

BOARD OF DIRECTORS - ENTITY APPOINTED

JON LUX, CHAIR
LORA H. WEBER, VICE CHAIR
HARRY GIBBS
MICHAEL WEI
LISA BIRKMAN
LARRY GADDES

BOARD OF DIRECTORS - PUBLICLY ELECTED

MASON MOSES, SECRETARY
HOPE HISLE-PIPER
MIKE SANDERS



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

at 2:26 FILED o'clock PM

APR 09 2026

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

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

Notice is hereby given that a meeting of the Board of Directors of the Williamson Central Appraisal District has been scheduled for **Thursday, April 16, 2026**, 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 12, 2026
- VII. Consideration of Monthly Financials
- VIII. Discussion and Possible Action on:
 - A. Board of Directors Policy (Resolution #2026-03)
 - B. Chief Appraiser Compensation Analysis Study Results Update
 - C. Reserve Account Purchase for Community Portal / Update
 - D. Designation of WCAD Public Information Officer
- IX. Chief Appraiser's Report
 - A. Appraisal Review Board Hearing Procedures
 - B. Change Finder Return on Investment
 - C. Methods & Assistance Program Review Update
 - D. Public Board of Directors Election Process
 - E. 2027 Budget Board Meeting Calendar
 - F. WCAD Entity Meeting Follow-Up
 - G. Lawsuit, Arbitration and SOAH Reports
- 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 April 9, 2026 at 2:40 pm

and 7 cl:
Appraisal District

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

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

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

Williamson Central Appraisal District

Board of Directors Meeting

Minutes of March 12, 2026

Jon Lux, Chair, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Thursday, March 12, 2026, at 9:01 a.m. Board members present; Jon Lux, Lora Weber, Harry Gibbs, Michael Wei, Lisa Birkman, Larry Gaddes, and Hope Hisle-Piper. Quorum declared. Mason Moses attended virtually. Mike Sanders was absent.

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

Pledges of Allegiance

Receipt of Public Comments

Lux reminded the Board and audience that the public comment portion of the meeting provides an opportunity for members of the public to address the Board.

Property owner, David Legere, was present to address the Board regarding issues related to binding arbitration he had filed.

The Board proceeded to Items VII.A. through VII.E. on the agenda.

VII. A. Request for Proposal for Chief Appraiser Compensation Analysis Study

Lankford reminded the Board of the prior discussion regarding a draft Request for Proposal (RFP) for the Chief Appraiser compensation analysis study. He clarified that the title of Chief Executive Officer (CEO) was used solely to illustrate the structure of the analysis and benchmarking study. He further noted that, based on his research, his Chief Appraiser contract identifies him as the CEO of the District. Additionally, he explained that the individual with the highest authority who oversees day-to-day operations is typically considered the CEO. Lankford reviewed the draft RFP.

Lankford addressed a comment previously raised by the Board regarding the subjectivity of his performance evaluation. He expressed his position that performance should not be subjective and stated that he had utilized ChatGPT to incorporate measurable performance metrics. He further noted that the selected firm conducting the study could determine the appropriate cost metrics to be used.

Weber commented on the commercial expansion referenced in the RFP and suggested that the section could be expanded. Lankford clarified that this refers to the growth of commercial properties in Williamson County and confirmed that the revision had been made. He also noted an additional edit to the RFP regarding the duties of the Chief Appraiser, specifically that external relationships associated with the role had previously been excluded but are now included.

Birkman inquired how the RFP would address appraisal districts where Chief Appraisers have differing duties. Lankford responded that the primary additional duty would be tax collection. He further noted that large counties typically do not combine appraisal and tax collection functions. He suggested that a provision could be added to the Peer Group Development section of the RFP to exclude appraisal districts that perform tax collection services.

Moses asked Lankford to confirm whether conducting a market analysis study is required under the Chief Appraiser's contract. Lankford confirmed that it is and stated that it is to be conducted every three years. Discussion followed regarding the potential of issuing a Request for Qualifications (RFQ) instead of an RFP.

Weber moved to approve the issuance of a Request for Proposals for a Chief Appraiser compensation analysis and benchmarking study. Birkman seconded the motion. The motion carried, with Weber, Birkman, Gibbs, Wei, Hisle-Piper, and Gaddes voting in favor. Lux voted against. Moses did not vote, as he was attending the meeting virtually.

Signing of Completed Chief Appraiser Evaluation Document

Lankford addressed a requested clarification related to question number fifteen on his evaluation document. The document was distributed to Board members, and discussion followed. The Board members signed the evaluation.

Schneider Community Portal for Website Proposed Purchase / Contract

Lankford presented a location-based data software platform provided by Schneider Geospatial. He discussed potential applications of the tool, noting that it would also provide value to the District's taxing units. Lankford reviewed the platform's features and highlighted various types of data that could be utilized. He also discussed the potential development of a tax rate heat map to assist property owners in researching areas for prospective home purchases. The Board discussed the platform's capabilities, associated complexities, and the importance of clearly defining its intended use. Discussion followed.

Lankford outlined several anticipated benefits of the software, emphasizing its customization capabilities, user-friendly interface, and the modern enhancements it would bring to the District's website. He noted a potential implementation timeline, with a targeted go-live date of July 2026 and full functionality anticipated by April of the following year, coinciding with the issuance of appraisal notices.

Lankford reviewed the contract fee structure and noted that the agreement could be terminated at any time. Gaddes inquired about the ability to track software usage. Lankford explained that the initial setup cost would be funded through the District's budget, while this year's hosting costs would be paid from reserve accounts. He indicated that this item would be revisited at the Board's next meeting.

Gibbs moved to approve the contract with Schneider Geospatial for the Community Portal on the District's website in the amounts of \$50,312 for year one, \$43,987 for year two, and \$46,186 for year three. Hisle-Piper seconded the motion. Gibbs, Hisle-Piper, Lux, Weber, Wei, and Gaddes voted in favor. Birkman voted against. Moses did not vote, as he was attending the meeting virtually. The motion carried.

Investment Advisory Committee

Lankford reminded the Board of the existing Investment Advisory Committee, consisting of himself, Hisle-Piper, and Kimberly Gamboa, the District's Finance HR Manager. He noted that although reappointments would typically occur at this time, recent legislative changes affecting Board member terms have altered the timeline. He indicated that appointments will be considered later in the year. The Board took no action.

Annual Review of Contracts

Lankford reviewed the District's contracts listing. Discussion followed.

Moses left the virtual meeting at 9:55 a.m.

The Board returned to items V. through VI.

Taxpayer Liaison Officer's Report

Report on Property Owner Contacts

Glenda Williams, the District's Taxpayer Liaison Officer (TLO), presented a report on her interactions with property owners and provided an update on related matters.

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 request that an item be removed from the consent agenda for separate discussion and action.

Consent Agenda Items:

- Approval of Minutes of the Board of Directors for the regular meeting – February 12, 2026 & February 20, 2026
- Monthly Financials
- Quarterly Investment Report
- Quarterly Taxing Unit Payments

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

The monthly financial report was filed for the audit.

Chief Appraiser's Report

Samsung / Water Plant Exemption Update

Lankford reported that Samsung Semiconductor in Taylor had acquired the water plant and submitted an application to the Texas Commission on Environmental Quality (TCEQ) for pollution control exemptions. He explained that, if approved, this would result in a full exemption for equipment designated for pollution control purposes.

Major Economic Development Update

Lankford discussed recent abatements that had been filed. Discussion followed. He indicated that he is coordinating with Williamson County regarding the structuring of abatements.

WCAD Entity Meeting

Lankford invited Board members to attend the District's annual Entity Meeting, scheduled for March 30th at the Williamson County Annex on Inner Loop in Georgetown.

Appraisal District Visits

Lankford reported recent visits from other appraisal districts, including Bell and Hays Counties. He noted that Bell County sent a new assistant to train with Colleen McElroy, the District's Administration Manager, while Hays County sent administrative staff to observe processes within the Administration Department. He emphasized the District's commitment to supporting peer appraisal offices.

Gibbs shared positive feedback he received regarding the District while attending the Texas Association of Appraisal Districts (TAAD) Conference earlier in the year.

Board Member Property Verification

Lankford informed the Board that property verification documents had been distributed to each board member, and he requested that they review and confirm their property specifications.

Public Board of Directors Election Process

Lankford reported that one revision had been made to the Public Board of Directors election process since the previous meeting. He announced that an orientation session for prospective candidates will be held on Tuesday, July 7th, from 4:00–5:00 p.m. The session will be conducted by the District’s attorney, Chris Jackson, and will cover the roles and responsibilities of Board members. Birkman requested that the item be renamed to “Information Session.”

Texas Association of Appraisal Districts Conference

Lankford expressed appreciation to Gibbs for attending the TAAD Conference. He highlighted the District’s participation in four conference sessions. Johnny Robins, Assistant Director of Appraisal, presented on artificial intelligence and the application of mass appraisal in licensing contexts. Chris Connelly, Deputy Chief Appraiser, participated in a panel discussion with representatives from Bexar and Harris Counties on leveraging technology to improve appraisal accuracy. Lankford also presented on best practices for scheduling protests and managing high volumes of appeals.

Lankford noted that McElroy attended Board of Director breakout sessions to identify potential procedural updates and Board-related considerations. He discussed the new requirement to publish a taxpayer impact statement on the District’s website and indicated that this item will be incorporated into Board policy for review. He also referenced updated RFP guidelines for purchasing. Discussion followed.

Comptroller’s Transparency Star

Lankford reviewed the Transparency Stars page on the District’s website and explained that the program, administered by the Texas Comptroller’s Office, recognizes local governments that provide accessible online financial and operational data.

He reported that the District has received four of the six available Transparency Stars and is pending approval for the remaining two: the Debt Obligations Star and the Economic Development Star. Supporting documentation for both submissions has been provided to the Comptroller.

Lawsuit, Arbitration and SOAH Reports

Lankford reviewed updates related to litigation, binding arbitrations (regular and limited), and matters before the State Office of Administrative Hearings (SOAH).

Regarding litigation-related expenditures, Lankford noted prior discussion of a potential line-item budget adjustment to fully fund the category. Based on auditor recommendations, no adjustment will be made at this time, as the District remains within its overall budget.

Board Agenda Additions for Future Meetings

- Community Portal Update
- ARB Attendance Policy
- Chief Appraiser Compensation Analysis Study RFP Results

Board Announcements

- There were no Board announcements.

The Board had previously set the following meeting dates:

- Thursday, April 16, 2026 at 9 a.m.
- Thursday, May 14, 2026 at 9 a.m.
- Thursday, June 11, 2026 at 9 a.m.
- Thursday, July 9, 2026 at 9 a.m.
- Thursday, September 10, 2026 at 9 a.m.
- Thursday, October 8, 2026 at 9 a.m.
- Thursday, November 5, 2026 at 9 a.m.

The meeting adjourned at 10:31 a.m.

Respectfully,

Jon Lux, Chair

Lora Weber, Vice Chair

Williamson CAD
Statement of Expenditures - Budget vs Actual vs Last Year
For the month Ended February, 2026

	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		0	0	17,631	65,000	100%
8030 · Depreciation Expense	5,000		0	0	0	5,000	100%
Total 8000 · Capital Outlay	70,000	0	0	0	17,631	70,000	100%
<hr/>							
Sub-Total	14,718,600	227,500	665,472	2,422,355	2,741,569	12,523,745	84%
<hr/>							
6300 · ARB Services							
6310 · ARB - Contract Labor	645,700		0	0	250	645,700	100%
6320 · ARB - Supplies	1,100		43	87	78	1,013	92%
6330 · ARB - Forms, Printing & Ads	26,300		1,151	1,256	876	25,044	95%
6340 · ARB - Training/Seminars	0		0	0	0	0	0%
6350 · ARB - Litigation	4,500		0	600	0	3,900	87%
TOTAL 6300 - ARB Services	Sub-Total	677,600	1,194	1,942	1,204	675,658	100%
<hr/>							
Total	15,396,200	227,500	666,666	2,424,297	2,742,773	13,199,403	84%

Williamson Central Appraisal District
Approved Disbursements
February 2026

Num	Date	Name	Amount	Memo
32689	02/03/2026	Actsoft, Inc.	-400.00	6285 - Computer Licenses
32690	02/03/2026	Amazon Business	-2,539.33	6110, 6150 - Office supplies & minor equipment
32691	02/03/2026	AutoMox	-296.00	6285 - Computer services / licenses
32692	02/03/2026	BIS Consulting	-14,667.50	6260 - Development Support
32693	02/03/2026	Butler Snow	-8,341.25	6260 - Professional Services - December Expenses
32694	02/03/2026	Card Services Center	-7,103.94	6210=\$6,602.65 - Prof development
				6236=\$59.54 - Board expense
				6240=\$72.96 - Publication
				6280=\$19.99 - Maintenance
				6285=\$348.80 - Computer licenses
32695	02/03/2026	Central Texas Shredding Inc.	-202.00	6260 - Shredding services
32696	02/03/2026	Data Foundry, LLC	-1,712.00	6220 - Internet services
32697	02/03/2026	Elan Financial Services	-1,261.48	6210= \$1,261.48
32698	02/03/2026	GenServe, LLC	-280.00	6225 - Quarterly generator inspection
32699	02/03/2026	Heyman Advisors, LLC	-30,000.00	6260 - Professional services
32700	02/03/2026	Megan J Earl	-500.00	6260 - Binding Arbitration - LBAE-021520 - Paul Johnson
32701	02/03/2026	Perdue, Brandon, Fielder, Collins & M	-48,073.50	6260 - Professional services - December
32702	02/03/2026	PureVida Water	-147.00	6215 - Lease water purifier
32703	02/03/2026	RingCentral Inc.	-3,732.22	6220 - Telephone expenses
32704	02/03/2026	Rob D Holcomb	-450.00	6260 - Binding arbitration - RBAE-035072 - Nathan Buck
32705	02/03/2026	Subvenion	-2,500.00	6260 - Computer consultant
32706	02/03/2026	TAAO Capital Chapter	-80.00	6210 - Annual membership renewal
32707	02/03/2026	Texas Workforce Commission	-4,235.00	6010 - Unemployment
32708	02/03/2026	Visual Edge IT (OH)	-504.71	6215 - Lease copier/printers
32709	02/10/2026	ALN Apartment Data, Inc	-237.50	6240 - Publication
32710	02/10/2026	Alvin Lankford	-48.03	6210 - Oklahoma Conference - Reimbursement - Meals
32711	02/10/2026	Amazon Business	-186.75	6110, 6150 - Office supplies & minor equipment
32712	02/10/2026	Andrew Re	-1,500.00	6260 - Binding Arbitration - RBAE-029346 - Derby Woods, LLC
32713	02/10/2026	AT&T	-3,620.74	6220 - Data plans
32714	02/10/2026	City of Georgetown	-5,817.39	6220 - Water, electric, sewer, garbage & storm drainage
32715	02/10/2026	Collin CAD	-600.00	6210 - IAAO Course 102 - RMeyer
32716	02/10/2026	CoStar Realty Information, Inc.	-4,976.00	6240 - Publication
32717	02/10/2026	Dell	-372.90	6150 - Minor equipment
32718	02/10/2026	GA Advisory & Valuations Services LI	-2,155.00	6260 - Appraisal Services
32719	02/10/2026	Glenda Williams	-2,000.00	6235 - TLO Expense
32720	02/10/2026	Irving Levin Associates Inc	-2,517.00	6240 - Publications
32721	02/10/2026	iSolved	-375.16	6030 - HRA monthly admin fee
32722	02/10/2026	K L Turner Electric Inc	-1,325.00	6225 - Building repair & maintenance
32723	02/10/2026	King's Pest Control	-178.00	6225 - Pest service
32724	02/10/2026	Lochow Ranch Pond & Lake	-350.85	6225 - Wet pond maintenance
32725	02/10/2026	Mainstream Services Inc	-1,464.00	6225 - Plumbing
32726	02/10/2026	Nichols, Jackson, Dillard, Hager & Srr	-400.00	6260 - Professional services
32727	02/10/2026	Northstar Fire Protection of Texas, Inc	-285.00	6225 - Building repair & maintenance
32728	02/10/2026	ODP Business Solutions, LLC	-48.48	6110 - Office supplies

Williamson Central Appraisal District
Approved Disbursements
February 2026

Num	Date	Name	Amount	Memo
32729	02/10/2026	Optimum Business (Fiber)	-3,182.25	6220 - Internet services
32730	02/10/2026	Pictometry International Corp	-87,268.42	6260 - Change Finder
32731	02/10/2026	Quadient Leasing USA, Inc.	-1,506.81	6215 - Lease folder/inserter
32732	02/10/2026	Rita Cannon	-400.00	6260 - Binding Arbitration - RBAE-039343 - Mojtabe Ranjbar
32733	02/10/2026	Rob D Holcomb	-450.00	6260 - Binding arbitration - RBAE-044175 - Kristen McKelvie
32734	02/10/2026	TAAD	-260.00	6210 - TAAD Conference 2026 - Austin, TX
32735	02/10/2026	TechSmith	-1,392.00	6285 - Computer licenses
32736	02/10/2026	The Master's Touch, LLC	-171,457.28	6120 - Postage for NAV mailout
32737	02/10/2026	TLC Office Systems (Dallas)	-39.00	6215 - Lease printer / copier
32738	02/10/2026	Trusted Tech Team	-5,206.31	6285 - Computer licenses
32739	02/10/2026	Valbridge Property Advisors	-11,500.00	6260 - Appraisal Fee
32740	02/10/2026	Visual Edge IT (Dallas)	-1,292.00	6215 - Lease copier/printer
32741	02/10/2026	ZOHO Corporation	-110.79	6285 - Computer licenses



THE BOARD OF DIRECTORS

POLICY



Approved by the Board of Directors on (insert date)

Table of Contents

DEFINITIONS.....	3
WILLIAMSON CENTRAL APPRAISAL DISTRICT	4
OFFICERS OF THE BOARD	4
ETHICS POLICY	5
STANDARDS OF CONDUCT	5
ACKNOWLEDGMENT OF DUTIES	7
GRIEVANCE PROCEDURE POLICY FOR CHIEF APPRAISER.....	7
GRIEVANCE PROCEDURE POLICY FOR STAFF	7
CONFLICT OF INTEREST	7
COMPLIANCE.....	8
ELECTRONIC MAIL POLICY / OPEN RECORDS REQUESTS.....	8
POLICY STATEMENT ON PERIODICAL REAPPRAISALS.....	8
BOARD OF DIRECTOR TRAINING REQUIREMENTS.....	9
ACCESS TO THE DISABLED	9
BOARD OF DIRECTORS	9
Eligibility.....	9
Term of Office	10
Selection – Taxing Unit–Elected Members	10
Selection – Publicly Elected Members.....	10
Vacancies on the Board	10
Recall.....	11
Compensation and Reimbursement.....	11
Meetings.....	11
Citizen Communications	11
Disposal of Documents / Record Retention.....	12
Litigation Arising from Performance of Official Duties.....	12
Authority & Functions.....	15
DISTRICT ADMINISTRATION	<u>22</u>
Duties & Responsibilities.....	<u>22</u>
APPRAISAL REVIEW BOARD	<u>23</u>
Selection.....	<u>23</u>
Eligibility.....	<u>23</u>

Terms 23

Compensation..... 24

Duties & Responsibilities 24

TAXPAYER ASSISTANCE POLICY 25

DEFINITIONS

Board of Directors (BOD)

Refers to the governing body of the appraisal district, whose members are elected by the taxing units served by the District.

District

Refers to the Williamson Central Appraisal District (WCAD), a political subdivision of the State of Texas created pursuant to Subchapter A of the Texas Property Tax Code. The District's primary responsibility is to develop and maintain an annual appraisal roll for use by participating taxing units.

Appraisal Review Board (ARB)

Refers to a panel of citizens appointed by the Board of Directors. The ARB serves as the judicial component of the property tax protest system and is responsible for hearing and resolving disputes regarding appraisal matters based on evidence presented by both the property owner and the appraisal district.

Taxpayer Liaison Officer (TLO)

Refers to the individual responsible for facilitating public access, addressing informational matters, and providing clerical assistance to the Board of Directors. The TLO is also responsible for resolving complaints that fall outside the jurisdiction of the Appraisal Review Board.

Chief Appraiser

Refers to the individual appointed by the Board of Directors to serve as the primary administrator of the appraisal district and oversee all operations of the District.

Taxing Unit

Refers to a governmental entity authorized to levy property taxes and that participates in the appraisal district.

The policies and procedures of the Board may be amended to accommodate the needs of the Board, changes in state laws or changes in Property Tax Code.

WILLIAMSON CENTRAL APPRAISAL DISTRICT

The Williamson Central Appraisal District (WCAD) is a political subdivision of the State of Texas created under Subchapter A of the Texas Property Tax Code. The District's primary responsibility is to develop an annual appraisal roll for use by participating taxing units.

The District's boundaries are the same as the boundaries of Williamson County.

The costs of District operations are shared among participating taxing units. Each unit's allocation is based on its tax levy relative to the total levy of all participating units. Unless a taxing unit and the Chief Appraiser agree to a different method of payment, each taxing unit shall remit its allocation in four equal payments due at the end of each calendar quarter. For good cause, the Board of Directors (the "Board") may waive penalty and interest on a delinquent payment.

Unless otherwise noted, references to the "Board" in this policy include both taxing unit-elected and publicly elected members.

A majority of the taxing units entitled to vote in the selection of the Board may veto the District's budget and any other action of the Board.

OFFICERS OF THE BOARD

The officers of the Board are the Chair, Vice Chair, and Secretary, elected by majority vote at the regular January meeting each year. If a vacancy occurs, the office shall be filled by majority vote at the first regular meeting following the vacancy.

Duties of the Chair

- Preside at Board meetings
- Appoint committee members unless otherwise directed by the Board
- Sign legal instruments requiring Board authorization
- Perform duties required by state law
- Perform additional functions as assigned by the Board

The Chair may vote on any matter before the Board except where prohibited by statute.

Duties of the Vice Chair

- Preside at Board meetings in the Chair's absence
- Sign legal instruments requiring Board authorization in the Chair's absence
- Perform additional functions as assigned by the Board

Duties of the Secretary

- Preside at Board meetings in the absence of both the Chair and Vice Chair
 - Meet statutory notice requirements, including delivering written notice to the presiding officer of each taxing unit participating in the District regarding the date, time, and place of the public hearing to consider the District budget and the biennial reappraisal plan
-

ETHICS POLICY

WCAD officers and employees shall conduct District business with independence, impartiality, and accountability to property owners. Public office or employment shall not be used for personal gain. All state laws applicable to the conduct of public officials shall be observed. District policies and procedures are adopted in affirmation of these principles.

STANDARDS OF CONDUCT

- **Substantial Interest / Transactions**
A Board member, Appraisal Review Board (ARB) member, or District employee shall not, in an official capacity, transact business with any person, property, or business entity in which the member or employee has a substantial interest.
 - **Interest in Certain Contracts Prohibited (Tax Code §6.036)**
 - (a) An individual is ineligible to be elected to or to serve on the Board if the individual—or a business entity in which the individual has a substantial interest—is a party to a contract with:
 - (1) the appraisal district; or
 - (2) a taxing unit that participates in the appraisal district, if the contract relates to an activity governed by the Property Tax Code.
 - (b) An appraisal district may not enter into a contract with a Board member or a business entity in which a Board member has a substantial interest.
 - (c) A taxing unit may not enter into a tax-related contract with a Board member of an appraisal district in which the taxing unit participates or with a business entity in which a Board member has a substantial interest.
 - (d) A “substantial interest” exists if:
 - (1) the combined ownership of the individual and spouse is at least 10% of the voting stock or shares of the entity; or
 - (2) the individual or the individual’s spouse is a partner, limited partner, or officer of the entity.
 - (e) “Business entity” includes a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.
 - (f) This section does not limit the application of other conflicts laws, including common-law conflicts, to an appraisal district director.
-

- **Conflicts Disclosure (Local Government Code §176.003)**
A local government officer shall file a conflicts disclosure statement if:
 - (1) the person enters into a contract with the District, or the District is considering entering into a contract with the person; and
 - (2) the person has an employment or other business relationship with the officer or the officer's family member that results in taxable income, other than investment income, exceeding \$2,500 during the 12 months preceding the date the officer becomes aware of the executed or proposed contract.
- **Gifts and Favors**
A member or employee shall not accept or solicit any gift or favor that might reasonably tend to influence the discharge of official duties or that the member or employee knows, or should know, is offered with the intent to influence or reward official conduct.
- **Use of Position and Information**
A member or employee shall not use their official position to secure special privileges, considerations, or exemptions for themselves or others, or to obtain confidential information for non-official purposes. Information received in an official capacity shall not be used for personal gain unless it is public information available to any citizen by ordinary means.
- **Communications with the Chief Appraiser**
A Board member shall not communicate with the Chief Appraiser regarding property appraisal matters except in an open meeting or a properly convened closed meeting concerning pending litigation. This does not apply to routine communications between the Chief Appraiser and the County Assessor-Collector related to administration of the appraisal roll, including certification, correction, or collection of an account (Tax Code §6.15(c)).
- **Use of District Resources**
District facilities, personnel, equipment, and supplies shall not be used for private purposes, except to the extent they are lawfully available to the public.
- **Recusal**
A member or employee shall not participate in any vote or decision affecting a person, business entity, or property in which the member or employee has a substantial interest.
- **Personal Protests**
A member or employee shall proceed to the ARB for any properties under protest that they own or represent.
- **Attendance at Events**
Members may attend social occasions, workshops, ceremonial events, and press conferences without violating the Open Meetings Act, provided no formal action is taken and any discussion of public business is incidental.

ACKNOWLEDGMENT OF DUTIES

An individual may not be elected by the taxing units, nor file an application for a place on the ballot for public election, unless the individual has signed an Acknowledgment of Duties form and submitted it to the Chief Appraiser (Tax Code §6.0302).

GRIEVANCE PROCEDURE POLICY FOR CHIEF APPRAISER

Board members shall not discuss Chief Appraiser performance matters except during a Board meeting convened in executive session. This policy provides a standardized process for the Chief Appraiser to file a grievance. If the grievance cannot be resolved, the results of the Board Chair's investigation—including the written grievance and the Board member's response—shall be presented at the next scheduled Board meeting under Texas Government Code §551.074 (Personnel Matters). If the grievance concerns the Board Chair, the Chief Appraiser shall submit the written grievance to the Vice Chair or a non-implicated Board member (see Addendum #3 – Resolution #2022-02).

GRIEVANCE PROCEDURE POLICY FOR STAFF

Staff members shall follow the grievance procedures in Chapter 16 of the Personnel Policy Manual. Employees may file a grievance with Human Resources regarding the Chief Appraiser on employment conditions such as pay reduction, hours of work, demotion, termination, or conditions of work. If unresolved, HR will direct the employee to submit a complaint to the Board Chair.

CONFLICT OF INTEREST

A member or employee shall not engage in outside activities or employment that compromise impartiality in the execution of official duties or adversely affect job performance.

A member or employee shall not serve as a tax agent or appraiser for any party—whether through data collection, property appraisal, presentations, argument, appearances, or other exercise of influence in the property tax system—for any compensation or benefit if the matter involves properties within the District's purview. An individual is ineligible to serve as a Board member if they represented taxpayers for compensation during the preceding three (3) years.

Conflicts of interest must be disclosed within seven (7) days of discovery, and a conflict statement must be filed.

COMPLIANCE

A taxing unit–elected Board member who violates this policy is subject to review and action by the electing authority, and a taxing unit may seek recall of any Director for whom it cast votes. **A publicly elected member may be removed from office through the impeachment process.**

An ARB member who violates ARB policies may be removed by majority vote of the Board of Directors (Tax Code §6.41(f)).

An employee who violates this policy is subject to review and action by the Chief Appraiser.

ELECTRONIC MAIL POLICY / OPEN RECORDS REQUESTS

Board members are subject to the Texas Public Information Act (TPIA), Government Code Chapter 552, which generally permits citizens to request and receive public information. The District will access a Board member’s WCAD email only after the individual is no longer a Board member and only if a Public Information Request (PIR) is received. While in office, a member’s emails will not be accessed without that member’s permission.

“Public information” includes communications created, transmitted, received, or maintained in connection with official business, regardless of whether a personal or District-issued device or email account is used (Gov’t Code §552.003(2-a)). The Board adopted Resolution 2022-01 establishing a cost policy for PIRs that require significant personnel time (see Addendum #4).

Board members are “temporary custodians” of public information they receive or create on private devices or in private email accounts. If a PIR seeks such information, the member must provide it to the District upon request. Public information held in a private account or on a private device must be backed up or copied and provided to the District for retention. Members are therefore encouraged to use their official WCAD email accounts for District business, which are retained appropriately. Members who are officials of taxing units may use their taxing unit email accounts for public business as well.

It is the policy of the Board to copy at least one other Board member when emailing items of substance or matters related to a Board agenda item. The Chief Appraiser may forward correspondence to other Board members at any time.

POLICY STATEMENT ON PERIODICAL REAPPRAISALS

It is the policy of the Williamson Central Appraisal District to annually reappraise all real property within the district. The Chief Appraiser shall establish and maintain a comprehensive appraisal program designed to meet the requirements of this policy and to ensure compliance with applicable law. The Chief Appraiser shall keep the Board of Directors regularly informed regarding the progress of appraisal activities.

The Board of Directors shall approve, biennially in even-numbered years, a written plan for the periodic reappraisal of all property located within the boundaries of the appraisal district. Such plan must be approved no later than September 15. Appropriate meeting notice shall be posted, and a public hearing shall be conducted with notice provided to all taxing units.

BOARD OF DIRECTOR TRAINING REQUIREMENTS

All members of the Board of Directors shall complete an Open Meetings Act and Public Information Act training course of not less than one (1) hour.

In addition, all members shall successfully complete a training program in accordance with Section 5.044 of the Texas Property Tax Code before each anniversary of the date the member takes office. Failure to comply with this requirement constitutes incompetency for purposes of removal from office.

ACCESS TO THE DISABLED

In accordance with the Texas Elimination of Architectural Barriers Act, the appraisal district facility is designed to provide access to individuals with disabilities. Citizens requiring assistance to attend or participate in meetings of the Board of Directors or the Appraisal Review Board are encouraged to contact the District office or the Taxpayer Liaison Officer in advance so that appropriate accommodations may be provided.

BOARD OF DIRECTORS

The Williamson Central Appraisal District is governed by a Board of Directors consisting of nine (9) members, effective July 1, 2024. Five (5) Directors are elected by the taxing units participating in the District. Three (3) Directors are elected by majority vote in a general election by the voters of Williamson County. The County Tax Assessor-Collector serves as an ex officio member of the Board and is a voting member.

Eligibility

To be eligible for service on the Board of Directors, an individual must be a resident of the district and must have resided within the district for at least two (2) years immediately preceding the date of election.

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

- The delinquent taxes, including penalties and interest, are being paid pursuant to an installment agreement; or
- A suit to collect the delinquent taxes has been deferred or abated.

An employee of a taxing unit participating in the appraisal district is not eligible to serve on the Board unless the individual is also a member of the governing body or an elected official of a participating taxing unit.

Section 6.035 of the Property Tax Code also prohibits service by a Board member who is related to a person who operates, for compensation, as a tax agent or property tax appraiser in the appraisal district.

Section 6.036 of the Property Tax Code prohibits service by a person who contracts with the appraisal district, contracts with a taxing unit on a tax-related matter, or has a substantial interest in a business entity that contracts with the appraisal district or a participating taxing unit.

Individuals who appraise property for compensation for use in property tax proceedings or who represent property owners for compensation are ineligible to serve on the Board until three (3) years have elapsed from the date such activity ceased.

Term of Office

Following the initial public election, Board members elected by the taxing units shall serve staggered four-year terms beginning in January of every other even-numbered year. Publicly elected Board members shall serve staggered four-year terms beginning in January of every other odd-numbered year.

Pursuant to Section 6.035 of the Texas Property Tax Code, Board members are subject to a five-term limit unless the member is the County Tax Assessor-Collector or serves in a county with a population of 120,000 or less. This provision became effective September 1, 2021. Service prior to January 1, 2022, does not count toward the term limit.

Selection – Taxing Unit-Elected Members

Section 6.0301 of the Texas Property Tax Code establishes the process for selecting Board members in populous counties. Five (5) of the nine (9) Board members are elected by the taxing units participating in the appraisal district. The County Tax Assessor-Collector serves as an ex officio voting member.

Selection – Publicly Elected Members

Three (3) Board members shall be elected by majority vote in a general public election.

Vacancies on the Board

In the event of a vacancy in a taxing unit-elected position, the Board shall notify the governing body of the applicable taxing unit or units, which may nominate a candidate by resolution. The Board of Directors shall fill the vacancy by majority vote from among the nominees and shall notify the taxing units of its selection.

If a vacancy occurs in a publicly elected position, the Board shall fill the vacancy by majority vote. The appointee must meet all qualifications required of a Director elected at a general election.

Recall

Pursuant to Section 6.033(a) of the Property Tax Code, a taxing unit that voted for a taxing unit-elected Director may call for the recall of that Director by resolution filed with the Chief Appraiser. Upon filing, the Chief Appraiser shall notify the presiding officer of each taxing unit entitled to vote in the election no later than the tenth (10th) day following the filing date.

Publicly elected members may be removed from office through the impeachment process.

Compensation and Reimbursement

Board members shall not receive compensation for their service. However, members are entitled to reimbursement for reasonable and necessary expenses incurred in the performance of official duties, as provided by the Board-adopted budget. Mileage incurred for appraisal district business, excluding regularly scheduled Board meetings, shall be reimbursed at the current IRS mileage rate. Expense reimbursement requires submission of a completed expense report.

Meetings

Board meetings are generally held in the Board Room of the Williamson Central Appraisal District, located at 625 F.M. 1460, Georgetown, Texas, unless another location is designated by Board action and specified in the meeting notice.

Meetings shall commence promptly at the scheduled time or as soon thereafter as a quorum is present. Notice of meetings shall be posted in accordance with law. The Board shall transact only the business for which the meeting has been called, and discussions shall be limited to agenda items during the appropriate agenda portion.

Board members requesting agenda items shall do so by emailing the Board Chair, Chief Appraiser, and Administrative Office Manager no later than twenty-four (24) hours prior to the **three-business-day** agenda posting deadline.

In cases of urgent public necessity, an agenda posted at least one (1) hour before the meeting is sufficient.

A majority of the Board constitutes a quorum, and a quorum must be physically present to conduct official business.

An agenda information packet, including supporting materials and prior meeting minutes, shall be prepared by the Chief Appraiser or designee and provided to Board members in advance of each regular meeting. Certain agenda items shall be reviewed annually as outlined in Addendum #5.

Official meeting minutes shall be approved by the Board and maintained by the Chief Appraiser.

Citizen Communications

Each regular Board meeting agenda shall include an item providing an opportunity for public comment on matters within the Board's authority. Individual speakers are limited to three (3) minutes unless the Chair grants additional time.

Individuals who do not speak English shall be allotted six (6) minutes for public comment. Citizens requiring interpreter services or hearing assistance are encouraged to notify the District office or the Taxpayer Liaison Officer in advance. When feasible, the District will arrange for professional interpreter services or otherwise assist the speaker.

Board members may transmit written complaints from property owners or taxing units to the Chief Appraiser, provided the correspondence does not include commentary regarding a specific property appraisal.

Disposal of Documents / Record Retention

Chief Appraiser Performance Evaluation

1. Composite Performance Evaluation

- The finalized performance evaluation of the Chief Appraiser shall be retained until superseded, plus two (2) years, in accordance with the District's Record Control Schedules.

2. Board Members' Personal Notes

- All personal notes and composite discussion notes used in preparation of the annual Chief Appraiser evaluation shall be collected and shredded upon approval of the evaluation and acceptance of the applicable records retention schedule amendment by the Texas State Library and Archives Commission.

- The Chief Appraiser's assistant or designee shall collect such notes immediately following completion of the evaluation process.

Board Members' Notes Regarding District Business

Notes created by Board members for personal use before or during meetings shall be collected at the next meeting following approval of the meeting minutes and shredded promptly by the Chief Appraiser's assistant or designee.

Litigation Arising from Performance of Official Duties

This policy applies to the following individuals associated with the Williamson Central Appraisal District:

- Members of the Board of Directors
- Members of the Appraisal Review Board
- The Chief Appraiser
- The Taxpayer Liaison Officer
- All District employees, including temporary and part-time employees

If any covered individual becomes a defendant in civil or criminal litigation arising from the performance of official duties, the District shall assume liability for reasonable attorneys' fees incurred in defense of such litigation, to the extent those costs are not covered by insurance. Attorneys' fees shall be determined and paid in accordance with District policy.

Upon receiving notice of litigation, the Chief Appraiser shall promptly notify all applicable insurance carriers and determine:

- Whether coverage exists;
- Whether coverage includes damages and attorneys' fees;
- Whether a deductible applies; and
- The applicable coverage limits.

If insurance coverage is unavailable or denied, selection of legal counsel shall be at the sole discretion of the Board of Directors.

Should a final judgment for monetary damages be rendered against any covered individual for actions taken in the performance of official duties, the District shall assume responsibility for payment of such judgment to the extent not covered by insurance.

Authority and Functions

The Board of Directors shall establish general policies in accordance with state law. Board members have authority only when acting as the Board in a lawfully convened meeting. The Board is not bound by the statements or actions of an individual member unless expressly authorized by Board action.

The statutory responsibilities of the Board of Directors include:

1. Establishment of an Appraisal Office (Tax Code §6.05)

The administrative offices of the District shall be located at **625 F.M. 1460, Georgetown, Texas.**

2. Appointment of the Chief Appraiser (Tax Code §6.05)

The Board shall appoint a Chief Appraiser. In the event of a vacancy, the Board shall solicit qualified applicants (see attached job description for required qualifications) through appropriate media, including newspapers and trade publications. Applicant solicitations shall include the entry requirements as stated in the job description, and references shall be requested and verified.

The Chief Appraiser is an officer of the District for purposes of the nepotism laws; the District may not employ or contract with the Chief Appraiser's spouse, parent or stepparent, child or stepchild, or the spouse of any of these.

Non-statutory requirement: The Board shall evaluate the Chief Appraiser annually, including goal setting, using a Board evaluation instrument. Comparable salaries shall be considered (see Addendum #6).

3. Approval of the Budget (Tax Code §6.06)

The Board shall consider and adopt an annual budget by **September 15** of each year. The budget may not be adopted until written notice is provided to the taxing units and a public hearing on the proposed budget is conducted.

The Chief Appraiser shall prepare the proposed budget and schedule a public workshop for the Board and other eligible, interested parties to present the preliminary budget **before June 15**.

The budget shall include:

- Each proposed employee position with salary range and benefits
- Each proposed capital expenditure
- An estimate of the budget allocation to each taxing unit
- A list of obligated reserve funds
- Other items necessary for CAD operations, including contract payments for services, funds for ARB operations, reimbursement for Board of Directors' expenses, employee education expenses, and legal fees and expenses incurred by the appraisal district and the ARB

The proposed budget shall be sent to all taxing units for review. If a majority of voting taxing units veto the proposed budget, a new budget must be adopted within **30 days**. Based on Board-approved changes, the Chief Appraiser shall prepare the budget and present it for final Board approval as required by statute.

The Board may amend the budget when necessary but must deliver a written copy of any proposed amendment to the taxing units **no later than the 30th day** before the Board acts on it.

If unobligated funds remain at the end of the CAD fiscal year, the Board may move those funds into reserves (e.g., replacement, disaster, or other accounts). These funds are considered obligated and are not required to be refunded or credited to the taxing units. An expenditure committed during the fiscal year to meet or secure an obligation is considered obligated under **Tax Code §6.06(j)**.

The Chief Appraiser may make line-item transfers within the same major expense category. The District's major categories are:

- Personnel
- Materials & Supplies
- Services
- Debt Service
- Capital Outlay

Transfers between major categories require Board approval.

A copy of the budget shall be posted on the District's website along with a taxpayer impact statement.

If an expense would increase the liability to taxing units, approval is required by the Board and then by the taxing units.

(See Addendum #8 – Budget Policy.)

4. Annual Financial Audit (Tax Code §6.063)

The Board shall authorize the District to issue a request for qualifications from financial auditors as needed, and at least every **five (5)** years, for an annual audit by an independent certified public accountant. A copy of the audit report shall be delivered to the presiding officers of all participating taxing units.

(See Addendum #9 – Investment Policy.)

5. Designation of Depository (Tax Code §6.09)

At least once every two years, the Board shall solicit bids for the District depository and designate the financial institution(s) offering the most favorable terms and conditions for handling District funds. The Board and the depository may agree to extend a depository contract for one additional **two-year** period. Funds must be secured as provided by law.

Permissible investments include:

- a. Fully collateralized Certificates of Deposit as defined in the Bank Depository Contract
- b. Fully insured Certificates of Deposit
- c. Obligations of the United States Government, its agencies, and instrumentalities
- d. Direct obligations of the State of Texas or its agencies
- e. Insured Certificates of Deposit, insured by the FDIC or appropriate private insurance coverage, as specified on certificates over \$100,000

All investments, regardless of type, shall comply with applicable state and federal law governing public funds.

(See Addendum #9 – Investment Policy.)

6. Appointment and Selection of ARB Members (Tax Code §6.42(a))

The Taxpayer Liaison Officer (TLO) is responsible for publicizing ARB vacancies. The District shall post notices on the WCAD website and on job-posting resources (e.g., Nextdoor) within Williamson County.

The Appraisal Review Board (ARB) shall consist of members appointed by the Board to **two-year** staggered terms. Members serve at-large. The ARB conducts meetings and hearings in the District’s board/hearing rooms.

The Board shall appoint ARB members and select the ARB Chair and ARB Secretary by majority vote, which must include at least **two of the three publicly elected Board members** voting in favor. To assist in the process, applicants may provide their name, the position sought, history of ARB service, relevant legal/appraisal experience or training, reasons for seeking appointment, and any feedback or suggestions to improve ARB functioning. ARB members may submit letters for candidates to the Appeals Coordinator.

A member of the ARB may be removed by majority vote of the Board for violations of:

1. **§6.412** – Restrictions on Eligibility of ARB Members
2. **§6.413** – Interest in Certain Contracts Prohibited
3. **§41.66(f)** – Communication outside of a hearing or proceeding
4. **§41.69** – Conflict of Interest in a property owner protest
5. Good cause related to attendance at called meetings (as established by written policy adopted by a Board majority) or for evidence of repeated bias or misconduct

If the TLO receives a complaint that the ARB is not complying with hearing procedures, the TLO shall investigate and report to the Board. The Board may direct the ARB Chair to take remedial action and may remove the ARB member serving as Chair from that position.

An individual who has served all or part of **three** previous terms as an ARB member or auxiliary member is ineligible to serve. A person is also ineligible if they appeared before the ARB for compensation (e.g., tax agents, attorneys) during the **two-year** period preceding appointment.

Board members shall not communicate with ARB members with the intent to influence a decision. Board members shall not communicate with ARB members regarding any ARB training course except during a hearing or other ARB proceeding.

The Board shall adopt and implement a policy for the temporary replacement of an ARB member who violates ex parte communication requirements. Replacement of a full-time member shall be made from the list of auxiliary members.

All ARB members shall receive a copy of the Board Policy.

7. Appraisal Contracts (Tax Code §25.01(b))

Upon recommendation of the Chief Appraiser, the Board shall review and approve contracts between the District and private appraisal firms for appraisal services.

8. Competitive Bidding / Contract Requirements (Tax Code §6.11; Local Government Code Ch. 252)

WCAD follows **Local Government Code Chapter 252**, as referenced in Tax Code §6.11. The provisions of Chapter 252 applicable to municipalities apply to appraisal districts to the extent practicable; references to “municipality” shall be construed to mean the appraisal district. For purposes of **LGC §252.061**, any resident of the appraisal district may seek an injunction. **LGC §§252.062–252.063** apply to district officers and employees as they do to municipal officers and employees.

Under **LGC §252.021**, before entering into a contract requiring expenditures of more than **\$100,000**, an entity must use competitive sealed bidding/proposals or another authorized method (e.g., reverse auction; methods under **Chapter 271, Subch. H or J**). Participation in cooperative purchasing programs under **LGC Chapters 791 and 271** satisfies procurement requirements where applicable.

District purchasing policy:

1. The Board shall sign any contract with expenditures exceeding **\$10,000**.
2. Any contract expenditure over **\$100,000** requires an **RFP** (Request for Proposals).
If a vendor is exclusive to the trade, an RFP is not required.
3. Any contract expenditure over **\$1,000** and under **\$100,000** requires an **RFQ** (Request for Quotes).
4. Any budgeted contract at **\$10,000 or less** may be signed by the Chief Appraiser or a written designee.
5. A contract may auto-renew for up to **five (5) years**, subject to annual review by the Chief Appraiser or designee.
6. Electronic bids are acceptable.

A list of District contracts, including expirations and descriptions, shall be reviewed by the Board at least annually.

9. Appointment of Taxpayer Liaison Officer (Tax Code §6.052)

The Board shall appoint a Taxpayer Liaison Officer (TLO) who serves at the pleasure of the Board. The TLO must be a resident of the County for at least **two years** and may be a District employee provided the individual does not perform appraisal functions. The Chief Appraiser and any person who performs appraisal services for compensation are ineligible to serve as TLO. The District shall publish a notice of vacancy with general circulation in the County. The Board will seek an individual with a strong customer service background. The TLO's compensation is set by the Board and provided for in the budget.

The TLO shall administer public-access functions required by **Tax Code §6.04(d), (e), and (f)** and is responsible for reviewing and responding to complaints that do not involve matters protestable under **§41.41**.

The TLO must complete Comptroller-provided training within **one year** of appointment and in each even-numbered year thereafter; the District shall retain the training certificate.

The TLO shall receive and compile comments and suggestions submitted by the Chief Appraiser, a property owner, or an owner's agent regarding matters listed in **§5.103(b)** or any other matter related to ARB fairness and efficiency, and shall forward them to the Comptroller in the prescribed form **no later than December 31** each year.

The TLO may provide information and materials to assist property owners in understanding the appraisal and protest processes, may attend ARB hearings, may assist with binding arbitration filings, and may dismiss complaints about appraised values.

The TLO shall report to the Board at each meeting on the status of complaints. The Board shall evaluate the TLO regularly (**Tax Code §6.04(g)**), including a review of the timeliness of complaint resolution.

The TLO shall provide clerical assistance to the Board in the selection of ARB members but shall not influence the selection process. The TLO is responsible for publicizing ARB vacancies and delivering applications to the Board.

The Board may appoint one or more Deputy TLOs to assist the TLO; deputies are entitled to compensation.

10. Appointment of Agricultural Advisory Board (Tax Code §6.12)

With the advice and consent of the Board, the Chief Appraiser shall appoint an Agricultural Advisory Board to advise on the valuation and use of agricultural and timber land. Meeting notices shall be posted as required by **Gov't Code §551.041**.

The Agricultural Advisory Board shall meet at the call of the Chief Appraiser at least **once per year**. Official minutes shall be maintained at the appraisal district office. Members serve staggered **two-year** terms.

11. Records Management

The Board shall develop policies and procedures for administering the **Texas Local Government Records Act** and shall designate a public information officer to administer the records management program.

12. Employee Contact

Board members shall refrain from contacting District employees regarding individual personnel issues. While the Board is the policy-making body for WCAD, the Chief Appraiser—not the Board—has final decision-making authority under District Personnel Policies regarding employee matters.

District employees shall refrain from contacting the Board about individual personnel issues and shall use the grievance procedures administered by the Chief Appraiser.

13. Public Board Election

The Board shall call public elections and cause a notice of election to be published in a local newspaper of general circulation in the County. **Applications for a place on the ballot and appointment of a campaign treasurer must be filed with the County Elections Administrator.** The Board shall canvass the results of the election in a public meeting.

14. Other Statutory Duties

The Board shall perform other duties as required by state law.

Other Board Duties:

1. Require and evaluate reports by the Chief Appraiser concerning District operations and financial status.
2. Require development and adoption of policies for sound financial management of District funds and adopt, by official action, an **Investment Policy** in accordance with **Tax Code Ch. 6, Gov't Code §§2256.003–2256.006**, and other applicable statutes (see Addendum #9 – Investment Policy).

3. Require inclusion in the District budget of a line item for Chief Appraiser miscellaneous expenses. Chief Appraiser mileage reimbursement will be reported separately. Because a monthly auto allowance is provided, the Chief Appraiser shall not be reimbursed for local mileage (defined as travel within a one-county radius of the District). The Board Chair shall review and sign the Chief Appraiser's monthly credit card statements with receipts attached; in the Chair's absence, the Vice Chair shall sign; in the absence of both, the Secretary shall sign.
 4. Assist in presenting to the public the needs and progress of the appraisal district.
 5. Consider and act on District policies initiated by the Chief Appraiser or Board members.
 6. Approve all contracts as required by law.
 7. Review the **Property Value Study (PVS)** or the **Methods and Assistance Program (MAP)**, as applicable.
 8. Review the Board Policy annually.
 9. Provide verification of each Board member's individual property information.
 10. Perform other duties necessary to govern the appraisal district as permitted by law.
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District Administration

The Chief Appraiser is the chief administrative officer of the appraisal district, appointed by the Board of Directors, and is directly accountable to the Board for the effective discharge of all duties and responsibilities. All other personnel are employed by and accountable to the Chief Appraiser, who may delegate authority to subordinate employees.

Duties and Responsibilities

The Chief Appraiser implements the goals and objectives established by Board policy, the Property Tax Code, and applicable laws and rules. Responsibilities include statutory duties related to developing appraisal rolls and administering the appraisal office, as well as duties assigned by the Board of Directors to support its functions and implement policy.

The Chief Appraiser shall:

1. Establish a comprehensive program for all appraisal activities and keep the Board informed of progress.
2. Develop and implement sound administrative procedures for all District functions.
3. Develop and implement an effective financial management system and provide reports enabling the Board to evaluate the District's fiscal affairs.
4. Develop and implement an expense policy for Chief Appraiser expenses.

5. Develop and implement an internal budget development process and prepare a proposed budget by **June 15** of each year.
 6. Develop and implement a biennial reappraisal plan by **September 15** of even-numbered years.
 7. Serve as the District's spokesperson to the news media, taxing units, and the public regarding District operations and property tax laws.
 8. Prepare the agenda for each Board meeting, attend all meetings, and provide staff recommendations for appropriate Board action.
 9. Post Board meeting material packets on the District's website as needed.
 10. Develop and implement a personnel management system addressing job assignments, evaluations, hiring, periodic salary surveys and classification studies, and other personnel matters; conduct periodic employee surveys (see Addendum #7 – Compensation Policies).
 11. Employ and compensate professional, clerical, and other personnel as provided by the budget.
 12. Appoint members of the Agricultural Advisory Board with the advice and consent of the Board.
 13. Review adjustments or changes involving properties owned by District employees.
 14. Scan appropriate correspondence addressed to Board members for retention; email copies to the Board. Correspondence marked confidential shall be returned to Administration for record retention upon opening.
 15. Calculate the number of votes to which each taxing unit is entitled for Board appointments and deliver notice to the units.
 16. Prepare ballots listing timely nominated candidates for Board appointment and deliver them to the presiding officer of each taxing unit; request a brief personal biography from each candidate at the time of nomination.
 17. Prepare appropriate notices and documentation pertaining to public Board elections.
 18. Perform any other duties included in the Chief Appraiser job description.
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Appraisal Review Board

The Appraisal Review Board (ARB) is responsible for local administrative review of appraisal records.

Selection

In counties with a population of **120,000 or more**, ARB members are appointed by the Board of Directors. Although the District provides clerical staff to the ARB, the ARB remains independent from the Board and District staff, including the Chief Appraiser.

Eligibility

To serve on the ARB, an individual must be a resident of the appraisal district and must have resided in the District for at least **two (2) years**.

An individual is ineligible to serve if the individual owes delinquent taxes for more than **60 days** after the date the individual knew or should have known of the delinquency unless:

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

An applicant is ineligible if the person appeared before the ARB for compensation during the **two (2) years** preceding appointment.

An applicant may be disqualified if the applicant has a relative employed by WCAD or a relative who serves on the WCAD Board of Directors.

Terms

Members shall serve **two-year**, staggered terms.

Compensation

ARB members shall receive a per diem based on the following levels of service:

- **Level 1** – 1st and 2nd year
- **Level 2** – 3rd and 4th year
- **Level 3** – 5th and 6th year

Under **Tax Code §6.412(d)(4)**, a person is ineligible to serve if the person has served for all or part of **three** previous terms as an ARB member, including as an auxiliary member. Only members with previous experience at WCAD receive prior service credit for pay level. If service is discontinued for no more than **one year**, the member retains prior service credit for pay level; if the absence exceeds one year, the member returns at Level 1, Year 1 pay.

Duties and Responsibilities

The ARB is responsible by statute for hearing and determining taxpayer protests and taxing unit challenges.

The Chief Appraiser shall assign appraisal office staff to provide clerical assistance to the ARB.

The ARB may adopt rules of procedure and must submit adopted procedures to the Board within **15 days** of adoption (Board approval not required).

The ARB shall operate within its Policies and Operating Procedures. If the Board receives a written complaint against a member of the Williamson County ARB, the Board will review the issues and supporting documentation consistent with its authority under **Tax Code §6.41(f)**.

Correspondence should be addressed to:

Chair, Board of Directors
Williamson Central Appraisal District
625 FM 1460
Georgetown, TX 78626

Taxpayer Assistance Policy

The Board of Directors and the appraisal district shall make available to the public and participating taxing units information of public interest that describes the functions of the Board and the procedures by which complaints may be filed and reviewed. Such information may include, but is not limited to, the following:

- General information concerning the Board of Directors and its functions;
- General information concerning the Appraisal Review Board and its functions;
- General information concerning the Taxpayer Liaison Officer and his or her functions;
- Procedures for public access to Board meetings, including accommodations for individuals with disabilities and for speakers requiring the assistance of an interpreter;
- Procedures for contacting the Taxpayer Liaison Officer;
- Policies and procedures for resolving complaints; and
- The property tax calendar.

Written public notices of Board meetings shall include, in both English and Spanish, a brief description of the Board's policies regarding public access, including access for individuals with disabilities and for individuals who do not speak English or Spanish. The notice shall include language substantially similar to the following:

Public Notice – English

The Board of Directors invites comments from the public regarding the policies and procedures of the Williamson Central Appraisal District, as well as other matters within the Board's jurisdiction.

Individuals who wish to address the Board but do not speak English or Spanish, and who are unable to provide their own interpreter, are requested to notify the Taxpayer Liaison Officer (TLO) in writing at least seven (7) days prior to the meeting. Arrangements will be made to provide an interpreter.

Individuals with a disability that may prevent them from addressing the Board are also requested to notify the TLO in writing at least seven (7) days prior to the meeting so that appropriate accommodations may be arranged.

If advance notice of at least seven (7) days is not possible, the District will make reasonable efforts to provide appropriate accommodations.

In the event that written correspondence addressed to the Board is received, the Board Chair shall announce the correspondence during the public comment portion of the agenda. The correspondence is not required to be read aloud, no action will be taken, and the matter shall be considered closed.

Aviso Público – Español

En cada una de sus reuniones ordinarias, la Junta Directiva invita al público a presentar comentarios con respecto a las políticas y procedimientos del Distrito Central de Tasación de Williamson (Williamson Central Appraisal District), así como sobre otros asuntos que se encuentren dentro de la jurisdicción de la Junta.

Si desea dirigirse a la Junta y no habla inglés o español, y no puede presentarse con su propio intérprete, se le solicita comunicarse por escrito con el Oficial de Enlace con los Contribuyentes (TLO) por lo menos siete (7) días antes de la reunión. Se harán los arreglos necesarios para proporcionarle un intérprete.

Si tiene alguna discapacidad que le impida dirigirse a la Junta, se le solicita notificar por escrito al TLO por lo menos siete (7) días antes de la reunión para que se puedan hacer las adaptaciones necesarias.

Si no es posible notificar con al menos siete (7) días de anticipación, el Distrito hará esfuerzos razonables para proporcionar las adaptaciones apropiadas.

En caso de que se reciba correspondencia por escrito dirigida a la Junta, el Presidente de la Junta anunciará dicha correspondencia durante la porción de comentarios públicos de la agenda. No es necesario leer la correspondencia en voz alta, no se tomará ninguna acción, y el asunto se considerará cerrado.

The policies and procedures of the Board may be amended to accommodate the needs of the Board, changes in state laws or changes in the Property Tax Code.

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 5th 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. Protest by Person Leasing Property

Tax Code Section 41.413 allows a person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under Tax Code Section 41.413, the lessee can designate another person to act as an agent with the same authority and limitations as an agent designated under Tax Code Section 1.111. Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

7. 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 31st day of March 2026



Mary Bonnette, Chair
ARB



Coletta Ruggiero, Secretary
ARB

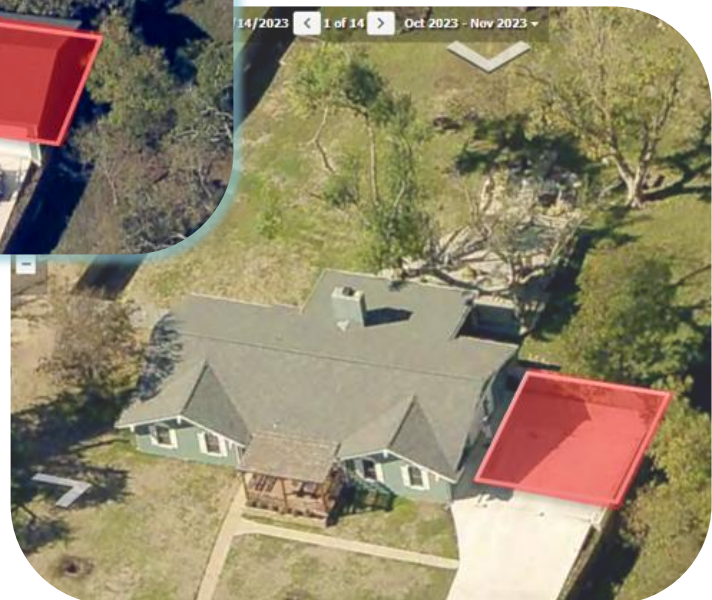
CHANGE DETECTION

2025 Change Finder Results

Appraiser Hours Spent	1927
(x) Approximate Salary Per Hour	\$31.34
(=) Subtotal Appraiser Cost	\$60,392
Change Finder Service Cost	\$87,268
Total Project Cost	\$147,661

Total Value Added	\$75,279,905
(x) Average Tax Rate	2.03
Total Taxes Gained Year 1	\$1,528,182

Total Cost to District	\$147,661
Total Taxes Gained Year 1	\$1,528,182
ROI	935%



2025 REPORT

METHODS AND ASSISTANCE PROGRAM

Williamson Central Appraisal District



KELLY HANCOCK

ACTING COMPTROLLER OF PUBLIC ACCOUNTS

Texas Comptroller of Public Accounts
2024-25 Final Methods and Assistance Program Review
Williamson Central Appraisal District
Current MAP Cycle Chief Appraiser(s): Alvin Lankford
Previous MAP Cycle Chief Appraiser(s): Alvin Lankford

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district’s most recent reappraisal plan current?	PASS
Are the appraisal district’s appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district’s written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement - The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total “Yes” Points	Total Score (Total “Yes” Questions/Total Questions) x 100
Governance	17	17	100
Taxpayer Assistance	17	17	100
Operating Procedures	23	23	100
Appraisal Standards, Procedures and Methodology	28	28	100

PUBLIC BOARD ELECTION

Tuesday, November 3, 2026

Date	Items	Responsibility
Monday, November 3, 2025	Deadline to post candidate requirements (See Form 1-20)	WCAD
Thursday, June 18, 2026	Deadline to Post Notice of Candidate Filing Deadline	WCAD
Tuesday, July 7, 2026 from 4 - 5:00 p.m.	Board Member Information Session	WCAD
Saturday, July 18, 2026 <i>(Saturday, July 18, 2026 is the deadline to post notice of candidate filing deadline for local political subdivisions that do not have a first day to file for their candidates)... See Section 141.040(a)(2) of the Election Code.)</i>	First Day to File for a Place on the General Election Ballot <i>***Filing is done with the County Clerk/Elections Administrator</i>	Candidate
Monday, July 20, 2026	First Day to File Declaration of Write-in Candidacy	Candidate
Monday, August 17, 2026 at 5:00 p.m.	Last Day to File for a Place on the General Election Ballot	Candidate
Friday, August 21, 2026	Last Day to File a Declaration of Write-in Candidacy	Candidate
Friday, August 21, 2026	Deadline for Candidate to Withdraw	Candidate
Friday, January 1, 2027	Elected Directors take office. The 3 elected Directors draw lots to determine their terms. One will serve a 2-year term. Two will serve 4-year terms.	Candidate

2026 Calendar for 2027 Budget

April 13 th	Deliver budget packet to Directors/Managers.
May 1 st	Budget return Deadline
May 4 th	Preliminary Budget to CA
May 4 th	Start Budget Worksheet for BOD
May 4 th	Preliminary Budget Worksheet to CA
May 11 th	Final Draft to CA
May 14 th	Budget Workshop #1 for BOD
June 11 th	Budget Workshop #2 for BOD
June 11 th	BOD considers approval of proposed budget
June 12 th	CA delivers proposed budget to Taxing units
June 22 nd	Start Entity Meetings
July 9 th	Budget Workshop #3 for BOD
August 3 rd	CA notifies Governing Bodies of Public hearing
August 30 th	CA publishes Public Notice of Budget Hearing in newspaper
September 10 th	BOD Mtg. & Public Hearing on Budget
September 14 th	Deadline to adopt budget & mail to TU
November 2 nd	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

Responses Overview Active

Responses

40



Average Time

02:53



Duration

16 Days



1. How do you rate your satisfaction with data available on WCAD's website?



2. Question

1. How would you rate the transparency and accessibility of WCAD?



3.

1. How knowledgeable do you find WCAD staff?



4. 1. How knowledgeable do you find the Chief Appraiser?



5. WCAD staff are committed to providing the highest quality work for our taxing unit



6. 1. How would you rate your satisfaction with WCAD's budget process?



7. 1. How would you rate your satisfaction with WCAD staff?



8. 1. How would you rate your satisfaction with the Chief Appraiser?



9. 1. How would you rate your satisfaction with WCAD as a whole?



10. Question

1. Any additional information needed from WCAD?

13 Responses

Latest Responses

"It would be helpful to compare Williamson County data within the context of are... "

...

3 respondents (23%) answered helpful for this question.



11. Please enter your email if you would like to receive feedback from this survey.

7 Responses

Latest Responses

...

**Williamson Central Appraisal District
Current Lawsuits Tax Years 2024 and Prior**

LAWSUIT NAME	Doing Business As	CAUSE NUMBER	Date Filed	TAX YEAR	MKT AMOUNT INVOLVED	FINAL AMOUNT	AMOUNT DIFFERENCE	Plaintiff's Offer	DATE FINALIZED
<i>FINALIZED LAWSUITS</i>									
BRI 1869 Parmer LLC (7700 Parmer)	7700 Parmer Units 1-6	24-2117-C395	9/6/24	2024	291,287,622	248,000,000	-43,287,622	175,000,000	AJ 3/27/26
Centerpoint Properties Trust	Titan Innovation Business Park;	24-2108-C395	9/5/24	2024	43,650,220	41,250,000	-2,400,220	35,500,000	AJ 3/24/26
Citigroup Technology Inc.	Citicorp Data Center	24-1763-C425	8/19/24	2024	119,995,000	109,900,000	-10,095,000	93,400,000	AJ 3/2/26
FSC Rocking Horse Ranch Associates, LLC (Rocking Horse Ranch)	Rocking Horse Ranch Apts	24-1743-C26	8/16/24	2024	73,300,000	72,700,000	-600,000	65,000,000	AJ 3/11/26
Hill Country Boat & RV Storage LLC (6200 1-35 North)		24-1541-C425	8/5/24	2024	9,932,164	7,600,000	-2,332,164	7,200,000	AJ 3/6/26
Jarrellking LLC; Strive 1327 Ventures; JIB Holdings III LLC; JJS Round Rock Inv LLC	Glide Express; Hi Shine Car Wash; Whitewater Express Car Wash	24-2477-C425	9/27/24	2024	15,816,169	14,700,000	-1,116,169	11,590,000	AJ 3/2/26
Landing at Round Rock Acquisition LLC	Landing at Round Rock	24-2504-C480	9/30/24	2024	136,000,000	124,695,000	-11,305,000	120,890,000	AJ 3/24/26
LOF2 Round Rock LLC	Courtyard by Marriott	24-2362-C425	9/23/24	2024	8,882,388	8,400,000	-482,388	None	AJ 3/11/26
Mann Ganga LLC	Red Roof Inn	24-2361-C425	9/23/24	2024	5,164,447	4,808,195	-356,252	4,200,000	AJ 3/11/26
Paul Cates Stable LLC	Residential; Land TR	24-2624-C395	10/11/24	2024	1,290,174	1,079,657	-210,517	None	AJ 3/24/26
Paul Cates Stable LLC	Residential; Land TR	24-2624-C395	9/23/25	2025	2,245,421	1,603,287	-642,134	None	AJ 3/24/26
Wilco Mays Street LLC	Land Transitional	24-2476-C395	9/27/24	2024	4,971,067	4,800,000	-171,067	2,900,000	AJ 3/27/26
					712,534,672	639,536,139	-72,998,533		

**Williamson Central Appraisal District
Current Lawsuits Tax Year 2025**

LAWSUIT NAME	CAUSE NO.	TAX YEAR	MKT AMOUNT INVOLVED	FINAL AMOUNT	AMOUNT DIFFERENCE	PL'S OFFER	DATE FINAL
<i>FINALIZED LAWSUITS</i>							
JARRELLKING LLC; JIB HOLDINGS III, LLC; JJS ROUND ROCK INV, LLC	25-2010-C480	2025	5,748,537	5,300,000	-448,537	None	AI 2/27/26
VILLAGE AT LAKELINE LLC	25-2784-C425	2025	8,569,251	8,096,117	-473,134	7,500,000	AI 3/2/26
CLIFTON M FORD & JINHUA XI	25-2182-C425	2025	1,934,395	1,855,000	-79,395	1,777,000	AI 3/2/26
LOMAS ENTERPRISES LLC	25-2190-C425	2025	6,250,000	5,800,000	-450,000	5,605,000	AI 3/2/26
UT Land Company LTD	25-1748-C480	2025	2,320,668	2,320,668	0	500,000	Nonsuit 3/4/26
HTA-CEDAR PARK MOD 1 LLC (CEDAR PARK REGIONAL MEDICAL CENTER MOB 1)	25-2401-C480	2025	33,195,962	31,500,000	-1,695,962	26,000,000	AI 3/5/26
Halmar & Airport LLC	25-1692-C480	2025	2,124,337	1,999,999	-124,338	1,975,000	AI 3/5/26
HILL COUNTRY BOAT & RV STORAGE LLC (6200 I-35 NORTH)	25-2326-C480	2025	9,920,904	8,100,000	-1,820,904	7,400,000	AI 3/5/26
NIMRIT GORAYA & JADVINDER S GORAYA	25-2184-C480	2025	2,222,562	1,950,000	-272,562	1,800,000	AI 3/10/26
FOG BREAK, LTD	25-2414-C368	2025	24,981,401	23,500,000	-1,481,401	21,000,000	AI 3/10/26
KMCA LTD & KMCA LTD APTS	25-2467-C395	2025	5,802,910	5,512,500	-290,410	5,396,000	AI 3/11/26
CWS STATION LLC, LAKELINE STATION, LLC, AND GIBSON LAKELINE STATION, LLC (Marquis Lakeline Station)	25-2016-C425	2025	59,982,689	57,000,000	-2,982,689	None	AI 3/9/26
2800 LAKELINE BOULEVARD ASSOCIATES I LLC, 2800 LAKELINE BOULEVARD ASSOCIATES II LLC, AND CWS LAKELINE LLC (Marquis at Lakeline)	25-1870-C480	2025	62,915,000	59,975,000	-2,940,000	None	AI 3/13/26
CENTEX SDI PROPERTIES LP	25-2507-C480	2025	4,653,922	3,550,000	-1,103,922	2,800,000	AI 3/13/26
TRES DE NOVIEMBRE LLC	25-2011-C480	2025	2,000,000	1,800,000	-200,000	1,550,000	AI 3/20/26
CWS BRUSHY CREEK LP (The Marquis at Brushy Creek)	25-2018-C480	2025	66,600,000	63,250,000	-3,350,000	None	AI 3/17/26
Furrows North Properties Ltd	25-1327-C425	2025	8,300,000	8,000,000	-300,000	7,000,000	AI 3/24/26
MENFI A MANAGEMENT LP	25-1881-C425	2025	6,486,623	5,100,000	-1,386,623	4,950,000	AI 3/24/26
SOVRAN ACQUISITION LIMITED PARTNERSHIP, EXTRA SPACE PROPERTIES TWO LLC, ASTX 71 WILDWOOD DRIVE LLC, LS HF9 COMREF TEXAS LLC AND LIFE STORAGE LP (ROUND ROCK- SAM BASS ROAD ET AL)	25-2403-C395	2025	69,271,738	66,150,001	-3,121,737	None	AI 3/24/26
PROPERTY RESERVE INC (GATEWAY 35 COMMERCE CENTER 3)	25-2122-C480	2025	29,500,000	29,000,000	-500,000	None	AI 2/26/26

**Williamson Central Appraisal District
Current Lawsuits Tax Year 2025**

LAWSUIT NAME	CAUSE NO.	TAX YEAR	MKT AMOUNT INVOLVED	FINAL AMOUNT	AMOUNT DIFFERENCE	PL'S OFFER	DATE FINAL
GEQ OPERATING COMPANY LLC (JLR NA)	25-2071-C395	2025	25,406,328	21,000,000	-4,406,328	None	AJ 3/24/26
LOF2 ROUND ROCK LLC	25-2348-C368	2025	9,000,000	8,175,000	-825,000	8,000,000	AJ 3/25/26
1200 MAYS LLC & WEST ROAD APARTMENTS LP	25-2360-C395	2025	32,348,554	28,000,000	-4,348,554	22,500,000	AJ 3/30/26
BVF-V GEORGETOWN 2 LLC	25-2421-C425	2025	94,000,000	92,200,000	-1,800,000	92,200,000	AJ 3/30/26
Lawsuits by Cause Number:	24		573,535,781	539,134,285	-34,401,496		
Lawsuits by Accounts	84						

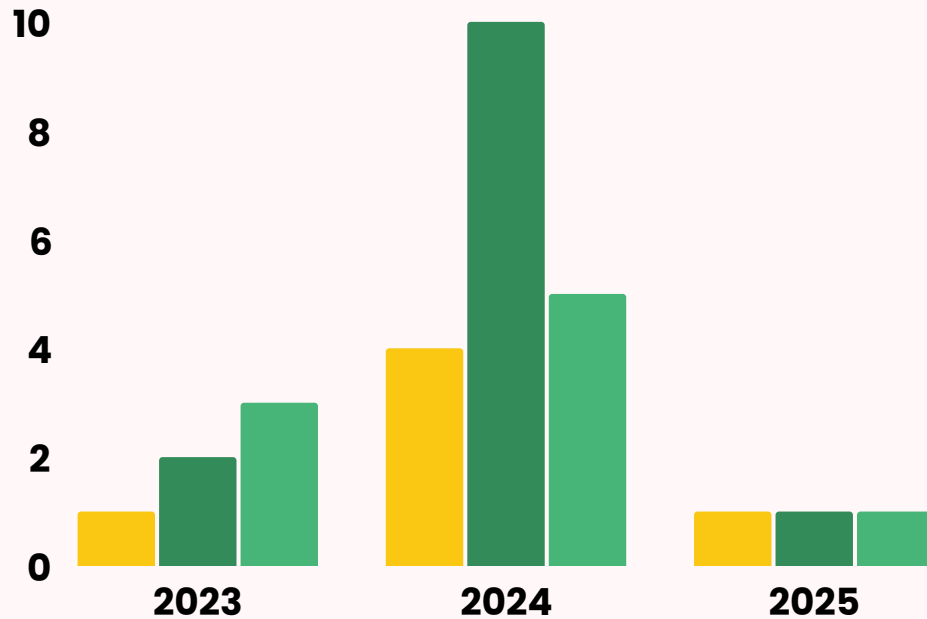
BAs with Property Details

Request #	QuickRefID	Tax Year	Department	Property Owner	Hearing Date	Arbitration Status	ARB Order Value	Property Owner Value	Midpoint Value	Results	Award Value
RBAE-032068	R482842	2025	Residential	YANG PING & YANG CAO	06-Apr-2026	Determination	\$ 653,611.00	\$ 555,570.00	\$ 604,591.00	In favor of PO	\$ 600,000.00
RBAE-037256	R499691	2025	Commercial	SPOONIAN LLC	16-Mar-2026	Determination	\$ 3,869,800.00	\$ 2,875,317.00	\$ 3,372,559.00	In favor of PO	\$ 3,200,000.00
RBAE-025906	R482860	2025	Residential	NILESH KAMLAKAR BAGAD & PRADNYA NILESH BAGAD TRUSTEES OF NPAB FAMILY TRUST	10-Mar-2026	Determination	\$ 762,636.00	\$ 703,000.00	\$ 732,818.00	In favor of PO	\$ 732,000.00
RBAE-034831	R524636	2025	Commercial	W G G INTEREST INC	17-Mar-2026	Determination	\$ 777,464.00	\$ 559,685.00	\$ 668,575.00	In favor of PO	\$ 600,000.00
RBAE-028832	R442324	2025	Commercial	MCDONALDS USA LLC (L/C: 042-0337)	17-Mar-2026	Determination	\$ 3,000,000.00	\$ 2,058,000.00	\$ 2,529,000.00	In favor of PO	\$ 2,300,000.00
RBAE-038460	R600483	2025	Residential	KOSSIREDDI RAMA RAO VENKATA & VEENA VINNAKOTA	10-Mar-2026	Determination	\$ 810,385.00	\$ 779,786.00	\$ 795,086.00	In favor of WCAD	\$ 810,000.00
RBAE-034821	R563828	2025	Commercial	PHILIP J VELKA & LANG VELKA CO-TRS OF THE VELKA FAMILY TRUST	17-Mar-2026	Determination	\$ 2,050,000.00	\$ 969,605.00	\$ 1,509,803.00	In favor of WCAD	\$ 1,800,000.00
RBAE-026023	R598035	2025	Residential	JOHNS DERRICK & JENNIFER	09-Mar-2026	Determination	\$ 1,264,275.00	\$ 1,070,000.00	\$ 1,167,138.00	In favor of WCAD	\$ 1,240,000.00
RBAE-037250	R043535	2025	Commercial	806 E 13TH ST GEORGETOWN APARTMENTS LLC	16-Mar-2026	Determination	\$ 2,980,000.00	\$ 2,504,504.00	\$ 2,742,252.00	In favor of WCAD	\$ 2,800,000.00
RBAE-026033	R488100	2025	Residential	BAKTHAVATHSALAM RAMESH BABU & MAHALAKSHMI RAMESH BABU	09-Mar-2026	Determination	\$ 906,047.00	\$ 814,225.00	\$ 860,136.00	In favor of WCAD	\$ 875,000.00
RBAE-027432	R501803	2025	Residential	DUBE ANCHAL & BRIAN FINNEGAN	05-Mar-2026	Determination	\$ 765,094.00	\$ 670,000.00	\$ 717,547.00	In favor of WCAD	\$ 750,000.00
RBAE-035164	R584118	2025	Land/Ag	GREATER TEXAS FEDERAL CREDIT UNION	16-Mar-2026	Determination	\$ 706,125.00	\$ 541,015.00	\$ 623,570.00	In favor of WCAD	\$ 630,000.00
RBAE-027008	R524214	2025	Commercial	WGG INTERESTS INC	17-Mar-2026	Determination	\$ 1,693,922.00	\$ 1,178,325.00	\$ 1,436,124.00	In favor of WCAD	\$ 1,500,000.00
RBAE-032073	R302801	2025	Residential	STRATTON WILLIAM KIP & MERRY LUSCAINE TRUSTEES HAPPY TRAILS LIVING TRUST	10-Mar-2026	Determination	\$ 496,189.00	\$ 421,761.00	\$ 458,975.00	In favor of WCAD	\$ 483,000.00
RBAE-025907	R497070	2025	Residential	ALEXANDER BENOY &	10-Mar-2026	Determination	\$ 905,200.00	\$ 811,100.00	\$ 858,150.00	In favor of WCAD	\$ 880,000.00

BAs with Property Details

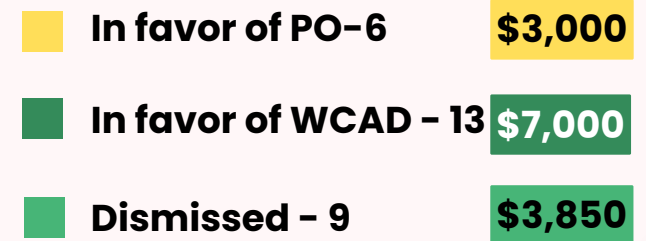
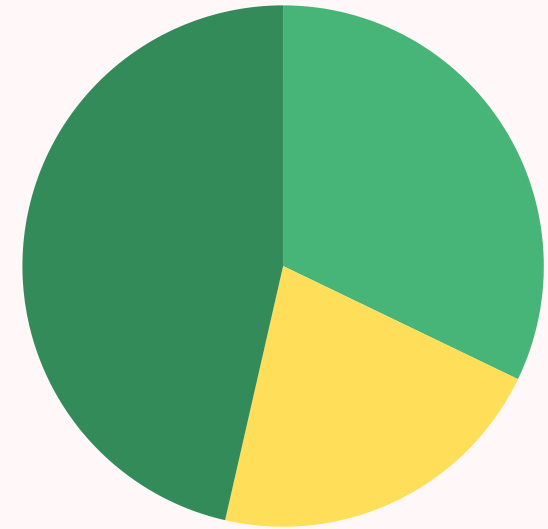
Request #	QuickRefID	Tax Year	Department	Property Owner	Arbitration Status	ARB Order Value	Property Owner Value	Midpoint Value
RBAE-047228	R067528	2025	Commercial	KAYMAC II LTD	Settlement Period	\$ 3,304,459.00	\$ 2,965,643.00	\$ 3,135,051.00
RBAE-047224	R306661	2025	Commercial	KAYMAC I LTD	Settlement Period	\$ 2,542,903.00	\$ 1,600,000.00	\$ 2,071,452.00
RBAP-049193	R019177	2025	Land/Ag	GROBA MARK D	Settlement Period			
RBAE-042948	R584466	2025	Commercial	JRB AUSTIN LIBERTY HILL LLC	Hearing Scheduled	\$ 2,533,552.00	\$ 1,789,998.00	\$ 2,161,775.00
RBAP-038888	R065469	2025	Residential	BIRGANI ABRAHAM	Hearing Scheduled	\$ 424,199.00	\$ 200,000.00	\$ 312,100.00
RBAP-049190	R016265	2025	Residential	GROBA MARK D	Settlement Period	\$ 521,072.00	\$ 275,000.00	
RBAE-037034	R022292	2025	Residential	MARTIN CHARLES S & PAULINE VILLANUEVA	Hearing Scheduled	\$ 73,078.00	\$ 41,758.00	\$ 57,418.00
RBAE-035110	R031694	2025	Land/Ag	WATERSTONE TYLERVILLE LP	Settlement Period	\$ 1,345,834.00	\$ 700,000.00	\$ 1,022,917.00
RBAE-047226	R310807	2025	Commercial	KAYMAC I LTD	Settlement Period	\$ 3,645,378.00	\$ 2,209,013.00	\$ 2,927,196.00

Paul Johnson LBA Overview



Pending LBA: 8

Intent to file letters: 42 (approximate)



Williamson Central Appraisal District
Current SOAH Requests

<u>PROP ID</u>	<u>SOAH NAME</u>	<u>SOAH Docket No.</u>	<u>YEAR</u>	<u>WCAD - ARB Value</u>	<u>OWNER'S OPINION OF VALUE</u>	<u>ALJ Decision</u>	<u>Comments</u>	<u>DPMT</u>
R400441	Vale Building Group LLC	246-25-S25002	2025	1,715,378	1,300,000	1,400,000	SETTLED	R
R603212	Roger P & Linda D Bierstedt	246-25-S25005	2025	N/A	355,000	N/A	NO ARB Order-protest finalized. Appeal withdrawn in January; missed on report	R