-1443-C425	8/26/22	2022	GWJ RFM SRR CAU J01 W09	54,376,450	51,500,000	-2,876,450	None	AJ 1/22/24
MLVI Martha's Vineyard Apartments, LLC (The Flats on San Felipe)	The Flats on San Felipe	22-1443-C425	9/11/23	2023	GWJ RFM SRR CAU J01 W09	61,000,000	59,000,000	-2,000,000	None	AJ 1/22/24
Om Nama Ayappa LLC	Tru By Hilton	23-1448-C425	8/11/23	2023	GWJ RFM SRR CRR J01 W09	7,500,000	6,800,000	-700,000	None	AJ 2/6/24
PM Preferred Properties LP	Uhaul Self Storage	23-2074-C368	9/21/23	2023	GWJ RFM SLE CCP J01 W09	12,496,137	11,100,000	-1,396,137	None	AJ 2/13/24
PMT Partners XIV Round Rock LLC	Shops On University	21-1564-C26	9/22/21	2021	GWJ RFM SRR F09 M24 J01 W09	10,500,000	10,400,000	-100,000	None	AJ 2/9/24
PMT Partners XIV Round Rock LLC	Shops On University	22-1011-C26	7/21/22	2022	GWJ RFM SRR F09 M24 J01 W09	11,579,600	11,000,000	-579,600	None	AJ 2/9/24
Pure Lodging Hospitality LLC	Aloft Hotel	21-1496-C395	9/14/21	2021	GWJ RFM SRR CAU J01 W09	7,811,556	7,000,000	-811,556	6,000,000	AJ 12/29/23
Reese, John R & Blakes Bend LLC & Briant Buckwalter and Village Town Homes LLC	New Village Townhomes; Blakes Bend Town Homes	22-1903-C425	10/28/22	2022	GWJ RFM SLE CLE J01 W09	22,435,824	19,981,442	-2,454,382	None	AJ 1/24/24
Reese, John R & Blakes Bend LLC & Briant Buckwalter and Village Town Homes LLC	New Village Townhomes; Blakes Bend Town Homes	22-1903-C425	9/13/23	2023	GWJ RFM SLE CLE J01 W09	20,363,577	18,243,558	-2,120,019	None	AJ 1/24/24
Richards Joshua L	Texan Café	22-1334-C26	8/15/22	2022	GWJ RFM SHU CHU F00 J02 W09	1,544,946	1,470,000	-74,946	None	AJ 2/9/24
Sadya Capital, LLC,	Holiday Inn Express & Suites	23-1434-C26	8/11/23	2023	GWJ RFM STA CTA W13	6,800,000	5,950,000	-850,000	None	AJ 2/13/24
SCM Investors LLC	Sun City Marketplace II	21-1539-C425	9/20/21	2021	GWJ RFM SGT CGT	7,095,042	6,800,000	-295,042	6,350,000	AJ 2/6/24
SCM Investors LLC	Sun City Marketplace II	21-1539-C425	8/24/22	2022	GWJ RFM SGT CGT	7,887,786	7,500,000	-387,786	6,450,000	AJ 2/6/24
SCM Investors LLC	Sun City Marketplace II	21-1539-C425	8/25/23	2023	GWJ RFM SGT CGT	8,100,000	7,800,000	-300,000	6,550,000	AJ 2/6/24
Seventeen Sac Self-Storage Corp	U-haul Center	23-2075-C26	9/21/23	2023	GWJ RFM SRR CRR J01 W09	7,992,022	7,200,000	-792,022	None	AJ 2/13/24
Shiv Hotel Inc & Sunny Hotels LLC & Ramji Krupa LLC	Comfort Suites	20-1034-C425	7/17/20	2020	GWJ RFM SGT CGT	3,763,971	3,550,000	-213,971	2,627,092	AJ 1/3/24
Shiv Hotel Inc & Sunny Hotels LLC & Ramji Krupa LLC	Comfort Suites	21-1559-C425	9/21/21	2021	GWJ RFM SGT CGT	3,011,177	2,750,000	-261,177	2,244,800	AJ 1/3/24

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

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Shiv Hotel Inc & Sunny Hotels LLC & Ramji Krupa LLC	Comfort Suites	22-1354-C425	8/17/22	2022	GWJ RFM SGT CGT	4,127,563	3,800,000	-327,563	2,830,532	AJ 1/4/24
St David's Healthcare Partnership LP LLP	Heart Hospital of Austin RR; MOB Physicians Plaza; Round Rock Hospital	22-1076-C26	7/28/22	2022	GWJ RFM SRR CRR J01 W09	91,201,557	88,520,000	-2,681,557	81,750,000	AJ 2/13/24
St David's Healthcare Partnership LP LLP	Forest Park Medical Center; Georgetown Hospital	22-1077-C395	7/28/22	2022	GWJ RFM SRR F09 SGT CGT J01 W09	113,130,045	107,000,000	-6,130,045	None	AJ 2/8/24
TMP Parkside Project, LLC	Parkside at Round Rock	22-0948-C368	7/13/22	2022	GWJ RFM SRR CRR J01 W09	89,000,000	77,000,000	-12,000,000	None	AJ 1/31/24
TRG Avery Centre LLC	Aura 36Hundred	22-1683-C425	9/22/22	2022	GWJ RFM SRR CRR R05 J01 W09	85,500,000	82,000,000	-3,500,000	72,800,000	AJ 2/6/24
Water Jug Inc.	Kawaii's/Water Jug	22-1473-C368	8/29/22	2022	GWJ RFM SRR CRR J01 W09	750,000	725,000	-25,000	500,000	AJ 1/3/24
WMCI Austin IV, LLC	Bexley at Whitestone	22-1150-C395	8/3/22	2022	GWJ RFM SRR CAU J01 W09	70,209,722	66,500,000	-3,709,722	64,444,251	AJ 1/2/24
WMCI Austin V LLC	Bexley At Lakeline	22-1133-C26	8/2/22	2022	GWJ RFM SRR CAU J01 W09	73,039,774	68,500,000	-4,539,774	55,392,388	AJ 1/19/24
Zuniga, Ricardo	Red Cap Cigar Lounge	23-1766-C480	8/29/23	2023	GWJ RFM STA CTA T04 W13	990,052	990,052	0	None	Nonsuit 1/2/24
						1,517,111,192		-93,028,808		

Williamson Central Appraisal District  
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<u>PROP ID</u>	<u>ARBITRATION NAME</u>	<u>CAD ASSIGNED NUMBER</u>	<u>TAX YEAR</u>	<u>TAXING JURISDICTIONS</u>	<u>WCAD - ARB Value</u>	<u>OWNER'S OPINION OF VALUE</u>	<u>Arbitrator Determination</u>	<u>Arbitrator Fee Paid</u>	<u>DPMT</u>	<u>Agent</u>
R606295	Henry, Charles E & Linda G	246-23-23041C	2023	CAD,CGT,GWI,RFM,SGT	4,004,578	2,593,329	\$4,004,578	PO	C4	Dan Meyer
R507749	Richards, Joshua	246-23-23043C	2023	CAD,CTA,GWI,RFM,STA,T04,W13	662,026	538,000	\$610,000	PO	C3 C4	Patrick O'Connor
R014497	Luken, Gerald	246-23-23044R	2023	CAD,CTA,GWI,RFM,STA,W13	361,090	310,000	\$340,000	PO	RES	Patrick O'Connor
R576977	Pappireddy, Madhukarreddy	246-23-23060R	2023	CAD,CLE,GWI,J01,M64,RFM,SLE,T05	423,940	340,940	\$415,000	PO	RES	Patrick O'Connor
R023043	Reese, Brenda	246-23-23063C	2023	CAD,CLH,F01,GWI,RFM,SLH	1,631,019	600,000	\$1,050,000	WCAD	C6	N/A
R019401	Marek, Kelly	246-23-23065C	2023	CAD,CTA,GWI,RFM,STA,W13	640,000	550,000	\$580,000	WCAD	C2	Patrick O'Connor
R409299	TPP Properties	246-23-23066C	2023	CAD,F08,GWI,RFM,SGT	419,432	380,000	\$400,000	PO	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	\$1,600,000	WCAD	C1	Anthony Nichols
R442207	Vizza Wash Inc	246-23-23073C	2023	CAD,CGT,GWI,RFM,SGT	1,983,356	1,250,000	\$1,500,000	WCAD	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	\$4,200,000	PO	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	\$1,950,000	PO	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	\$2,550,000	PO	C5	John Krueger
R390529	Bridgestone Retail Operations	246-23-23079C	2023	CAD,CRR,GWI,J01,RFM,SRR,W09	2,843,922	2,468,868	\$2,650,000	WCAD	C6	Cole Jalufka
R489766	Bridgestone Retail Operations	246-23-23080C	2023	CAD,CLE,GWI,J01,RFM,SLE,W09	2,684,226	2,417,434	\$2,600,000	PO	C6	Cole Jalufka
R442399	Oxhart LTD	246-23-23081C	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	2,955,844	2,705,972	\$2,800,000	WCAD	C6	Cole Jalufka
R475038	Austin Bridgesstone LLC	246-23-23082C	2023	CAD,CAU,GWI,J01,RFM,SRR,W09	2,696,474	2,340,200	\$2,600,000	PO	C6	Cole Jalufka
R078238	Mojtahed, Masoud	246-23-23087R	2023	CAD,CAU,GWI,J01,L01,RFM,SRR,W09	378,994	363,000	N/A Denied by Comptroller	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	\$132,350	WCAD	BPP	Jeremy Newman
P477345	Smile Brands of Texas LP	246-23-23091P	2023	CAD,CGT,GWI,RFM,SGT	248,626	64,948	\$225,000	PO	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	\$122,178	WCAD	BPP	Jeremy Newman
P463180	Smile Brands of Texas LP	246-23-23093P	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	138,915	80,870	\$116,278	PO	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



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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	\$498,205	PO	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	\$411,392	WCAD	BPP	Jeremy Newman
P456832	Advance Auto Parts	246-23-23105P	2023	CAD,CAU,GWI,J01,L01,RFM,SRR,W09	508,695	358,379	\$425,364	WCAD	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	\$401,183	PO	BPP	Jeremy Newman
R079966	Johnson, Paul	246-23-23111R	2023	CAD,CTA,GWI,RFM,STA,W13	170,579	122,398	N/A Dismissed by Arbitrator	N/A	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
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	\$250,000	PO	BPP	Jeremy Newman
R500326	Digitts LTD	246-23-23120C	2023	CAD,CTA,GWI,RFM,STA,W13	2,089,060	1,850,000	\$1,950,000	WCAD	C1	Leann Richmond
R099027	Continental Cut Stone Inc	246-23-23121C	2023	CAD,F07,GWI,RFM,SFL	2,600,000	1,600,000	N/A Dismissed by Arbitrator	N/A	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	\$1,845,000	PO	C5	Greg Meyers
R467759	National Retail Properties	246-23-23124C	2023	CAD,F02,GWI,M34,RFM,SJA	2,800,000	1,850,000	\$2,200,000	WCAD	C6	Greg Meyers
R372420	Austin FCS Limited	246-23-23125C	2023	CAD,CAU,GWI,J01,RFM,SRR,W09	4,500,000	2,250,000	\$2,678,890	WCAD	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	\$164,837	PO	BPP	Jeremy Newman
P499021	Burlington Coat Factory	246-23-23130P	2023	CAD,CCP,GWI,J01,RFM,SLE,W09	662,362	476,342	\$501,542	WCAD	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
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
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
R047801	Routh, Todd (Church Street Building LP)	246-23-23145C	2023	CAD,CGT,GWI,RFM,SGT	2,400,000	1,000,000	\$1,921,671	PO	C2	N/A

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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
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
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
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	N/A Denied by Comptroller	N/A	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
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
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	N/A Denied by Comptroller	N/A	RES	N/A
				Revised 03/28/2024	99,464,629					

**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>		<b><u>613</u></b>								
Commercial		531								
Land		67								
Business Personal Property		7								
Residential		20								
<b><u>COUNT BY ACCOUNTS</u></b>		<b><u>2190</u></b>								
Commercial		1150								
Land		250								
Business Personal Property		56								
Residential		60								
<b><u>COUNT BY CAUSE #'S</u></b>		<b><u>837</u></b>								
Commercial		726								
Land		79								
Business Personal Property		10								
Residential		21								
ARB		0								