

BOARD OF DIRECTORS – ENTITY APPOINTED
JON LUX, CHAIRMAN
LORA H. WEBER, VICE-CHAIRMAN
HARRY GIBBS
MICHAEL WEI
LISA BIRKMAN
LARRY GADDES
BOARD OF DIRECTORS – PUBLICLY ELECTED
HOPE HUSLE-PIPER, SECRETARY
MIKE SANDERS
MASON MOSES



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

at 8:10 **FILED** o'clock a M

APR 07 2025

all

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

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

Notice is hereby given that a meeting of the Board of Directors of the Williamson Central Appraisal District has been scheduled for **Thursday, April 10, 2025, at 9:00 a.m.** at the Williamson Central Appraisal District Office, 625 F.M. 1460, Georgetown, Texas.

The agenda for the meeting is as follows:

- I. Call to Order
- II. Establishment of Quorum
- III. Pledges of Allegiance
- IV. Receipt of Public Comments
- V. Taxpayer Liaison Officer's Report
 - A. Report on Property Owner Contacts
- VI. Consider Approval of Minutes of the Board of Directors for the:
 - A. Regular Meeting – March 13, 2025 (pages 2-4)
- VII. Consideration of Monthly Financials (pages 5-9)
- VIII. Discussion and Possible Action on:
 - A. Subcommittee Report: General Meeting Guidelines
- IX. Chief Appraiser's Report
 - A. Appraisal Review Board Appointments
 - B. Appraisal Review Board Hearing Procedures (pages 10-17)
 - C. Sketch Validation & Change Finder Return on Investment (page 18-19)
 - D. Legislative Updates
 - E. WCAD Presentations
 - F. WCAD Initiatives
 - G. 2024 Financial Audit
 - H. 2026 Budget Board Meeting Calendar (page 20)
 - I. Website Update
 - J. WCAD Entity Meeting Follow-Up
 - K. Lawsuit, Arbitration and SOAH Reports (pages 21-28)
- X. Board Agenda Additions for Future Meeting
- XI. Board Announcements
- XII. Consideration and action on date, place, time for next/future meeting
- XIII. Adjournment

This notice was posted at the:

Appraisal District's Office on 4-7-25 at 8:40 am

Amanda J. Chaviano
Appraisal District

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

THE BOARD MAY MEET IN EXECUTIVE SESSION TO DELIBERATE ANY MATTER AUTHORIZED BY TEXAS GOVERNMENT CODE SEC. 551.001 et seq [THE TEXAS OPEN MEETING ACT] INCLUDING:

- | | |
|---------------|--|
| SEC. 551.071; | Consultation with attorney regarding pending or contemplated litigation, settlement offers, and matters on which the attorney has a duty to advise the Board under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas. |
| SEC. 551.072; | Deliberations regarding real property |
| SEC. 551.074; | Personnel matters; to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser or other public officer or employee; or to hear a complaint or charge |
| SEC. 551.076; | Deliberations regarding security devices |

Williamson Central Appraisal District

Board of Directors Meeting

Minutes of March 13, 2025

1st Draft

Jon Lux, Chairman, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Thursday, March 13, 2025, at 9:07 a.m. Board members present; Jon Lux, Lora Weber, Harry Gibbs, Mason Moses, and Mike Sanders. Hope Hisle-Piper, Michael Wei and Larry Gaddes were absent. Quorum declared. Lisa Birkman arrived at 9:08 a.m.

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

Pledges of Allegiance

Receipt of Public Comments

There were no public comments.

Taxpayer Liaison Officer's Report

Report on Property Owner Contacts

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

Consider approval of minutes of the Board of Directors for the regular meeting – February 13, 2025.

Birkman made a motion to approve the February 13, 2025 minutes as presented. Weber seconded. The motion carried.

Consideration of Monthly Financials

The January 2025 financials and expenditures were reviewed and filed for audit.

Subcommittee Report: General Meeting Guidelines (*Subcommittee: Birkman, Hisle-Piper, and Gibbs*)

Birkman informed the Board that a subcommittee meeting regarding the general meeting guidelines had not yet been scheduled.

Building Reserve Purchase

Heating, Ventilation & Air Conditioning Units & Parking Lot Restriping

Lankford reminded the members about the District's reserve spending accounts, indicating that unused revenue from the prior year is obligated by the Board. He announced that necessary items are brought to the Board for their consideration each year. Lankford expressed the need for purchasing two heating, ventilation, and air conditioning (HVAC) units in the amount of \$30,000, as well as restriping the parking lot for a total of \$17,500. Discussion followed.

Gibbs made a motion to approve the purchase of two heating, ventilation and air conditioning units and the restriping of the parking lot for a total of \$47,500. These funds are to be taken from the Building Reserve account. Birkman seconded. The motion carried.

Technology Short Lived Reserve Purchase

Networking Device & Production Storage

Lankford discussed the District's need for replacing its network switch which was beyond its life and out of warranty. He indicated that these switches are devices that connect multiple devices within a network. He announced that the replacement cost was \$64,926.

Moses moved to approve the purchase of the network switch device from the Technology Short Lived reserve account for \$64,926. Birkman seconded. The motion carried.

Network production storage was also discussed. It was explained that having a centralized storage separate from the District's backups increases productivity with the ability to replicate from another location. Lankford announced that at the time of the District's financial audit, he would be requesting that unused revenue be obligated for this purpose.

Birkman made a motion to approve the purchase of production storage in an amount not to exceed \$150,000 from Technology Short Lived items once the audit is finalized and the account has been replenished from unobligated funds. Moses seconded. The motion carried.

Chief Appraiser's Report

Legislative Updates

Lankford provided updates on some of the legislative bills that were currently being tracked.

WCAD Presentations

Lankford discussed a presentation done by Johnny Robins, the District's Assistant Director of Appraisal and Heather Hayden, the District's Land/Agriculture Manager, at the annual Texas Association of Appraisal Districts Conference. He indicated that Robins and Hayden conducted a presentation regarding how to value property when land sales are scarce. He expressed what an excellent job they had done.

Board Member Property Verification

Lankford asked that Board members verify the property they owned within Williamson County. He asked that members review the following attributes of their property: measurements, missing improvements, remodels, ownership, or any other inaccuracy. He indicated that both employees and Board members are asked to complete this verification.

WCAD Entity Meeting

Lankford mentioned the annual Entity Meeting which had been scheduled for April 2nd at 8:30 a.m. He indicated that all taxing units are invited to the meeting where he provides an overview of values as well as what occurred at the District in the last year. He announced that this year's meeting would take place off-site and invited the Board members to attend. Lankford announced that the data shared would be published on the District's website and that property owners and taxing units could access this data.

Lawsuit, Arbitration and SOAH Reports

Lankford reviewed the lawsuit, arbitration, limited binding arbitration and State Offices of Administrative Hearings (SOAH) reports.

Board Agenda Additions for Future Meeting

- There were no agenda additions discussed.

Board Announcements

- The Board discussed the resignation of the County Judge.

The Board had previously set the following meeting dates:

- Thursday, April 10, 2025 at 9 a.m.
- Thursday, May 15, 2025 at 9 a.m.
- Thursday, June 12, 2025 at 9 a.m.
- Thursday, July 10, 2025 at 9 a.m.
- Thursday, September 11, 2025 at 9 a.m.
- Thursday, October 9, 2025 at 9 a.m.
- Thursday, November 13, 2025 at 9 a.m.

The meeting adjourned at 10:30 a.m.

Respectfully,

Lora Weber, Vice Chairman

Lisa Birkman, Member

Williamson CAD
Statement of Expenditures - Budget vs Actual vs Last Year
For the month Ended February, 2025

	Current Annual Budget	Plus Reserve Funds	Current Monthly Expense	YTD Expenses	Last Year YTD Expenses	Budget Balance	% Remaining
6000 - General - Personnel							
6010 - Salaries Expense	7,373,300		514,816	1,122,205	1,064,427	6,251,095	85%
6020 - Auto Allowance	359,700		28,330	56,452	54,667	303,248	84%
6030 - Group Health Insurance	1,024,600		67,353	134,509	132,907	890,091	87%
6035 - Health Reimbursement Account		215,000	5,534	12,181	16,275	202,819	94%
6040 - Retirement Contribution	1,405,800		100,950	220,259	212,001	1,185,541	84%
6060 - Worker's Compensation Insurance	9,200		0	2,266	1,383	6,935	75%
6070 - Payroll Taxes - FICA	113,000		7,476	16,355	15,799	96,645	86%
Total 6000 - General - Personnel	10,285,600	215,000	724,458	1,564,228	1,497,459	8,936,372	85%
6100 - Materials/Supplies							
6110 - Office Supplies	16,600		1,002	1,278	2,357	15,322	92%
6120 - Postage	247,500		7,140	16,588	120,107	230,912	93%
6130 - Forms, Printing & Reproduction	89,100		471	3,304	3,600	85,796	96%
6140 - Janitorial Supplies	7,800		733	733	922	7,067	91%
6150 - Minor Equipment / Furniture	94,000		246	3,907	11,624	90,093	96%
6160 - Computer Supplies Expense	16,500		304	314	27	16,186	98%
Total 6100 - Materials/Supplies	471,500	0	9,896	26,123	138,637	445,377	94%
6200 - General - Services							
6210 - Professional Development	165,200		4,685	24,280	34,502	140,920	85%
6215 - Equipment Lease/Rental	43,500		2,833	6,330	6,143	37,170	85%
6220 - Utilities	224,700		14,072	33,506	33,389	191,194	85%
6225 - Building Repair & Maintenance	189,400		6,216	13,443	20,612	175,957	93%
6235 - TLO Expense	17,500		1,500	3,225	3,470	14,275	82%
6236 - Board of Directors Expenses	184,000		1,333	1,422	523	182,578	99%
6240 - Publications	146,100		6,337	19,814	55,624	126,286	86%
6250 - Contingency Emergency	500		0	0	0	500	100%
6260 - Professional Services	1,185,800	204,256	282,806	632,509	407,161	757,547	54%
6280 - Maintenance	444,800		82,746	281,455	205,298	163,345	37%
6285 - Computer Licenses/Services	279,600		12,788	63,806	74,292	215,794	77%
6290 - Business Insurance	25,600		0	0	0	25,600	100%
Total 6200 - General - Services	2,906,700	204,256	415,317	1,079,790	841,014	2,031,166	65%
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 February, 2025

	Current Annual Budget	Plus Reserve Funds	Current Monthly Expense	YTD Expenses	Last Year YTD Expenses	Budget Balance	% Remaining
8000 - Capital Outlay							
* 8010 - Computer Capital	65,000	28,257	0	17,631	5,832	75,626	81%
8030 - Depreciation Expense	5,000		0	0	0	5,000	100%
Total 8000 - Capital Outlay	70,000	28,257	0	17,631	5,832	80,626	82%
Sub-Total	13,733,800	447,513	1,149,671	2,687,771	2,482,942	11,493,542	81%
6300 - ARB Services							
6310 - ARB - Contract Labor	316,500		0	250	0	316,250	100%
6320 - ARB - Supplies	1,100		66	85	156	1,015	92%
6330 - ARB - Forms, Printing & Ads	25,700		136	953	1,038	24,747	96%
6340 - ARB - Training/Seminars	0		0	0	0	0	0%
6350 - ARB - Litigation	4,500		0	0	1,000	4,500	100%
TOTAL 6300 - ARB Services	Sub-Total	347,800	202	1,288	2,195	346,512	100%
Total	14,081,600	447,513	1,149,873	2,689,059	2,493,774	11,840,054	81%

Williamson CAD
Assigned Funds / Amendments
For the month ended February, 2025

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Assigned/Obligated Funds			
Assigned / Obligated Funds	Acct. / Desc.	Amount	Comments
Street Level Imagery	6260 - Prof services	\$204,255.60	Board approved - 10/11/2023

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Category Amendment			
From/To	Acct. / Desc.	Amount	Comments

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Line Item Amendment			
From/To	Acct/Desc	Amount	Comments

Williamson Central Appraisal District
Approved Disbursements
February 2025

Num	Date	Name	Amount	Memo
31740	02/11/2025	ALN Apartment Data, Inc	-237.50	6240 - Publication
31741	02/11/2025	Amazon Business	-1,219.75	6110 & 6150 - Office supplies & minor equipment
31742	02/11/2025	BIS Consulting	-3,000.00	6260 - Model Development Project
31743	02/11/2025	CoStar Realty Information, Inc.	-3,686.08	6240 - Publication
31744	02/11/2025	CycloMedia Technology, Inc.	-204,255.60	Assigned Funds - GeoCyclomedia balance due
31745	02/11/2025	Dell	-243.00	6150 - Minor Equipment
31746	02/11/2025	Express Commercial Cleaning, Inc.	-3,116.00	6225 - Janitorial services
31747	02/11/2025	Fox Commercial Services	-498.52	6225 - HVAC repair & maintenance
31748	02/11/2025	GenServe, LLC	-275.00	6225 - Quarterly generator inspection
31749	02/11/2025	Glenda Williams	-1,500.00	6235 - TLO Expense
31750	02/11/2025	Hornsby & Company	-8,000.00	6260 - Mediations
31751	02/11/2025	iSolved	-318.20	6030 - HRA monthly admin fee
31752	02/11/2025	King's Pest Control	-170.00	6225 - Pest service
31753	02/11/2025	Lochow Ranch Pond & Lake	-537.00	6225 - Wet pond maintenance
31754	02/11/2025	Mina Madani	-450.00	6260 - Binding arbitration - RBAE015434 - Wells Fargo Bank NA
31755	02/11/2025	On Site Signs	-65.50	6110 - Office supplies
31756	02/11/2025	Optimum Business (Fiber)	-1,974.95	6220 - Internet services
31757	02/11/2025	Prototype IT	-3,150.00	6260 - IT Consulting
31758	02/11/2025	Quadient Leasing USA, Inc.	-1,506.81	6215 - Lease folder/inserters
31759	02/11/2025	Rob D Holcomb	-450.00	6260 - Binding arbitration - RBAE-003088 - Steven W Coon
31760	02/11/2025	Stillwater Landscapes	-852.00	6225 - Grounds maintenance
31761	02/11/2025	Susan Hill	-1,000.00	6260 - Binding arbitration - RBAE-015463 - Gulfeagle Supply
31762	02/11/2025	TAAO Capital Chapter	-40.00	6210 - Registration TAAO Capital Chapter CE Meeting - CBC & AL
31763	02/11/2025	The A List Staffing	-7,619.88	6010 - Employment staffing
31764	02/11/2025	TLC Office Systems (Dallas)	-61.86	6115 - Lease copier / printer
31765	02/11/2025	Tracy Sims	-450.00	6260 - Binding arbitration - RBAE-015425 - Wells Fargo Bank NA
31766	02/11/2025	Trusted Tech Team	-3,556.24	6285 - Computer licenses
31767	02/11/2025	Tyler Technologies	-82,700.00	6280 - TrueRoll Exemption Monitoring (04/01/2025 - 03/31/2026)
31768	02/11/2025	Usio Output Solutions	-87.56	6130 - HS postcard mailout
31769	02/11/2025	Usio Postage	-535.66	6120 - HS postcards job #317751
31770	02/11/2025	Visual Edge IT (Dallas)	-2,325.31	6215 - Lease copier / printers + Property taxes
31771	02/11/2025	Williamson County Sun	-537.00	6240 - Display ads
31772	02/11/2025	ZOHO Corporation	-106.85	6285 - Computer licenses
	02/27/2025	Amazon Business	0.00	QuickBooks generated zero amount transaction for bill payment stub
31773	02/27/2025	Aaron Moore	-35.00	6210 - TAAD Conference - reimbursement - meal, parking
31774	02/27/2025	Amanda Bayler	-126.00	6210 - TAAD Conference - Mileage
31775	02/27/2025	Amanda Chaviano	-5.41	6110 - Reimbursement office supplies
31776	02/27/2025	AutoMox	-278.00	6285 - Computer services / licenses
31777	02/27/2025	Bethany Wright	-20.00	6210 - State courses - reimbursement meals
31778	02/27/2025	Card Services Center	-10,546.89	6110=\$823.00 - Office supplies
				6160=\$139.90 - Computer supplies
				6210=\$1,729.53 - Prof dev

Williamson Central Appraisal District
Approved Disbursements
February 2025

Num	Date	Name	Amount	Memo
			6220=\$12.15 - Utilities	
			6236=\$107.18 - Board expenses	
			6240=\$2,483.88 - Publications	
			6260=\$4,328.00 - Prof serv	
			6280=\$162.70 - Maintenance	
			6285=\$760.55 - Computer licenses	
31779	02/27/2025	Central Texas Shredding Inc.	-182.00	6260 - Shredding services
31780	02/27/2025	Data Foundry, LLC	-1,512.00	6220 - Internet services
31781	02/27/2025	Elan Financial Services	-1,238.36	6210 - Prof dev
31782	02/27/2025	Elizabeth Osborne	-450.00	6260 - Binding arbitration - RBAE-015454 - Advanced Auto Store
31783	02/27/2025	Kimberly R Gamboa	-157.94	6210 - Reimbursement - TAAD Conference - mileage & parking
31784	02/27/2025	LaToya Burns	-450.00	6260 - Binding arbitration - RBAE-006787 - John Oliver
31785	02/27/2025	Law Office of Lisa Richardson, PC	-800.00	6260 - Mediations - 5 cases
31786	02/27/2025	Leticia De La Garza	-1,100.00	6236 - Board expense
31787	02/27/2025	Liz Tackett	-450.00	6260 - Binding arbitration - RBAE-015458 - Advanced Auto Parts
31788	02/27/2025	Minuteman Press	-192.60	6130 - Property Owner Survey (2000)
31789	02/27/2025	Monique Tezino-Saulter	-450.00	6260 - Binding arbitration - RBAE-015470 - Advanced Auto Parts
31790	02/27/2025	Northstar Fire Protection of Texas, Inc	-780.00	6225 - Annual fire alarm monitoring
31791	02/27/2025	Paul Sternberg	-450.00	6260 - Binding arbitration - RBAE-015455 - Burlington Coat Factory
31792	02/27/2025	Perdue, Brandon, Fielder, Collins & M	-53,640.67	6260 - Professional services - January
31793	02/27/2025	Port 53 Technologies Inc	-6,559.56	6285 - Computer licenses
31794	02/27/2025	Premier Pension Solutions	-1,925.00	6030 - HRA fees
31795	02/27/2025	PureVida Water	-49.00	6215 - Bottle-less water filtration system rental
31796	02/27/2025	RingCentral Inc.	-3,879.65	6220 - Telephone expenses
31797	02/27/2025	Server Supply	-2,023.50	6150 - Minor equipment
31798	02/27/2025	Spectrum Enterprise	-3,321.66	6220 - Internet services
31799	02/27/2025	Suburban Propane	-84.00	6225 - Bulk Propane Tank Rental
31800	02/27/2025	Subvenion	-2,500.00	6260 - Computer consultant
31801	02/27/2025	TAAD	-1,200.00	6210 - State courses
31802	02/27/2025	TAAO	-130.00	6210 - TAAO & ICTA Spring Board meeting - JGriner
31803	02/27/2025	The A List Staffing	-3,737.57	6010 - Employment staffing
31804	02/27/2025	Tien Van	-43.42	6210 - State Course - reimbursement - meals
31805	02/27/2025	Valbridge Property Advisors	-8,800.00	6260 - Experts lawsuits
31806	02/27/2025	Variverge	-6,000.00	6120 - Pre-pay postage for NAV
31807	02/27/2025	Visual Edge IT (CA)	-396.75	6215 - Lease copier/printers
31808	02/27/2025	Wayne Whited	-450.00	6260 - Binding arbitration - RBAE-015439 - Wells Fargo Bank NA
31809	02/27/2025	Yolanda Marshall	-450.00	6260 - Binding arbitration - RBAE-015462 - Advanced Auto Parts

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

I. ARB Membership

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

1. Administration of ARB (Appraisal Review Board) Appointments

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

2. Conflicts of Interest

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

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

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

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

3. Ex Parte and Other Prohibited Communications

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

II. ARB Duties

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

1. Statutory Duties of an ARB

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

2. Notices Required under the Property Tax Code

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

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

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

III. Pre-Hearing Informal Conference

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

IV. ARB Formal Hearings

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

1. Scheduling Hearings Generally

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

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

Pursuant to Tax Code Section 41.66(i), hearings filed by property owners or their designated agents under Tax Code Section 1.111 must be scheduled for a specific time and date. Pursuant to Tax Code section 41.413 a person leasing tangible property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the appraisal review board a determination of the appraised value of the property if the property owner does not file a protest relating to the property. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner or their agent is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if requested by the property owner or their designated agent. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

3. Scheduling Hearings for Multiple Accounts

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

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

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

Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

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

5. Postponements Under Tax Code Section 41.45(e)

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

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

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

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

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

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

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

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

7. Postponements Under Tax Code Section 41.45(g)

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

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

8. Postponements Under Tax Code Section 41.66(h)

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

9. Postponements Under Tax Code Section 41.66(i)

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

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

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

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

V. Conduct of ARB Formal Hearings

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

1. Conducting Hearings Open to the Public

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

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

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

Williamson County Appraisal Review Board Hearing Procedures Form

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

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

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

- a. Commence the recorded hearing and announce the property number, owner name, time, and date.

- b. Announce that, in accordance with Tax Code Section 41.45(h), all written and electronic material that has not been provided must be provided at this time.
- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest, have signed affidavits to that effect.
- d. Welcome the parties and remind them of the content of the hearing procedures, **time limits for the hearing** (approximately 20 minutes) and other relevant matters. The ARB or panel may waive the time limits at its discretion.
- e. All testimony must be given under oath or affirmation and all witnesses who plan to testify will be sworn in. The record shall reflect the refusal to take an oath or affirmation by any person testifying or giving evidence.
- f. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if so, is the witness appearing in that capacity.
- g. Ask the property owner or agent to decide if they wish to present their evidence (documents and/or testimony) and argument before or after the appraisal district. At the beginning of the presentation of evidence, an opinion of value (if applicable) for the property must be stated by the protesting party.
- h. If the property owner or agent elects to testify first, they may present their evidence (documents and/or testimony). The ARB will consider evidence on those issues addressed on a timely written notice of protest. If witnesses are present, the property owner or agent may examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value (if applicable) for the property must be stated.
- i. Next the appraisal district representative may cross examine the property owner, the agent, or the representative and/or witnesses. The ARB/panel will limit cross examination to matters that are relevant to the subject of the hearing and will not permit questions that are abusive or personal.
- j. If the property owner or agent presented their case first, the appraisal district representative shall present evidence (documents and/or testimony) next. If witnesses are present, whether in person or by virtual or telephonic means, the appraisal district representative may examine the witnesses as part of the presentation of evidence.
- k. Then, the property owner or agent can cross examine the appraisal district representative and/or witnesses.
- l. Members of the ARB cannot be examined, or cross examined by parties. ARB members may ask clarifying questions.
- m. The party presenting its case first may offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party can then offer rebuttal evidence.
- o. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- q. The ARB or panel Chair must state that the testimony is closed.
- r. The ARB or panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- s. The ARB or panel Chair must ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue to be determined. A vote must be taken and recorded by the designated member of the ARB assigned for this purpose. Separate motions and determinations must be made for each protested issue. (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).

Single-member panels must make a recommendation on each motion submitted under protest, however, the ARB will either accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single-member panel composed of an ARB member who did not hear the original protest.
- t. Announce the determination(s) of the ARB, thank the parties for their participation and state that an order of the decision of the ARB will be sent by certified mail. A property owner or agent can submit a written request for the notice of determination for email delivery, it will be provided by the district. Provide the property owner or their agent documents indicating that the members of the board hearing their protest signed the required affidavit. The recorded hearing is now concluded.

Audiovisual screens are typically used by ARB members during hearings for reviewing evidence and other information. ARB must make audiovisual screens available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information

displayed on at least one audiovisual screen in the hearing location (there is no requirement that the property owner or agent be provided a separate screen).

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

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

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

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

2. Conducting Hearings by Telephone Conference Call or Videoconference Call

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

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

3. Conducting Hearings Closed to the Public

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

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

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

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

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

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

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

5. Party's Right to Appear by an Agent

The ARB shall accept and consider a motion or protest filed by an agent if an agency authorization (AOA) is filed at or before the hearing on the motion or protest. The ARB may not require that an agency authorization be filed at an earlier time. The ARB may not require a person to designate an agent to represent the person in a property tax matter other than as provided by Tax Code Section 1.111. The ARB shall confirm with the district that the agent authorization (AOA) is valid and acceptable to the district. A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is

entitled to file a protest if the property owner does not and to designate, under tax code section 41.413, another person to act as their agent with the same authority and limitations as an agent designated under tax code section 1.111. If an agent is unable to provide the authorization (AOA) within the hearing time limit, the ARB panel shall proceed to dismiss the hearing.

6. Affidavit in Lieu of Personal Appearance

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

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

VI. Evidence Considerations

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

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

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

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

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

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

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

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

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

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

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

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

VII. Other Issues

[Tax Code Section 5.103(17)]

1. Compliance with the Law, Integrity, and Impartiality

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

2. Patience and Courtesy

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

3. Bias or Prejudice

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

4. Confidential Information

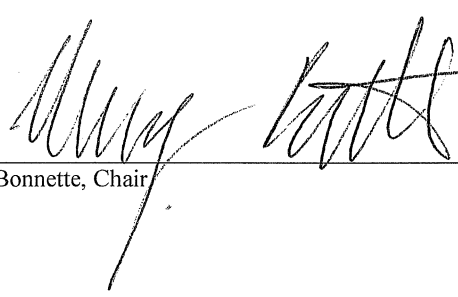
Members of the ARB must not disclose or use for any purpose unrelated to ARB duties confidential information acquired in the performance of ARB duties.

5. Required Contents That Vary By ARB

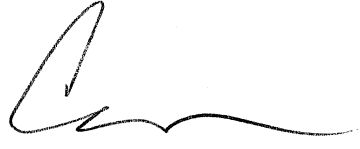
In compliance with Comptroller Rule 9.805, the ARB dictates that the manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person(s) intend to offer or submit to the ARB for consideration at the hearing on a small, portable, electronic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

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

Adopted this 26th day of March 2025



Mary Bonnette, Chair
ARB



Coletta Ruggiero, Secretary
ARB

2025 Sketch Validation Results	
Appraiser Hours Spent	1937
(x) Approximate Salary Per Hour	\$ 31.34
(=) Subtotal Appraiser Cost	\$ 60,706
Sketch Validation Service Cost	\$ 45,819
Total Project Cost	\$ 106,525
Total Value Added	\$ 161,262,507
(x) Average Tax Rate	\$ 0.02
Total Taxes Gained Year 1	\$ 3,225,250
Cost to District	\$ 106,524.78
Total Taxes Gained Year 1	\$ 3,225,250
ROI	2928%



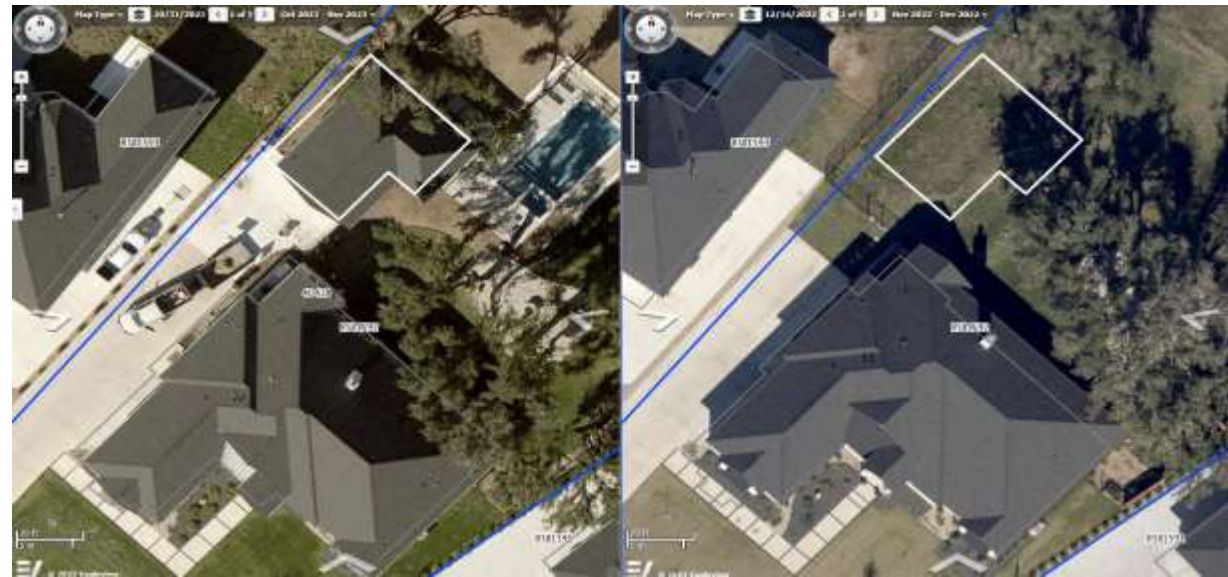
BEFORE



AFTER



2025 Change Finder Results	
Appraiser Hours Spent	2135
(x) Approximate Salary Per Hour	\$ 31.34
(=) Subtotal Appraiser Cost	\$ 66,911
Change Finder Service Cost	\$ 87,480
Total Project Cost	\$ 154,391
Total Value Added	\$ 81,103,920
(x) Average Tax Rate	\$ 0.02
Total Taxes Gained Year 1	\$ 1,622,078
Cost to District	\$ 154,391
Total Taxes Gained Year 1	\$ 1,622,078
ROI	951%



2025 Calendar for 2026 Budget

Mar 11 th	Deliver budget packet to Directors/Managers.
April 4 th	Budget return Deadline
April 10 th	Preliminary Budget to CA
April 14 th	Start Budget Worksheet for BOD
April 25 th	Preliminary Budget Worksheet to CA
May 2 nd	Final Draft to CA
May 15 th	Budget Workshop #1 for BOD
June 12 th	Budget Workshop #2 for BOD
June 12 th	BOD considers approval of proposed budget
June 13 th	CA delivers proposed budget to Taxing units
June 24 th	Start Entity Meetings
July 10 th	Budget Workshop #3 for BOD
August 28 th	CA notifies Governing Bodies of Public hearing
August 31 st	CA publishes Public Notice of Budget Hearing in newspaper
September 11 th	BOD Mtg. & Public Hearing on Budget
September 14 th	Deadline to adopt budget & mail to TU
October 30 th	Calculate new levies & mail payment schedule to TU

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

Williamson Central Appraisal District

Current Lawsuits

LAWSUIT NAME	Doing Business As	CAUSE NUMBER	DATE FILED	TAX YEAR	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>559</u>							
Commercial		463							
Land		64							
Business Personal Property		7							
Residential		35							
<u>COUNT BY ACCOUNTS</u>		<u>2223</u>							
Commercial		975							
Land		204							
Business Personal Property		74							
Residential		113							
Exemption Denial		4							
<u>COUNT BY CAUSE #'S</u>		<u>776</u>							
Commercial		644							
Land		82							
Business Personal Property		10							
Residential		45							
Exemption Denial		1							

Williamson Central Appraisal District
Current Lawsuits

LAWSUIT NAME	Doing Business As	CAUSE NUMBER	DATE FILED	TAX YEAR	MKT AMOUNT INVOLVED	FINAL AMOUNT	AMOUNT DIFFERENCE	Plaintiff's Offer	DATE FINALIZED
<u>FINALIZED LAWSUITS</u>									
401 Teravista Apartment Investors LLC	401 Teravista	20-1745-C425-22-1412-C26	8/6/21	2021	48,317,490	45,000,000	-3,317,490	44,768,945	AJ 3/18/25
1400 Rivery Property LLC (Summit at Rivery Park Apartments	Rivery Park	23-2128-C425	9/26/23	2023	53,615,529	48,000,000	-5,615,529	34,000,000	AJ 3/24/25
1400 Rivery Property LLC (Summit at Rivery Park Apartments	Rivery Park	23-2128-C425	9/23/24	2024	40,000,000	38,000,000	-2,000,000	40,000,000	AJ 3/24/25
2800 Lakeline Boulevard Associates I LLC, 2800 Lakeline Boulevard Associates II LLC, and CWS Lakeline LLC (Marquis at Lakeline)	Marquis at Lakeline	22-1138-C395	8/2/22	2022	68,850,000	65,650,000	-3,200,000	57,500,000	AJ 3/21/25
12600 Avery Ranch Property LLC (Muir Lake)	Muir Lake Apts	22-1108-C26	7/29/22	2022	74,146,640	70,000,000	-4,146,640	65,900,000	AJ 3/21/25
12600 Avery Ranch Property LLC (Muir Lake Apts)	Muir Lake Apts	23-2178-C425	9/28/23	2023	82,162,480	77,000,000	-5,162,480	70,000,000	AJ 3/19/25
AG Two Aspen LLC (Aspen Lake II)	Aspen Lake 2	23-1824-C480	8/31/23	2023	49,500,000	42,500,000	-7,000,000	39,830,000	AJ 3/27/25
Ahuja Sonny, Nagina Rani Ahuja & Ajay Ahuja & Ahuja Family Trust & Shilpi Ventures LLC	Holiday Inn Express Hotel & Suites	23-1661-C425	8/22/23	2023	5,319,564	4,950,000	-369,564	4,000,000	AJ 1/30/25
All-Ways Industries Co Inc	Land	24-1565-C480	8/6/24	2024	1,048,222	877,734	-170,488	750,000	AJ 3/24/25
AMU Enterprise LLC	El Pollo Rico	22-1426-C425	8/25/22	2022	1,549,975	1,450,000	-99,975	1,155,000	AJ 3/18/25
Anchor Equities Ltd	Anderson Mill Medical Center	21-1001-C425	7/15/21	2021	5,100,000	4,950,000	-150,000	4,600,000	AJ 3/24/25
Anchor Equities Ltd	Anderson Mill Medical Center	21-1001-C425	8/5/22	2022	5,000,000	4,800,000	-200,000	4,300,000	AJ 3/24/25
Anchor Equities Ltd	Anderson Mill Medical Center	21-1001-C425	8/18/23	2023	5,500,000	4,800,000	-700,000	2,100,000	AJ 3/24/25
Apple Nine SPE Round Rock Inc. and Apple Ten Hospitality Ownership Inc.	Hampton Inn; Homewood Suites	24-1685-C425	8/15/24	2024	19,546,201	18,972,000	-574,201	13,066,000	AJ 3/27/25
Anchor Equities Ltd	Anderson Mill Medical Center	21-1001-C425	8/7/24	2024	5,500,000	4,900,000	-600,000	4,700,000	AJ 3/24/25
Arcaya Properties LLC	Montierra Ranch Apts	24-1314-C480	7/10/24	2024	4,100,000	3,799,000	-301,000	3,150,000	AJ 3/24/25
ARL Development LLC and Cedar P Group LLC		24-1624-C425	8/12/24	2024	7,413,322	6,325,000	-1,088,322	None	AJ 3/3/25
Brushy Creek Townhomes LLC		21-1011-C395	7/16/21	2021	6,442,400	6,350,000	-92,400	6,219,919	AJ 3/31/25
Brushy Creek Townhomes LLC	Brushy Creek Townhomes	21-1011-C395	8/5/22	2022	10,306,575	9,500,000	-806,575	6,922,409	AJ 3/31/25
Brushy Creek Townhomes LLC	Brushy Creek Townhomes	21-1011-C395	8/14/23	2023	11,150,000	10,500,000	-650,000	9,260,332	AJ 3/31/25
Brushy Creek Townhomes LLC	Brushy Creek Townhomes	21-1011-C395	8/7/24	2024	8,400,000	8,100,000	-300,000	7,591,504	AJ 3/31/25
Burke Eagles Nest II	Land	24-1563-C425	8/6/24	2024	1,155,420	1,100,000	-55,420	1,100,000	AJ 3/27/25
Cedar Park Eck LP		24-1090-C425	6/12/24	2024	3,089,837	3,089,837	0	1,100,000	Nonsuit 2/27/25
CFT Developments LLC	Panda Express	22-1427-C425	8/25/22	2022	1,143,684	1,125,000	-18,684	950,000	AJ 3/3/25
CFT Developments LLC	Panda Express	22-1428-C425	8/25/22	2022	1,284,648	1,250,000	-34,648	1,075,000	AJ 3/5/25
CFT Developments LLC	Panda Express	23-1787-C425	8/29/23	2023	1,400,000	1,375,000	-25,000	1,113,134	AJ 3/5/25
CFT NV Developments LLC	Panda Express	22-1430-C395	8/25/22	2022	1,260,027	1,250,000	-10,027	None	AJ 3/11/25
CFT NV Developments LLC	Panda Express	23-1547-C425	8/17/23	2023	1,550,260	1,500,000	-50,260	975,000	AJ 3/12/25
CFT NV Developments LLC	Panda Express	24-1939-C425	8/29/24	2024	1,609,000	1,530,000	-79,000	1,500,000	AJ 3/19/25
CFT NV Developments LLC	Panda Express	24-1942-C395	8/29/24	2024	1,636,357	1,550,000	-86,357	1,400,000	AJ 3/6/25
CG/Wood Alta Leander Station	Alta Leander Station	22-1146-C395	8/3/22	2022	54,500,000	36,000,000	-18,500,000	29,000,000	AJ 3/10/25
Chandler Creek Cottages Ltd	Cottages at Chandler Creek Alzheimers & Memory Loss Unit	22-1431-C395	8/25/22	2022	4,368,998	4,100,000	-268,998	3,211,704	AJ 3/25/25
Chandler Creek Cottages Ltd	Cottages at Chandler Creek Alzheimers & Memory Loss Unit	23-0945-C425	6/13/23	2023	4,550,000	4,300,000	-250,000	4,197,633	AJ 3/25/25

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Chaudhari Partnership	Hampton Inn & Suites	21-1517-C395	9/16/21	2021	3,781,422	3,500,000	-281,422	2,575,000	AJ 3/11/25
Chaudhari Partnership	Hampton Inn & Suites	22-1702-C425	9/26/22	2022	3,850,000	3,625,000	-225,000	3,400,000	AJ 3/10/25
Chisholm Trail SFR Owner LLC	Residential	24-1911-C480	8/28/24	2024	49,999,983	45,900,000	-4,099,983	15,000,000	AJ 3/18/25
Continental 515 Fund LLC (Springs at Round Rock)	Springs at Round Rock	23-1475-C425	8/14/23	2023	72,111,829	67,500,000	-4,611,829	57,000,000	AJ 3/18/25
CRP/AR La Frontera Owner LP	Broadstone La Frontera	22-1293-C368	8/12/22	2022	85,447,095	79,000,000	-6,447,095	71,866,000	AJ 3/21/25
CRP/AR La Frontera II Owner LP	Broadstone North Ridge Apts	23-1605-C480	8/21/23	2023	68,500,000	64,000,000	-4,500,000	56,049,264	AJ 3/21/25
CSH Georgetown Act LLC	Northstar Georgetown	23-1624-C425	8/21/23	2023	63,656,000	57,750,000	-5,906,000	48,300,000	AJ 3/25/25
CSH Georgetown Act LLC	Northstar Georgetown	24-1686-C395	8/15/24	2024	53,000,000	52,900,000	-100,000	52,000,000	AJ 3/31/25
CWS Brushy MF, L.P. (The Avery)	The Avery	23-1819-C480	8/30/23	2023	59,582,357	58,400,000	-1,182,357	54,040,000	AJ 3/21/25
DCR7S3TX, LLC	Bader House of Georgetown	24-1883-C395	8/26/24	2024	7,200,000	6,900,000	-300,000	6,500,000	AJ 3/31/25
DPS Georgetown 2000 LLC	Georgetown DPS	22-1307-C425	8/12/22	2022	4,989,968	4,975,000	-14,968	4,500,000	AJ 3/3/25
DPS Georgetown 2000 LLC	Georgetown DPS	22-1307-C425	8/14/23	2023	5,096,528	5,000,000	-96,528	4,900,236	AJ 3/3/25
DPS Georgetown 2000 LLC	Georgetown DPS	22-1307-C425	8/2/24	2024	4,600,000	4,500,000	-100,000	4,300,000	AJ 3/3/25
FPG Aspen Lake Owner LP (Aspen Lake Office Building)	Aspen Lake I	23-1845-C480	9/1/23	2023	74,500,000	65,500,000	-9,000,000	59,940,000	AJ 3/27/25
Georgetown Senior Living LLC (The Hacienda at Georgetown)	The Hacienda at Georgetown	23-1900-C368	9/7/23	2023	70,547,022	69,500,000	-1,047,022	56,647,645	AJ 3/24/25
GEQ Operating Company LLC (JLR NA)	Land; Land Rover	23-1897-C480	9/7/23	2023	26,429,283	21,350,000	-5,079,283	12,764,721	AJ 3/20/25
GRE Elan LLC	Elan Apt Homes	20-1351-C395	9/3/20	2020	32,000,000	31,500,000	-500,000	28,170,000	AJ 3/24/25
Grimes East LLC	Land	22-1290-C425	8/12/22	2022	917,260	917,260	0	845,116	Nonsuit 1/7/25
Grimes East LLC	Land	22-1290-C425	8/21/23	2023	1,250,000	1,250,000	0	1,226,601	Nonsuit 1/7/25
Grimes East LLC	Land	22-1290-C425	9/13/24	2024	1,385,166	1,385,166	0	1,250,000	Nonsuit 1/7/25
H & H Mobile Park LLC	MHP-SGT-H & H MHP (M1004)	22-1572-C26	9/12/22	2022	940,000	940,000	0	860,565	AJ 3/19/25
H & H Mobile Park LLC	MHP-SGT-H & H MHP (M1004)	22-1572-C26	8/14/23	2023	1,600,000	1,495,000	-105,000	1,000,000	AJ 13/19/25
H-E-B, LP As Lessee	Bar W Ranch - HEB Anchor	23-1801-C26	8/30/23	2023	30,750,000	27,000,000	-3,750,000	18,500,000	AJ 3/27/25
H-E-B LP as Lessee	Bar W Ranch-HEB Anchor	24-2274-C368	9/18/24	2024	32,329,039	28,500,000	-3,829,039	18,500,000	AJ 3/18/25
Hile, Edward L & Betty R Hile	Cherry Tree Home & Gift	22-1468-C425	8/29/22	2022	809,024	790,000	-19,024	400,000	AJ 3/18/25
HRA View at Cedar Park LLC (View at Cedar Park)	View at Cedar Park	22-1140-C395	8/2/22	2022	42,870,629	38,150,000	-4,720,629	23,150,000	AJ 2/24/25
Hyperion PBJP Republic SPE LLC & Hyperion Republic SPE LLC	Republic Square	23-1851-C425	9/1/23	2023	24,772,056	23,900,000	-872,056	16,500,000	AJ 3/27/25
JMSC Investments Ltd	Apple Leasing	23-1430-C368	8/11/23	2023	2,180,000	2,075,000	-105,000	1,403,596	AJ 3/18/25
JMSC Investments Ltd	Apple Leasing	23-1430-C368	8/2/24	2024	2,250,000	2,175,000	-75,000	2,020,000	AJ 3/18/25
Jolly Donald L	Land-TRR	21-1019-C425	7/16/21	2021	875,644	848,000	-27,644	465,000	AJ 3/27/25
Jolly Donald L	Land-TRR	21-1019-C425	8/12/22	2022	1,372,250	1,322,250	-50,000	650,000	AJ 3/27/25
Jolly Donald L	Land-TRR	21-1019-C425	8/22/23	2023	1,800,000	1,650,000	-150,000	1,400,000	AJ 3/27/25
Jolly Donald L	Land-TRR	21-1019-C425	8/5/24	2024	1,100,911	1,050,000	-50,911	935,000	AJ 3/27/25
Jones Melissa Lynn	Residential	24-2193-C425	9/13/24	2024	1,000,000	980,000	-20,000	895,000	AJ 3/27/25
Kenny Fort Holdings LLC	Creekside at Kenney's Fort	23-1415-C368	8/11/23	2023	68,500,000	54,000,000	-14,500,000	52,000,000	AJ 3/18/25
Kenny Fort Holdings LLC	Creekside at Kenney's Fort	23-1415-C368	9/13/24	2024	56,000,000	48,000,000	-8,000,000	43,000,000	AJ 3/18/25
KH Liberty Plaza LLC	Liberty Plaza	22-1400-C395	8/23/22	2022	3,321,500	3,155,000	-166,500	2,800,000	AJ 3/31/25
KMCA LTD	Taylor Auto Credit	23-1691-C480	8/24/23	2023	960,000	925,000	-35,000	900,000	AJ 3/21/25
Lakeline Homestead K/C Ltd	The Homestead	22-1143-C395	8/3/22	2022	18,287,585	17,300,000	-987,585	13,000,000	AJ 3/13/25
Lakeline Homestead K/C Ltd	The Homestead	22-1143-C395	9/26/23	2023	19,100,000	17,900,000	-1,200,000	13,231,677	AJ 3/13/25
Lakeline Homestead K/C Ltd	The Homestead	24-2288-C480	9/19/24	2024	19,000,000	17,900,000	-1,100,000	17,300,000	AJ 3/13/25

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Lakeline Plaza LLC and Lakeline Village LLC	Lakeline Plaza & Lakeline Village	22-0990-C425	7/19/22	2022	63,869,861	62,325,000	-1,544,861	45,000,000	AJ 2/21/25
Las Brisas Luxury Apartment Homes LLC (Las Brisas Apts)	Las Brisas Luxury Apt	22-1314-C425	8/12/22	2022	70,542,408	65,000,000	-5,542,408	57,750,000	AJ 3/27/25
Las Brisas Luxury Apartment Homes LLC (Las Brisas Apts)	Las Brisas Luxury Apt	22-1314-C425	8/10/23	2023	94,661,886	75,125,000	-19,536,886	70,000,000	AJ 3/27/25
Las Brisas Luxury Apartment Homes LLC (Las Brisas Apartments)	Las Brisas Luxury Apt	24-2333-C395	9/20/24	2024	75,000,000	71,000,000	-4,000,000	65,000,000	AJ 3/26/25
Mann Ganga LLC dba Red Roof Inn of Austin Round Rock	Red Roof Inn	22-1328-C425	8/15/22	2022	5,061,688	4,875,000	-186,688	4,250,000	AJ 3/10/25
Main St Commons Senior, LP	Main Street Commons	24-1315-C368	7/10/24	2024	4,700,000	4,215,000	-485,000	3,400,000	AJ 3/7/25
Main Street Motel LLC	Country Garden Inn	22-1326-C425	8/15/22	2022	550,000	525,000	-25,000	447,500	AJ 3/10/25
M E Lakeline LTD	Plucker's	22-1432-C395	8/25/22	2022	2,388,965	2,300,000	-88,965	1,907,000	AJ 3/10/25
NNN AGP OPP II Owner II LLC (Aspen Lake III)	Aspen Lake III	23-1849-C368	9/1/23	2023	51,000,000	45,750,000	-5,250,000	40,270,000	AJ 3/26/25
OVP LLC	Hampton Inn	22-1329-C425	8/15/22	2022	3,672,500	3,412,500	-260,000	3,275,000	AJ 3/10/25
Park at Crystal Falls II, LP (Park at Crystal Falls II)	Park at Crystal Falls II	23-1471-C480	8/14/23	2023	53,778,987	51,500,000	-2,278,987	43,630,000	AJ 3/13/25
PBH Georgetown Apts, LLC (Parallax @ Georgetown)	Parallax at Georgetown	23-1930-C480	9/8/23	2023	55,833,649	52,200,000	-3,633,649	51,300,000	AJ 3/13/25
Prose Star Ranch Venture LP	Prose Horizon	22-1518-C26	9/1/22	2022	57,219,632	49,000,000	-8,219,632	52,080,000	AJ 3/10/25
Prosperity Bank	Prosperity Bank	24-2300-C395	9/20/24	2024	2,750,000	2,675,000	-75,000	2,500,000	AJ 3/26/25
QSR 2 LLC, Pisces Food LLC, Pisces Foods LP, HZ Props RE Ltd, Near Holdings LP, Global New Millennium Partners Ltd, Allstate BK Real Estate Holdings Ltd, 2020 Firestone Blvd LLC, Zubha Realty LP, and Roberts, Linda H & Mark D	Burger King; Wendys; Popeyes	22-1201-C425	8/5/22	2022	31,092,045	29,400,000	-1,692,045	28,512,807	AJ 3/24/25
Regal Associates LLC and Regal Associates II LLC (Regal Parc Apartments)	Regal Park Apts; Regal Park II Apts	23-1770-C480	8/28/23	2023	67,159,220	61,000,000	-6,159,220	52,000,000	AJ 3/6/25
Regal Associates, LLC and Regal Associates II, LLC (Regal Parc Apartments)	Regal Park Apts	24-2272-C480	9/18/24	2024	60,748,100	55,750,000	-4,998,100	45,200,000	AJ 3/6/25
Rock Nest Echo LLC & Rock Nest Jungle LLC	Parkwest 1	24-1498-C395	7/31/24	2024	2,175,000	2,100,000	-75,000	1,775,000	AJ 3/31/25
Round Rock H-Z Highland LLC	University Marketplace	22-1401-C395	8/23/22	2022	3,200,000	3,050,000	-150,000	2,616,195	AJ 3/27/25
Round Rock H-Z Highland LLC	University Marketplace	22-1401-C395	8/18/23	2023	3,350,000	3,250,000	-100,000	3,000,000	AJ 3/27/25
Round Rock H-Z Highland LLC	University Marketplace	22-1401-C395	7/2/24	2024	3,274,348	3,050,000	-224,348	2,600,000	AJ 3/27/25
Round Rock North Hotels LLC	La Quinta by Wyndham	23-2008-C395	9/15/23	2023	6,866,776	5,600,000	-1,266,776	5,600,000	AJ 3/31/25
Round Rock North Hotels LLC	La Quinta by Wyndham	23-2008-C395	8/30/24	2024	7,081,363	5,600,000	-1,481,363	5,600,000	AJ 3/31/25
RR 2101 Lamar Ltd	Classic Auto	23-1423-C425	8/11/23	2023	2,048,372	2,000,000	-48,372	1,694,804	AJ 3/25/25
RR 2101 Lamar Ltd	Classic Auto	23-1423-C425	8/5/24	2024	2,028,281	2,000,000	-28,281	1,980,000	AJ 3/25/25
RRE Realty Partners Ltd. Et Al	Round Rock East	24-1453-C480	7/26/24	2024	23,729,124	21,000,000	-2,729,124	14,162,659	AJ 3/7/25
Sarita Valley 2019, LP	Land	23-2023-C395	9/18/23	2023	6,305,862	4,125,000	-2,180,862	4,125,000	AJ 3/26/25
Sarita Valley 2019, LP	Land	23-2023-C395	9/4/24	2024	6,305,861	4,125,000	-2,180,861	4,125,000	AJ 3/26/25
Siena Round Rock TX LLC (Siena Round Rock)	Sienna Round Rock	23-1848-C480	9/1/23	2023	47,035,782	46,000,000	-1,035,782	42,800,000	AJ 3/3/25
Siena Round Rock TX LLC (Siena Round Rock)	Sienna Round Rock	24-1710-C395	8/15/24	2024	37,715,859	36,715,000	-1,000,859	32,540,000	AJ 3/6/25
Signature Stay LLC	Microtel by Wyndham	22-1355-C425	8/17/22	2022	4,210,031	3,975,000	-235,031	3,800,000	AJ 3/10/25
SJK 20 HWY 29 LLC	Land Transitional Residential	23-1607-C425	8/21/23	2023	934,143	877,484	-56,659	606,981	AJ 3/7/25

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Sonic Development of Central Texas	Sonic	24-1496-C368	7/31/24	2024	1,122,554	1,075,000	-47,554	1,000,000	AJ 3/31/25
Southbrook Holding LLC (The Southbrook Apartments)	The Retreat at Oak Creek	23-1374-C480	8/9/23	2023	89,138,133	85,500,000	-3,638,133	73,980,000	AJ 3/4/25
Southbrook Holding LLC (The Southbrook Apartments)	The Southbrook	24-1696-C395	8/15/24	2024	86,093,882	81,500,000	-4,593,882	80,300,000	AJ 3/6/25
Stanmore Palm Valley Apts LLC (Palm Valley Apartments)	Crossing at Palm Valley	23-1889-C480	9/7/23	2023	57,573,329	53,000,000	-4,573,329	45,150,000	AJ 3/13/25
Stanmore Palm Valley Apts LLC (Palm Valley Apts LLC)	Palmer	24-1707-C395	8/16/24	2024	72,808,204	71,000,000	-1,808,204	68,980,000	AJ 3/26/25
Sun Communities Texas Limited Partnership	Pecan Park MHP	24-1501-C368	7/31/24	2024	22,071,033	19,750,000	-2,321,033	13,250,000	AJ 3/28/25
TA Rhythm Apartments LLC (Rhythm Apartments)	Rhythm Apts	23-2132-C425	9/26/23	2023	65,513,333	62,000,000	-3,513,333	57,500,000	AJ 3/27/25
TA Rhythm Apartments LLC (Rhythm Apartments)	Rhythm Apts	23-2132-C425	9/20/24	2024	48,171,576	47,000,000	-1,171,576	43,000,000	AJ 3/27/25
Tack Development Ltd	Land-TRR	21-1014-C425	7/16/21	2021	6,218,131	1,854,076	-4,364,055	2,400,000	AJ 3/18/25
Tack Development Ltd	Land-TRR	21-1014-C425	8/12/22	2022	4,480,882	2,190,749	-2,290,133	3,200,000	AJ 3/18/25
Tack Development Ltd	Land-TRR	21-1014-C425	8/21/23	2023	1,804,775	1,604,775	-200,000	1,600,000	AJ 3/18/25
Tack Development Ltd	Land-TRR	21-1014-C425	7/29/24	2024	1,737,749	1,537,749	-200,000	1,450,000	AJ 3/18/25
Tack Townhomes LLC	Winterfield - Double Eagle Townhomes	21-1010-C395	7/16/21	2021	11,550,440	11,450,000	-100,440	11,400,000	AJ 3/31/25
Tack Townhomes LLC	Winterfield - Double Eagle Townhomes	21-1010-C395	8/5/22	2022	14,917,925	13,500,000	-1,417,925	11,700,000	AJ 3/31/25
Tack Townhomes LLC	Winterfield - Double Eagle Townhomes	21-1010-C395	8/14/23	2023	15,700,000	15,000,000	-700,000	12,200,000	AJ 3/31/25
Tack Townhomes LLC	Winterfield - Double Eagle Townhomes	21-1010-C395	9/13/24	2024	14,000,000	13,200,000	-800,000	11,500,000	AJ 3/31/25
TA Rhythm Apartments LLC	Rhythm Apts	22-1109-C26	8/3/22	2022	63,352,800	60,000,000	-3,352,800	49,400,000	AJ 3/10/25
Techi-Center Partners Ltd	Texas American Title Co	24-1530-C425	8/2/24	2024	1,522,911	1,490,000	-32,911	1,400,000	AJ 3/18/25
Teravista Acquisition LLC	401 Teravista	22-1412-C26	8/24/22	2022	66,048,524	62,500,000	-3,548,524	51,360,000	AJ 3/18/25
Texas Essential Housing Public Facility Corporation (Legends Lake)	Legends Lake Creek	24-3171-C395	12/18/24	2024	41,000,000	40,000,000	-1,000,000	34,750,000	AJ 3/31/25
TREA SH Ranch LLC (The Ranch Apts)	The Ranch Apts	23-1836-C395	8/31/23	2023	82,474,617	76,500,000	-5,974,617	58,240,000	AJ 3/31/25
TREA SH Ranch LLC (The Ranch Apts)	The Ranch Apt	24-1701-C425	8/15/24	2024	70,416,447	69,000,000	-1,416,447	53,490,000	AJ 3/27/25
UT Land Company Ltd	Residential	24-1553-C480	8/5/24	2024	448,248	350,000	-98,248	300,000	AJ 3/14/25
Verena Leander Titleholder LLC	Skye Luxury Retirement Living	23-1919-C480	9/8/23	2023	38,552,224	34,750,000	-3,802,224	None	AJ 3/14/25
Whitestone Anderson Arbor LLC (Anderson Arbor)	Anderson Arbor I, II & III Shopping Centers	23-1847-C395	9/1/23	2023	29,160,753	28,000,000	-1,160,753	26,100,000	AJ 3/4/25
					3,371,347,393		-268,073,813		

Williamson Central Appraisal District
Current 2023 and 2024 Regular Binding Arbitration Requests

<u>PROP ID</u>	<u>ARBITRATION NAME</u>	<u>CAD ASSIGNED NUMBER</u>	<u>TAX YEAR</u>	<u>TAXING JURISDICTIONS</u>	<u>WCAD - ARB Value</u>	<u>OWNER'S OPINION OF VALUE</u>	<u>Arbitrator Determination</u>	<u>Arbitrator Fee Paid</u>	<u>DEPT</u>	<u>Agent</u>
R311088	Groba, Mark	246-23-23175R	2023	CAD,GWI,RFM,STH,W13	845,682	450,000			RES	na
				Revised 04/01/2025	845,682					
<u>PROP ID</u>	<u>ARBITRATION NAME</u>	<u>CAD ASSIGNED NUMBER</u>	<u>TAX YEAR</u>	<u>TAXING JURISDICTIONS</u>	<u>WCAD - ARB Value</u>	<u>OWNER'S OPINION OF VALUE</u>	<u>Arbitrator Determination</u>	<u>Arbitrator Fee Paid</u>	<u>DEPT</u>	<u>Agent</u>
R040368	Pink Elephant Properties	RBAE-008650	2024	CAD,CGT,GWI,RFM,SGT	\$4,525,731	\$2,600,000			C4	Patrick Musgrave
R042979	Nguyen, Dang	RBAE-008850	2024	CAD,F08,GWI,RFM,SGT	\$580,000	\$475,000	\$475,000	WCAD	RES	na
R652345	Legere, David	RBAE-009529	2024	CAD,CTA,GWI,RFM,STA,W13	\$86,279	\$15,000	\$19,264	WCAD	Land	na
R015258	Contiguous with R652345	RBAE-009529	2024	CAD,CTA,GWI,RFM,STA,W13	\$46,497	\$5,000	\$8,852	WCAD	Land	na
R015241	Contiguous with R652345	RBAE-009529	2024	CAD,CTA,GWI,RFM,STA,W13	\$56,715	\$10,000	\$11,157	WCAD	Land	na
R015231	Capnote LLC	RBAE-011796	2024	CAD,CTA,GWI,RFM,STA,W13	\$56,715	\$10,000	\$11,157	WCAD	Land	na
R015230	Contiguous with R015231	RBAE-011796	2024	CAD,CTA,GWI,RFM,STA,W13	\$44,104	\$5,000	\$8,331	WCAD	Land	na
P492584	Natural Grocers	RBAE-015477	2024	CAD,CGT,GWI,RFM,SGT	\$634,798	\$513,489	\$570,000	WCAD	BPP	Jeremy Newman
R581178	Munoz, Celeste	RBAP-000605	2024	CAD,CLH,F01,GWI,J01,RFM,SLE	\$393,000	\$379,000	\$354,400	WCAD	RES	na
R416694	Orukowski, Anita	RBAP-001100	2024	CAD,CLE,GWI,J01,RFM,SLE,W09	\$318,000	\$285,000			RES	na
R071142	KSTM Properties	RBAP-002683	2024	CAD,CCP,GWI,J01,RFM,SRR,W09	\$472,158	\$225,000			RES	na
R306661	Kaymac V Lld	RBAP-007809	2024	CAD,CCP,GWI,J01,RFM,SLE,W09	\$2,065,994	\$1,700,000			C6	na
R075019	Kaymac V Lld	RBAP-007816	2024	CAD,CAU,GWI,J01,RFM,SRR,W09	\$4,616,148	\$3,100,000			C4	na
R310807	McKay, Thomas	RBAP-007819	2024	CAD,CAU,GWI,J01,RFM,SRR,W09	\$3,136,246	\$2,050,000			C2	na
R011232	WBW Single Land Investment	RBAP-010850	2024	CAD,F02,GWI,M44,RFM,SJA	\$2,534,195	\$850,000			Land	Travis Parks
R509704	Contiguous with R011232	RBAP-010850	2024	CAD,F02,GWI,M44,RFM,SJA	\$2,534,195	\$618,882			Land	Travis Parks
R655132	WBW Single Land Investment	RBAP-011098	2024	CAD,F02,GWI,M44,RFM,SJA	\$3,182,577	\$253,960			Land	Travis Parks
R039495	Whitis Mustang Creek Ranch, LLC	RBAP-011631	2024	CAD,F03,GWI,M43,RFM,SGT	\$3,615,859	\$832,048			Land	Travis Parks
R577783	Contiguous with R039495	RBAP-011631	2024	CAD,F03,GWI,RFM,SGT	\$398,720	\$70,488			Land	Travis Parks
R616300	WBW Single Development Group	RBAP-011638	2024	CAD,CJA,F02,GWI,RFM,SJA,W01	\$2,796,192	\$730,210			Land	Travis Parks
R654170	Contiguous with R616300	RBAP-011638	2024	CAD,CJA,F02,GWI,RFM,SJA,W01	\$3,188,406	\$724,880			Land	Travis Parks
R015232	Legere, David	RBAP-011797	2024	CAD,CTA,GWI,RFM,STA,W13	\$56,715	\$10,000			Land	na
R015233	Contiguous with R015232	RBAP-011797	2024	CAD,CTA,GWI,RFM,STA,W13	\$107,699	\$20,000			Land	na
R015266	Contiguous with R015232	RBAP-011797	2024	CAD,CTA,GWI,RFM,STA,W13	\$27,462	\$4,000			Land	na
R015267	Contiguous with R015232	RBAP-011797	2024	CAD,CTA,GWI,RFM,STA,W13	\$64,059	\$10,000			Land	na
R452967	Ramirez, Pauline	RBAP-014399	2024	CAD,F08,GWI,RFM,SGT	\$1,168,628	\$965,000			RES	na
R640551	SSD Georgetown Investments LLC	RBAP-014411	2024	CAD,F08,GWI,RFM,SGT	\$3,000,000	\$1,800,000			C6	Patrick Brown

Williamson Central Appraisal District
Current 2023 and 2024 Regular Binding Arbitration Requests

R016265	Groba, Mark D	RBAP-018810	2024	CAD,CTA,GWI,RFM,STA,W13	\$497,526	\$300,000			RES	na
R311088	Groba, Mark D	RBAP-018812	2024	CAD,F10,GWI,RFM,STH,W13	\$876,813	\$250,000			RES	na
R019177	Groba, Mark D	RBAP-018813	2024	CAD,CTA,GWI,RFM,STA,W13	\$1,062,148	\$125,000			Land	na
R015393	Groba, Mark D	RBAP-018815	2024	CAD,CTA,GWI,RFM,STA,W13	\$151,979	\$100,000			RES	na
				Revised 04/01/2025	42,295,558					

Williamson Central Appraisal District

For Office Use Only

2025 BOD LBA Report

ACTIVE IN RED

TAX YEAR	PROP ID	ARBITRATION NAME	REQUEST #	PROPERTY VALUE	DEPT	ARBITRATOR	HEARING DATE	HEARING RESULTS	STATUS
2024	R079966	Johnson, Paul	LBAE-000249	\$166,011	RES	Megan Earl	12/18/2024	In favor of the PO	FINAL
2024	R018953	Johnson, Paul	LBAE-000249	\$528,353	RES	Megan Earl	12/18/2024	In favor of the PO	FINAL
2024	R008959	Johnson, Paul	LBAE-000249	\$187,078	RES	Megan Earl	12/18/2024	In favor of the PO	FINAL
2024	R079966	Johnson, Paul	LBAE-000152	\$166,011	RES	Dena Fisher	1/27/2025	In favor of WCAD	FINAL
2024	R018953	Johnson, Paul	LBAE-000152	\$528,353	RES	Dena Fisher	1/27/2025	In favor of WCAD	FINAL
2024	R008959	Johnson, Paul	LBAE-000152	\$187,078	RES	Dena Fisher	1/27/2025	In favor of WCAD	FINAL
2023	R079966	Johnson, Paul	LBAP-000072	\$170,579	RES	Christine Merritt	TBD	TBD	SCHEDULING IN PROGRESS
2024	R037814	Chevez, Lisa	LBAE-020101	\$396,814	RES	Mina Banerjee	3/19/2025	DISMISSED	DISMISSED
2024	R010204	North Corner 236 LP	LBAE-021209	\$2,399,276	LAND	Andrew Koch	5/6/2025	TBD	SCHEDULED