

BOARD OF DIRECTORS OF THE  
McLENNAN COUNTY APPRAISAL DISTRICT

**NOTICE OF PUBLIC MEETING OF THE BOARD OF DIRECTORS**

Take notice that a meeting of the Board of Directors of the McLennan County Appraisal District will be held on April 13, 2021, at 9:00 A.M., by videoconference, as outlined on the agenda below. Due to health and safety concerns related to the COVID-19 coronavirus, this meeting will not be open to the public and will be conducted by videoconference. At least a quorum of the board will be participating by videoconference in accordance with the provisions of Sections 551.125 or 551.127 of the Texas Government Code that have not been suspended by order of the governor. Members of the public may access this meeting as follows:

<https://zoom.us/j/94465545680?pwd=NGNMUnQ3NU1VWHFjNGpXYnBRTkRiQT09>

Phone: +1 346 248 7799 US (Houston)  
Meeting ID: 944 6554 5680  
Passcode: 319856

Members of the public who wish to submit comments on an agenda item or speak during a public hearing item must sign up by emailing name and address to [ca@mclennanad.org](mailto:ca@mclennanad.org) or by leaving a message at 254-755-6567 before 08:00 AM on April 13, 2021. Each speaker will have three minutes to speak. Timely submitted comments will be heard at the start of the meeting.

I hereby certify that such notice was posted by 4:00 P.M. April 9, 2021, at McLennan County Appraisal District and on the website at <http://www.mclennanad.org/Announcements> in accordance with govt code 551.05.

  
\_\_\_\_\_  
JOE DON BOBBITT  
CHIEF APPRAISER

BOARD OF DIRECTORS VIDEO CONFERENCE MEETING  
APRIL 13, 2021 9:00 A.M.  
MCLENNAN COUNTY APPRAISAL DISTRICT  
315 S. 26<sup>TH</sup> STREET, WACO, TX 76710  
**Agenda**

Meeting Called to Order

**Public Comment**

**Business Session**

**Items Requiring Board Action**

1. Minutes of February 11, 2021 meeting
2. Act on Chief Appraiser Evaluation and Contract
3. Contract with TrueRoll for Homestead Audit Service

**Discussion Items**

4. Draft Financial Reports for December 2020 and February 2021
5. Draft 2022 Budget
6. Summary of Residential Value Increases by ISD
7. Internal Audit of Total Exempt Properties Including Eligibility and Valuation

**Management and Committee Reports**

8. Taxpayer Liaison Officer report
  - a. Results of Comptrollers 2020 ARB Survey
9. Chief appraiser report to include updates regarding: appraisals, exemptions, preliminary totals, arb, arbitrations, lawsuits, training & education, open records requests, MCAD building, MCAD contracts, PVS results, relevant AG opinions and miscellaneous issues

**Executive Session**

- a. The appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of an officer or employee, supervisor, chief appraiser (Tex. Govt. Code sec.551.074) (a)
- b. A private consultation with the board's attorney on matters in which the duty of the attorney to the governmental body under the Texas disciplinary rules of professional conduct of the state bar of Texas clearly conflicts with the open meetings act or pending or contemplated litigation or settlement offer, as authorized by law (Tex. Govt. Code section 551.071) BANK OF THE WEST/EQUIPMENT DEPOT, ELIGIBILITY FOR PROPERTY TAX EXEMPTIONS
- c. Note for agenda items under this heading: the board of directors will be in closed session for these items.  
For any agenda items not under this heading: If during the course of the meeting covered by this notice, the board should determine that any business session item is permitted/eligible for a closed or executive meeting or session of the board and/or is required for such item, then a closed or executive meeting or session will be held as authorized by the Texas Open Meetings Act, Texas Government Code, Chapter 551 for any such item(s).

**Business Session (Continued)**

**Other Items**

10. Set agenda items, and next meeting date/time
  - a. May – Financial Audit
11. Adjournment

***Videoconference Info***

<https://zoom.us/j/94465545680?pwd=NGNMUnQ3NU1VWHFjNGpXYnBRTkRiQT09>

Phone: +1 346 248 7799 US (Houston)  
Meeting ID: 944 6554 5680  
Passcode: 319856

McLENNAN COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS MEETING  
February 11, 2021 9:00 A.M.  
McLennan County Appraisal District  
315 S. 26<sup>th</sup> St.  
Waco, TX 76710

The Board of Directors of the McLennan County Appraisal District (BOD) met at 9:00 a.m. on Thursday February 11, 2020, via video conference. The notice of such meeting was duly posted by 5:00 p.m., February 8, 2021.

The members present for the video conference meeting were: Mr. John Kinnaird, Mrs. Mildred Watkins, Mr. Tom Pagel and Mr. Randy Riggs. Also present at the meeting were Mr. Joe Don Bobbitt, Mr. Robert Meyers Mr. Matthew Tepper, Mr. Jim Halbert and Mrs. Lisa Gonzalez. Mr. Allen Sykes and Mr. Ben Perry were not present.

John Kinnaird called the meeting to order at 9:08 a.m.

Public Comment: None

Business Session

Items Requiring Board Action

1. Board to elect Chairman and Secretary: Mildred Watkins motioned to elect John Kinnaird as chairman and Allen Sykes as the secretary of the board of directors. Tom Pagel seconded. No opposition. Motion passed.
2. Minutes of December 8, 2020 Meeting: Approved as submitted.
3. Chief Appraiser evaluation: John Kinnaird moved this item to executive session also noted for the next meeting to have the wording changed to consider chief appraiser contract for renewal.
4. Adopt or modify annual investment policy: Joe Don Bobbitt presented saying there is no change but this policy is required to be adopted annually. Board discussed. Tom Pagel motioned to adopt the investment policy for 2021. Mildred Watkins seconded. No opposition. Motion passed.
5. Approve amended contract with Capital Appraisal Group for appraisal of industrial properties: Joe Don Bobbitt presented the difference in cost for the amended contract increasing from 25K to 65K. This increased amount is already in the current approved budget. Board discussed. Mildred Watkins motioned to approve the amended contract with Capital Appraisal Group. Tom Pagel seconded. No opposition. Motion passed.
6. Consider purchase of TREPP report on declining market due to COVID: Joe Don Bobbitt presented noting

that the program that provides data was already purchased, however TREPP came back with an offer to purchase Value Loss Index due to COVID. Joe Don Bobbitt after doing a cost analysis doesn't feel at this time this would be cost effective. Board agreed and indicated should the cost become low enough that Joe Don Bobbitt would have limited authority to purchase. No Action taken.

7. Consider appointing alternate Taxpayer Liaison Officer: Joe Don Bobbitt presented that recently with COVID and the possibility of the current Taxpayer Liaison Officer retiring in the next few years, it would be a benefit to have a Taxpayer Liaison alternate. Joe Don Bobbitt suggested Lisa Gonzalez as the alternate. The board discussed. Mildred Watkins motioned to appoint Lisa Gonzalez as the taxpayer liaison alternate. Tom Pagel seconded. No opposition. Motion passed.

#### Discussion Items

8. Financial Statement: Joe Don Bobbitt presented November financials and concluded that considering the pandemic, the district is within budget. The board discussed and questioned the refund credit given to the entities and why it appears on the financials. The board requested that Joe Don Bobbitt reach out to Pattillo Brown & Hill to explain why and to correct on financials.
9. Update on HR plan with Strategic Government Resources: Joe Don Bobbitt presented saying that John Heinrich is the representative that has been handling our account and summarized the progress that has been made to include: salary survey completed, mission statement update, recruitment tools and training for customer service. The board thanked Joe Don Bobbitt for his work with this company thus far.
10. Property Value Study results: Joe Don Bobbitt presented indicating that McGregor ISD was 2.5% lower than the tolerable range for 2020. Joe Don Bobbitt showed the comparison from the comptroller's percent vs. McLennan County Appraisal District's. The board questioned the plan to get McGregor ISD back in line with the comptroller's range. Joe Don Bobbitt noted this is the first year that the district did not have access to MLS to view sales whereas the comptroller did. The plan is to re-evaluate and try and get back in the tolerable range for the coming year expecting an increase between 7-11%. The Board concluded noting that it is the legislature and the apparatus they have established by law which dictates this whole process.

#### Management and Committee Reports

11. Chief Appraiser report to include updates regarding: appraisals, preliminary totals, arb, arbitrations, lawsuits, training & education, open records request, MCAD building, MCAD contracts, PVS results, relevant AG opinions and miscellaneous issues: Joe Don Bobbitt presented giving upcoming notice dates and summarizing numbers for each category and going over ARB dates and possible venue's and conflict's on dates. John Kinnaird and Joe Don Bobbitt will be presenting to the Business League in the middle of March to help make the public aware of the value process. The board discussed and are expecting a difficult year due to the pandemic.

The board went into Executive session at 10:06 a.m. Executive session adjourned at 11:07 a.m.

No Action taken.

12. Set agenda items and next meeting date/time: The board indicated that the next meeting should be sometime in April. The items to be included on the agenda should be Draft Budget, Board of Directors Policy, and Employee Handbook. Joe Don Bobbitt will circulate dates and times to get the next meeting scheduled.

There is no other business to come before the Board; the meeting adjourned at 11:08 a.m.

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Allen Sykes, Secretary

# MCLENNAN COUNTY APPRAISAL DISTRICT CHIEF APPRAISER PERFORMANCE EVALUATION REPORT

Chief Appraiser: Joe Don Bobbitt  
Initial Date of Employment: June 6, 2011  
Date of Employment as Chief Appraiser: May 14, 2020

## PURPOSE

The Board of Directors of the McLennan County Appraisal District has established this annual evaluation and development program for the Chief Appraiser. The goal of the report is to communicate the expectations of the Board and ensure that the Chief Appraiser continues to maintain and enhance knowledge of mass appraisal, management, leadership, and the skills required to be an effective administrator. The Chief Appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Texas Property Tax Code and other applicable laws and rules. The Chief Appraiser's responsibilities include numerous statutory responsibilities related to the development of accurate appraisal rolls and the administration of the District.

## RATING SCALE

**5 – OUTSTANDING ACHIEVEMENT OF JOB DUTY:** Performs at an exceptional level. Work is of the highest quality; "self-starter"; striving for new knowledge and ideas; makes superior judgments with regard to work, staff and public.

**4 – EXCEEDS JOB STANDARDS:** Minimum of supervision is required; employee is innovative; demonstrates ability to handle the more complex aspects of the position in the best interests of the district.

**3 – MEETS JOB STANDARDS:** Assignments are completed in a timely manner, meets expectations and performance is at a satisfactory level.

**2 – BELOW JOB STANDARDS:** Performs the routine elements of the position; requires continual supervision to assure the timeliness, quantity, and quality of the position; individual needs to improve job performance.

**1 – DOES NOT MEET MINIMUM STANDARDS:** Performance falls far short of position expectations; immediate improvement is needed.

## JOB RESPONSIBILITY SURVEY

*Please mark the survey below with an appropriate number which you think is represented in the work performed.*

- \_\_\_\_\_ 1) Delegates, at his discretion, to appraisal district personnel duties and authority with the knowledge that such does not relieve the chief appraiser of the final responsibility for the action taken under such delegation.
- \_\_\_\_\_ 2) Accepts responsibility for the general efficiency of the appraisal district, for the development and overall welfare of the appraisal district staff.
- \_\_\_\_\_ 3) Conducts annual performance evaluation of appraisal district staff and grants salary adjustments deemed appropriate within budget constraints.
- \_\_\_\_\_ 4) Conducts periodic reviews and analysis of personnel work efforts and products to determine achievement of established objectives, standards and deadlines.
- \_\_\_\_\_ 5) Assumes responsibility for the use and care of appraisal district facility.
- \_\_\_\_\_ 6) Makes sound decisions and exhibits good judgment.

\_\_\_\_\_ 7) Keeps abreast of the latest trends in the appraisal field and changes in the law by attending educational seminars and conferences, and by providing training opportunities for appraisal district staff responsible for carrying out those duties.

\_\_\_\_\_ 8) Maintains a positive and productive working relationship with the board of directors and/or taxing entities.

\_\_\_\_\_ 9) Attends and effectively participates in all meetings of the Board of Directors.

\_\_\_\_\_ 10) Reports to the Board and/or entities such matters as deemed necessary to the understanding and proper management of the appraisal district, or as the Board or entities may request.

\_\_\_\_\_ 11) Carries out the personnel guidelines established by the Board and advises them of needed changes or revisions.

\_\_\_\_\_ 12) Develops and effectively implements a bi-annual comprehensive Reappraisal.

\_\_\_\_\_ 13) Assumes responsibility for the overall financial planning of the annual budget recommendations and submits to the Board and entities for review and approval.

\_\_\_\_\_ 14) Establishes and maintains efficient procedures and effective controls for expenditures of appraisal district funds in accordance with the adopted budget.

\_\_\_\_\_ 15) Provides adequate information to the Board on all financial matters.

\_\_\_\_\_ 16) Displays effective personal leadership attributes.

\_\_\_\_\_ 17) Maintains an effective and professional relationship with the public and news media.

### **PERSONAL CHARACTERISTICS**

\_\_\_\_\_ 18) Seeks and accepts constructive criticism of his work.

\_\_\_\_\_ 19) Defends principles and convictions in face of pressure and partisan influence in a professional manner.

\_\_\_\_\_ 20) Expresses himself well when working with the Board and/or taxing entities.

\_\_\_\_\_ 21) Thinks well on his feet when difficult situations occur.

\_\_\_\_\_ 22) Understands people and is quick to respond to their desires.

\_\_\_\_\_ 23) Promotes high professional standards for all appraisal district employees by his actions.

\_\_\_\_\_ 24) Supports board policies that run contrary to his personal recommendations.

\_\_\_\_\_ 25) Conducts all official business with the Board as a whole and not with portions of the Board or individual members.





THE STATE OF TEXAS §

KNOW ALL MEN BY THESE PRESENTS:

COUNTY OF McLENNAN §

CONTRACT WITH CHIEF APPRAISER

THIS CONTRACT made this 14th day of May, 2020, by and between the McLENNAN COUNTY APPRAISAL DISTRICT of McLennan County, Texas, duly organized in accordance with the laws of Texas, hereinafter referred to as "DISTRICT", and JOE DON BOBBITT, a person duly qualified by education, certification and experience to appraise real and personal property for its market value, hereinafter referred to as "APPRAISER".

WITNESSETH:

That it is the purpose and intent of this Contract to hire and to appoint a Chief Appraiser for the McLennan County Appraisal District Office to perform the functions and duties of the chief appraiser as provided for in the Texas Property Tax Code and the rules and regulations of the Texas Comptroller of Public Accounts.

I.

The DISTRICT does hereby employ JOE DON BOBBITT as the Chief Appraiser of the McLennan County Appraisal District. The said APPRAISER shall be the Chief Administrator of the McLennan County Appraisal District Office with all the authority granted to a Chief Appraiser by the Texas Property Tax Code and the rules and regulations of the Texas Comptroller of Public Accounts. The APPRAISER shall be responsible to the Board of Directors of the McLennan County Appraisal District and shall have the power to employ and compensate professional, clerical, and other personnel as may be provided by the budget. The APPRAISER will be required to maintain an appraisal office for the DISTRICT in compliance with the Texas Property Tax Code and the rules and regulations of the Comptroller of Public Accounts. The APPRAISER may delegate certain authority and duties to his employees.

II.

The consideration for the services of the APPRAISER shall be an annual salary of One Hundred Sixteen Thousand Seventy-five Dollars (\$116,075.00) payable in installments at the same times as other employees of the DISTRICT are paid. The APPRAISER shall also be entitled to and

receive all benefits accorded other employees of the DISTRICT as listed in the Employee Handbook, McLennan County Appraisal District, including, but not limited to, holidays, sick leave, vacations, Medical and Life Insurance, Worker's Compensation, retirement, and reimbursement for business and educational expenses. The APPRAISER shall also receive an annual allowance of Six Thousand Four Hundred Eighty Dollars (\$6,480.00) for maintaining an automobile to be used in the performance of his duties, which shall be paid in monthly installments. Said consideration as provided above shall commence on May 15, 2020.

### III.

During the period of this Contract the APPRAISER shall be responsible for the preparation of an annual budget, the preparation of appraisal rolls for all taxing units, the presentation of evidence before the Appraisal Review Board, the maintenance of all necessary records that may be required by law and regulation, minutes of all Board of Directors meetings, the granting or denying of applications for exemptions, the posting of all required public notices, and the design and printing of all required forms. In addition to the above listed duties the APPRAISER shall to the best of his ability and knowledge, complete all other duties of a Chief Appraiser assigned to him by the Board of Directors, or that may be required by the Texas Property Tax Code and the Texas Comptroller of Public Accounts.

### IV.

The APPRAISER shall be present at each meeting of the Board of Directors for consultation and assistance to the Board on any matter concerning the appraisal of property, administration, finances, employees, contracts, taxing units, or any other similar related matter. The APPRAISER shall comply with all laws for the purchase of materials or services.

### V.

APPRAISER shall commence his duties as Chief Appraiser of the DISTRICT on May 14, 2020 and ending on December 31, 2021. If upon termination of this Contract, the APPRAISER is considered to have left the McLennan County Appraisal District "in good standing", then in that event, the APPRAISER shall be eligible for payment of accrued vacation leave in accordance with the Employee Handbook.

If APPRAISER resigns prior to the termination date, the APPRAISER shall not be entitled to payment of accrued vacation leave.

If APPRAISER willfully breaches or neglects the duties which he is required to perform under this Contract, the DISTRICT may terminate this Contract for cause by giving written notice

to the APPRAISER. In the event of the termination of this Contract for cause, the APPRAISER shall be entitled to the compensation, including salary and automobile expense, earned by him prior to the date of termination as provide for in this Contract computed pro rata up to and including the date of termination; the APPRAISER shall not be entitled to payment of accrued vacation leave or to any further compensation beyond the date of the termination.

VI.

This Contract is considered to be for the personal services of APPRAISER, and all work to be performed in accordance with this Contract shall be accomplished by APPRAISER, or under his direct supervision. If APPRAISER should be unable to perform the work and services agreed herein, and upon certificate of a medical physician that APPRAISER will be unable to perform such duties beyond the sick and/or annual leave accrued by the APPRAISER, then in that event, this Contract may be terminated by the McLennan County Appraisal District.

VII.

If any provision of this Contract is found invalid or unenforceable in whole or in part, then such provisions shall be deemed to be modified or restricted to the extent and in the manner necessary to render the same valid and enforceable or shall be deemed excised from this Contract as such circumstances may require, and this Contract shall be construed and enforced to the maximum extent permitted by law as if such provision had been originally incorporated herein as so modified or restricted or as if such provision had not been originally incorporated herein, as the case may be.

VIII.

This Contract and the performance of all the obligations set forth in this Contract shall be governed, construed, and enforced by the laws of the State of Texas. Venue for any action brought through or under this Contract shall lie in McLennan County, Texas.

IX.

The language of all parts of this Contract shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any party or on the basis that it was prepared by one party or the other.

X.

The Parties agree that one or more waivers or breaches of any covenant, term, or provision of this Contract by any party shall not be construed as a waiver of a subsequent breach of the same covenant, term, or provision, or as a waiver or breach of any other covenant, term or provision.

XI.

This Contract may be executed in any number of counterparts, each of which when executed and delivered shall constitute a duplicate original, but all counterparts together shall constitute a single agreement.

XII.

The Chair of the Board of Directors has been authorized to execute this Contract on behalf of the Board and DISTRICT by action of a majority of a quorum of the Directors present at a properly called and posted meeting on May 14, 2020.

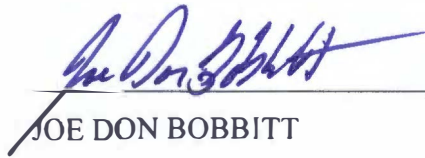
IN TESTIMONY WHEREOF, the DISTRICT and APPRAISER have hereunto set their hands in duplicate originals the day and year as written above.

McLENNAN COUNTY APPRAISAL DISTRICT

CHIEF APPRAISER



JOHN KINNAIRD  
CHAIRMAN





JOE DON BOBBITT  
CHIEF APPRAISER

APPROVED AS TO FORM AND LEGALITY

ATTEST:



ROBERT L. MEYERS  
ATTORNEY



ALLEN SYKES  
SECRETARY

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IN TESTIMONY WHEREOF, the DISTRICT and APPRAISER have hereunto set their hands in duplicate originals the day and year as written above.

McLENNAN COUNTY APPRAISAL DISTRICT

CHIEF APPRAISER

\_\_\_\_\_  
JOHN KINNAIRD  
CHAIRMAN

\_\_\_\_\_  
JOE DON BOBBITT  
CHIEF APPRAISER

APPROVED AS TO FORM AND LEGALITY

ATTEST:

  
\_\_\_\_\_  
ROBERT L. MEYERS  
ATTORNEY

\_\_\_\_\_  
ALLEN SYKES  
SECRETARY



# Proactive Homestead Monitoring

A web-based solution empowering your jurisdiction to monitor its exemption roll in real time, creating new revenue and citizen trust.

## Prepared For

Joe Don Bobbitt, R.P.A.  
PO Box 2297/315 S. 26th Street  
Waco, Texas 76703  
Phone (254)752-9864

## Prepared By

Tyler Masterson  
CEO & Cofounder @ TrueRoll  
tyler@trueroll.io  
cell: 410-960-1153



2.22.2021

**Chief Appraiser Joe Don Bobbitt,**

I wanted to thank you for your previous insights that helped TrueRoll (renamed from The Exemption Project) get where it is today. We now employ 8 people (including an ex-TX CAD employee) and have helped save millions of taxpayer dollars and spotted owners who should be receiving exemptions but aren't. We are on a mission to help governments reinvent the way they interface with their homeowners.

We'd love to help Texas CADs move away from the penalistic practices of the traditional homestead audit and toward proactively communicating exemption status changes with its citizens. We see McLennan as a strategic partner in that mission, and we are willing to do whatever we need to do to demonstrate we can be effective. With TrueRoll, McLennan will be able to monitor existing exemptions as well as qualify new applications using the processes and data sources listed in this proposal.

Hopefully you find this information helpful in your evaluation of a proactive approach to homestead monitoring. Please let me know if you have any questions related to this document or any of our previous conversations.

Regards,

Tyler Masterson  
Cofounder, CEO @ TrueRoll





# About TrueRoll

TrueRoll was founded in 2018 with the sole purpose of:

***Empowering counties to maintain accurate property tax rolls by identifying both unqualified and unclaimed homestead exemptions using data science and automation.***

Cofounders Tyler Masterson and Joseph Walsh, PhD have been building government data solutions for over a decade each when they realized how beneficial automating the identification of unclaimed and unqualified homestead exemptions could be to creating taxation equality for citizens and governments.

The existing processes for identifying unqualified exemptions typically rely on either single point-in-time batch audits that go stale before all the records can be reviewed or time-consuming tasks like investigating tips from neighbors, hand-processing returned mail, and making field visits.

The better way to perform this work is to have computers do the heavy lifting of searching through thousands of federal, state, county, and private databases and deliver prioritized results to appraiser staff for them to make the decisions only they can make - determining the validity or removal of a homestead exemption.

TrueRoll™ is the data science solution that was built to solve these challenges impacting appraisers offices. TrueRoll uses county tax roll data as an input and monitors relevant eligibility activity associated with your parcels and their owners in real-time, and presents the context-rich findings in an easy-to-use interface.

Our customers include counties as small as Walker TX, and as big as Cook County, IL, who all use TrueRoll to free up time, create taxation fairness, identify new revenue, and generate trust.







# The Promise of TrueRoll's Approach

TrueRoll's unique approach to *proactively monitoring* your homestead exemption roll with an AI-powered feedback mechanism has unique advantages:

- **Increased tax revenues** by removing unqualified exemptions and identifying unqualified auto-renewals **before** they renew.
- **Increased social equity** by also identifying **unclaimed** exemptions -- owners who are eligible for homesteads but are not currently enrolled.
- **Reduced citizen disruption** by eliminating difficult collection of back-taxes by proactively identifying signals for exemption disqualification before fines are necessary.
- **Time savings for McLennan CAD** staff by automating the identification of unqualified exemptions across 1,000s of data sources, removing the need to manually monitor rental sites, check returned mail, and read endless obituaries.
- **Improved relationship between the taxpayers** and the Assessor's office through positive press associated with removing unqualified exemptions and enrolling qualified homeowners.<sup>1</sup>
- **Enhanced record-keeping** of parcel investigation history through the implementation of TrueRoll, which contains light-weight case management capabilities.

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<sup>1</sup> All deployments come with an optional PR module to easily create positive coverage around your exemption equality initiative.



## TrueRoll's Main Capabilities

The TrueRoll platform scours 1,000+ data sources to create a prioritized list of potentially unqualified homestead exemptions that need attention.

At the highest level, McLennan will provide its tax roll to our team, and we will return a web-based service that includes the discovery of unqualified exemptions along with accompanying contextualized data in an easy-to-use web interface. The process typically takes 2 weeks to complete from data receipt to TrueRoll delivery.

At a deeper level, the solution has three main components:



### Discovery

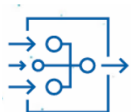
TrueRoll begins with data: Our platform scours a multitude of national and local data sources - from the tax rolls of over 3,000 counties to DMV databases to rental listings to social media profiles - to uncover potentially unqualified homestead exemptions.



### Decision

The next steps are yours: Using TrueRoll's prioritized list, your office will dig deeper to confirm if the candidates TrueRoll has discovered merit further investigation and then take action accordingly.

By reviewing individual candidates, you'll see reasons for the flags, the property's tax history, and more relevant details that all come together to help you make a decision on the qualification of the exemption.



### Action

Once you've reached a verdict on the validity of the exemption, taking action is easy: From within the same user-friendly dashboard, you can opt to send a questionnaire to the homeowner, remove the exemption, lien the property, snooze the candidate, and several other actions.



# Our Comprehensive Data Sources

TrueRoll data was created with homestead exemptions in mind.

Gathering comprehensive data sources for identifying unqualified exemptions is one of the biggest predictors of success for the project. Because this is all we do, TrueRoll uses the most complete proprietary dataset and matching algorithms for tax assessors in the world.

In the list below, we have included a non-exhaustive list of the data sources we use in TrueRoll. Those in **purple** are not believed to be available through any other competitors at the time of this proposal.



- National Tax Parcel Databases
- **National Rental Database**  
(Apartments.com, Realtor.com, Trulia.com, Redfin, AirBnB.com, Homeaway.com, and +20 others)
- **Local MLS Rental / Lease Listings**
- State Driver’s License Databases
- USPS Change of Address Database
- **Historical Address Vacancies**
- Social Security Master Death File
- State and Local Vital Statistics Data
- National & Local Obituary Listings
- Voter Records (registration and voting locations)
- Owner Credit / Address Histories
- Vehicle Registrations
- Utility History
- Liens / Judgments / Bankruptcies
- **Veterans/Active Duty Dataset** (used to identify eligible out of county exemption status)
- Court Filings (probates, estate transfers, etc.)
- **Direct Integration with your CAMA**
- **Custom Data for Your Jurisdiction such as:**
  - Returned Mail to your Office
  - Rental Registrations
  - Your Active Investigations
  - Open Data or 311 Data
  - Fraud Hotline



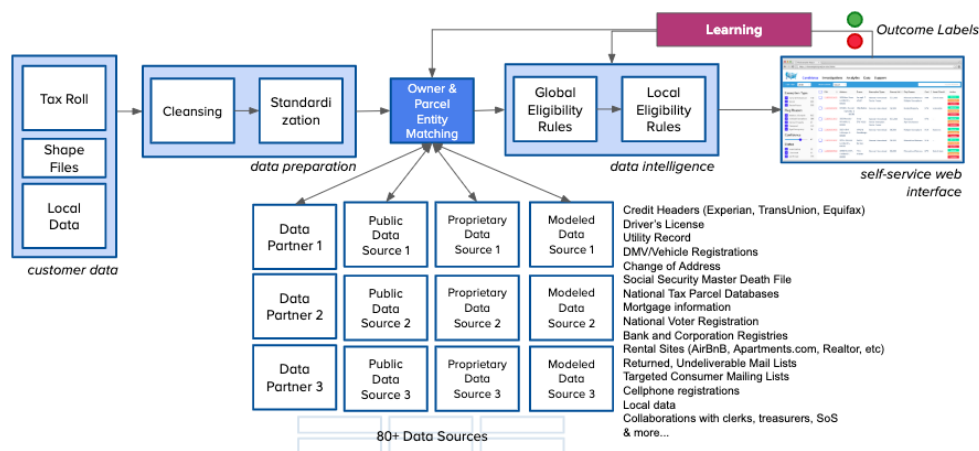
# The TrueRoll Data Science Pipeline

Our proprietary *Data Science Pipeline* solves the difficult challenge of person-and-parcel entity matching across disparate data sources, each data source having varying levels of quality and matching requirements.

Once our client’s tax roll data is cleansed, appended, and matched with our thousands of data sources (public, private, purchased, scraped, etc.), we use 100’s eligibility criteria to find exemptions that may be unqualified.

The Data Science Pipeline then prioritizes the output of unqualified exemption “Candidates” to the web application based on confidence levels. These Candidates are presented for review and potential removal actions via the web-based TrueRoll INBOX. The decisions you make in TrueRoll get sent back to our scoring algorithm to improve its performance over time using machine learning.

Lastly, the Data Science Pipeline will always monitor exemptions. Anytime a parcel is identified as potentially unqualified due to a move, rental listing, or other flag (that also eclipses a confidence threshold), that parcel will be raised to the attention of your exemption analysts for review via their TrueRoll INBOX.



An illustrative example of our data science pipeline and learning feedback loop



# Going Beyond Point-in-Time Audits

Web-based case management that keeps data fresh, captures case history, and learns from your input.

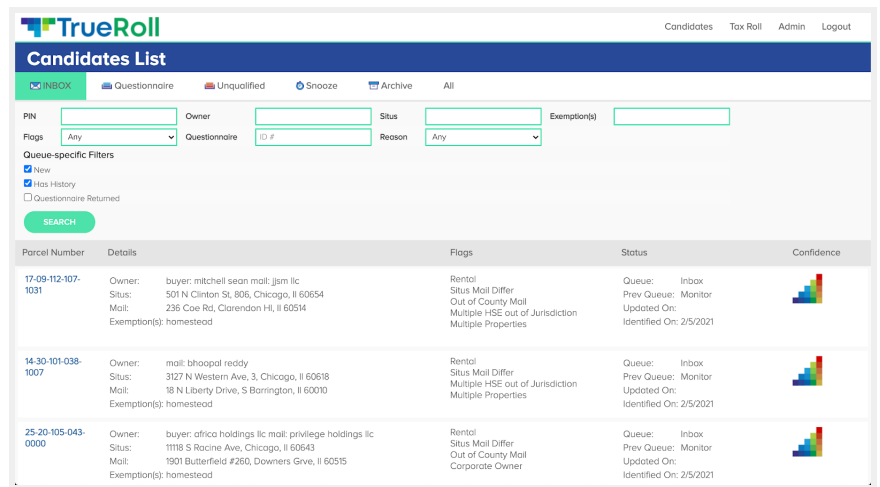
TrueRoll has an web-based case management capability that displays a list of potentially unqualified exemption “Candidates” that have been identified and sorted based on confidence.

A *Candidate* is a parcel/owner combination that has been flagged by one of the hundreds of eligibility rules that match your jurisdictions’ requirements. Over time, TrueRoll learns from your inputs via an AI-powered feedback loop to identify the best candidates in your jurisdiction. No other homestead solution in the world offers this important closed loop.

TrueRoll has a number of case management capabilities designed to keep your exemption process running smoothly. A non-exhaustive list of those capabilities and screens are listed below.

## Candidates List Screen

- Confidence-sorted *Candidates* based on likelihood of being unqualified
- Work queues to manage activities
- Filter / search based on queue, pin, flags, assigned user, labels, etc.
- Role / Group / User assignment capabilities for case workload





# Candidates Details Screen

TrueRoll Candidates Tax Roll Admin Logout

**Candidate Details: 501 N Clinton St, 806, Chicago, IL 60654**

**SITUS INFO**

Address: 501 N Clinton St, 806, Chicago, IL 60654  
Parcel Num: 17-09-112-107-1031  
Owner(s): buyer: mitchell sean  
mail: jism llc  
Class Desc: residential condominium  
Exemption(s): homestead  
Market \$: \$474,230.00  
Assessed \$: \$138,285.00  
Deed Date: 12/13/2019  
County URL: [Link](#)

**MAILING INFO**

Address: 236 Coe Rd, Clarendon HI, IL 60514  
County: Dupage

**CANDIDATE STATUS**

Queue: Inbox

FLAG	DETAILS	DATE
Multiple HSE out of Jurisdiction	236 Coe Rd, Clarendon Hills IL 60514-1002 county: DuPage County, IL parcel: 0902307012 <b>LBCS function:</b> Private household owner name: Sean Mitchell mailing address: 236 Coe Rd Clarendon Hills IL 60514-1002 exemption info: Dual Homestead value: \$297,800 match type: owner, address source: national parcel database date label: last refresh	10/28/20
Situs Mail Differ	mail address: 236 coe rd, clarendon hills, il 60514 mail county: dupage match type(s): house nbr, full address source: tax roll date label: tax roll, as of	8/12/20
Out of County Mail	mail address: 236 Coe Rd, Clarendon Hills, IL 60514 mail county: DuPage County, IL match type: geocode, city name source: tax roll date label: tax roll, as of	8/12/20

Update Add Flag Labels Attach Doc

Documents: None

Update Type: User Update  
Details: Candidate moved from: Inbox to: Unqualified  
Unqualified Start Year: 2013  
Reason: Not Primary Residence  
Note: Property flagged as a rental investigation showed property has homestead exemption.

User: Stephen G Date: 2/22/21

New Label: New Label added: EEU Initial 300  
User: 85user Date: 2/12/21

Records 1-2 of 2

By Updating a Candidate, you can change a Candidate's existing details and Queue.

Queue:

Reason:

Unqualified Start Yr:

Lien:

Add Note

**UPDATE**

© 2021 TrueRoll

- Details from your CAMA, flags, and case history all in one location
- Chronologically sorted “flags” that tell the story of a given parcel/owner and incorporate important meta-data like source, refresh date, and location
- Flag data refreshes weekly, and is automatically incorporated into TrueRoll screens for your review
- Additional non-flag data like nursing home, military, and voter-registration information to add additional context to your decision process
- Ability to add and create custom “Labels” to manage custom workflows
- Ability to manually add flags (like from citizen complaints to your office)
- Ability to attach supporting documentation
- Ability to assign Candidates to specific staff members or groups



## Other Screens Provided as Examples:

*Admin Interface - to set up jurisdiction-specific configurations.*

Label Name	Created On	Updated On	
Office Hours Investigations	2/8/2021		<a href="#">Edit</a>
No File - 2020	2/18/2021		<a href="#">Edit</a>
Interesting Cases	2/11/2021	2/17/2021	<a href="#">Edit</a>
Gold Book - 2020	2/8/2021	2/18/2021	<a href="#">Edit</a>
EEU Initial Training Set	2/11/2021	2/17/2021	<a href="#">Edit</a>
Citizen Complaint	2/9/2021	2/17/2021	<a href="#">Edit</a>
<input type="text"/>			<a href="#">Add</a>

Records 1-6 of 6

*Tax Roll Explorer - to search flags on non-exempt properties and check new applications for dual homesteads, vacancies, and other disqualifying criteria.*

Parcel	Owner	Values	Candidate Details
PIN: 29-17-307-006-0000 Situs: 15615 Vine Ave, Harvey, IL 60426 County Lookup: <a href="#">Link</a>	Owner(s): mail: david azzetta Mailing: 15615 Vine Ave, Harvey, IL 60426 Exemption(s):	Market \$: \$48,790.00 Assessed \$: \$14,227.00 Taxable \$: \$14,227.00	Queue: Identified On: Updated On:
PIN: 13-25-309-006-0000 Situs: 2641 N Troy St, Chicago, IL 60647 County Lookup: <a href="#">Link</a>	Owner(s): buyer: debat donald j mail: donald j debat Mailing: 2633 N Troy St, Chicago, IL 60647 Exemption(s): homestead	Market \$: \$645,180.00 Assessed \$: \$188,134.00 Taxable \$: \$178,134.00	Queue: Inbox Identified On: 2/5/2021 Updated On:
PIN: 12-24-223-034-0000 Situs: 3738 N Oconto Ave, Chicago, IL 60634 County Lookup: <a href="#">Link</a>	Owner(s): senior: drzewiecki robert j mail: robert j drzewiecki Mailing: 3738 N Oconto, Chicago, IL 60634 Exemption(s): homestead   senior freeze   senior	Market \$: \$242,200.00 Assessed \$: \$70,626.00 Taxable \$: \$13,032.00	Queue: Identified On: Updated On:
PIN: 16-04-419-027-0000 Situs: 4946 W Walton St, Chicago, IL 60651 County Lookup: <a href="#">Link</a>	Owner(s): mail: sheila d alford Mailing: 617 Frederick Ave, Bellwood, IL 60104 Exemption(s):	Market \$: \$134,030.00 Assessed \$: \$39,083.00 Taxable \$: \$39,083.00	Queue: Identified On: Updated On:
PIN: 18-13-225-043-0000 Situs: 7306 W 58Th Pl, Summit, IL 60501 County Lookup: <a href="#">Link</a>	Owner(s): senior: mora miguel buyer: mora miguel mail: m & c mora Mailing: 7306 W 58Th Pl, Summit, IL 60501 Exemption(s): senior   homestead	Market \$: \$189,220.00 Assessed \$: \$55,177.00 Taxable \$: \$37,177.00	Queue: Identified On: Updated On:

*Questionnaire Responses - Processing / Scanning in Paper Responses to Questionnaires*

**Receive Paper Questionnaires: Completed by Owner**

Scan your Completed by Owner paper response questionnaires to mark them as received in TrueRoll. To speed entry you may scan the barcode and hit ENTER. An error will occur if you attempt to add a Questionnaire ID that has already been marked received via this process.

Questionnaire ID \*  
  
 --Questionnaire Status--

[SUBMIT](#)

**Review Paper Questionnaires: Completed by Owner**

The Questionnaires below will be processed as paper responses \*Completed by Owner\* in TrueRoll 12 hours after they are added to this list. They will disappear from the list below once processed. Click Delete to remove a questionnaire from the processing queue.

No records found.

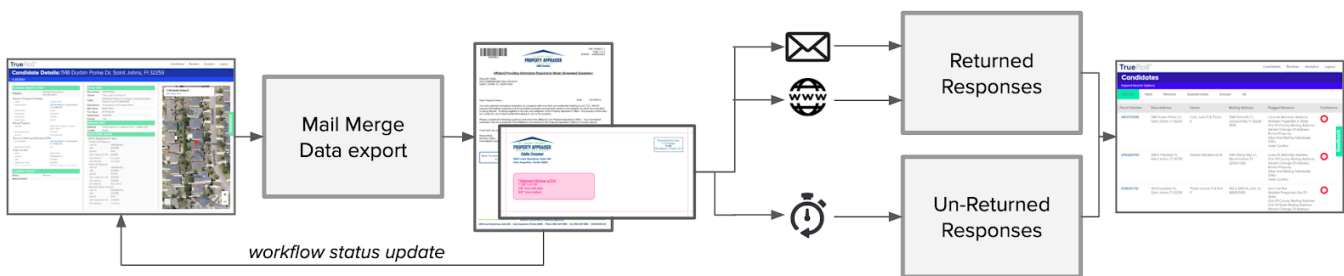


# Citizen Questionnaire Mailers (optional)

As part of the proactive exemption review process, it may be necessary for your County to reach out to taxpayers for additional information. TrueRoll integrates citizen-engagement capabilities into the research process by mailing county-specific questionnaire templates (or denial/removal templates) to give your citizens an opportunity to share contextual information before their exemption is removed.

For potentially unqualified exemptions, the citizen engagement capabilities allow for flag-reason-specific templates to be mailed out to the taxpayers. *Using templates that specifically reference the disqualifying criteria increases the likelihood of truthful responses as compared to a generic questionnaire.*

In this way, homeowners are given an opportunity to provide any additional details or explanation. They also have the option to reply to the questionnaires via the web or mail by using a unique code they received in the mail. Responses to questionnaires from homeowners are automatically populated in the TrueRoll INBOX for your investigation team to review.



**Discovery & Mapping**  
Flags are automatically identified and mapped to specific questionnaire templates in TrueRoll

**Data Merging**  
Data from the identified unqualified flag and tax roll is exported to complete template's dynamic fields

**Printing & Mailing**  
Templates are printed and mailed with unique identifiers to ensure tracking.

**eResponse or Snail**  
Citizens have the opportunity to respond electronically or via mail.

**Scanning & Timeout**  
Electronic or mailed records are scanned and attached to the Candidate records in TrueRoll and are moved to the Questionnaire Review queue.  
Un-returned responses move to the queue for review or automatic removal.

**Review & Determination**  
Case managers review the digitized questionnaires and assign the Candidates to the Valid or Removal queue for further processing



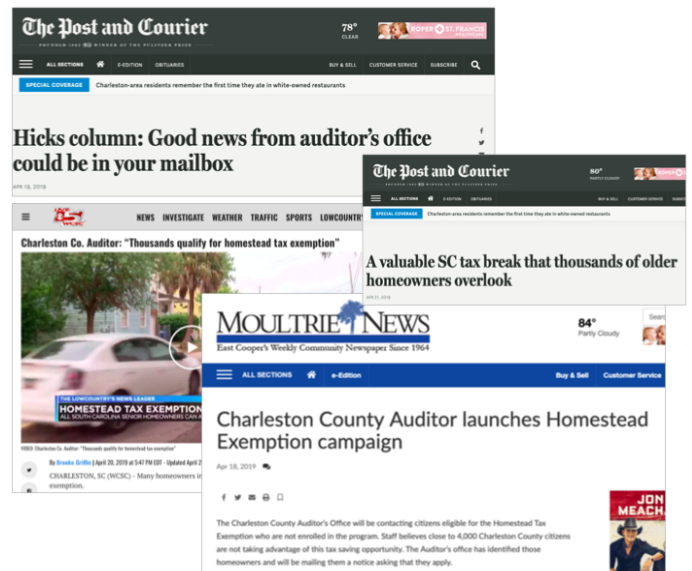


# Unclaimed Exemption Identification

Unclaimed Exemptions definition: Parcel owners who are qualified to receive an exemption but are not currently enrolled.

It is the charge of an Assessor’s office to optimize taxation equity and fairness across its tax base by ensuring that all qualified homeowners are aware of and receiving the benefits afforded to them by state and county exemption laws.

To accomplish these goals, TrueRoll applies the same data science principles described in sections above to identify homeowners that possess qualifying criteria but are not receiving an exemption. The primary objectives of this capability are to:



1. Use multiple data sources and advanced data science techniques to identify as many homeowners with unclaimed exemptions as possible.
2. Prioritize the results based on level-of-confidence to optimize awareness campaigns.
3. Maximize the public exposure of this data-driven effort to enroll homeowners in order to further progress our client’s missions of taxation equality.

It should be noted that lower income, socioeconomically disadvantaged, or non-english-speaking demographics of homeowners are disproportionately underrepresented in their enrollment in beneficial government programs. These demographics are often unenrolled or under-enrolled due to lack of trust or lack of awareness of the policies designed for their benefit. A data-driven approach to identifying qualified homeowners and creating smart-targeted awareness and enrollment campaigns can go a long way to establishing taxation equity and trust within a county community.



# ROI and Pricing

## Return on Investment

TrueRoll™ can often pay for itself in collected back taxes alone, but the full ROI picture can be calculated by quantifying the following financial benefits it can provide:

- Back taxes collected from historically unqualified exemptions
- Annual value of future tax revenue added to the tax roll by removing unqualified exemptions
- Value of staff time saved identifying and investigating properties using manual processes versus automated identification

## Pricing

TrueRoll is priced as an annual recurring service with a 3-year contract.<sup>2</sup> Year one Candidates will include the past 5 years of unqualified exemptions, and the years forward will vet new exemptions as well as monitor renewing exemptions.

TrueRoll is a key component to ensuring that your tax roll and exemptions are always up-to-date. With proactive monitoring, you will never have to perform a dedicated audit again.

<b>Per Monitored Exempt Parcel Per Year</b>	\$0.50
<b>Number of Exempt Parcels</b>	23,500
<b>Setup (2 weeks) / Training / Support</b>	Included
<b>Discount<sup>3</sup></b>	20%
<b>Total</b>	\$9,400

<sup>2</sup> Note, 3 year pricing is opt-out at any time and carries a 100% ROI guarantee where TrueRoll guarantees that we will help you identify at least the same amount in annual savings as our subscription fee listed here, or the difference is refunded at the end of the contract.

<sup>3</sup> Discount applicable if contract / proposal is signed no more than 30 days after proposal issue date.

## MCLENNAN COUNTY APPRAISAL DISTRICT

### Profit & Loss Budget vs. Actual

January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4020 · Revenue from Taxing Entities	4,358,411.03	4,358,411.00	0.03	100.0%
4030 · Interest on Investments	0.00	0.00	0.00	0.0%
4040 · Miscellaneous Revenue	16,081.53	17,000.00	-918.47	94.6%
4045 · BPP RENDITION PENALTY REVENUE	8,353.80	8,000.00	353.80	104.4%
<b>Total Income</b>	<b>4,382,846.36</b>	<b>4,383,411.00</b>	<b>-564.64</b>	<b>100.0%</b>
<b>Gross Profit</b>	<b>4,382,846.36</b>	<b>4,383,411.00</b>	<b>-564.64</b>	<b>100.0%</b>
<b>Expense</b>				
5000 · Salaries				
5001 · Administration	242,376.93	301,775.00	-59,398.07	80.3%
5002 · Appraisal	947,335.67	967,242.00	-19,906.33	97.9%
5003 · Mapping	256,821.53	270,895.00	-14,073.47	94.8%
5004 · Clerical	310,859.31	324,914.17	-14,054.86	95.7%
5008 · Auto and Phone Allowance	124,006.44	137,020.00	-13,013.56	90.5%
<b>Total 5000 · Salaries</b>	<b>1,881,399.88</b>	<b>2,001,846.17</b>	<b>-120,446.29</b>	<b>94.0%</b>
5100 · Benefits				
5105 · FICA Tax Expense	144,638.14	162,500.00	-17,861.86	89.0%
5110 · Health Insurance				
5110-1 · PB&H-Deductible	7,901.94	33,700.00	-25,798.06	23.4%
5110 · Health Insurance - Other	203,088.43	228,200.00	-25,111.57	89.0%
<b>Total 5110 · Health Insurance</b>	<b>210,990.37</b>	<b>261,900.00</b>	<b>-50,909.63</b>	<b>80.6%</b>
5113 · Disability Long Term Insurance	6,857.00	7,200.00	-343.00	95.2%
5115 · Life Insurance	8,520.52	9,100.00	-579.48	93.6%
5117 · Cobra	-1,480.47			
5120 · Longevity	14,352.00	15,700.00	-1,348.00	91.4%
5125 · Pension	256,576.69	277,100.00	-20,523.31	92.6%
5126 · Pension UAAL-TCDRS	30,000.00	30,000.00	0.00	100.0%
5130 · Unemployment Compensation	7,677.04	9,200.00	-1,522.96	83.4%
5135 · Worker's Compensation-TML	8,643.56	17,300.00	-8,656.44	50.0%
<b>Total 5100 · Benefits</b>	<b>686,774.85</b>	<b>790,000.00</b>	<b>-103,225.15</b>	<b>86.9%</b>
5200 · Professional Services				
5201 · Appraisal Review Board	141,840.82	145,679.86	-3,839.04	97.4%
5205 · Appraisal Services	99,338.00	94,022.00	5,316.00	105.7%
5210 · Audit-PB&H	7,000.00	7,000.00	0.00	100.0%
5215 · Board of Directors	736.18	1,200.00	-463.82	61.3%
5217 · Cobra (ARCHIVE)	0.00			
5218 · Computer Services	4,804.00	6,959.00	-2,155.00	69.0%

**MCLENNAN COUNTY APPRAISAL DISTRICT**  
**Profit & Loss Budget vs. Actual**  
 January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<b>5220 · Consulting Services</b>				
5220-1 · Accounting	6,550.00	13,110.00	-6,560.00	50.0%
5220 · Consulting Services - Other	51,045.81	58,482.36	-7,436.55	87.3%
<b>Total 5220 · Consulting Services</b>	57,595.81	71,592.36	-13,996.55	80.4%
<b>5229 · Arbitration</b>	8,719.00	15,000.00	-6,281.00	58.1%
<b>5230 · Legal Services</b>				
5230-1 · Retainer-MVBA	24,700.00	22,800.00	1,900.00	108.3%
5230-2 · Court Cost-MVBA	139,775.96	190,000.00	-50,224.04	73.6%
5230-3 · Misc Legal Services	20,115.00	10,000.00	10,115.00	201.2%
5230-4 · ARB Legal Counsel-RAY ARMSTRONG	5,893.03	3,000.00	2,893.03	196.4%
<b>Total 5230 · Legal Services</b>	190,483.99	225,800.00	-35,316.01	84.4%
<b>5234 · Payroll Service Fee</b>	5,209.10	4,869.00	340.10	107.0%
<b>5235 · Personal Property Lists</b>	2,832.00	2,832.00	0.00	100.0%
<b>5239 · Shredding Service</b>	745.50	815.50	-70.00	91.4%
<b>5240 · Temp Service</b>	10,558.94	25,000.00	-14,441.06	42.2%
<b>Total 5200 · Professional Services</b>	529,863.34	600,769.72	-70,906.38	88.2%
<b>5300 · Office Operation Expenses</b>				
5301 · Dues and Memberships	6,236.85	8,000.00	-1,763.15	78.0%
5305 · Forms and Printing				
5305-1 · Notices	29,818.51	29,818.51	0.00	100.0%
5305-2 · Renditions	4,864.71	5,500.00	-635.29	88.4%
5305-3 · Misc	1,644.00	4,000.00	-2,356.00	41.1%
<b>Total 5305 · Forms and Printing</b>	36,327.22	39,318.51	-2,991.29	92.4%
5310 · Insurance on Bldg-TML	7,916.44	8,500.00	-583.56	93.1%
5315 · Legal Publications-Waco Tribune	9,069.32	8,000.00	1,069.32	113.4%
5317 · Mileage Reimbursement	185.48	300.00	-114.52	61.8%
5320 · Office Equipment Rental				
5320-1 · Postage Machine	5,904.07	5,000.00	904.07	118.1%
5320-2 · Copiers-CTWP	11,343.32	10,000.00	1,343.32	113.4%
<b>Total 5320 · Office Equipment Rental</b>	17,247.39	15,000.00	2,247.39	115.0%
5330 · Postage and Freight				
5330-1 · Postage	119,928.55	128,619.85	-8,691.30	93.2%
5330-2 · Freight	562.70	1,000.00	-437.30	56.3%
<b>Total 5330 · Postage and Freight</b>	120,491.25	129,619.85	-9,128.60	93.0%
5335 · Small Equipment and Furniture	7,235.12	7,235.12	0.00	100.0%
5336 · Small Software	0.00	1,500.00	-1,500.00	0.0%
5340 · Subscriptions and Books	43,332.39	34,132.42	9,199.97	127.0%

**MCLENNAN COUNTY APPRAISAL DISTRICT**  
**Profit & Loss Budget vs. Actual**  
 January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<b>5345 · Supplies</b>				
5345-1 · Office Supplies	26,240.29	24,000.00	2,240.29	109.3%
<b>Total 5345 · Supplies</b>	26,240.29	24,000.00	2,240.29	109.3%
<b>5350 · Training and Education</b>	13,427.71	22,000.00	-8,572.29	61.0%
5355 · Travel	15,530.06	15,000.00	530.06	103.5%
<b>5360 · Utilities</b>				
5360-1 · Phone and Internet	17,569.51	15,547.74	2,021.77	113.0%
5360-2 · Electric	21,719.76	23,000.00	-1,280.24	94.4%
5360-4 · Water and Sewer-City of Waco	3,241.14	3,500.00	-258.86	92.6%
<b>Total 5360 · Utilities</b>	42,530.41	42,047.74	482.67	101.1%
5365 · Misc Expenses	0.00	1,000.00	-1,000.00	0.0%
<b>Total 5300 · Office Operation Expenses</b>	345,769.93	355,653.64	-9,883.71	97.2%
<b>5400 · Maintenance Expenses</b>				
5401 · Building				
5401-1 · Janitorial Services	15,804.00	15,840.00	-36.00	99.8%
5401 · Building - Other	18,110.97	15,000.00	3,110.97	120.7%
<b>Total 5401 · Building</b>	33,914.97	30,840.00	3,074.97	110.0%
5402 · Elevator	0.00	1,000.00	-1,000.00	0.0%
5403 · Lawn Service	4,130.00	4,000.00	130.00	103.3%
5405 · Computer Equipment-Hardware	26,172.86	26,172.86	0.00	100.0%
5410 · Small Equipment and Furniture	2,841.95	2,841.95	0.00	100.0%
5415 · Software Maintenance				
5415-1 · True Automation-Harris	203,015.50	207,225.24	-4,209.74	98.0%
5415-5 · Software Service	7,215.12	4,180.17	3,034.95	172.6%
5415-6 · ESRI	9,974.25	9,974.25	0.00	100.0%
<b>Total 5415 · Software Maintenance</b>	220,204.87	221,379.66	-1,174.79	99.5%
<b>Total 5400 · Maintenance Expenses</b>	287,264.65	286,234.47	1,030.18	100.4%
<b>Total Expense</b>	3,731,072.65	4,034,504.00	-303,431.35	92.5%
<b>Net Ordinary Income</b>	651,773.71	348,907.00	302,866.71	186.8%

**MCLENNAN COUNTY APPRAISAL DISTRICT**  
**Profit & Loss Budget vs. Actual**  
 January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
<b>5500 · Capital Outlay</b>				
5501 · Building Improvements	0.00	7,000.00	-7,000.00	0.0%
5502 · Small Equipment	30.27	1,500.00	-1,469.73	2.0%
5505 · Large Equipment	0.00	15,000.00	-15,000.00	0.0%
5510 · Large Furniture	0.00	1,000.00	-1,000.00	0.0%
5525 · Aerial Photography	167,729.33	196,000.00	-28,270.67	85.6%
<b>Total 5500 · Capital Outlay</b>	167,759.60	220,500.00	-52,740.40	76.1%
<b>5600 · Debt Service Expense</b>				
5601 · Debt Svc Interest-Bldg-Cap 1	43,055.28	43,324.00	-268.72	99.4%
5605 · Debt Svc Principal-Bldg-Cap 1	84,556.10	85,083.00	-526.90	99.4%
<b>Total 5600 · Debt Service Expense</b>	127,611.38	128,407.00	-795.62	99.4%
<b>6000 · Contingency Fund</b>				
6010 · General Contingency Fund	0.00	0.00	0.00	0.0%
<b>Total 6000 · Contingency Fund</b>	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	295,370.98	348,907.00	-53,536.02	84.7%
<b>Net Other Income</b>	-295,370.98	-348,907.00	53,536.02	84.7%
<b>Net Income</b>	<b>356,402.73</b>	<b>0.00</b>	<b>356,402.73</b>	<b>100.0%</b>

**MCLENNAN COUNTY APPRAISAL DISTRICT**  
**Profit & Loss Budget vs. Actual**  
 January through February 2021

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4020 · Revenue from Taxing Entities	1,086,954.13	4,347,817.00	-3,260,862.87	25.0%
4030 · Interest on Investments	0.00	0.00	0.00	0.0%
4035 · Interest - Bnk Accounts	0.00	15,000.00	-15,000.00	0.0%
4040 · Miscellaneous Revenue	1,421.70	2,000.00	-578.30	71.1%
4045 · BPP RENDITION PENALTY REVENUE	2,934.80	8,000.00	-5,065.20	36.7%
<b>Total Income</b>	<b>1,091,310.63</b>	<b>4,372,817.00</b>	<b>-3,281,506.37</b>	<b>25.0%</b>
<b>Gross Profit</b>	<b>1,091,310.63</b>	<b>4,372,817.00</b>	<b>-3,281,506.37</b>	<b>25.0%</b>
<b>Expense</b>				
<b>5000 · Salaries</b>				
5001 · Administration	43,923.54	301,775.00	-257,851.46	14.6%
5002 · Appraisal	191,379.33	997,242.00	-805,862.67	19.2%
5003 · Mapping	36,559.94	271,300.00	-234,740.06	13.5%
5004 · Clerical	47,232.12	405,952.00	-358,719.88	11.6%
5006 · Part Time	0.00	48,000.00	-48,000.00	0.0%
5008 · Auto and Phone Allowance	19,663.00	137,020.00	-117,357.00	14.4%
5000 · Salaries - Other	0.00	0.00	0.00	0.0%
<b>Total 5000 · Salaries</b>	<b>338,757.93</b>	<b>2,161,289.00</b>	<b>-1,822,531.07</b>	<b>15.7%</b>
<b>5100 · Benefits</b>				
5105 · FICA Tax Expense	25,882.76	162,100.00	-136,217.24	16.0%
5110 · Health Insurance				
5110-1 · PB&H-Deductible	2,283.10	35,100.00	-32,816.90	6.5%
5110 · Health Insurance - Other	38,440.85	239,000.00	-200,559.15	16.1%
<b>Total 5110 · Health Insurance</b>	<b>40,723.95</b>	<b>274,100.00</b>	<b>-233,376.05</b>	<b>14.9%</b>
5113 · Disability Long Term Insurance	1,133.11	7,200.00	-6,066.89	15.7%
5115 · Life Insurance	1,364.38	9,100.00	-7,735.62	15.0%
5117 · Cobra	1,181.12	0.00	1,181.12	100.0%
5120 · Longevity	14,448.00	15,100.00	-652.00	95.7%
5125 · Pension	44,038.56	276,700.00	-232,661.44	15.9%
5126 · Pension UAAL-TCDRS	0.00	0.00	0.00	0.0%
5130 · Unemployment Compensation	5,863.30	7,400.00	-1,536.70	79.2%
5135 · Worker's Compensation-TML	8,463.00	17,300.00	-8,837.00	48.9%
5100 · Benefits - Other	0.00	0.00	0.00	0.0%
<b>Total 5100 · Benefits</b>	<b>143,098.18</b>	<b>769,000.00</b>	<b>-625,901.82</b>	<b>18.6%</b>

## MCLENNAN COUNTY APPRAISAL DISTRICT

### Profit & Loss Budget vs. Actual

January through February 2021

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
<b>5200 · Professional Services</b>				
5201 · Appraisal Review Board	1,047.70	120,000.00	-118,952.30	0.9%
5205 · Appraisal Services	21,058.00	66,000.00	-44,942.00	31.9%
5210 · Audit-PB&H	0.00	6,700.00	-6,700.00	0.0%
5215 · Board of Directors	5.39	1,200.00	-1,194.61	0.4%
5217 · Cobra (ARCHIVE)	0.00	0.00	0.00	0.0%
5218 · Computer Services	220.00	4,500.00	-4,280.00	4.9%
5220 · Consulting Services				
5220-1 · Accounting	650.00	13,110.00	-12,460.00	5.0%
5220-5 · Homestead Audit Services	0.00	0.00	0.00	0.0%
5220 · Consulting Services - Other	9,673.48	0.00	9,673.48	100.0%
<b>Total 5220 · Consulting Services</b>	10,323.48	13,110.00	-2,786.52	78.7%
5229 · Arbitration	450.00	15,000.00	-14,550.00	3.0%
5230 · Legal Services				
5230-1 · Retainer-MVBA	1,900.00	22,800.00	-20,900.00	8.3%
5230-2 · Court Cost-MVBA	8,022.07	180,000.00	-171,977.93	4.5%
5230-3 · Misc Legal Services	1,690.00	10,000.00	-8,310.00	16.9%
5230-4 · ARB Legal Counsel-RAY ARMSTRONG	0.00	3,000.00	-3,000.00	0.0%
5230 · Legal Services - Other	0.00	0.00	0.00	0.0%
<b>Total 5230 · Legal Services</b>	11,612.07	215,800.00	-204,187.93	5.4%
5234 · Payroll Service Fee	803.00	4,869.00	-4,066.00	16.5%
5235 · Personal Property Lists	0.00	2,800.00	-2,800.00	0.0%
5239 · Shredding Service	525.00	1,500.00	-975.00	35.0%
5240 · Temp Service	0.00	25,000.00	-25,000.00	0.0%
5200 · Professional Services - Other	0.00	0.00	0.00	0.0%
<b>Total 5200 · Professional Services</b>	46,044.64	476,479.00	-430,434.36	9.7%
<b>5300 · Office Operation Expenses</b>				
5301 · Dues and Memberships	2,035.00	8,000.00	-5,965.00	25.4%
5305 · Forms and Printing				
5305-1 · Notices	0.00	28,000.00	-28,000.00	0.0%
5305-2 · Renditions	3,449.33	5,500.00	-2,050.67	62.7%
5305-3 · Misc	280.00	4,400.00	-4,120.00	6.4%
5305 · Forms and Printing - Other	0.00	0.00	0.00	0.0%
<b>Total 5305 · Forms and Printing</b>	3,729.33	37,900.00	-34,170.67	9.8%
5310 · Insurance on Bldg-TML	7,499.24	8,500.00	-1,000.76	88.2%
5315 · Legal Publications-Waco Tribune	2,231.76	8,000.00	-5,768.24	27.9%
5317 · Mileage Reimbursement	0.00	300.00	-300.00	0.0%



**MCLENNAN COUNTY APPRAISAL DISTRICT**  
**Profit & Loss Budget vs. Actual**  
 January through February 2021

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
<b>5320 · Office Equipment Rental</b>				
5320-1 · Postage Machine	431.61	5,000.00	-4,568.39	8.6%
5320-2 · Copiers-CTWP	2,265.74	10,000.00	-7,734.26	22.7%
5320 · Office Equipment Rental - Other	0.00	0.00	0.00	0.0%
<b>Total 5320 · Office Equipment Rental</b>	2,697.35	15,000.00	-12,302.65	18.0%
<b>5330 · Postage and Freight</b>				
5330-1 · Postage	47,696.69	148,100.00	-100,403.31	32.2%
5330-2 · Freight	2.50	1,000.00	-997.50	0.3%
5330 · Postage and Freight - Other	0.00	0.00	0.00	0.0%
<b>Total 5330 · Postage and Freight</b>	47,699.19	149,100.00	-101,400.81	32.0%
5335 · Small Equipment and Furniture	0.00	1,500.00	-1,500.00	0.0%
5336 · Small Software	0.00	1,500.00	-1,500.00	0.0%
5340 · Subscriptions and Books	14,376.09	88,200.00	-73,823.91	16.3%
<b>5345 · Supplies</b>				
5345-1 · Office Supplies	4,434.99	24,000.00	-19,565.01	18.5%
5345 · Supplies - Other	0.00	0.00	0.00	0.0%
<b>Total 5345 · Supplies</b>	4,434.99	24,000.00	-19,565.01	18.5%
5350 · Training and Education	3,582.50	25,000.00	-21,417.50	14.3%
5355 · Travel	-128.58	15,000.00	-15,128.58	-0.9%
<b>5360 · Utilities</b>				
5360-1 · Phone and Internet	4,463.47	13,500.00	-9,036.53	33.1%
5360-2 · Electric	1,727.94	21,000.00	-19,272.06	8.2%
5360-4 · Water and Sewer-City of Waco	246.64	4,000.00	-3,753.36	6.2%
5360 · Utilities - Other	0.00	0.00	0.00	0.0%
<b>Total 5360 · Utilities</b>	6,438.05	38,500.00	-32,061.95	16.7%
5365 · Misc Expenses	0.00	1,000.00	-1,000.00	0.0%
5300 · Office Operation Expenses - Other	0.00	0.00	0.00	0.0%
<b>Total 5300 · Office Operation Expenses</b>	94,594.92	421,500.00	-326,905.08	22.4%
<b>5400 · Maintenance Expenses</b>				
<b>5401 · Building</b>				
5401-1 · Janitorial Services	2,634.00	15,840.00	-13,206.00	16.6%
5401 · Building - Other	8,753.92	15,000.00	-6,246.08	58.4%
<b>Total 5401 · Building</b>	11,387.92	30,840.00	-19,452.08	36.9%
5402 · Elevator	0.00	1,000.00	-1,000.00	0.0%
5403 · Lawn Service	1,133.33	4,000.00	-2,866.67	28.3%
5405 · Computer Equipment-Hardware	0.00	2,000.00	-2,000.00	0.0%
5410 · Small Equipment and Furniture	0.00	2,000.00	-2,000.00	0.0%

**MCLENNAN COUNTY APPRAISAL DISTRICT**  
**Profit & Loss Budget vs. Actual**  
 January through February 2021

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
<b>5415 · Software Maintenance</b>				
5415-1 · True Automation-Harris	106,813.64	168,902.00	-62,088.36	63.2%
5415-5 · Software Service	553.60	4,000.00	-3,446.40	13.8%
5415-6 · ESRI	9,974.25	9,900.00	74.25	100.8%
5415 · Software Maintenance - Other	0.00	0.00	0.00	0.0%
<b>Total 5415 · Software Maintenance</b>	<b>117,341.49</b>	<b>182,802.00</b>	<b>-65,460.51</b>	<b>64.2%</b>
<b>Total 5400 · Maintenance Expenses</b>	<b>129,862.74</b>	<b>222,642.00</b>	<b>-92,779.26</b>	<b>58.3%</b>
<b>Total Expense</b>	<b>752,358.41</b>	<b>4,050,910.00</b>	<b>-3,298,551.59</b>	<b>18.6%</b>
<b>Net Ordinary Income</b>	<b>338,952.22</b>	<b>321,907.00</b>	<b>17,045.22</b>	<b>105.3%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
<b>5500 · Capital Outlay</b>				
5501 · Building Improvements	0.00	5,000.00	-5,000.00	0.0%
5502 · Small Equipment	0.00	2,500.00	-2,500.00	0.0%
5505 · Large Equipment	0.00	10,000.00	-10,000.00	0.0%
5510 · Large Furniture	0.00	1,000.00	-1,000.00	0.0%
5525 · Aerial Photography	22,275.31	75,000.00	-52,724.69	29.7%
5500 · Capital Outlay - Other	0.00	0.00	0.00	0.0%
<b>Total 5500 · Capital Outlay</b>	<b>22,275.31</b>	<b>93,500.00</b>	<b>-71,224.69</b>	<b>23.8%</b>
<b>5600 · Debt Service Expense</b>				
5601 · Debt Svc Interest-Bldg-Cap 1	0.00	39,452.00	-39,452.00	0.0%
5605 · Debt Svc Principal-Bldg-Cap 1	0.00	88,955.00	-88,955.00	0.0%
5600 · Debt Service Expense - Other	0.00	0.00	0.00	0.0%
<b>Total 5600 · Debt Service Expense</b>	<b>0.00</b>	<b>128,407.00</b>	<b>-128,407.00</b>	<b>0.0%</b>
<b>6000 · Contingency Fund</b>				
6010 · General Contingency Fund	0.00	100,000.00	-100,000.00	0.0%
6000 · Contingency Fund - Other	0.00	0.00	0.00	0.0%
<b>Total 6000 · Contingency Fund</b>	<b>0.00</b>	<b>100,000.00</b>	<b>-100,000.00</b>	<b>0.0%</b>
<b>Total Other Expense</b>	<b>22,275.31</b>	<b>321,907.00</b>	<b>-299,631.69</b>	<b>6.9%</b>
<b>Net Other Income</b>	<b>-22,275.31</b>	<b>-321,907.00</b>	<b>299,631.69</b>	<b>6.9%</b>
<b>Net Income</b>	<b>316,676.91</b>	<b>0.00</b>	<b>316,676.91</b>	<b>100.0%</b>

**MCLENNAN COUNTY APPRAISAL DISTRICT  
Profit Loss Budget Yearly Comparison**

	Final Budget			Approved	Estimated		Forecast				
	2018	2019	2020	2021	2022		2023	2024	2025	2026	2027
Litigation				300,000	300,000		300,000	300,000	300,000	300,000	
Capital Improvements				80,663	80,663		80,663	80,663	80,663	80,663	
Technology and Professional Services				735,845	605,845		505,845	405,845	305,845	205,845	
<b>Income</b>											
4020 · Revenue from Taxing Entities	4,626,143	4,451,232	4,358,411	4,347,817	4,282,931	-1%	4,282,370	4,302,320	4,379,034	4,452,563	4,527,292
4025 · Surplus from Prior Year					130,000		100,000	100,000	100,000	100,000	100,000
4030 · Interest on Investments	150	150									
4032 · Interest from CD's											
4033 · Interest from MM*Met Life											
4035 · Interest - Bank Accts			-	15,000	15,000		15,000	15,000	15,000	15,000	15,000
4040 · Miscellaneous Revenue	4,000	4,000	16,082	2,000	2,000	0%	4,000	4,000	4,000	4,000	4,000
4045 · BPP RENDITION PENALTY REVENUE	10,000	10,000	8,354	8,000	8,000	0%	10,000	10,000	10,000	10,000	10,000
<b>Total Income</b>	<b>4,640,293</b>	<b>4,465,382</b>	<b>4,382,846</b>	<b>4,372,817</b>	<b>4,437,931</b>	<b>1%</b>	<b>4,411,370</b>	<b>4,431,320</b>	<b>4,508,034</b>	<b>4,581,563</b>	<b>4,656,292</b>
<b>Gross Profit</b>	<b>4,640,293</b>	<b>4,465,382</b>	<b>4,382,846</b>	<b>4,372,817</b>	<b>4,437,931</b>	<b>1%</b>	<b>4,411,370</b>	<b>4,431,320</b>	<b>4,508,034</b>	<b>4,581,563</b>	<b>4,656,292</b>
<b>Expense</b>											
<b>5000 · Salaries</b>											
5001 · Administration	358,509	293,475	242,376.93	301,775	288,864	-4%	296,086	303,488	311,075	318,852	326,824
5002 · Appraisal	963,048	953,020	947,335.67	997,242	960,128	-4%	984,131	1,008,734	1,033,952	1,059,801	1,086,296
5003 · Mapping	160,413	267,585	256,821.53	271,300	244,602	-10%	250,717	256,985	263,410	269,995	276,745
5004 · Clerical	444,850	396,102	310,859.31	405,952	452,158	11%	463,462	475,049	486,925	499,098	511,575
5006 · Part Time				48,000	-	-100%	-	-	-	-	-
5008 · Auto and Phone Allowance	137,020	137,020	124,006	137,020	137,020	0%	137,020	137,020	137,020	137,020	137,020
<b>Total 5000 · Salaries</b>	<b>2,063,840</b>	<b>2,047,202</b>	<b>1,881,400</b>	<b>2,161,289</b>	<b>2,082,772</b>	<b>-4%</b>	<b>2,131,416</b>	<b>2,181,276</b>	<b>2,232,382</b>	<b>2,284,767</b>	<b>2,338,460</b>
<b>5100 · Benefits</b>											
5105 · FICA Tax Expense	158,425	153,900	144,638	162,100	159,700	-1%	170,513	174,502	178,591	182,781	187,077
5110 · Health Insurance											
5110-1 · PB&H-Deductible	34,000	33,700	7,902	35,100	35,100	0%	35,100	35,100	35,100	35,100	35,100
5110 · Health Insurance - Other	234,000	227,900	203,088	239,000	239,000	0%	243,780	248,656	253,629	258,701	263,875
<b>Total 5110 · Health Insurance</b>	<b>268,000.00</b>	<b>261,600</b>	<b>210,990</b>	<b>274,100</b>	<b>274,100</b>	<b>0%</b>	<b>278,880</b>	<b>283,756</b>	<b>288,729</b>	<b>293,801</b>	<b>298,975</b>
5113 · Disability Long Term Insurance	6,000	6,100	6,857	7,200	7,100	-1%	7,100	7,100	7,100	7,100	7,100
5115 · Life Insurance	8,850	8,600	8,521	9,100	8,900	-2%	8,900	8,900	8,900	8,900	8,900
5117 Cobra			(1,480)								
5120 · Longevity	14,832	13,500	14,352	15,100	15,300	1%	16,000	16,000	16,000	16,000	16,000
5125 · Pension	269,944	262,200	256,577	276,700	272,800	-1%	277,084	283,566	290,210	297,020	304,000
5126 · Pension UAAL-TCDRS	30,000	30,100	30,000	-	-		-	-	-	-	-
5130 · Unemployment Compensation	9,200	9,200	7,677	7,400	8,000	8%	9,200	9,200	9,200	9,200	9,200
5135 · Workers Compensation-TML	16,800	16,500	8,644	17,300	16,800	-3%	17,000	17,000	17,000	17,000	17,000
<b>Total 5100 · Benefits</b>	<b>782,051</b>	<b>761,700</b>	<b>686,775</b>	<b>769,000</b>	<b>762,700</b>	<b>-1%</b>	<b>784,677</b>	<b>800,024</b>	<b>815,729</b>	<b>831,802</b>	<b>848,252</b>
<b>5200 · Professional Services</b>											
5201 · Appraisal Review Board	80,000	119,200	141,840.82	120,000	140,000	17%	100,000	100,000	100,000	100,000	100,000
5205 · Appraisal Services	30,000	30,000	99,338.00	66,000	114,000	73%	114,000	114,000	114,000	114,000	114,000
5210 · Audit-PB&H	6,500	6,850	7,000.00	6,700	7,200	7%	6,700	6,700	6,700	6,700	6,700
5215 · Board of Directors	1,200	1,200	736.18	1,200	1,200	0%	1,200	1,200	1,200	1,200	1,200
5218 · Computer Services	10,000	20,000	4,804.00	4,500	4,500	0%	4,500	4,500	4,500	4,500	4,500
5220 · Consulting Services											
5220-1 · Accounting	-	11,700	6,550.00	13,110	13,110	0%	13,110	13,110	13,110	13,110	13,110
5220-2 · Misc Consulting			51,045.81								
5220 · Homestead Audit Service	110,600.00	112,300.00		0.00	25,000.00		25,000	25,000	25,000	25,000	25,000
<b>Total 5220 · Consulting Services</b>	<b>110,600.00</b>	<b>124,000.00</b>	<b>57,595.81</b>	<b>13,110.00</b>	<b>38,110.00</b>	<b>191%</b>	<b>38,110.00</b>	<b>38,110.00</b>	<b>38,110.00</b>	<b>38,110.00</b>	<b>38,110.00</b>
5229 · Arbitration	3,000	19,000	8,719	15,000	15,000	0%	15,000	15,000	15,000	15,000	15,000

**MCLENNAN COUNTY APPRAISAL DISTRICT  
Profit Loss Budget Yearly Comparison**

	Final Budget			Approved	Estimated		Forecast					
	2018	2019	2020	2021	2022		2023	2024	2025	2026	2027	
<b>5230 · Legal Services</b>												
5230-1 · Retainer-MVBA	24,000	24,000	24,700	22,800	22,800	0%	22,800	22,800	22,800	22,800	22,800	
5230-2 · Court Cost-MVBA	450,000	155,000	139,776	180,000	170,000	-6%	170,000	170,000	170,000	170,000	170,000	
5230-3 · Misc Legal Services	20,000	20,000	20,115	10,000	10,000	0%	10,000	10,000	10,000	10,000	10,000	
5230-4 · ARB Legal Counsel-RAY ARMSTRON	5,000	5,000	5,893	3,000	5,000	67%	5,000	5,000	5,000	5,000	5,000	
<b>Total 5230 · Legal Services</b>	<b>499,000</b>	<b>204,000</b>	<b>190,484</b>	<b>215,800</b>	<b>207,800</b>	<b>-4%</b>	<b>207,800</b>	<b>207,800</b>	<b>207,800</b>	<b>207,800</b>	<b>207,800</b>	
5234 · Payroll Service Fee	4,869	4,869	5,209	4,869	5,300	9%	4,869	4,869	4,869	4,870	4,870	
5235 · Personal Property Lists	2,500	2,800	2,832	2,800	2,875	3%	2,875	2,875	2,875	2,875	2,875	
5239 · Shredding Service	500	500	746	1,500	1,500	0%	500	500	500	500	500	
5240 · Temp Service	75,000	60,000	10,559	25,000	15,000	-40%	15,000	15,000	15,000	15,000	15,000	
<b>Total 5200 · Professional Services</b>	<b>823,169</b>	<b>592,419</b>	<b>529,863</b>	<b>476,479</b>	<b>552,485</b>	<b>16%</b>	<b>510,554</b>	<b>510,554</b>	<b>510,554</b>	<b>510,555</b>	<b>510,555</b>	
<b>5300 · Office Operation Expenses</b>												
5301 · Dues and Memberships	6,000	6,000	6,237	8,000	8,000	0%	8,000	8,000	8,000	8,000	8,000	
5305 · Forms and Printing												
5305-1 · Notices	24,200	28,000	29,819	28,000	30,000	7%	30,000	30,000	30,000	30,000	30,000	
5305-2 · Renditions	8,250	7,500	4,865	5,500	5,500	0%	5,500	5,500	5,500	5,500	5,500	
5305-3 · Misc	4,400	5,000	1,644	4,400	4,400	0%	4,400	4,400	4,400	4,400	4,400	
<b>Total 5305 · Forms and Printing</b>	<b>36,850</b>	<b>40,500</b>	<b>36,327</b>	<b>37,900</b>	<b>39,900</b>	<b>5%</b>	<b>39,900</b>	<b>39,900</b>	<b>39,900</b>	<b>39,900</b>	<b>39,900</b>	
5310 · Insurance on Bldg-TML	7,300	7,700	7,916.44	8,500	8,000	-6%	8,000	8,000	8,000	8,000	8,000	
5315 · Legal Publications-Waco Tribune	6,000	8,000	9,069.32	8,000	9,100	14%	9,100	9,100	9,100	9,100	9,100	
5317 · Mileage Reimbursement	1,000	1,000	185.48	300	300	0%	300	300	300	300	300	
5320 · Office Equipment Rental												
5320-1 · Postage Machine-Neopost	6,700	5,000	5,904.07	5,000	6,000	20%	6,000	6,000	6,000	6,000	6,000	
5320-2 · Copiers-CTWP	12,000	10,000	11,343.32	10,000	12,000	20%	10,000	10,000	10,000	10,000	10,000	
<b>Total 5320 · Office Equipment Rental</b>	<b>18,700</b>	<b>15,000</b>	<b>17,247</b>	<b>15,000</b>	<b>18,000</b>	<b>20%</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	
5330 · Postage and Freight												
5330-1 · Postage	94,500	95,000	119,929	148,100	125,000	-16%	127,500	130,050	132,651	135,304	138,010	
5330-2 · Freight	900	1,500	563	1,000	750	-25%	750	750	750	750	750	
<b>Total 5330 · Postage and Freight</b>	<b>95,400</b>	<b>96,500</b>	<b>120,491</b>	<b>149,100</b>	<b>125,750</b>	<b>-16%</b>	<b>128,250</b>	<b>130,800</b>	<b>133,401</b>	<b>136,054</b>	<b>138,760</b>	
5335 · Small Equipment and Furniture	2,000	2,000	7,235.12	1,500	1,500	0%	1,500	1,500	1,500	1,500	1,500	
5336 · Small Software	3,000	3,000	0.00	1,500	1,500	0%	1,500	1,500	1,500	1,500	1,500	
5340 · Subscriptions and Books	20,000	44,000	43,332.39	88,200	41,772	-53%	43,861	46,054	48,356	50,774	53,313	
5345 · Supplies												
5345-1 · Office Supplies	24,000	24,000	26,240.29	24,000	26,000	8%	26,000	26,000	26,000	26,000	26,000	
<b>Total 5345 · Supplies</b>	<b>24,000</b>	<b>24,000</b>	<b>26,240</b>	<b>24,000</b>	<b>26,000</b>	<b>8%</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	
5350 · Training and Education	17,000	17,000	13,427.71	25,000	25,000	0%	20,000	20,000	20,000	20,000	20,000	
5355 · Travel	15,000	15,000	15,530.06	15,000	15,000	0%	15,000	15,000	15,000	15,000	15,000	
5360 · Utilities												
5360-1 · Phone and Internet	20,000	14,000	17,569.51	13,500	17,600	30%	17,600	17,600	17,600	17,600	17,600	
5360-2 · Electric-Hudson	27,000	23,000	21,719.76	21,000	21,000	0%	24,000	24,000	24,000	24,000	24,000	
5360-4 · Water and Sewer-City of Waco	4,800	4,000	3,241.14	4,000	3,500	-13%	4,000	4,000	4,000	4,000	4,000	
<b>Total 5360 · Utilities</b>	<b>51,800</b>	<b>41,000</b>	<b>42,530</b>	<b>38,500</b>	<b>42,100</b>	<b>9%</b>	<b>45,600</b>	<b>45,600</b>	<b>45,600</b>	<b>45,600</b>	<b>45,600</b>	
5365 · Misc Expenses	1,351	1,000	-	1,000	1,000	0%	1,000	1,000	1,000	1,000	1,000	
5366 · Bank Service Fee												
<b>Total 5300 · Office Operation Expenses</b>	<b>305,401</b>	<b>321,700</b>	<b>345,770</b>	<b>421,500</b>	<b>362,922</b>	<b>-14%</b>	<b>364,011</b>	<b>368,754</b>	<b>373,657</b>	<b>378,728</b>	<b>383,973</b>	

## MCLENNAN COUNTY APPRAISAL DISTRICT Profit Loss Budget Yearly Comparison

	Final Budget			Approved	Estimated		Forecast					
	2018	2019	2020	2021	2022		2023	2024	2025	2026	2027	
<b>5400 · Maintenance Expenses</b>												
<b>5401 · Building</b>	10,000											
<b>5401 Building Other</b>		16,000	18,111	15,000	15,000	0%	15,000	15,000	15,000	15,000	15,000	
<b>5401-1 Janitorial Service</b>		20,000	15,804	15,840	15,840	0%	16,500	16,500	16,500	16,500	15,840	
<b>Total 5401 · Building</b>		36,000	33,915	30,840	30,840	0%	31,500	31,500	31,500	31,500	30,840	
<b>5402 · Elevator</b>	5,000	5,000	-	1,000	1,000	0%	2,000	2,000	2,000	2,000	2,000	
<b>5222 · Lawn Service</b>		3,000	4,130	4,000	4,200	5%	4,200	4,200	4,200	4,200	4,200	
<b>5405 · Computer Equipment-Hardware</b>	6,000	6,000	26,173	2,000	2,000	0%	3,000	3,000	3,000	3,000	3,000	
<b>5410 · Small Equipment and Furniture</b>	3,000	3,000	2,842	2,000	2,000	0%	2,000	2,000	2,000	2,000	2,000	
<b>5415 · Software Maintenance</b>												
<b>5415-1 · True Automation-Harris</b>	104,421	274,000	203,016	168,902	182,000	8%	194,000	194,000	194,000	194,000	194,000	
<b>5415-5 · Software Service</b>	6,000	6,000	7,215	4,000	4,000	0%	4,000	4,000	4,000	4,000	4,000	
<b>5415-6 · ESRI</b>	10,000	10,000	9,974	9,900	9,900	0%	9,900	9,900	9,900	9,900	9,900	
<b>Total 5415 · Software Maintenance</b>	120,421	290,000	220,205	182,802	195,900	7%	207,900	207,900	207,900	207,900	207,900	
<b>Total 5400 · Maintenance Expenses</b>	146,221	343,000	287,265	222,642	235,940	6%	250,600	250,600	250,600	250,600	249,940	
<b>Total Expense</b>	4,143,082	4,066,021	3,731,073	4,050,910	3,996,819	-1%	4,041,258	4,111,207	4,182,922	4,256,451	4,331,180	
<b>Net Ordinary Income</b>	494,612	399,361	651,774	321,907	441,112	37%	370,112	320,113	325,112	325,112	325,112	
<b>5500 · Capital Outlay</b>												
<b>5501 · Building Improvements</b>	5,000	5,000	-	5,000	5,000	0%	55,000	5,000	5,000	5,000	5,000	
<b>5502 · Small Equipment</b>	5,000	5,000	30	2,500	2,500	0%	1,500	1,500	1,500	1,500	1,500	
<b>5505 · Large Equipment</b>	60,000	50,000	-	10,000	130,000	1200%	10,000	10,000	15,000	15,000	15,000	
<b>5510 · Large Furniture</b>	1,000	1,000	-	1,000	1,000	0%	1,000	1,000	1,000	1,000	1,000	
<b>5525 · Aerial Photography-Pictometry</b>	196,000	196,000	167,729	75,000	75,000	0%	75,000	75,000	75,000	75,000	75,000	
<b>Total 5500 · Capital Outlay</b>	267,000	257,000	167,760	93,500	213,500	128%	142,500	92,500	97,500	97,500	97,500	
<b>5600 · Debt Service Expense</b>												
<b>5601 · Debt Svc Interest-Bldg-Cap 1</b>	50,256.00	46,735.63	43,055.28	39,452.00	35,185.00	-11%	30,979.00	26,582.00	21,984.00	17,177.00	12,152.00	
<b>5605 · Debt Svc Principal-Bldg-Cap 1</b>	77,356.00	80,875.75	84,556.10	88,955.00	92,427.00	4%	96,633.00	101,031.00	105,628.00	110,435.00	115,460.00	
<b>Total 5600 · Debt Service Expense</b>	127,612	127,611	127,611	128,407	127,612	-1%	127,612	127,613	127,612	127,612	127,612	
<b>6000 · Contingency Fund</b>												
<b>6010 · General Contingency Fund</b>	100,000	14,750	-	100,000	100,000	0%	100,000	100,000	100,000	100,000	100,000	
<b>Total 6000 · Contingency Fund</b>	100,000	14,750	-	100,000	100,000	0%	100,000	100,000	100,000	100,000	100,000	
<b>Total Other Expense</b>	494,612	399,361	295,371	321,907	441,112	37%	370,112	320,113	325,112	325,112	325,112	
<b>Net Other Income</b>	-494,612	-399,361	-295,371	-321,907	-441,112	37%	-370,112	-320,113	-325,112	-325,112	-325,112	
<b>Net Income</b>	-	-	356,403	-	-		-	-	-	-	-	

Storage Device  
Photo project Yr3/3  
Remote backup  
Emergency Exit

MAI Appraiser  
TREPP data  
Industrial Appraisal  
Postage  
Technology

Servers

Rear Driveway

PC 5 yr warranty 2024

GAIN / LOSS

	2018	2019	2020	2021
ISD	MEDIAN	MEDIAN	MEDIAN	MEDIAN
12 AXTELL	12.63	2.05	4.28	4.05
14 BOSQUEVILLE	11.20	5.90	3.09	7.51
16 BRUCEVILLE - EDDY	16.23	3.37	3.47	4.08
18 CHINA SPRING	11.34	5.92	3.25	5.36
20 CONNALLY	14.53	4.07	2.235	9.54
22 CRAWFORD	15.17	3.30	8.93	2.79
24 GHOLSON	19.69	3.12	4.12	4.75
26 HALLSBURG	24.76	2.32	4.38	2.11
28 LA VEGA	10.53	2.72	4.87	9.73
30 LORENA	11.14	4.64	5.86	7.15
32 MART	6.97	4.92	3.46	6.81
34 MCGREGOR	10.14	5.01	5.25	15.93
36 MIDWAY	10.34	4.92	1.93	10.99
38 MOODY	12.73	2.19	3.91	5.32
42 RIESEL	13.48	2.87	6.2	2.47
44 ROBINSON	10.97	3.90	6.07	9.16
46 VALLEY MILLS	25.00	2.03	4.71	3.13
48 WACO	14.08	5.85	5.06	12.54
50 WEST	12.58	2.51	6.415	4.78

COUNTY COUNTY COUNTY COUNTY  
MEDIAN MEDIAN MEDIAN MEDIAN  
11.99 4.74 4.14 9.18

McLENNAN COUNTY



APPRAISAL DISTRICT

April 13, 2021

To: McLennan County Appraisal District Board of Directors

Subject: Taxpayer Liaison Officer Complaints Report

I have no pending or new complaints to report.

I have attached copy of Comptroller's 2020 ARB Survey Results for your review.

Most 2021 residential appraisal notices have been mailed and we are busy assisting property owners/agents with the ARB process.

Thank you and have a blessed day.

A handwritten signature in blue ink that reads "Betty Sanchez". The signature is written in a cursive style and is positioned above a horizontal line.

Betty Sanchez - Taxpayer Liaison Officer

The seal of the Texas Comptroller of Public Accounts is visible in the background. It features a central five-pointed star surrounded by a wreath of olive and oak branches. The words "THE COMPTROLLER OF PUBLIC ACCOUNTS" are inscribed around the perimeter of the seal, and "TEXAS" is written at the bottom.

**Glenn Hegar**

Texas Comptroller of Public Accounts

# Appraisal Review Board Survey 2020 Results

February 2021



# Foreword

Tax Code Section 5.104(a) directs the Comptroller of Public Accounts to develop a survey for the purpose of providing the public an opportunity to offer comments and suggestions concerning procedures used by an appraisal review board (ARB) in conducting a hearing and the fairness and efficiency of the ARB.

Tax Code Section 5.104(l) requires the Comptroller's office to issue an annual report summarizing the comments and suggestions received from property owners. This report is

a compilation and summation of property owner responses received by the Comptroller's office through the survey.

The Comptroller's office does not have authority to intervene in local tax matters or take direct action on any comment or suggestion submitted.

The Comptroller's office provides data received from property owners, their agents, chief appraisers or members of the public in a downloadable electronic spreadsheet from the Comptroller's website at [comptroller.texas.gov/taxes/property-tax/reports/index.php](https://comptroller.texas.gov/taxes/property-tax/reports/index.php).

**The charts in this publication are available in accessible data form (Excel) at:**

[comptroller.texas.gov/taxes/property-tax/docs/2020-exhibits-appendices.xlsx](https://comptroller.texas.gov/taxes/property-tax/docs/2020-exhibits-appendices.xlsx)

# Overview

The Comptroller’s office developed an electronic survey that is administered locally by each appraisal district. This report includes survey responses collected from Jan. 1 through Dec. 16.

The Comptroller’s ARB survey captures information on the performance of ARB panels and full ARBs but does not reflect the result of each protest hearing. Each property owner could complete one survey at the conclusion of a hearing regardless of whether the hearing involved one account or several accounts; whether the accounts were related to the same property or not; and whether the hearing was conducted by a single ARB panel or the full ARB in a single day. Persons participating in a single protest hearing before the same ARB panel or full ARB over several days could complete one survey on each day. Persons participating in

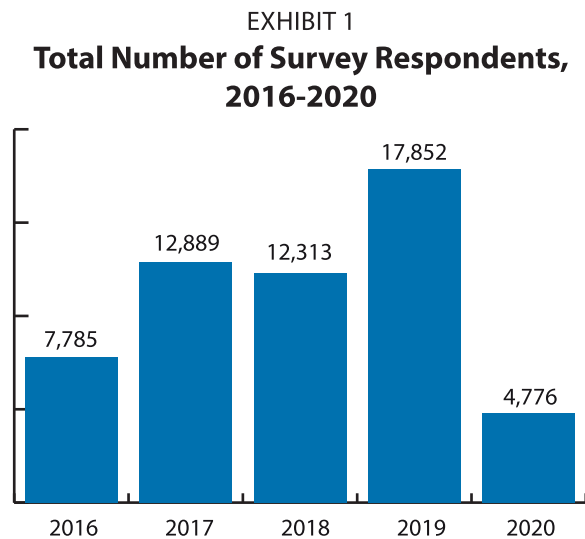
multiple protest hearings before different ARB panels on a single day could complete one survey for each panel.

This report summarizes property owner responses to the Comptroller’s survey by topic. Survey questions requested information, comments or suggestions from property owners on the following six topics:

- survey respondent information;
- the conduct of the ARB members at the hearing;
- the ARB hearing process;
- the overall impression of the ARB hearing;
- the protest of the property considered in a hearing; and
- suggestions to improve the ARB process.

# Respondent Information

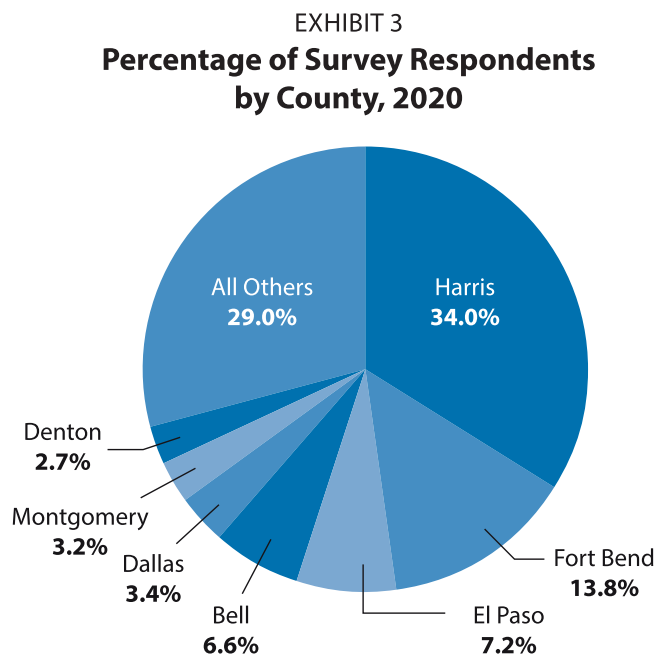
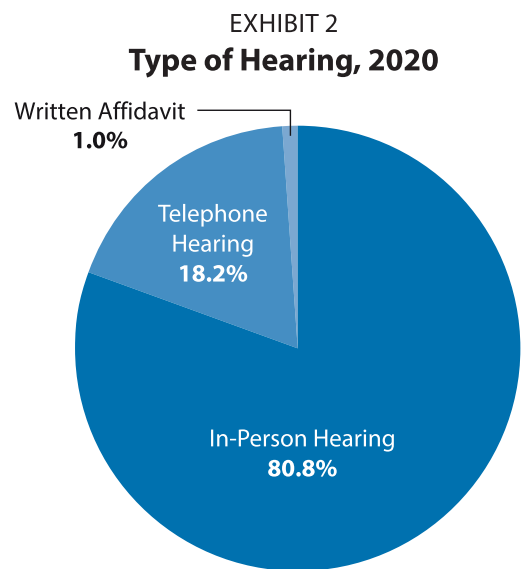
The Comptroller’s 2020 ARB survey received 4,776 responses from property owners or their designated agent who personally attended ARB hearings in 2020. This represents a 73 percent decrease in respondents from 2019. It is possible that the decrease in survey responses is attributable to scheduling delays and increased telephonic hearings in response to the coronavirus pandemic. **Exhibit 1** shows the total number of respondents for the last five years of the survey.



**Exhibit 2** shows that 80.8 percent of the 2020 survey respondents attended live hearings, while 18.2 percent of respondents attended a telephone conference call hearing and one percent of respondents participated in a hearing by written affidavit (not part of a telephone conference call hearing). This year’s survey responses included significantly more property owners or agents that attended a telephone hearing due to the pandemic.

Of the 254 Texas counties, 145 had property owners who responded to the ARB survey and 109 had no respondents. Of the 145 counties with respondents, seven counties had more than 100 property owners respond to the ARB survey. **Exhibit 3** shows that 71 percent of all respondents were from these seven counties.

**Appendix 1** lists the seven counties with more than 100 property owner respondents this year. **Appendix 2** shows the breakdown of the number of responses received from each county this year and the percentage of the total responses received. It does not include the 109 counties in which no property owners responded to the ARB survey.



# Conduct of ARB Members

The Comptroller’s ARB survey gives property owners an opportunity to comment about the conduct of the ARB members at the hearing. Property owners can select strongly agree, agree, no opinion, disagree or strongly disagree that the conduct of ARB members was courteous, attentive, knowledgeable, organized and fair. **Exhibit 4** shows the breakdown by percentage of responses to each question. As in previous years, more than half of the 2020 respondents

indicated they agree that ARB members demonstrated appropriate conduct.

**Exhibit 5** contrasts five years of survey responses using combined percentages for respondents indicating strongly agree or agree. **Appendix 3** shows the annual variance from 2016 through 2020, which indicates more than a 10 percent decrease in all areas in the last year.

EXHIBIT 4  
Percentage of Survey Responses, 2020

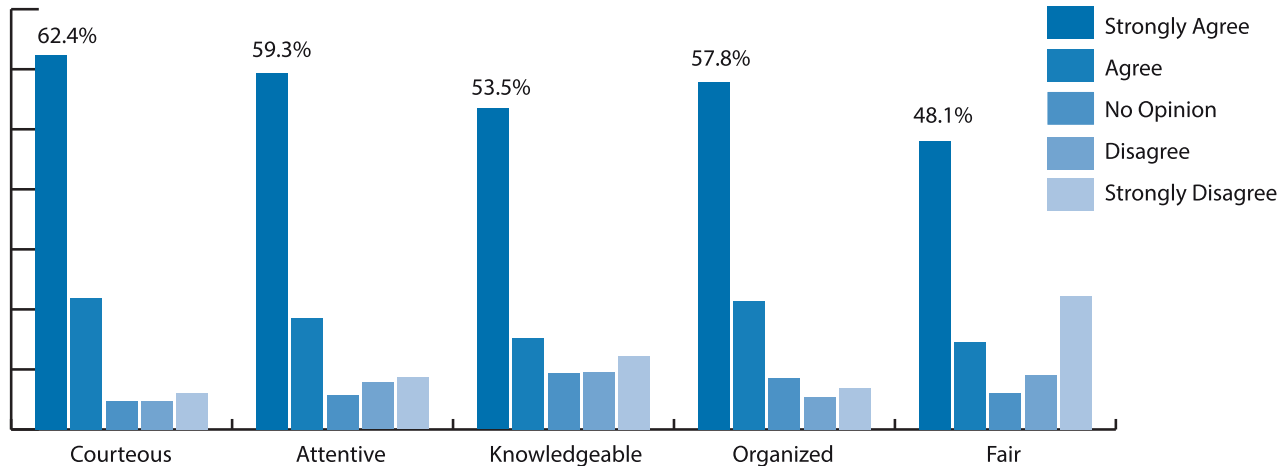
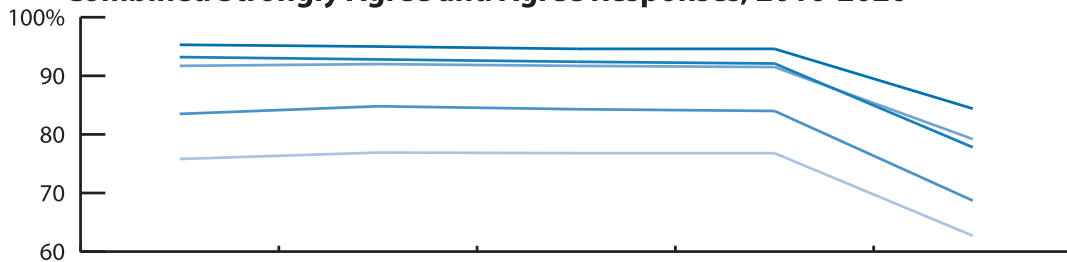


EXHIBIT 5  
Combined Strongly Agree and Agree Responses, 2016-2020



Conduct	2016	2017	2018	2019	2020
Courteous	95.3%	95.0%	94.6%	94.6%	84.4%
Attentive	93.2%	92.8%	92.4%	92.1%	77.8%
Knowledgeable	83.5%	84.8%	84.3%	84.0%	68.6%
Organized	91.7%	92.0%	91.7%	91.5%	79.2%
Fair	75.8%	76.9%	76.8%	76.8%	62.7%

Due to the pandemic, many ARB hearings were scheduled to take place remotely instead of in-person to protect the health and safety of participants. Property owners who participated via telephone expressed a greater dissatisfaction with the conduct of the ARB, contributing to the overall decrease in positive opinion of ARB members (**Exhibit 6**).

When asked if their comments reflect the conduct of the ARB as a whole or an individual ARB member, an overwhelming 90.8 percent of the respondents indicated that they based their

comments on the conduct of the ARB as a whole compared to 9.2 percent who indicated their comments focused on an individual ARB member (**Exhibit 7**).

EXHIBIT 6  
**Combined Strongly Agree and Agree Responses by Hearing Type, 2020**

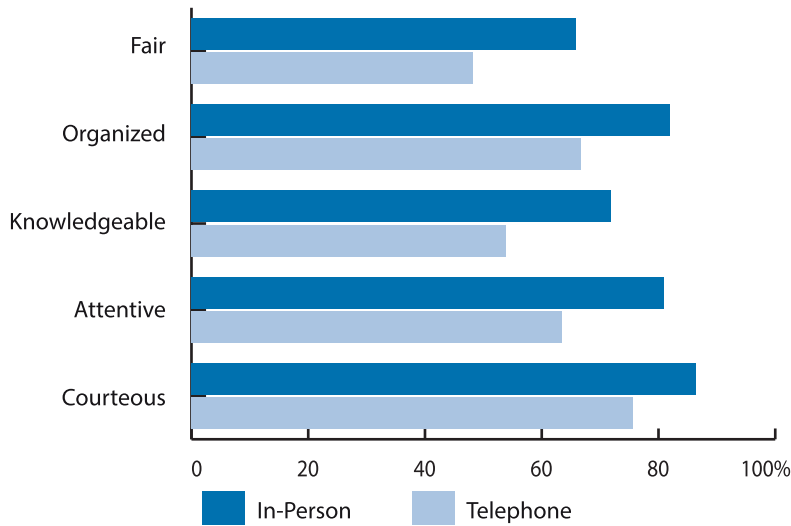
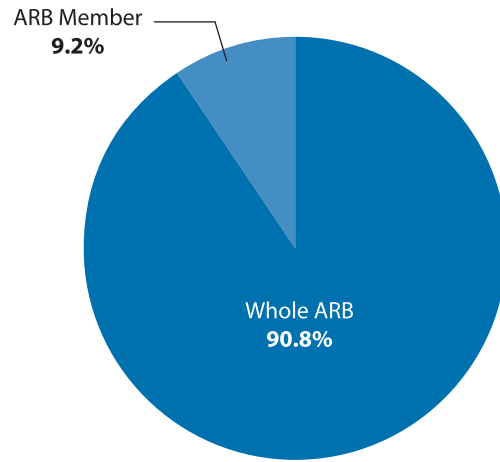
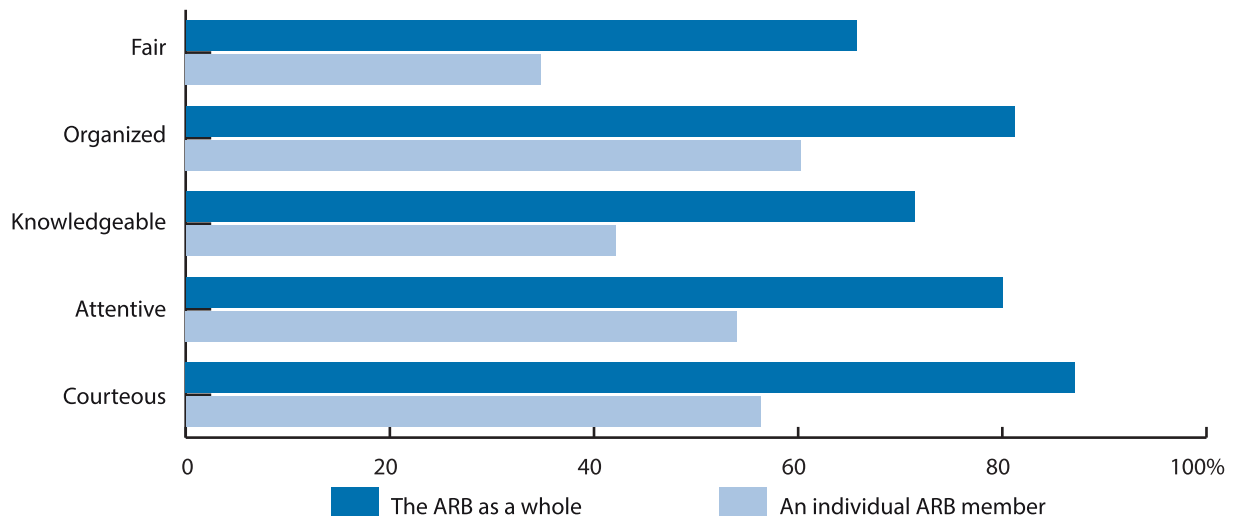


EXHIBIT 7  
**Comments on ARB or ARB Member, 2020**



The property owners that focused their survey responses on the conduct of an individual ARB member, while small in number, expressed a more unfavorable view of the member’s conduct. **Exhibit 8** contrasts responses when evaluating the conduct of an individual ARB member and the conduct of the ARB as a whole, using combined percentages indicating strongly agree or agree.

EXHIBIT 8  
**Combined Strongly Agree and Agree Responses, 2020**



# ARB Hearing Process

The Comptroller’s ARB survey gives property owners an opportunity to comment about the ARB hearing process. Property owners can select strongly agree, agree, no opinion, disagree or strongly disagree to rate the following aspects of the hearing process:

- the hearing procedures were instructive;
- the hearing procedures were followed;
- they received prompt service;
- they were given reasonable time to present evidence;
- the ARB considered the evidence thoughtfully; and
- the protest determination was stated clearly.

As shown in **Exhibit 9**, nearly 80 percent of survey respondents either strongly agreed or agreed that ARBs generally have hearing procedures that are informative of the hearing process; more than 81 percent of respondents indicated that the ARBs followed their hearing procedures; and 77.6 percent of respondents indicated they received prompt service when attending.

78 percent of respondents felt they had a reasonable amount of time to present their evidence during the ARB hearing; 61.6 percent felt the ARB panel thoughtfully considered their evidence; and 80.6 percent of the respondents thought the ARB clearly stated their protest determination. **Appendix 4** shows the breakdown by percentage of responses to each question.

**Exhibit 10** contrasts the survey responses from the past five years using combined percentages for respondents selecting strongly agree or agree to each question, indicating a consistent dip in whether the ARB thoughtfully considered their evidence. Respondents this year expressed a less favorable view of the ARB hearing process than in the prior four years, possibly due to changes made to the hearing process in response to the pandemic. **Appendix 4** shows the annual variance from 2016 through 2020.

EXHIBIT 9  
ARB Hearing Process, 2020

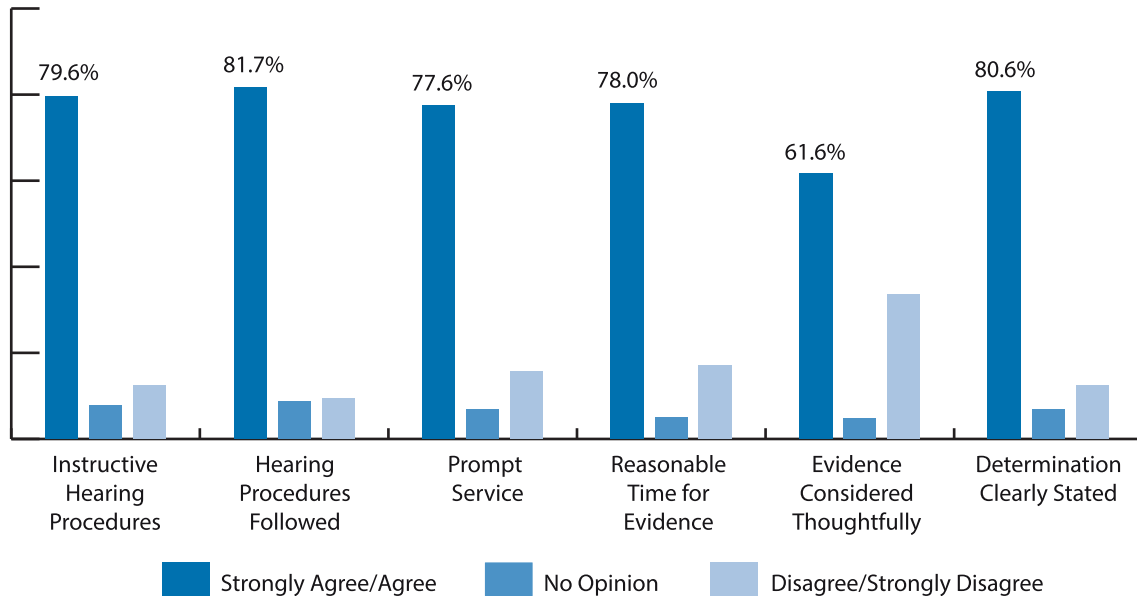
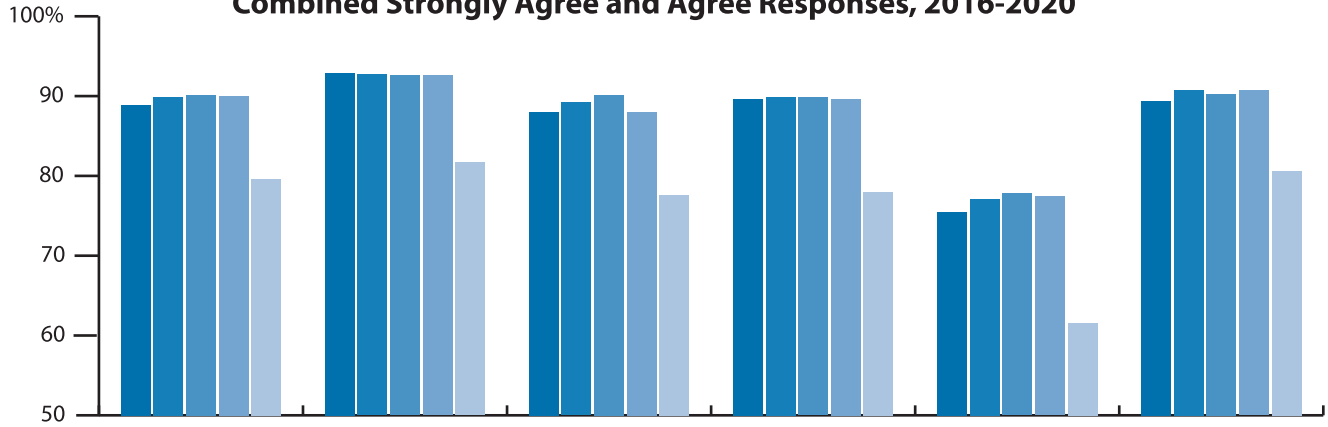


EXHIBIT 10

**Combined Strongly Agree and Agree Responses, 2016-2020**

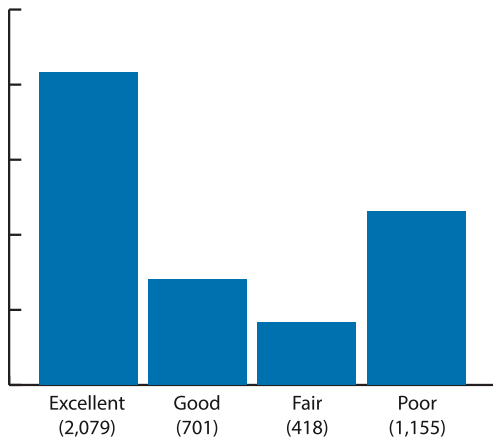


	<b>Instructive Hearing Procedures</b>	<b>Hearing Procedures Followed</b>	<b>Prompt Service</b>	<b>Reasonable Time for Evidence</b>	<b>Evidence Considered</b>	<b>Determination Clearly Stated</b>
2016	87.0%	92.3%	88.7%	91.6%	78.1%	89.7%
2017	88.9%	92.9%	88.0%	89.6%	75.5%	89.4%
2018	89.9%	92.7%	89.2%	89.9%	77.1%	90.8%
2019	90.1%	92.6%	90.1%	89.8%	77.8%	90.3%
2020	79.6%	81.7%	77.6%	78.0%	61.6%	80.6%

# Overall Impressions

Property owners were asked their overall impression of the ARB. **Exhibit 11** indicates that property owners have a positive overall impression of the ARB.

EXHIBIT 11  
Overall Impression of ARB, 2020



**Exhibit 12** is a graphic representation of the responses to the same question in the last five years. Though the number of survey respondents changes each year, the graph indicates that the overall impression of the ARB remains positive. **Appendix 4** shows the annual variance from 2016 through 2020. In the past year, there was a significant increase in the percentage of respondents with an overall poor impression of the ARB.

When comparing the overall impression of the ARB, property owners who had their values lowered by the ARB expressed a much more positive impression of the ARB than those who did not have their values lowered. **Exhibit 13** shows the overall impression when the ARB lowered the property owner’s value. **Exhibit 14** shows the overall impression when the ARB did not lower the property owner’s value.

EXHIBIT 12  
Overall Impression of ARB, 2016-2020

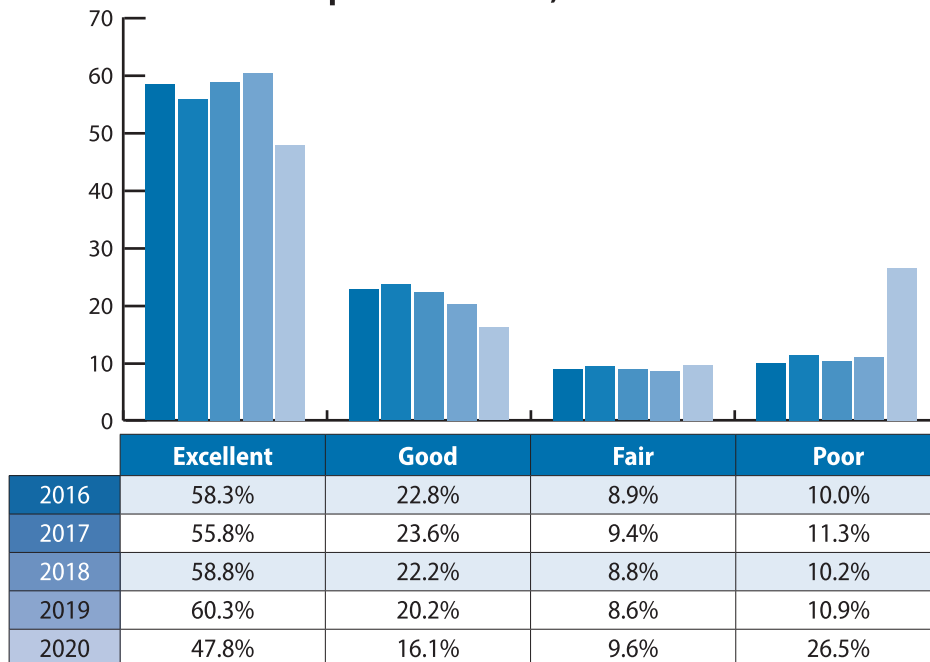




EXHIBIT 13  
**Overall Impression of ARB when Value Lowered, 2016-2020**

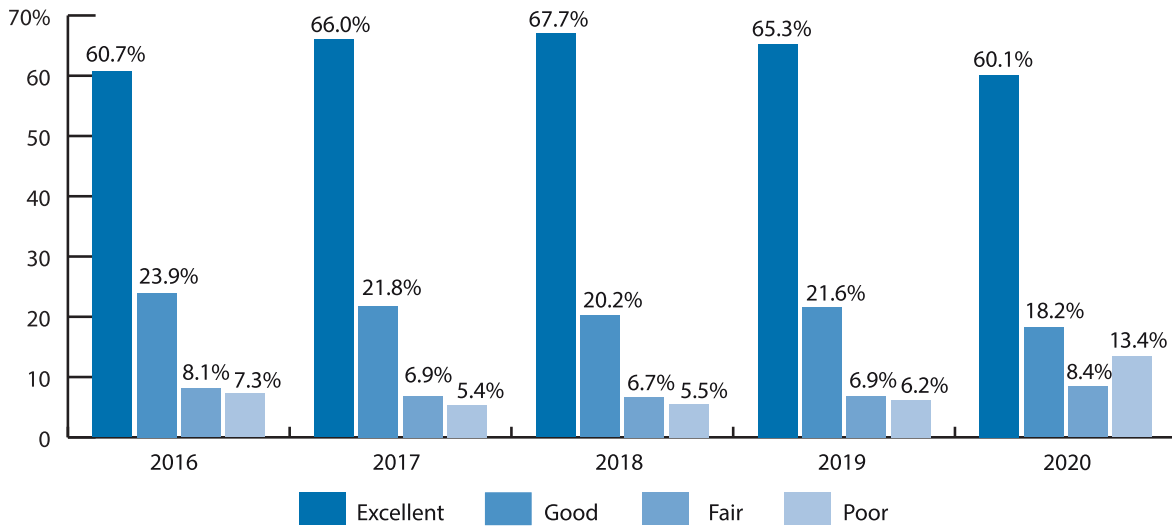
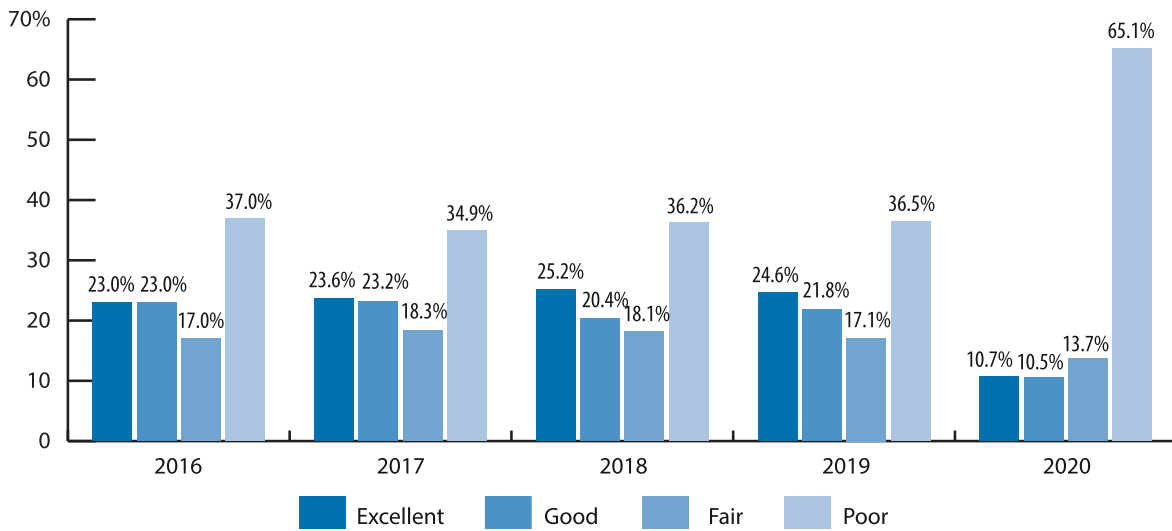


EXHIBIT 14  
**Overall Impression of ARB when Value Not Lowered, 2016-2020**

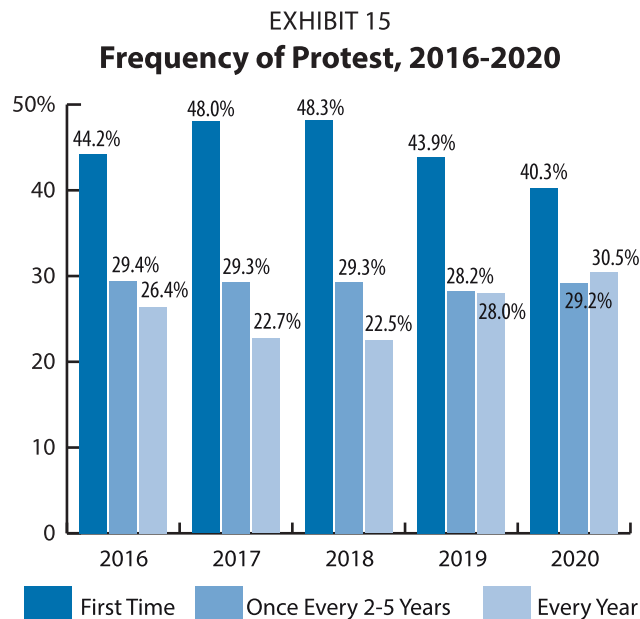


# Property Owner Protests

The Comptroller’s ARB survey gives property owners an opportunity to comment on various issues related to protests to the ARB using a series of questions.

## Frequency of Protest

The survey asked property owners how often they protest. As shown in **Exhibit 15**, 40.3 percent of respondents indicated it was their first time to protest; 29.2 percent indicated they protest every two to five years; and 30.5 percent indicated they protest every year. Survey responses indicated a higher percent of first time protestors and a lower percent of annual protestors; however, the percentage of annual protestors has increased by several points over the past two years.

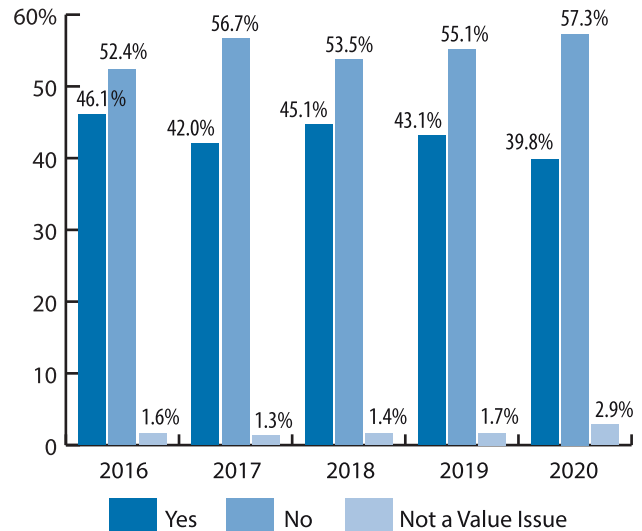


## Meeting Prior to ARB Hearing

The survey asked property owners if they met with appraisal district staff in an attempt to agree to an appraised value of their property prior to proceeding to an ARB hearing. **Exhibit 16** shows that 39.8 percent of respondents met with appraisal district staff in an attempt to reach an agreed

value prior to proceeding to an ARB hearing; 57.3 percent indicated they did not; and 2.9 percent indicated their protest was not a value issue. Less than 40 percent of the respondents met with appraisal districts prior to proceeding to ARB hearings, which is lower than in prior years, and could be attributable to the social distancing restrictions put in place during the pandemic.

**EXHIBIT 16**  
**Informal Meetings with Appraisal Districts, 2016-2020**

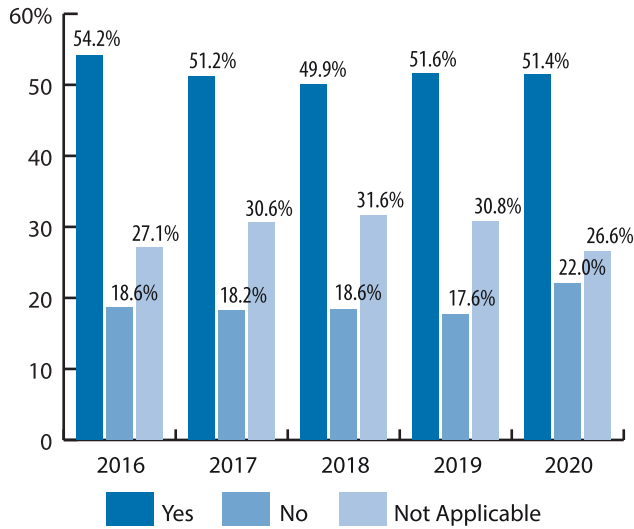


## Appraisal District Website

The survey asked property owners if information on the appraisal district website was helpful, if used, in preparing for their hearings. **Exhibit 17** shows that over 50 percent of respondents indicated the appraisal district website was helpful in preparing for their hearing; 22 percent indicated it was not helpful; and 26.6 percent indicated the question was not applicable. The responses received in prior years consistently indicate at least half of the responding property owners found the appraisal district website helpful to hearing preparation each year.

EXHIBIT 17

### Appraisal District Website Usage, 2016-2020

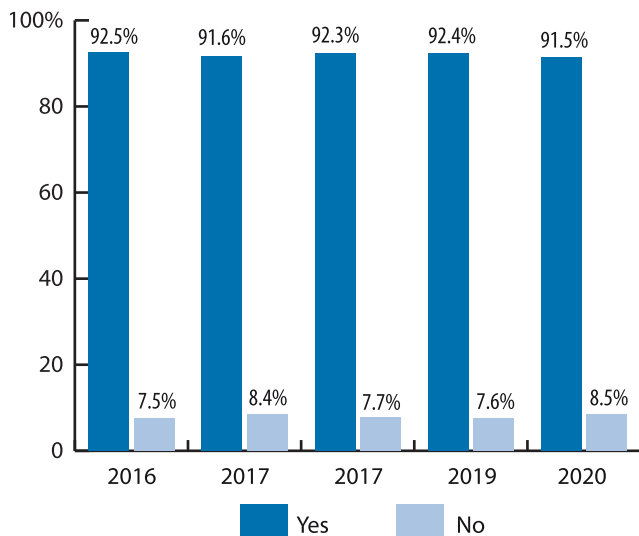


### Documentation Presented

The survey asked property owners if they presented documentation to the ARB at their hearings. **Exhibit 18** shows that 91.5 percent of respondents indicated they presented documentation at their hearings and 8.5 percent indicated they did not. These responses are consistent with responses received in previous years.

EXHIBIT 18

### Property Owners Who Presented Documentation, 2016-2020



### Property Value Lowered

The survey asked property owners to comment on whether the ARB ordered a lower property value when the protest was determined. **Exhibit 19** shows that 72.2 percent of respondents indicated that the ARB lowered their property values; 23.9 percent indicated their property values were not lowered; and 3.9 percent indicated they did not protest a value issue. **Exhibit 20** shows the responses to be somewhat consistent in the previous five years, with more respondents reporting their values were not lowered by the ARB in 2020.

EXHIBIT 19

### ARB Lowered Property Value, 2020

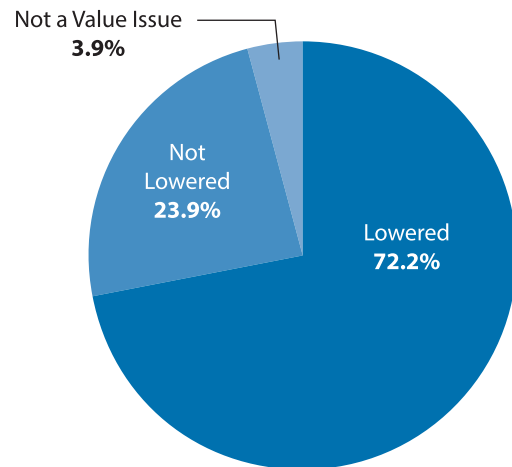
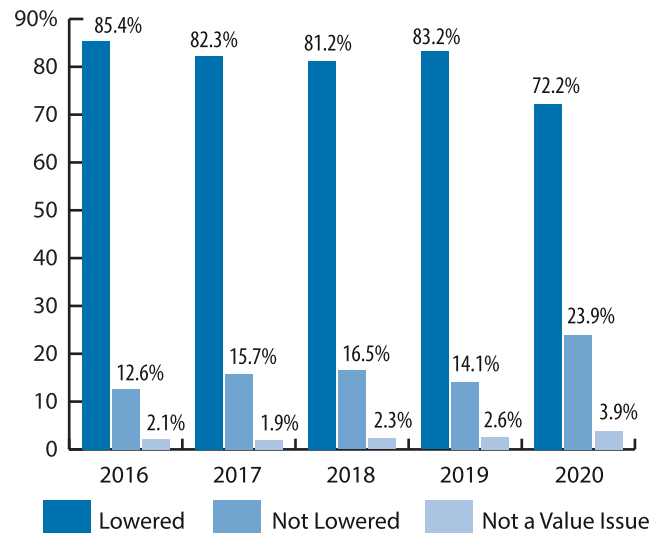


EXHIBIT 20

### ARB Lowered Property Value, 2016-2020

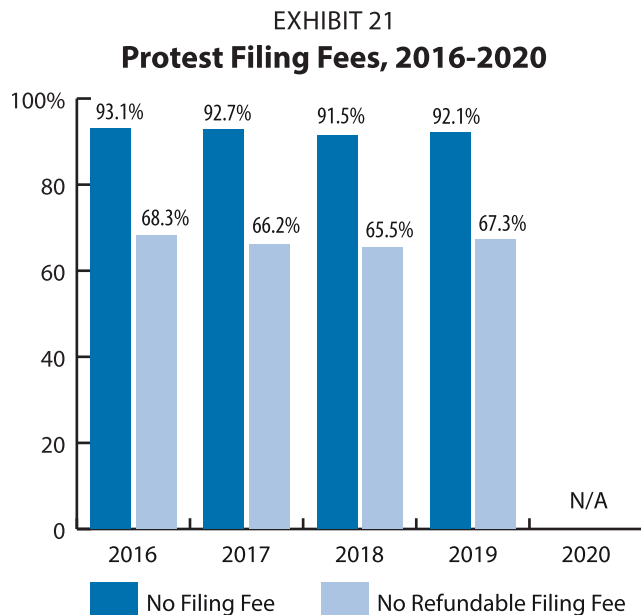


# Suggestions to Improve the ARB Process

The Comptroller’s ARB survey gives property owners an opportunity to offer suggestions about improving the ARB process using a series of questions.

## Protest Filing Fee

Prior years’ surveys asked property owners if a protest filing fee should be assessed to fund ARB operations and if they would be willing to pay a protest filing fee that is refunded if the property owner attends the hearing or an agreement is reached in an informal meeting. **Exhibit 21** shows that, in each year, over 90 percent of respondents indicated that no fee should be assessed and over 65 percent indicated unwillingness to pay a filing fee, even one that is refunded when a hearing is attended or an informal settlement is reached. The 2020 ARB survey did not ask property owners about a protest filing fee as HB 1313, 86th Legislative Session, prohibited such filing fees.



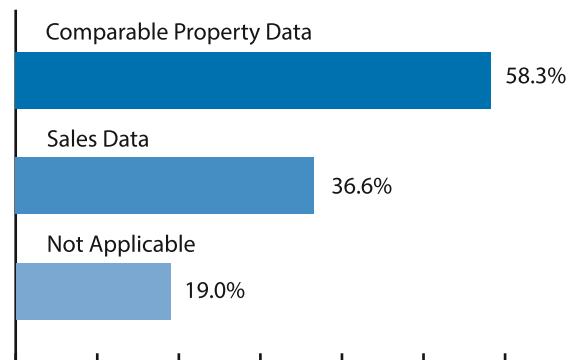
## Pre-Hearing

The survey asked what information would have been useful to property owners in deciding whether to protest. **Exhibit 22** shows that 58.3 percent of the property owners responded that

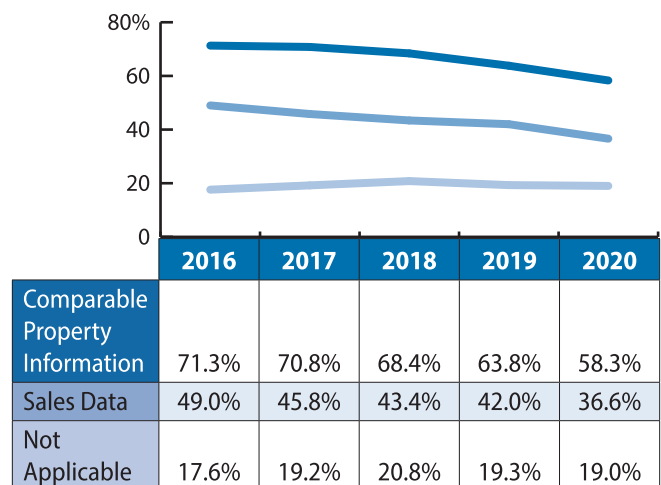
comparable property data would have been useful to their decision; 36.6 percent responded that sales data would have been useful; and 19 percent indicated the question was not applicable.

**Exhibit 23** compares five years of survey responses, showing a steady decline in percentages of respondents indicating that comparable property data or sales data would have been useful.

**EXHIBIT 22**  
**Information Useful in Determining Whether to Protest, 2020**

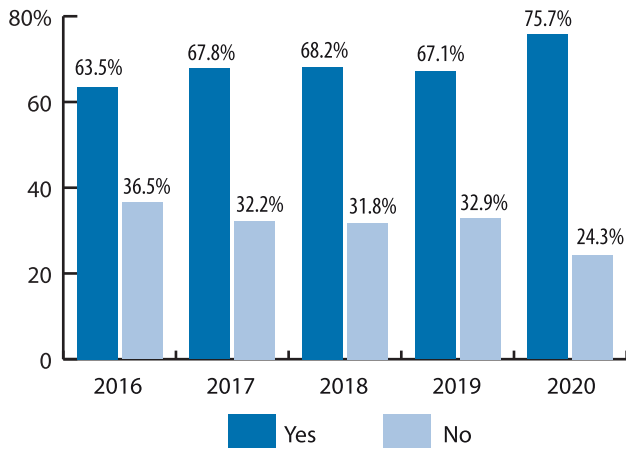


**EXHIBIT 23**  
**Information Useful in Determining Whether to Protest, 2016-2020**



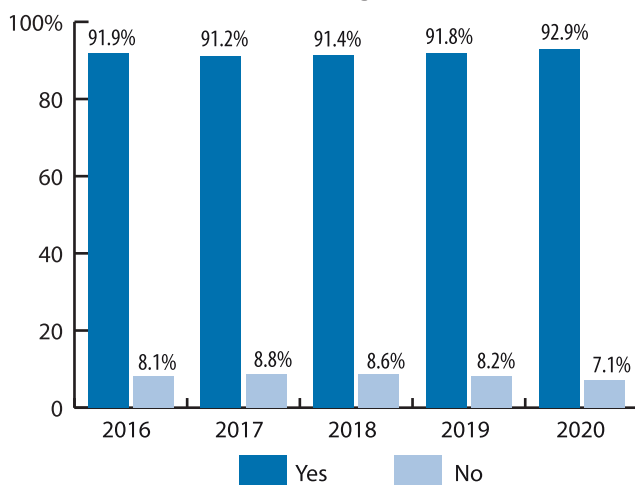
The survey asked if property owners should communicate or meet with appraisal district staff before ARB hearings. **Exhibit 24** shows that 75.7 percent of the property owners responded yes and 24.3 percent responded no, indicating very little annual change through 2019. A greater percentage of respondents indicated that property owners should participate in pre-hearing meetings in 2020. It is possible that this is in response to decreased pre-hearing meetings due to the pandemic.

**EXHIBIT 24**  
**Pre-Hearing Meetings and Communications, 2016-2020**



The survey asked if all property owners (in addition to residence homeowners) should be allowed to file a protest electronically. **Exhibit 25** shows that 92.9 percent of the property owners responded yes and 7.1 percent responded no, indicating little variance each year.

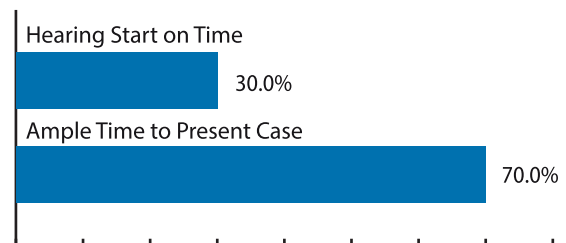
**EXHIBIT 25**  
**Online Protest Filing, 2016-2020**



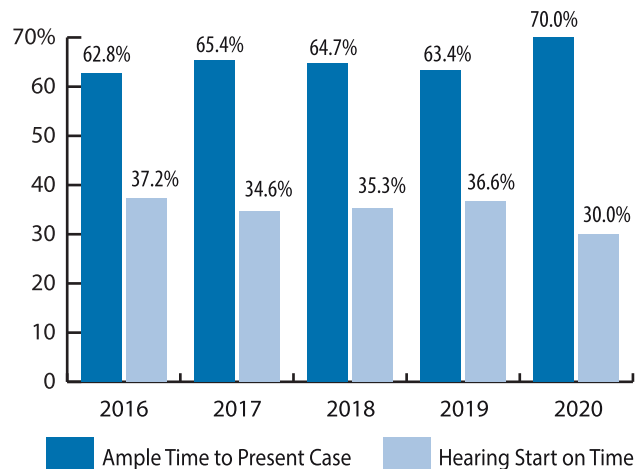
## ARB Hearing

The survey asked which is more important: having hearings start on time or having ample time to present their cases at hearings. **Exhibit 26** shows that 70 percent of the respondents indicated it is more important to have ample time to present their case and 30 percent indicated it is more important to have the hearing start on time. **Exhibit 27** compares five years of survey responses, showing an increase in percentage of respondents in 2020 indicating that ample time is more important.

**EXHIBIT 26**  
**ARB Hearing Length Versus Start Time, 2020**

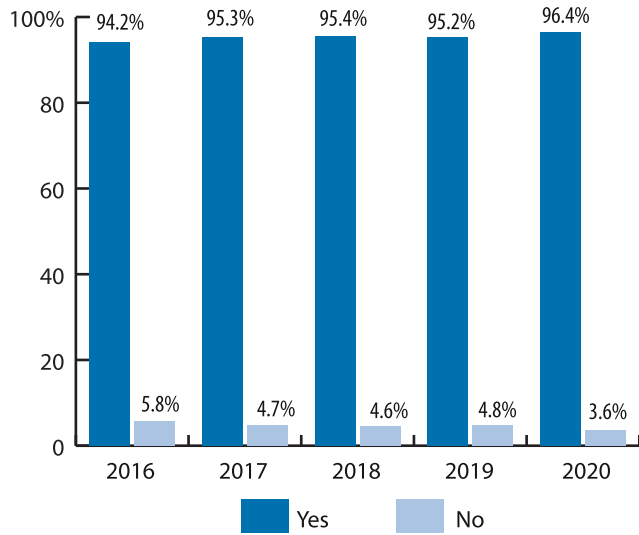


**EXHIBIT 27**  
**ARB Hearing Length Versus Start Time, 2016-2020**



The survey asked if property owners should be given the option of how to receive evidence that appraisal districts will use at ARB hearings (e.g., paper, electronically or through a website posting). **Exhibit 28** shows 96.4 percent of respondents indicated they should be given the option and 3.6 percent indicated they should not, which is consistent with the responses received in prior years.

EXHIBIT 28  
**Receipt of Evidence, 2016-2020**



The survey asked what a reasonable amount of time would be for each party (property owner and appraisal district) to present evidence at hearing. As shown in **Exhibit 29**, 59.4 percent of the respondents indicated that 10-15 minutes is a reasonable amount of time; 26.9 percent indicated more than 15 minutes is reasonable; and 13.7 percent indicated that less than 10 minutes is reasonable. **Exhibit 30** compares the responses received in the prior five years.

EXHIBIT 29  
**Reasonable Time to Present Evidence, 2020**

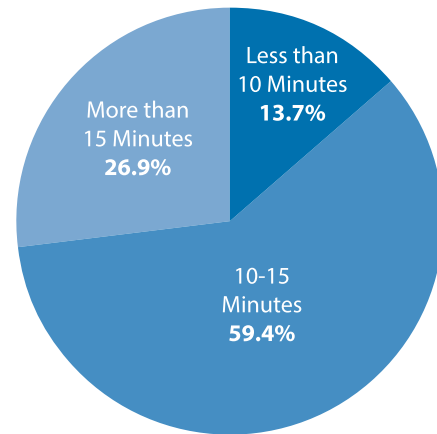
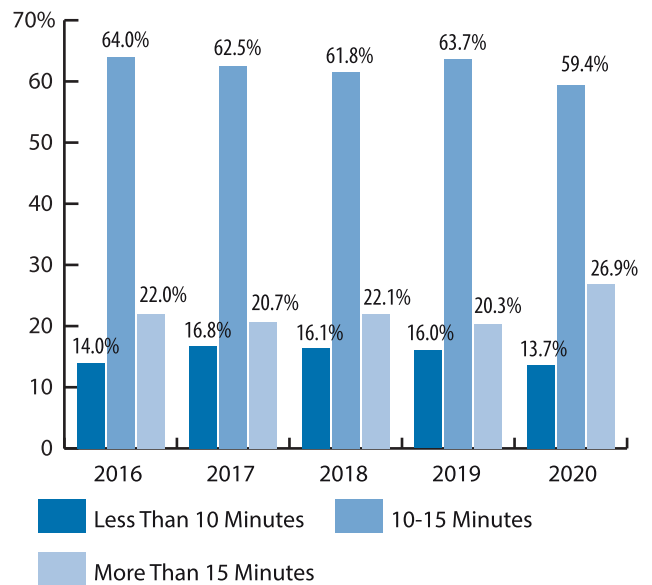


EXHIBIT 30  
**Reasonable Time to Present Evidence, 2016-2020**



# Conclusion

The majority of property owners responding to the Comptroller's 2020 ARB survey either agreed or strongly agreed that ARB members were courteous, attentive, knowledgeable, organized and fair. The majority of respondents reported an excellent or good overall impression of the ARB and agreed or strongly agreed to the following regarding the ARB hearing process:

- The ARBs' hearing procedures were informative.
- The ARBs followed their hearing procedures.
- The service was prompt.
- Property owners had a reasonable amount of time to present their evidence.
- The ARBs considered the evidence thoughtfully.
- The ARBs stated the protest determination clearly.

A majority of the property owner respondents indicated the ARB lowered their property value and most were first-time protesters. Many property owners used information from appraisal district websites to prepare for hearings and most presented documentation to the ARB at their hearings.

Most property owners indicated they would find information on comparable properties most useful when deciding whether to protest; think there should be communication with the appraisal district before the ARB hearing; and believe all property owners should be allowed to file a protest electronically, not just residence homeowners.

Most property owners indicated that having ample time to present their case at an ARB hearing is more important than the hearing starting timely. They would like appraisal districts to give the property owner an option of how to receive evidence the district intends to use at their hearings. Lastly, the majority indicated that 10-15 minutes is a reasonable amount of time for each party to present evidence at the ARB hearing.

While the total number of property owner responses to the Comptroller's ARB survey changes substantially each year, there is typically minor variance in the responses received. In 2020, property owners generally expressed less satisfaction with the ARB hearing process. It is likely that measures taken in response to the pandemic contributed to the decrease in survey responses and positive impressions indicated in those responses.

# Appendix 1

## Counties with More Than 100 Respondents, 2020

County	Percent of All Responses	Number of Responses
Harris	34.0%	1623
Fort Bend	13.8%	661
El Paso	7.2%	346
Bell	6.6%	317
Dallas	3.4%	162
Montgomery	3.2%	155
Denton	2.7%	128



# Appendix 2

## County Respondent Count, 2020

County	Percent of All Responses	Number of Responses
Anderson	0.8%	36
Andrews	0.5%	23
Angelina	0.3%	13
Aransas	0.7%	33
Archer	0.1%	3
Armstrong	0.1%	3
Atascosa	0.1%	4
Austin	0.2%	8
Bailey	0.0%	1
Bandera	0.0%	2
Bastrop	0.2%	8
Baylor	0.1%	3
Bee	0.1%	4
Bell	6.6%	317
Bexar	2.0%	96
Blanco	0.0%	2
Borden	0.0%	1
Bosque	0.4%	20
Bowie	0.3%	12
Brazoria	0.4%	19
Brazos	0.0%	1
Brewster	0.0%	1
Briscoe	0.1%	4
Brown	0.5%	23
Burleson	0.1%	4
Burnet	0.0%	2
Caldwell	0.1%	6
Calhoun	0.1%	4
Cameron	0.2%	8
Camp	0.0%	1
Cass	0.1%	3
Chambers	0.1%	3
Cherokee	0.2%	8
Childress	0.0%	2
Collin	0.9%	43
Colorado	0.0%	1
Comal	1.3%	62

County	Percent of All Responses	Number of Responses
Comanche	0.0%	2
Cooke	0.0%	2
Crockett	0.0%	1
Crosby	0.0%	1
Dallas	3.4%	162
Denton	2.7%	128
Ector	0.1%	4
El Paso	7.2%	346
Ellis	1.0%	47
Erath	0.1%	4
Falls	0.3%	14
Fannin	0.1%	3
Fayette	0.1%	4
Fisher	0.0%	1
Foard	0.0%	1
Fort Bend	13.8%	661
Franklin	0.2%	10
Freestone	0.1%	4
Galveston	1.3%	63
Gillespie	0.1%	5
Gonzales	0.3%	13
Grayson	0.3%	13
Gregg	0.1%	5
Grimes	0.0%	1
Guadalupe	0.6%	31
Hall	0.0%	1
Hardin	0.1%	4
Harris	34.0%	1623
Harrison	0.0%	2
Hartley	0.0%	1
Hays	0.4%	19
Henderson	0.3%	14
Hidalgo	0.0%	2
Hill	0.1%	4
Hockley	0.0%	1
Hood	0.2%	9
Hopkins	0.0%	1

County	Percent of All Responses	Number of Responses
Houston	0.4%	19
Howard	0.1%	3
Hunt	0.1%	6
Hutchinson	0.0%	1
Jackson	0.2%	10
Jefferson	0.3%	15
Johnson	0.4%	17
Kaufman	0.6%	27
Kenedy	0.0%	1
Kerr	0.4%	19
Kimble	0.0%	1
Kinney	0.2%	9
Kleberg	0.0%	2
Knox	0.0%	1
Lamar	0.0%	2
Lampasas	0.0%	1
Lavaca	0.1%	7
Liberty	0.0%	1
Limestone	0.1%	4
Live Oak	0.0%	1
Llano	0.1%	3
Loving	0.0%	1
Lubbock	0.8%	37
Lynn	0.3%	13
Marion	0.0%	1
Martin	0.0%	1
Mason	0.0%	1
Matagorda	0.3%	15
McCulloch	0.0%	1
McLennan	0.5%	24
Medina	0.1%	5
Menard	0.0%	1
Milam	0.2%	8
Mills	0.0%	1
Montgomery	3.2%	155
Nacogdoches	0.3%	12
Nueces	0.3%	13

County	Percent of All Responses	Number of Responses
Orange	0.1%	4
Palo Pinto	0.2%	11
Parker	0.1%	3
Pecos	0.0%	1
Potter	0.1%	7
Presidio	0.0%	1
Rains	0.2%	10
Randall	0.0%	1
Reeves	0.0%	1
Rockwall	0.1%	6
Runnels	0.0%	1
San Augustine	0.0%	1
San Jacinto	0.2%	11
San Patricio	0.1%	7
Smith	0.5%	23
Somervell	0.0%	1
Tarrant	1.9%	93
Taylor	0.0%	1
Titus	0.3%	12
Travis	0.6%	30
Val Verde	0.0%	2
Walker	0.0%	2
Waller	0.2%	8
Ward	0.0%	1
Webb	0.0%	1
Wharton	0.3%	13
Wheeler	0.1%	7
Wichita	0.4%	19
Wilbarger	0.1%	3
Williamson	1.2%	56
Winkler	0.0%	1
Wise	0.1%	4
Wood	0.0%	1
Zavala	0.1%	3

# Appendix 3

**Variance of Combined Strongly Agree and Agree Responses, 2016-2020**

Conduct	2016	2017	2016-2017 Difference	2018	2017-2018 Difference	2019	2018-2019 Difference	2020	2019-2020 Difference
Courteous	95.3%	95.0%	-0.3%	94.6%	-0.4%	94.6%	0.0%	84.4%	-10.2%
Attentive	93.2%	92.8%	-0.4%	92.4%	-0.4%	92.1%	-0.3%	77.8%	-14.3%
Knowledgeable	83.5%	84.8%	1.3%	84.3%	-0.5%	84.0%	-0.3%	68.6%	-15.4%
Organized	91.7%	92.0%	0.3%	91.7%	-0.3%	91.5%	-0.2%	79.2%	-12.3%
Fair	75.8%	76.9%	1.1%	76.8%	-0.1%	76.8%	0.0%	62.7%	-14.1%

# Appendix 4

## ARB Hearing Process and Overall Impression

### ARB Hearing Process, 2020

Hearing Process	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Hearing procedures informative	47.2%	32.4%	7.9%	6.4%	6.2%
Hearing procedures followed	51.2%	30.6%	8.8%	4.4%	5.1%
Service was prompt	49.0%	28.6%	6.8%	6.9%	8.8%
Reasonable time to present evidence	49.9%	28.1%	5.0%	7.9%	9.2%
Evidence considered thoughtfully	45.3%	16.4%	4.8%	9.9%	23.6%
Protest determination stated clearly	51.9%	28.7%	6.8%	5.0%	7.5%

### Variance of Combined Strongly Agree and Agree Responses, 2016-2020

Hearing Process	2016	2017	2016-2017 Difference	2018	2017-2018 Difference	2019	2018-2019 Difference	2020	2019-2020 Difference
Hearing procedures informative	88.9%	89.9%	1.0%	90.1%	0.2%	90.0%	-0.1%	79.6%	-10.4%
Hearing procedures followed	92.9%	92.7%	-0.2%	92.6%	-0.1%	92.6%	0.0%	81.7%	-10.9%
Service was prompt	88.0%	89.2%	1.2%	90.1%	0.9%	88.0%	-2.1%	77.6%	-10.4%
Reasonable time to present evidence	89.6%	89.9%	0.3%	89.8%	-0.1%	89.6%	-0.2%	78.0%	-11.6%
Evidence considered thoughtfully	75.5%	77.1%	1.6%	77.8%	0.7%	77.4%	-0.4%	61.6%	-15.8%
Protest determination stated clearly	89.4%	90.8%	1.4%	90.3%	-0.5%	90.7%	0.4%	80.6%	-10.1%

### Variance of Overall Impression of the ARB, 2016-2020

Response	2016	2017	2016-2017 Difference	2018	2017-2018 Difference	2019	2018-2019 Difference	2020	2019-2020 Difference
Excellent	55.8%	58.8%	3.0%	60.3%	1.5%	59.2%	-1.1%	47.8%	-11.4%
Good	23.6%	22.2%	-1.4%	20.2%	-2.0%	21.5%	1.3%	16.1%	-5.4%
Fair	9.4%	8.8%	-0.6%	8.6%	-0.2%	8.4%	-0.2%	9.6%	1.2%
Poor	11.3%	10.2%	-1.1%	10.9%	0.7%	10.9%	0.0%	26.5%	15.6%



For more information, visit our website:  
**[comptroller.texas.gov/taxes/property-tax](https://comptroller.texas.gov/taxes/property-tax)**

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Texas Comptroller of Public Accounts  
Publication #96-1776  
February 2021

# Chief Appraiser Updates

April 13, 2021

## **APPRAISAL:**

- Residential Notices mailed April 5<sup>th</sup>, 95,193 properties
- Commercial May 3<sup>rd</sup>, BPP May 28<sup>th</sup>

## **ARB:**

- ARB hearings teleconference hearings May 20th-June 18th
- On-site in person hearings June 21<sup>st</sup> – July 16<sup>th</sup>

## **ARBITRATION:**

- 100 Submitted; 47 Commercial & 53 Residential
- 1 Rejected by Comptroller, 1-Won, 1-Loss, 67-Settled

## **LAWSUITS:**

- 125 pending suits
- 82 cases involving 2020

## **EXEMPTION:**

- Homestead Audit on a continuous basis, and finds missing homesteads
- Total Exemption Audit-Prioritizing vacant land and old or missing applications

## **HR:**

- Employee Handbook being revised with SGR prior to legal review

## **TRAINING AND EDUCATION:**

- Training costs may increase for 2021 due to COVID postponements of in-person classes

## **BUILDING/FACILITIES:**

- Front Desk has reopened, limited access

## **MISCELLANEOUS:**

- Patillo Brown & Hill completed on-site portion of financial audit