

BOARD OF DIRECTORS
JON LUN, 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, June 13, 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. 2023 Financial Audit Report (pages 2-51)
- VI. 2025 Budget Workshop
 - A. 2025 Budget Review
 - i. Entity Budget Overview Meetings
 - ii. Assigned Obligated Funds
 - iii. 2025 Budget Review
- VII. Public Hearing on 2025 Proposed Budget
- VIII. Discussion on:
 - A. 2025-2026 Reappraisal Plan (pages 52-125)
- IX. Public Hearing on 2025-2026 Reappraisal Plan
- X. Discussion and Possible Action on:
 - A. Approval of 2025 Budget (Resolution #2024-04) (page 126)
 - B. Approval of 2025-2026 Reappraisal Plan (Resolution #2024-05) (page 127)
 - C. 2023 Financial Audit Report
 - D. Assigned Obligated Funds
 - E. Interlocal Purchasing Agreement with Williamson County ~ Cyclomedia Technologies (pages 128-131)
- XI. Taxpayer Liaison Officer's Report
 - A. Report on Property Owner Contacts
- XII. Consider Approval of Minutes of the Board of Directors for the:
 - A. Regular Meeting -- May 9, 2024 (pages 132-137)
 - B. Public Election Canvassing Meeting -- May 15, 2024 (pages 138-139)
- XIII. Consideration of Monthly Financials (pages 140-144)
- XIV. Chief Appraiser's Report
 - A. Protest Season Update
 - B. WCAD Presentations
 - C. Property Owner Surveys (pages 145-165)
 - D. Lawsuit, Arbitration and SOAH Reports (pages 166-171)
 - E. Request for Applications or Nominations to Fill Vacancy on Place 2 (pages 172-177)
 - F. Taxing Unit Board of Directors Election (page 178)
- XV. Board Agenda Additions for Future Meeting
- XVI. Board Announcements
- XVII. Consideration and action on date, place, time for next/future meeting(s)
- XVIII. Adjournment

at 8:24 FILED o'clock A M

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

This notice was posted at the: Monday, June 10, 2024 at 8:58 A.M.
Appraisal District's Office on

Christine Byers
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 solicitan asistencia para tener acceso a reuniones de la Junta Directiva o Tabla de Revision de Evaluacion que contacten nuestra oficina o el evaluador principal antes de su presentacion para poder ayudarlos.

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 |



"We will provide quality service with the highest standards of professionalism, integrity and respect. We will uphold these standards while providing an accurate, fair and cost-effective appraisal roll in compliance with the laws of the State of Texas."

June 5, 2024

Eide Bailly LLP
400 Pine Street, Suite 600
Abilene, TX 79601

This representation letter is provided in connection with your audit of the financial statements of Williamson Central Appraisal District (the District), which comprise the respective financial position of the governmental activities and the major fund as of December 31, 2023, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of June 5, 2024:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 19, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements noted below and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole:

Right of use asset	\$78,000
Right of use liability	\$78,000
- We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GASB Statement No. 62 (GASB-62), Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements (FASB Accounting Standards Codification (ASC) 450, Contingencies), and we have not consulted a lawyer concerning litigation, claims, or assessments.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- We agree with the findings of specialists in evaluating the net pension liability and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
- With respect to the required supplementary information accompanying the financial statements, the management's discussion and analysis, schedules of employer's share of net pension liability and of employer contributions (RSI):
 - We acknowledge our responsibility for the presentation of the RSI in accordance with the requirements of the Governmental Accounting Standards Board.
 - We believe the RSI, including its form and content, is measured and fairly presented in accordance with the requirements of the Governmental Accounting Standards Board.
 - The methods of measurement or presentation have not changed from those used in the prior period.
- As part of your audit, you assisted with preparation of the financial statements and related notes, preparation of journal entries in accordance with GASB 34, maintenance of depreciation and lease schedules for capital assets and related liabilities, and journal entries to adjust accrued payroll and reclassification entries for revenue, accounts receivable and unearned revenue. With respect to nonattest services provided, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;

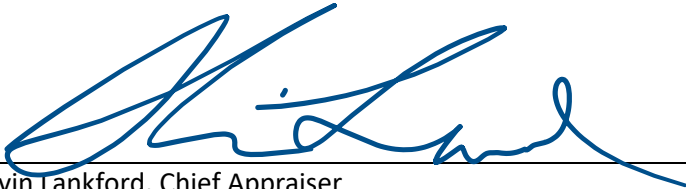
- Evaluated and accepted responsibility for the result of the service performed; and
- Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit;
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.

We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims or assessments.
- We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:

- Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
 - We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
 - The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
 - All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.



Alvin Lankford, Chief Appraiser



Kimberly Gamboa, Business / HR Manager



June 5, 2024

To the Board of Directors of
Williamson Central Appraisal District
Georgetown, Texas

We have audited the financial statements of Williamson Central Appraisal District as of and for the year ended December 31, 2023, and have issued our report thereon dated June 5, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our letter dated January 19, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Williamson Central Appraisal District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding material weaknesses over financial reporting and other matters noted during our audit in a separate letter to you dated June 5, 2024.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is described in Note 1 to the financial statements. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of its net pension liability is based on reports received from the Texas County and District Retirement System (TCDRS). The net pension liability reported by TCDRS is based on actuarial valuations that utilize various assumptions including the remaining amortization period, discount rate, expected rates of investment return, salary increases, payroll growth rates and mortality rates. The financial statements of the TCDRS plan were audited and received an unmodified opinion. We evaluated the audited financial statements, census data submitted by the District to TCDRS and the District's controls over the census submission process that were used to develop the estimate of its net pension asset to determine that the estimates are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to the net pension liability and fund balance assignments.

Identified or Suspected Fraud

We have identified or have obtained information that indicates that the following fraud may have occurred.

During the fiscal year ended December 31, 2023, the District learned that it had been the target of a theft perpetuated by an outside individual. In September 2023, the vendor, Usio Output Solutions, reached out about an unpaid invoice. When the District looked up the check, the check was cashed and had been changed to show a new amount and made payable to an unknown individual. Upon investigation, the District determined an outside individual had stolen a check for \$69.59 from their mailbox and forged it to be \$400.59. The District contacted its bank and was subsequently reimbursed for the loss.

As a response to this incident, the District implemented positive pay. The District completed its other bank reconciliations timely with this information in mind and identified no other losses. It is noted that the District's internal controls identified the matter timely.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. There were no corrected misstatements identified as a result of our audit procedures.

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

Understatement of right of use assets	\$78,000
Understatement of right of use liabilities	78,000

The effect of these uncorrected misstatements, including the effect of the reversal of prior year uncorrected misstatements as of and for the year ended December 31, 2023, is an understatement of right of use assets and right of use liabilities of approximately \$78,000.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Williamson Central Appraisal District financial statements or the auditor’s report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor’s Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor’s report. We did not identify any circumstances that affect the form and content of the auditor’s report.

Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated June 5, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Williamson Central Appraisal District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Williamson Central Appraisal District's auditors.

This report is intended solely for the information and use of the Board of Directors and management of Williamson Central Appraisal District and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Abilene, Texas



To the Board of Directors
Williamson Central Appraisal District
Georgetown, Texas

In planning and performing our audit of the basic financial statements of the governmental activities and the major fund of Williamson Central Appraisal District (the District) as of and for the year ended December 31, 2023 in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We consider the following deficiencies in internal control to be material weaknesses:

Internal Control over the Preparation of Financial Statements

As is common in governmental entities, the District currently does not prepare GAAP-basis financial statements. That is, the District does not prepare financial statements, complete with footnote disclosures, in accordance with generally accepted accounting principles (GAAP), such as those contained in the annual audit report. Furthermore, the District has not established internal controls over the preparation or review of financial statements prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

To put this into perspective, most governmental entities' financial resources and software are designed for reporting their finances on a budgetary basis, which can differ significantly from GAAP basis. Preparing financial statements on a GAAP basis can require an extensive knowledge of ever-changing professional standards (pronouncements issued by the Governmental Accounting Standards Board). Many users of the District's internally-generated financial statements (such as Board members and District management) request or need information on a budgetary basis to make short-term budgeting decisions.

To present the financial statements in accordance with generally accepted accounting principles, we propose various journal entries to convert the modified accrual basis financial statements to the government-wide financial statements which is presented on the full accrual basis of accounting. Although this circumstance is not unusual for an organization of your size, the preparation of financial statements as a part of the audit engagement may result in financial statements and related information included in financial statement disclosures not being available for management purposes as timely as it would be if prepared by District personnel. Further, the absence of controls over the preparation of financial statements increases the possibility that a misstatement of the financial statements could occur and not be prevented, or detected and corrected, by the entity's internal control. It is the responsibility of management and those charged with governance to determine whether to accept the risk associated with this condition because of cost or other considerations.

Material Audit Adjustments

During the course of our engagement, we proposed material audit adjustments to the District's recorded account balances which, if not recorded, could have resulted in a material misstatement of the District's financial statements. The need for these adjustments indicates that the District's interim financial information is not materially correct, which may affect management decisions made during the course of the year. The preparation of adjusting and reclassification journal entries as part of the audit engagement may result in financial statements and related information included in financial statement disclosures not being available for management purposes as timely as if prepared by management personnel.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Abilene, Texas
June 5, 2024



Financial Statements
December 31, 2023

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Independent Auditor's Report

To the Board of Directors
Williamson Central Appraisal District
Georgetown, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of the Williamson Central Appraisal District (the District) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Williamson Central Appraisal District, as of December 31, 2023, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Williamson Central Appraisal District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Williamson Central Appraisal District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Williamson Central Appraisal District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Williamson Central Appraisal District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and pension information on pages 4 through 9 and 35 through 37 be presented to supplement the basic financial statements. Such information is the responsibility of management and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Abilene, Texas
June 5, 2024

As management of Williamson Central Appraisal District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2023.

FINANCIAL HIGHLIGHTS

Government-Wide

- The District's net position on a government-wide basis totaled \$3,242,811 at December 31, 2023, a decrease of \$104,290 (or 3.12%) from net position at December 31, 2022.

General Fund

- At the end of the current fiscal year, total fund balance for the General Fund was \$1,347,498, of which \$1,051,448 is assigned for various purposes approved by the Board. \$296,050 is available to meet the District's ongoing obligations.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as net position. Net position is equivalent to the equity section of a private-sector balance sheet.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., depreciation, accrued personal leave).

The government-wide financial statements of the District are principally funded by monies provided from local taxing entities (governmental activities). The District does not have any business-type activities.

The government-wide financial statements can be found on pages 10 through 13 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The District utilizes only a governmental fund.

Governmental fund. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances remaining at year-end that are available for spending. These funds are reported using an accounting method called modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the general fund is narrower than that of the government-wide financial statements, it is useful to compare the information presented in the general fund with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between the governmental fund and governmental activities. The governmental fund financial statements can be found on pages 10 through 13 of this report.

The District adopts an annual budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget. The budgetary comparison schedule can be found on page 14 of this report.

Notes to the financial statements. The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15 through 34 of this report.

Required supplementary information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that is required by Governmental Accounting Standards Board to be a part of the District's basic financial statements. Required supplementary information can be found on pages 35-37 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

A significant portion of the District's net position reflects its investment in capital assets (e.g., land, buildings, furniture, and equipment). The District uses these capital assets to provide services to the taxing entities we serve; consequently, these assets are not available for future spending.

Additionally, a portion of the District's net position represents unrestricted financial resources available for future operations.

Williamson Central Appraisal District Summary of Statement of Net Position

	Governmental Activities	
	2023	2022
Current and other assets	\$ 5,258,838	\$ 4,007,158
Capital assets, net of depreciation	3,189,161	3,395,464
Right-to-use leased assets, net	50,746	44,424
Net pension asset	-	856,336
Total assets	8,498,745	8,303,382
Deferred outflows of resources	2,844,745	2,407,497
Current liabilities	3,911,340	2,601,253
Noncurrent liabilities - due within one year	15,611	15,238
Noncurrent liabilities - due in more than one year	900,317	897,339
Net pension liability	3,273,411	-
Total liabilities	8,100,679	3,513,830
Deferred inflows of resources	-	3,849,948
Net position		
Net investment in capital assets	3,187,507	3,393,937
Unrestricted	55,304	(46,836)
Total net position	\$ 3,242,811	\$ 3,347,101

GOVERNMENTAL ACTIVITIES

Revenues for the District's governmental activities were \$11,745,121 while total expenses were \$11,849,411. The change in net position was a decrease of \$104,290. This is a \$482,942 decrease over prior year change in net position. The change is due to increased salaries expense as a result of a salary study done in fiscal year 2022.

**Williamson Central Appraisal District
Changes in Net Position**
For the Fiscal Year Ended December 31,

	Governmental Activities 2023	2022 (restated)
Revenues		
Appraisal assessments	\$ 11,527,831	\$ 9,957,511
Miscellaneous income	217,290	87,774
Total revenues	<u>11,745,121</u>	<u>10,045,285</u>
Expenses		
Appraisal services	11,849,411	9,666,633
Total expenses	<u>11,849,411</u>	<u>9,666,633</u>
Change in net position	(104,290)	378,652
Net position, beginning of year	<u>3,347,101</u>	<u>2,968,449</u>
Net position, end of year	<u><u>\$ 3,242,811</u></u>	<u><u>\$ 3,347,101</u></u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As previously noted, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District's governmental fund is discussed below:

Governmental fund. The focus of the District's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of the District. At the end of the fiscal year, the District's general fund (as presented in the government fund balance sheet on page 10) reported an ending fund balance of \$1,347,498.

Budgetary highlights. Budget basis expenditures were below budget by \$152,584, mainly due to expenses in debt services, such as principal and interest payments on leases.

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATION

Capital assets. The District's net investment in capital assets for its governmental activities as of December 31, 2023, amounts to \$3,239,907 (net of accumulated depreciation/amortization). This represents a decrease of \$199,981 from the prior fiscal year. This investment in capital assets includes land, buildings and improvements and furniture and equipment and right-to-use leased assets. Additional information on the District's capital assets can be found in Note 5 (p. 21) in the notes to the financial statements.

Capital Assets Schedule (net of depreciation)

	2023	0
Land	\$ 403,873	\$ 403,873
Construction in progress	-	102,730
Buildings and improvements	6,030,142	5,870,597
Furniture and equipment	1,266,187	1,214,579
Right-to-use leased assets being amortized	98,703	72,119
	7,798,905	7,663,898
Less accumulated depreciation/amortization	(4,558,998)	(4,224,010)
Total capital assets	<u>\$ 3,239,907</u>	<u>\$ 3,439,888</u>

Long-term obligations. As of December 31, 2023, the District had \$915,928 in long-term liabilities, which includes lease liability and compensated absences. Additional information on the District's long-term obligations can be found in Notes 6 and 7 (pgs. 22-23) in the notes to the financial statements.

Long-Term Debt

	2023	2022
Lease liability	\$ 52,400	\$ 45,951
Accrued personal leave	863,528	866,626
Total long-term debt	<u>\$ 915,928</u>	<u>\$ 912,577</u>

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances and accountability. If you have any questions concerning this report, or if you need any additional information, please contact the Williamson Central Appraisal District, Alvin Lankford, 625 FM 1460, Georgetown, Texas 78626.



Williamson Central Appraisal District
Statement of Net Position and Governmental Fund Balance Sheet
December 31, 2023

	General Fund	Adjustments (Note A)	Statement of Net Position
Assets			
Cash and cash equivalents	\$ 5,251,925	\$ -	\$ 5,251,925
Accounts receivable - appraisal assessments	6,913	-	6,913
Capital assets, net	-	3,189,161	3,189,161
Right-to-use leased assets, net	-	50,746	50,746
Total assets	<u>5,258,838</u>	<u>3,239,907</u>	<u>8,498,745</u>
Deferred outflows of resources			
Deferred outflows - pension	-	2,844,745	2,844,745
Total assets and deferred outflows of resources	<u>\$ 5,258,838</u>	<u>6,084,652</u>	<u>11,343,490</u>
Liabilities			
Accounts payable	\$ 398,283	-	398,283
Payroll liabilities	439,637	-	439,637
Unearned revenue	3,073,420	-	3,073,420
Noncurrent liabilities			
Due within one year	-	15,611	15,611
Due in more than one year	-	900,317	900,317
Net pension liability	-	3,273,411	3,273,411
Total liabilities	3,911,340	4,189,339	8,100,679
Fund balance/net position			
Fund balances			
Assigned	1,051,448	(1,051,448)	-
Unassigned	296,050	(296,050)	-
Total fund balances	<u>1,347,498</u>	<u>(1,347,498)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 5,258,838</u>	2,841,841	8,100,679
Net Position			
Net investment in capital assets		3,187,507	3,187,507
Unrestricted		55,304	55,304
Total net position		<u>\$ 3,242,811</u>	<u>\$ 3,242,811</u>

Total Fund Balances - Governmental Fund Balance Sheet	\$ 1,347,498
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the end of the year, the cost of these assets was \$7,798,905 and the accumulated depreciation/amortization was \$4,558,998. The net effect of including capital assets (net of depreciation/amortization) in the governmental activities is an increase to net position.	3,239,907
Accrued liabilities for compensated absences for personal leave are not due and payable in the current period and therefore have not been included in the fund financial statements. The net effect of including the accrual for compensated absences in the governmental activities is a decrease to net position.	(863,528)
Capital lease payable is not due and payable in the current period, and, therefore is not reported as a liability in the governmental fund. The net effect of including capital lease payable in the governmental activities is a decrease to net position.	(52,400)
The District recognized a net pension liability in the amount of \$3,273,411 and deferred outflow of resources of \$2,844,745. The net effect of these is a decrease to net position.	<u>(428,666)</u>
Total Net Position - Statement of Net Position	<u>\$ 3,242,811</u>

Williamson Central Appraisal District
Statement of Activities and Governmental Fund Revenues, Expenditures, and Changes in Fund Balance
Year Ended December 31, 2023

	General Fund	Adjustments (Note B)	Statement of Activities
Revenues			
Appraisal assessments	\$ 11,527,831	\$ -	\$ 11,527,831
Miscellaneous income	217,290	-	217,290
Total revenues	<u>11,745,121</u>	<u>-</u>	<u>11,745,121</u>
Expenditures / expenses			
Current			
Salaries	6,053,171	(3,098)	6,050,073
Allowances	340,362	-	340,362
Group health	669,485	-	669,485
Health reimbursement account	92,882	-	92,882
Retirement	1,155,727	(157,449)	998,278
Workers compensation insurance	8,277	-	8,277
Social security and disability	86,713	-	86,713
Unemployment Insurance	-	-	-
Office supplies	13,805	-	13,805
Postage	235,778	-	235,778
Forms and printing	82,569	-	82,569
Janitorial supplies	7,208	-	7,208
Minor equipment and furniture	117,845	(51,608)	66,237
Computer supplies	9,199	-	9,199
Professional development	130,888	-	130,888
Utilities	217,237	-	217,237
Appraisal review board	221,985	-	221,985
TLO expenses	13,200	-	13,200
Publications	112,710	-	112,710
Professional services	1,404,783	-	1,404,783
Maintenance contracts	370,496	-	370,496
Business insurance	24,199	-	24,199
Lease equipment	38,310	(26,584)	11,726
Building repair and maintenance	195,468	(56,815)	138,653
Board of directors	5,738	-	5,738
Computer licenses/services	199,244	-	199,244
Debt service			
Principal on long-term debt	20,135	(20,135)	-
Interest on long-term debt	2,698	-	2,698
Depreciation/amortization	-	334,988	334,988
Total expenditures / expenses	<u>11,830,112</u>	<u>19,299</u>	<u>11,849,411</u>
(Deficiency) / excess of revenues (under) / over expenditures	(84,991)	(19,299)	(104,290)
Other financing sources			
Proceeds from capital leases	26,584	(26,584)	-
Total other financing sources	<u>26,584</u>	<u>(26,584)</u>	<u>-</u>
Change in fund balance/net position	(58,407)	(45,883)	(104,290)
Fund balance/net position			
Beginning of year	1,405,905	1,941,196	3,347,101
End of year	<u>\$ 1,347,498</u>	<u>\$ 1,895,313</u>	<u>\$ 3,242,811</u>

Williamson Central Appraisal District

Note B – Adjustments to the Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance
Year Ended December 31, 2023

Net Change in Fund Balance - Governmental Fund	\$ (58,407)
Amounts reported for governmental activities in the statement of activities are different because:	
Decreases to liabilities for compensated absences for personal leave are not shown in the fund financial statements. The net effect of the current year's decrease in the liabilities is to increase net position.	3,098
Repayment of lease payable principal of \$20,135 are expenditures in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position and is not an expense on the statement of activities. The net result of principal paid on capital leases payable is an increase in net position.	20,135
Current year capital outlays are expenditures in the fund financial statements but are shown as increases in capital assets in the government-wide financial statements. Total additions for the current year which were removed from fund expenditures amount to \$135,007.	135,007
Depreciation and amortization is not recognized as an expenditure in the governmental funds since it does not require the use of current financial resources. The effect of recording current year depreciation is to decrease net position.	(334,988)
Government funds report lease proceeds as financing sources when leases are first issued, whereas, these are reported as long-term liabilities in the statement of net position. The net effect of reclassifying lease proceeds of \$26,584 is to decrease net position.	(26,584)
Certain expenditures for the pension that are recorded to the fund financial statements must be recorded as deferred outflows of resources. Contributions made after the measurement date caused the change in net position to decrease in the amount of \$165,245. The District's share of the unrecognized deferred outflows and inflows for TCDRS as of the measurement date must be amortized and the District's pension expense must be recognized. These cause the change in net position to increase in the amount of \$322,694. The net effect is an increase in net position.	157,449
Net Change in Net Position - Statement of Activities	\$ (104,290)

Williamson Central Appraisal District

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund

Year Ended December 31, 2023

	Original Budget	Final Budget	Actual amounts Budget basis	Budget to GAAP Differences Over (Under)	Actual amounts GAAP basis
Revenues					
Appraisal assessments	\$ 11,527,831	\$ 11,527,831	\$ 11,527,831	\$ -	\$ 11,527,831
Miscellaneous income	-	-	217,290	-	217,290
Total revenues	11,527,831	11,527,831	11,745,121	-	11,745,121
Expenditures					
Current					
Salaries	6,180,500	6,180,500	6,053,171	-	6,053,171
Allowances	320,000	320,000	340,362	-	340,362
Group health	836,600	836,600	669,485	-	669,485
Health reimbursement account	-	-	-	92,882	92,882
Retirement	1,181,100	1,181,100	1,155,727	-	1,155,727
Workers compensation insurance	7,900	7,900	8,277	-	8,277
Social security and disability	95,400	95,400	86,713	-	86,713
Office supplies	13,500	13,500	13,805	-	13,805
Postage	291,500	291,500	235,778	-	235,778
Forms and printing	101,700	101,700	82,569	-	82,569
Janitorial supplies	7,200	7,200	7,208	-	7,208
Minor equipment and furniture	91,000	91,000	72,281	45,564	117,845
Computer supplies	12,300	12,300	9,199	-	9,199
Professional development	134,300	134,300	130,888	-	130,888
Utilities	228,200	228,200	217,237	-	217,237
Appraisal review board	242,396	242,396	221,985	-	221,985
TLO expenses	14,300	14,300	13,200	-	13,200
Publications	132,500	132,500	112,710	-	112,710
Professional services	1,011,000	1,011,000	1,404,783	-	1,404,783
Maintenance contracts	421,300	421,300	370,496	-	370,496
Business insurance	21,700	21,700	24,199	-	24,199
Lease equipment	41,100	41,100	38,310	-	38,310
Building repair and maintenance	179,500	179,500	153,514	41,954	195,468
Board of directors	6,000	6,000	5,738	-	5,738
Computer licenses/services	145,800	145,800	184,244	15,000	199,244
Contingency	500	500	-	-	-
Debt service					
Principal	-	-	20,135	-	20,135
Interest	-	-	2,698	-	2,698
Capital outlay	65,000	65,000	-	-	-
Fund depreciation	5,000	5,000	-	-	-
Total expenditures	11,787,296	11,787,296	11,634,712	195,400	11,830,112
(Deficiency) / excess of revenues (under) / over expenditures	(259,465)	(259,465)	110,409	195,400	(84,991)
Other financing sources					
Proceeds from capital leases	-	-	-	-	26,584
Total other financing sources	-	-	-	-	26,584
Change in fund balance/net position	(259,465)	(259,465)	110,409	195,400	(58,407)
Fund balance					
Beginning of the year	1,405,905	1,405,905	1,405,905	-	1,405,905
End of the year	\$ 1,146,440	\$ 1,146,440	\$ 1,516,314	\$ 195,400	\$ 1,347,498

Explanation of budget to GAAP differences:

Budget basis expenditures reported above are those that are intended to be financed through the current operating budget.

Certain expenditures were budgeted to be paid for out of prior year surpluses, which for GAAP purposes represents fund balance. Thus, expenditures funded out of "reserves", or prior year surpluses, are reported as GAAP expenditures only.

Note 1 - Reporting Entity

Williamson Central Appraisal District (the District) was organized, created, and established pursuant to rules established by the Texas Property Tax Code (the Code) Section 6.01. The Code established an appraisal district in each county of the State of Texas. The District is responsible for appraising property in the District for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the District.

The District is a political subdivision of the State of Texas and is considered a primary government. The financial statements of the District consist only of the funds of the District. The District has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the District. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board. Additionally, as the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the activities of the primary government. Separate financial statements are provided for the governmental fund.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenue to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Interest income is considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when the District receives cash.

Fund Accounting

The District reports the following governmental fund:

The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government.

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the District to invest in certificates of deposit, fully collateralized repurchase agreements, public funds investment pools, obligations of the United States or its agencies, direct obligations of the State of Texas or its agencies, prime domestic bankers acceptances, commercial paper, SEC registered no-load money market mutual funds, other obligations which are unconditionally guaranteed or insured by the State of Texas or the United States or its agencies and instrumentalities, and obligations of states, agencies, counties, cities and other political subdivisions having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than "A" or its equivalent. During the year ended December 31, 2023, the District did not own any types of securities other than those permitted by statute.

The District Investment Officer shall use any or all of the following authorized investment instruments consistent with governing law and this policy:

A. Bank Investments:

1. Fully collateralized Time Deposits,
2. Fully collateralized Certificates of Deposits,
3. Fully collateralized Money Market Accounts,
4. Fully collateralized Interest-Bearing Checking Accounts.

B. Direct Investments:

5. United States Treasury Securities,
6. AAA-rated, constant dollar Texas Local Government Investment Pools as defined by the Public Funds Investment Act and approved by resolution of the Board.
7. Excluded in the direct investments are derivative securities including, but not limited to, Collateralized Mortgage Obligations.

Portfolio maturities will be structured to achieve the highest return of interest consistent with liquidity requirements of the District's cash needs. No investment shall have a legal stated maturity of more than twelve (12) months.

At December 31, 2023, the District had \$5,269,594 (bank balances) invested in interest-bearing checking or savings accounts. During the year ended December 31, 2023, the District did not own any types of securities other than those permitted by statute.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the statement of net position. The District defines capital assets with an initial, individual cost of \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at acquisition value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Furniture and equipment	3-15
Buildings and improvements	30

Right-to-Use Leased Assets

Right-to-use leased assets are recognized at the lease commencement date and represent the District's right-to-use an underlying asset for the lease term. Right-to-use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to please the lease asset into service. Right-to-use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using straight-line method. The amortization period is 5 years.

Compensated Absences

Compensated absences are reported as expenditures and a fund liability of the general fund only if they have matured, for example as a result of employee resignations and retirements. Compensated absences are accrued as a long-term liability in the statement of net position when incurred.

Lease Liability

Lease liabilities represent the District's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments are discounted based on a borrowing rate determined by the estimated incremental borrowing rate or an implicit interest rate.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and deferred outflows of resources and liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Deferred Outflows

In addition to assets, the statement of net position will report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The District has deferred outflows of resources related to its pension plan.

Deferred Inflows

In addition to liabilities, the statement of net position will report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District had no deferred inflows of resources related to its pension plan in the current year.

Pensions

The fiduciary net position of the District's plan with Texas County & District Retirement System (TCDRS) has been determined using the economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities, and additions to/deductions from TCERS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Appraisal Assessments

The District is primarily supported by assessments from the taxing entities in the District. These assessments are calculated using each entity's percentage of the District's operating budget based on each entity's total appraised levy within the District.

Note 2 - Stewardship, Compliance and Accountability

Budgetary Information

A budget is adopted for the general fund on a budget basis which differs from generally accepted accounting principles in that expenditures to be paid for out of prior years' surpluses are not budgeted. The operating budget was formally adopted by the Board of Directors ("the Board") at a public meeting prior to the start of the fiscal year in accordance with the Texas Property Tax Code Sections 6.06(a) and 6.06(b). The formally adopted budget may be legally amended by the Board with approval of the taxing entities in accordance with the Texas Property Tax Code Section 6.06(c). Budget transfers between expenditure line items require approval by the Board. Budgetary preparation and control is exercised at the fund level. Actual expenditures may not legally exceed appropriations at the fund level.

Note 3 - Fair Value Measurements

GASB Statement No. 72, *Fair Value Measurement and Application*, which defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. Fair value accounting requires characterization of the inputs used to measure fair value into three-level fair value hierarchy.

The hierarchy is as follows:

- Level 1 inputs are based on unadjusted quoted market prices for identical assets or liabilities in an active market the entity has the ability to access.
- Level 2 inputs are observable inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent from the entity.
- Level 3 inputs are observable inputs that reflect the entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available.

There are three general valuation techniques that may be used to measure fair value:

- Market approach – uses prices generated by market transactions involving identical or comparable assets or liabilities.
- Cost approach – uses the amount that currently would be required to replace the service capacity of an asset (replacement cost).
- Income approach – uses valuation techniques to convert future amounts to present amounts based on current market expectations.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District does not have any investments subject to recurring fair value measurements at December 31, 2023.

Note 4 - Deposits and Investments

The District's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank approved pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

Investments

Compliance with the Public Funds Investment Act: The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit.

Custodial Credit Risk – Deposit

State law requires governmental entities to contract with financial institutions in which funds will be deposited to secure those deposits with insurance or pledged securities with a fair value equaling or exceeding the amount on deposit at the end of each business day. The pledged securities must be in the name of the governmental entity and held by the entity or its agent. The District's deposits on December 31, 2023, were fully secured by federal deposit insurance coverage as well as pledged securities. As such, the District has no custodial credit risk for deposits.

Custodial Credit Risk – Investments

State law limits investments in local government investment pools to those rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service. The District's policy does not specifically address credit risk of investments. The District has no such investments at December 31, 2023.

Interest rate risk

The District's policy does not address interest rate risk. At year end the District was not exposed to interest rate risk.

Williamson Central Appraisal District

Notes to Financial Statements

December 31, 2023

Note 5 - Capital Assets

Capital asset activity for the year ended December 31, 2023 is as follows:

	Balance January 1, 2023	Additions	Retirements/ Transfers	Balance December 31, 2023
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 403,873	\$ -	\$ -	\$ 403,873
CIP	102,730	-	(102,730)	-
Total capital assets, not being depreciated	506,603	-	(102,730)	403,873
Capital assets, being depreciated				
Office building	5,405,867	-	-	5,405,867
Building improvement	464,730	159,545	-	624,275
Office furniture	304,705	-	-	304,705
Office equipment/computers	909,874	51,608	-	961,482
Total capital assets, being depreciated	7,085,176	211,153	-	7,296,329
Accumulated depreciation				
Office building	(2,928,181)	(180,196)	-	(3,108,377)
Building improvement	(168,326)	(50,543)	-	(218,869)
Office furniture	(304,705)	-	-	(304,705)
Office equipment/computers	(795,103)	(83,987)	-	(879,090)
Total accumulated depreciation	(4,196,315)	(314,726)	-	(4,511,041)
Total capital assets, being depreciated, net	2,888,861	(103,573)	-	2,785,288
Governmental activities capital assets, net	3,395,464	(103,573)	(102,730)	3,189,161
 Right-of-use leased asset being amortized				
Right-to-use leased equipment	72,119	26,584	-	98,703
Total right-to-use assets being amortized	72,119	26,584	-	98,703
Less accumulated amortization				
Right-to-use leased equipment	(27,695)	(20,262)	-	(47,957)
Total accumulated amortization	(27,695)	(20,262)	-	(47,957)
Net right-to-use leased assets	44,424	6,322	-	50,746
Governmental activities capital assets, net	<u>\$ 3,439,888</u>	<u>\$ (97,251)</u>	<u>\$ (102,730)</u>	<u>\$ 3,239,907</u>

The District recognized depreciation and amortization expense of \$334,988 in the statement of activities.

Note 6 - Long-Term Obligations

The changes in long-term obligations for the year ended December 31, 2023, were as follows:

	Balance January 1, 2023	Additions	Retirements	Balance December 31, 2023	Due Within One Year
Leases					
Equipment	\$ 45,951	\$ 26,584	\$ (20,135)	\$ 52,400	\$ 15,611
Total leases payable	45,951	26,584	(20,135)	52,400	15,611
Accrued personal leave	866,626	50,839	(53,937)	863,528	-
Total long-term obligations	<u>\$ 912,577</u>	<u>\$ 77,423</u>	<u>\$ (74,072)</u>	<u>\$ 915,928</u>	<u>\$ 15,611</u>

Payment requirements for the District's leases are as follows:

Fiscal Year	Principal	Interest
2024	\$ 15,611	\$ 2,045
2025	14,867	1,367
2026	11,181	794
2027	10,741	231
Total	<u>\$ 52,400</u>	<u>\$ 4,437</u>

Note 7 - Leases

The District entered into an agreement to lease copier equipment beginning March 2018. Under the terms of the lease, the District pays a monthly fee of \$1,292. The lease terminates on March 7, 2023. The District entered into an agreement to lease mail room equipment beginning July 2020. Under the terms of the lease, the District pays a monthly fee of \$476. The lease terminates on July 12, 2025. The District entered into another agreement to lease mail room equipment beginning March 2018. Under the terms of the lease, the District pays a monthly fee of \$403. The lease was meant to terminate on February 28, 2023, but it was replaced by a new lease agreement beginning November 2022.

Under the terms of the lease, the District pays a monthly fee of \$403 until March 2023. Then the District pays a monthly fee of \$502. The lease terminates on November 9, 2027. The District entered into another agreement to lease mail room equipment beginning January 2023. Under the terms of the lease, the District pays a monthly fee of \$499. The lease terminates on December 31, 2027.

At December 31, 2023, the District has recognized a right to use asset, net of accumulated amortization, of \$50,746 and a lease liability of \$52,400 related to these agreements. During the fiscal year, the District recorded \$20,262 in amortization expense and \$2,698 in interest expense for the right to use the copier and mail room equipment. The District used a discount rate of 3.00% to 4.95% on the equipment leases.

Note 8 - Unearned Revenue

The District assesses appraisal fees for the first quarter of the following year, prior to year-end. At December 31, 2023, the District had recorded unearned revenue of \$3,073,420 for appraisal assessments received for 2024.

Note 9 - Fund Balance

The fund financial statements present fund balances classified in a hierarchy based on the strength of the constraints governing how these balances can be spent. These classifications are listed below in descending order of restrictiveness:

Nonspendable fund balance includes fund balances that cannot be spent either because it is not in spendable form or because of legal or contractual constraints. At December 31, 2023, the District had no nonspendable fund balances.

Restricted fund balance includes the amount that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. At December 31, 2023, the District had no restricted fund balances.

Committed fund balance is established and modified by a resolution from the District's Board, the District's highest level of decision-making authority, and can be used only for the specific purposes determined by the Board's resolution. At December 31, 2023, the District had no committed fund balances.

Assigned fund balance is intended to be used by the District for specific purposes but does not meet the criteria to be classified as restricted or committed. The Board of Directors collectively is authorized to make assignments. Fund balance assigned for specific purposes at December 31, 2023 included the following:

Assigned for:

Buildings	\$ 166,588
TCDRS unfunded liability buydown	3,075
GIS projects	109,796
Contingency operating funds	41,791
Litigation expenses	264,634
Technology	38,433
Short-lived technology	70,762
Computer-aided mass appraisal	103,820
Device applications - debit card	147
Street level imagery	202,402
Buying down next year budget	50,000
	<u>\$ 1,051,448</u>

Unassigned fund balance is the residual classification for the District's general fund and includes all spendable amounts not contained in the other classifications.

The District uses restricted amounts first when both restricted and unrestricted fund balance are available. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Note 10 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District's risk management program encompasses obtaining property and liability insurance through Texas Municipal League (TML) Intergovernmental Risk Pool, a public entity risk pool for the benefit of governmental units located within the state. TML Intergovernmental Risk Pool ("Pool") is considered a self-sustaining risk pool that provides coverage for its members. The District's contributions to the Pool are limited to the amount of premiums as calculated at the beginning of each fund year. Premiums reflect the claims experience to date of the District. The Pool's liability is limited to the coverage that the District elects as stated in the Pool's Declarations of Coverage for that fund year.

The District obtains workers compensation insurance through the Texas Association of Counties. The District has not had any significant reduction in insurance coverage and the amounts of insurance settlements have not exceeded insurance coverage for any of the last three years.

Note 11 - Retirement Plan

Plan Description

The District provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the state-wide agent multiple-employer public employee retirement system consisting of nearly 830 nontraditional defined benefit pension plans. TCDRS in the aggregate issues an annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 or at <https://www.tcdrs.org>.

Benefits Provided

The plan provisions are adopted by the governing body of the District, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years of service regardless of age or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump-sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's deposits to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated deposits and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. There are no automatic post-employment benefit changes, including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs, can be granted by the District's Board within certain guidelines.

Membership

District membership in the TCDRS plan at December 31, 2022 consisted of the following:

Inactive Employees' Accounts	
Receiving benefits	54
Entitled to but not yet receiving benefits	48
	<hr/>
Total	102
Active Employees' Accounts	78

Contributions

The District has elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the District based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the District is actuarially determined annually. The employee contribution rate and the employer contribution rate may be changed by the governing body of the District within the options available in the TCDRS Act.

	Contribution Rates	
	2023	2022
Member	7.0%	7.0%
Employer	19.00%	22.10%
Employer Contributions	\$ 1,155,727	\$ 991,037
Member Contributions	425,845	364,964

Actuarial Assumptions

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2022
Actuarial Cost Method	Entry age normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	13.4 years
Asset Valuation Method	5 year smoothed market
Discount Rate	7.60%
Long-term expected Investment Rate of Return*	7.50%
Salary Increases*	4.70%, average
Payroll Growth Rate	2.0%

**Includes Inflation of 2.5%*

The plan does not have an automatic cost-of-living adjustment and one is not considered to be substantively automatic under GASB No. 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculation or in the funding valuation. Each year, the plan may elect an ad-hoc COLA for its retirees.

Disability rates for males and females were as follows:

Age	Male and Female Occupational	Male and Female All Other Causes
less than 25	0.001%	0.001%
25	0.001	0.003
26	0.001	0.006
27	0.001	0.009
28	0.001	0.011
29	0.001	0.013
30	0.001	0.014
31	0.001	0.016
32	0.001	0.018
33	0.001	0.020
34	0.001	0.023
35	0.001	0.025
36	0.001	0.028
37	0.001	0.030
38	0.001	0.034
39	0.001	0.038
40	0.001	0.042
41	0.001	0.046
42	0.001	0.050
43	0.001	0.058
44	0.001	0.066
45	0.001	0.074
46	0.001	0.082
47	0.001	0.090
48	0.001	0.099
49	0.001	0.108
50	0.001	0.117
51	0.001	0.126
52	0.001	0.135
53	0.001	0.144
54	0.001	0.153
55	0.001	0.162
56	0.001	0.171
57	0.001	0.180
58	0.001	0.189
59	0.001	0.198
60 and above	-	-

Mortality rates for depositing members were based on 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010. Service retirees, beneficiaries, and non-depositing members were based on 135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010. Disabled retirees were based on 160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Service retirement rates for males and females were as follows:

Age	Active Svc<15	Active Svc 15-24	Active Svc 25-29	Active Svc 30+	Active All Svc
40-49	5.3%	6.3%	7.7%	8.8%	0.0%
50-51	5.6	6.8	8.3	9.4	-
52-53	6.0	7.2	8.8	10.0	-
54-56	6.8	8.1	9.9	11.3	-
57-59	7.5	9.0	11.0	12.5	-
60-61	9.0	10.8	13.2	15.0	12.0
62	13.5	16.2	19.8	22.5	18.0
63-64	11.3	13.5	16.5	18.8	15.0
65-66	22.5	22.5	27.5	27.5	25.0
67	21.6	21.6	26.4	26.4	24.0
68-69	18.9	18.9	23.1	23.1	21.0
70-74	20.7	20.7	25.3	25.3	23.0
75 & Above	100.0	100.0	100.0	100.0	100.0

The actuarial assumptions were developed from an actuarial experience investigation of TCDRS over the years 2017 - 2020. Assumptions were recommended by Milliman, Inc., adopted by the TCDRS Board of Trustees in 2021.

There were no changes in methods or assumptions reflected in the December 31, 2022 actuarial valuation.

Discount Rate

The discount rate used to measure the total pension liability did not change from the rate used in the prior year valuation, 7.60%.

In order to determine the discount rate to be used, the actuary used an alternative method to determine the sufficiency of the fiduciary net position in all future years. This alternative method reflects the funding requirements under the funding policy and the legal requirements under the TCDRS Act:

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a cost-of-living adjustment is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses. Therefore, the actuary has used a discount rate of 7.60%, net of investment expense. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2023 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annual for continued compliance with the relevant standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

Best estimates of geometric real rates of return for each major asset class included in the target asset allocation are summarized below:

Asset Class	Benchmark	Target Allocation ¹	Geometric Real Rate of Return ²
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
International Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.95%
International Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.39%
Direct Lending	S&P/LST A Leveraged Loan Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index ³	4.00%	7.60%
REIT Equities	67% FTSE NAREIT Equity REITs Index+ 33% Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁴	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁵	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.20%

¹ Target asset allocation adopted at the March 2023 TCDRS Board meeting.

² Geometric real rates of return equal the expected return minus the assumed inflation of 2.3%, per Cliffwater's 2023 capital market assumptions.

³ Includes vintage years 2005 - present of Quarter Pooled Horizon IRRs.

⁴ Includes vintage years 2007 - present of Quarter Pooled Horizon IRRs.

⁵ Includes vintage years 2006 - present of quarter Pooled Horizons IRRs.

Pension Liability (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2023, the District reported a net pension liability of \$3,273,411 measured at December 31, 2022. For the fiscal year ended December 31, 2023, the District recognized pension expense of \$998,414.

There were no changes of assumptions, methods or benefit terms that affected the measurement of the total pension liability during the measurement period.

Changes in the net pension liability for the measurement year ended December 31, 2022 are as follows:

	Increase (Decrease)		
<u>Changes in Net Pension Liability (Asset)</u>	<u>Total Pension Liability (a)</u>	<u>Fiduciary Net Position (b)</u>	<u>Net Pension Liability (Asset) (a) - (b)</u>
Balances at December 31, 2021	\$ 33,295,409	\$ 34,151,745	\$ (856,336)
Changes for the year			
Service cost	810,201	-	810,201
Interest on total pension liability [1]	2,532,788	-	2,532,788
Effect of plan changes [2]	-	-	-
Effect of economic/demographic gains or losses	138,298	-	138,298
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(69,477)	(69,477)	-
Benefit payments	(1,518,513)	(1,518,513)	-
Administrative expenses	-	(18,702)	18,702
Member contributions	-	364,964	(364,964)
Net investment income	-	(1,982,293)	1,982,293
Employer contributions	-	990,618	(990,618)
Other [3]	-	(3,047)	3,047
Balances as of December 31, 2022	<u>\$ 35,188,706</u>	<u>\$ 31,915,295</u>	<u>\$ 3,273,411</u>

[1] Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

[2] Reflects plan changes adopted effective in 2022.

[3] Relates to the allocation of system-wide items.

Discount Rate Sensitivity Analysis

The following presents the net pension liability (asset) of the District, calculated using the discount rate of 7.60%, as well as what the District's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	1% Decrease (6.60%)	Current Discount Rate (7.60%)	1% Increase (8.60%)
Total pension liability	\$ 39,888,314	\$ 35,188,706	\$ 31,226,860
Fiduciary net position	31,915,295	31,915,295	31,915,295
Net pension liability (asset)	<u>\$ 7,973,019</u>	<u>\$ 3,273,411</u>	<u>\$ (688,435)</u>

At December 31, 2023, the District's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 307,377
Changes in actuarial assumptions	-	738,013
Net difference between projected and actual investment earnings	-	643,492
Contributions paid to TCDRS subsequent to the measurement date	-	1,155,863
Total	<u>\$ -</u>	<u>\$ 2,844,745</u>

\$1,155,863 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31</u>	<u>Pension Expense</u>
2024	\$ 134,900
2025	476,965
2026	135,691
2027	941,326
	<u>\$ 1,688,882</u>

Note 12 - Postemployment Benefits Other Than Pensions

Plan Description: The District participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County & District Retirement System (TCDRS). This plan is referred to as the Group Term Life Fund (GTLF). This optional plan provides group term life insurance coverage to current eligible employees.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available annual comprehensive financial report (ACFR) that includes financial statements and required supplementary information for the GTLF. This report is available at www.tcdrs.org. TCDRS' ACFR may also be obtained by writing to the Texas County & District Retirement System, Barton Oaks Plaza IV, Suite 500, 901 South Mopac Expressway, Austin, Texas 78746, or by calling 800-823-7782.

Funding Policy: Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed, and the contractual rate is determined using the unit credit method for providing one-year term life insurance. The District's contributions to the GTLF for the years ended December 31, 2023, 2022 and 2021 were \$6,084, \$6,256, and \$6,241, respectively, which equaled the contractually required contributions each year.

Note 13 - Contingencies

In the normal course of operations, the District is named as a defendant in various lawsuits regarding appraised values. The District's exposure is limited to attorney fees for the parties contesting their appraised taxable value.

Note 14 - Commitments

The District has contracted with a company for 2024 to provide the District with valuations of oil, gas, and certain other industrial properties for \$83,000. The District has contracted with a company for imagery products and services to use in appraisal services for a total of \$1,758,154 in six installments paid annually beginning in 2020; as of December 31, 2023, \$574,318 is due in the final two years. The District has contracted with a company for software services for \$78,000 in 2024.

Note 15 - Deferred Compensation Plan

The District offers its employees a deferred compensation plan ("the Plan") created in accordance with Internal Revenue Service Code Section 457. The Plan, available to all full time District employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergency. Plan assets are held by a trust or custodian for the exclusive benefit of the participants and beneficiaries.



Required Supplementary Information
December 31, 2023

Williamson Central Appraisal District

Williamson Central Appraisal District

Schedule of Changes in Net Pension (Asset) Liability and Related Ratios—Texas County & District Retirement System
Year Ended December 31, 2023

	Year Ended December 31, 2022	Year Ended December 31, 2021	Year Ended December 31, 2020	Year Ended December 31, 2019	Year Ended December 31, 2018	Year Ended December 31, 2017	Year Ended December 31, 2016	Year Ended December 31, 2015	Year Ended December 31, 2014
Total Pension Liability									
Service cost	\$ 810,201	\$ 845,675	\$ 697,881	\$ 624,367	\$ 646,623	\$ 630,496	\$ 630,242	\$ 608,489	\$ 567,030
Interest on total pension liability	2,532,788	2,382,138	2,235,677	2,099,606	1,977,316	1,831,061	1,681,628	1,571,269	1,452,459
Effect of plan changes	-	135,289	-	-	-	-	75,708	(141,921)	-
Effect of assumption changes or inputs	-	43,921	1,790,127	-	-	128,738	-	236,165	-
Effect of economic/demographic (gains) or losses	138,298	138,336	259,165	119,533	13,998	169,993	15,852	(127,823)	87,622
Benefit payments/refunds of contributions	(1,587,990)	(1,469,473)	(1,307,338)	(1,169,603)	(1,044,679)	(899,746)	(788,378)	(782,324)	(634,259)
Net change in total pension liability	1,893,297	2,075,886	3,675,512	1,673,903	1,593,258	1,860,542	1,615,052	1,363,855	1,472,852
Total pension liability, beginning	33,295,409	31,219,523	27,544,011	25,870,108	24,276,850	22,416,308	20,801,256	19,437,401	17,964,549
Total pension liability, ending (a)	<u>\$ 35,188,706</u>	<u>\$ 33,295,409</u>	<u>\$ 31,219,523</u>	<u>\$ 27,544,011</u>	<u>\$ 25,870,108</u>	<u>\$ 24,276,850</u>	<u>\$ 22,416,308</u>	<u>\$ 20,801,256</u>	<u>\$ 19,437,401</u>
Fiduciary Net Position									
Contributions - Employer	\$ 990,618	\$ 1,062,504	\$ 930,642	\$ 816,552	\$ 697,702	\$ 675,586	\$ 710,915	\$ 604,153	\$ 580,824
Contributions - Member	364,964	336,078	342,868	304,546	296,534	293,368	275,529	262,349	252,208
Net investment income	(1,982,293)	6,158,881	2,633,793	3,605,654	(419,133)	2,854,556	1,331,463	(322,420)	1,128,797
Benefit payments/refunds of contributions	(1,587,990)	(1,469,473)	(1,307,338)	(1,169,603)	(1,044,679)	(899,746)	(788,378)	(782,324)	(634,259)
Administrative expenses	(18,702)	(18,477)	(20,544)	(19,429)	(17,635)	(14,936)	(14,463)	(13,014)	(13,506)
Other	(3,047)	5,724	1,525	1,892	(15,257)	788	69,457	50,178	(1,166)
Net change in fiduciary net position	(2,236,450)	6,075,237	2,580,946	3,539,612	(502,468)	2,909,616	1,584,523	(201,078)	1,312,898
Fiduciary net position, beginning	34,151,745	28,076,508	25,495,562	21,955,950	22,458,418	19,548,802	17,964,279	18,165,357	16,852,459
Fiduciary net position, ending (b)	<u>\$ 31,915,295</u>	<u>\$ 34,151,745</u>	<u>\$ 28,076,508</u>	<u>\$ 25,495,562</u>	<u>\$ 21,955,950</u>	<u>\$ 22,458,418</u>	<u>\$ 19,548,802</u>	<u>\$ 17,964,279</u>	<u>\$ 18,165,357</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$ 3,273,411</u>	<u>\$ (856,336)</u>	<u>\$ 3,143,015</u>	<u>\$ 2,048,449</u>	<u>\$ 3,914,158</u>	<u>\$ 1,818,432</u>	<u>\$ 2,867,506</u>	<u>\$ 2,836,977</u>	<u>\$ 1,272,044</u>
Fiduciary net position as a percentage of total pension liability	90.70%	102.57%	89.93%	92.56%	84.87%	92.51%	87.21%	86.36%	93.46%
Covered payroll	\$ 5,213,775	\$ 4,801,111	\$ 4,898,112	\$ 4,350,654	\$ 4,236,199	\$ 4,190,977	\$ 3,936,133	\$ 3,747,845	\$ 3,602,966
Net pension liability/(asset) as a percentage of covered payroll	62.78%	-17.84%	64.17%	47.08%	92.40%	43.39%	72.85%	75.70%	35.31%

GASB Statement No. 68 requires ten years of information to be presented in this table. Historical data is presented only for years for which GASB 68 has been implemented.

Williamson Central Appraisal District
Schedule of Employer Contributions – Texas County & District Retirement System
December 31, 2023

<u>Year Ending December 31,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll</u>	<u>Actual Contribution as a Percentage of Covered Payroll</u>
2014	\$ 560,261	\$ 580,824	\$ (20,563)	\$ 3,602,966	16.12%
2015	566,299	604,153	(37,854)	3,747,845	16.12%
2016	566,016	710,915	(144,899)	3,936,133	18.06%
2017	656,726	675,586	(18,860)	4,190,977	16.12%
2018	682,875	697,702	(14,827)	4,236,199	16.47%
2019	704,371	816,553	(112,182)	4,350,654	18.77%
2020	861,088	930,642	(69,554)	4,898,112	19.00%
2021	912,212	1,065,546	(153,334)	4,801,111	22.19%
2022	990,618	991,037	(419)	5,213,775	19.01%
2023	1,155,863	1,155,727	136	6,083,495	19.00%

Note A: Net Pension Liability – Texas County & District Retirement System

Assumptions

The following methods and assumptions were used to determine contribution rates:

Valuation date	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial cost method	Normal entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	13.4 years (based on contribution rate calculated in 12/31/2022 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	Varies by age and service, 4.7% average, including inflation
Investment rate of return	7.50%, net of administrative and investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in plan provisions	Employer contributions reflect that a 1% flat COLA was adopted.

Changes in Assumptions

There were no changes of assumptions that affected measurement of the total pension asset during the measurement period.

Changes of Benefit Terms

There were no changes of benefit terms that affected measurement of the total pension asset during the measurement period.

Changes in the Size or Composition of the Population Covered by the Benefit Terms

There were no changes in the size or composition of the population covered by the benefit terms during the measurement period.



Williamson Central Appraisal District

2025-2026 Reappraisal Plan

May 2, 2024

2025-2026 REAPPRAISAL PLAN

OF

THE WILLIAMSON CENTRAL APPRAISAL DISTRICT

FOR

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

Adopted

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EXECUTIVE SUMMARY

Williamson Central Appraisal District has prepared and published this reappraisal plan to comply with requirements of Tax Code Sec. 6.05(i) and 25.18. Additionally, this plan is intended to provide the Board of Directors, property owners, and taxing entities the appraisal district serves with a better understanding of the district's responsibilities and appraisal activities throughout the business year.

The Williamson Central Appraisal District (WCAD) is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the office. A Board of Directors, appointed by the taxing units within Williamson County, constitutes the district's governing body. The chief appraiser, appointed by the Board of Directors, is the chief executive officer of the appraisal district and delegates authority and appraisal responsibilities to his or her employees.

The appraisal district is responsible for local property tax appraisal and exemption administration for 191 taxing entities in the county as of May 2024. Some entity examples are the county, schools, cities, and municipal utility districts. Each entity sets its own tax rate to generate revenue to pay for various public services such as schools, police and fire protection, road and street maintenance, and water and sewer systems. Yearly property appraisals by the appraisal district provide values to each entity so they may determine and set the tax rates necessary for revenue to operate and provide services. The appraisal district also determines eligibility for several types of property tax exemptions which are also utilized by the taxing entities when calculating yearly bills.

The Texas Property Tax Code provides appraisal districts with a comprehensive set of instructions and requirements for the appraisal of real and personal property as well as specifying provisions for all other functions requisite of appraisal districts. Chapter 23 specifically addresses appraisal methods and procedures. Subchapter A covers "Appraisals Generally" and defines the scope of work required for appraisal district property valuations. Section 23.01(a) states that "***Except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1.***" The Tax Code definition of market value is the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- both the seller and buyer seek to maximize their gains, and neither is in a position to take advantage of the exigencies of the other.

Section 23.01(b) requires that, "***The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards,***

the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of the property shall be taken into account in determining the property's market value."

Additional sections of Chapter 23 further instruct appraisal districts on actions required when utilizing the cost, market, or income approach to appraisal, and to use the most appropriate valuation model to determine the market value for each property. Other sections of Chapter 23 cover when special appraisal provisions are to be utilized for certain types of property and property that has been designated as agricultural use. The district follows standards for appraisal practices and procedures set forth by the International Association of Assessing Officers (IAAO) as well as the Uniform Standards of Professional Appraisal Practice (USPAP) promulgated by the Appraisal Foundation. In cases where the district has entered a contract for professional valuation services, the contract also requires the appraiser or appraisal company to adhere to similar professional standards.

The district follows an annual budget calendar which begins January 1. The reappraisal calendar, however, is developed on a timeline established by key dates set by the Tax Code for appraisal districts and tax assessor collectors and begins August 1st of each year. As such, the activities set forth for the 2025-2026 reappraisal plan will begin in the fall of 2024 and conclude in the summer of 2026.

TAX CODE REQUIREMENTS

The Written Plan In 2005, Section 6.05, of the Texas Property Tax Code, was amended by adding Subsection (i) as follows:

- (i) To ensure adherence with generally accepted appraisal practices, the Board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place for the hearing. Not later than September 15 of each even- numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

Plan for periodic Reappraisal In 2005, Subsections (a) and (b), Section 25.18, Tax Code, were amended as follows:

- (a) Each appraisal office shall implement a plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).
- (b) The plan shall provide for the following reappraisal activities all real and personal property in the district at least once every three years:
 - (1) identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
 - (2) identifying and updating relevant characteristics of each property in the appraisal records;
 - (3) defining market areas in the district;
 - (4) identifying property characteristics that affect property value in each market area, including:
 - (A) the location and market area of the property;
 - (B) physical attributes of property, such as size, age, and condition;
 - (C) legal and economic attributes; and
 - (D) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
 - (5) developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
 - (6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
 - (7) Reviewing the appraisal results to determine value.

REAPPRAISAL CYCLE

The Texas Property Tax Code specifically identifies activities and a period in which to complete a reappraisal (...”at least once every three years...”). However, it is the practice of the Williamson Central Appraisal District to follow a reappraisal cycle that takes place annually. The following list is an overview of typical activities that take place each year as reappraisals are conducted. New or modified activities that have resulted from strategic planning of short and long-term goals during 2023 and 2024 will be noted in the section that specifically covers the activity detail for 2025 and 2026 rather than in the following section of general annual activities.

ANNUAL ACTIVITIES

1. Performance Analysis—*Independent*-- Following the conclusion of the protest phase, the certified values for that valuation year are reanalyzed with ratio studies to examine the appraisal accuracy and uniformity on an overall basis as well as by market area within property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* of the International Association of Assessing Officers and assist in preliminary planning of fieldwork and analysis areas for the upcoming valuation year.
Third Party -- Section 5.10 of the Texas Property Tax Code requires the comptroller to conduct a study at least once every two years to determine the degree of uniformity and the median level of appraisals by the appraisal district within each major category of property. The Property Value Study (PVS) uses statistical analysis of sold properties and appraisals of unsold properties as a basis for assessment ratio reporting. The preliminary results of this study are released in January following the year for which the study is conducted. Results are then certified to the Education Commissioner of the Texas Education Agency in July. This outside (third party) ratio study provides meaningful data to WCAD regarding the accuracy and uniformity of yearly appraisal work while also assisting in identifying potential areas requiring reanalysis the following appraisal year.
Third Party -- Section 5.102 of the Texas Property Tax Code requires the comptroller to review at least once every two years, the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology to determine compliance with generally accepted standards, procedures, and methodology. This review, referred to as the Methods and Assistance Program (MAP), will be conducted during the year in which a Property Value Study is not undertaken. The comptroller is required to deliver a written report to the chief appraiser, CAD board of directors, and each superintendent and board of trustees in school districts in the CAD concerning the MAP findings. This review provides the appraisal district with the opportunity to ensure that the office policies and procedures, and the appraisal standards and methodology comply with Tax Code and USPAP requirements.
WCAD 2022 PVS results indicated an overall median level of appraisal of 1.01 and a COD of 9.99. The 2023 MAP review final scores indicated that the district passed all the mandatory requirements and adequately met all the established benchmarks identified within appraisal district activities. WCAD is currently providing values to the State Comptroller's Property Tax Division (PTD) for the 2024 PVS and will receive a MAP review in 2025.
2. Analysis of Available Resources – Historic expenditures are reviewed following the completion of a fiscal year and future projections and goals are also considered when a new year's budget process begins. Yearly trends in what are considered the top labor driving activities of the district are utilized

to develop benchmarks for categories within the budget. Staffing and budget requirements for tax year 2025 are detailed in the 2025 proposed budget, currently under review by the Board of Directors (Appendix A) and scheduled for adoption in June 2024. In addition to an annual budget review, existing office and appraisal practices and procedures are reviewed each August during a planning session utilized to determine the necessity of additions or changes to accommodate plans, goals, and predicted market trends. Information Systems (IS) support is also reviewed with year specific functions identified, and system updates are scheduled based on plans and goals. Existing GIS resources are specified and reviewed for required updates and are scheduled as needed.

3. Planning and Organization – A calendar of key events, called the Master Calendar, is prepared each year to memorialize important deadlines that correlate with Texas Property Tax Code requirements. (Appendix B) Each division within the appraisal department organizes its workflow around these important dates to remain on schedule for the next tax year. Personnel requirements and reassignments are determined by September of each year in conjunction with managers and directors planning sessions. New CAD goals and projects borne from the August planning session are also integrated in the various departmental calendars and departmental Project Status Reports to ensure tracking, maintenance, and completion.
4. Mass Appraisal System – Computer Assisted Mass Appraisal (CAMA) system additions or revisions are specified and scheduled with Information Systems and the CAMA software provider to research feasibility, costs, and completion timelines. All computer forms and IS procedures are reviewed and revised as required. Communication with key personnel for the CAMA provider is maintained throughout the year as various identified updates, projects, and goals are met.
5. Data Collection Requirements – Field and office procedures are reviewed and revised as required for data collection specific to individual properties. Technological advances and opportunities are monitored routinely for potential cost-effective changes or additions to improve data collection efficiency. Activities scheduled for each tax year which involve data collection include new construction, demolition, remodeling, re-inspection of selected market areas, and field or office verification of sales data and relevant property characteristics. Onsite inspections, aerial imagery, and sketch validation software and procedures are utilized each year to verify and/or update the recorded sketch characteristics of all improved properties in the district.

Sales data is acquired through a variety of sources such as: district questionnaires, field discovery, protest hearings, fee appraisals, third party vendors, builders, realtors, brokers, and websites. Sales analysis procedures are reviewed, and potential new sources of sales information are continually sought and

researched to ascertain as much sale data as possible to ensure accurate and equitable appraisals.

Non-sales market data that also provides insights and a basis for yearly valuations is also acquired from paid publications, webservices, and other paid or free sources. Information critical to the income approach to value is collected from the sources and compared with prior years data as well as property specific information submitted during the protest phase of the appraisal cycle. Changes in any of the metrics are noted and updated for the new appraisal cycle.

Since real estate markets are susceptible to external influences, yearly analysis of sales and non-sales data is critical to analyze, forecast, and determine the impact on appraisal values. Data relative to external issues such as weather-related natural disasters or local and/or national economic adversities will be examined to consider if factors exist to apply to properties if analysis concludes they are impacted by these events.

6. Valuation Model Specification – New and/or revised mass appraisal models are evaluated each tax year by common statistical measures. Model specification takes place across all property types and may also vary within a single category due to data availability, property characteristics, locations, and results of statistical testing. Market areas, which are collections of properties with similar characteristics, locations, or both, are reexamined each year to determine if they are still appropriate or need changes. Land, area, market, data availability, and highest and best use analysis are relied upon to assist in determining the appropriate approach to value and models to apply to the properties within the county.
7. Valuation Model Calibration – Local market sales analysis and Marshall & Swift publications are used to set, test, and update cost tables as needed. Market analysis of comparable sales and locally tested cost data allows for calibration of valuation models utilized in the market modified cost approach to value. Sales data is also utilized in calibrating regression models by identifying and testing variables and the resulting coefficients for acceptable results based on various statistical measures. Information acquired regarding local rental rates, occupancy, expenses, and capitalization rates is utilized to update and modify income valuation models. The calculated values are evaluated for accuracy and uniformity by comparing them to known sale information using common ratio study statistics.
8. The Mass Appraisal Report – In each tax year the Mass Appraisal Report required by the property tax code is prepared and certified by the chief appraiser at the conclusion of the valuation phase of the ad valorem tax calendar, during May. The Mass Appraisal Report is completed in compliance with STANDARDS RULE 6 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is also compliant with STANDARDS RULE 6 of *USPAP*.

9. Hearing Process – Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal hearings with appraisers and formal appraisal review board hearings is developed each year. That information is maintained electronically in categorized files by appraisal department and utilized throughout the protest phase of the appraisal calendar. Information from those files not made confidential by the Tax Code may be obtained by the public through appropriately filed public information requests.

ANNUAL REAPPRAISAL ACTIVITY DETAIL

2025 & 2026

PERFORMANCE ANALYSIS

Each year, following the conclusion of the protest phase, the certified values for that valuation year are reanalyzed with ratio studies to examine the appraisal accuracy and uniformity on an overall basis as well as by market area within property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* from the International Association of Assessing Officers. Median ratios are calculated for properties in each reporting category to measure the level of appraisal also known as appraisal accuracy as compared to the sales prices that have taken place since January 1st. The median ratio and COD are calculated in each real property market area to indicate the level of appraisal and identify potential market areas that may need new model specification, and/or valuation models that would require recalibration. WCAD appraisers field check properties, which during the protest process, have come to our attention that may need to be inspected for quality, condition, depreciation, or location updates. Changes, as necessary, are made to properties with an effort to assure consistent treatment and uniformity within a neighborhood or market area. Inspections or changes of a specific property are also commonly followed by an inspection or review of the market area where the property is located. This assists in identifying potential global benchmark changes that may necessitate review and/or changes of other properties for consistency. **The comptroller's 2024 property value study results and MAP Review for tax year 2025 will also provide detailed analysis of the district's appraisal accuracy and uniformity, and the utilization of methods and procedures required by the Tax Code. Results from both will be used as guides for potential appraisal or administrative changes for 2025 and 2026.**

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for tax year 2025 are detailed in the 2025 proposed appraisal district budget, currently under review by the Board of Directors. The 2025 budget planning began in March of 2024. Each yearly management planning session takes place in late August and is designed to analyze statistics related to the past year's appraisal cycle to assist in planning, organizing, and preparing for future appraisal goals. Existing appraisal practices that are typically continued each year are identified, and methods utilized to keep these practices current are examined. Historic productivity elements associated with each major department of the appraisal district as well as predicted future estimates are analyzed to ensure current resources will be available to adequately achieve required yearly objectives and goals. Information Systems (IS) support is reviewed with year specific functions identified and system updates are scheduled. Computer generated forms are reviewed for revisions based on obsolescence and new procedures. Changes required that result from new legislation are scheduled for completion and testing. Existing maps and data requirements are identified, and updates are scheduled. New hardware and software previously budgeted for utilization by appraisers during fieldwork was procured, evaluated, and utilized during the time covered by the last Reappraisal Plan. Positive steps in

efficiency were gained and the changes assisted in accommodating the continued growth experienced in the county boundaries. For the 2025 and 2026 years, any new additions to the software utilized for fieldwork will be explored, considered, and tested for future implementation.

PLANNING AND ORGANIZATION

A calendar of key events corresponding with Tax Code requirements for appraisal districts is prepared for each year, called the Master Calendar. Additional calendars for various departments within the appraisal district are also maintained and coordinated with the Master Calendar to provide communication between departments on regularly scheduled tasks and goals. Each department or section organizes its workflow around important dates and deadlines prescribed by the Tax Code to remain on schedule for the coming tax year. Personnel requirements and reassignments are determined by September of each year, in conjunction with Managers and Director's planning sessions. Outlines of the 2025 and 2026 yearly appraisal activities calendars are attached for reference. (Appendix C)

MASS APPRAISAL SYSTEM

Computer Assisted Mass Appraisal (CAMA) system revisions are identified and scheduled with Information Systems. All computerized forms and IS procedures are reviewed and revised as required. Potential upgrades or additions to the CAMA system through development by our software vendor are investigated and cost feasibility is analyzed to determine what may be accomplished within the WCAD budget.

The 2023 legislative session provided new additions to the Tax Code that require updates and changes to the CAMA and various procedures. SB2, which added section 23.231, requires yearly monitoring and identification of specific properties for value cap purposes. Additional information will also be provided by the Comptroller for 2025 and 2026 in relation to changes that take place in the consumer price index. Initial changes that were implemented in the CAMA for 2023 will be evaluated this August to identify any areas for updates to improve the identification, valuation, and 25.19 notices of these specific properties. At this point, the new section of the Tax Code is set to expire December 31, 2026, which would be the conclusion of this current reappraisal plan.

In 2025 & 2026, existing residential market areas will continue to undergo statistical testing for accuracy, validity, and any possibilities for the blending of current or creation of new defined valuation areas. Current MRA modeled adjustments applied in the sales comparison approach will also continue to be subjected to yearly statistical analysis for significance and adjusted accordingly by changing market conditions and resulting model output. A process of considering and testing potential new or additional model variables will also be put in place to address or adapt to future shifting market conditions or buyer preferences. Plans will also be outlined and followed in the next two years for research and testing of possible rural areas to include in the current group of properties coded for sales comparison valuation.

Continued development of GIS tools and development of custom analytical maps for use by appraisal staff as well as the public is planned for 2025 and 2026. New software that is identified as a potential benefit in the data gathering and valuation

process of any property type during this reappraisal period will be presented to the Board of Directors and include any gains and ROI expectations.

Finally, any new software available through the CAMA provider will be researched for addition and use during 2025 and 2026 to enhance the ability to provide open data to the public as well as improve the analytical process for the appraisers. Yearly “user group meetings” will be conducted to allow for the gathering of other CAD personnel using the same CAMA software to share best practices, ideas, and submit development requests for enhancements that will gain efficiency and accuracy.

DATA COLLECTION REQUIREMENTS

Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year include adding newly constructed properties, deleting demolished properties, modifying remodeled properties, re-inspecting selected market areas, and field or office verification of sales data and relevant property characteristics. Onsite inspections, aerial imagery, and **change detection** software are utilized **each year** to verify and/or update the recorded sketch characteristics of all improved properties in the district. **Existing sketch validation to the most recent aerials flown each year is performed on a periodic basis to ensure data integrity and accuracy and is scheduled to take place for the 2025 valuation year. Additionally, periodic use of PoolFindr© software with yearly aerials is employed and scheduled for the 2025 valuation year.** Most of the initial data collection for new improvements and transfer to the CAMA system is done through portable electronic devices. Continual monitoring of new or changing software and hardware is employed to attain efficiency and reduce costs.

NEW CONSTRUCTION/DEMOLITION--- New construction field and office review procedures are reviewed and revised as required. The source of building permits and demolitions is confirmed, and system input procedures are revised as needed. Important major starting and finishing dates are projected and entered on the Appraisal Calendar for each tax year.

REMODELING---Market areas or neighborhoods that have new building permits, available sales and prices, or external inspections that indicate the predominant age of the homes has initiated remodels or updates are identified, verified, and field activities scheduled to update property characteristics data. A schedule for checking residential properties in various age strata in specified market areas to establish consistent condition identification levels and remodel standards is in place to monitor and apply the effects of depreciation consistently. Properties earmarked for such checks are field inspected for comparisons to the identified standards and the effective ages are adjusted accordingly and consistently.

RE-INSPECTION OF SELECTED MARKET AREAS---Real property market areas and individual properties are examined for low or high sale ratios, or high coefficients of dispersion. Market areas that have high coefficients of dispersion and many properties that are ratio outliers are

identified for review. In these areas, field and office reviews are scheduled to verify and/or update property characteristic data or the need to adjust delineated market boundaries. Additional sales data is researched and verified, and in the absence of adequate market data, neighborhood delineation may be changed to reflect the similarities of neighborhoods with reference to the sale data. Prior year protest data is analyzed with GIS tools to further identify potential market areas with higher-than-average appeals in efforts to improve appraisal accuracy and uniformity.

FIELD OR OFFICE VERIFICATION OF SALE DATA AND PROPERTY CHARACTERISTICS--- Sale information must be verified, and property characteristics contemporaneous with the date of sale are captured. Sale ratio analysis requires that a property's condition, quality, and size on the sale date be the same as on the appraisal date. Adjustments must be made to the data to account for any differences, which may have occurred between the sale and appraisal dates.

INCOME VALUATION DATA---Information acquired from sales, informal meetings with appraisers, and local and national publications regarding factors associated with the income approach to value will be researched to determine applicability with current or future income models. Other pertinent income data includes but is not limited to contract and market rental rates, asking rental rates, physical and economic vacancies, tenant reimbursements, operating expenses, capitalization rates, discount rates, lease-up projections, and finish-out costs.

Since real estate markets are susceptible to external influences, yearly analysis of sales and non-sales data is critical to analyze, forecast, and determine the impact on appraisal values. Data relative to external issues such as weather-related natural disasters or local and/or national economic adversities will be examined to consider if factors exist to apply to properties if analysis concludes they are impacted by these events.

RESIDENTIAL PROPERTY VALUATION PROCESS

The residential appraisal department is responsible for developing the equal and uniform market values for improved residential property within the county. The staff generally values residential single family, townhomes, condominiums, multifamily housing other than apartments, and manufactured homes. The department is made up of appraisers and support technicians. Data collected during the fieldwork and analysis phases of the appraisal calendar is stored in the CAMA database and utilized to provide market values each year. A calendar summarizing the department's yearly reappraisal activities is attached for reference. (Appendix C)

MODEL SPECIFICATION

Area Analysis--- Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources and provide the field appraiser a current economic outlook on the real estate market. Information is gathered from real estate publications and other outside sources including seminars, conferences, and continuing education courses.

Neighborhood and Market Analysis--- Neighborhood analysis involves the examination of how physical, economic, governmental, and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and stratify comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. Residential valuation and neighborhood analysis are conducted on these well-defined areas within the county. Analysis of comparable market sales data forms the basis of estimating market activity and the level of supply and demand affecting market prices for any given market area, neighborhood, or district. Market sales reflect the effects of these market forces and are interpreted by appraisers into an indication of market value ranges for all defined neighborhoods. Although all three approaches to value may be considered, residential sales can best be interpreted and applied using two generally accepted appraisal techniques known as the cost and market, or comparable sales approach. For low density, multiple family properties, the income approach to value may also be utilized to develop gross rent multipliers in the absence of recent sales data.

The first step in neighborhood analysis is the identification of a group of properties that share certain common traits. A "neighborhood" for analysis purposes is defined as a geographic grouping of properties where the property's physical, economic, governmental, and social forces are generally similar and uniform. Once a neighborhood with similar characteristics has been identified, the next step is to define its boundaries. This process is known as "delineation". Common factors used in neighborhood delineation include location, sales price range, lot size, age of dwelling, quality of construction and condition of dwellings, square footage of living area, and story height. Delineation can involve the physical drawing of neighborhood boundary lines on a map, but it can also involve statistical separation or stratification based on attribute analysis.

Neighborhood identification and delineation is the cornerstone of the residential valuation system at the district. Most residential analysis work is neighborhood specific. Neighborhoods are visually inspected to verify delineations based on observable aspects of homogeneity. Neighborhood delineation is periodically reviewed to determine if further neighborhood specification is warranted. This process is also accomplished with Geographical Information Systems (GIS) by appraisers in the office when reviewing data trends in existing residential values, quality and age of construction components, and available sales data. Various GIS layers within digital maps are inspected each year when determining whether current delineation requires changes because of shifting market trends.

Whereas neighborhoods involve similar properties in the same location, a neighborhood group is simply defined as a grouping of similar neighborhoods in similar locations. Each residential neighborhood is assigned and coded to a neighborhood group based on observable aspects of homogeneity between the areas. Neighborhood grouping is highly beneficial in cost-derived areas of limited or no sales and in direct sales comparison analysis. Defining comparable neighborhood groups serves to increase the available market data by linking comparable properties outside a given neighborhood to other similar neighborhoods. The next level of the hierarchy is the neighborhood cluster and involves the consolidation of similar neighborhood groups. The highest level is identified as an overall market area and usually defined geographically. The residential market areas identified by neighborhood codes and geographical areas are attached for reference. (Appendix D)

Highest and Best Use Analysis--- The highest and best use must be physically possible, legally permissible, financially feasible, and productive to its maximum. The highest and best use of residential property is often its current use. This is due in part to the fact that residential development, in many areas, through use of deed restrictions and zoning, precludes other land uses. In some instances, there are areas that transition over time from what was initially residential to another use. Appraisal standards require a property to be valued at its highest and best use, however a Jurisdictional Exception is provided by USPAP when local law requires something contrary to the recognized standard. 23.01(d) of the Tax Code also addresses the valuation of residential properties with a homestead based on the residential value regardless of if that is not the current highest and best use of the property. Most urban single-family properties in the county meet a highest and best use analysis as the current residential use on the date of appraisal.

After market analysis, neighborhood delineation, and HBU analysis is complete, the last step in model specification is to identify which model(s) will best replicate the forces of supply and demand and recreate values that closely match the sale prices in the defined areas. Two common models specified in the valuation of single-family residential properties in the county are market modified cost and sales comparison. The sales comparison approach is used on most urban homes in Williamson County while market modified cost is mainly applied to a few **historic urban homes and all rural residential properties**. Both techniques are detailed in the model calibration section.

MODEL CALIBRATION

Model calibration involves the testing, updating, and retesting the various specified models by statistical standards to achieve values that replicate the sale prices analyzed had they taken place on the January 1st date of appraisal. Various models used in the valuation process are identified, adjusted, and applied once sales data is collected and updated in the database each year.

Sales Information--- A sales file for the storage of sales data for improved properties is maintained for residential real property. Residential improved sales are collected from a variety of sources, including district survey letters sent to buyers and sellers, field discovery, protest hearings, builders, publications, third party sources, and realtors or brokers. A system of type, source, validity, and verification codes has been established to define salient facts related to a property's purchase or transfer and to help determine relevant market sale price information. As a result of the Tax Code requirement of a January 1 valuation, the effect of time as an influence on price is studied by inverse ratio method, unit value comparisons, paired and re-sales analysis, and multiple regression analysis. Monthly and sometimes daily time adjustments are illustrated through detailed analysis and applied in the ratio study to the sales as indicated within defined areas of study.

Cost Schedules--- Residential property within the county begins with an initial valuation from cost schedules that utilize a comparative unit method. Cost schedules are developed and tested each year by compiling known sale prices of new properties within each defined level of quality of construction and correlating the resulting value per square foot data into a table stored within the CAMA system. Tables are also developed through sales analysis to uniformly apply value for added exterior amenities of a home that are desirable and contribute to sale prices.

Depreciation---Physical depreciation is expressed as a percentage that is computed and subtracted from estimated replacement cost new. The percentage rate is dependent on the class, condition, effective age, and economic life of an improvement. Depreciation tables are initially developed from Marshall & Swift publications, set up based on structure classifications, and observed each year through market sales for potential adjustments. The depreciation schedules ensure that all properties within the same quality and condition depreciate at the same level which leads to uniformity within a market area. A critical element in depreciation is commonly referred to as effective age and is the cornerstone on which the schedules are built. Initial construction dictates the actual age of a structure by establishing a base year on which the age can be calculated. Initially, the actual and effective age are the same. However, over time, owners replace, change, or update deteriorating components of a structure which then reduces the effective age of the property as well as the amount of depreciation. Correlations of sales to effective ages of properties are utilized to trend and update depreciation schedules, as necessary.

Income Models---Income models are utilized if there is sufficient data to develop rent multipliers for residential property that is producing income, and there is little

or no sales information to rely on a market sales approach to value. Typically, there is substantial residential sales information in rental areas and the income approach is not generally used.

Residential Models--- As mentioned previously, the model specified for most residential properties in the district is the sales comparison and is assisted by utilizing multiple regression analysis (MRA) This process facilitates the sales comparison model by providing statistical data for the relevance of various identified property characteristics as well as their associated influence on value. Appraisal literature points to the importance of relying on the market to extract adjustments used in the sales comparison approach that address characteristic differences between properties. For each market area, a model is specified based on the characteristics of value, or variables, which return acceptable analytical statistics. Once those variables are identified and calculated by the regression analysis, the sales comparison approach can be used to value the properties within the market area by the most comparable sales to each subject property. Model calibration then occurs in two parts. First, during the identification of the comparable sales selection criteria that is input into the CAMA system. Second, when the final determinations of the resulting MRA variable coefficients are applied. **For valuation years 2025 and 2026, new variable approaches and combinations in the MRA model will be explored and tested for the possibility of improving regression output statistics and overall appraisal measures of central tendency.**

Properties that are not valued by the sales comparison model are valued using the market modified cost model. Neighborhood, or market adjustment factors are developed from appraisal statistics provided from ratio studies and are used to ensure that calculated values are consistent with the market. This approach accounts for neighborhood market influences not particularly specified in a purely cost model. It also is useful for properties that are sometimes difficult to model through MRA due to the high degree of variability that exists in the identified market area. This is often observed in significantly older homes that were built in what are referred to as “old town” areas in the county, and rural properties on various size tracts of land. The following equation denotes the hybrid model used:

$$MV = MA [RCN - D] + LV$$

The market value (MV) is calculated once the market adjustment factor (MA) is applied to the replacement cost new (RCN) less depreciation (D) and then adding the land value (LV). During the valuation phase of the appraisal year, statistical analysis of current appraised values as compared with recent time-adjusted sales determines the appropriate market adjustment for each neighborhood. Market adjustment factors assist in calibrating the model and are applied uniformly within individual neighborhood codes to account for location variances between market areas or across a jurisdiction. Thus, following analysis of recent sales appropriately adjusted for the effects of time, calculated values following the application of the determined market adjustment factor will reflect the market influences and conditions only for the specified market area on the appraisal date of January 1. **In 2025 and 2026, properties valued by this model will be tested for further valuation through the sales comparison approach prior to mailing**

valuation notices so additional residential property owners receive more detailed and comprehensive 25.19 notice information.

Statistical Analysis--- Model specification and calibration are an iterative process and involves various statistical testing measures. Once a model is specified, fine tuning takes place during the calibration process to produce the best resulting outcome statistics, and thus, accurate and consistent values. Residential appraisers perform statistical analysis annually to evaluate whether values are consistent with the market. Ratio studies are conducted on various market levels in the district to judge mass appraisal accuracy and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are conducted on specified neighborhood and market levels and summarized by year. These summary statistics provide the appraisers a tool to determine both the level and uniformity of appraised value on a neighborhood or market area basis and consider whether appraised values require adjustments relative to changing market conditions. The level of appraised value is determined by calculating the median appraisal to sale ratio within each market area. The accuracy and uniformity of a market area is evaluated by the coefficient of dispersion for the same dataset.

RESIDENTIAL (BUILDER'S) INVENTORY

23.12 of the Tax Code allows a wholesale valuation of residential inventory if it is: 1) held for sale in the normal course of business for the owner; 2) has never been occupied as a residence; and 3) it has never been rented and produces no income. This special valuation is given to the owners who request it and are typically builders and developers. Each year, known bulk sales of residential properties are analyzed to determine discount factors to apply based on supply in the area, current demand, typical holding periods, and typical build-out timeframes. Once factors are established, all single-family residential properties that are/were owned on the first of the year by a known builder or developer are identified and the factors are applied to the selected properties. Those properties are then sent the notice of value for the year with the calculated discount applied.

COMMERCIAL PROPERTY VALUATION PROCESS

The commercial appraisal department is responsible for developing the equal and uniform market values for improved commercial property within the county. The staff generally values apartments, office, retail, warehouse/manufacturing, and various other categories of business-related facilities. Data collected during the fieldwork and analysis phases of the appraisal calendar is stored in the CAMA database and utilized to provide market values each year. A calendar summarizing the department's yearly reappraisal activities is attached for reference. (Appendix C)

MODEL SPECIFICATION

Area Analysis--- Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rates, discount rates, and financing trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources. The commercial appraisers and manager analyze the data and meet regularly to discuss how these factors and trends could impact the local real estate market. More detailed analysis by property type and various categories is then undertaken to determine what model recalibration and specification will need to occur during the upcoming valuation cycle.

Neighborhood and Market Analysis---A commercial neighborhood, submarket, or economic area is comprised of land and the commercial properties located within the boundaries of a specifically defined geographic location, or a collection of land and the commercial properties defined by similar business functions within a defined geographic location. The school districts within the county provide the first basis of the geographic delineation of the commercial properties by location. Market area delineations can be based on man-made, political, or natural boundaries. Submarket analysis involves the examination of how physical, economic, governmental, and social forces at the local, national, and international level influence or affect property values. The effects of these forces are used to determine the highest and best use for a property, and to select the appropriate sale, income, and cost data in the valuation process. Economic area identification and delineation by each major property use type is a key component in a commercial mass appraisal valuation system. Economic areas are periodically reviewed to determine if a revised delineation is required. The commercial market areas are attached for reference. (Appendix D)

Highest and Best Use Analysis--- The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate, as of the date of valuation. The highest and best use of any given property must be physically possible, legally permissible, financially feasible, and maximally productive. It is the use that will generate the highest net return to the property over time. The appraiser must consider the most probable use that is permitted under local administrative regulations and ordinances. While its current zoning regulation may restrict a property's use, the appraiser may also consider the probability that the zoning could be changed, based on activity in the area. A

property's current use is often the highest and best use due to zoning regulations. However, there are times when the market and zoning changes proposed and allowed by a city have defined areas in transition where the highest and best use may not reflect the actual use of the property at the time of appraisal.

After market analysis, neighborhood delineation, and HBU analysis is complete, the last step in model specification is to identify which model(s) will best replicate the forces of supply and demand and recreate values that closely match the sale prices in the defined areas. The commercial department utilizes the cost, market modified cost, sales comparison, and income approaches to value when determining which specific models will be applied to the various properties. Property type, use, and availability of data are factors which typically drive the specification process.

MODEL CALIBRATION

Model calibration involves the testing, updating, and retesting the various specified models by statistical standards to achieve values that replicate the sale prices analyzed had they taken place on the January 1st date of appraisal. Various models used in the valuation process are identified, adjusted, and applied once sales data is collected and updated in the database each year.

Sales Information--- Sales files for the storage of sales data for improved properties are maintained for each type of commercial real property. Commercial improved sales are collected from a variety of sources, including: district survey letters sent to buyers and sellers, field discovery, protest hearings, builders, publications, third parties, realtors, and brokers. A system of type, source, validity, and verification codes has been established to define salient facts related to a property's purchase or transfer and to help determine relevant market sale price information. The effect of time as an influence on price can be considered by paired and re-sales analysis or forecast trending and applied in the ratio study to the sales as indicated within each neighborhood area.

Cost Schedules--- The cost approach to value is applied to all improved real property by utilizing the comparative unit or square foot method to determine replacement cost new. Replacement cost new should include all direct and indirect costs, including materials, labor, supervision, architect, and legal fees, overhead and a reasonable profit. Development of a comparative cost unit for each building class involves the utilization of national cost data reporting services as well as consideration of actual cost information on comparable properties within the county. A base cost rate has been developed for each building class and represents the replacement cost per unit for a benchmark property for each class. Date and location modifiers are necessary to adjust cost data to reflect conditions in a specific market and changes in costs over time. Since a national cost service is used as a basis for the cost models, location modifiers are necessary to adjust these base costs specifically for Williamson County. The national cost services provide these modifiers and are also checked with any known local sales obtained by the appraisal district.

Depreciation---Physical depreciation is expressed as a percentage that is computed and subtracted from estimated replacement cost new. The percentage rate is dependent on the class, condition, effective age, and economic life of an improvement. Depreciation tables are derived from Marshall & Swift publications, set up based on structure classifications, and observed each year through market sales for potential adjustments.

Sales Comparison---Commercial sales models are derived by utilizing various comparison elements between properties within the same use type. Common elements include, but are not limited to type, class, size, unit size, and number of units, age, and location. When sufficient sales data is adequate for a use type, a comparison grid is used to account for adjustments required for differences that may exist between the subject property and comparables to get final adjusted values and reconcile a median sales comparison value.

Income Valuation--- Properties which are typically not owner-occupied for which a lot of rental, vacancy and collection loss, and expense data is available are also valued via an income approach. Many national, regional, and local publications are used, in addition to WCAD surveys, research, and information provided during informal hearings to derive the typical rental rates, operating expenses, vacancy and collection loss rates, lease terms, finish out allowances, and concessions by property type and location. Overall capitalization rates are derived internally from known sales and compared to local and national publications. The income approach parameters, including rental and vacancy and collection loss rates, operating expense ratios, and overall capitalization rates are then inserted into the various income tables used to establish the final market value of a property. For 2025 and 2026 valuation, new software will be utilized to quickly collate income data for properties submitted during the appeal process and provide for more efficient and organized research. That data will also be used in analysis and valuation of subsequent years for identifying market norms and trends which will improve valuation efficiency and accuracy.

Statistical Analysis--- The commercial appraisers perform statistical analysis annually to evaluate whether values are equitable and consistent with the market. Ratio studies are conducted on commercial market areas and/or property type in the district to judge mass appraisal accuracy and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each neighborhood and are summarized by year. These summary statistics provide the appraisers a tool by which to determine both the level and uniformity of appraised value on a market area basis and consider whether appraised values require adjustments relative to changing market conditions.

Reconciliation and Valuation--- Based on the market data analysis and the methodology described in the cost, sales, and income approaches, the various models are calibrated, and values are developed for each commercial property. The cost approach model is applied to every improved property. Additional valuation indicators may be developed and applied using the sales comparison and income approaches, depending on the property type and availability of data. The final valuation of a property type is finalized by

reconciling these indications of value and considering the weight of the market information available for evaluation and analysis in these approaches to value.

LAND VALUATION PROCESS

The land appraisal department is responsible for developing the equal and uniform market values for all vacant and improved land within the county. The department is made up of appraisers and a support technician. Data collected during the fieldwork and analysis phases of the appraisal calendar is stored in the CAMA database and utilized to provide market values each year. A calendar summarizing the department's yearly reappraisal activities is attached for reference. (Appendix C)

MODEL SPECIFICATION

Area Analysis--- Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices interest rates, discount rates, and financing trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources. The land appraisers analyze the data and meet regularly to discuss how these factors and trends could impact the local real estate market. More detailed analysis is then completed to determine what model recalibration and specification will need to occur during the upcoming valuation cycle.

Neighborhood and Market Analysis---Land valuation is guided by the principle of substitution and the analysis of known and available sales prices within market areas defined by similar factors such as: location, zoning, economics, and land or building uses. Land is divided into four categories at WCAD. They are rural, transitional, residential, and commercial. Within those categories are market areas that are defined by location and typical use. Delineation of these market areas allows the land appraisers to specify similar land types and value them consistently and uniformly with tables derived from sales within the defined areas. The land market areas identified by land tables are attached for reference. (Appendix D)

Highest and Best Use Analysis--- The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate, as of the date of valuation. The highest and best use of any given property must be physically possible, legally permissible, financially feasible, and maximally productive. It is that use that will generate the highest net return to the property over time. The appraiser must consider the most probable use that is permitted under local administrative regulations and ordinances. While its current zoning regulation may restrict a property's use, the appraiser may also consider the probability that the zoning could be changed, based on activity in the area. A property's current use is often the highest and best use due to zoning regulations. However, there are times when the market and zoning changes proposed and allowed by a city have defined areas in transition where the highest and best use may not reflect the actual use of the property at the time of appraisal.

After market analysis, neighborhood delineation, and HBU analysis is complete, the last step in model specification is to identify which model(s) will best replicate the forces of supply and demand and recreate values that closely

match the sale prices in the defined areas. The land department utilizes the sales comparison approach to value and applies acquired sales to various models assigned to properties which are often based on location and use type. Property type, use, and availability of data are factors which typically drive the specification process.

MODEL CALIBRATION

Sales Information--- Sales files for the storage of sales data for vacant and improved properties are maintained for all real property. Vacant and improved sales are collected from a variety of sources, including district survey letters sent to buyers and sellers, field discovery, protest hearings, builders, and realtors and brokers. A system of type, source, validity, and verification codes has been established to define salient facts related to a property's purchase or transfer and to help determine relevant market sale price information. The effect of time as an influence on price can be considered by paired sales analysis or forecast trending and applied in the ratio study to the sales as indicated within each neighborhood area.

Sales Comparison--- Land is valued primarily on the sales comparison approach. Sale properties are examined for their attributes and adjusted for their differences. The primary difference is size, but other attributes, such as view, location, frontage, zoning, topography, utility availability and tree coverage may also be used or considered. Rural land valuation is typically accomplished by establishing price per acre tables or lot tables from sales within various defined market areas. This technique allows consistent appraisal across market areas in addition to the ability to change values on multiple properties in an efficient manner. Commercial tracts are categorized by established location boundaries, and yearly sales data assists in deriving price per square foot tables to efficiently apply uniform appraisals and adjustments as needed. Residential land is valued using the sales comparison approach and is also verified yearly by an allocation or abstraction method.

Statistical Analysis--- The land appraisers perform statistical analysis annually to evaluate whether values are equitable and consistent with the market. Ratio studies are conducted on land market areas in the district to judge mass appraisal accuracy and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each market area and are summarized by year. These summary statistics provide the appraisers a tool to determine both the level and uniformity of appraised value on a market area basis and consider whether appraised values require adjustments relative to changing market conditions.

Reconciliation and Valuation--- Based on the results of the analysis on available market data, land appraisers can adjust valuation tables as necessary to systematically apply land values to the properties within the county in an efficient manner.

AGRICULTURAL LAND

If property is devoted principally to agricultural use to the degree or intensity generally accepted in the area for five of the preceding seven years, it is eligible for special valuation, called productivity value. As such, the appraised value is determined to be what the property would sell for but only considering its value as an agricultural property (productivity). Agricultural valuation is based on net-to-land calculations, which take either rental rates and subtract typical expenses to arrive at an income to an investor, or they are computed by taking yields and crop prices typical of the county and subtracting expenses to arrive at income to a farmer. These calculations are done for several categories of improved and native pasture, dry crop, and wasteland. If a property is approved for productivity value, then the value per acre is applied by tables, depending on the quality and type of agricultural land present. Rental rates per acre, if used, are derived from WCAD surveys. This approach is an income approach but is based on a predetermined (agricultural) highest and best use, which may, or may not be the highest and best use for the land.

Wildlife management is another sub-category that may receive productivity value, based on criteria that the owner must maintain, including but not limited to, erosion, habitat, and predator control. WCAD follows protocols established by the Tax Code to ensure proper correspondences and applications are sent to property owners with and without productivity valuation. Each year, an area, typically identified by a school district, is also selected for an audit of properties with current productivity valuation to ensure continued compliance with established guidelines. **The scheduled school districts for 2025/26 are Liberty Hill and Florence.**

BUSINESS PERSONAL PROPERTY, MINERALS & UTILITIES VALUATION PROCESS

The personal property appraisal department is responsible for developing the equal and uniform market values for all business personal property, leased assets, vehicles and aircraft, and multi-location assets within the county. The department is made up of appraisers and support technicians. Data collected during the fieldwork and analysis phases of the appraisal calendar is stored in the CAMA database and utilized to provide market values each year. A calendar summarizing the department's yearly reappraisal activities is attached for reference. (Appendix C)

DATA COLLECTION

The business personal property data is collected yearly through field inspection and property owner renditions. Annual field inspections allow for discovery of new businesses, ownership changes, relocation or closing of business not revealed through other sources. WCAD utilizes outside vendors who establish a listing of vehicles within the jurisdiction from the Texas Department of Transportation (TxDOT) Title and Registration Division. Leased and multi-location assets are mainly provided through owner renditions.

MODEL SPECIFICATION

SIC Code Analysis---Standard Industrial Classification (SIC) codes were developed by the federal government to describe property and are used as the basis for classification and valuation of business personal property accounts. SIC code identification and delineation is a critical part of the business personal property valuation system. Analysis work done in association with the valuation process is SIC code specific.

MODEL CALIBRATION

Cost schedules---The primary approach to the valuation of business personal property is by the cost approach which is based on value-in-use of items in a business as if it were to be sold to continue operation. Each year, the cost tables for each type of personal property are updated using information received from renditions during the protest season. The quality/density schedules derived from inventory and furniture and fixtures is then entered into the WCAD cost tables. Depreciation is also adjusted each year to reflect the passage of time. During the valuation season, final values may be based on WCAD cost and depreciation tables, renditions (actual depreciated costs), sale prices, if available, or state cost and depreciation schedules where WCAD may be lacking data.

INDUSTRIAL PERSONAL PROPERTY

Some unique industrial personal property, utilities, and minerals are valued by an independent appraisal company, Capitol Appraisal Group, Inc. (CAGI). The following identifies CAGI's yearly responsibilities for these unique properties.

- (1) Identifying properties to be appraised: Each year, a meeting is held with CAGI to establish the potential list of properties that the companies will be responsible for appraising as defined by the agreed contracts between CAGI and WCAD. Industrial properties on the list are identified as part of the appraiser's physical inspection process each year and through submitted data by the property owner. The appraiser may also refer to legal documents, photos, and other descriptive items.
- (2) Identifying and updating relevant characteristics of each property in the appraisal records: The appraiser identifies and updates relevant characteristics through the inspection process. Confidential rendition, assets lists, and other confidential data also provide additional information. Subject property data is verified through previously existing records and through published reports.
- (3) Defining market areas in the district: Market areas for industrial properties tend to be regional, national, and sometimes international. Published information such as prices, financial analysis and investor services reports are used to help define market area.
- (4) Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics: Among the three approaches to value (cost, income and market), industrial properties are most commonly appraised using replacement/reproduction cost new less depreciation models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also be used.
- (5) Comparison and Review: The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

UTILITIES, RAILROAD AND PIPELINE PROPERTIES

Utilities are valued by the unit method by Capitol Appraisal Group, Inc. The following identifies CAGI's reappraisal plan for these unique properties.

- (1) Identifying properties to be appraised: Utility, railroad and pipeline properties that are susceptible to inspection are identified by inspection. The appraiser may also refer to other documents, both public and confidential to assist in identification of these properties.
- (2) Identifying and updating relevant characteristics of each property in the appraisal records: The appraiser identifies and updates relevant characteristics through data collected as part of the inspection process and through later submissions by the property owner, sometimes including confidential rendition. Additional data are obtained through public sources, regulatory reports and through analysis of comparable properties.
- (3) Defining market areas in the district: Market areas for utility, railroad and pipeline property tend to be regional or national in scope. Financial analyst and investor services reports are used to help define market areas.
- (4) Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics: For all three types of property, the appraiser must first form an opinion of highest and best use. Among the three approaches to value (cost, income, and market), pipeline value is calculated using a replacement/reproduction cost new less depreciation model [RCNLD]. In addition to the RCNLD indicator, a unit value model may also be used if appropriate data are available. Utility and railroad property are appraised in a manner like pipeline except that the RCNLD model is not used.
- (5) Comparison and Review: The appraiser considers results that best address the individual characteristics of the subject property when multiple models are used. Year-to year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process. These types of property are also subject to review by the Property Tax Division of the Texas Comptroller's Office through their annual Property Value Study.

MINERALS – OIL AND GAS

Minerals are valued by the Capitol Appraisal Group, Inc. The following identifies CAGI's reappraisal plan for these properties.

- (1) Identification of new property and its situs. As subsurface mineral properties lie within the earth, they cannot be physically identified by inspection like other real property. However, the inability to directly inspect does not appreciably affect the ability to identify and appraise these properties. To identify new properties, CAGI obtains monthly oil and gas lease information from the Railroad Commission of Texas [RRC] to compare against oil and gas properties already

identified. The situs of new properties is determined using plats and W-2/G-1 records from the RRC, as well as CAGI's in-house map resources.

- (2) Identifying and updating relevant characteristics of all oil and gas properties to be appraised. Relevant characteristics necessary to estimate value of remaining oil or gas reserves are production volume and pattern, product prices, expenses borne by the operator of the property, and the rate at which the anticipated future income should be discounted to incorporate future risk. CAGI obtains information to update these characteristics annually from regulatory agencies such as the RRC, the Comptroller of Public Accounts, submissions from property owners and operators, as well as from published investment reports, licensed data services, service for fee organizations and through comparable properties, when available.
- (3) Defining market areas in the district and identifying property characteristics that affect property value in each market area. Oil and gas markets are regional, national, and international. Therefore, they respond to market forces beyond defined market boundaries as observed among more typical real properties.
- (4) Developing an appraisal approach that best reflects the relationship among property characteristics affecting value, and best determines the contribution of individual property characteristics. Among the three approaches to value (cost, income, and market), the income approach to value is commonly used in the oil and gas industry. Through use of the discounted cash flow technique in particular, the appraiser can bring together relevant characteristics of production volume and pattern, product prices, operating expenses and discount rate to determine an estimate of appraised value of an oil or gas property.
- (5) Comparison and Review. Use of the income approach is the first step in determining an estimate of market value. After that the appraiser reviews the estimated market value compared to its previous certified value and compares it to industry expected payouts and income indicators. The appraiser examines the model's value with its previous year's actual income, expecting value to typically vary within in a range of 2-5 times actual annual income, provided all appropriate income factors have been correctly identified. Finally, periodic reassignment of properties among appraisers and review of appraisals by a more experienced appraiser further expand the review process.

DELIVERY OF NOTICES

Each tax year covered by the plan, following the conclusion of the outlined appraisal activities, the chief appraiser will provide a notice of appraised value for each property as prescribed by Section 25.19 of the Texas Property Tax Code. Upon receipt of value notices, property owners may protest the value determined by the appraisal district within a period specified by the Tax Code.

HEARING PROCESS

Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal hearings with appraisers and formal appraisal review board hearings is developed each year following the completion of the valuation phase. These items include, but are not limited to cost schedules, quality/density schedules, depreciation schedules, useful life tables, land tables, maps, sale and equity comparable adjustment grids, sale data, rental surveys, vacancy information, expense ratios, overall capitalization rates, income tables, field cards and pictures. This information is maintained electronically in categorized files by appraisal department and utilized throughout the protest phase of the appraisal calendar. Information from those files not made confidential by the Tax Code may be obtained by the public through appropriately filed public information requests.

THE MASS APPRAISAL REPORT

Each tax year the Mass Appraisal Report required by the property tax code is prepared and certified by the Chief Appraiser at the conclusion of the valuation phase of the ad valorem tax calendar during May. The Mass Appraisal Report is completed in compliance with STANDARD RULE 6 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is also compliant with STANDARD RULE 6 of *USPAP*.

Appendix A

2025 Proposed Budget

2025 Budget Requested Recap



2025 Budget Requested - 4% Merit Recap (revised 05/03/2024)

										2025 Requested Budget	% Change
I	Account Name	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget		
6010 - Salaries		\$ 4,650,100	\$ 4,558,805	\$ 4,804,400	\$ 4,768,301	\$ 5,200,600	\$ 5,073,201	\$ 6,180,500	\$ 6,814,700	\$ 7,373,300	8.20%
6020 - Allowances		\$ 265,800	\$ 277,637	\$ 269,300	\$ 268,270	\$ 319,100	\$ 316,081	\$ 320,000	\$ 344,700	\$ 359,700	4.35%
6030 - Group Health		\$ 675,600	\$ 571,411	\$ 656,500	\$ 565,670	\$ 729,800	\$ 661,168	\$ 836,600	\$ 974,200	\$ 1,024,600	5.17%
6040 - Retirement		\$ 882,200	\$ 926,287	\$ 912,000	\$ 1,065,546	\$ 1,000,600	\$ 991,037	\$ 1,181,100	\$ 1,303,200	\$ 1,405,800	7.87%
6060 - Worker's Comp Insurance		\$ 8,900	\$ 8,214	\$ 8,900	\$ 9,354	\$ 8,900	\$ 7,315	\$ 7,900	\$ 9,200	\$ 9,200	0.00%
6070 - Social Security / Disability		\$ 71,000	\$ 67,271	\$ 73,200	\$ 67,429	\$ 79,700	\$ 95,690	\$ 95,400	\$ 105,000	\$ 113,000	7.62%
6110 - Office Supplies		\$ 13,600	\$ 9,810	\$ 12,500	\$ 8,340	\$ 13,900	\$ 13,924	\$ 13,500	\$ 13,600	\$ 16,600	22.06%
6120 - Postage		\$ 210,900	\$ 143,617	\$ 223,300	\$ 168,714	\$ 228,000	\$ 200,882	\$ 291,500	\$ 215,300	\$ 247,500	14.96%
6130 - Forms/Printing		\$ 85,000	\$ 67,388	\$ 88,200	\$ 68,709	\$ 97,100	\$ 75,721	\$ 101,700	\$ 72,400	\$ 89,100	23.07%
6140 - Janitorial Supplies		\$ 7,200	\$ 5,470	\$ 7,200	\$ 4,608	\$ 7,200	\$ 6,805	\$ 7,200	\$ 7,800	\$ 7,800	0.00%
6150 - Minor Equipment/Furniture		\$ 80,800	\$ 70,949	\$ 80,300	\$ 73,274	\$ 87,700	\$ 76,091	\$ 91,000	\$ 94,000	\$ 94,000	0.00%
6160 - Computer Supplies		\$ 13,500	\$ 13,042	\$ 13,600	\$ 8,729	\$ 13,400	\$ 10,278	\$ 12,300	\$ 16,500	\$ 16,500	0.00%
6210 - Schools/Conferences Membership (Prof Dev)		\$ 111,700	\$ 67,544	\$ 109,200	\$ 103,507	\$ 123,400	\$ 118,954	\$ 134,300	\$ 133,600	\$ 165,200	23.65%
6215 - Equipment Lease/Rental		\$ 40,000	\$ 31,432	\$ 41,100	\$ 33,085	\$ 41,100	\$ 33,030	\$ 41,100	\$ 42,300	\$ 43,500	2.84%
6220 - Utilities		\$ 167,300	\$ 204,582	\$ 217,400	\$ 219,874	\$ 215,900	\$ 219,418	\$ 228,200	\$ 232,200	\$ 224,700	-3.23%
6225 - Building Repair & Maint.		\$ 129,300	\$ 188,231	\$ 148,400	\$ 261,807	\$ 154,200	\$ 265,455	\$ 179,500	\$ 185,400	\$ 189,400	2.16%
6235 - TLO Expenses		\$ 10,200	\$ 11,100	\$ 11,900	\$ 11,850	\$ 12,000	\$ 12,900	\$ 14,300	\$ 16,000	\$ 17,500	9.38%
6236 - BOD Expenses		\$ 6,000	\$ 3,934	\$ 6,000	\$ 5,992	\$ 6,000	\$ 4,828	\$ 6,000	\$ 368,000	\$ 184,000	-50.00%
6240 - Publications		\$ 85,300	\$ 92,252	\$ 113,300	\$ 111,467	\$ 109,500	\$ 97,749	\$ 132,500	\$ 140,500	\$ 146,100	3.99%
6250 - Contingency Emergency		\$ 500	\$ 44,020	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	0.00%
6260 - Consulting/Professional Services		\$ 857,700	\$ 738,367	\$ 899,100	\$ 712,317	\$ 924,600	\$ 847,599	\$ 1,011,000	\$ 1,084,400	\$ 1,185,800	9.35%
6280 - Maintenance Contracts		\$ 277,600	\$ 286,362	\$ 285,800	\$ 285,265	\$ 394,700	\$ 368,632	\$ 421,300	\$ 430,200	\$ 444,800	3.39%
6285 - Computer Services/Licenses		\$ 123,900	\$ 123,797	\$ 135,300	\$ 136,957	\$ 157,800	\$ 152,726	\$ 145,800	\$ 187,700	\$ 279,600	48.96%
6290 - Business Insurance		\$ 17,800	\$ 18,060	\$ 17,800	\$ 20,566	\$ 19,800	\$ 21,859	\$ 21,700	\$ 23,300	\$ 25,600	9.87%
6810 - Debt Service - Building		\$ 425,600	\$ 425,517	\$ 425,600	\$ 425,517	\$ -	\$ -	\$ -	\$ -	\$ -	-
8010 - Capital Outlay		\$ 61,200	\$ 53,495	\$ 65,000	\$ 63,782	\$ 65,000	\$ 32,887	\$ 65,000	\$ 47,500	\$ 65,000	36.84%
8020 - Furniture & Fixtures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
8030 - Fund Depreciation		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
TOTALS		\$ 9,283,700	\$ 9,008,594	\$ 9,630,800	\$ 9,468,930	\$ 10,015,500	\$ 9,704,230	\$ 11,544,900	\$ 12,867,200	\$ 13,733,800	6.73%
Appraisal Review Board Budget		\$ 227,800	\$ 200,915	\$ 244,500	\$ 251,017	\$ 242,400	\$ 303,996	\$ 282,300	\$ 306,400	\$ 347,800	13.51%
TOTAL WCAD and ARB BUDGET		\$ 9,511,500	\$ 9,209,509	\$ 9,875,300	\$ 9,719,947	\$ 10,257,900	\$ 10,008,226	\$ 11,827,200	\$ 13,173,600	\$ 14,081,600	6.89%
<i>One Time Reserve Expense</i>											
Board budget buy down from assigned fund balance		\$ (158,000)		\$ (399,453)		\$ (300,000)		\$ (300,000)	\$ (50,000)		-100.00%
TOTAL WCAD ALLOCATION BUDGET		\$ 9,353,500		\$ 9,475,847		\$ 9,957,900		\$ 11,527,200	\$ 13,123,600	\$ 14,081,600	7.30%

Appendix B

Master Calendar

Appendix C

Appraisal Department Task Calendars

R E S I D E N T I A L

[illegible]

Calendar of Key Events

[illegible]

LAND

[illegible]

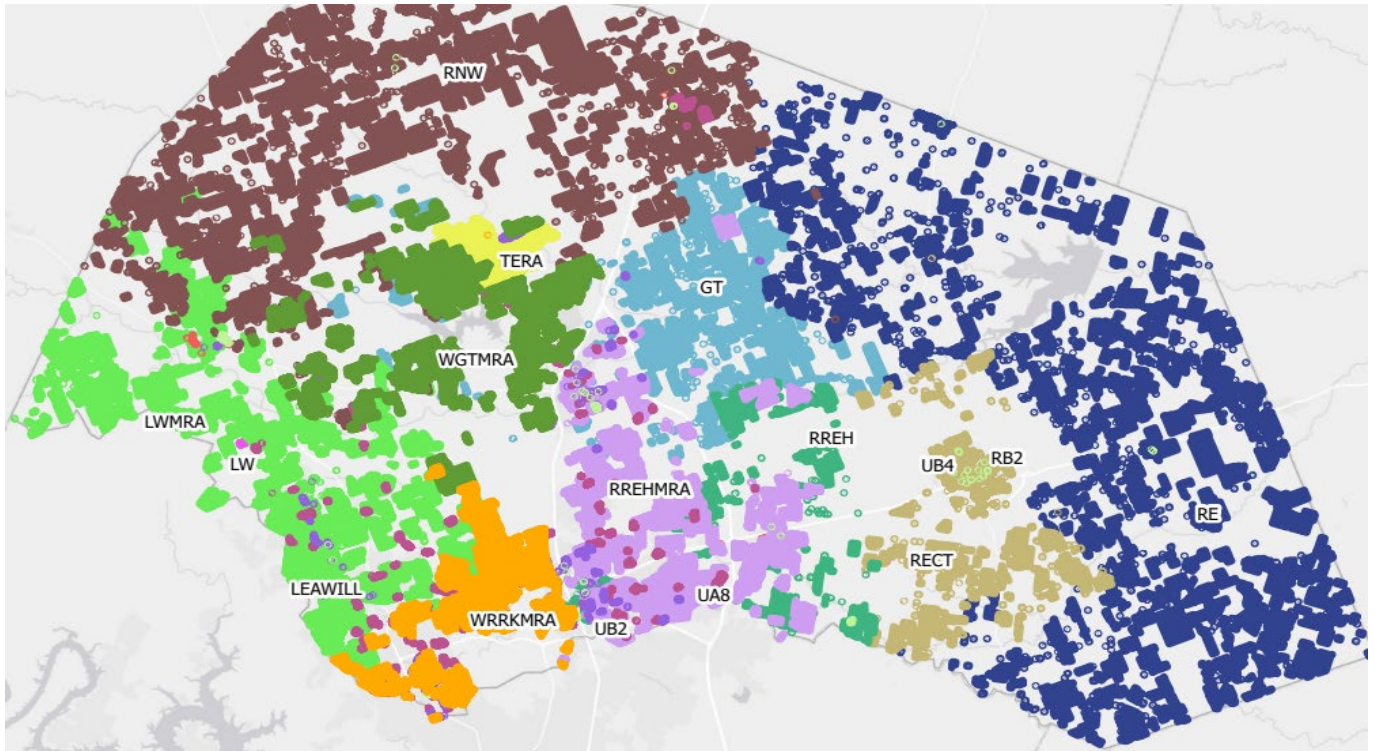
Business Personal Property

[illegible]

Appendix D

Appraisal Market Areas

WCAD RESIDENTIAL MARKET
MODELING AREAS



WCAD RESIDENTIAL
NEIGHBORHOOD CODES

MH TYPES	Coupland ISD	Florence ISD	Thrall/Throntdale/Lexington ISD
AM10DLXI	T610D80H	F001D30F	X006330I
AM20SLXI	T705350I	F001X	X304484I
AM30DDXI		F112708A	X401D75H
AM40SDXI		F301D30I	X402421C

Georgetown ISD	Georgetown ISD	Georgetown ISD	Georgetown ISD
G105M50E	G226616B	G548321C	G725698D
G108414C	G227416C	G549321C	G727598F
G110693B	G228520C	G550496H	G730590D
G117519C	G230698D	G551409G	G732592E
G118601C	G235480G	G555501F	G734592D
G119404E	G240492H	G557406G	G736592E
G120480H	G242593F	G558213F	G736016B
G122519C	G242X	G565486I	G736018C
G123514C	G244484H	G568220C	G737017C
G125483H	G250584D	G569317D	G740594D
G126591F	G305M50H	G570318C	G742588F
G127500E	G308409G	G570499G	G743516B
G127507D	G310501D	G571320C	G745500D
G127X	G311417C	G571513C	G745D00B
G130470H	G315496H	G571617B	G746504C
G130008E	G320M35I	G573418C	G747607C
G130085I	G324020D	G573420D	G748514C
G131481H	G325595H	G573020C	G749614B
G134012B	G401590F	G575M00I	G749615B
G135603C	G410070D	G580M00I	G750616B
G140576D	G410086I	G600O21C	G751616B
G145690C	G411505D	G601475I	G752617A
G146603C	G411017E	G616017C	G753620B
G150584F	G412400H	G617021C	G754402E
G152586G	G413415C	G617T05C	G755321C
G156583D	G4180	G618T60I	G760500D
G165582D	G420319C	G619T68H	G761407F
G171709B	G420407F	G620T40I	G761509F
G172613B	G420495G	G622T60I	G762401G
G175468G	G421021C	G630402G	G763414D
G178616B	G425482I	G635065I	G764504F
G180580F	G430490I	G635402H	G765M90F
G181404G	G437490I	G650H	G766409F
G182484G	G437X	G652H	G767411F
G183618B	G442490G	G653H	G770M90F
G185603B	G445317D	G656H	G775594D
G187476H	G501006D	G701583F	G794600B
G191592F	G502200E	G702509C	G795517B
G192584C	G502210E	G707696C	G798413E
G194597G	G507521B	G710694C	G799514C
G195585F	G508418D	G711721A	G809704A
G197584F	G509418D	G712698C	G875X07F
G198502E	G510401G	G714698D	G885X
G205600A	G511320D	G716700A	G890498H
G206621A	G520472I	G718605C	G890598C
G210582E	G530M80I	G720601C	G890598E
G215594D	G540594E	G721521B	G891500F
G220M86C	G542404I	G721617A	G892500C
G223605C	G542017D	G7220607C	G892596C
G224714B	G545401G	G722620A	G893501F
G225695D	G546214E	G723606C	G893501G
G226417C	G547217C	G724606C	G894500D

Georgetown ISD	Hutto ISD	Liberty Hill ISD	Jarrell/Bartlett/Granger ISD
G894596D	H004D64G	I030D80G	J002D35H
G895506D	H005D86H	I035D95E	J102595E
G895508E	H101601D	I101407F	J103603C
G895514C	H102601C	I115619B	J104699C
G896505C	H103491H	I116596F	J105520C
G896508C	H104412B	I120614B	J106521C
G896514C	H105403G	I122617A	J107521C
G897403H	H106403G	I123415C	J201500G
G897404F	H107213F	I133421B	J202505F
G897406E	H107421C	I140599D	J203320D
G897406F	H107521C	I145501E	J204407G
G897414D	H108212F	I145508C	J205220E
G898405G	H108318D	I160602C	J207016E
	H108403H	I210486F	J208321D
	H109421C	I212317D	J209321D
	H109486G	I215400G	J210321D
	H115406G	I243516B	J211220E
	H120406G	I310599F	J305492H
	H121413C	I311617B	J306017E
	H122416C	I312518B	J307419C
	H123414C	I320599C	J308421C
	H123421C	I410600C	J311413D
	H1240317D	I411416C	J320320D
	H161	I412418C	J410335I
	H201502F	I413520C	J430340I
	H202499H	I413019C	J450D45I
	H203403G	I414019C	J501330I
	H204601C	I420701A	J520422C
	H205217D	I422413F	J602D30I
	H2110	I422613C	J605D92G
	H220521C	I423613A	
	H255221D	I424616A	
	H301597F	I425518B	
	H301X98G	I433420C	
	H302521A	I440D94G	
	H303401G	I448514C	
	H303419C	I450610C	
	H304519C	I451417C	
	H304601C	I451418C	
	H305500C	I460514C	
	H306321C	I461618A	
	H307404J	I505X	
	H308403H	I510D29I	
	H309593F	I511417C	
	H313405H	I513419C	
	H313505C		
	H317316D		
	H318417C		
	H401403G		
	H402401H		
	H403603D		
	H404513C		
	H405016D		
	H406420C		
	H415421C		
	H503440I		
	H505403H		

Leander ISD	Leander ISD	Leander ISD	Leander ISD
L010D82C	L224495H	L325617A	L526504D
L101494H	L227407G	L330590G	L531401G
L105401H	L227498G	L334592F	L533614B
L106407G	L228416E	L337008E	L5330
L108416C	L230314E	L338517B	L5340
L110517C	L231416D	L341017C	L536008E
L111620A	L231518B	L345597E	L542505C
L112421C	L232498H	L350597E	L543514A
L115483G	L233498F	L355485H	L543515C
L117415B	L234493I	L358585F	L551518B
L121405G	L235485I	L360479H	L5520
L121521G	L237416D	L362479G	L571014C
L122416C	L238401G	L365592F	L572601A
L122417C	L239505F	L368498F	L574006E
L123515B	L240314F	L369599E	L574008E
L123618C	L241314E	L370598E	L574018C
L125D92E	L242479I	L375482H	L575502C
L126416C	L243418E	L401D97B	L575008D
L127517C	L246017D	L420D84C	L576008E
L127521C	L247502E	L421509C	L577011E
L1270	L247506D	L422019C	L578014C
L128414C	L247507C	L423511C	L580D75C
L129416C	L247609C	L423615B	L581704A
L130700A	L249605C	L424014C	L582505D
L131421B	L250501E	L425D87C	L590603C
L131521C	L251496F	L425016C	L591503E
L131609B	L252500E	L426016C	L592005F
L131721C	L253004E	L427016C	L593008E
L132614A	L254502E	L430D93D	
L133515C	L256500F	L437415C	
L133616C	L260D84I	L451404G	
L133020C	L261D74I	L453019C	
L134416C	L262D74I	L459318D	
L134417D	L265493H	L460409E	
L135504F	L2650	L462512D	
L136413C	L267481H	L474591G	
L136420C	L269481G	L478400G	
L136521C	L270499H	L480494G	
L137414F	L279014C	L481413C	
L137420C	L280014C	L482600C	
L137421C	L281014C	L484400G	
L138319C	L285414C	L486501F	
L138420C	L301486G	L488311E	
L201400G	L302594F	L491593F	
L2020	L305606D	L494500D	
L204415C	L307008E	L495414C	
L206414D	L3110	L496520C	
L210401G	L312483H	L497517B	
L211021A	L313521B	L498506D	
L215483H	L315598D	L498610C	
L217X	L318589F	L499505D	
L2180	L320D69G	L499513B	
L219D75I	L321600C	L501D74H	
L219017D	L321D72G	L510599G	
L221495G	L322494H	L515512C	
L222499G	L323D82I	L519D05C	
L222016C	L324519C	L520D90D	
L223421C	L325513C	L521405G	

Round Rock ISD	Round Rock ISD	Round Rock ISD	Round Rock ISD
R002D78G	R256613C	R390485G	R436599G
R100411D	R256O	R392593F	R437401G
R101506D	R257616A	R393498G	R438401G
R102606C	R260585F	R394O	R439501E
R103D76C	R261592E	R396O	R440515C
R104681D	R270588F	R397O	R441515C
R107503F	R280589F	R398O	R442O
R110597E	R286693B	R399O	R449O13C
R115483H	R292598D	R399O08E	R450585G
R116583F	R294519B	R399X	R450X
R120483H	R298475H	R3P0480F	R451581F
R120X	R299O04E	R3P1595D	R452602D
R121478I	R302609C	R3P3485G	R453474G
R122696C	R303513C	R3P4374I	R454400F
R123492H	R304615B	R3P5480G	R455403H
R124484I	R305419C	R3P5O	R455522C
R126592G	R310479G	R3P7572E	R456403I
R127597G	R315591G	R401503G	R457404G
R131699C	R321469H	R401598G	R458407G
R132599E	R325576F	R402401F	R459408F
R140505D	R327582D	R403497H	R460483I
R140601C	R331O	R4044O	R461493H
R141600C	R332479H	R4045O	R462475H
R142700A	R341375I	R4046O	R463489I
R143O	R341O08D	R405594G	R464476H
R147606C	R342O08E	R406494H	R465484I
R148O13D	R343O08E	R407595G	R466481H
R201578D	R349510D	R408498G	R468517C
R202681C	R349O	R409599G	R469404H
R203597D	R350481H	R410599F	R470482H
R210480H	R350O	R411484H	R470O17C
R212505E	R351496G	R416506E	R471O17C
R214714A	R351O	R416508E	R472O17C
R215477G	R352474G	R416510E	R473020C
R217609C	R353476G	R417506E	R473O18C
R218621A	R355477G	R418507E	R475498G
R220598F	R356601C	R419506E	R491507D
R221O	R357O	R41R405D	R491607C
R222592G	R358O84H	R41R405E	R492607C
R222O	R359O06E	R420606C	R493607C
R223O	R367O	R420615C	R494617D
R224599C	R368O	R421612B	R500515C
R224O	R369O	R421O08F	R500697C
R224O13D	R371378G	R422502D	R501474I
R225O	R371X	R422O20D	R501598E
R225O04H	R371X	R423502E	R501615D
R226O	R372476H	R424502E	R502475H
R230592E	R373380F	R425506E	R503460E
R235607D	R373483F	R425589E	R504464I
R241699D	R373O	R426593E	R505490H
R250301D	R374576G	R427578G	R510485H
R250401D	R374O	R428506E	R517604E
R250501D	R376474G	R429507E	R520483I
R250516B	R378O	R430485H	R522492G
R250601C	R380483F	R431593G	R525503F
R251501D	R381591E	R432494H	R526207F
R254613D	R383500C	R434598G	R5270O
R255514B	R385474G	R435499H	R527213F

Round Rock ISD	Round Rock ISD	Taylor ISD
R527216X	R645014E	T002D54I
R530501E	R646016E	T004D59G
R530506E	R647489A	T005D65G
R5300	R650598E	T006D92G
R531500D	R651598E	T201377I
R532506E	R652598E	T202419C
R533507D	R653411E	T240421C
R534516C	R654506F	T327519D
R540597D	R655498G	T327520D
R541693C	R6550	TS01D29I
R542694C	R6P2499G	TS02501H
R543696D	R6P3401G	TS130
R544696C	R6P4496F	TS16346I
R545698D	R701575F	TS17364I
R546697B	R703T14G	TS18376I
R547697C	R814470I	TS20255I
R548699C	R8220	TS27402H
R549699C	R837	TS28404H
R550600D	R837O	TS37521C
R551599D	R847O	TS37597G
R552600D	R848O	TS41
R553505E		TS42
R560690D		TS50D89H
R561694A		TS75402H
R563694C		
R564495G		
R565586F		
R565601C		
R566600B		
R569017C		
R570604B		
R572597D		
R573498F		
R575583D		
R580594F		
R581596G		
R582500F		
R583403G		
R587505F		
R588507E		
R595008F		
R596O		
R601480F		
R602494H		
R603494G		
R604482H		
R605477I		
R606O06F		
R606OAW		
R612496H		
R620404I		
R630597G		
R631414D		
R632O		
R634417C		
R635497H		
R640404I		
R642317C		

WCAD RESIDENTIAL LAND TABLES

122ACLOG	CDR10615	CDR11741	CDR8993	G110A	G235A	G572A	H205A	I425A
245ACLOG	CDR10645	CDR11807	CDR9040	G111A	G235B	G573A	H205B	I433A
ACCAGRLOG	CDR10646	CDR11835	CDR9049	G112A	G242A	G575A	H210A	I440A
ACCOLOG	CDR10704	CDR11842	CDR9293	G112B	G242X	G580A	H220A	I448A
ACFL	CDR10781	CDR3080	CDR9329	G114A	G244A	G598A	H301A	I449A
ACFRLOG	CDR10875	CDR341	CDR9336	G117A	G244B	G598B	H302A	I450A
ACGELOG	CDR10886	CDR3640	CDR9380	G118A	G308A	G635A	H303A	I450B
ACGRLOG	CDR10890	CDR4276	CDR9382	G119A	G315A	G701A	H304A	I451A
ACGT	CDR10927	CDR4353	CDR9384	G120A	G315B	G711A	H305A	I460A
ACHALOG	CDR10969	CDR4720	CDR9515	G120B	G325A	G722A	H307A	I461A
ACHU	CDR10974	CDR4898	CDR9520	G123A	G401A	G724A	H307B	I501A
ACIBG	CDR10975	CDR5186	CDR9521	G123B	G412A	G725A	H308A	I505A
ACICO	CDR11006	CDR519	CDR9522	G126A	G412B	G737A	H309A	I511A
ACITH	CDR11060	CDR535	CDR9523	G127A	G413A	G742A	H310A	I513A
ACJA	CDR11074	CDR539	CDR9525	G127X	G420A	G743A	H312A	I521A
ACLELOG	CDR11082	CDR541	CDR9526	G132A	G420B	G748A	H315A	J101A
ACLGELOG	CDR11088	CDR542	CDR9592	G146A	G425A	G749A	H317A	J105A
ACLH	CDR11110	CDR543	CDR9597	G146B	G430A	G750A	H401A	J201A
ACTA	CDR11113	CDR547	CDR9600	G158A	G437A	G753A	H402A	J202A
ACX	CDR11137	CDR550	CDR9693	G170A	G437X	G754A	H403A	J203A
ARESTGC	CDR11160	CDR556	CDR9727	G172A	G442A	G755A	H406A	J204A
ARGB	CDR11190	CDR560	CDR9727B	G175A	G445A	G760A	H415A	J205A
ARGC	CDR11193	CDR561	CFSP	G175B	G507A	G762A	H505A	J208A
ARGCW	CDR11205	CDR562	CH18	G178A	G509A	G764A	HGACLOG	J209A
ARIA	CDR11223	CDR567	CHGB	G180A	G510A	G766A	HRACLOG	J211A
ARIB	CDR11255	CDR570	CHGC	G180C	G511A	G766B	HSLT	J303A
ARIC	CDR11293	CDR571	CHGVv	G181A	G520A	G794A	HSLW	J307A
ARID	CDR11310	CDR572	CHI	G183A	G530A	GBRKST	I002A	J308A
ARIE	CDR11350	CDR575	CHII	G185A	G540A	GOACLOG	I102A	J311A
ARIF	CDR11380	CDR5756	CHIII	G185B	G542A	GR1	I104A	J320A
ASACLOG	CDR11414	CDR579	CHIP	G190A	G545A	GR2	I105A	J520A
BA1	CDR11419	CDR584	CP2HS	G190B	G546A	GR3	I133A	JAR1
BA2	CDR11422	CDR586	CP3HS	G190C	G547A	H004A	I133B	JAR2
BA3	CDR11443	CDR587	CP4HS	G190D	G548	H005A	I145A	JAR3
BPACLOG	CDR11470	CDR588	CPRACLOG	G192A	G549A	H103A	I155A	KACLOG
BPHS	CDR11473	CDR593	CWRACLOG	G192B	G551A	H105A	I160A	L101A
BT1	CDR11478	CDR6815	DPACLOG	G194A	G555A	H106A	I211A	L102A
C531	CDR11499	CDR7249	ENCACLOG	G195A	G557A	H107A	I212A	L110A
CDR10174	CDR11504	CDR7618	ENGACLOG	G197A	G560A	H108A	I215A	L111A
CDR10175	CDR11545	CDR7653	ERAC1LOG	G198A	G565A	H109A	I300A	L115A
CDR10324	CDR11546	CDR7813	ERAC2LOG	G206A	G568A	H115A	I311A	L115B
CDR10418	CDR11551	CDR7939	ESACLOG	G215A	G569A	H120A	I411A	L117A
CDR10419	CDR11620	CDR8221	EWLTULOG	G222A	G570A	H121A	I411B	L121A
CDR10516	CDR11623	CDR8318	FLA1	G226A	G570B	H122A	I412A	L122A
CDR10577	CDR11643	CDR8580	FLA2	G226B	G570C	H123A	I412B	L122B
CDR10613	CDR11682	CDR8838	FLA3	G228A	G571A	H201A	I422A	L123A
CDR10614	CDR11704	CDR8947	FLA4	G230A	G571B	H203A	I424A	L123B

WCAD RESIDENTIAL LAND TABLES

L124A	L306B	L526B	R104A	R315A	R520A	SCGBA	WE3
L127A	L306C	L531A	R105A	R321A	R525A	SCGBB	WFACLOG
L127B	L311A	L532A	R110A	R325A	R530A	SCGBC	WLFACLOG
L128A	L311B	L533A	R115A	R326A	R533A	SCGCA	WPACLOG
L131A	L311C	L535A	R116B	R327A	R540A	SCGCB	WR
L133A	L321A	L542A	R120A	R327B	R540B	SCGCC	WSACLOG
L134A	L325A	L543A	R122A	R327C	R540C	SCIA	WTACLOG
L135A	L325B	L543B	R127A	R332A	R540D	SCIB	WWACLOG
L135B	L336A	L544A	R130A	R350A	R540E	SCIC	X305A
L136A	L340A	L544B	R130B	R351A	R560B	SCRACLOG	
L137A	L341A	L545A	R140A	R352A	R560C	SGACLOG	
L137B	L345A	L551A	R140B	R353A	R564A	SHACLOG	
L138A	L350A	L576A	R140C	R356A	R565A	SOACLOG	
L201A	L355A	L611A	R140D	R360A	R572A	SPACLOG	
L204A	L360A	L621A	R141A	R370A	R572B	SUACLOG	
L205A	L362A	L621B	R141C	R372A	R580A	SWACLOG	
L205B	L365A	L621C	R147A	R372D	R587A	T201A	
L206A	L365B	LBACLOG	R147B	R373A	R602A	T202A	
L210A	L369A	LFGB	R203A	R374A	R604A	T327A	
L221A	L370A	LFI	R203B	R375A	R612B	T401A	
L223A	L375A	LHOASLOG	R210A	R382A	R620	T502A	
L228A	L401A	LOTRR	R211AH	R383A	R631A	T512A	
L230A	L423A	LRACLOG	R212A	R385A	R634A	T528A	
L230B	L423B	LTX	R214A	R390A	R635A	T537A	
L230C	L425A	MGACLOG	R218A	R392A	R640A	T550A	
L231A	L437A	MVACLOG	R218B	R3P1A	R642A	TACDEV	
L231B	L450A	NGACLOG	R218C	R3P3A	R642B	TCACLOG	
L236A	L451A	NSGRACLOG	R218D	R3P4A	R650A	TRACEGERR	
L238A	L459A	NVRACLOG	R220AH	R3P7A	R654A	TRACGT	
L239A	L460A	ORACLOG	R224AH	R3P7B	R655A	TRACHU	
L239B	L462A	OTCO	R230AH	R3P9A	R690X	TRACLE	
L240A	L465A	OTGT	R235AH	R402A	R6P1A	TRAC LH	
L241A	L471A	OTGTA2	R240AH	R403A	R6P2A	TRACWRR	
L243A	L480A	OTHU1	R253A	R404A	R6P3A	TRL1	
L245A	L481A	OTHU2	R254A	R410A	R6P4A	TRL2	
L247A	L482A	OTHU2V	R255A	R411A	R701A	TRL3	
L250A	L483A	OTHU3	R256A	R426A	RAACLOG	TSACLOG	
L251A	L484A	OTHU4	R257A	R427A	RCACLOG	TVGBA	
L253A	L488A	OTHU5	R260AH	R430A	RHR79	TVGBB	
L254A	L491A	OTHU6	R270AH	R434A	ROACLOG	TVGCA	
L255A	L495A	OTHU7	R285A	R440A	RPACLOG	TVGCB	
L260A	L496A	OTTAB2	R286A	R452A	RUR40ENE	TVIA	
L262A	L496B	OTTAC2	R294A	R454A	SBACLOG	TVIB	
L267A	L498A	OTTAN	R298A	R455A	SCCA	USAC	
L285A	L510A	OTTAS	R303A	R456A	SCCB	VINFLO	
L301A	L515A	R101B	R305A	R458A	SCCC	WE1	
L306A	L521B	R101C	R310A	R462B	SCCD	WE2	

WCAD COMMERCIAL GEO CODES AND TABLES

01XA	CDC10292	CDC548	CDC9288
10XA	CDC10323	CDC551	CDC9379
11XA	CDC10374	CDC552	CDC9381
13XA	CDC10420	CDC554	CDC9385
14XA	CDC10421	CDC558	CDC9386
14XB	CDC10422	CDC559	CDC9387
15XA	CDC10493	CDC564	CDC9514
16AA	CDC10494	CDC566	CDC9516
16AB	CDC10515	CDC568	CDC9518
16RA	CDC10647	CDC5692	CDC9519
16RB	CDC10648	CDC577	CDC9524
16RC	CDC10690	CDC578	CDC9593
16RD	CDC10696	CDC580	CDC9594
16RE	CDC10876	CDC582	CDC9596
16RF	CDC10906	CDC583	CDC9692
16RG	CDC10972	CDC585	CDC9726
16RH	CDC11094	CDC590	CDC9777
16RI	CDC11098	CDC592	CDC9778
17CA	CDC11143	CDC594	CDC9779
17CB	CDC11199	CDC6898	CDC9817
17CC	CDC11200	CDC7043	CDC9854
17LA	CDC11423	CDC7201	CDC9882
17LB	CDC11528	CDC7203	CDC9923
17LC	CDC11553	CDC7227	CDC9925
20XA	CDC11562	CDC7423	CDC9955
20XB	CDC11673	CDC7571	CDC9960
20XC	CDC11725	CDC7728	E06
20XD	CDC11742	CDC8072	E12
20XE	CDC11759	CDC8178	GOLF
20XF	CDC11831	CDC8237	QRY1
CDCOM1	CDC11848	CDC8388	QRY2
CDCOM2	CDC11868	CDC8460	QRY3
HB36	CDC3142	CDC8516	T14TR2
CDRES1	CDC500	CDC8517	
CDRES2	CDC501	CDC8579	
LOG1	CDC503	CDC8684	
RIDMAR	CDC5091	CDC8728	
TR2013	CDC5092	CDC8751	
CDC10013	CDC515	CDC8779	
CDC10014	CDC522	CDC8839	
CDC10015	CDC524	CDC8840	
CDC10016	CDC526	CDC8881	
CDC10026	CDC528	CDC9048	
CDC10070	CDC5364	CDC9110	
CDC10176	CDC538	CDC9195	
CDC10290	CDC544	CDC9252	
CDC10291	CDC546	CDC9263	

Commercial Market Categories

<u>E - Entertainment</u>		<u>I - Industrial</u>	
Country Club / Golf Course	EC	Business Park - Multi-Tenant	IB
Fast Food Restaurant	EF	Mini-Warehouse	IW
Health, Fitness and Recreation	EH	Grain Elevator	IG
Nightclub/Lounge/Pool Halls	EN	Hangar/Airport	IH
Restaurant	ER	Hangar/Airport	IHA
Indoor Sports Facility	ES	Parking Structure	IP
Theater	ET	Multi-Tenant	IM
Other	EX	Research & Development/ Flex	IR
<u>M - Retail</u>		Storage Warehouse	IS
Fuel Booths	MB	Quonset Storage Warehouse	IQ
Convenience Market	MC	Greenhouse	IN
Mini-Mart Convenience Store	MI	Vehicle Parking (Boat & RV)	IV
Multi-Tenant Mini-Mart Centers	MJ	Other	IX
Department Store	MD	Mobile Home Park, RV Parks	MHP/ RVP
Discount Store	ME	<u>P - Office</u>	
Historical CBD Retail	MH	Banks, Savings & Loans	PA
Grocery Store	MG	Banks/Office combination	PB
Grocery Anchored Center	MF	Hospital	PH
Regional Shopping Center	ML	Large Office (>10,000 sf)	PO
Medium Size Store	MM	Small Office (<10,000 sf)	PS
Plus Center	MP	Small Medical Office	PM
Retail Store	MR	Large Medical Office (>10,000 sf)	POM
Strip Center	MS	Office Condominium	PD
Neighborhood Shop. Center	MN	Single Family Conversion	PR/PRH
Community Shop. Center	MT	Veterinary Hospital	PV
Warehouse Store	MW	Other	PX
Other	MX	<u>S - Automotive</u>	
<u>O - Multi-Family & Other</u>		Automotive Service Center	SC
Apartment Complex	QA	Car Wash - Automatic, Laser	SA
Day Care	QD	Car Wash - Bay Coin Operated	SB
Funeral Home/Mortuary	QF	Car Wash - Full Service	SW
Hotel - Full Service	QH	Auto Dealership (2006 = MA)	SD
Hotel - Limited Service	QL	Mini-Lube Garage	SM
Motel - Budget	QM	Service Garage	SG
Motel - Extended Stay	QE	Service Station	SS
Retirement Home	QR	Other	SX
Assisted Living Homes	QG		
Rest/Nursing Home (Hospital type)	QV		
Senior Citizen Apartment Homes	QS		
Other	QX		

May 2026

May 2026							June 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
3	4	5	6	7	1	2	7	1	2	3	4	5	6
10	11	12	13	14	8	9	14	8	9	10	11	12	13
17	18	19	20	21	15	16	21	15	16	17	18	19	20
24	25	26	27	28	22	23	28	22	23	24	25	26	27
31					29	30		29	30				

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Apr 26	27	28	29	30	May 1 [M]MAY-Submission of Roll to ARB by 5/15 [M]MAY-Protest Procedures Ad-published by 5/15 [M]Flex B	2
3	4	5	6	7 [M]WCAD Closed to the public (tent) [M]WCAD Family Breakfast (tent)	8 [M]Flex A	9
10	11	12	13	14 [M]Board Meeting (tent) (BOD Room) - MasterCalendar	15 [M]Deadline for ARBs to adopt ARB hearing [M]Flex B [M]Last day to file most	16
17	18	19	20	21	22 [M]Flex A	23
24	25 [M]Memorial Day Holiday	26	27	28	29 [M]Flex B	30
31	Jun 1	2	3	4	5	6

June 2026

June 2026							July 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6				1	2	3	4
7	8	9	10	11	12	13	5	6	7	8	9	10	11
14	15	16	17	18	19	20	12	13	14	15	16	17	18
21	22	23	24	25	26	27	19	20	21	22	23	24	25
28	29	30					26	27	28	29	30	31	

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
May 31	Jun 1 [M]JUNE-Final Error Checks for Certification	2	3	4 [M]WCAD Closed to the public (tent) [M]WCAD Family Breakfast (tent)	5 [M]Flex A	6
7	8	9	10 [M]Preliminary Budget due to entities (before June 15th)	11 [M]Board Meeting (tent) (BOD Room) - MasterCalendar	12 [M]Flex B	13 [M]Freeport deadline w/extension
14 [M]Freeport deadline w/extension~(6/15) or 60 days after c	15	16	17	18	19 [M]Flex A	20
21	22	23	24	25	26 [M]Flex B	27
28	29	30	Jul 1	2	3	4

July 2026

July 2026							August 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
5	6	7	1	2	3	4	2	3	4	5	6	7	1
12	13	14	8	9	10	11	9	10	11	12	13	14	8
19	20	21	15	16	17	18	16	17	18	19	20	21	15
26	27	28	22	23	24	25	23	24	25	26	27	28	22
			29	30	31		30	31					29

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jun 28	29	30	Jul 1 [M]JULY TNT Newspaper Ad (by August 7th) [M]JULY-Final Error Checks for Certification	2 [M]WCAD Closed to the public (tent) [M]WCAD Family	3 [M]Flex A [M]Independence Day Holiday	4
5	6	7	8	9 [M]Board Meeting (tent) (BOD Room) - MasterCalendar	10 [M]Flex B	11
12	13	14 [M]QR Review of Certification	15	16	17 [M]Flex A	18
19	20	21 [M]Deadline for Certified Estimate 7/25~if ARB has not approved records	22	23	24 [M]Flex B	25
26	27	28	29	30	31 [M]Flex A	Aug 1

August 2026

August 2026							September 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
						1							
2	3	4	5	6	7	8	6	7	8	9	10	11	12
9	10	11	12	13	14	15	13	14	15	16	17	18	19
16	17	18	19	20	21	22	20	21	22	23	24	25	26
23	24	25	26	27	28	29	27	28	29	30			
30	31												

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jul 26	27	28	29	30	31	Aug 1 [M]AUG - EPTS (2nd part) du [M]AUG - Post-Protest Preset [M]AUG - Publish ad on Budg [M]AUG- EARS due to Comp
2 [M]AUG - EPTS (2nd part) d [M]AUG - Post-Protest Pres [M]AUG - Publish ad on Bu [M]AUG- EARS due to Com	3	4	5	6 [M]WCAD Closed to the public (tent) [M]WCAD Family Breakfast (tent)	7 [M]Flex B	8
9	10	11	12	13 [M]Prepare BOD Election Notice (before 9/1) [M]Board Meeting (tent) (BOD Room) - MasterCalendar	14 [M]WCAD Opening Anniversary (1981) [M]Flex A	15
16	17	18	19	20	21 [M]Flex B	22
23	24	25	26	27	28 [M]Flex A	29
30	31	Sep 1	2	3	4	5

September 2026

September 2026							October 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5					1	2	3
6	7	8	9	10	11	12	4	5	6	7	8	9	10
13	14	15	16	17	18	19	11	12	13	14	15	16	17
20	21	22	23	24	25	26	18	19	20	21	22	23	24
27	28	29	30				25	26	27	28	29	30	31

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Aug 30	31	Sep 1 [M]SEPT-Evals for Staff	2 [M]Mass Appraisal Report Deadline (1st Wed in Sept)	3 [M]WCAD Closed to the public (tent) [M]WCAD Family Breakfast (tent)	4 [M]Flex B	5
6 [M]Building Anniversary (2006)	7 [M] Labor Day Holiday	8	9	10 [M]Board Meeting (tent) (BOD Room) - MasterCalendar	11 [M]Flex A	12
13	14	15	16	17	18 [M]Flex B	19
20	21	22	23	24	25 [M]Flex A	26
27	28	29	30	Oct 1	2	3

October 2026

October 2026							November 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28
25	26	27	28	29	30	31	29	30					

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Sep 27	28	29	30	Oct 1 [M]WCAD Closed to the public (tent) [M]WCAD Family Breakfast (tent)	2 [M]Flex B	3
4	5	6	7	8 [M]Board Meeting (tent) (BOD Room) - MasterCalendar	9 [M]Flex A	10
11	12	13	14	15	16 [M]Flex B	17
18	19	20	21	22	23 [M]Flex A	24
25	26	27 [M] HB988 Reminder to Entities w/ 5% of votes for Board Election [M]Prepare Ballot of Nominees for BOD Election (before 10/30)	28	29	30 [M]Flex B	31

November 2026

November 2026							December 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7			1	2	3	4	5
8	9	10	11	12	13	14	6	7	8	9	10	11	12
15	16	17	18	19	20	21	13	14	15	16	17	18	19
22	23	24	25	26	27	28	20	21	22	23	24	25	26
29	30						27	28	29	30	31		

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Nov 1	2	3 General Election	4	5 [M]WCAD Closed to the public (tent) [M]WCAD Family Breakfast (tent)	6 [M]Flex A	7
8	9	10	11	12 [M]Board Meeting (tent) (BOD Room) - MasterCalendar	13 [M]Flex B	14
15	16	17	18	19	20 [M]Flex A	21
22	23	24	25 [M]Christmas Decorating @ 2:00 p.m.	26	27 [M]Flex B	28
29	30	Dec 1	2	3	4	5

December 2026

December 2026							January 2027						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5						1	2
6	7	8	9	10	11	12	3	4	5	6	7	8	9
13	14	15	16	17	18	19	10	11	12	13	14	15	16
20	21	22	23	24	25	26	17	18	19	20	21	22	23
27	28	29	30	31			24	25	26	27	28	29	30
							31						

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Nov 29	30	Dec 1 [M] DEC CA to Notify Comptroller's Off of Eligibility to Serv	2	3 [M]WCAD Closed to the public (tent) [M]WCAD Family Breakfast (tent)	4 [M]Flex A	5
6	7	8	9	10 [M]Board Meeting (tent) (BOD Room) - MasterCalendar	11 [M]Flex B	12
13	14	15	16	17	18 [M]Flex A	19
20	21	22	23	24	25 [M]Flex B	26
27	28	29	30	31	Jan 1, 27	2

Appendix C

Appraisal Department Task Calendars

Calendar of Key Events

<i>R E S I D E N T I A L</i>												
	<i>Sep.</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Jul</i>	<i>Aug</i>
Discovery / Fieldwork Phase												
Office inspections-Pictometry												
Permit research												
Rechecks / Next inspections												
New Improvements												
Valuation Phase												
Land Analysis												
Sales Analysis												
Model Specifications												
Model Calibrations												
Final Value review/ error checks												
Sales Verification												
Equalization Phase												
Inquiry /Protests												
Arbitration												
Late Hearings 25.25												
Education												
Continuing Education												

Calendar of Key Events

COMMERCIAL												
	<i>Sep.</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Jul</i>	<i>Aug</i>
Discovery /Fieldwork Phase												
Office inspections-Pictometry												
permit research												
Re-checks / next inspections												
New improvements												
Valuation Phase												
Income Schedule building												
Cost Schedule building												
Depreciation table work												
Sales Analysis												
Sales Verification												
Equalization/Protest Phase												
Inquiry /Protests/Hearings												
Arbitration /Mediation/Litigation												
Late Hearings 25.25												
Continuing Education												

Calendar of Key Events

LAND												
	<i>Sep.</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Jul</i>	<i>Aug</i>
Discovery /Fieldwork Phase												
New plat processing												
Deed splits and combining												
Re-checks / next inspections												
Valuation Phase												
NBHD Clustering												
Sales Analysis												
Agricultural Valuation												
Land Market tables												
Commercial Land												
Residential land												
Sales Verification												
Final Value review / error checks												
Equalization/Protest Phase												
Inquiry /Protests/Hearings												
Arbitration /Mediation/Litigation												
Late Hearings 25.25												
Continuing Education												

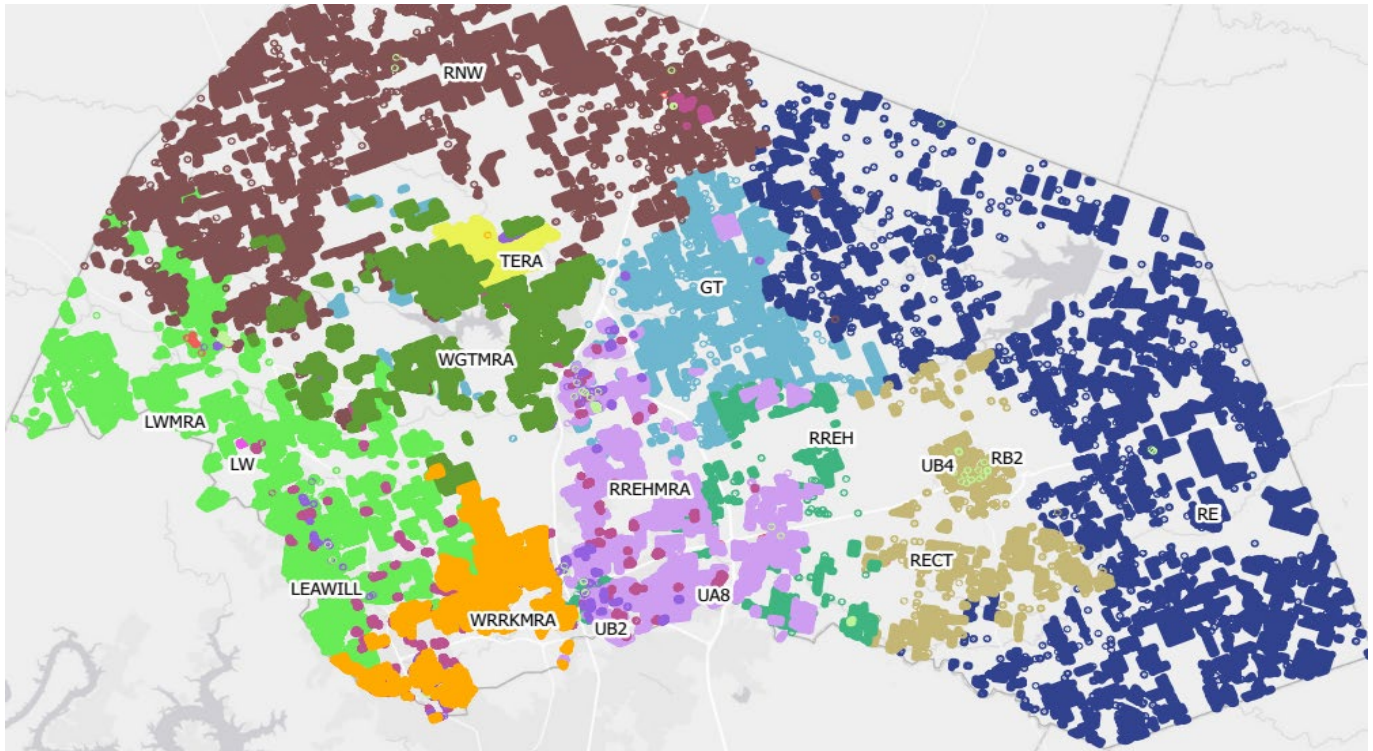
Calendar of Key Events

<i>Business Personal Property</i>												
	<i>Sep.</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Jul</i>	<i>Aug</i>
Discovery /Fieldwork Phase												
New account inspections												
Drive-by verifications												
Research												
Valuation Phase												
Schedules												
Tables												
Depreciation												
Reconcile												
Final value												
Renditions												
Equalization/Protest Phase												
Inquiry /Protests/Hearings												
Arbitration /Mediation/Litigation												
Late Hearings 25.25												
Continuing Education												

Appendix D

Appraisal Market Areas

WCAD RESIDENTIAL MARKET
MODELING AREAS



WCAD RESIDENTIAL
NEIGHBORHOOD CODES

MH TYPES	Coupland ISD	Florence ISD	Thrall/Thronedale/Lexington ISD
AM10DLXI	T610D80H	F001D30F	X006330I
AM20SLXI	T705350I	F001X	X304484I
AM30DDXI		F112708A	X401D75H
AM40SDXI		F301D30I	X402421C

Georgetown ISD	Georgetown ISD	Georgetown ISD	Georgetown ISD
G105M50E	G226616B	G548321C	G725698D
G108414C	G227416C	G549321C	G727598F
G110693B	G228520C	G550496H	G730590D
G117519C	G230698D	G551409G	G732592E
G118601C	G235480G	G555501F	G734592D
G119404E	G240492H	G557406G	G736592E
G120480H	G242593F	G558213F	G736016B
G122519C	G242X	G565486I	G736018C
G123514C	G244484H	G568220C	G737017C
G125483H	G250584D	G569317D	G740594D
G126591F	G305M50H	G570318C	G742588F
G127500E	G308409G	G570499G	G743516B
G127507D	G310501D	G571320C	G745500D
G127X	G311417C	G571513C	G745D00B
G130470H	G315496H	G571617B	G746504C
G130008E	G320M35I	G573418C	G747607C
G130085I	G324020D	G573420D	G748514C
G131481H	G325595H	G573020C	G749614B
G134012B	G401590F	G575M00I	G749615B
G135603C	G410070D	G580M00I	G750616B
G140576D	G410086I	G600O21C	G751616B
G145690C	G411505D	G601475I	G752617A
G146603C	G411017E	G616017C	G753620B
G150584F	G412400H	G617O21C	G754402E
G152586G	G413415C	G617T05C	G755321C
G156583D	G4180	G618T60I	G760500D
G165582D	G420319C	G619T68H	G761407F
G171709B	G420407F	G620T40I	G761509F
G172613B	G420495G	G622T60I	G762401G
G175468G	G421O21C	G630402G	G763414D
G178616B	G425482I	G635065I	G764504F
G180580F	G430490I	G635402H	G765M90F
G181404G	G437490I	G650H	G766409F
G182484G	G437X	G652H	G767411F
G183618B	G442490G	G653H	G770M90F
G185603B	G445317D	G656H	G775594D
G187476H	G501O06D	G701583F	G794600B
G191592F	G502200E	G702509C	G795517B
G192584C	G502210E	G707696C	G798413E
G194597G	G507521B	G710694C	G799514C
G195585F	G508418D	G711721A	G809704A
G197584F	G509418D	G712698C	G875X07F
G198502E	G510401G	G714698D	G885X
G205600A	G511320D	G716700A	G890498H
G206621A	G520472I	G718605C	G890598C
G210582E	G530M80I	G720601C	G890598E
G215594D	G540594E	G721521B	G891500F
G220M86C	G542404I	G721617A	G892500C
G223605C	G542017D	G7220607C	G892596C
G224714B	G545401G	G722620A	G893501F
G225695D	G546214E	G723606C	G893501G
G226417C	G547217C	G724606C	G894500D

Georgetown ISD	Hutto ISD	Liberty Hill ISD	Jarrell/Bartlett/Granger ISD
G894596D	H004D64G	I030D80G	J002D35H
G895506D	H005D86H	I035D95E	J102595E
G895508E	H101601D	I101407F	J103603C
G895514C	H102601C	I115619B	J104699C
G896505C	H103491H	I116596F	J105520C
G896508C	H104412B	I120614B	J106521C
G896514C	H105403G	I122617A	J107521C
G897403H	H106403G	I123415C	J201500G
G897404F	H107213F	I133421B	J202505F
G897406E	H107421C	I140599D	J203320D
G897406F	H107521C	I145501E	J204407G
G897414D	H108212F	I145508C	J205220E
G898405G	H108318D	I160602C	J207016E
	H108403H	I210486F	J208321D
	H109421C	I212317D	J209321D
	H109486G	I215400G	J210321D
	H115406G	I243516B	J211220E
	H120406G	I310599F	J305492H
	H121413C	I311617B	J306017E
	H122416C	I312518B	J307419C
	H123414C	I320599C	J308421C
	H123421C	I410600C	J311413D
	H1240317D	I411416C	J320320D
	H161	I412418C	J410335I
	H201502F	I413520C	J430340I
	H202499H	I413019C	J450D45I
	H203403G	I414019C	J501330I
	H204601C	I420701A	J520422C
	H205217D	I422413F	J602D30I
	H2110	I422613C	J605D92G
	H220521C	I423613A	
	H255221D	I424616A	
	H301597F	I425518B	
	H301X98G	I433420C	
	H302521A	I440D94G	
	H303401G	I448514C	
	H303419C	I450610C	
	H304519C	I451417C	
	H304601C	I451418C	
	H305500C	I460514C	
	H306321C	I461618A	
	H307404J	I505X	
	H308403H	I510D29I	
	H309593F	I511417C	
	H313405H	I513419C	
	H313505C		
	H317316D		
	H318417C		
	H401403G		
	H402401H		
	H403603D		
	H404513C		
	H405016D		
	H406420C		
	H415421C		
	H503440I		
	H505403H		

Leander ISD	Leander ISD	Leander ISD	Leander ISD
L010D82C	L224495H	L325617A	L526504D
L101494H	L227407G	L330590G	L531401G
L105401H	L227498G	L334592F	L533614B
L106407G	L228416E	L337008E	L5330
L108416C	L230314E	L338517B	L5340
L110517C	L231416D	L341017C	L536008E
L111620A	L231518B	L345597E	L542505C
L112421C	L232498H	L350597E	L543514A
L115483G	L233498F	L355485H	L543515C
L117415B	L234493I	L358585F	L551518B
L121405G	L235485I	L360479H	L5520
L121521G	L237416D	L362479G	L571014C
L122416C	L238401G	L365592F	L572601A
L122417C	L239505F	L368498F	L574006E
L123515B	L240314F	L369599E	L574008E
L123618C	L241314E	L370598E	L574018C
L125D92E	L242479I	L375482H	L575502C
L126416C	L243418E	L401D97B	L575008D
L127517C	L246017D	L420D84C	L576008E
L127521C	L247502E	L421509C	L577011E
L1270	L247506D	L422019C	L578014C
L128414C	L247507C	L423511C	L580D75C
L129416C	L247609C	L423615B	L581704A
L130700A	L249605C	L424014C	L582505D
L131421B	L250501E	L425D87C	L590603C
L131521C	L251496F	L425016C	L591503E
L131609B	L252500E	L426016C	L592005F
L131721C	L253004E	L427016C	L593008E
L132614A	L254502E	L430D93D	
L133515C	L256500F	L437415C	
L133616C	L260D84I	L451404G	
L133020C	L261D74I	L453019C	
L134416C	L262D74I	L459318D	
L134417D	L265493H	L460409E	
L135504F	L2650	L462512D	
L136413C	L267481H	L474591G	
L136420C	L269481G	L478400G	
L136521C	L270499H	L480494G	
L137414F	L279014C	L481413C	
L137420C	L280014C	L482600C	
L137421C	L281014C	L484400G	
L138319C	L285414C	L486501F	
L138420C	L301486G	L488311E	
L201400G	L302594F	L491593F	
L2020	L305606D	L494500D	
L204415C	L307008E	L495414C	
L206414D	L3110	L496520C	
L210401G	L312483H	L497517B	
L211021A	L313521B	L498506D	
L215483H	L315598D	L498610C	
L217X	L318589F	L499505D	
L2180	L320D69G	L499513B	
L219D75I	L321600C	L501D74H	
L219017D	L321D72G	L510599G	
L221495G	L322494H	L515512C	
L222499G	L323D82I	L519D05C	
L222016C	L324519C	L520D90D	
L223421C	L325513C	L521405G	

Round Rock ISD	Round Rock ISD	Round Rock ISD	Round Rock ISD
R002D78G	R256613C	R390485G	R436599G
R100411D	R256O	R392593F	R437401G
R101506D	R257616A	R393498G	R438401G
R102606C	R260585F	R394O	R439501E
R103D76C	R261592E	R396O	R440515C
R104681D	R270588F	R397O	R441515C
R107503F	R280589F	R398O	R442O
R110597E	R286693B	R399O	R449O13C
R115483H	R292598D	R399O08E	R450585G
R116583F	R294519B	R399X	R450X
R120483H	R298475H	R3P0480F	R451581F
R120X	R299O04E	R3P1595D	R452602D
R121478I	R302609C	R3P3485G	R453474G
R122696C	R303513C	R3P4374I	R454400F
R123492H	R304615B	R3P5480G	R455403H
R124484I	R305419C	R3P5O	R455522C
R126592G	R310479G	R3P7572E	R456403I
R127597G	R315591G	R401503G	R457404G
R131699C	R321469H	R401598G	R458407G
R132599E	R325576F	R402401F	R459408F
R140505D	R327582D	R403497H	R460483I
R140601C	R331O	R4044O	R461493H
R141600C	R332479H	R4045O	R462475H
R142700A	R341375I	R4046O	R463489I
R143O	R341O08D	R405594G	R464476H
R147606C	R342O08E	R406494H	R465484I
R148O13D	R343O08E	R407595G	R466481H
R201578D	R349510D	R408498G	R468517C
R202681C	R349O	R409599G	R469404H
R203597D	R350481H	R410599F	R470482H
R210480H	R350O	R411484H	R470O17C
R212505E	R351496G	R416506E	R471O17C
R214714A	R351O	R416508E	R472O17C
R215477G	R352474G	R416510E	R473020C
R217609C	R353476G	R417506E	R473O18C
R218621A	R355477G	R418507E	R475498G
R220598F	R356601C	R419506E	R491507D
R221O	R357O	R41R405D	R491607C
R222592G	R358O84H	R41R405E	R492607C
R222O	R359O06E	R420606C	R493607C
R223O	R367O	R420615C	R494617D
R224599C	R368O	R421612B	R500515C
R224O	R369O	R421O08F	R500697C
R224O13D	R371378G	R422502D	R501474I
R225O	R371X	R422O20D	R501598E
R225O04H	R371X	R423502E	R501615D
R226O	R372476H	R424502E	R502475H
R230592E	R373380F	R425506E	R503460E
R235607D	R373483F	R425589E	R504464I
R241699D	R373O	R426593E	R505490H
R250301D	R374576G	R427578G	R510485H
R250401D	R374O	R428506E	R517604E
R250501D	R376474G	R429507E	R520483I
R250516B	R378O	R430485H	R522492G
R250601C	R380483F	R431593G	R525503F
R251501D	R381591E	R432494H	R526207F
R254613D	R383500C	R434598G	R5270O
R255514B	R385474G	R435499H	R527213F

Round Rock ISD	Round Rock ISD	Taylor ISD
R527216X	R645014E	T002D54I
R530501E	R646016E	T004D59G
R530506E	R647489A	T005D65G
R5300	R650598E	T006D92G
R531500D	R651598E	T201377I
R532506E	R652598E	T202419C
R533507D	R653411E	T240421C
R534516C	R654506F	T327519D
R540597D	R655498G	T327520D
R541693C	R6550	TS01D29I
R542694C	R6P2499G	TS02501H
R543696D	R6P3401G	TS130
R544696C	R6P4496F	TS16346I
R545698D	R701575F	TS17364I
R546697B	R703T14G	TS18376I
R547697C	R814470I	TS20255I
R548699C	R8220	TS27402H
R549699C	R837	TS28404H
R550600D	R837O	TS37521C
R551599D	R847O	TS37597G
R552600D	R848O	TS41
R553505E		TS42
R560690D		TS50D89H
R561694A		TS75402H
R563694C		
R564495G		
R565586F		
R565601C		
R566600B		
R569017C		
R570604B		
R572597D		
R573498F		
R575583D		
R580594F		
R581596G		
R582500F		
R583403G		
R587505F		
R588507E		
R595008F		
R596O		
R601480F		
R602494H		
R603494G		
R604482H		
R605477I		
R606O06F		
R606OAW		
R612496H		
R620404I		
R630597G		
R631414D		
R632O		
R634417C		
R635497H		
R640404I		
R642317C		

WCAD RESIDENTIAL LAND TABLES

122ACLOG	CDR10615	CDR11741	CDR8993	G110A	G235A	G572A	H205A	I425A
245ACLOG	CDR10645	CDR11807	CDR9040	G111A	G235B	G573A	H205B	I433A
ACCAGRLOG	CDR10646	CDR11835	CDR9049	G112A	G242A	G575A	H210A	I440A
ACCOLOG	CDR10704	CDR11842	CDR9293	G112B	G242X	G580A	H220A	I448A
ACFL	CDR10781	CDR3080	CDR9329	G114A	G244A	G598A	H301A	I449A
ACFRLOG	CDR10875	CDR341	CDR9336	G117A	G244B	G598B	H302A	I450A
ACGELOG	CDR10886	CDR3640	CDR9380	G118A	G308A	G635A	H303A	I450B
ACGRLOG	CDR10890	CDR4276	CDR9382	G119A	G315A	G701A	H304A	I451A
ACGT	CDR10927	CDR4353	CDR9384	G120A	G315B	G711A	H305A	I460A
ACHALOG	CDR10969	CDR4720	CDR9515	G120B	G325A	G722A	H307A	I461A
ACHU	CDR10974	CDR4898	CDR9520	G123A	G401A	G724A	H307B	I501A
ACIBG	CDR10975	CDR5186	CDR9521	G123B	G412A	G725A	H308A	I505A
ACICO	CDR11006	CDR519	CDR9522	G126A	G412B	G737A	H309A	I511A
ACITH	CDR11060	CDR535	CDR9523	G127A	G413A	G742A	H310A	I513A
ACJA	CDR11074	CDR539	CDR9525	G127X	G420A	G743A	H312A	I521A
ACLELOG	CDR11082	CDR541	CDR9526	G132A	G420B	G748A	H315A	J101A
ACLGELOG	CDR11088	CDR542	CDR9592	G146A	G425A	G749A	H317A	J105A
ACLH	CDR11110	CDR543	CDR9597	G146B	G430A	G750A	H401A	J201A
ACTA	CDR11113	CDR547	CDR9600	G158A	G437A	G753A	H402A	J202A
ACX	CDR11137	CDR550	CDR9693	G170A	G437X	G754A	H403A	J203A
ARESTGC	CDR11160	CDR556	CDR9727	G172A	G442A	G755A	H406A	J204A
ARGB	CDR11190	CDR560	CDR9727B	G175A	G445A	G760A	H415A	J205A
ARGC	CDR11193	CDR561	CFSP	G175B	G507A	G762A	H505A	J208A
ARGCW	CDR11205	CDR562	CH18	G178A	G509A	G764A	HGACLOG	J209A
ARIA	CDR11223	CDR567	CHGB	G180A	G510A	G766A	HRACLOG	J211A
ARIB	CDR11255	CDR570	CHGC	G180C	G511A	G766B	HSLT	J303A
ARIC	CDR11293	CDR571	CHGVv	G181A	G520A	G794A	HSLW	J307A
ARID	CDR11310	CDR572	CHI	G183A	G530A	GBRKST	I002A	J308A
ARIE	CDR11350	CDR575	CHII	G185A	G540A	GOACLOG	I102A	J311A
ARIF	CDR11380	CDR5756	CHIII	G185B	G542A	GR1	I104A	J320A
ASACLOG	CDR11414	CDR579	CHIP	G190A	G545A	GR2	I105A	J520A
BA1	CDR11419	CDR584	CP2HS	G190B	G546A	GR3	I133A	JAR1
BA2	CDR11422	CDR586	CP3HS	G190C	G547A	H004A	I133B	JAR2
BA3	CDR11443	CDR587	CP4HS	G190D	G548	H005A	I145A	JAR3
BPACLOG	CDR11470	CDR588	CPRACLOG	G192A	G549A	H103A	I155A	KACLOG
BPHS	CDR11473	CDR593	CWRACLOG	G192B	G551A	H105A	I160A	L101A
BT1	CDR11478	CDR6815	DPACLOG	G194A	G555A	H106A	I211A	L102A
C531	CDR11499	CDR7249	ENCACLOG	G195A	G557A	H107A	I212A	L110A
CDR10174	CDR11504	CDR7618	ENGACLOG	G197A	G560A	H108A	I215A	L111A
CDR10175	CDR11545	CDR7653	ERAC1LOG	G198A	G565A	H109A	I300A	L115A
CDR10324	CDR11546	CDR7813	ERAC2LOG	G206A	G568A	H115A	I311A	L115B
CDR10418	CDR11551	CDR7939	ESACLOG	G215A	G569A	H120A	I411A	L117A
CDR10419	CDR11620	CDR8221	EWLTULOG	G222A	G570A	H121A	I411B	L121A
CDR10516	CDR11623	CDR8318	FLA1	G226A	G570B	H122A	I412A	L122A
CDR10577	CDR11643	CDR8580	FLA2	G226B	G570C	H123A	I412B	L122B
CDR10613	CDR11682	CDR8838	FLA3	G228A	G571A	H201A	I422A	L123A
CDR10614	CDR11704	CDR8947	FLA4	G230A	G571B	H203A	I424A	L123B

WCAD RESIDENTIAL LAND TABLES

L124A	L306B	L526B	R104A	R315A	R520A	SCGBA	WE3
L127A	L306C	L531A	R105A	R321A	R525A	SCGBB	WFACLOG
L127B	L311A	L532A	R110A	R325A	R530A	SCGBC	WLFACLOG
L128A	L311B	L533A	R115A	R326A	R533A	SCGCA	WPACLOG
L131A	L311C	L535A	R116B	R327A	R540A	SCGCB	WR
L133A	L321A	L542A	R120A	R327B	R540B	SCGCC	WSACLOG
L134A	L325A	L543A	R122A	R327C	R540C	SCIA	WTACLOG
L135A	L325B	L543B	R127A	R332A	R540D	SCIB	WWACLOG
L135B	L336A	L544A	R130A	R350A	R540E	SCIC	X305A
L136A	L340A	L544B	R130B	R351A	R560B	SCRACLOG	
L137A	L341A	L545A	R140A	R352A	R560C	SGACLOG	
L137B	L345A	L551A	R140B	R353A	R564A	SHACLOG	
L138A	L350A	L576A	R140C	R356A	R565A	SOACLOG	
L201A	L355A	L611A	R140D	R360A	R572A	SPACLOG	
L204A	L360A	L621A	R141A	R370A	R572B	SUACLOG	
L205A	L362A	L621B	R141C	R372A	R580A	SWACLOG	
L205B	L365A	L621C	R147A	R372D	R587A	T201A	
L206A	L365B	LBACLOG	R147B	R373A	R602A	T202A	
L210A	L369A	LFGB	R203A	R374A	R604A	T327A	
L221A	L370A	LFI	R203B	R375A	R612B	T401A	
L223A	L375A	LHOASLOG	R210A	R382A	R620	T502A	
L228A	L401A	LOTRR	R211AH	R383A	R631A	T512A	
L230A	L423A	LRACLOG	R212A	R385A	R634A	T528A	
L230B	L423B	LTX	R214A	R390A	R635A	T537A	
L230C	L425A	MGACLOG	R218A	R392A	R640A	T550A	
L231A	L437A	MVACLOG	R218B	R3P1A	R642A	TACDEV	
L231B	L450A	NGACLOG	R218C	R3P3A	R642B	TCACLOG	
L236A	L451A	NSGRACLOG	R218D	R3P4A	R650A	TRACEGERR	
L238A	L459A	NVRACLOG	R220AH	R3P7A	R654A	TRACGT	
L239A	L460A	ORACLOG	R224AH	R3P7B	R655A	TRACHU	
L239B	L462A	OTCO	R230AH	R3P9A	R690X	TRACLE	
L240A	L465A	OTGT	R235AH	R402A	R6P1A	TRAC LH	
L241A	L471A	OTGTA2	R240AH	R403A	R6P2A	TRACWRR	
L243A	L480A	OTHU1	R253A	R404A	R6P3A	TRL1	
L245A	L481A	OTHU2	R254A	R410A	R6P4A	TRL2	
L247A	L482A	OTHU2V	R255A	R411A	R701A	TRL3	
L250A	L483A	OTHU3	R256A	R426A	RAACLOG	TSACLOG	
L251A	L484A	OTHU4	R257A	R427A	RCACLOG	TVGBA	
L253A	L488A	OTHU5	R260AH	R430A	RHR79	TVGBB	
L254A	L491A	OTHU6	R270AH	R434A	ROACLOG	TVGCA	
L255A	L495A	OTHU7	R285A	R440A	RPACLOG	TVGCB	
L260A	L496A	OTTAB2	R286A	R452A	RUR40ENE	TVIA	
L262A	L496B	OTTAC2	R294A	R454A	SBACLOG	TVIB	
L267A	L498A	OTTAN	R298A	R455A	SCCA	USAC	
L285A	L510A	OTTAS	R303A	R456A	SCCB	VINFLO	
L301A	L515A	R101B	R305A	R458A	SCCC	WE1	
L306A	L521B	R101C	R310A	R462B	SCCD	WE2	

WCAD COMMERCIAL GEO CODES AND TABLES

01XA	CDC10292	CDC548	CDC9288
10XA	CDC10323	CDC551	CDC9379
11XA	CDC10374	CDC552	CDC9381
13XA	CDC10420	CDC554	CDC9385
14XA	CDC10421	CDC558	CDC9386
14XB	CDC10422	CDC559	CDC9387
15XA	CDC10493	CDC564	CDC9514
16AA	CDC10494	CDC566	CDC9516
16AB	CDC10515	CDC568	CDC9518
16RA	CDC10647	CDC5692	CDC9519
16RB	CDC10648	CDC577	CDC9524
16RC	CDC10690	CDC578	CDC9593
16RD	CDC10696	CDC580	CDC9594
16RE	CDC10876	CDC582	CDC9596
16RF	CDC10906	CDC583	CDC9692
16RG	CDC10972	CDC585	CDC9726
16RH	CDC11094	CDC590	CDC9777
16RI	CDC11098	CDC592	CDC9778
17CA	CDC11143	CDC594	CDC9779
17CB	CDC11199	CDC6898	CDC9817
17CC	CDC11200	CDC7043	CDC9854
17LA	CDC11423	CDC7201	CDC9882
17LB	CDC11528	CDC7203	CDC9923
17LC	CDC11553	CDC7227	CDC9925
20XA	CDC11562	CDC7423	CDC9955
20XB	CDC11673	CDC7571	CDC9960
20XC	CDC11725	CDC7728	E06
20XD	CDC11742	CDC8072	E12
20XE	CDC11759	CDC8178	GOLF
20XF	CDC11831	CDC8237	QRY1
CDCOM1	CDC11848	CDC8388	QRY2
CDCOM2	CDC11868	CDC8460	QRY3
HB36	CDC3142	CDC8516	T14TR2
CDRES1	CDC500	CDC8517	
CDRES2	CDC501	CDC8579	
LOG1	CDC503	CDC8684	
RIDMAR	CDC5091	CDC8728	
TR2013	CDC5092	CDC8751	
CDC10013	CDC515	CDC8779	
CDC10014	CDC522	CDC8839	
CDC10015	CDC524	CDC8840	
CDC10016	CDC526	CDC8881	
CDC10026	CDC528	CDC9048	
CDC10070	CDC5364	CDC9110	
CDC10176	CDC538	CDC9195	
CDC10290	CDC544	CDC9252	
CDC10291	CDC546	CDC9263	

Commercial Market Categories

<u>E - Entertainment</u>		<u>I - Industrial</u>	
Country Club / Golf Course	EC	Business Park - Multi-Tenant	IB
Fast Food Restaurant	EF	Mini-Warehouse	IW
Health, Fitness and Recreation	EH	Grain Elevator	IG
Nightclub/Lounge/Pool Halls	EN	Hangar/Airport	IH
Restaurant	ER	Hangar/Airport	IHA
Indoor Sports Facility	ES	Parking Structure	IP
Theater	ET	Multi-Tenant	IM
Other	EX	Research & Development/ Flex	IR
<u>M - Retail</u>		Storage Warehouse	IS
Fuel Booths	MB	Quonset Storage Warehouse	IQ
Convenience Market	MC	Greenhouse	IN
Mini-Mart Convenience Store	MI	Vehicle Parking (Boat & RV)	IV
Multi-Tenant Mini-Mart Centers	MJ	Other	IX
Department Store	MD	Mobile Home Park, RV Parks	MHP/ RVP
Discount Store	ME	<u>P - Office</u>	
Historical CBD Retail	MH	Banks, Savings & Loans	PA
Grocery Store	MG	Banks/Office combination	PB
Grocery Anchored Center	MF	Hospital	PH
Regional Shopping Center	ML	Large Office (>10,000 sf)	PO
Medium Size Store	MM	Small Office (<10,000 sf)	PS
Plus Center	MP	Small Medical Office	PM
Retail Store	MR	Large Medical Office (>10,000 sf)	POM
Strip Center	MS	Office Condominium	PD
Neighborhood Shop. Center	MN	Single Family Conversion	PR/PRH
Community Shop. Center	MT	Veterinary Hospital	PV
Warehouse Store	MW	Other	PX
Other	MX	<u>S - Automotive</u>	
<u>O - Multi-Family & Other</u>		Automotive Service Center	SC
Apartment Complex	QA	Car Wash - Automatic, Laser	SA
Day Care	QD	Car Wash - Bay Coin Operated	SB
Funeral Home/Mortuary	QF	Car Wash - Full Service	SW
Hotel - Full Service	QH	Auto Dealership (2006 = MA)	SD
Hotel - Limited Service	QL	Mini-Lube Garage	SM
Motel - Budget	QM	Service Garage	SG
Motel - Extended Stay	QE	Service Station	SS
Retirement Home	QR	Other	SX
Assisted Living Homes	QG		
Rest/Nursing Home (Hospital type)	QV		
Senior Citizen Apartment Homes	QS		
Other	QX		

STATE OF TEXAS

COUNTY OF WILLIAMSON

WILLIAMSON CENTRAL APPRAISAL DISTRICT

RESOLUTION 2024-04

WHEREAS, the Property Tax Code of the State of Texas, by its overall provisions and by the specific provisions of Section 6.06, establishes the responsibility and authority of the Board of Directors of the Williamson Central Appraisal District to adopt the Budget for the District, and

WHEREAS, the Chief Appraiser has prepared and submitted a proposed Budget for the operations of the Williamson Central Appraisal District for the year 2024, and

WHEREAS, all corrections to the proposed Budget have been completed and approved; now

THEREFORE, BE IT RESOLVED by the Board of Directors of the Williamson Central Appraisal District that the 2025 Budget be approved, as recommended, as the official 2025 Williamson Central Appraisal District Budget in the amount of \$_____.

Adopted June 13, 2024

Lora Weber
Vice Chairman, Board of Directors
Williamson Central Appraisal District

Hope Hisle-Piper
Secretary, Board of Directors
Williamson Central Appraisal District

STATE OF TEXAS

COUNTY OF WILLIAMSON

WILLIAMSON CENTRAL APPRAISAL DISTRICT

RESOLUTION 2024-05

WHEREAS, the Property Tax Code of the State of Texas, by its overall provisions and by the specific provisions of Section 6.05, establishes the responsibility and authority of the Board of Directors of the Williamson Central Appraisal District to adopt the Reappraisal Plan for the District, and

WHEREAS, the Chief Appraiser has prepared and submitted a proposed Reappraisal Plan for the operations of the Williamson Central Appraisal District for the year 2025-2026, and

WHEREAS, all corrections to the proposed Appraisal Plan have been completed and approved; now

THEREFORE, BE IT RESOLVED by the Board of Directors of the Williamson Central Appraisal District that the 2025-2026 Reappraisal Plan be approved, as recommended, as the official 2025-2026 Williamson Central Appraisal District Reappraisal Plan.

Adopted June 13, 2024

Lora Weber
Vice Chairman, Board of Directors
Williamson Central Appraisal District

Hope Hisle-Piper
Secretary, Board of Directors
Williamson Central Appraisal District

THE STATE OF TEXAS

§
§
§

KNOW ALL BY THESE PRESENTS:

COUNTY OF WILLIAMSON

**INTERLOCAL AGREEMENT BETWEEN
WILLIAMSON COUNTY AND WILLIAMSON COUNTY APPRAISAL DISTRICT**

This Interlocal Agreement (the "Agreement") is made and entered by and between Williamson County, Texas ("County"), a body corporate and politic under the laws of the State of Texas, acting by and through its Commissioners Court, and Williamson County Appraisal District ("WCAD"), and pursuant to the Interlocal Cooperation Act, Tex. Gov't Code Ann. §§791.001 – 791.030. County and WCAD are referred to herein collectively as "Parties" and individually as a "Party."

RECITALS

WHEREAS, the County desires WCAD's assistance in purchasing certain materials, goods or services and WCAD desires the County's assistance in purchasing certain materials, goods or services;

WHEREAS, the County and WCAD currently purchase certain materials, goods, and services from various businesses ("Vendors") under executed County and WCAD contracts;

NOW THEREFORE, the County agrees to allow WCAD to utilize its current contracts and the County agrees to allow WCAD to utilize its current contracts in order to increase the efficiency and effectiveness of government.

TERMS

- I. Each Party agrees to supply the other Party with information concerning contracts each Party currently utilizes or will utilize in the future with various Vendors. This Agreement shall apply only to those materials, goods, or services for which the Party currently has, or will have in the future, under an executed contract with a Vendor. Nothing herein shall obligate a Party to purchase any materials, goods, or services from any particular Vendor. A Party shall not, under any circumstances, be obligated to procure any materials, goods, or services for the other Party nor to include the other Party in any procurement effort. Each Party reserves the right, in its sole discretion, to terminate any or all of its contracts with any Vendor(s) without the prior written notice or approval of the other Party. Neither Party owes the other Party any obligation whatsoever for the use of its contracts. Neither Party owes compensation to the other Party for the use of its current executed contracts. Neither Party shall enter into any contract allowing any third party including, but not limited to other municipalities, agencies, departments, counties, cooperative purchasing organizations or other governmental entities, the use of the other Party's contracts through the utilization of this Agreement.
- II. Each Party requesting Vendor to supply materials, goods, or services (the "Requesting Party") under an executed contract from the other Party ("Contracting Party") will enter into a contract with the Vendor. Each Vendor, in its own discretion, must agree to allow the Requesting Party to purchase materials, goods, or services under the contract between the Vendor and the Contracting Party. Each Party understands that all the materials, goods, or services procured using the other Party's executed contract shall be procured by the Party in accordance with all applicable federal, state, and local

laws, rules, regulations, or ordinances, including but not limited to the County Purchasing Act Tex. Loc. Gov't Code §§ 262.021, *et. seq* as amended.

- III. Each Party shall be responsible to a Vendor only for the materials, goods, or services ordered and received by the Party and shall not, by the execution of this Agreement, assume any liability or waive any rights under the applicable contract or as provided by law. Any and all disputes arising between Vendor and the Requesting Party shall be handled between the Requesting Party and Vendor. Vendors shall bill the Requesting Party directly for all materials, goods, or services ordered by it. The Requesting Party understands and agrees it shall make all payments to Vendors in accordance with all applicable laws including, but not limited to Chapter 2251 of the Texas Local Government Code.
- IV. **EACH PARTY SHALL BE RESPONSIBLE FOR ALL CLAIMS AND LIABILITY DUE TO THE ACTIVITIES OF THE PARTY'S EMPLOYEES, OFFICIALS, AGENTS OR SUBCONTRACTORS ARISING OUT OF OR UNDER THIS AGREEMENT AND WHICH RESULT FROM ANY ACT, ERROR, OR OMISSION; INTENTIONAL TORT; INTELLECTUAL PROPERTY INFRINGEMENT; OR FAILURE TO PAY A VENDOR; COMMITTED BY THE PARTY OR ITS EMPLOYEES, OFFICIALS, AGENTS, CONSULTANT UNDER CONTRACT, OR ANOTHER ENTITY OVER WHICH IT EXERCISES CONTROL.**
- V. Each Party shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations concerning the performance of this Agreement.
- VI. This Agreement is governed by the laws of the State of Texas. The forum for any action under or related to this Agreement is exclusively in a state or federal court of competent jurisdiction in Texas. The exclusive venue for any action under or related to this Agreement is in a state or federal court of competent jurisdiction in Williamson County.
- VII. This instrument contains the entire Agreement between the Parties relating to the rights herein granted and obligations herein assumed. Any oral or written representations or modifications concerning this instrument shall not be effective except a subsequent written modification signed by both Parties. However, any alternations, additions, or deletions to the terms of this Agreement which are required by changes in federal or state law or regulations are automatically incorporated into this Agreement without written amendment and shall become effective on the date designated by such law or regulation.
- VIII. The term of this Agreement shall commence upon approval of all Parties and shall run for the next consecutive twelve (12) months. The Agreement shall automatically renew each year unless terminated.
- IX. Either Party may terminate this Agreement at any time upon thirty (30) days written notice to the other Party to this Agreement. The obligations of the Requesting Party to pay Vendor for all materials, goods, or services if any, purchased pursuant to this Agreement prior to such notice shall survive such cancellations, as well as any other obligations incurred under the Contracting Party's contracts, until performed or discharged by the Requesting Party.
- X. Any notice required to be given under the provisions of this Agreement shall be in writing

and shall be duly served when it shall have been personally delivered to the address below, or mailed, with proper postage prepaid thereon, and duly registered or certified, return receipt requested, addressed to the County or WCAD at the following addresses. If mailed, any notice or communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the following addresses:

a. To Williamson County:

Williamson County
Attn: County Judge
710 Main Street
Georgetown, Texas 78626

b. To Williamson County Appraisal District:

Williamson County Appraisal District
625 FM 1460
Georgetown, Texas 78626-8050

Either Party may designate a different address by giving the other Party ten (10) days written notice.

- XI. If any provision or part of the Agreement or its application to any person, entity, or circumstance is ever held by any court of competent jurisdiction to be invalid for any reason, the remainder of the Agreement and the application of such provision or part of the Agreement to other persons, entities, or circumstances are not affected.
- XII. The Agreement may be executed in several counterparts. Each counterpart is deemed an original. All counterparts together constitute one and the same instrument. Each Party warrants that the undersigned is a duly authorized representative with the power to execute the Agreement.

IN WITNESS that is Agreement shall be effective as of the date of the last party's execution below.

SIGNATURES TO FOLLOW

WILLIAMSON COUNTY, TEXAS

By: _____
Bill Gravell, Jr., County Judge

Date Signed: _____

WILLIAMSON COUNTY APPRAISAL DISTRICT

By: _____
Lora Weber, Vice Chairman

Date Signed: _____

Williamson Central Appraisal District

Board of Directors Meeting

REVISED

Minutes of May 9, 2024

Jon Lux, Chairman, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Thursday, May 9, 2024 at 8:01 a.m. Board members present; Jon Lux, Lora Weber, Harry Gibbs, Michael Wei, and Larry Gaddes. Hope Hisle-Piper was absent. Quorum declared.

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

Pledges of Allegiance

Canvassing of Election

Lux announced that the Williamson County Elections Department had notified the District that official election results would not be available until Tuesday, May 14th. Therefore, the board could not certify the results as required by [legal ref] until a later date. A new date and time for the board to meet and canvass and certify election results would be determined later in the meeting.

Lankford then reviewed eligibility requirements to serve on the board of the Williamson Central Appraisal District as found in the Property Tax Code which the District could verify in its records. He reported that a review of District records showed that each of the candidates for election met those requirements.

Gaddes then reviewed eligibility requirements regarding delinquent taxes which the Williamson County Tax Assessor-Collector's office could verify in its records. He reported that property taxes had been paid timely, and no delinquent taxes for more than 60 days were found for candidates Hope Hisle-Piper and Mason Moses. Per Gaddes, documentation for candidate Joseph M. Sanders showed delinquent taxes for more than 60 days in years 2011, 2013, 2017, 2020, and 2023.

In his required role as the presiding officer of the canvassing board under Texas Elections Code Subsection 145.003(d), Lux declared candidate Joseph M. Sanders ineligible to serve on the Williamson Central Appraisal District Board of Directors due to delinquent taxes in excess of 60 days as required by the Texas Property Tax Code.

Certificate of Election

Lux announced that certificates of election would be provided once the Board received the official election results and met for the purpose of canvassing and certifying those results.

Authorization for Chief Appraiser to Contact Taxing Units for Vacant Board Position(s)

Lankford announced that there would be at least one vacancy on the Board to fill the position of Hisle-Piper. He informed the Board that there are two vacancy procedures: one for an appointive position (Section 6.03(f) of the Tax Code) and one for an elective position.

He reviewed these procedures. Lankford announced that after certificates of election are issued next week, Lux, the Board Chairman, would be asked to sign a letter to be sent to the entities.

The other vacancy, if it does occur in the elective position would be filled by the Board of Directors, per Tax Code Section 6.03(g). Lankford read the procedure if this should occur. He indicated that, per the Tax Code, the Board of Directors by majority vote of its members, would fill the vacancy. Lankford reviewed the requirements of the position.

Receipt of Public Comments

Lux reminded the public as well as the Board of the rules for the public comment portion of the agenda. He indicated that each person making comment would have three minutes to do so. He reminded the Board members that this is not a question-and-answer period. Just a time for the public to make comments. The Board can ask clarifying questions if they would like.

Mike Sanders was present to provide comment. He wanted to discuss the election that Lux had addressed in this meeting.

Marsha Watson, the Executive Director of Citizens Defending Freedom was also present to comment. She mentioned that their organization holds elected and appointed officials accountable to laws and statutes. She mentioned that learning was having to occur due to the new legislation that was passed.

Jim Buell, who introduced himself as one of the candidates in the public election, was also present. He indicated that he had gotten acquainted with the new law indicating the importance of the law, but it was the least advertised.

There were no other 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.

Texas County & District Retirement Systems Presentation

Tim Krause, a representative with the Texas County & District Retirement Systems (TCDRS), the District's retirement provider, was present to address the Board concerning the District's retirement plan. He distributed a packet of information and summarized the savings-based plan. Discussion followed.

It was announced that the required rate went down to 16.72% for the coming year and the elected higher rate was 19%. Discussion followed.

Krause mentioned that changes could be made to the plan and mentioned the possibility of a cost-of-living adjustment (COLA) for retirees. He mentioned the plan calculator and indicated that because the District is paying the elected higher rate it still does not rise above the elected rate that is provided. Lankford reminded the Board that they generally will review the COLA every three years. Discussion followed.

Gibbs inquired about the average current funded ratio. Krause indicated that across 880 employers, the average current funded ratio is 87%. He mentioned that the Board had the opportunity to do these changes later in the year, as they are not due until December 15th.

Employee Health Insurance Presentation

Debra Spellings with Benefit's 360, the District's insurance consultant, was present to discuss the District's health insurance program. She announced that the District had switched providers last year, moving to Blue Cross Blue Shield (BCBS). Spellings mentioned that moving back to this PPO (Preferred Provider Organization) has been very well received by the employees and that the District was in a favorable position for renewal. She mentioned that she expected the renewal in the next couple of weeks.

Lankford mentioned that he had placed a 20% increase in the District's budget in health insurance as was estimated and reminded the Board that the District would not have provider information until after the budget was finalized.

Wei inquired about vision coverage. Spellings confirmed that coverage for vision was indeed included in the plan with BCBS.

2023 Financial Audit Presentation

Lankford announced that he had originally planned to have the District's financial audit back by this month. He indicated that the auditor had a personal issue which had delayed the audit. He was hoping to have the audit available for the Board at their June meeting. No action was necessary.

2025 Budget Review

Lankford presented the changes that had been made to the District's budget since the Board's last meeting. The updated budget pages were provided to the members. He mentioned one possible additional cost to the District that has not yet been received pertaining to an update to the District's website regarding the new ADA (Americans with Disabilities Act) requirements.

Lankford announced that \$14,081,600 would be the total budget number with a possible four percent merit increase. He also indicated that salary numbers would not be available from the entities until later in the year. Lankford announced this to be the proposed budget that is sent to the taxing units. The final budget will be presented to the Board at their June meeting.

Entity Budget Overview Meetings

Lankford announced that the Entity Budget Overview Meetings would begin and that a copy of the overview packet would be provided to the Board. He mentioned that he, Chris Connelly, the District's Deputy Chief Appraiser and Kimberly Gamboa, the District's Finance HR Manager, visit with the top twelve entities by budget and that all taxing units are provided a copy of the overview packet.

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 – April 11, 2024

Monthly Financials

Quarterly Investment Report

Quarterly Taxing Unit Payments

Gibbs moved to approve the items on the consent agenda as presented. Weber seconded. The motion carried unanimously.

Texas County & District Retirement System

Weber moved to approve paying the Texas County & District Retirement System elected higher rate of 19% plus .10% for group term life rate for a total of 19.10%. Wei seconded. The motion carried.

Employee Health Insurance

Lankford indicated that, as was mentioned previously in the meeting, there would be no motion at this meeting for employee health insurance due to the rates not yet being returned. He indicated that this item would be brought back to the Board once the rates were received.

2023 Financial Audit Report

Lux announced that the 2023 Financial Audit Report item would be postponed until a future meeting.

Assigned Obligated Funds

Lux announced that the Assigned Obligated Funds item would be postponed until a future meeting.

Approval of Proposed 2025 Budget

Wei moved to approve the 2025 Williamson Central Appraisal District proposed budget in the amount of \$14,081,600 to include a 4% merit increase. Weber seconded. The motion carried.

Pictometry Sketch Georeferencing Contract Approval

Lankford indicated that the Pictometry contract for sketch georeferencing arrived late last night and was provided at the today's meeting to the members. He discussed the sketch validation and how it ensures that the property the District is valuing is actually on the ground. Lankford mentioned that sketch validation is done once every six years. He also mentioned that the vendor would be georeferencing the accounts to notify the District of any changes.

Gibbs moved to approve the contract with Pictometry International Corp. for georeferencing sketches and sketch validation in the amount of \$46,530.40 Weber seconded. The motion carried.

Process for the Appointment of the Appraisal Review Board

Lankford mentioned that as part of new legislation the method of which the Appraisal Review Board (ARB) is chosen has changed. The Board of Directors of the appraisal district will now choose the ARB membership. Lankford also mentioned the requirement of having two of the three publicly elected Board members approve the final recommendations. The Board will also be choosing the ARB Chairperson and the Secretary of the ARB. He indicated that this typically occurs late in the year.

Lux inquired of the criteria Judge Lambeth used when choosing ARB members previously. Lankford confirmed that the judge had appointed a committee to make recommendations of the final slate. An interview process was discussed. Lankford expressed his recommendation that two of the members from the publicly elected be part of this committee. Mary Bonnette, the current ARB Chairperson, indicated that generally there are between 15 and 20 applicants in any given year and usually six to eight that need to be hired. Recruiting teachers for this position was discussed. Discussion followed.

Chief Appraiser's Report

Protest Season Update

Lankford provided an update on the District's protest season. He displayed a graph showing property owner protests and announced that the District was showing a decrease of around 18% at this time comparatively with last year. He announced that if this trend continued, the District could certify its values that much sooner to the taxing units.

WCAD Presentations

Lankford announced a few presentations since the Board's last meeting. One at the GFOAT (Government Finance Officers Association of Texas) with Gaddes. Lankford indicated that this presentation is mainly to accountants for cities and that he and Gaddes had provided information on what service each of the offices provide. Lux thanked Gaddes and Lankford.

Lankford also presented to the City of Georgetown Council on an annual value update. He indicated that the City does this as part of their budgeting process.

Lankford also mentioned a few presentations that would be happening for the Williamson County Commissioners Court as well as the City of Taylor.

Property Owner Surveys

Lankford reminded the Board that a survey is handed to each property owner prior to their meeting with staff. The survey asks a number of questions about customer service as well as the District's appraisers. Lankford reviewed the scores and announced that District staff was doing an excellent job taking care of its customers.

Lankford discussed the fact that owners are still coming to the District's office to discuss property taxes, even though that is not within the District's purview. Gibbs mentioned that very few property owners show up at City Council meetings where the tax rates are set.

Lankford addressed this issue and mentioned how unfortunate it was that property owners are not taking the opportunity to address both sides of the equation. He indicated that it is in the state Tax Code to have property appraised at market value. The State audits the District's values and if they are not in compliance, it affects state funding for schools. Discussion followed.

Lux expressed his appreciation to District staff for their efforts. Property owners generally want to understand. The District is educating owners and giving them confidence that their assessed value is accurate. The District has almost 300 Google reviews with 4.6 stars. Lankford again mentioned what an excellent job staff does of taking care of the District's customers.

Lawsuit, Arbitration and SOAH Reports

Lankford reviewed the binding arbitration report. He explained the arbitration process. He also mentioned the determination letter sent to property owners and indicated that owners are given the following options: proceed to binding arbitration, District Court, or SOAH (State Office of Administrative Hearings) to seek further relief. Discussion followed.

2024 WCAD Christmas Party

Lankford announced that the District's annual Christmas Party would be held on Saturday, December 21st. He asked that the members mark their calendars and indicated that this event was taking place a little later than usual due to the reduction in cost to the District.

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 their next meeting date as follows:

Wednesday, May 15, 2024 at 3:30 p.m. – Election Canvassing / Election Certificates – Per quorum rules for canvassing only two members are required for this meeting.

Thursday, June 13, 2024 at 9 a.m.

Thursday, July 11, 2024 at 9 a.m.

The meeting adjourned at 10:12 a.m.

Respectfully,

Lora Weber, Vice Chairperson

Harry Gibbs, Member

Williamson Central Appraisal District

Board of Directors Meeting

Minutes of May 15, 2024

Jon Lux, Chairman, called the public election canvassing meeting of the Williamson Central Appraisal District Board of Directors to order Wednesday, May 15, 2024 at 3:30 p.m. Board members present; Jon Lux, Lora Weber, and Michael Wei. Hope Hisle-Piper arrived at 3:38 p.m. Harry Gibbs and Larry Gaddes were absent. Lux explained that, for this election canvassing meeting, two Board members constitute a quorum. Quorum declared.

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

Pledges of Allegiance

Receipt of Public Comments

Lux reminded the Board members that during the public comments portion of their agenda, they could ask clarifying questions. He asked that the public address items within the Board's lawful jurisdiction and to only address items listed on the Board's agenda.

Several members of the public were present to comment regarding the results of the public election and the grounds for eligibility of the elected candidates.

Canvassing the Results from the May 4, 2024, Public Election

Lux announced that he had the official results of the May 4, 2024 public election. He announced that for place one the election winner was Hope Hisle-Piper. She will be seated in place one.

Lux announced that for place two, in accordance with Property Tax Code Section 6.03(g), place two is considered vacant. He indicated that the District would be going through the vacancy procedure.

Lux announced that the results were showing Mason Moses as the winner for place three and indicated that he would be seated in place three.

Certificates of Election

Lux indicated that the Certificates of Election would be signed following the meeting.

Approval of Resolution #2024-03

Hisle-Piper moved to approve Resolution #2024-03 canvassing the general election of the Williamson Central Appraisal District. Weber seconded. The motion carried.

Board Agenda Additions for Future Meeting

- No items were discussed for future meetings.

Board Announcements

- There were no Board announcements.

The Board had previously set the following meeting dates:

Thursday, June 13, 2024 at 9 a.m.
Thursday, July 11, 2024 at 9 a.m.

The meeting adjourned at 3:53 p.m.

Respectfully,

Jon Lux, Chairman

Lora Weber, Vice Chairman

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

	Current Annual Budget	Plus Reserve Funds	Current Monthly Expense	YTD Expenses	Last Year YTD Expenses	Budget Balance	% Remaining
6000 - General - Personnel							
6010 - Salaries Expense	6,814,700		488,220	2,033,010	1,745,228	4,781,690	70%
6020 - Auto Allowance	344,700		27,406	109,480	104,704	235,220	68%
6030 - Group Health Insurance	974,200		69,857	261,490	176,496	712,710	73%
6035 - Health Reimbursement Account		200,000	6,335	30,063	33,097	169,937	85%
6040 - Retirement Contribution	1,303,200		92,982	398,115	339,784	905,085	69%
6060 - Worker's Compensation Insurance	9,200		2,173	3,556	4,138	5,645	61%
6070 - Payroll Taxes - FICA	105,000		6,901	29,611	25,795	75,389	72%
Total 6000 - General - Personnel	9,551,000	200,000	693,873	2,865,325	2,429,242	6,885,675	71%
6100 - Materials/Supplies							
6110 - Office Supplies	13,600		671	5,224	4,282	8,376	62%
6120 - Postage	215,100		3,500	124,628	128,207	90,472	42%
6130 - Forms, Printing & Reproduction	72,400		39,624	43,713	48,447	28,687	40%
6140 - Janitorial Supplies	7,800		313	1,589	2,798	6,211	80%
6150 - Minor Equipment / Furniture	94,000	45,564	1,035	11,904	54,199	127,660	91%
6160 - Computer Supplies Expense	16,500		248	525	818	15,975	97%
Total 6100 - Materials/Supplies	419,400	45,564	45,390	187,584	238,751	277,380	60%
6200 - General - Services							
6210 - Professional Development	133,600		2,457	42,525	38,077	91,075	68%
6215 - Equipment Lease/Rental	42,300		3,615	12,913	12,097	29,387	69%
6220 - Utilities	232,200		10,841	58,238	66,942	173,962	75%
* 6225 - Building Repair & Maintenance	185,400	41,954	40,925	91,208	52,420	136,146	60%
6235 - TLO Expense	16,000		1,250	5,970	5,500	10,030	63%
6236 - Board of Directors Expenses	368,000		156,541	157,122	3,970	210,878	57%
6240 - Publications	140,500		7,606	74,929	71,836	65,571	47%
6250 - Contingency Emergency	500		0	0	0	500	100%
6260 - Professional Services	1,084,400		104,303	572,188	479,451	512,212	47%
6280 - Maintenance	430,200		78,074	284,552	297,654	145,648	34%
6285 - Computer Licenses/Services	187,700	15,000	71,605	157,961	88,320	44,739	22%
6290 - Business Insurance	23,300		0	0	0	23,300	100%
Total 6200 - General - Services	2,844,100	56,954	477,216	1,457,606	1,116,267	1,443,448	50%
6800 - General - Debt Service							
6810 - Building Payment	0		0	0	0	0	0%
Total 6800 - General - Debt Service	0	0	0	0	0	0	0%

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

	Current Annual Budget	Plus Reserve Funds	Current Monthly Expense	YTD Expenses	Last Year YTD Expenses	Budget Balance	% Remaining
8000 - Capital Outlay							
8010 - Computer Capital	47,500		0	7,019	0	40,481	85%
8030 - Depreciation Expense	5,000		0	0	0	5,000	100%
Total 8000 - Capital Outlay	52,500	0	0	7,019	0	45,481	87%
Sub-Total	12,867,000	302,518	1,216,479	4,517,534	3,784,260	8,651,984	66%
6300 - ARB Services							
6310 - ARB - Contract Labor	266,700		0	11,979	52,345	254,721	96%
6320 - ARB - Supplies	1,000		49	384	315	616	62%
6330 - ARB - Forms, Printing & Ads	31,200		17,075	18,838	20,878	12,362	40%
6340 - ARB - Training/Seminars	0		0	0	0	0	0%
6350 - ARB - Litigation	7,500		0	1,000	1,000	6,500	87%
TOTAL 6300 - ARB Services	306,400		17,125	32,201	74,538	274,199	89%
Total	13,173,400	302,518	1,233,604	4,549,735	3,858,798	8,926,183	66%

Williamson Central Appraisal District
Approved Disbursements
April 2024

Num	Date	Name	Amount	Memo
30954	04/10/2024	Allen W Barr, II	-625.00	6310-4 - ARB Meetings
30955	04/10/2024	ALN Apartment Data, Inc	-237.50	6240-3 - publication
30956	04/10/2024	Amazon Business	-180.91	6110-8 - office supplies; 6320-1 - ARB nameplates
30957	04/10/2024	Amy Kahn	-475.00	6310-2 - ARB Meetings
30958	04/10/2024	Andrew Koester	-550.00	6310-3 - ARB Meetings
30959	04/10/2024	AT&T	-924.78	6220-1 - data plans
30960	04/10/2024	AutoMox	-312.00	6285-2 - Maintenance - manage plan
30961	04/10/2024	Benny Parker	-570.00	6310-2 - ARB Meetings
30962	04/10/2024	BIS Consulting	-1,200.00	6260-3 - MRA Service
30963	04/10/2024	Bradley Kangieser	-450.00	6260-2 - Binding Arbitration - 246232104P - Advance Auto Parts Inc
30964	04/10/2024	Brenda Oliver	-550.00	6310-3 - ARB Meetings
30965	04/10/2024	Capitol Appraisal Group, LLC	-20,750.00	6260-11 - Appraisal Services
30966	04/10/2024	City of Georgetown	-5,440.10	6220-7 - water, electric, sewer, garbage, storm drainage
30967	04/10/2024	Colton Cardinell	-570.00	6310-2 - ARB Meetings
30968	04/10/2024	CoStar Realty Information, Inc.	-3,527.35	6240-10 - Publication
30969	04/10/2024	Donna Cannon	-475.00	6310-2 - ARB Meetings
30970	04/10/2024	Donna Harris	-1,500.00	6260-2 - Arbitration - 246-23-23125C - Austin FCS Limited
30971	04/10/2024	Elan Financial Services	-984.91	6210-27 - State Courses
30972	04/10/2024	Eliot Deutsch	-570.00	6310-2 - ARB Meetings
30973	04/10/2024	Express Commercial Cleaning, Inc.	-3,470.20	6225-6 - Janitorial services, 6140-1 - Janitorial supplies
30974	04/10/2024	Glenda Williams	-1,250.00	6235-1 - TLO Expenses - April 2024
30975	04/10/2024	Jane Schwartz	-700.00	6310-4 - ARB Meetings
30976	04/10/2024	Jane Tecklenburg	-450.00	6260-2 - Binding arbitration - 246-23-2309OP - Smile Brands of Texas LP
30977	04/10/2024	Joan M Straach	-624.00	6310-4 - ARB Meetings
30978	04/10/2024	K L Turner Electric Inc	-150.00	6225-7 - electrical work
30979	04/10/2024	Kim Peterson	-550.00	6310-3 - ARB Meetings
30980	04/10/2024	Kings III Emergency Communications	-195.00	6225-17 - elevator phone
30981	04/10/2024	Kurt Iverson	-475.00	6310-2 - ARB Meetings
30982	04/10/2024	Law Office of Lisa Richardson, PC	-400.00	6260-10 - Mediation half day 1 case
30983	04/10/2024	Lochow Ranch Pond & Lake	-364.00	6225-25 - Wet pond maintenance
30984	04/10/2024	Luke's Pressure Washing	-449.00	6225-21 - Powerwash building,sidewalk,parking lot
30985	04/10/2024	Mary Bonnette	-1,000.00	6310-3 - ARB Meetings - March
30986	04/10/2024	Michael Lockridge	-450.00	6260-10 - Binding Arbitration - 246-23-2313OP - Burlington Coat Factory
30987	04/10/2024	Michael Parker	-380.00	6310-2 - ARB Meetings
30988	04/10/2024	Minuteman Press	-65.67	6110-8 - Office supplies
30989	04/10/2024	Nichols, Jackson, Dillard, Hager & Srr	-100.00	6260-10 - Professional Services
30990	04/10/2024	ODP Business Solutions, LLC	-70.35	6110-8 office supplies
30991	04/10/2024	Openwork	-5,403.32	6010 - Employment staffing
30992	04/10/2024	Optimum Business	-448.94	6220-4 - internet service
30993	04/10/2024	Perdue, Brandon, Fielder, Collins & M	-25,222.75	6260-10 - Professional Services - January 2024 Expenses
30994	04/10/2024	Print Management Partners	-1,290.08	6330-3 - Special 6x9.5 window envelopes
30995	04/10/2024	Quadient Finance USA, Inc	-3,500.00	6120-8 - Postage refill meter machine

Williamson Central Appraisal District
Approved Disbursements
April 2024

Num	Date	Name	Amount	Memo
30996	04/10/2024	Quantanite USA Inc	-1,946.00	6260-13 - Phone answering services
30997	04/10/2024	Rob D Holcomb	-5,500.00	6260-2 - Binding Arbitrations
30998	04/10/2024	RollKall Technologies LLC	-1,760.84	6010 - Security Officer
30999	04/10/2024	Roysanne Drummer-Baker	-625.00	6310-4 - ARB Meetings
31000	04/10/2024	Sandra George	-625.00	6310-4 - ARB Meetings
31001	04/10/2024	Stephen R Heimberg	-475.00	6310-2 - ARB Meetings
31002	04/10/2024	Subvenion	-2,500.00	6260-19 - Computer consulting
31003	04/10/2024	Trusted Tech Team	-3,565.08	6285-12 - Office 365
31004	04/10/2024	Tyler Technologies	-78,000.00	6280-32 - TrueRoll Exemption Monitoring year 3 (04/01/2024 - 03/31/2025)
31005	04/10/2024	Variverge	-691.28	6130-18 - BPP Renditions
31006	04/10/2024	Williamson County Elections Departm	-156,320.12	6236-2 - Deposit (50%) - estimated election cost
31007	04/10/2024	ZOHO Corporation	-340.89	6285-19 - Computer licenses
31008	04/25/2024	A+ Window Cleaning Services LLC	-1,197.00	6225-26 - Commercial Window Cleaning
31009	04/25/2024	Amazon Business	-475.97	6110-8 - office supplies, 6160-11 - toner cartridges
31010	04/25/2024	Amy Urbanek	-68.14	6210-27 - TAAD Seminar - reimbursement meals, mileage
31011	04/25/2024	Butler Snow	-35.00	6260-10 - professional services
31012	04/25/2024	Card Services Center	-4,585.49	6210=\$2,466.10 - Professional development
				6215=\$49.00 - Equipment lease / rental
				6220=\$49.99 - Cable (chive tv)
				6236=\$106.08 - Board expense
				6240=\$15.80 - Publications
				6260=\$928.00 - Professional Services
				6280=\$74.37 - Maintenance
				6285=\$896.15 - Computer Licenses
31013	04/25/2024	Data Foundry, LLC	-1,495.00	6220-2 - internet services
31014	04/25/2024	Derric Smith	-450.00	6260-2 - Binding Arbitration - 246-23-23092P - Smile Brands of Texas LP
31015	04/25/2024	Elan Financial Services	-3,495.79	6210-\$3,495.79
31016	04/25/2024	Express Commercial Cleaning, Inc.	-1,750.00	6225-24 - VCT strip and wax
31017	04/25/2024	Fox Commercial Services	-160.00	6225-2 - HVAC repair & maintenance
31018	04/25/2024	Georgetown Fire and Safety	-768.00	6225-12 - Fire Extinguisher 6 yr maintenance recharge
31019	04/25/2024	iSolved	-307.50	6030 - HRA monthly admin fee
31020	04/25/2024	Kevin Lessman	-450.00	6260-2 - Binding Arbitration - 246-23-23099P - Cheddar's Inc
31021	04/25/2024	King's Pest Control	-148.00	6225-20 - Pest Control
31022	04/25/2024	Lexitas	-2,123.24	6260-10 - Deposition - Cause #22-1663-C26 - RPC Georgetown
31023	04/25/2024	Mainstream Services Inc	-2,925.00	6225-17 - Building repair & maintenance
31024	04/25/2024	MCA	-2,815.33	6225-16- Building repair & maintenance
31025	04/25/2024	Mike R. Garcia	-450.00	6260-2 Binding Arbitration - 246-23-23094P - Smile Brands of Texas LP
31026	04/25/2024	Minuteman Press	-97.34	6110-8 - business cards H.Marin, H.Hayden
31027	04/25/2024	Northstar Fire Protection of Texas, Inc	-1,996.00	6225-11 - Building repair & maintenance
31028	04/25/2024	Openwork	-8,162.84	6010 - Employment staffing
31029	04/25/2024	Patriot Supply Company	-556.00	6110-6 - Flags order
31030	04/25/2024	Perdue, Brandon, Fielder, Collins & M	-31,878.50	6260-10 - Professional Services - February 2024 Expenses

Williamson Central Appraisal District
Approved Disbursements
April 2024

Num	Date	Name	Amount	Memo
31031	04/25/2024	Port 53 Technologies Inc	-301.50	6150-6 - Duo Tokens
31032	04/25/2024	RingCentral Inc.	-3,378.44	6220-5 - Telephone services
31033	04/25/2024	Rob D Holcomb	-1,350.00	6260-2 - Binding Arbitrations
31034	04/25/2024	RollKall Technologies LLC	-4,125.59	6010 - Security Officer
31035	04/25/2024	Shannon Mays	-750.00	6260-2- Arbitration No.246-23-23149L - Coshena X LTD.
31036	04/25/2024	Spectrum Enterprise	-3,483.99	6220-3 - Internet services
31037	04/25/2024	Stillwater Landscapes	-852.00	6225-14 - Grounds maintenance
31038	04/25/2024	TLC Office Systems (Dallas)	-39.00	6215-4 - copier / printer lease
31039	04/25/2024	ZOHO Corporation	-321.48	6285-19 - Computer licenses



Customer Service Feedback

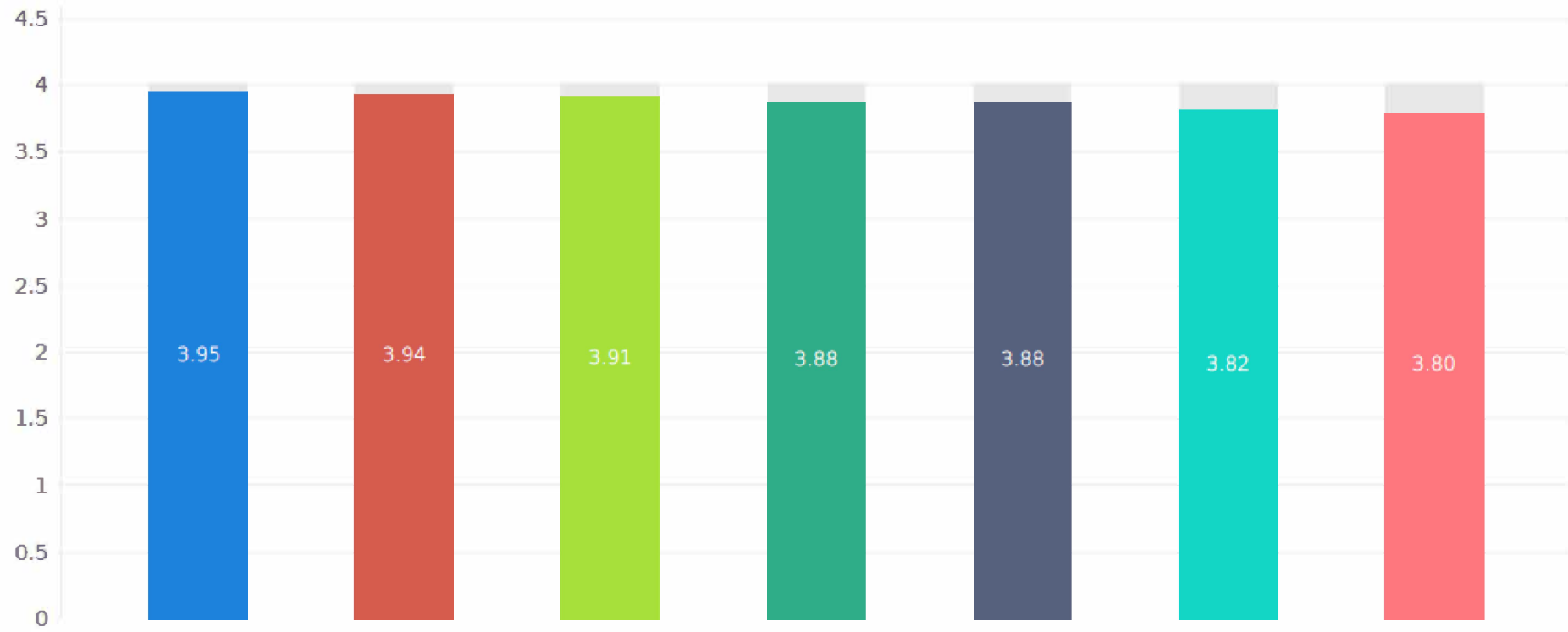


888 Completed Responses

0 Partial Responses



Average Ratings



● Promptness: CS

● Professional: CS

● Knowledgeable: CS

● Promptness: Appraiser

● Professional: Appraiser

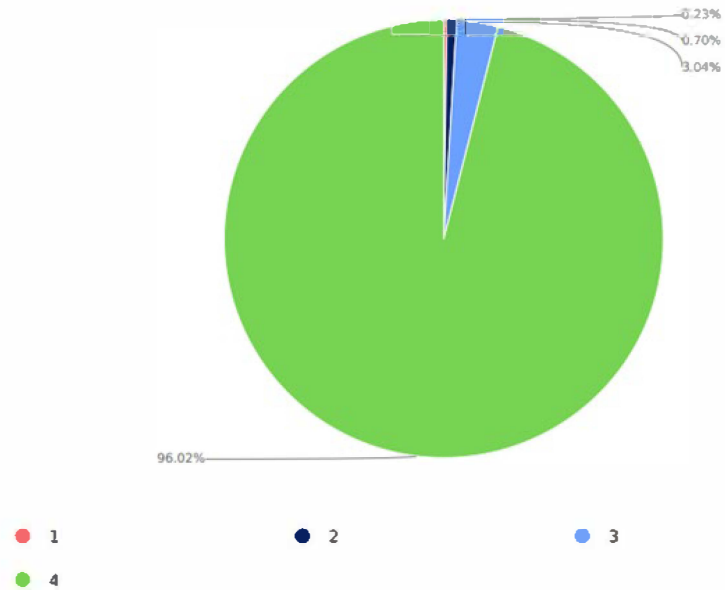
● Knowledgeable: Appraiser

● Appraiser adequately explained how the value of my property was determined:

Q1

Promptness of service: Customer Service Staff

Answered: 854 Skipped: 36

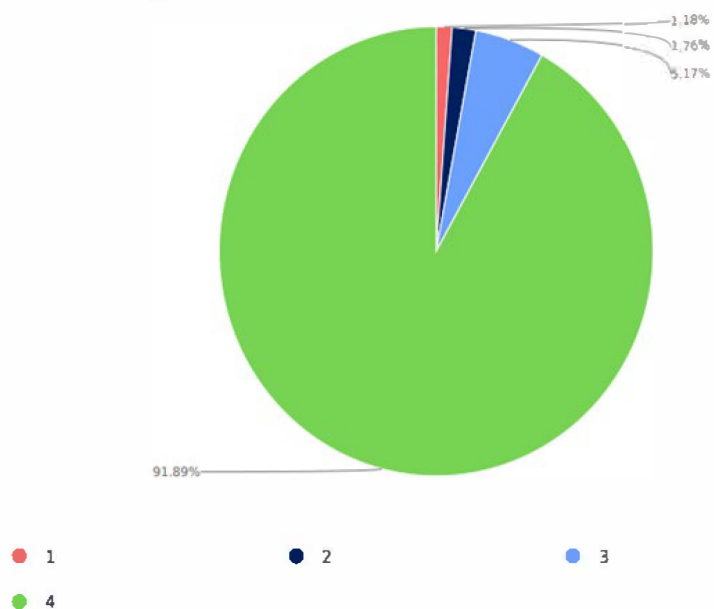


Promptness of service: Customer Service Staff			
1 Extremely Poor	0.24%	2	
2 Poor	0.70%	6	
3 Good	3.04%	25	
4 Excellent	96.02%	799	
3 Good/4 Excellent Average	99.06%		

Q2

Promptness of service: Appraiser

Answered: 851 Skipped: 39

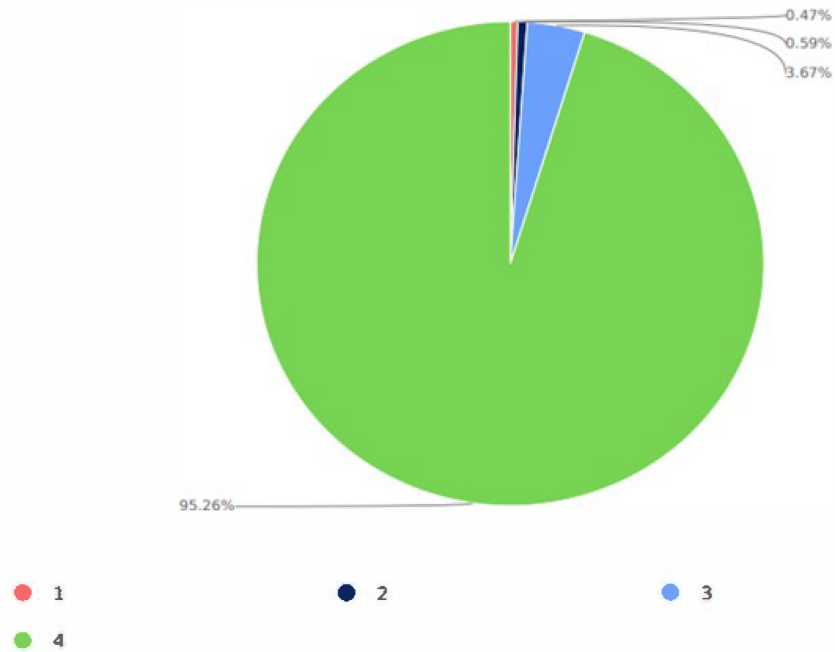


Promptness of service : Appraiser		
1 Extremely Poor	1.18%	10
2 Poor	1.76%	15
3 Good	5.17%	43
4 Excellent	91.89%	761
3 Good/4 Excellent Average	97.06%	

Q3

Professional and attentive: Customer Service Staff

Answered: 844 Skipped: 46

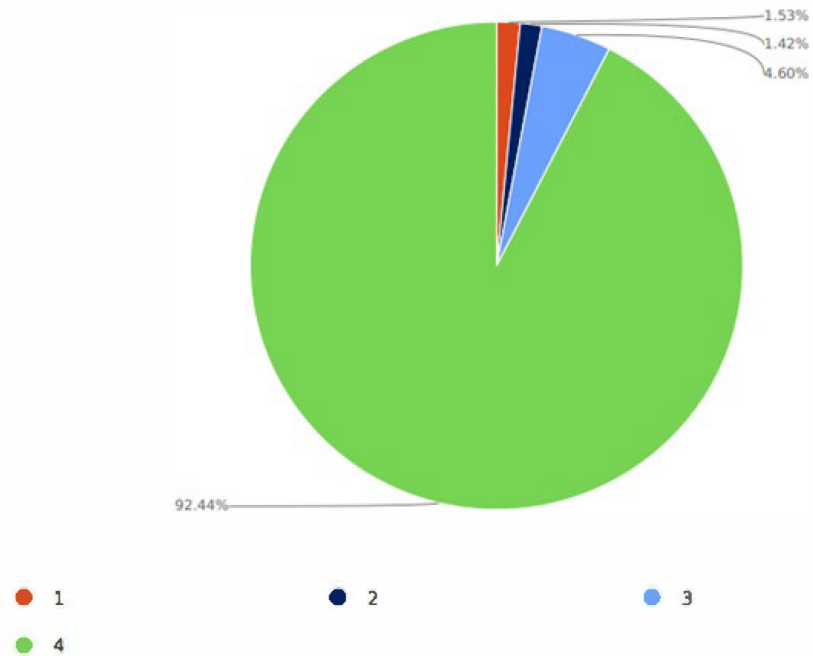


Professional and attentive: Customer Service Staff		
1 Extremely Poor	0.47%	4
2 Poor	0.59%	5
3 Good	3.67%	30
4 Excellent	95.26%	783
3 Good/4 Excellent Average	98.93%	

Q4

Professional and attentive: Appraiser

Answered: 847 Skipped: 43

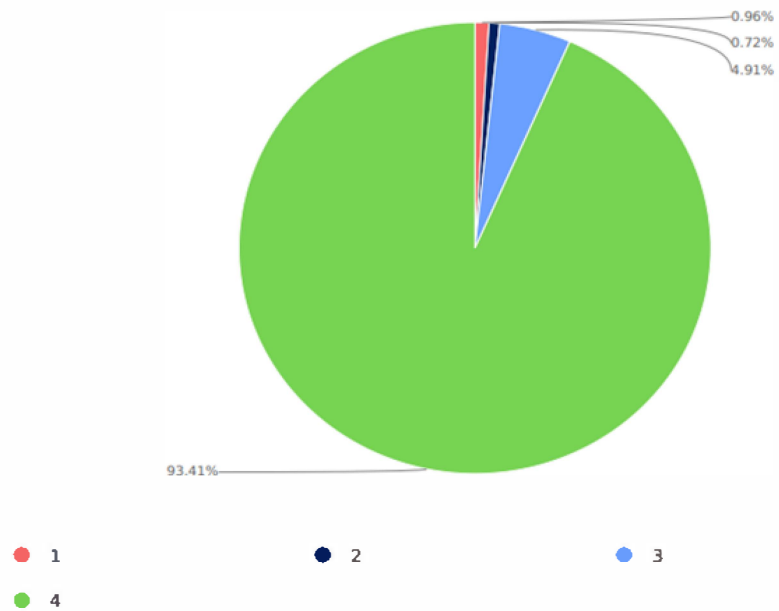


Professional and attentive: Appraiser		
1 Extremely Poor	1.53%	13
2 Poor	1.42%	12
3 Good	4.60%	38
4 Excellent	92.44%	762
3 Good/4 Excellent Average	97.04%	

Q5

Knowledgeable and explained information clearly: Customer Service Staff

Answered: 835 Skipped: 55



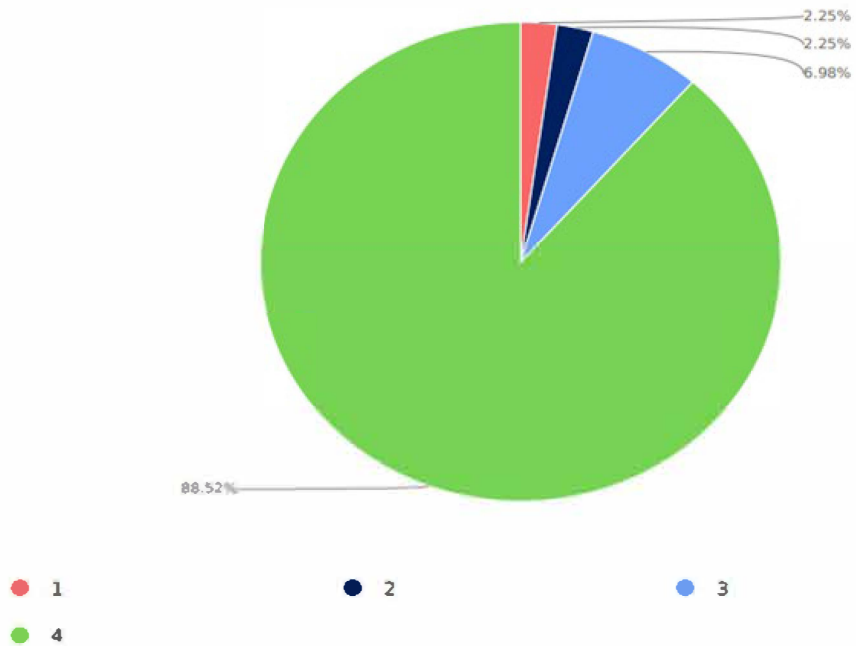
**Knowledgeable and explained information clearly:
Customer Service Staff**

1 Extremely Poor	0.96%	8
2 Poor	0.72%	6
3 Good	4.91%	40
4 Excellent	93.41%	759
3 Good/4 Excellent Average	98.32%	

Q6

Knowledgeable and explained information clearly: Appraiser

Answered: 845 Skipped: 45

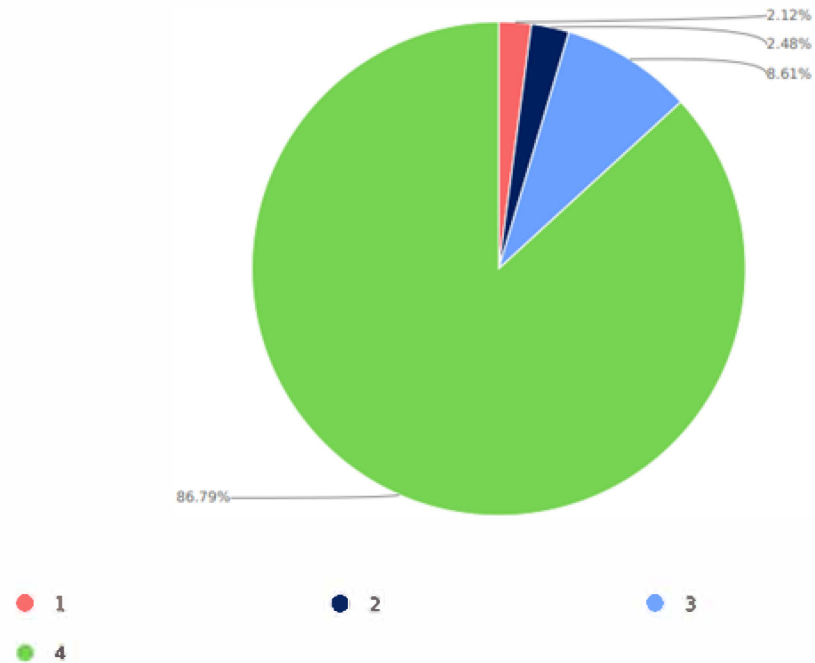


Knowledgeable and explained information clearly:		
1 Extremely Poor	2.25%	19
2 Poor	2.25%	18
3 Good	6.98%	57
4 Excellent	88.52%	729
3 Good/4 Excellent Average	95.50%	

Q7

Appraiser adequately explained how the value of my property was determined:

Answered: 848 Skipped: 42



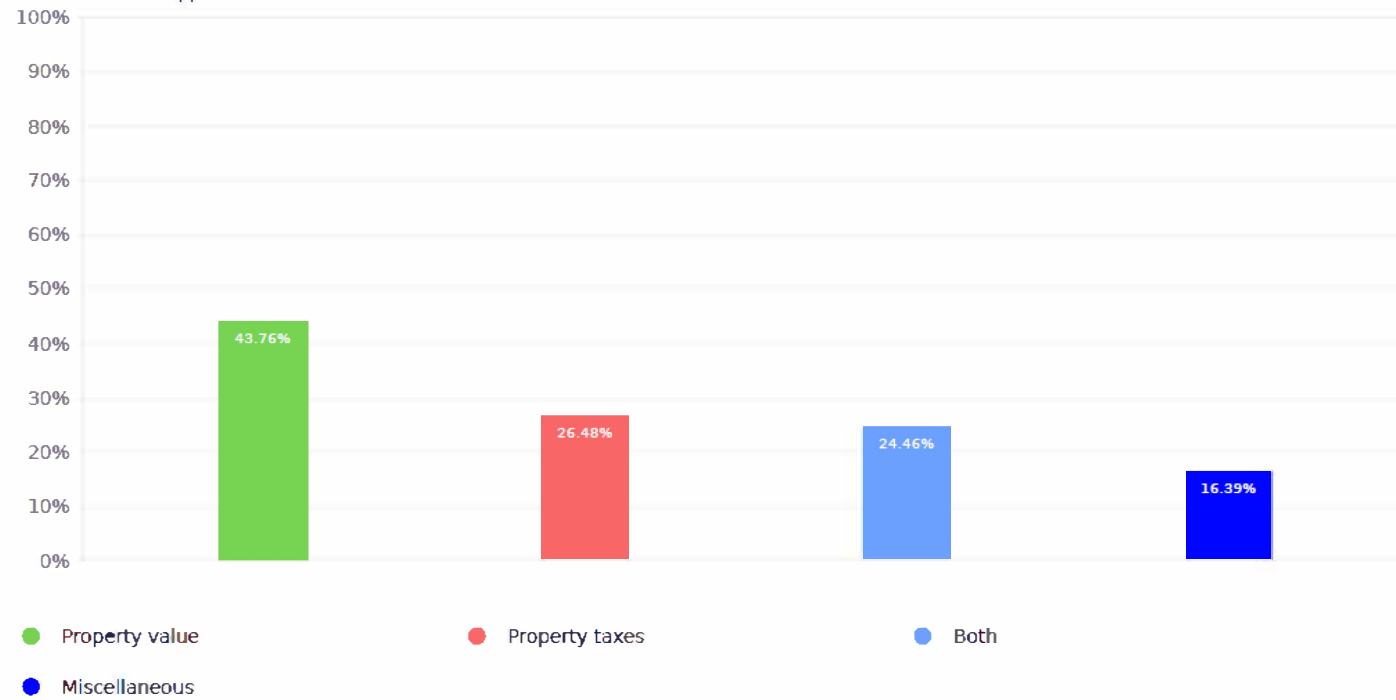
Appraiser adequately explained how the value of my property was determined:

1 Extremely Poor	2.12%	18
2 Poor	2.48%	20
3 Good	8.61%	70
4 Excellent	86.79%	719
3 Good/4 Excellent Average	95.40%	

What was the reason for your meeting today? (select all that apply)

Did you come in to protest:

Answered: 793 Skipped: 97



Customer Service Feedback June 13, 2024

Date of visit	In person or virtual	How can we improve your future experience?	In reference to your feedback written in the box above (if applicable), was your feedback:
6/4/2024	In Person	All good. Thanks for listening!	Positive
6/4/2024	In Person	I was impressed, good explanations & willing to listen	Positive
6/4/2024	In Person	Fair Process	Neither Positive Nor Negative
6/4/2024	In Person	Need to be able to run a new analysis after a value change! Also need to be able to make obvious property errors over the phone!	Negative
6/4/2024	In Person	All they did was tell me they had limited appraisals to use. That is poor use of their job.	Negative
6/4/2024	In Person	Was very happy with process and results for resolution.	Positive
6/4/2024	In Person	When online have a spot for notes where customers can explain why they are protesting.	Feedback
6/4/2024	In Person	All good.	Positive
6/4/2024	In Person	Over all good experience.	Positive
6/4/2024	In Person	Outstanding people to work with.	Positive
6/4/2024	In Person	Can you create a youtube video to explain how market value, homestead, and appraised value work? Save y'all lost of questions.	Feedback
6/4/2024	In Person	Keep up the professional, friendly service.	Positive
6/4/2024	In Person	Excellent service and customer experience. The team communicated in advance, Appraiser was well prepared and professional as our protest was clearly and promptly resolved. Thank you!!	Positive
6/4/2024	In Person	The assessment value conclusions were very inappropriate and they put my house higher than the market value and the ARB deliberately closed it in district favor. I'm not convinced.	Negative
6/4/2024	In Person	Appraiser made me feel at ease and was very friendly. This can be a very scary process but again, she was great. I also loved that we can see the Appraiser instead of the board.	Positive
6/4/2024	In Person	The appraisers did not listen to my voice or consider my evidence I provided.	Negative
6/4/2024	In Person	Appraiser explained everything. Thank you.	Positive
6/4/2024	In Person	Very great in improving my understanding on how WILCO comes to their decisions, very cool!	Positive
6/4/2024	In Person	I felt as if the appraisers heard my side of the discussion and made an allowance	Positive
6/4/2024	In Person	Good 1st time experience	Positive
6/4/2024	In Person	Very nice guy	Positive
6/4/2024	In Person	Great experience!	Positive
6/4/2024	In Person	Went out of his way to give me great advice	Positive
6/4/2024	In Person	Appraiser was very knowledgeable and friendly, and his explanations were clear.	Positive
6/4/2024	In Person	N/A , great experience	Positive
6/4/2024	In Person	See you next year	Positive
6/4/2024	In Person	Very efficient and friendly	Positive
6/4/2024	In Person	Make the website more user friendly	Neither Positive Nor Negative
6/4/2024	In Person	Not at all	Neither Positive Nor Negative
6/4/2024	In Person	The Appraiser is very helpful and very knowledgeable. She was able to help me and explained the details.	Positive
6/4/2024	In Person	Nothing! I just want to say thank you to Appraiser, she is amazing!	Positive
6/4/2024	In Person	Appraiser was very helpful.	Positive
06/03/2024	In Person	Nothing @ this time	Positive
06/03/2024	In Person	Appraisers were very polite.	Positive
06/03/2024	In Person	Appraiser - Very Professional, Knowledgeable, helpful & friendly!	Positive

Customer Service Feedback

June 13, 2024

06/03/2024	In Person	AMAZING SERVICE, THANK YOU!	Positive
06/03/2024	In Person	Appraiser was courteous and very helpful. I appreciate him!	Positive
06/03/2024	In Person	Improve online protest process, i.e upload docs that support Protestors position. Seems that this could have been done via email, lost a day's pay.	Negative
06/03/2024	In Person	It was EXCELLENT service!	Positive
06/03/2024	In Person	Give Appraser a raise	Positive
06/03/2024	In Person	Appraiser greeted me nicely, but it all quickly devolved into a terrible experience. She was rude and dismissive, and didn't explain anything she was doing. Her default response was "I have proof, what do you have?" I showed pictures as well as an appraisal, and she ignored them, saying it wouldn't change anything. Ultimately, she found comps that lowered the appraised value, which proved my point but she wouldn't even talk to me after that happened.	Negative
06/03/2024	In Person	Please let us know detail before protesting such as the sale must be visited in the market.	Neither Positive Nor Negative
06/03/2024	In Person	Technically its all scam + fraud they want paid at the back to not lower down the appraiser tax.	Neither Positive Nor Negative
06/03/2024	In Person	Bad attitude	Negative
06/03/2024	In Person	Appraiser was very pleasant to speak to. Very knowledgeable and detailed on his explanation. Look forward to the re-schedule	Positive
06/03/2024	In Person	Appraiser did a great job working with me + explaining the process	Positive
06/03/2024	In Person	Should explain how flood plain impacts valuation prior to protest.	Neither Positive Nor Negative
06/03/2024	In Person	This was a great experience. Much better than in the past. Keep up with the positive direction.	Positive
06/03/2024	In Person	Keep it up. Excellent services!	Positive
06/03/2024	In Person	Very nice guy, Appraiser! Thanks	Positive
06/03/2024	In Person	Your appraiser explain the process for valuing the land however the process makes no logical sense and is to unfair to homeowners.	Neither Positive Nor Negative
06/03/2024	In Person	Experience was good doesn't need any improvements.	Positive
06/03/2024	In Person	Outstanding service with the appraiser. Explained well and very nice. Went over details and made sure I understand.	Positive
06/03/2024	In Person	Over all good experience	Positive
06/03/2024	In Person	He is super nice and professional.	Positive
06/03/2024	In Person	Appraiser honestly made this an educational and enjoyable experience. I appreciate the time she took to walk me through and answer questions.	Positive
06/03/2024	In Person	Compare real life with high interest rates, homes are not getting sold.	Neither Positive Nor Negative
06/03/2024	In Person	Allow virtual meetings. Allow self-scheduling of meetings, if possible.	Positive
06/03/2024	In Person	Be more clear and fair when property taxes increases so fast!	Negative
06/03/2024	In Person	Continue the same process, as our Appraiser helped a lot in explaining the situation.	Positive
06/03/2024	In Person	Alot for more time.	Positive
06/03/2024	In Person	Online option given to extend that would save me some time to not stop at appraisal district.	Positive
06/03/2024	In Person	Experience was efficient, direct and positive.	Positive
06/03/2024	In Person	Great	Positive
06/03/2024	In Person	Hire up more representatives like Customer Service!	Positive
06/03/2024	In Person	Appraiser to have more leniency when it includes camp of camp index.	Positive
06/03/2024	In Person	Lower tax on county properties and Barndomoniums.	N/A
06/03/2024	In Person	Thought Appraiser was extremely polite and helpful in explaining everything. Although I did not get exactly what I wanted, felt it was a fair resolution.	Positive

Customer Service Feedback

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06/03/2024	In Person	Tell customer that single family data can't be compared with condo (more info provided).	Neither Positive Nor Negative
06/03/2024	In Person	Great service. Thank you so much!	Positive
06/03/2024	In Person	Everyone is great.	Positive
06/03/2024	In Person	I could not have been happier. Thank you!	Positive
06/03/2024	In Person	Front Desk answer questions easily.	Positive
06/03/2024	In Person	SQ FT Corrected (Need more check)	Neither Positive Nor Negative
06/03/2024	In Person	Thank you for listening and understanding comp sales and flood plan issues.	Positive
06/03/2024	In Person	Appraiser did an exceptional job explaining to process.	Positive
06/03/2024	In Person	3rd party call service- helpful. Scheduling link was not correct link.	Positive
06/03/2024	In Person	Good energy! Very informative!	Positive
06/03/2024	In Person	Good customer service. Happy with the Appraisal staff.	Positive
06/03/2024	In Person	Clearer info on admissable documents and dates when filing online.	Positive
06/03/2024	In Person	Excellent service and knowledgeable explanation!	Positive
06/03/2024	In Person	Y'all did a great job!	Positive
06/03/2024	In Person	Went quickly	Neither Positive Nor Negative
06/03/2024	In Person	Experience was good.	Positive
06/03/2024	In Person	Appraiser was very helpful!	Positive
06/03/2024	In Person	Great service, very knowledgeable & helpful.	Positive
05/30/2024	In Person	Need a mere tool for estimation.	Neither Positive Nor Negative
05/30/2024	In Person	Great services	Positive
05/30/2024	In Person	No further improvement, very good experience	Positive
05/30/2024	In Person	Offer Opportunity for Public to learn more about process and calculations.	Positive
05/30/2024	In Person	Using actual square footage & not made up!! And tell your appraisers not to repeat themselves in the meetings based on your own rules	Negative
05/30/2024	In Person	Give us reference paper.	Neither Positive Nor Negative
05/30/2024	In Person	Nice! Easy to work with.	Positive
05/30/2024	In Person	Lower my taxes	N/A
05/30/2024	In Person	Didn't agree at all, market sales are not there and if you check they are wrong for NOV!	Negative
05/30/2024	In Person	Appraiser is very patient and respectful. He listens and is very professional.	Positive
05/30/2024	In Person	Everything went well	Positive
05/30/2024	In Person	Excellent, very pleasant	Positive
05/30/2024	In Person	The facility needs closed-in cubicles. I was able to hear other conversations and personal information	Negative/Feedback
05/30/2024	In Person	Appraiser was great, we did not agree but what to expect. Professional, well knowledged, appreciate his help.	Positive
05/29/2024	In Person	Make sure to include depreciation - sale price is not correct!	Negative
05/29/2024	In Person	Appraiser was very informative, listened to our concerns and was very helpful. Thanks, Appraiser!	Positive
05/29/2024	In Person	Very nice and good explanations	Positive
05/29/2024	In Person	There is NO room for mprovement. Appraiser is knowledgeable and thorough.	Positive
05/29/2024	In Person	Tax less	N/A
05/28/2024	In Person	Appraiser did a great job but hard to understand homes that don't compare to our home have to be used.	Neither Positive Nor Negative
05/28/2024	In Person	Every year property value can't go up by 11%. At this rate my property should double value in 6 years, nowhere in USA should this happen!	Negative
05/28/2024	In Person	Very Professional and respectful	Positive

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05/28/2024	In Person	Great service	Positive
05/28/2024	In Person	AG Valuation	Neither Positive Nor Negative
05/28/2024	In Person	Very unfair assessment of my property after providing evidence.	Negative
05/28/2024	In Person	The staff was very friendly. The wait time was very minimal. The appraiser was excellent, kind, listened and helped - made effort to discuss concerns with manager to make a mutual agreement pleasant.	Positive
05/28/2024	In Person	Good	Positive
05/28/2024	In Person	No issue	Positive
05/28/2024	In Person	Either get better or complete comps in database prior to this process	Neither Positive Nor Negative
05/28/2024	In Person	Very nice staff	Positive
05/28/2024	In Person	Allow me to meet with Appraiser every year. She was very helpful and friendly!	Positive
05/28/2024	In Person	Extremely unhappy with Appraiser. Thereafter if I go to board will take out the offer from the table. I felt I have been overpriced.	Negative
05/28/2024	In Person	Thank you!	Positive
05/28/2024	In Person	Both employees were exceptional, helpful, and went above and beyond. I wish the ag and farm better explained things, but my experience here was very positive.	Positive
05/28/2024	In Person	Have more online appointments available	Positive
05/28/2024	In Person	Appraiser helped me understand. Thank you very much.	Positive
05/28/2024	In Person	No improvements and very helpful. I really appreciate the assistance and the Appraiser gave me his info for the future.	Positive
05/28/2024	In Person	Appraiser took the time to explain to me about the senior discounts applied to my taxable amount. it was so nice of her to take extra time to help!	Positive
05/28/2024	In Person	Property value are not increasing. This not a good use of time. You should just be fair!	Negative
05/28/2024	In Person	Stop raising the value after lowering it - confusing.	Negative
05/28/2024	In Person	Have someone that actually makes eye contact and is nice nice to talk to!!!	Negative
05/28/2024	In Person	Good work.	Positive
05/23/2024	In Person	Very good at explaining things. No improvement needed	Positive
05/23/2024	In Person	Appraiser has cool attitude and very helpful	Positive
05/23/2024	In Person	All good	Positive
05/23/2024	In Person	No improvement necessary, it was a pleasure meeting Appraisers	Positive
05/23/2024	In Person	Allow virtual meetings. Allow self-scheduling of meetings, if possible	Neither Positive Nor Negative
05/23/2024	In Person	Written protests info a bit fuzzy.	Neither Positive Nor Negative
05/23/2024	In Person	Keep the good work.	Positive
05/23/2024	In Person	Size of lot issue / hearing	Negative
05/23/2024	In Person	Use appropriate comps, even if not recent sales!	Negative
05/23/2024	In Person	Great Experience	Positive
05/23/2024	In Person	I was unable to conduct business because only my husband is on the deed. I read all material sent to us but did not read this requirement.	Negative
05/23/2024	In Person	Experience was good as first time. Appraiser very helpful!	Positive
05/23/2024	In Person	Appraiser is pleasing to talk to. He explained to my queries vividly.	Positive
05/23/2024	In Person	Don't increase taxes so much!	N/A
05/23/2024	In Person	All ok	N/A
05/23/2024	In Person	Appraiser was very knowledgeable and very helpful, she explained everything to my satisfaction.	Positive
05/23/2024	In Person	Good service.	Positive
05/23/2024	In Person	Appraiser is awesome!	Positive
05/22/2024	In Person	Appraiser was great and explained all my questions I had.	Positive
05/22/2024	In Person	As of now we are very much satisfied with Appraiser. It was really nice talking to Appraiser today.	Positive

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05/22/2024	In Person	Appraiser was great. Very relaxed and friendly. Great hire!	Positive
05/22/2024	In Person	Perfect service!	Positive
05/22/2024	In Person	No improvement needed. Appraiser is awesome. Listened to my concerns and helped in both concerns (appraised value + sq adjustment)	Positive
05/22/2024	In Person	Less waiting time for the formal hearing	Neither Positive Nor Negative
05/22/2024	In Person	Nothing. Everyone is nice and professional and on time appointment.	Positive
05/22/2024	In Person	Very good results	Positive
05/21/2024	In Person	Excellent Customer Service!!!	Positive
05/21/2024	In Person	Perfect and kind.	Positive
05/21/2024	In Person	Appraiser was thorough and informative.	Positive
05/21/2024	In Person	Very Professional & Friendly! great outcome. Thanks	Positive
05/21/2024	In Person	I guess more education on what is helpful to bring what is is just extra.	Neither Positive Nor Negative
05/21/2024	In Person	Easy & great!	Positive
05/21/2024	In Person	Wow! Keep Appraiser! What a refreshing Attitude @a govt office. Really sets the tone!	Positive
05/21/2024	In Person	Appraiser was excellent. Explained everything. I appreciated the time he took with me.	Positive
05/21/2024	In Person	Everyone was so helpful. Thank you	Positive
05/21/2024	In Person	No issues	Positive
05/21/2024	In Person	Not compared fairly	Negative
05/21/2024	In Person	System was unable to show how property value was arrived at.	Negative
05/20/2024	In Person	Everything went smoothly & our time was well spent, thanks for explaining the Tax info.	Positive
05/20/2024	In Person	It was a great experience. The only thing I wish for is if I can schedule the informal hearing online.	Positive
05/20/2024	In Person	Everything was great to my expectations	Positive
05/20/2024	In Person	Good experience, no need to change	Positive
05/20/2024	In Person	It went well, you're doing a good job!	Positive
05/20/2024	In Person	No concerns.	Neither Positive Nor Negative
05/20/2024	In Person	Explained the form for better comprehension	Neither Positive Nor Negative
05/20/2024	In Person	Simple flyer or video to explain to market vs assessed value would be helpful	Positive/Feedback
05/20/2024	In Person	N/A everything was great, appreciate the knowledge and positive experience	Positive
05/20/2024	In Person	Everything went great! Thank you!	Positive
05/20/2024	In Person	Very helpful & informative	Positive
05/20/2024	In Person	(Lot Value)	Neither Positive Nor Negative
05/20/2024	In Person	My experience was great. Nothing I would change. Thank you	Positive
05/20/2024	In Person	Everyone was great and I felt heard and respected.	Positive
05/20/2024	In Person	The protest was very helpful and painless - your staff are excellent.	Positive
05/20/2024	In Person	None Known. Excellent Work! Thank You!	Positive
05/20/2024	In Person	Excellent first time experience!	Positive
05/16/2024	In Person	More comfy chairs in the cubes	Feedback
05/16/2024	In Person	Comp sales have R4 but our house belongs to R5, better to provide clear comparison. Same Brown home my neighbor & myself has huge difference in property value.	Negative
05/16/2024	In Person	Explanation of comp in laymans terms	Feedback
05/16/2024	In Person	You are awesome!!	Positive
05/16/2024	In Person	Listen to tax payer.	Negative
05/16/2024	In Person	Smile more	Neither Positive Nor Negative
05/16/2024	In Person	Smooth and professional	Positive
05/16/2024	In Person	LOWER THE TAX RATE FOR ACTIVE DUTY OR OONLY ALLOW FOR A 5% INCREASE ANNUALLY	N/A

Customer Service Feedback

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05/16/2024	In Person	IF WE COULD DO THE HEARING ONLINE VIA EMAIL OR VIA CONFERENCE CALL	Neither Positive Nor Negative
05/16/2024	In Person	No complaints, thank you.	Positive
05/16/2024	In Person	Thank you!	Positive
05/16/2024	In Person	How to read a market grid. Helpful but create a flow chart for visual representation	Positive/Feedback
05/16/2024	In Person	Online submission of settlement statement would have been nice.	Positive
05/15/2024	In Person	Maybe have more FAQ resources online and extend deadline to submit documents online .Also if there can be email reminders of deadlines would be great.	Positive/Feedback
05/15/2024	In Person	Appraiser was great, he explained everything and answered all my questions. Thanks for the great customer service	Positive
05/15/2024	In Person	Keep up the great service We appreciate you!	Positive
05/15/2024	In Person	You are awesome!!	Positive
05/15/2024	In Person	Appraiser explained all things some good admin. Explained thoroughly too; very patient	Positive
05/15/2024	In Person	I still do not agree but everyone was professional	Positive
05/15/2024	In Person	Both were friendly, professional + informative. I believe my assessment could have been lower, but experience was good overall.	Positive
05/15/2024	In Person	Excellent explanations & very helpful	Positive
05/15/2024	In Person	Overall good	Positive
05/15/2024	In Person	He was awesome!!	Positive
05/15/2024	In Person	Make it easier to inform about errors in taxation - Like taxing for two pools instead of one.	Neither Positive Nor Negative
05/15/2024	In Person	Appraiser was a joy to work with.	Positive
05/15/2024	In Person	Everyone was polite & helpful - thank you for being awesome!	Positive
05/14/2024	In Person	Appraiser did not allow me to ask more questions. Instead said I can ask only one question and way very rude. He cab be polite did not explain properly.	Negative
05/14/2024	In Person	Good & Patient	Positive
05/14/2024	In Person	Sharing evidence with the appraisal value	Neither Positive Nor Negative
05/14/2024	In Person	Better explanation of Market Value vs Unequal Vale on Protest website	Feedback
05/14/2024	In Person	Great 1st time experience! Thank you so much for great customer services!	Positive
05/14/2024	In Person	Very efficient and effective!	Positive
05/14/2024	In Person	Very professional staff. Quickly understood reason for visit and understood the inaccuracy in my process thanks to the Appraiser. Good job!	Positive
05/14/2024	In Person	I think the process has really improved over the years. It still feels like there is not enough date transparency to home owners	Positive
05/14/2024	In Person	Property issue, clueless	Neither Positive Nor Negative
05/14/2024	In Person	Appraiser did a great job	Positive
05/14/2024	In Person	Lower our taxes	N/A
05/13/2024	In Person	Appraiser was nice, but difficult to understand because of his heavy accent	Neither Positive Nor Negative
05/13/2024	In Person	Keep up the good work!	Positive
05/13/2024	In Person	I was afraid to process to the formal hearing due to the possibility of leaving with a worse deal than what was originally offered with Appraiser.	Neither Positive Nor Negative
05/13/2024	In Person	You are very professional	Positive
05/13/2024	In Person	Adding 2 parcels together	Neither Positive Nor Negative
05/13/2024	In Person	Keep up the good work	Positive
05/13/2024	In Person	Great Experience	Positive
05/13/2024	In Person	Robbery	Neither Positive Nor Negative
05/13/2024	In Person	N/A - Professional & Courteous	Positive
05/09/2024	In Person	Appraiser was really professional	Positive
05/09/2024	In Person	Good	Positive

Customer Service Feedback

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05/09/2024	In Person	No issues	Positive
05/09/2024	In Person	Today experience was stellar	Positive
		Previously Reviewed	
05/09/2024	In Person	No issue wuth WCAD. Big issue with front GOV. - We have no protection from front end GOV!!	Positive
05/09/2024	In Person	My suggestion is to reassess adjustment	Neither Positive Nor Negative
05/09/2024	In Person	All went very smoothly. Appraiser was very courteous and informative. No complaints.	Positive
05/09/2024	In Person	Appraisal did not explain any information presented, gave paperwork to sign without explaining, ot knowledgable. Extremely poor service.	Negative
05/08/2024	In Person	It was great.	Positive
05/08/2024	In Person	Great customer service and willing to help.	Positive
05/08/2024	In Person	The data Appraiser showed me should be summarized on your website. If so I would have not come in	Neither Positive Nor Negative
05/08/2024	In Person	Nothing	Neither Positive Nor Negative
05/08/2024	In Person	I uploaded a lot of my info to the WCAD portal. Could the Appraiser be notified of the info upload, and have time to preview prior to hearing? TCAD does.	Neither Positive Nor Negative
05/08/2024	In Person	Great experience!	Positive
05/08/2024	In Person	Very professional	Positive
05/07/2024	In Person	Thank you for everything you do <3! Thank you, Appraiser!	Positive
05/07/2024	In Person	Good job	Positive
05/07/2024	In Person	Appraiser knows WCAD and is so good!	Positive
05/07/2024	In Person	Appraiser did not try much to get into details of comparisons	Negative
05/07/2024	In Person	I had to question several times to understand. So they very unprofessionally said it was harping, Not OK. Common sense is missing from this process. My house is still \$10k appraised too high.	Negative
05/07/2024	In Person	Appraiser was polite and informative	Positive
05/07/2024	In Person	These are tax dollars NOT at work	Neither Positive Nor Negative
05/07/2024	In Person	Appraiser listened and helped review the details brought to appoint. All the staff was respectful and courteous.	Positive
05/07/2024	In Person	Best government entity ever!	Positive
05/06/2024	In Person	Great job!! Thank you	Positive
05/06/2024	In Person	Make the ARB review board meeting feel like more than a formality to claim you gave opportunity	Positive
05/06/2024	In Person	No	Neither Positive Nor Negative
05/06/2024	In Person	Appointment time was kept. Appraiser was great! Customer Service out front was very helpful.	Positive
05/06/2024	In Person	It was an efficient process. Nice people. Thank You!	Positive
05/06/2024	In Person	The appraiser needs to understand the affect of the misunderstanding of Texas Property Tax system.	Positive
05/06/2024	In Person	Provide free cookies	Neither Positive Nor Negative
05/06/2024	In Person	Appraiser is a rockstar. She does a great job explaining! Comps how values are calculated. Also empathetic to my colleague. Thanks Appraiser!	Positive
05/06/2024	In Person	Very pleasant and positive talk with Appraiser - well-experienced and patient!	Positive
05/06/2024	In Person	Good	Positive
05/06/2024	In Person	Excellent appointment on time	Positive
05/06/2024	In Person	Great Service	Positive
05/06/2024	In Person	Improve value calculator algorithm , it sucks!	Positive
05/06/2024	In Person	Thank you for following up with phone call, Appraiser.	Positive
05/06/2024	In Person	Senior explanation was much appreciated. Thank you for your service.	Positive

Customer Service Feedback

June 13, 2024

05/01/2024	In Person	All information provided was good and helpful	Positive
04/29/2024	In Person	Nothing, nothing at all	Positive
04/25/2024	In Person	Appraiser explained the process and how to prepare for future years	Positive
04/25/2024	In Person	Nothing at moment	Positive
04/24/2024	In Person	Outstanding Service	Positive
04/23/2024	In Person	Just keep up the good work. Awesome!	Positive
04/23/2024	In Person	Everything was great. Very informative satisfied.	Positive
04/22/2024	In Person	Snacks	Positive
04/22/2024	In Person	Website could us a UI/UX refresh but it is functional.	Neither Positive Nor Negative
04/18/2024	In Person	Coffee/water	Positive
04/18/2024	In Person	N/A it was a great experience with helpful and knowledgeable staff.	Positive
04/18/2024	In Person	Thanks Appraiser for explaining my tax situation - all resolved good!	Positive
04/18/2024	In Person	Everyone was very helpful and courteous to my situation.	Positive
04/18/2024	In Person	Appraiser was considerable and helpful.	Positive
04/18/2024	In Person	Excellent service	Positive
04/18/2024	In Person	It would be better if additional metrics are also considered in evaluation e.g. builder quality, etc.	Neither Positive Nor Negative
04/18/2024	In Person	Appraisers have been amazing! Very knowledgeable!	Positive
04/18/2024	In Person	Appraised value is always more than the assessed value. Assessed value is much less than the appraised value	Neither Positive Nor Negative
04/18/2024	In Person	Great up front. All business in the back.	Positive
04/17/2024	In Person	Not helpful at all. Waste of time coming for protest	Positive
04/17/2024	In Person	Awesome and friendly	Positive
04/17/2024	In Person	I'm so much happy is very good.	Positive
04/16/2024	In Person	Please keep up the good work!	Positive
04/16/2024	In Person	Please continue to offer the opportunity for an informal discussion.	Neither Positive Nor Negative
04/15/2024	In Person	Appraiser was amazing, customer service!!	Positive
04/15/2024	In Person	Good service.	Positive
04/12/2024	In Person	Great service, kind and professional! thank you!	Positive
04/11/2024	In Person	Offer more walk in appointments.	Positive
04/11/2024	In Person	Appraiser was great. Excellent people skills and attitude.	Positive
04/11/2024	In Person	Problems solved with no problems at all! Thank you	Positive
04/11/2024	In Person	Appraiser was professional and explained everything clearly. He went above and beyond answering all my questions	Positive
04/11/2024	In Person	Please be more clear in what we need to prepare document to bring special on line	Positive
04/11/2024	In Person	Informative	Positive
04/11/2024	In Person	First of all, Appraiser was excellent-knowledgeable professional, and very understanding. excellent representation of the Appraisal office.	Positive
04/11/2024	In Person	Could improve usability of WCAD website. Very hard to find info.	Neither Positive Nor Negative
04/10/2024	In Person	Great service. Helped with all the details. Took time help me know about sales and answered my questions patiently. Thank you.	Positive
04/10/2024	In Person	Very good discussion on both sides. Appraiser seemed to understand the root of my concern	Positive
04/10/2024	In Person	Make comps/appraisal reports clearer to the public-transparency is lacking. Continue to disagree with my appraisal but feel cornered and without recourse.	Positive
04/10/2024	In Person	Appraiser was in training. I'm he'll do better with more experience.	Neither Positive Nor Negative
04/09/2024	In Person	Keep up Good Work	Positive
04/09/2024	In Person	Awsome!	Positive
04/08/2024	In Person	Appraiser was the most unprofessional person I ever saw in my life!	Negative

Customer Service Feedback

June 13, 2024

04/04/2024	In Person	Everything was great	Positive
04/03/2024	In Person	Keep at it.	Positive
04/02/2024	Virtual	APPRAISER name is not in the drop down for Appraisal staff.	Positive
04/02/2024	Virtual	Great at explaining and answering all my questions.	Positive
04/02/2024	Virtual	Make sure I'm not waiting a really long time in the virtual yadda yadda.	Positive
04/02/2024	Virtual	Please continue to offer the opportunity for an informal discussion.	Positive

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HISTORICAL CUSTOMER SERVICE SURVEY
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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
<u>CURRENT LAWSUITS COUNT DETAILS</u>										
<u>COUNT BY LAWSUIT NAME</u>		<u>566</u>								
Commercial		508								
Land		68								
Business Personal Property		7								
Residential		18								
<u>COUNT BY ACCOUNTS</u>		<u>2430</u>								
Commercial		987								
Land		244								
Business Personal Property		56								
Residential		60								
<u>COUNT BY CAUSE #'S</u>		<u>743</u>								
Commercial		646								
Land		86								
Business Personal Property		10								
Residential		21								
ARB		0								

Williamson Central Appraisal District

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<u>FINALIZED LAWSUITS</u>										
101 Bowman LLC	Arbor Trails	22-1365-C368	8/18/22	2022	GWJ RFM SRR CRR J01 W09	12,000,000	12,000,000	0	9,930,881	<i>Nonsuit 4/26/24</i>
501 Bell LLC, Cedar P Group LLC and Ishav Properties LLC	Lambs Tire & Auto; Land	22-1006-C368	7/20/22	2022	GWJ RFM SLE CCP CLE J01 W09	6,887,891	6,279,000	-608,891	4,388,781	<i>AJ 5/23/24</i>
2828 Properties LLC		22-1713-C368	9/27/22	2022	GWJ RFM SRR F09 M24 J01 W09	4,000,000	3,200,000	-800,000	1,720,338	<i>AJ 3/25/24</i>
2828 Properties LLC		22-1713-C368	9/7/23	2023	GWJ RFM SRR F09 M24 J01 W09	4,345,408	3,600,000	-745,408	None	<i>AJ 3/25/24</i>
5205 Acquisitions, LLC	Restore Habitat for Humanity	23-1633-C368	8/21/23	2023	GWJ RFM SRR CAU L01 J01 W09	4,587,114	4,435,000	-152,114	None	<i>AJ 3/14/24</i>
Aadarsh Cedar Hospitality LLC	Quality Inn	22-1900-C425	10/28/22	2022	GWJ RFM SLE CCP J01 W09	2,850,000	2,775,000	-75,000	2,570,000	<i>AJ 3/6/24</i>
Aadarsh Cedar Hospitality LLC	Quality Inn	23-1433-C395	8/11/23	2023	GWJ RFM SLE CCP J01 W09	2,900,000	2,720,000	-180,000	None	<i>AJ 2/23/24</i>
Aadarsh Cedar LLC	Best Western Cedar Inn	23-1444-C395	8/11/23	2023	GWJ RFM SLE CCP J01 W09	2,118,043	2,018,043	-100,000	None	<i>AJ 2/23/24</i>
Airport Storage LLC	Life Storage	22-1723-C368	9/28/22	2022	GWJ RFM SRR F91 M12 J01 W09	6,520,000	6,520,000	0	5,800,000	<i>Nonsuit 3/14/24</i>
Anderson Mill Shopping Center LLC	Market at Lake Creek	23-1622-C425	8/21/23	2023	GWJ RFM SRR CAU L01 J01 W09	27,000,000	26,300,000	-700,000	None	<i>AJ 3/6/24</i>
Arcaya Properties	Montierra Ranch Apartments	21-1352-C26	8/30/21	2021	GWJ RFM SLE CLE J01 W09	1,453,834	1,453,834	0	None	<i>AJ 4/3/24</i>
Arcaya Properties	Montierra Ranch Apartments	21-1352-C26	8/17/22	2022	GWJ RFM SLE CLE J01 W09	4,241,523	3,950,000	-291,523	None	<i>AJ 4/3/24</i>
Arcaya Properties	Montierra Ranch Apartments	21-1352-C26	9/13/23	2023	GWJ RFM SLE CLE J01 W09	4,346,000	3,829,000	-517,000	None	<i>AJ 4/3/24</i>
ARC Hospitality Portfolio I NTC Owner LP and Hit Portfolio I NTC Owner, LP	Hilton Garden Inn; Springhill Suites	23-1807-C425	8/30/23	2023	GWJ RFM SRR CRR J01 W09	16,500,000	16,000,000	-500,000	12,317,000	<i>AJ 5/9/24</i>
Austin II SIV LLC and Pebb Austin, LLC	Walden Park Strip Center; Walden Park	23-1809-C425	8/30/23	2023	GWJ RFM SRR CAU J01 W09	25,749,427	24,000,000	-1,749,427	None	<i>AJ 2/16/24</i>
Austin Pathfinder Estate LLC	Children's Lighthouse	23-0899-C395	6/8/23	2022	GWJ RFM SRR CRR J01 W09	4,040,023	3,200,000	-840,023	None	<i>AJ 5/3/24</i>
Austowers, LLC	Crossing Point	20-1117-C26	7/31/20	2020	GWJ RFM SRR CRR J01 W09	29,726,732	29,500,000	-226,732	None	<i>AJ 3/14/24</i>
Austowers, LLC	Crossing Point	20-1117-C26	7/19/21	2021	GWJ RFM SRR CRR J01 W09	34,474,719	32,900,000	-1,574,719	None	<i>AJ 3/14/24</i>
Austowers, LLC	Crossing Point	20-1117-C26	8/12/22	2022	GWJ RFM SRR CRR J01 W09	36,623,891	34,000,000	-2,623,891	None	<i>AJ 3/14/24</i>
Avery Oaks LP	Avery Oaks Apt; Land TR COM	23-1519-C395	8/16/23	2023	GWJ RFM SRR SLE CAU J01 W09	71,664,195	66,125,000	-5,539,195	None	<i>AJ 5/28/24</i>
B9 AW Grimes Owner LP	Land	22-1000-C425	7/20/22	2022	GWJ RFM SRR CRR J01 W09	5,978,345	5,693,660	-284,685	5,401,678	<i>AJ 3/13/24</i>
B9 Cowboy Aus Louis LP	Home 2 Suites by Hilton	22-1591-C368	9/13/22	2022	GWJ RFM SRR CRR J01 W09	5,270,000	5,150,000	-120,000	5,060,000	<i>AJ 5/28/24</i>
B9 Cowboy Aus Louis LP	Home 2 Suites by Hilton	22-1591-C368	8/29/23	2023	GWJ RFM SRR CRR J01 W09	8,776,820	8,375,000	-401,820	6,120,000	<i>AJ 5/28/24</i>
Bagdad Properties LLC	Bagdad Center	23-1606-C26	8/21/23	2023	GWJ RFM SLE CLE J01 W09	2,700,000	2,570,000	-130,000	2,288,000	<i>AJ 5/23/24</i>
BSR Lakeline Apartments LLC	The M at Lakeline	22-1681-C395	9/22/22	2022	GWJ RFM SRR CAU J01 W09	79,000,000	74,500,000	-4,500,000	68,000,000	<i>AJ 2/23/24</i>
Churchill Property Portfolio Owner LLC	Parkwood Meadows Apt	22-0953-C395	7/136/22	2022	GWJ RFM SRR CRR J01 W09	15,000,000	12,900,000	-2,100,000	9,350,000	<i>AJ 4/9/24</i>
City North Acquisition LLC	City North at Sunrise Ranch	23-1407-C395	8/11/23	2023	GWJ RFM SRR CRR J01 W09	93,000,000	86,100,000	-6,900,000	None	<i>AJ 5/3/24</i>
Classic Special Automotive Ltd	Round Rock Hyundai	22-1094-C368	7/28/22	2022	GWJ RFM SRR CRR J01 W09	7,271,528	6,900,000	-371,528	4,946,293	<i>AJ 3/15/24</i>
Crest RR LP	Crest Round Rock	23-1815-C480	8/30/23	2023	GWJ RFM SRR CRR J01 W09	46,156,348	40,000,000	-6156348	None	<i>AJ 4/9/24</i>
CSH Georgetown Act LLC	Northstar Georgetown	22-1345-C26	8/16/22	2022	GWJ RFM SGT CGT W09	57,750,000	54,900,000	-2,850,000	45,500,000	<i>AJ 3/14/24</i>
CTR Partnership LP	Cedar Pointe Health and Wellness Suites	22-1003-C395	7/20/22	2022	GWJ RFM SLE CCP J01 W09	10,800,000	10,000,000	-800,000	8,750,000	<i>AJ 2/20/24</i>
Dayton Hudson Corp and Target Corporation	Target	22-1127-C368	8/1/22	2022	GWJ RFM SRR CRR CAU SGT CGT SLE CCP J01 W09	64,152,526	61,000,000	-3,152,526	36,000,000	<i>AJ 3/13/24</i>
Dayton Hudson Corp and Target Corporation	Target	23-1810-C368	8/30/23	2023	GWJ RFM SRR CRR CAU SGT CGT SLE CCP J01 W09	66,703,064	63,000,000	-3703064	33,300,000	<i>AJ 3/13/24</i>
Decorum Hospitality LLC	Quality Inn	21-1518-C26	9/16/21	2021	GWJ RFM SLE CCP J01 W09	2,000,000	1,400,000	-600,000	None	<i>AJ 2/29/24</i>
ES Austin Propco LLC	Endeavor School	22-1914-C368	10/31/22	2022	GWJ RFM SLE CCP J01 W09	3,247,058	3,200,000	-47,058	None	<i>AJ 5/6/24</i>
EVCB LLC	Cedar Breaks Centre	23-1781-C395	8/29/23	2023	GWJ RFM SGT CGT	3,986,273	3,900,000	-86,273	3,500,000	<i>AJ 4/16/24</i>

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Floydco Inc. and Zuehlke Doris Joy Family Trust	Tire Repair Shop, Land, Floyd's (Carlow), Floyd's Body Wks, Floyd's Glass Parking, Floyd's Glass	23-1984-C395	9/13/23	2023	GWJ RFM STA CTA W13	5,119,500	4,940,000	-179,500	None	AJ 3/6/24
GC Parkway Crossing Ltd (Parkway at Crystal Falls I)	Park at Crystal Falls Apt	22-1153-C368	8/3/22	2022	GWJ RFM SLE CLE J01 W09	47,000,000	43,900,000	-3,100,000	None	AJ 5/12/24
Georgetown Retail Land III GP, LLC	Land	23-1779-C480	8/29/23	2023	GWJ RFM SGT CGT	5,333,822	5,000,000	-333,822	None	AJ 4/9/24
Georgetown Retail Land III LP	Land	21-1042-C26	7/21/21	2021	GWJ RFM SGT CGT	4,479,004	4,100,000	-379,004	3,292,525	AJ 4/4/24
Georgetown Retail Land III LP	Land	21-1042-C26	6/24/22	2022	GWJ RFM SGT CGT	5,138,646	5,000,000	-138,646	None	AJ 4/4/24
Great American Hospitality LLC dba Georgetown Inn	Georgetown Inn	20-1181-C425	8/10/20	2020	GWJ RFM SGT CGT T06	1,560,529	1,390,000	-170,529	None	AJ 4/2/24
Great American Hospitality LLC dba Georgetown Inn	Rodeway Inn	21-1554-C395	9/21/21	2021	GWJ RFM SGT CGT T06	1,248,423	1,110,000	-138,423	None	AJ 4/16/24
HEB Grocery Co. and H-E-B LP as Lessee	University Commons-HEB Plus & Gas Station	22-0911-C368	7/7/22	2022	GWJ RFM SRR CRR J01 W09	23,225,427	22,170,000	-1,055,427	17,736,729	AJ 3/15/24
H E Butt Grocery Company H-E-B, LP, H E Butt Inc. and HEB Grocery Company LP	HEB	21-1220-C425	8/12/21	2021	GWJ RFM SLE CCP CLE SGT CGT SRR CRR STA CTA SHU F00 I00 F91 M12 T05 J01 J02 W09 W13	185,793,213	173,850,300	-11,942,913	135,816,040	AJ 3/27/24
Herman, James G & Tempa D	Residential	22-1149-C395	8/3/22	2022	GWJ RFM SGT F01 P01	2,015,000	1,900,000	-115,000	None	AJ 3/15/24
Herman, James G & Tempa D	Residential	22-1149-C395	8/25/23	2023	GWJ RFM SGT F01 P01	1,995,628	1,900,000	-95,628	None	AJ 3/15/24
Hospital Corporation of America As Lessee	Carenow	23-1648-C395	8/22/23	2023	GWJ RFM SGT CGT	2,450,000	2,450,000	0	2,000,000	Nonsuit 5/6/24
Hotel Reposition Partners LLC	Holiday Inn Hotel & Suites	21-1361-C26	8/30/21	2021	GWJ RFM SRR CRR J01 W09	2,615,947	2,615,947	0	2,100,000	Nonsuit 3/22/24
Hotel Reposition Partners LLC	Holiday Inn Hotel	22-1323-C395	8/15/22	2022	GWJ RFM SRR CRR J01 W09	3,733,020	3,733,020	0	3,188,119	Nonsuit 3/22/24
iSports Cedar Park LTD	Isports	23-2156-C480	9/27/23	2023	GWJ RFM SLE CCP J01 W09	28,266,822	27,000,000	-1,266,822	None	AJ 5/24/24
Jankiji Inc.,	Neighborhood Shopping Strip	23-1983-C395	9/13/23	2023	GWJ RFM SHU CHU F00 J02 W09	4,061,171	3,900,000	-161,171	None	AJ 3/6/24
JC Penney Properties Inc. As Lessee	JC Penney	23-1783-C368	8/29/23	2023	GWJ RFM SRR CRR J01 W09	9,750,000	9,100,000	-650,000	6,574,860	AJ 3/15/24
J P Morgan Chase Bank As Owner and Lessee	Chase Bank	22-1136-C395	8/2/22	2022	GWJ RFM SRR CAU SLE CCP SGT CGT CRR L01 J01 W09	18,552,789	18,000,000	-552,789	15,400,000	AJ 3/20/24
J P Morgan Chase Bank As Owner and Lessee	Chase Bank	22-1136-C395	7/25/23	2023	GWJ RFM SRR CAU SLE CCP SGT CGT CRR L01 J01 W09	20,116,485	18,400,000	-1,716,485	18,350,000	AJ 3/20/24
JRTEXDEV LLC	MOB - Cedar Park Regional Medical Park (Bldg II)	22-1557-C395	9/8/22	2022	GWJ RFM SLE CCP J01 W09	27,000,000	25,750,000	-1,250,000	23,900,000	AJ 5/13/24
Khanams Family LP	Austin Diagnostic Clinic	23-1616-C425	8/21/23	2023	GWJ RFM SRR CRR J01 W09	3,200,000	3,150,000	-50,000	2,823,000	AJ 5/24/24
Lakeline Acquisition LLC dba Altis Lakeline	Altis At Lakeline	21-1222-C26	8/12/21	2021	GWJ RFM SRR CAU J01 W09	60,776,371	59,640,000	-1,136,371	None	AJ 5/16/24
Land LD GT TX LLC (Georgetown Land)	Land	22-1730-C26	9/28/22	2022	GWJ RFM SGT CGT	4,577,019	4,568,668	-8,351	None	AJ 4/9/24
Land LD GT TX LLC (Georgetown Land)	Land, Residential, LTRR	22-1730-C26	9/8/23	2023	GWJ RFM SGT CGT STA CTA W13	8,023,084	7,957,184	-65,900	None	AJ 4/9/24
Landco Assets LLC		21-1422-C26	9/1/21	2021	GWJ RFM SLH F01	938,874	938,874	0	800,000	Nonsuit 4/26/24
LLWY 183620 LLC	The Grove at Lakeline	20-1147-C425	8/5/20	2020	GWJ RFM SRR CAU J01 W09	7,300,000	7,300,000	0	6,600,000	Nonsuit 4/8/24
Lynd Living Legends Apartments LLC	Legends Lake Creek	22-1137-C395	8/2/22	2022	GWJ RFM SRR CAU J01 W09	43,892,175	43,217,100	-675,075	None	AJ 4/1/24
Martin-Decker Totco, Inc.,	National Oilwell Varco	23-2138-C395	9/26/23	2023	GWJ RFM SLE CCP J01 W09	22,000,000	22,000,000	0	13,525,973	Nonsuit 2/29/24
MFT-The Creek, LLC	Creek Apts	21-1251-C395	8/17/21	2021	GWJ RFM SRR CRR J01 W09	17,174,295	16,300,000	-874,295	11,741,608	AJ 3/4/24
MFT-The Creek, LLC	Creek Apts	21-1251-C395	9/8/22	2022	GWJ RFM SRR CRR J01 W09	20,210,350	19,000,000	-1,210,350	14,816,520	AJ 3/4/24
MLVI Martha's Vineyard Apartments, LLC (The Flats on San Felipe)	The Flats on San Felipe	21-1232-C395	8/13/21	2021	GWJ RFM SRR CAU J01 W09	43,946,920	40,500,000	-3,446,920	None	AJ 2/23/24

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Motion Investment Properties, LLC	Shops at Presidio	23-1699-C480	8/24/23	2023	GWJ RFM SLE CCP J01 W09	14,250,000	13,700,000	-550,000	None	AJ 2/20/24
Om Nama Ayappa LLC	Tru By Hilton	22-1807-C395	10/10/22	2022	GWJ RFM SRR CRR J01 W09 GWJ RFM SRR CRR MAS F91 SHU CHU F00 SHA CJA SLH CLH F02 F01 STA CTA W13 SGT CGT SLE CCP CLE J02 J01 W09	6,353,930	5,750,000	-603,930	None	AJ 2/23/24
Oreilly Auto Enterprises LLC and Merlot Holdings LLC	Oreilly Auto Parts	23-2076-C425	9/21/23	2023		18,246,554	17,600,000	-646,554	14,598,000	AJ 5/2/24
Pal Round Rock Owner LP	Wyoming Springs Assisted Living & Memory Care	22-0993-C395	7/19/22	2022	GWJ RFM SRR CRR J01 W09	14,700,000	13,000,000	-1,700,000	9,500,000	AJ 4/10/24
Palm Valley Acquisition LLC	Palm Valley	23-1410-C395	8/11/23	2023	GWJ RFM SRR CRR J01 W09	86,000,000	79,500,000	-6,500,000	None	AJ 5/3/24
Park at Crystal Falls II LP (Park at Crystal Falls II)	Park at Crystal Falls II	22-1168-C395	8/4/22	2022	GWJ RFM SLE CLE J01 W09	46,250,000	43,000,000	-3,250,000	None	AJ 5/13/24
Parkview Multi, LLC	Parkview Place Apts	22-1126-C425	8/1/22	2022	GWJ RFM SGT CGT	26,000,000	24,250,000	-1,750,000	None	AJ 4/25/24
Private Elizabeth LLC	Carenas Strip Center	20-1035-C425	7/17/20	2020	GWJ RFM SRR CRR J01 W09	757,862	700,000	-57,862	None	AJ 3/6/24
Private Elizabeth LLC	Carenas Strip Center	21-1362-C26	8/30/21	2021	GWJ RFM SRR CRR J01 W09	800,050	750,000	-50,050	None	AJ 3/4/24
Private Elizabeth LLC	Carenas Strip Center	22-1015-C26	7/21/22	2022	GWJ RFM SRR CRR J01 W09	842,929	800,000	-42,929	None	AJ 2/29/24
Prosperity Bank	Prosperity Bank	22-0811-C26	6/15/22	2022	GWJ RFM SLE CCP SGT CGT SLH CLH F01 J01 W09	6,019,519	5,926,500	-93,019	None	AJ 5/23/24
Prosperity Bank	Prosperity Bank	22-0811-C26	8/1/23	2023	GWJ RFM SLE CCP SGT CGT SLH CLH SRR CRR F01 J01 W09	8,555,697	8,500,000	-55,697	None	AJ 5/23/24 Nonsuit 4/2/24
Randall's As Owner and Lessee	Randalls	20-1400-C425	9/14/20	2020	GWJ RFM SRR CRR J01 W09	7,804,633	7,804,633	0	6,350,000	
Randall's Food & Drug LP As Owner and Lessee	Randalls	21-1481-C26	9/10/21	2021	GWJ RFM SRR CRR J01 W09	9,656,712	9,100,000	-556,712	6,500,000	AJ 3/21/24
Regions Bank As Owner and Lessee	Banks, Savings & Loans	22-0812-C26	6/15/22	2022	GWJ RFM SHU CHU F00 SGT CGT SLE CCP SRR CRR CAU J01 J02 W09	10,528,804	10,200,000	-328,804	None	AJ 5/23/24
Regions Bank As Owner and Lessee	Banks, Savings & Loans	23-1949-C26	9/12/23	2023	GWJ RFM SHU CHU F00 SGT CGT SLE CCP SRR CRR CAU J01 J02 W09	12,248,826	12,100,000	-148,826	None	AJ 5/23/24
RPAI Cedar Park Town Center LLC (Cedar Park Town Center)	Cedar Park Town Center	23-1726-C480	8/25/23	2023	GWJ RFM SLE CCP J01 W09	52,776,873	51,200,000	-1,576,873	None	AJ 3/20/24
RRCA Parmer Ranch Trail Lots 1 & 2 Ltd	Shops at Presidio	22-1733-C368	9/29/22	2022	GWJ RFM SLE CCP J01 W09	12,904,811	12,000,000	-904,811	10,000,000	AJ 2/20/24
RXF Holdings, LLC Series F	Residential	23-1803-C395	8/30/23	2023	GWJ RFM SRR CAU J01 W09	563,986	550,000	-13,986	481,081	AJ 5/20/24
Saratoga RE Holdings LLC	Saratoga Holdings	23-1370-C425	8/9/23	2023	GWJ RFM SRR CRR J01 W09	6,086,405	5,800,000	-286,405	4,900,000	AJ 4/25/24
SH1 Cedar Ridge LLC	Cedar Ridge Alzheimers Special Care Center	22-1005-C368	7/20/22	2022	GWJ RFM SLE CCP J01 W09	3,565,000	3,350,000	-215,000	3,000,000	AJ 3/15/24
Siena Round Rock LLC (Siena Round Rock)	Sienna Round Rock	22-1281-C368	8/12/22	2022	GWJ RFM SHU F00 J02 M54 W09	36,000,000	33,286,000	-2,714,000	None	AJ 3/20/24
Robert M. Smith and Lindsey C. Smith	Land Transitional Residential	23-1621-C368	8/21/23	2023	GWJ RFM STA CTA W13	3,799,207	2,860,000	-939,207	None	AJ 4/29/24 Nonsuit 12/8/23
South Oak Properties West	Storage Warehouse	22-1640-C26	9/19/22	2022	GWJ RFM SHU CHU F00 J02 W13	4,930,000	4,930,000	0	4,066,000	
Sovereign Hospitality Group of Round Rock Inc.	Comfort Suites; Land	22-1472-C368	8/29/22	2022	GWJ RFM SRR CRR J01 W09	2,811,002	2,710,127	-100,875	None	AJ 4/23/24
The Commons Medical LLC	Land-TR	21-1012-C425	7/16/21	2021	GWJ RFM SJA F02	152,797	152,797	0	98,505	Nonsuit 3/21/24
The Commons Medical LLC	Land-TR	21-1012-C425	8/5/22	2022	GWJ RFM SJA F02	198,000	198,000	0	171,237	Nonsuit 3/21/24
The Commons Medical LLC	Land-TR	21-1012-C425	8/21/23	2023	GWJ RFM SJA F02	240,151	240,151	0	198,000	Nonsuit 3/21/24
Two Rivers Acquisition Company Retail LLC	Two Rivers Apartments	23-1977-C26	9/13/23	2023	GWJ RFM SGT CGT	50,272,447	45,000,000	-5,272,447	40,000,000	AJ 4/25/24
Ventas Highland Estates LLC	Highland Estates	22-0952-C395	7/13/22	2022	GWJ RFM SLE CCP J01 W09	13,000,000	12,900,000	-100,000	None	AJ 4/9/24
Wal-Austin LLC	Anderson Arbor I Shopping Ctr; Sears Outlet/Golds Gym	21-1281-C26	8/20/21	2021	GWJ RFM SRR CAU J01 W09	10,556,257	10,200,000	-356,257	None	AJ 3/14/24
Wal-Austin LLC	Anderson Arbor I Shopping Ctr; Sears Outlet/Golds Gym	21-1281-C26	8/24/22	2022	GWJ RFM SRR CAU J01 W09	10,600,000	10,550,000	-50,000	None	AJ 3/14/24

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 DIFFERENC E	Plaintiff's Offer	DATE FINALIZED
Wal-Austin LLC	Anderson Arbor I Shopping Ctr; Sears Outlet/Golds Gym	21-1281-C26	7/6/23	2023	GWJ RFM SRR CAU J01 W09	10,800,000	10,750,000	-50,000	None	AJ 3/14/24
Wal-Mart Real Estate Business Trust, Wal-Mart Stores Inc. and Wal-Mart Stores Texas, LP	Walmarts	22-1238-C26	8/10/22	2022	GWJ RFM SLE CCP SHU SRR CRR J01 J02 W09	82,234,231	78,202,300	-4,031,931	40,400,000	AJ 4/24/24
Wal-Mart Real Estate Business Trust, Wal-Mart Stores Inc. and Walmart Inc. and Sam's Real Estate Business Trust	Walmart/Sams	22-1320-C425	8/15/22	2022	GWJ RFM SRR CAU CRR SGT CGT STA CTA W13 J01 W09	80,966,781	76,997,700	-3,969,081	38,600,000	AJ 4/25/24
Wal-Mart Stores Inc., Wal-Mart Stores Texas, LP and Wal-Mart Real Estate Business Trust	Walmart	23-1891-C368	9/7/23	2023	GWJ RFM SGT CGT SLE CCP SHU SRR CRR J01 J02 W09	86,445,809	81,004,000	-5,441,809	46,150,000	AJ 4/25/24
Wal-Mart Real Estate Business Trust	Walmart	23-1893-C395	9/7/23	2023	GWJ RFM SRR CAU SLE CCP STA CTA W13 J01 W09	52,309,309	49,018,000	-3,291,309	33,950,000	AJ 5/3/24
Westminster-LCS Georgetown LLC	The Delaney at Georgetown Village	21-1266-C425	8/19/21	2021	GWJ RFM SGT CGT	22,375,638	22,300,000	-75,638	17,800,000	AJ 3/25/24
WMCi Austin IV LLC d/b/a Bexley At Whitestone	Bexley at Whitestone	20-1597-C368	10/6/20	2020	GWJ RFM SRR CAU J01 W09	50,991,440	49,000,000	-1,991,440	47,000,000	AJ 4/10/24
WMCi Austin VII LLC	Bexley Round Rock	21-1040-C26	7/20/21	2021	GWJ RFM SRR CRR R05 J01 W09	54,702,489	52,420,000	-2,282,489	None	AJ 5/13/24
WMCi Austin VII LLC	Bexley Round Rock	21-1040-C26	8/3/22	2022	GWJ RFM SRR CRR R05 J01 W09	66,922,347	64,500,000	-2,422,347	None	AJ 5/13/24
Wolf Ranch Apartments, LLC	Retreat at Wolf Ranch Apt	22-1682-C395	9/22/22	2022	GWJ RFM SGT CGT M66	58,500,000	54,500,000	-4,000,000	47,680,000	AJ 2/23/24
WWC Services Inc	Land	22-1792-C395	10/6/22	2022	GWJ RFM SGT CGT	2,791,419	2,267,500	-523,919	None	AJ 3/6/24
WWC Services Inc	Land	22-1792-C395	8/3/23	2023	GWJ RFM SGT CGT	2,126,367	1,975,000	-151,367	None	AJ 3/6/24
Wal-Mart Stores Inc. and Sam's Real Estate Business Trust,	Sams	23-1894-C395	9/7/23	2023	GWJ RFM SRR CRR CAU J01 W09	29,857,757	27,978,000	-1,879,757	15,300,000	AJ 5/3/24
						2,483,811,315		-139,115,977		

Williamson Central Appraisal District
Current 2023 Regular Binding Arbitration Requests

PROP ID	ARBITRATION NAME	CAD ASSIGNED NUMBER	TAX YEAR	TAXING JURISDICTIONS	WCAD - ARB Value	OWNER'S OPINION OF VALUE	Arbitrator Determination	Arbitrator Fee Paid	DPMT	Agent
P450763	Advance Auto Parts	246-23-23106P	2023	CAD,CGT,GWI,RFM,SGT	616,509	301,192			BPP	Jeremy Newman
R018953	Johnson, Paul	246-23-23113R	2023	CAD,CTA,GWI,RFM,STA,W13	455,149	162,321			RES	N/A
R530770	Hutto DMA Housing	246-23-23139C	2023	CAD,CHU,F00,GWI,J02,RFM,SHU,W09	5,000,000	4,185,000	\$4,758,000	PO	C1	Scott Biggs
R590555	4843 Williams B LLC	246-23-23142L	2023	CAD,CGT,GWI,RFM,SGT	736,964	300,000	\$400,000	WCAD	Land	Leann Richmond
R584466	JRB Austin Liberty Hill LLC	246-23-23150C	2023	CAD,CLH,F01,GWI,RFM,SLH	2,944,765	1,650,000	\$2,600,000	PO	C4	Anderson Cruse
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	\$24,600	WCAD	Land	N/A
R011232	WBW Single Land Investment LL	246-23-23156L	2023	CAD,F02,GWI,M44,RFM,SJA	2,600,000	652,440	\$850,000	WCAD	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	\$1,700,000	PO	C2	Hunter Lane
R401874	Toomey Properties LTD	246-23-23160L	2023	CAD,CJA,F02,GWI,RFM,SJA	764,914	350,000	\$700,000	PO	Land	Hunter Lane
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
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
				Revised 06/05/2024	26,178,335					

BOARD OF DIRECTORS

Requirements

The Williamson Central Appraisal District is governed by a Board of five Directors. An ex officio Board member cannot vote. He or she should not make or second motions. A tax assessor-collector who serves as a nonvoting member is eligible to serve as a Board officer; this individual can conduct the meeting and may serve on committees.

Eligibility

To be eligible to serve on the Board, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment.

Section 6.035 of the Property Tax Code states an individual is ineligible to serve on an appraisal district Board of Directors if the individual owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:

- (a) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement
- (b) a suit to collect the delinquent taxes is deferred or abated

An employee of a taxing unit participating in the appraisal district is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing unit participating in the district (*see additional taxing jurisdictions listing attached*).

Section 6.035 of the Property Tax Code, effective September 1, 1989, bars a Board member from serving if the member is related to a person who operates for compensation as a tax agent or a property tax appraiser in the appraisal district.

Section 6.036 of the Property Tax Code, effective September 1, 1989, bars a person from serving on the Board if they contract with the appraisal district, or if they contract on a tax related matter with a taxing unit served by the appraisal district, or if they have a substantial interest in a business that contracts with the appraisal district or a taxing unit served by the appraisal district.

Persons who appraise property for compensation for use in property tax proceedings or tax agents who represent owners for compensation are ineligible to serve on the appraisal district Board until the expiration of five (5) years after such activity.

2024-2025
BOARD OF DIRECTORS ELECTION
GENERAL INFORMATION SHEET

Name: _____

(Please print name as you wish it to appear on nameplate)

***** Dear Applicant:** If you, for any reason, do NOT meet the qualifications listed in this document, please contact Alvin Lankford, Chief Appraiser, immediately.

Pursuant to Section 6.03 of the Texas Property Tax Code:

- 1. Are you an employee of a taxing unit in Williamson County?** *(This includes part-time employment. Please see attached for a list of taxing units.)*
Yes ☐ No ☐

***** Note:** If you answered YES and do not meet the qualifications listed in #2 below, please contact Alvin Lankford, Chief Appraiser, immediately.

- 2. If you answered YES, are you also a member of the governing body or elected official of that taxing unit?** Yes ☐ No ☐

Note: An employee of a taxing unit that participates in the CAD is not eligible to serve on the Board of Directors, unless that individual is also a member of the governing body of the taxing unit or an elected official of a taxing unit.

Pursuant to Government Code Chapter 573:

- 3. Is any relative of either you or your spouse employed by the Williamson Central Appraisal District in any capacity, or a member of the WCAD Appraisal Review Board?** Yes ☐ No ☐

If yes:

Relative's Name: _____

Relative's Address: _____

Degree of Relationship: _____

WCAD Position: _____

Note: An answer of "Yes" may disqualify you, depending on the relative's position and the degree of relationship. Please check with the Chief Appraiser.

Pursuant to Section 6.03 of the Texas Property Tax Code:

- 4. Are you a resident of Williamson County?** Yes ☐ No ☐
- 5. How long, in years, have you resided in Williamson County?** _____

Note: To be eligible to serve on a Board of Directors, an individual must have resided in the CAD for at least two years immediately preceding the date of taking office. This requirement does not apply to a County Tax Assessor Collector serving as an ex officio Director.

(Continued on next page)

6. Have you appraised property for compensation for use in proceedings or represented property owners for compensation in proceedings in Williamson County at any time within the preceding three years? Yes ☐ No ☐

Note: A person who has appraised property for compensation for use in proceedings or represented property owners for compensation in proceedings in the CAD at any time within the preceding three years is ineligible to serve on the Board of Directors.

7. Have you owned property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date you knew or should have known of the delinquency unless?

- The delinquent taxes and any penalties and interest are being paid under an installment payment agreement
- A suit to collect the delinquent taxes is deferred or abated

Yes ☐ No ☐

Note: To be eligible to serve on the Board of Directors, a member must NOT own property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless the individual meets one of the criteria listed above.

8. Have you contracted with the appraisal district, or on a tax related matter with a taxing unit served by the appraisal district, or do you have a substantial interest in a business that contracts with the appraisal district or a taxing unit served by the appraisal district?

Yes ☐ No ☐

Note: A person who contracts with the appraisal district or on a tax related matter with a taxing unit served by the appraisal district or who has a substantial interest in a business that contracts with either the appraisal district or a taxing unit served by the appraisal district is ineligible to serve on the Board of Directors.

*****IF YOU NOTED ANY REASON, YOU MAY NOT MEET THE QUALIFICATIONS LISTED ABOVE, PLEASE CONTACT ALVIN LANKFORD, CHIEF APPRAISER, IMMEDIATELY.**

Signature of Applicant

Date

(Continued on next page)

Applicant Information:

Home Address: _____

Business Address: _____

Home Phone: _____ **Email:** _____

Business Phone: _____

Cellular Phone: _____

Emergency Contact Name: _____

Phone: _____

Relationship: _____

Where do you want to receive hand deliveries (when necessary)?

Where do you want to receive mail? _____

Do you want your address and phone number kept confidential?

Yes ☐ No ☐

Signature of Board of Director Member

Date

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

<div>◀ Aug 2024</div> September 2024 <div>Oct 2024 ▶</div>							Top Five	
Sun	Mon	Tue	Wed	Thu	Fri	Sat		
1	2	3	4	5	6	7	CA Vote Calculations Due Out 9/1	Round Rock ISD
8	9	10	11	12	13	14		Williamson Co. & FM/RD
15	16	17	18	19	20	21		Leander ISD
22	23	24	25	26	27	28		Hutto ISD
29	30							Georgetown ISD
<div>◀ Sep 2024</div> October 2024 <div>Nov 2024 ▶</div>								
Sun	Mon	Tue	Wed	Thu	Fri	Sat		
		1	2	3	4	5		
6	7	8	9	10	11	12		
13	14	15	16	17	18	19	TU Written Resolutions (nominations) due back before 10/15	
20	21	22	23	24	25	26		
27	28	29	30	31			CA Ballots due out before 10/30	
<div>◀ Oct 2024</div> November 2024 <div>Dec 2024 ▶</div>								
Sun	Mon	Tue	Wed	Thu	Fri	Sat		
					1	2		
	4	5	6	7	8	9		
10	11	12	13	14	15	16		
17	18	19	20	21	22	23		
24	25	26	27	28	29	30		
<div>◀ Nov 2024</div> December 2024 <div>Jan 2025 ▶</div>								
Sun	Mon	Tue	Wed	Thu	Fri	Sat		
1	2	3	4	5	6	7		
	9	10	11	12	13	14		
15	16	17	18	19	20	21	TU Written Resolutions due back before 12/15	
22	23	24	25	26	27	28		
29	30	31					CA Declaration of Candidates due out before 12/31	