

BOARD OF DIRECTORS MEETING  
AUGUST 15, 2019, 9:00 A.M.  
MCLENNAN COUNTY APPRAISAL DISTRICT  
315 S. 26<sup>TH</sup> STREET  
WACO, TEXAS 76710

**AGENDA**

MEETING CALLED TO ORDER

**PUBLIC COMMENT**

**BUSINESS SESSION**

**ITEMS REQUIRING BOARD ACTION**

1. MINUTES OF JULY 11, 2019, MEETING
2. PUBLIC HEARING FOR 2020 BUDGET
3. BOARD TO REVIEW AND APPROVE 2020 BUDGET
4. BOARD TO REVIEW AND ACCEPT REVISED 2018 FINANCIAL AUDIT BY PATILLO, BROWN, & HILL L.L.P.
5. BOARD TO CONSIDER RESOLUTION 2019-4 FOR THE INTERFUND TRANSFER OF COMMITTED FUNDS AND TO RENAME GENERAL RESERVE FUND

**DISCUSSION ITEMS**

1. REVIEW AND DISCUSS INTERIM FINANCIAL REPORTS
2. PRESENTATION BY LINEBARGER LAW FIRM ON HOMESTEAD AUDIT COMPLETION
3. LEGISLATIVE UPDATE

**MANAGEMENT AND COMMITTEE REPORTS**

1. TAXPAYER LIAISON REPORT.
  - TAX PAYER COMPLAINTS- PAUL AND TARA MERGENER, CAROL WADDELL, PATRICK SCHROEDER AND SCOTT SALMANS TO ADDRESS THE BOARD.
  - ARB BOARD UPDATES
2. CHIEF APPRAISER REPORT TO INCLUDE UPDATES REGARDING: APPRAISALS, ARB, ARBITRATIONS, LAWSUITS, TRAINING & EDUCATION, OPEN RECORDS REQUESTS, MCAD BUILDING, MCAD CONTRACTS, PVS RESULTS, AND MISCELLANEOUS ISSUES

**EXECUTIVE SESSION**

(NOTE FOR THIS ITEM: THE BOARD OF DIRECTORS WILL BE IN CLOSED SESSION FOR THIS ITEM)

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AUGUST 15, 2019, 9:00 A.M.  
MCLENNAN COUNTY APPRAISAL DISTRICT  
315 S. 26<sup>TH</sup> STREET  
WACO, TEXAS 76710

- 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, AS AUTHORIZED BY LAW (TEX. GOVT. CODE SECTION 551.071, 2012-3723-5 WALGREEN COMPANY, 2014-3244-5 BRAUDAWAY ENTERPRISE, LLC. , 2014-3248-4 SMV WACO GREENVIEW, 2014-3249-5 GRAYHAWKSDENE LP, 2015-3286-5 BUENGER O C 2015-3519-4 DWIGHTS DISCOUNT VACUUM, 2015- 3665-5 CHICK-FIL-A INC, & GANDER MOUNTAIN CO, INC, 2016-2942-4 DHRUVKISH PARTNERS LTD, 2016-2945-3 BDR WACO INVESTMENTS INC, 2016-3003-4 BRAZOS RIVER PARTNERSHIP, 2016-3135- 5 CHICK FIL A , INC, 2016-3159-5 INDIAN RIDGE LLC & PECAN CREEK PARTNERSHIP LTD, , 2016-3532-4 MARS CHOCOLATE NORTH AMERICA LLC, 2016- 3533-4 WRIGLEY MANUFACTURING, 2017-2519-4 BRAZOS RIVER PARTNERSHIP ONE L.P. A LIMITED PARTNERSHIP, 2017-2513-5 H E BUTT GROCERY CO AND HEB BEVERAGE CO LLC, 2017-2624-4 J C PENNEY CORPORATION, 2017-2658-4 WRIGLEY MANUFACTURING, 2017-2659-4 MARS CHOCOLATE NORTH AMERICA LLC, 2017-2709-4 AMERICAN MULTI- CINEMA INC, 2017-2738-5 DCII-700 AUSTIN AVENUE LLC AN ENTITY, 2017-2847-4 BEN E KEITH COMPANY, 2017-3537-5 CVS AS LESSEE, 2017-3654-5 WI- ERI WACO H PROPERTY L. P. , 2017-3653-5 WI- ERI WACO CY PROPERTY L.P. , 2018-2665-4 WALGREENS CO. AS LESSEE, 2018-2764-4 WAL-MART REAL ESTATE BUSINESS TRUST EAST OP AND TEXAS LLC AS LESSEE, 2018-2765-4 WAL-MART REAL ESTATE BUSINESS TRUST, 2018-2797-5 EIRREK RTT LLC, 2018-2782-4 GRAYHAWKSDENE LP, 2018-2792-5 WRIGLEY MANUFACTURING, 2018-2791-3 MARS CHOCOLATE NORTH AMERICA LLC, 2018-2987-4 WACO VILLAGE PARTNERS LLC, 2018-3100-4 CATERPILLAR INC AND CATERPILLAR WORK TOOLS INC, 2018-3128-5 CHICK FIL A SEVER, 2018-3269-5 CHICK FIL A AS OWNER AND LESSEE, 2018-3330-5 SOLIS MANAGEMENT COMPANY, 2018-3319-5 PROGRESSIVE INNS LLC, 2018-3335-3 WREN INTERESTS INC A TEXAS CORPORATION, 2018-3320-4 SPRING WACO LP, 2018-3409-5 SAMS CLUB EAST INC AND WALMART STORES EAST LP, 2018-3413-4 WALMART STORES EAST LP, 2018-3424-5 BUTT H E GROCERY CO AND HEB GROCERY COMPANY LP, 2018-3440-4 STEVEN O'CONNOR , 2018-3447-4 AMERICAN MULTI CINEMA INC, 2018-3476-4 TENNYSON ARMS LLC, 2018-3484-5 PRASITI 415 OWEN LANE LLC, 2018-3451-5 ASPEN HEIGHTS WACO PROJECT LTD, 2018-3456-4 PROJECT COUNTRY PLACE LTD, 2018-3480-4 TRUE ORCHIDS OF TEXAS LLC, 2018-3483-3 PRASITI 5000 SANGER AVE LLC, 2018-3502-5 D & F MARTIN FAMILY PARTNERS LTD, 2018-3505-5 TEXAS E CREST LTD, 2018-3506-3 TX SHERMAN MANOR APTS LTD, 2018-3507-4 BRAZOS PARK APARTMENTS LTD, 2018-3617-3 LCS DELANEY VENTURE I LLC, 2018-3831-5 SANDY CREEK ENERGY ASSOCIATES LP, 2018-4135-4 CLOVER INDUSTRIAL LLC, 2018-4183-3 TVA DEVELOPMENT LTD, 2018-4174-5 FLAT ROCK SELF STORAGE LLC, 2018-4208-3 CAPCG-WEST CAMPUS LOFTS LP, 2019-2543-5 VANTAGE AT WACO LLC,.

**BUSINESS SESSION (CONTINUED)**

**OTHER ITEMS**

1. ACTION ON ITEMS DISCUSSED IN CLOSED SESSION
2. SET AGENDA ITEMS, AND NEXT MEETING DATE/TIME
3. ADJOURNMENT

McLENNAN COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS MEETING  
July 11, 2019 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 July 11, 2019, at the McLennan County Appraisal District, 315 S. 26th St., Waco, TX 76710. The notice of such meeting was duly posted by 5:00 p.m., July 5, 2019.

The members present for the meeting were: Mr. John Kinnaird, Mr. Allen Sykes, Mr. Randy Riggs, Mr. Tom Pagel, Mr. Ben Pery. Also present at the meeting were Mr. Robert Meyers, Mr. Andrew Hahn, Mr. Joe Don Bobbitt and Mrs. Lisa Gonzalez. Mrs. Mildred Watkins was not present.

John Kinnaird called the meeting to order at 9:00 a.m.

Items for Board Action:

Item #1 Minutes of May 29, 2019 Meeting: The Minutes from May 29, 2019, were approved as submitted.

Public Comment: None

Executive Session: Board went into Executive Session at 9:01 a.m. Executive Session adjourned at 9:39 a.m.

Action on items discussed in closed session: No action taken.

Set next meeting date: The next meeting date will be August 15, 2019 at 9:00 am. Agenda items will include Approving the Financial Audit, Approving the 2020 Budget and Linebarger will be present to go over the results from the Homestead Audit.

There is no other business to come before the Board; the meeting adjourned at 9:39 a.m.

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Allen Sykes, Secretary

## **MCLENNAN COUNTY APPRAISAL DISTRICT 2020 PROPOSED BUDGET DETAIL**

We currently serve 45 taxing entities that include 20 school districts, 20 cities, the county and 5 other entities. This includes the City of Golinda, which is expected to levy a tax as well, and will be included in the 2020 budget allocation. We are responsible for appraising more than 125,000 parcels with a market value in excess of twenty billion dollars. Our overall budget for 2020 will decrease by 2% from our 2019 budget. The major items responsible for the change include the completion of the homestead audit, reducing legal expenses due to the Litigation Fund balance account and reducing temporary staff. We have also attempted to reduce the amount of cushion in the budget so that we may reduce the entity contribution and also the amount that we return or apply to the subsequent budget.

### **ORDINARY INCOME**

Income is comprised of allocated payments from the taxing entities served by the appraisal district. Allocations are based on the percentage obtained by dividing the levy for each entity by the total levy of all entities. Additional income is generated from interest earned on the bank accounts, open records requests and personal property rendition penalties.

### **EXPENSES**

**Salaries:** The total salary budget is up 3% due to the cost of living adjustment of 2.5% and raises. Our staff is currently comprised of 42 employees, of which 22 are appraisers. All but three, out of the 22 appraisers, are registered professional appraisers with the State of Texas. The trainees must complete the five-year training period to achieve this designation. The appraisers are required to have professional designations that require extensive training and testing along with continuing education courses to continue their employment.

Since training costs are high, it is a common practice for other districts to look for individuals who are already certified or close to certification. That is why it is very important that we try to retain our staff by paying competitive wages, otherwise we will constantly be paying more for training costs. The district has also started hosting International Association of Assessing Officers (IAAO) courses to offer additional professional designations to our staff to help with retention and saves on travel costs for the district. All support staff are also required to take training courses that review new legislative mandates which affect all appraisal districts. We are using temporary staffing services to supplement the work of full-time employees as needed. This also allows us to control benefit costs.

**Benefits:** Health insurance costs are expected to increase over the 2019 costs. However, the 2020 budget for Health Insurance has remained the same as previous increases were not as much as forecasted. The district is paying \$411 per month, per person, for “employee only coverage” in 2019. We have managed to reduce this cost by using our HRA plan and providing coverage with higher deductibles.

Longevity pay is granted to full time McCAD employees who have been with the district for at least five years as of January 1, 2008. Longevity is paid at a rate of \$4 per month, per full year of service, up to a maximum of \$1,200. Because training is so costly, longevity is used to retain experienced and well trained employees.

**Pension:** The TCDRS budgeted rate is 13% for 2020, which remains unchanged from 2019. We have also included \$30,000 in the budget to be applied to the district’s TCDRS Unfunded Actuarial Accrued Liability (UAAL). This amount is the same as it has been for the last several years.

**Professional Services:** Appraisal Review Board (ARB) members will be paid at \$175.00 per full day and \$87.50 for half days. The chairman is paid \$200.00 per full day and \$100 for half days.

The appraisal services expense line item covers contractual services with Capitol Appraisal Group. Capitol Appraisal works utility properties, mineral properties, and specialty properties. These specialty properties include: Riesel Power Plant, telephone towers and cable companies.

Legal fees are budgeted for the services with McCreary, Veselka, Bragg, and Allen Law firm. Growing litigation expenses are responsible for the decreased refunds to the entities in past years. We are lowering the 2020

Budget for legal fees as we now have the Litigation Fund when large trial expenses exceed the typical annual budget. The district is anticipating at least one high value case to go to trial in 2020 that could cost several hundred thousand dollars to defend.

Temp services have also decreased due to revamping the protest process in order to be more efficient and less time consuming.

2019 was the last year of payments for the Homestead Audit service, which recovered approximately \$600,000 in taxes and interest to date. The program returned less than anticipated as the districts data was cleaner than comparable districts, but still recovered twice as much as the cost.

**Office Operating Expenses:** Office supplies have increased in cost over the last few years and the district has increased its use of State purchasing contracts. Printing expenses, including costs for processing Notices of Appraised Value, personal property renditions, and personal property penalty letters, have also increased. Additional postage costs are due to increased requirements to notify taxpayers of changes and increases in the amount of certified mail. Insurance expenses cover general liability, property (real and contents), electronic data processing, accounts receivable/valuable papers, commercial crime, umbrella liability, and employee/public officials liability.

**Maintenance Expenses:** The software maintenance budget includes maintenance expenses for the computer assisted mass appraisal software used for valuing properties, as well as, software for GIS mapping, and deed information. These items increase approximately 2%-3% each year. Since replacing our old elevator, we have been able to reduce our overall building maintenance costs.

## **CAPITAL OUTLAY**

We will be flying each school district according to our future reappraisal plans. Continuing with “Change Finder” options for our aerial flights, we will be able to work more efficiently and also meet legislation mandates for inspecting properties once every three years. It also allows us to pick up new improvements that did not have building permits issued for them. The cost for aerials will be minimal when compared to the value added by picking up these new improvements. In addition to aerial imagery, the district has begun to utilize a street view photography vendor that provides high resolution images of improved properties. The vendor will be able to provide photographs faster and cheaper than the district can, while leaving the appraisers to focus on accurate evaluations. We replaced our servers in 2015 and expect them to remain in service until 2021. Desktop computers were replaced in 2019 and eight used computers were reformatted and donated to taxing entities.

## **DEBT SERVICE EXPENSE**

These budgeted expenses cover twelve months of mortgage payments in 2019. We refinanced the building with Capital One in 2016, lowering our interest rate from 5.84545% to 4.5%. This will save the entities over \$100,000 in additional interest over the life of the loan.

## **CONTINGENCY FUND**

The contingency fund is increased \$25,000 to \$125,000 for additional contingency items that may come up with less overage built-in to each line item. There is no pending litigation against the District other than valuation related cases. Additionally, the board has implemented policies to ensure that sufficient capital reserves are in place to maintain a positive fund balance, now and in the future, as well as having developed a 5-year budgeted forecast.

**MCLENNAN COUNTY APPRAISAL DISTRICT  
YEARLY BUDGET COMPARISON**

<b>YEAR</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>TOTAL BUDGET AMOUNT</b>	4,514,164	3,931,923	4,015,115	4,640,293	4,465,382	4,383,411
<b>% BUDGET INCREASE</b>	19.04%	-12.90%	2.12%	15.57%	-3.77%	-1.84%
<b>ENTITY CONTRIBUTION</b>	4,498,164	3,913,850	3,998,615	4,240,290	4,451,232	4,358,411
<b>TOTAL EXPENSE AUDITED</b>	3,702,733	3,905,032	3,628,095	3,940,399		
<b>***WHAT SHOULD HAVE BEEN CREDITED</b>	795,431	8,818	370,520	299,891		
<b>ENTITY ACTUAL CREDITED AMOUNT</b>	0	0	385,853	222,572		
<b>FUND BALANCE</b>	611,282	630,655	630,655	730,655		
<b>CONTINGENCY FUNDS</b>	750,000	200,000	150,000	100,000	100,000	125,000
<b>NUMBER OF EMPLOYEES</b>	41	41	41	42	42	42
<b>*** This is the difference between the Entity Contribution &amp; what the District actually spent.</b>						

**MCLENNAN COUNTY APPRAISAL DISTRICT  
2020 PRELIMINARY ANNUAL BUDGET**

	2019 BUDGET	ACCOUNT TOTAL	2020	ACCOUNT TOTAL	\$ CHANGE	PERCENT CHANGE
<b>5000 SALARIES</b>						
5001 ADMINISTRATION	293,475		301,775		8,300	2.8%
5002 APPRAISAL	953,020		997,242		44,222	4.6%
5003 MAPPING	267,585		270,895		3,310	1.2%
5004 CLERICAL	396,102		408,317		12,215	3.1%
5008 AUTO & PHONE ALLOWANCE	137,020		137,020		0	0.0%
<b>TOTAL SALARIES</b>		<b>2,047,202</b>		<b>2,115,249</b> 3.32%		
<b>5100 BENEFITS</b>						
5105 FICA TAX EXPENSE	153,900		162,500		8,600	5.6%
5110 HEALTH INSURANCE	227,900		228,200		300	0.1%
5110-1 PB&H DEDUCTIBLE (HRA)	33,700		33,700		0	0.0%
5113 DISABILITY	6,100		7,200		1,100	18.0%
5115 LIFE INSURANCE	8,600		9,100		500	5.8%
5120 LONGEVITY	13,500		15,700		2,200	16.3%
5125 PENSION	262,200		277,100		14,900	5.7%
5126 PENSION UAAL	30,100		30,000		(100)	-0.3%
5130 UNEMPLOYMENT COMPENSATION	9,200		9,200		0	0.0%
5135 WORKMANS COMPENSATION	16,500		17,300		800	4.8%
<b>TOTAL BENEFITS</b>		<b>761,700</b>		<b>790,000</b> 3.72%		
<b>5200 PROFESSIONAL SERVICES</b>						
5201 APPRAISAL REVIEW BOARD	80,000		100,000		20,000	25.0%
5205 APPRAISAL SERVICES	30,000		26,000		(4,000)	-13.3%
5210 AUDIT	6,500		6,500		0	0.0%
5215 BOARD OF DIRECTORS	1,200		1,200		0	0.0%
5217 COBRA	0		0		0	0.0%
5218 COMPUTER SERVICES	20,000		4,500		(15,500)	-77.5%
5220 CONSULTING SERVICES	0		0		0	0.0%
5220-1 ACCOUNTING	11,700		13,110		1,410	12.1%
5220-2 MISC CONSULTING	0		25,000		25,000	0.0%
5220-5 HOMESTEAD AUDIT	110,600		0		0	0.0%
5220 LAWN SERVICE	3,000		0		0	0.0%
5220 JANITORIAL SERVICE	20,000		0		0	0.0%
5229 ARBITRATION	5,000		15,000		10,000	200.0%
5230 LEGAL SERVICES	0		0		0	0.0%
5230-1 RETAINER	24,000		22,800		(1,200)	-5.0%
5230-2 COURT COST	300,000		250,000		(50,000)	-16.7%
5230-3 MISC LEGAL SERVICES	20,000		10,000		(10,000)	-50.0%
5230-4 ARB Legal Counsel	5,000		3,000		(2,000)	-40.0%
5233 MOVING SERVICE	0		0		0	0.0%
5234 PAYROLL SERVICE FEE	4,869		4,869		0	0.0%
5235 PERSONAL PROPERTY LISTS	2,800		2,800		0	0.0%
5239 SHREDDING SERVICE	500		500		0	0.0%
5240 TEMP SERVICES	60,000		25,000		(35,000)	-58.3%
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>705,169</b>		<b>510,279</b> -27.64%		
<b>5300 OFFICE OPERATING EXPENSES</b>						
5301 DUES AND MEMBERSHIPS	6,000		8,000		2,000	33.3%
5305 FORMS AND PRINTING	0		0		0	0.0%
5305-1 NOTICES	28,000		28,000		0	0.0%
5305-2 RENDITIONS	7,500		5,500		(2,000)	-26.7%
5305-3 MISC	5,000		4,000		(1,000)	-20.0%
5310 INSURANCE	7,700		8,500		800	10.4%
5315 LEGAL PUBLICATIONS	8,000		8,000		0	0.0%
5317 MILEAGE REIMBURSEMENT	1,000		300		(700)	-70.0%
5320 OFFICE EQUIPMENT RENTAL	0		0		0	0.0%
5320-1 POSTAGE MACHINE	5,000		5,000		0	0.0%
5320-2 COPIERS	10,000		10,000		0	0.0%
5330 POSTAGE AND FREIGHT	0		0		0	0.0%
5330-1 POSTAGE	95,000		94,000		(1,000)	-1.1%
5330-2 FREIGHT	1,500		1,000		(500)	-33.3%
5335 SMALL EQUIPMENT AND FURNITURE	2,000		1,500		(500)	-25.0%
5336 SMALL SOFTWARE	3,000		1,500		(1,500)	-50.0%
5340 SUBSCRIPTIONS AND BOOKS	20,000		24,000		4,000	20.0%
5345 SUPPLIES	0		0		0	0.0%
5345-1 OFFICE SUPPLIES	24,000		24,000		0	0.0%
5350 TRAINING AND EDUCATION	17,000		22,000		5,000	29.4%
5355 TRAVEL	15,000		15,000		0	0.0%
5360 UTILITIES	0		0		0	0.0%
5360-1 PHONE AND INTERNET	14,000		14,000		0	0.0%
5360-2 ELECTRIC	23,000		23,000		0	0.0%
5360-4 WATER AND SEWER	4,000		3,500		(500)	-12.5%
5365 MISC EXPENSE	1,000		1,000		0	0.0%
<b>TOTAL OFFICE OPERATING EXPENSES</b>		<b>297,700</b>		<b>301,800</b> 1.38%		

<b>5400 MAINTENANCE EXPENSES</b>					
5401 BUILDING	10,000		15,000	5,000	50.0%
5401-1 JANITORIAL SERVICES			15,840		0.0%
5402 ELEVATOR	5,000		1,000	(4,000)	-80.0%
5403 LAWN SERVICE			4,000		0.0%
5405 COMPUTER EQUIPMENT-HARDWARE	6,000		3,000	(3,000)	-50.0%
5410 SMALL EQUIPMENT AND FUNITURE	3,000		2,000	(1,000)	-33.3%
5415 SOFTWARE MAINTENANCE	0		0	0	0.0%
5415-1 TRUE AUTOMATION	129,000		137,436	8,436	6.5%
5415-5 SOFTWARE SERVICE	6,000		4,000	(2,000)	-33.3%
5415-6 ESRI	10,000		9,900	(100)	-1.0%
5420 TELEPHONE MAINTENANCE	0		0	0	0.0%
<b>TOTAL MAINTENANCE EXPENSES</b>		<b>169,000</b>		<b>192,176</b>	
	<b>3,980,771</b>			13.71%	
<b>5500 CAPITAL OUTLAY</b>					
5501 BUILDING IMPROVEMENTS	5,000		7,000	2,000	40.0%
5502 SMALL EQUIPMENT	5,000		1,500	(3,500)	-70.0%
5505 LARGE EQUIPMENT	50,000		15,000	(35,000)	-70.0%
5510 LARGE FURNITURE	1,000		1,000	0	0.0%
5525 AERIAL PHOTOGRAPHY	196,000		196,000	0	0.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>257,000</b>		<b>220,500</b>	
				-14.20%	
<b>5600 DEBT SERVICE EXPENSE</b>					
5601 DEBT SERVICE INTEREST--BUILDING	46,736		43,324	(3,412)	-7.3%
5605 DEBT SERVICE PRINCIPLE--BUILDING	80,876		85,083	4,207	5.2%
<b>TOTAL DEBT SERVICE EXPENSE</b>		<b>127,611</b>		<b>128,407</b>	
				0.62%	
<b>6000 CONTINGENCY FUND</b>					
6010 GENERAL CONTINGENCY FUND	100,000		125,000	25,000	25.0%
<b>TOTAL CONTINGENCY FUND</b>		<b>100,000</b>		<b>125,000</b>	
				25.00%	
<b>TOTAL OPERATING BUDGET</b>		<b>\$ 4,465,382</b>		<b>\$ 4,383,411</b>	
				-1.84%	
<b>LESS BUDGETED GENERAL INCOME</b>					
4033 INTEREST ON INVESTMENTS		150		-	0.0%
4015 INTEREST ON BANK ACCTS				15,000	
4040 MISCELLANEOUS REVENUE		4,000		2,000	0.0%
4045 BPP RENDITION PENALTY REVENUE		10,000		8,000	0.0%
<b>TOTAL GENERAL INCOME</b>		<b>14,150</b>		<b>25,000</b>	
<b>LESS FUND BALANCE CREDIT TO ENTITIES</b>		0		0	
<b>TOTAL ENTITY SUPPORT</b>		<b>\$ 4,451,232</b>		<b>\$ 4,358,411</b>	
				-2.09%	



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

	Final Budget	Approved	Estimated		Forecast				
	2018	2019	2020		2021	2022	2023	2024	2025
<b>Income</b>									
4020 · Revenue from Taxing Entities	4,626,143	4,451,232	4,358,411	-2.09%	4,328,198	4,468,109	4,432,684	4,503,967	4,576,996
4035 · Interest - Bank Accts			15,000		15,000	15,000	15,000	15,000	15,000
4040 · Miscellaneous Revenue	4,000	4,000	2,000	-50.00%	4,000	4,000	4,000	4,000	4,000
4045 · BPP RENDITION PENALTY REVENUE	10,000	10,000	8,000	-20.00%	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>4,383,411</b>	<b>-1.84%</b>	<b>4,357,198</b>	<b>4,497,109</b>	<b>4,461,684</b>	<b>4,532,967</b>	<b>4,605,996</b>
<b>Gross Profit</b>	<b>4,640,293</b>	<b>4,465,382</b>	<b>4,383,411</b>	<b>-1.84%</b>	<b>4,357,198</b>	<b>4,497,109</b>	<b>4,461,684</b>	<b>4,532,967</b>	<b>4,605,996</b>
<b>Expense</b>									
<b>5000 · Salaries</b>									
5001 · Administration	358,509	293,475	301,775	2.83%	309,319	317,052	324,979	333,103	341,431
5002 · Appraisal	963,048	953,020	997,242	4.64%	1,022,173	1,047,727	1,073,921	1,100,769	1,128,288
5003 · Mapping	160,413	267,585	270,895	1.24%	277,667	284,609	291,724	299,017	306,493
5004 · Clerical	444,850	396,102	408,317	3.08%	418,525	428,988	439,713	450,706	461,973
5008 · Auto and Phone Allowance	137,020	137,020	137,020	0.00%	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>2,115,249</b>	<b>3.32%</b>	<b>2,164,705</b>	<b>2,215,397</b>	<b>2,267,356</b>	<b>2,320,615</b>	<b>2,375,205</b>
<b>5100 · Benefits</b>									
5105 · FICA Tax Expense	158,425	153,900	162,500	5.59%	173,176	177,232	181,389	185,649	190,016
5110 · Health Insurance									
5110-1 · PB&H-Deductible	34,000	33,700	33,700	0.00%	33,700	33,700	33,700	33,700	33,700
5110 · Health Insurance - Other	234,000	227,900	228,200	0.13%	232,764	237,419	242,168	247,011	251,951
<b>Total 5110 · Health Insurance</b>	<b>268,000.00</b>	<b>261,600</b>	<b>261,900</b>	<b>0.11%</b>	<b>266,464</b>	<b>271,119</b>	<b>275,868</b>	<b>280,711</b>	<b>285,651</b>
5113 · Disability Long Term Insurance	6,000	6,100	7,200	18.03%	7,200	7,200	7,200	7,200	7,200
5115 · Life Insurance	8,850	8,600	9,100	5.81%	9,100	9,100	9,100	9,100	9,100
5120 · Longevity	14,832	13,500	15,700	16.30%	16,000	16,000	16,000	16,000	16,000
5125 · Pension	269,944	262,200	277,100	5.68%	281,412	288,002	294,756	301,680	308,777
5126 · Pension UAAL-TCDRS	30,000	30,100	30,000	-0.33%	30,000	30,000	30,000	30,000	30,000
5130 · Unemployment Compensation	9,200	9,200	9,200	0.00%	9,200	9,200	9,200	9,200	9,200
5135 · Workers Compensation-TML	16,800	16,500	17,300	4.85%	17,000	17,000	17,000	17,000	17,000
<b>Total 5100 · Benefits</b>	<b>782,051</b>	<b>761,700</b>	<b>790,000</b>	<b>3.72%</b>	<b>809,552</b>	<b>824,853</b>	<b>840,512</b>	<b>856,540</b>	<b>872,944</b>
<b>5200 · Professional Services</b>									
5201 · Appraisal Review Board	80,000	80,000	100,000	25.00%	100,000	100,000	100,000	100,000	100,000
5205 · Appraisal Services	30,000	30,000	26,000	-13.33%	26,000	26,000	26,000	26,000	26,000
5210 · Audit-PB&H	6,500	6,500	6,500	0.00%	6,700	6,700	6,700	6,700	6,700
5215 · Board of Directors	1,200	1,200	1,200	0.00%	1,200	1,200	1,200	1,200	1,200
5218 · Computer Services	10,000	20,000	4,500	-77.50%	4,500	4,500	4,500	4,500	4,500
5220 · Consulting Services									
5220-1 · Accounting	-	11,700	13,110	12.05%	13,110	13,110	13,110	13,110	13,110
5220-2 · Misc Consulting			25,000		25,000	25,000	25,000	25,000	25,000
5220 · Homestead Audit Service	110,600.00	110,600.00		-100.00%					
<b>Total 5220 · Consulting Services</b>	<b>110,600.00</b>	<b>132,300.00</b>	<b>38,110.00</b>	<b>-71.19%</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>
5222 · Lawn Service	3,000	3,000		-100.00%					
5225 · Janitorial Services-PBMS	22,000	20,000		-100.00%					
5229 · Arbitration	3,000	5,000	15,000	200.00%	15,000	15,000	15,000	15,000	15,000

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

	Final Budget	Approved	Estimated		2021	2022	Forecast	2024	2025
	2018	2019	2020				2023		
<b>5230 · Legal Services</b>									
5230-1 · Retainer-MVBA	24,000	24,000	22,800	-5.00%	22,800	22,800	22,800	22,800	22,800
5230-2 · Court Cost-MVBA	450,000	300,000	250,000	-16.67%	250,000	250,000	250,000	250,000	250,000
5230-3 · Misc Legal Services	20,000	20,000	10,000	-50.00%	10,000	10,000	10,000	10,000	10,000
5230-4 · ARB Legal Counsel-RAY ARMSTRON	5,000	5,000	3,000	-40.00%	3,000	3,000	3,000	3,000	3,000
<b>Total 5230 · Legal Services</b>	<b>499,000</b>	<b>349,000</b>	<b>285,800</b>	<b>-18.11%</b>	<b>285,800</b>	<b>285,800</b>	<b>285,800</b>	<b>285,800</b>	<b>285,800</b>
5234 · Payroll Service Fee	4,869	4,869	4,869	0.00%	4,869	4,869	4,869	4,870	4,870
5235 · Personal Property Lists	2,500	2,800	2,800	0.00%	2,800	2,800	2,800	2,800	2,800
5239 · Shredding Service	500	500	500	0.00%	500	500	500	500	500
5240 · Temp Service	75,000	60,000	25,000	-58.33%	25,000	25,000	25,000	25,000	25,000
<b>Total 5200 · Professional Services</b>	<b>848,169</b>	<b>715,169</b>	<b>510,279</b>	<b>-28.65%</b>	<b>510,479</b>	<b>510,479</b>	<b>510,479</b>	<b>510,480</b>	<b>510,480</b>
<b>5300 · Office Operation Expenses</b>									
5301 · Dues and Memberships	6,000	6,000	8,000	33.33%	8,000	8,000	8,000	8,000	8,000
5305 · Forms and Printing									
5305-1 · Notices	24,200	28,000	28,000	0.00%	28,000	28,000	28,000	28,000	28,000
5305-2 · Renditions	8,250	7,500	5,500	-26.67%	5,500	5,500	5,500	5,500	5,500
5305-3 · Misc	4,400	5,000	4,000	-20.00%	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>37,500</b>	<b>-7.41%</b>	<b>37,900</b>	<b>37,900</b>	<b>37,900</b>	<b>37,900</b>	<b>37,900</b>
5310 · Insurance on Bldg-TML	7,300	7,700	8,500	10.39%	8,500	8,500	8,500	8,500	8,500
5315 · Legal Publications-Waco Tribune	6,000	8,000	8,000	0.00%	8,000	8,000	8,000	8,000	8,000
5317 · Mileage Reimbursement	1,000	1,000	300	-70.00%	300	300	300	300	300
5320 · Office Equipment Rental									
5320-1 · Postage Machine-Neopost	6,700	5,000	5,000	0.00%	5,000	5,000	5,000	5,000	5,000
5320-2 · Copiers-CTWP	12,000	10,000	10,000	0.00%	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>15,000</b>	<b>0.00%</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
5330 · Postage and Freight									
5330-1 · Postage	94,500	95,000	94,000	-1.05%	95,880	97,798	99,754	101,749	103,784
5330-2 · Freight	900	1,500	1,000	-33.33%	1,000	1,000	1,000	1,000	1,000
<b>Total 5330 · Postage and Freight</b>	<b>95,400</b>	<b>96,500</b>	<b>95,000</b>	<b>-1.55%</b>	<b>96,880</b>	<b>98,798</b>	<b>100,754</b>	<b>102,749</b>	<b>104,784</b>
5335 · Small Equipment and Furniture	2,000	2,000	1,500	-25.00%	1,500	1,500	1,500	1,500	1,500
5336 · Small Software	3,000	3,000	1,500	-50.00%	1,500	1,500	1,500	1,500	1,500
5340 · Subscriptions and Books	20,000	20,000	24,000	20.00%	24,000	24,000	24,000	24,000	24,000
5345 · Supplies									
5345-1 · Office Supplies	24,000	24,000	24,000	0.00%	24,000	24,000	24,000	24,000	24,000
<b>Total 5345 · Supplies</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>0.00%</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>
5350 · Training and Education	17,000	17,000	22,000	29.41%	20,000	20,000	20,000	20,000	20,000
5355 · Travel	15,000	15,000	15,000	0.00%	15,000	15,000	15,000	15,000	15,000
5360 · Utilities									
5360-1 · Phone and Internet	20,000	14,000	14,000	0.00%	14,000	14,000	14,000	14,000	14,000
5360-2 · Electric-Hudson	27,000	23,000	23,000	0.00%	24,000	24,000	24,000	24,000	24,000
5360-4 · Water and Sewer-City of Waco	4,800	4,000	3,500	-12.50%	4,000	4,000	4,000	4,000	4,000
<b>Total 5360 · Utilities</b>	<b>51,800</b>	<b>41,000</b>	<b>40,500</b>	<b>-1.22%</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>
5365 · Misc Expenses	1,351	1,000	1,000	0.00%	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>297,700</b>	<b>301,800</b>	<b>1.38%</b>	<b>303,580</b>	<b>305,498</b>	<b>307,454</b>	<b>309,449</b>	<b>311,484</b>

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

	Final Budget	Approved	Estimated		2021	2022	Forecast	2024	2025
	2018	2019	2020				2023		
<b>5400 · Maintenance Expenses</b>									
5401 · Building	10,000								
5401 Building Other		10,000	15,000	50.00%	15,000	15,000	15,000	15,000	15,000
5401-1 Janitorial Service			15,840		15,840	15,840	15,840	15,840	15,840
<b>Total 5401 · Building</b>		10,000	30,840	208.40%	30,840	30,840	30,840	30,840	30,840
5402 · Elevator	5,000	5,000	1,000	-80.00%	5,000	5,000	5,000	5,000	5,000
5222 · Lawn Service			4,000		4,000	4,000	4,000	4,000	4,000
5405 · Computer Equipment-Hardware	6,000	6,000	3,000	-50.00%	3,000	3,000	3,000	3,000	3,000
5410 · Small Equipment and Furniture	3,000	3,000	2,000	-33.33%	2,000	2,000	2,000	2,000	2,000
5415 · Software Maintenance									
5415-1 · True Automation-Harris	104,421	129,000	137,436	6.54%	187,436	149,436	149,436	149,436	149,436
5415-5 · Software Service	6,000	6,000	4,000	-33.33%	4,000	4,000	4,000	4,000	4,000
5415-6 · ESRI	10,000	10,000	9,900	-1.00%	9,900	9,900	9,900	9,900	9,900
5415-7 · Email License									
<b>Total 5415 · Software Maintenance</b>	120,421	145,000	151,336	4.37%	201,336	163,336	163,336	163,336	163,336
5420 · Telephone Maintenance-PHD	1,800	-	-		1,800	1,800	1,800	1,801	1,801
<b>Total 5400 · Maintenance Expenses</b>	146,221	169,000	192,176	13.71%	247,976	209,976	209,976	209,977	209,977
<b>Total Expense</b>	4,143,082	3,990,771	3,909,504	-2.04%	4,036,291	4,066,202	4,135,777	4,207,060	4,280,089
<b>Net Ordinary Income</b>	494,612	474,611	473,907	-0.15%	320,907	430,907	325,907	325,907	325,907
<b>5500 · Capital Outlay</b>									
5501 · Building Improvements	5,000	5,000	7,000	40.00%	5,000	5,000	5,000	5,000	5,000
5502 · Small Equipment	5,000	5,000	1,500	-70.00%	1,500	1,500	1,500	1,500	1,500
5505 · Large Equipment	60,000	50,000	15,000	-70.00%	10,000	120,000	15,000	15,000	15,000
5510 · Large Furniture	1,000	1,000	1,000	0.00%	1,000	1,000	1,000	1,000	1,000
5525 · Aerial Photography-Pictometry	196,000	196,000	196,000	0.00%	75,000	75,000	75,000	75,000	75,000
<b>Total 5500 · Capital Outlay</b>	267,000	257,000	220,500	-14.20%	92,500	202,500	97,500	97,500	97,500
<b>5600 · Debt Service Expense</b>									
5601 · Debt Svc Interest-Bldg-Cap 1	50,256.00	46,735.63	43,324.00	-7.30%	39,452.00	35,404.00	31,172.00	26,747.00	22,121.00
5605 · Debt Svc Principal-Bldg-Cap 1	77,356.00	80,875.75	85,083.00	5.20%	88,955.00	93,003.00	97,235.00	101,660.00	106,286.00
<b>Total 5600 · Debt Service Expense</b>	127,612	127,611	128,407	0.62%	128,407	128,407	128,407	128,407	128,407
<b>6000 · Contingency Fund</b>									
6010 · General Contingency Fund	100,000	100,000	125,000	25.00%	100,000	100,000	100,000	100,000	100,000
<b>Total 6000 · Contingency Fund</b>	100,000	100,000	125,000	25.00%	100,000	100,000	100,000	100,000	100,000
<b>Total Other Expense</b>	494,612	484,611	473,907	-2.21%	320,907	430,907	325,907	325,907	325,907
<b>Net Other Income</b>	-494,612	-484,611	-473,907	-2.21%	-320,907	-430,907	-325,907	-325,907	-325,907
<b>Net Income</b>	-	-	-		-	-	-	-	-

Storage Device	13000	Rear Driveway	Servers	PC 5 yr warranty
Photo project Yr3/3	126000	Mobile Device		
Remote backup	12000			
Emergency Exit	5000			

Payroll Type	Employee Position	RPA	2019					2020				
			Current Salary/mileage	Hourly	Mileage Allowance	Salary	Hourly w/o Mileage	Totals Per Group	Est. Salary	Est. Salary + car	Pension	Longevity
5001	Chief Appraiser	X	135,705.00	65.24	6,480.00	129,225.00	62.13		131,800.00	138,280.00	18051.28	576
5001	Asst. Chief	X	95,780.00	46.05	6,480.00	89,300.00	42.93		91,075.00	97,555.00	12732.07	384
5001	Admin Asst.		37,500.00	18.03		37,500.00	18.03		39,450.00	39,450.00	5128.50	0
5001	Admin Asst.		37,500.00	18.03		37,500.00	18.03		39,450.00	39,450.00	5159.70	240
								293,525.00	301,775.00	314,735.00		
5002	Commercial Supervisor	X	94,730.00	45.54	6,480.00	88,250.00	42.43		90,025.00	96,505.00	12657.97	864
5002	Staff Appraiser	X	67,995.00	32.69	6,480.00	61,515.00	29.57		62,740.00	69,220.00	9154.60	1200
5002	Staff Appraiser	X	49,660.00	23.88	5,460.00	44,200.00	21.25		44,200.00	49,660.00	6499.48	336
5002	Staff Appraiser	X	65,890.00	31.68	6,480.00	59,410.00	28.56		60,610.00	67,090.00	8815.30	720
5002	Junior Appraiser		41,155.00	19.79	6,480.00	34,675.00	16.67		35,375.00	41,855.00	5441.15	0
5002	Residential Supervisor	X	67,330.00	32.37	6,480.00	60,850.00	29.25		65,075.00	71,555.00	9401.99	768
5002	Staff Appraiser	X	62,755.00	30.17	6,480.00	56,275.00	27.06		57,400.00	63,880.00	8410.48	816
5002	Junior Appraiser		51,480.00	24.75	6,480.00	45,000.00	21.63		45,000.00	51,480.00	6692.40	0
5002	Staff Appraiser	X	50,605.00	24.33	6,480.00	44,125.00	21.21		45,000.00	51,480.00	6761.04	528
5002	Staff Appraiser	x	50,005.00	24.04	6,480.00	43,525.00	20.93		44,900.00	51,380.00	6760.52	624
5002	Staff Appraiser	X	47,085.00	22.64	5,460.00	41,625.00	20.01		43,950.00	49,410.00	6479.46	432
5002	Staff Appraiser	X	46,935.00	22.56	5,460.00	41,475.00	19.94		43,800.00	49,260.00	6478.68	576
5002	Staff Appraiser	X	42,280.00	20.33	6,480.00	35,800.00	17.21		38,025.00	44,505.00	5785.65	0
5002	Staff Appraiser	X	44,110.00	21.21	5,460.00	38,650.00	18.58		40,925.00	46,385.00	6079.97	384
5002	Junior Appraiser		35,987.00	17.30	2,520.00	33,467.00	16.09		35,642.00	38,162.00	4961.06	0
5002	BPP Supervisor	X	75,280.00	36.19	6,480.00	68,800.00	33.08		70,675.00	77,155.00	10129.99	768
5002	Junior Appraiser		45,855.00	22.05	6,480.00	39,375.00	18.93		40,675.00	47,155.00	6130.15	0
5002	Staff Appraiser	X	48,955.00	23.54	6,480.00	42,475.00	20.42		45,825.00	52,305.00	6862.05	480
5002	Staff Appraiser	X	47,380.00	22.78	6,480.00	40,900.00	19.66		44,225.00	50,705.00	6660.29	528
5002	Staff Appraiser	X	46,355.00	22.29	6,480.00	39,875.00	19.17		43,175.00	49,655.00	6523.79	528
								960,267.00	997,242.00	1,118,802.00		
5003	Mapping Supervisor		74,500.00	35.82	1,500.00	73,000.00	35.10		74,450.00	75,950.00	10029.50	1200
5003	GIS Tech		47,750.00	22.96	1,000.00	46,750.00	22.48		47,675.00	48,675.00	6383.91	432
5003	GIS Tech		44,650.00	21.47		44,650.00	21.47		45,550.00	45,550.00	6008.86	672
5003	Records Tech		34,675.00	16.67		34,675.00	16.67		35,375.00	35,375.00	4629.95	240
5003	Records Tech		33,010.00	15.87		33,010.00	15.87		33,660.00	33,660.00	4375.80	0
5003	Records Tech		33,510.00	16.11		33,510.00	16.11		34,185.00	34,185.00	4444.05	0
								265,595.00	270,895.00	170,175.00	35216.35	
5004	Cust. Service Supervisor		47,150.00	22.67		47,150.00	22.67		51,100.00	51,100.00	6742.84	768
5004	Customer Service		37,790.00	18.17		37,790.00	18.17		38,540.00	38,540.00	5047.64	288
5004	Customer Service		27,825.00	13.38		27,825.00	13.38		29,375.00	29,375.00	3818.75	0
5004	Customer Service		28,150.00	13.53		28,150.00	13.53		31,225.00	31,225.00	4059.25	0
5004	Data Analyst		41,000.00	19.71		41,000.00	19.71		42,825.00	42,825.00	5642.13	576
5004	Data Analyst		34,575.00	16.62		34,575.00	16.62		36,275.00	36,275.00	4746.95	240
5004	Data Analyst		30,450.00	14.64		30,450.00	14.64		34,050.00	34,050.00	4457.70	240
5004	Data Analyst		30,450.00	14.64		30,450.00	14.64		32,550.00	32,550.00	4262.70	240
5004	Data Analyst		26,650.00	12.81		26,650.00	12.81		28,675.00	28,675.00	3727.75	0
5004	Data Analyst		27,000.00	12.98		27,000.00	12.98		30,550.00	30,550.00	3971.50	0
5004	Customer Service		25,627.00	12.32		25,627.00	12.32		27,652.00	27,652.00	3594.76	0
5004	Customer Service		25,500.00	12.26		25,500.00	12.26		25,500.00	25,500.00	3315.00	0
								382,167.00	408,317.00	408,317.00	312233.00	15648
<b>TOTALS</b>			<b>2,038,574.00</b>		<b>137,020.00</b>	<b>1,901,554.00</b>		<b>Salary</b>	<b>1,978,229.00</b>			
								<b>Salary + Car</b>	<b>2,115,249.00</b>			

Projected Salary and Benefits

C	E	F	G	H	J	K			L	M		
						PROJECTED 2020						
CURRENT 2019						TOTAL SALARIES	HOURLY	SALARY + AUTO	Projected Taxable Group Term Life	Salary +Auto + GTL	FICA	HEALTH
POSITION	Salary	AUTO	2.0% COLA	1/4 AVG PAY DIFF 2nd Year								
	D*2080				E+G	H8/2080					O *.0765	411.47 0.10 452.62
CHIEF APPR	129,225.00	6480	2,575.00		131,800.00	63.37	\$138,280.00	\$1,650.92	\$139,930.92	10,704.72	5,431.40	
ASST CHIEF APPR	89,300.00	6480	1,775.00		91,075.00	43.79	\$97,555.00	\$138.89	\$97,693.89	7,473.58	5,431.40	
ADMIN ASST	37,500.00		750.00	1,200.00	39,450.00	18.97	\$39,450.00	\$69.00	\$39,519.00	3,023.20	5,431.40	
ADMIN ASST	37,500.00		750.00	1,200.00	39,450.00	18.97	\$39,450.00	\$69.00	\$39,519.00	3,023.20	5,431.40	
							\$314,735.00	\$1,927.81	\$316,662.81			
COMMERCIAL--SUPERVISOR	88,250.00	6480	1,775.00		90,025.00	43.28	\$96,505.00	\$1,927.86	\$98,432.86	7,530.11	5,431.40	
COMMERCIAL--STAFF APPRAISER	61,515.00	6480	1,225.00		62,740.00	30.16	\$69,220.00	\$578.40	\$69,798.40	5,339.58	5,431.40	
COMMERCIAL--STAFF APPRAISER	45,000.00	6480			45,000.00	21.63	\$51,480.00	\$16.26	\$51,496.26	3,939.46	5,431.40	
COMMERCIAL--STAFF APPRAISER	59,410.00	6480	1,200.00		60,610.00	29.14	\$67,090.00	\$545.05	\$67,635.05	5,174.08	5,431.40	
COMMERCIAL--JR APPRAISER	34,675.00	6480	700.00		35,375.00	31.73	\$41,855.00	\$18.58	\$41,873.58	3,203.33	5,431.40	
							\$326,150.00	\$3,086.14	\$329,236.14			
RES--SUPERVISOR	60,850.00	6480	1,225.00	3,000.00	65,075.00	31.29	\$71,555.00	\$86.04	\$71,641.04	5,480.54	5,431.40	
RES--STAFF APPRAISER	56,275.00	6480	1,125.00		57,400.00	27.60	\$63,880.00	\$495.40	\$64,375.40	4,924.72	5,431.40	
RES--STAFF APPRAISER	44,200.00	6480			44,200.00	21.25	\$50,680.00	\$46.08	\$50,726.08	3,880.55	5,431.40	
RES--STAFF APPRAISER	44,125.00	6480	875.00		45,000.00	21.63	\$51,480.00	\$197.37	\$51,677.37	3,953.32	5,431.40	
RES--STAFF APPRAISER	43,525.00	6480	875.00	500.00	44,900.00	21.59	\$51,380.00	\$44.46	\$51,424.46	3,933.97	5,431.40	
RES--STAFF APPRAISER	41,625.00	6480	825.00	1,500.00	43,950.00	21.13	\$50,430.00	\$91.77	\$50,521.77	3,864.92	5,431.40	
RES--STAFF APPRAISER	41,475.00	6480	825.00	1,500.00	43,800.00	21.06	\$50,280.00	\$35.59	\$50,315.59	3,849.14	5,431.40	
RES--STAFF APPRAISER	35,800.00	6480	725.00	1,500.00	38,025.00	18.28	\$44,505.00	\$23.33	\$44,528.33	3,406.42	5,431.40	
RES--STAFF APPRAISER	38,650.00	6480	775.00	1,500.00	40,925.00	19.68	\$47,405.00	\$29.48	\$47,434.48	3,628.74	5,431.40	
RES--JR APPRAISER	33,467.00	6480	675.00	1,500.00	35,642.00	17.14	\$42,122.00	\$16.26	\$42,138.26	3,223.58	5,431.40	
							\$523,717.00	\$1,065.77	\$524,782.77			
BPP--SUPERVISOR	68,800.00	2520	1,375.00	500.00	70,675.00	33.98	\$73,195.00	\$693.79	\$73,888.79	5,652.49	5,431.40	
BPP--APPRaiser	39,375.00	5460	800.00	500.00	40,675.00	19.56	\$46,135.00	\$51.75	\$46,186.75	3,533.29	5,431.40	
BPP--STAFF APPRAISER	42,475.00	5460	850.00	2,500.00	45,825.00	22.03	\$51,285.00	\$62.91	\$51,347.91	3,928.12	5,431.40	
BPP--STAFF APPRAISER	40,900.00	5460	825.00	2,500.00	44,225.00	21.26	\$49,685.00	\$30.53	\$49,715.53	3,803.24	5,431.40	
BPP--STAFF APPRAISER	39,875.00	5460	800.00	2,500.00	43,175.00	20.76	\$48,635.00	\$35.70	\$48,670.70	3,723.31	5,431.40	
							\$268,935.00	\$874.68	\$269,809.68			
GIS SUPERVISOR	73,000.00	1500	1,450.00		74,450.00	35.79	\$75,950.00	\$760.32	\$76,710.32	5,868.34	5,431.40	
GIS MAPPER	46,750.00	1000	925.00		47,675.00	22.92	\$48,675.00	\$41.76	\$48,716.76	3,726.83	5,431.40	
GIS MAPPER	44,650.00		900.00		45,550.00	21.90	\$45,550.00	\$47.16	\$45,597.16	3,488.18	5,431.40	
DATA ANALYST	34,675.00		700.00		35,375.00	17.01	\$35,375.00	\$34.83	\$35,409.83	2,708.85	5,431.40	
DATA ANALYST	33,010.00		650.00		33,660.00	16.18	\$33,660.00	\$19.22	\$33,679.22	2,576.46	5,431.40	
DATA ANALYST	33,510.00		675.00		34,185.00	16.44	\$34,185.00	\$12.25	\$34,197.25	2,616.09	5,431.40	
							\$273,395.00	\$915.55	\$274,310.55			
CUST SERV SUPERVISOR	47,150.00		950.00	3,000.00	51,100.00	24.57	\$51,100.00	\$122.27	\$51,222.27	3,918.50	5,431.40	
CS--DATA CLERK	37,790.00		750.00		38,540.00	18.53	\$38,540.00	\$24.56	\$38,564.56	2,950.19	5,431.40	
CS- DATA CLERK	27,825.00		550.00	1,000.00	29,375.00	14.12	\$29,375.00	\$29.15	\$29,404.15	2,249.42	5,431.40	
CS- DATA CLERK	28,150.00		575.00	2,500.00	31,225.00	15.01	\$31,225.00	\$17.39	\$31,242.39	2,390.04	5,431.40	
CS- DATA CLERK	25,627.00		525.00	1,500.00	27,652.00	13.29	\$27,652.00	\$1.20	\$27,653.20	2,115.47	5,431.40	
DATA ANALYST	41,000.00		825.00	1,000.00	42,825.00	20.59	\$42,825.00	\$253.44	\$43,078.44	3,295.50	5,431.40	
DATA ANALYST	34,575.00		700.00	1,000.00	36,275.00	17.44	\$36,275.00	\$34.47	\$36,309.47	2,777.67	5,431.40	
DATA ANALYST-COMM	30,450.00		600.00	3,000.00	34,050.00	16.37	\$34,050.00	\$10.46	\$34,060.46	2,605.63	5,431.40	
DATA ANALYST-BPP	30,450.00		600.00	1,500.00	32,550.00	15.65	\$32,550.00	\$86.33	\$32,636.33	2,496.68	5,431.40	
DATA ANALYST	25,500.00				25,500.00	12.26	\$25,500.00	\$0.00	\$25,500.00	1,950.75	5,431.40	
DATA ANALYST	26,650.00		525.00	1,500.00	28,675.00	13.79	\$28,675.00	\$3.17	\$28,678.17	2,193.88	5,431.40	
DATA ANALYST	27,000.00		550.00	3,000.00	30,550.00	14.69	\$30,550.00	\$3.84	\$30,553.84	2,337.37	5,431.40	
							\$408,317.00	\$586.28	\$408,903.28			
	1,901,554	137020	35,775	40,900	1,978,229					162,463.45	228,118.97	
	2,074,349											

<b>Total Compensation</b>	<b>Salaries</b>	<b>Benefits</b>	<b>FICA</b>	<b>HEALTH</b>
2,905,249.00	2,115,249.00	790,000.00	162,500	228,200

Projected Salary and Benefits

C	N	O	P	Q	R	S	T	U	X	Y	V	W
POSITION	HRA	Life & AD&D Total		PENSION		UAAL	UNEMPLOYMENT	WORKERS COMP	DISABILITY	TOTAL ANNUAL		BY CATEGORY SALARIES AND BENEFITS
		Projected 2% Increase	LONGEVITY	13.00%	COMPENSATION	WORKSHEET	TOTAL BENEFITS	SALARY & BENEFITS				
		5115	5120	5125	5130	5135	5113	2020	2020			
				(K+P)*0.13	\$30,000 / 41	.019 X 1ST \$9000						
				714.29								
CHIEF APPR	731.71	589.01	576.00	18,051.28	714.29	216.67	1,410.46	467.39	\$38,892.92		\$177,172.92	
ASST CHIEF APPR	731.71	415.54	384.00	12,732.07	714.29	216.67	995.06	329.74	\$29,424.06		\$126,979.06	
ADMIN ASST	731.71	168.04	0.00	5,128.50	714.29	216.67	177.53	133.34	\$15,724.68		\$55,174.68	
ADMIN ASST	731.71	168.04	240.00	5,159.70	714.29	216.67	177.53	133.34	\$15,995.88		\$55,445.88	
										\$100,037.54		\$414,772.54
COMMERCIAL--SUPERVISOR	731.71	411.06	864.00	12,657.97	714.29	216.67	984.35	326.19	\$29,867.76		\$126,372.76	
COMMERCIAL--STAFF APPRAISE	731.71	294.84	1,200.00	9,154.60	714.29	216.67	706.04	233.96	\$24,023.10		\$93,243.10	
COMMERCIAL--STAFF APPRAISE	731.71	219.28	0.00	6,692.40	714.29	216.67	525.10	174.00	\$18,644.32		\$70,124.32	
COMMERCIAL--STAFF APPRAISE	731.71	285.77	720.00	8,815.30	714.29	216.67	684.32	226.76	\$23,000.31		\$90,090.31	
COMMERCIAL--JR APPRAISER	731.71	178.28	0.00	5,441.15	714.29	216.67	426.92	141.47	\$16,485.23		\$58,340.23	
										\$112,020.71		\$438,170.71
RES--SUPERVISOR	731.71	304.79	768.00	9,401.99	714.29	216.67	729.86	241.86	\$24,021.11		\$95,576.11	
RES--STAFF APPRAISER	731.71	272.10	816.00	8,410.48	714.29	216.67	651.58	215.91	\$22,384.86		\$86,264.86	
RES--STAFF APPRAISER	731.71	215.87	336.00	6,632.08	714.29	216.67	516.94	171.30	\$18,846.81		\$69,526.81	
RES--STAFF APPRAISER	731.71	219.28	528.00	6,761.04	714.29	216.67	525.10	174.00	\$19,254.81		\$70,734.81	
RES--STAFF APPRAISER	731.71	218.85	624.00	6,760.52	714.29	216.67	524.08	173.66	\$19,329.16		\$70,709.16	
RES--STAFF APPRAISER	731.71	214.81	432.00	6,612.06	714.29	216.67	514.39	170.45	\$18,902.70		\$69,332.70	
RES--STAFF APPRAISER	731.71	214.17	576.00	6,611.28	714.29	216.67	512.86	169.95	\$19,027.47		\$69,307.47	
RES--STAFF APPRAISER	731.71	189.57	0.00	5,785.65	714.29	216.67	453.95	150.43	\$17,080.09		\$61,585.09	
RES--STAFF APPRAISER	731.71	201.92	384.00	6,212.57	714.29	216.67	483.53	160.23	\$18,165.06		\$65,570.06	
RES--JR APPRAISER	731.71	179.42	0.00	5,475.86	714.29	216.67	429.64	142.37	\$16,544.95		\$58,666.95	
										\$193,557.01		\$717,274.01
BPP--SUPERVISOR	731.71	311.78	768.00	9,615.19	714.29	216.67	746.59	247.40	\$24,435.52		\$97,630.52	
BPP--APPRaiser	731.71	196.51	0.00	5,997.55	714.29	216.67	470.58	155.94	\$17,447.94		\$63,582.94	
BPP--STAFF APPRAISER	731.71	218.45	480.00	6,729.45	714.29	216.67	523.11	173.34	\$19,146.54		\$70,431.54	
BPP--STAFF APPRAISER	731.71	211.63	528.00	6,527.69	714.29	216.67	506.79	167.94	\$18,839.36		\$68,524.36	
BPP--STAFF APPRAISER	731.71	207.16	528.00	6,391.19	714.29	216.67	496.08	164.39	\$18,604.20		\$67,239.20	
										\$98,473.55		\$367,408.55
GIS SUPERVISOR	731.71	323.51	1,200.00	10,029.50	714.29	216.67	341.78	256.71	\$25,113.91		\$101,063.91	
GIS MAPPER	731.71	207.33	432.00	6,383.91	714.29	216.67	219.04	164.52	\$18,227.71		\$66,902.71	
GIS MAPPER	731.71	194.02	672.00	6,008.86	714.29	216.67	204.98	153.96	\$17,816.07		\$63,366.07	
DATA ANALYST	731.71	160.68	240.00	4,629.95	714.29	216.67	159.19	119.57	\$15,102.31		\$50,477.31	
DATA ANALYST	731.71	143.38	0.00	4,375.80	714.29	216.67	151.47	113.77	\$14,454.95		\$48,114.95	
DATA ANALYST	731.71	145.61	0.00	4,444.05	714.29	216.67	153.83	115.55	\$14,569.20		\$48,754.20	
										\$105,284.16		\$378,679.16
CUST SERV SUPERVISOR	731.71	217.66	768.00	6,742.84	714.29	216.67	229.95	172.72	\$19,143.75		\$70,243.75	
CS--DATA CLERK	731.71	164.16	288.00	5,047.64	714.29	216.67	173.43	130.27	\$15,847.76		\$54,387.76	
CS- DATA CLERK	731.71	125.12	0.00	3,818.75	714.29	216.67	132.19	99.29	\$13,518.84		\$42,893.84	
CS- DATA CLERK	731.71	133.00	0.00	4,059.25	714.29	216.67	140.51	105.54	\$13,922.42		\$45,147.42	
CS- DATA CLERK	731.71	117.78	0.00	3,594.76	714.29	216.67	124.43	93.46	\$13,139.99		\$40,791.99	
DATA ANALYST	731.71	182.41	576.00	5,642.13	714.29	216.67	192.71	144.75	\$17,127.58		\$59,952.58	
DATA ANALYST	731.71	154.51	240.00	4,746.95	714.29	216.67	163.24	122.61	\$15,299.06		\$51,574.06	
DATA ANALYST--COMM	731.71	145.04	240.00	4,457.70	714.29	216.67	153.23	115.09	\$14,810.75		\$48,860.75	
DATA ANALYST--BPP	731.71	138.65	240.00	4,262.70	714.29	216.67	146.48	110.02	\$14,488.59		\$47,038.59	
DATA ANALYST	731.71	108.62	0.00	3,315.00	714.29	216.67	114.75	86.19	\$12,669.38		\$38,169.38	
DATA ANALYST	731.71	122.14	0.00	3,727.75	714.29	216.67	129.04	96.92	\$13,363.80		\$42,038.80	
DATA ANALYST	731.71	130.13	0.00	3,971.50	714.29	216.67	137.48	103.26	\$13,773.81		\$44,323.81	
										\$177,105.73		\$585,422.73
	30,731.82	\$9,009.95	\$15,648.00	\$277,016.61	\$30,000.18	\$9,100.14	17,240.05	\$7,149.54	\$786,478.71	\$786,478.71	\$2,901,727.71	2,901,727.71
	<b>2,880.00</b>											
	HRA	LIFE	LONGEVITY	PENSION	PENSION UAAL	UNEMPLOYMENT	WORK COMP	DISABILITY				
	33,700	9,100	15,700	277,100	30,000	9,200	17,300	7,200				

**MCLENNAN COUNTY APPRAISAL DISTRICT  
ESTIMATED 2020 BUDGET ALLOCATION**

2020 TOTAL BUDGET = **\$4,383,411**  
2020 ENTITY SUPPORT = **\$4,358,411**

JURISDICTION	2018 TAX LEVY	EST 2020 ALLOCATION	EST 2020 QUARTERLY PAYMENT
<b>SCHOOL DISTRICTS</b>			
AXTELL ISD	1,760,731.02	15,390	3,847.61
BOSQUEVILLE ISD	2,838,749.13	24,813	6,203.34
BRUCEVILLE-EDDY ISD	2,450,470.84	21,419	5,354.86
CHINA SPRING ISD	13,774,788.11	120,405	30,101.16
CONNALLY ISD	10,872,846.66	95,039	23,759.73
CRAWFORD ISD	2,678,335.89	23,411	5,852.80
GHOLSON ISD	633,347.69	5,536	1,384.01
HALLSBURG ISD	1,049,705.84	9,175	2,293.85
LA VEGA ISD	13,865,952.23	121,201	30,300.37
LORENA ISD	8,770,442.67	76,662	19,165.48
MART ISD	1,334,581.61	11,666	2,916.38
McGREGOR ISD	6,490,427.94	56,732	14,183.11
MIDWAY ISD	75,700,082.73	661,690	165,422.52
MOODY ISD	1,832,959.54	16,022	4,005.45
OGLESBY ISD	9,579.20	84	20.93
RIESEL ISD	7,655,647.36	66,918	16,729.39
ROBINSON ISD	10,810,560.41	94,494	23,623.62
VALLEY MILLS ISD	984,288.40	8,604	2,150.90
WACO ISD	94,539,421.31	826,364	206,590.92
WEST ISD	6,308,475.59	55,142	13,785.51
<b>COUNTY</b>			
MCLENNAN COUNTY	91,074,322.94	796,075	199,018.86
<b>CITIES</b>			
BELLMEAD, CITY OF	1,580,739.77	13,817	3,454.29
BEVERLY HILLS, CITY OF	531,618.70	4,647	1,161.71
BRUCEVILLE-EDDY, CITY OF	347,214.80	3,035	758.75
CRAWFORD, CITY OF	274,379.86	2,398	599.58
GHOLSON, CITY OF	101,965.38	891	222.82
<b>**GOLINDA, CITY OF</b>	<b>18,500.00</b>	<b>162</b>	<b>40.43</b>
HALLSBURG, CITY OF	15,830.13	138	34.59
HEWITT, CITY OF	5,592,956.28	48,888	12,221.93
LACY-LAKEVIEW, CITY OF	1,419,342.93	12,406	3,101.60
LEROY, CITY OF	28,139.43	246	61.49
LORENA, CITY OF	700,975.37	6,127	1,531.80
MART, CITY OF	459,463.84	4,016	1,004.04
McGREGOR, CITY OF	2,566,927.50	22,437	5,609.34
MOODY, CITY OF	340,532.29	2,977	744.14
RIESEL, CITY OF	1,827,835.95	15,977	3,994.25
ROBINSON, CITY OF	4,566,363.08	39,914	9,978.58
VALLEY MILLS, CITY OF	6,784.72	59	14.83
WACO, CITY OF	86,326,738.05	754,577	188,644.27
WEST, CITY OF	1,212,007.57	10,594	2,648.52
WOODWAY, CITY OF	5,731,315.33	50,097	12,524.27
<b>SPECIAL DISTRICTS</b>			
CASTLEMAN CREEK WATERSHED	24,008.87	210	52.47
ELM CREEK WATERSHED	13,720.74	120	29.98
MCLENNAN COMMUNITY COLLEGE	29,444,800.32	257,375	64,343.83
LETOACANA CREEK WATER & CONTROL DIST #1	52,369.30	458	114.44
<b>TOTAL</b>	<b>498,620,247.32</b>	<b>4,358,411</b>	<b>1,089,602.75</b>

**4,358,411**

**\*\*PENDING TAX RATE ADOPTION**

MODIFIED 5/30/2019 JDB

CALCULATION CHECK

**RESOLUTION 2019-4  
TO REALLOCATE AND RENAME FUND ACCOUNTS**

WHEREAS, section 6.06(j), Texas Property Tax Code, requires that excess must either be returned to the taxing units or credited towards the payments due the District by the taxing units, if such excess funds are not otherwise obligated to be spent; and,

WHEREAS, the Board of Directors of the McLennan County Appraisal District has committed the excess funds resulting from previous year's budgets to the Capital Expenditure Fund, Litigation Fund, and a General Reserve Fund; and,

WHEREAS, the Board of Directors has determined that it would be in the public interest to reallocate the amounts previously committed to the Capital Expenditure Fund, Litigation Fund and the General Reserve Fund in the amounts set out below, and, to add further clarification, rename the General Reserve Fund as the Committed for Other Fund,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE McLENNAN COUNTY APPRAISAL DISTRICT THAT:

That the committed funds are reallocated as set out below :

<b>FUND</b>	<b>BEGINNING BALANCE</b>	<b>TRANSFER AMOUNT</b>	<b>NEW BALANCE</b>
Committed for Other	\$222,570.95		
Litigation	\$300,000.00		
Capital Improvement	\$80,663.00		

BE IT FURTHER RESOLVED:

That the General Reserve Fund is hereby renamed as the Committed for Other Fund.

RESOLVED THIS \_\_\_\_ DAY OF AUGUST, 2019

\_\_\_\_\_  
John Kinnaird, Chairman, Board of Directors

ATTEST:

\_\_\_\_\_  
Allen Sykes, Secretary, Board of Directors



**McLennan County Appraisal District**  
General Fund  
Financial Statements  
May 31, 2019  
(With Accountant's Compilation  
Report Thereon)

**TENTATIVE DRAFT  
FOR  
DISCUSSION ONLY**



JAYNES REITMEIER BOYD & THERRELL, P.C.  
Certified Public Accountants  
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P.O. Box 7616 | Waco, TX 76714  
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To the Board of Trustees of  
McLennan County Appraisal District:

Management is responsible for the accompanying financial statements of McLennan County Appraisal District (the "District"), which comprise the general fund balance sheet as of May 31, 2019, and the related general fund statements of revenues, expenditures and changes in fund balance – budget and actual for the one month and five months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that receivables from exchange-like transactions be recognized at the time of the exchange, with revenue recognized only to the extent that the resources will be received soon enough to be used to liquidate liabilities of the current period. The District recognizes one-fourth of annual assessment fee revenue at the beginning of each quarterly reporting period during its fiscal year. Management has not determined the effect of the departure from accounting principles generally accepted in the United States of America on the accompanying financial statements.

The accompanying budgeted information of the general fund of McLennan County Appraisal District for the year ending December 31, 2019 that is presented in comparison with the statements of revenues, expenditures and changes in fund balance has not been compiled or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on it.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America for historical financial statements and the summaries of significant assumptions and accounting policies required under established guidelines for presentation of prospective financial statements. If the omitted disclosures were included in the financial statements, and the omitted summaries were included in the budgeted information, they might influence the user's conclusions about the District's assets, liabilities, fund balance, actual revenues and expenditures, and budgeted revenues and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to McLennan County Appraisal District.

July 30, 2019

**TENTATIVE DRAFT  
FOR  
DISCUSSION ONLY**

**McLennan County Appraisal District**  
**General Fund**  
**Balance Sheet**  
**May 31, 2019**

Assets

Cash:	
Extraco money market	\$ 1,052,200.83
Extraco bank cash	1,117,550.16
Extraco flex spending	7,933.90
Accounts receivable	797,818.60
Flexible spending plan receivable	2,399.90
Prepaid expenditures	24,850.05
Total assets	<u>\$ 3,002,753.44</u>

Liabilities and Fund Balance

Accounts payable:	
Accounts payable	\$ 40,904.61
Chief Appraiser Mastercard	2,086.11
Assistant Chief Appraiser Mastercard	2,389.55
Accrued liabilities:	
Pension payable	44,963.74
Unearned revenue	1,112,808.00
Total liabilities	<u>1,203,152.01</u>
Fund balance - Committed for Litigation	300,000.00
Fund balance - Committed for Capital Improvement	80,663.00
Fund balance - Committed for Other	735,845.82
Current year's budget appropriation	222,570.95
Fund balance - unassigned	460,521.66
Total fund balance	<u>1,799,601.43</u>
 Total liabilities and fund balance	 <u>\$ 3,002,753.44</u>

**TENTATIVE DRAFT  
FOR  
DISCUSSION ONLY**

See accompanying accountant's compilation report.

**McLennan County Appraisal District**  
**General Fund**  
**Statements of Revenue, Expenditures and Changes in Fund Balance**  
**Budget and Actual**

**TENTATIVE DRAFT  
FOR  
DISCUSSION ONLY**

	Actual 1 Month Ended <u>May 31, 2019</u>	Actual 5 Months Ended <u>May 31, 2019</u>	Annual Budget	Remaining Budget
<b>Revenues:</b>				
Revenue from taxing entities	\$ 0.00	2,225,616.00	4,451,232.00	2,225,616.00
Interest on investments	0.00	0.00	150.00	150.00
Miscellaneous revenue	1,230.47	6,564.84	4,000.00	(2,564.84)
BPP rendition penalty revenue	0.00	6,615.20	10,000.00	3,384.80
	<u>1,230.47</u>	<u>2,238,796.04</u>	<u>4,465,382.00</u>	<u>2,226,585.96</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Salaries</b>				
Administration	32,010.82	114,258.04	293,475.00	179,216.96
Appraisal	117,340.90	398,318.09	953,020.00	554,701.91
Mapping	30,645.60	105,740.72	267,585.00	161,844.28
Clerical	29,758.97	108,794.99	396,102.00	287,307.01
Auto and phone allowance	15,062.25	55,228.25	137,020.00	81,791.75
Total salaries	<u>224,818.54</u>	<u>782,340.09</u>	<u>2,047,202.00</u>	<u>1,264,861.91</u>
<b>Benefits</b>				
FICA tax expense	16,513.46	57,348.56	153,900.00	96,551.44
Health insurance	16,535.43	82,523.26	227,900.00	145,376.74
Disability long term insurance	585.23	2,926.15	6,100.00	3,173.85
Life insurance	657.65	3,295.66	8,600.00	5,304.34
Longevity	0.00	13,440.00	13,500.00	60.00
Pension	29,226.41	131,860.23	262,200.00	130,339.77
Pension UAAL	0.00	0.00	30,100.00	30,100.00
Unemployment compensation	6.88	2,040.00	9,200.00	7,160.00
Workman's compensation	814.00	9,968.18	16,500.00	6,531.82
Health insurance:PB&H-deductible	2,520.00	11,944.13	33,700.00	21,755.87
Total benefits	<u>66,859.06</u>	<u>315,346.17</u>	<u>761,700.00</u>	<u>446,353.83</u>

See accompanying accountant's compilation report.

**McLennan County Appraisal District**  
**General Fund**  
**Statements of Revenue, Expenditures and Changes in Fund Balance**  
**Budget and Actual**

	1 Month Ended <u>May 31, 2019</u>	5 Months Ended <u>May 31, 2019</u>	Annual <u>Budget</u>	Remaining <u>Budget</u>
Professional services				
Appraisal review board	18,681.07	23,466.21	80,000.00	56,533.79
Appraisal services	0.00	12,400.00	30,000.00	17,600.00
Audit	1,350.00	6,850.00	6,500.00	(350.00)
Board of directors	0.00	0.00	1,200.00	1,200.00
Computer services	43.00	1,961.32	20,000.00	18,038.68
Arbitration	0.00	15,584.00	5,000.00	(10,584.00)
Payroll service fee	388.40	2,546.70	4,869.00	2,322.30
Personal property lists	0.00	2,820.00	2,800.00	(20.00)
Shredding service	38.50	171.50	500.00	328.50
Temp service	4,910.14	7,944.90	60,000.00	52,055.10
Consulting services: accounting	0.00	2,800.00	11,700.00	8,900.00
Consulting services: Homestead Audit Services	0.00	55,300.00	110,600.00	55,300.00
Legal services:retainer	0.00	5,700.00	24,000.00	18,300.00
Legal services:court cost	0.00	23,622.28	300,000.00	276,377.72
Legal services:misc legal services	897.00	4,781.50	20,000.00	15,218.50
Legal services:ARB legal counsel	0.00	0.00	5,000.00	5,000.00
Total professional services	<u>26,308.11</u>	<u>165,948.41</u>	<u>682,169.00</u>	<u>516,220.59</u>
Office operation expense				
Dues and memberships	100.00	636.00	6,000.00	5,364.00
Insurance	0.00	8,383.90	7,700.00	(683.90)
Legal publications	0.00	2,303.26	8,000.00	5,696.74
Mileage reimbursement	0.00	0.00	1,000.00	1,000.00
Small equipment and furniture	624.94	1,254.94	2,000.00	745.06
Small software	559.95	559.95	3,000.00	2,440.05
Subscriptions and books	2,680.12	23,285.42	20,000.00	(3,285.42)
Training and education	2,505.00	10,057.05	17,000.00	6,942.95
Travel	451.16	4,348.81	15,000.00	10,651.19
Misc expenses	0.00	0.00	1,000.00	1,000.00
Forms and printing:notices	4,136.91	23,696.47	28,000.00	4,303.53
Forms and printing:renditions	259.53	7,173.82	7,500.00	326.18
Forms and printing:misc	0.00	1,098.00	5,000.00	3,902.00

**TENTATIVE DRAFT  
FOR  
DISCUSSION ONLY**

See accompanying accountant's compilation report.

**McLennan County Appraisal District**  
**General Fund**  
**Statements of Revenue, Expenditures and Changes in Fund Balance**  
**Budget and Actual**

	1 Month Ended <u>May 31, 2019</u>	5 Months Ended <u>May 31, 2019</u>	Annual Budget	Remaining Budget
Office equipment rental:postage machine	335.57	1,815.57	5,000.00	3,184.43
Office equipment rental:copiers	783.81	4,903.53	10,000.00	5,096.47
Postage and freight:postage	7,104.92	61,711.99	95,000.00	33,288.01
Postage and freight:freight	10.04	135.68	1,500.00	1,364.32
Supplies:office supplies	2,683.99	9,151.15	24,000.00	14,848.85
Utilities:phone and internet	2,327.51	5,955.21	14,000.00	8,044.79
Utilities:electric	0.00	8,757.71	23,000.00	14,242.29
Utilities:water and sewer	286.80	1,562.17	4,000.00	2,437.83
Total office operation expense	<u>24,850.25</u>	<u>176,790.63</u>	<u>297,700.00</u>	<u>120,909.37</u>
<b>Maintenance expense</b>				
Building	692.00	6,449.14	10,000.00	3,550.86
Elevator	0.00	20.00	5,000.00	4,980.00
Lawn service	225.00	525.00	3,000.00	2,475.00
Computer equipment-hardware	0.00	690.00	6,000.00	5,310.00
Small equipment and furniture	0.00	444.00	3,000.00	2,556.00
Janitorial services	1,317.00	6,585.00	20,000.00	13,415.00
Software maintenance:true automation	8,110.00	64,400.12	129,000.00	64,599.88
Software maintenance:software service	263.70	1,318.50	6,000.00	4,681.50
Software maintenance:ESRI	0.00	9,974.25	10,000.00	25.75
Total maintenance expense	<u>10,607.70</u>	<u>90,406.01</u>	<u>192,000.00</u>	<u>101,593.99</u>
<b>Contingency fund</b>				
General contingency fund	0.00	0.00	100,000.00	100,000.00
Total contingency fund	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>100,000.00</u>

**TENTATIVE DRAFT  
FOR  
DISCUSSION ONLY**

See accompanying accountant's compilation report.

**McLennan County Appraisal District**  
**General Fund**  
**Statements of Revenue, Expenditures and Changes in Fund Balance**  
**Budget and Actual**

	1 Month Ended <u>May 31, 2019</u>	5 Months Ended <u>May 31, 2019</u>	Annual <u>Budget</u>	Remaining <u>Budget</u>
Capital Outlay:				
Capital outlay expense				
Building improvements	0.00	0.00	5,000.00	5,000.00
Small equipment	0.00	0.00	5,000.00	5,000.00
Large equipment	0.00	39,486.92	50,000.00	10,513.08
Large furniture	0.00	0.00	1,000.00	1,000.00
Aerial photography	78,583.05	144,150.46	196,000.00	51,849.54
Total capital outlay expense	<u>78,583.05</u>	<u>183,637.38</u>	<u>257,000.00</u>	<u>73,362.62</u>
Debt service:				
Debt service expense				
Debt service interest-building	0.00	23,817.68	46,735.00	22,917.32
Debt service principal-building	0.00	39,988.01	80,876.00	40,887.99
Total debt service expense	<u>0.00</u>	<u>63,805.69</u>	<u>127,611.00</u>	<u>63,805.31</u>
Total expenditures	<u>432,026.71</u>	<u>1,778,274.38</u>	<u>4,465,382.00</u>	<u>2,687,107.62</u>
Net change in fund balance	<u>(430,796.24)</u>	<u>460,521.66</u>	<u>\$ 0.00</u>	<u>\$ 460,521.66</u>
Fund balance at beginning of period	<u>2,230,397.67</u>	<u>1,339,079.77</u>		
Fund balance at end of period	<u>\$ 1,799,601.43</u>	<u>\$ 1,799,601.43</u>		

**TENTATIVE DRAFT  
FOR  
DISCUSSION ONLY**

See accompanying accountant's compilation report.

**McLennan County Appraisal District**

SELECTED INFORMATION—Substantially All Disclosures Required by Accounting Principles  
Generally Accepted in the United States of America Are Not Included

Basis of Presentation

The accompanying financial statements present only the general fund and do not purport to, and do not present fairly, the financial position of McLennan County Appraisal District as of May 31, 2019, or the changes in its financial position for the one month and five months ended in accordance with accounting principles generally accepted in the United States of America.

TENTATIVE DRAFT  
FOR  
DISCUSSION ONLY

See accompanying accountant's compilation report.



**McLennan County Appraisal District**  
General Fund  
Financial Statements  
June 30, 2019  
(With Accountant's Compilation  
Report Thereon)

TENTATIVE DRAFT  
FOR  
DISCUSSION ONLY



JAYNES REITMEIER BOYD & THERRELL, P.C.  
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To the Board of Trustees of  
McLennan County Appraisal District:

Management is responsible for the accompanying financial statements of McLennan County Appraisal District (the “District”), which comprise the general fund balance sheet as of June 30, 2019, and the related general fund statements of revenues, expenditures and changes in fund balance – budget and actual for the one month and six months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that receivables from exchange-like transactions be recognized at the time of the exchange, with revenue recognized only to the extent that the resources will be received soon enough to be used to liquidate liabilities of the current period. The District recognizes one-fourth of annual assessment fee revenue at the beginning of each quarterly reporting period during its fiscal year. Management has not determined the effect of the departure from accounting principles generally accepted in the United States of America on the accompanying financial statements.

The accompanying budgeted information of the general fund of McLennan County Appraisal District for the year ending December 31, 2019 that is presented in comparison with the statements of revenues, expenditures and changes in fund balance has not been compiled or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on it.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America for historical financial statements and the summaries of significant assumptions and accounting policies required under established guidelines for presentation of prospective financial statements. If the omitted disclosures were included in the financial statements, and the omitted summaries were included in the budgeted information, they might influence the user's conclusions about the District's assets, liabilities, fund balance, actual revenues and expenditures, and budgeted revenues and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to McLennan County Appraisal District.

August 12, 2019

**TENTATIVE DRAFT  
FOR  
DISCUSSION ONLY**

**McLennan County Appraisal District**  
 General Fund  
 Balance Sheet  
 June 30, 2019

Assets

Cash:	
Extraco money market	\$ 1,052,781.70
Extraco bank cash	1,576,938.14
Extraco flex spending	2,745.40
Accounts receivable	5,344.77
Flexible spending plan receivable	4,333.17
Prepaid expenditures	24,662.60
Total assets	<u>\$ 2,666,805.78</u>

Liabilities and Fund Balance

Accounts payable:	
Accounts payable	\$ 18,435.55
Chief Appraiser Mastercard	90.00
Assistant Chief Appraiser Mastercard	85.36
Accrued liabilities:	
Pension payable	30,096.08
Unearned revenue	1,112,808.00
Total liabilities	<u>1,161,514.99</u>
Fund balance - Committed for Litigation	300,000.00
Fund balance - Committed for Capital Improvement	80,663.00
Fund balance - Committed for Other	735,845.82
Current year's budget appropriation	222,570.95
Fund balance - unassigned	166,211.02
Total fund balance	<u>1,505,290.79</u>
Total liabilities and fund balance	<u>\$ 2,666,805.78</u>

**TENTATIVE DRAFT  
 FOR  
 DISCUSSION ONLY**

See accompanying accountant's compilation report.

**McLennan County Appraisal District**  
**General Fund**  
**Statements of Revenue, Expenditures and Changes in Fund Balance**  
**Budget and Actual**

TENTATIVE DRAFT  
FOR  
DISCUSSION ONLY

	Actual 1 Month Ended <u>June 30, 2019</u>	Actual 6 Months Ended <u>June 30, 2019</u>	Annual <u>Budget</u>	Remaining <u>Budget</u>
<b>Revenues:</b>				
Revenue from taxing entities	\$ 0.00	2,225,616.00	4,451,232.00	2,225,616.00
Interest on investments	0.00	0.00	150.00	150.00
Miscellaneous revenue	1,350.00	7,914.84	4,000.00	(3,914.84)
BPP rendition penalty revenue	1,082.90	7,698.10	10,000.00	2,301.90
	<u>2,432.90</u>	<u>2,241,228.94</u>	<u>4,465,382.00</u>	<u>2,224,153.06</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Salaries</b>				
Administration	22,322.88	136,580.92	293,475.00	156,894.08
Appraisal	77,840.95	476,159.04	953,020.00	476,860.96
Mapping	20,430.39	126,171.11	267,585.00	141,413.89
Clerical	19,844.42	128,639.41	396,102.00	267,462.59
Auto and phone allowance	10,041.50	65,269.75	137,020.00	71,750.25
Total salaries	<u>150,480.14</u>	<u>932,820.23</u>	<u>2,047,202.00</u>	<u>1,114,381.77</u>
<b>Benefits</b>				
FICA tax expense	10,803.04	68,151.60	153,900.00	85,748.40
Health insurance	16,636.33	99,159.59	227,900.00	128,740.41
Disability long term insurance	585.23	3,511.38	6,100.00	2,588.62
Life insurance	657.65	3,953.31	8,600.00	4,646.69
Longevity	0.00	13,440.00	13,500.00	60.00
Pension	19,562.45	151,422.68	262,200.00	110,777.32
Pension UAAL	0.00	0.00	30,100.00	30,100.00
Unemployment compensation	0.00	2,040.00	9,200.00	7,160.00
Workman's compensation	0.00	9,968.18	16,500.00	6,531.82
Health insurance:PB&H-deductible	2,306.80	14,250.93	33,700.00	19,449.07
Total benefits	<u>50,551.50</u>	<u>365,897.67</u>	<u>761,700.00</u>	<u>395,802.33</u>

See accompanying accountant's compilation report.

**McLennan County Appraisal District**  
**General Fund**  
**Statements of Revenue, Expenditures and Changes in Fund Balance**  
**Budget and Actual**

TENTATIVE DRAFT  
FOR  
DISCUSSION ONLY

	1 Month Ended <u>June 30, 2019</u>	6 Months Ended <u>June 30, 2019</u>	Annual <u>Budget</u>	Remaining <u>Budget</u>
<b>Professional services</b>				
Appraisal review board	47,612.38	71,078.59	80,000.00	8,921.41
Appraisal services	0.00	12,400.00	30,000.00	17,600.00
Audit	0.00	6,850.00	6,500.00	(350.00)
Board of directors	0.00	0.00	1,200.00	1,200.00
Computer services	1,003.00	2,964.32	20,000.00	17,035.68
Arbitration	0.00	15,584.00	5,000.00	(10,584.00)
Payroll service fee	388.40	2,935.10	4,869.00	1,933.90
Personal property lists	0.00	2,820.00	2,800.00	(20.00)
Shredding service	0.00	171.50	500.00	328.50
Temp service	4,233.90	12,178.80	60,000.00	47,821.20
Consulting services: accounting	0.00	2,800.00	11,700.00	8,900.00
Consulting services: Homestead Audit Services	0.00	55,300.00	110,600.00	55,300.00
Legal services:retainer	0.00	5,700.00	24,000.00	18,300.00
Legal services:court cost	0.00	23,622.28	300,000.00	276,377.72
Legal services:misc legal services	1,425.00	6,206.50	20,000.00	13,793.50
Legal services:ARB legal counsel	0.00	0.00	5,000.00	5,000.00
<b>Total professional services</b>	<u>54,662.68</u>	<u>220,611.09</u>	<u>682,169.00</u>	<u>461,557.91</u>
<b>Office operation expense</b>				
Dues and memberships	0.00	636.00	6,000.00	5,364.00
Insurance	0.00	8,383.90	7,700.00	(683.90)
Legal publications	0.00	2,303.26	8,000.00	5,696.74
Mileage reimbursement	0.00	0.00	1,000.00	1,000.00
Small equipment and furniture	0.00	1,254.94	2,000.00	745.06
Small software	0.00	559.95	3,000.00	2,440.05
Subscriptions and books	2,660.62	25,946.04	20,000.00	(5,946.04)
Training and education	90.00	10,147.05	17,000.00	6,852.95
Travel	0.00	4,348.81	15,000.00	10,651.19
Misc expenses	0.00	0.00	1,000.00	1,000.00
Forms and printing:notices	0.00	23,696.47	28,000.00	4,303.53
Forms and printing:renditions	0.00	7,173.82	7,500.00	326.18
Forms and printing:misc	0.00	1,098.00	5,000.00	3,902.00

See accompanying accountant's compilation report.

**McLennan County Appraisal District**  
**General Fund**  
**Statements of Revenue, Expenditures and Changes in Fund Balance**  
**Budget and Actual**

	1 Month Ended <u>June 30, 2019</u>	6 Months Ended <u>June 30, 2019</u>	Annual <u>Budget</u>	Remaining <u>Budget</u>
Office equipment rental:postage machine	404.91	2,220.48	5,000.00	2,779.52
Office equipment rental:copiers	23.56	4,927.09	10,000.00	5,072.91
Postage and freight:postage	3,300.00	65,011.99	95,000.00	29,988.01
Postage and freight:freight	10.49	146.17	1,500.00	1,353.83
Supplies:office supplies	1,041.58	10,192.73	24,000.00	13,807.27
Utilities:phone and internet	890.20	6,845.41	14,000.00	7,154.59
Utilities:electric	1,664.80	10,422.51	23,000.00	12,577.49
Utilities:water and sewer	301.30	1,863.47	4,000.00	2,136.53
Total office operation expense	<u>10,387.46</u>	<u>187,178.09</u>	<u>297,700.00</u>	<u>110,521.91</u>
Maintenance expense				
Building	437.00	6,886.14	10,000.00	3,113.86
Elevator	0.00	20.00	5,000.00	4,980.00
Lawn service	250.00	775.00	3,000.00	2,225.00
Computer equipment-hardware	0.00	690.00	6,000.00	5,310.00
Small equipment and furniture	99.00	543.00	3,000.00	2,457.00
Janitorial services	1,317.00	7,902.00	20,000.00	12,098.00
Software maintenance:true automation	28,295.06	92,695.18	129,000.00	36,304.82
Software maintenance:software service	263.70	1,582.20	6,000.00	4,417.80
Software maintenance:ESRI	0.00	9,974.25	10,000.00	25.75
Total maintenance expense	<u>30,661.76</u>	<u>121,067.77</u>	<u>192,000.00</u>	<u>70,932.23</u>
Contingency fund				
General contingency fund	0.00	0.00	100,000.00	100,000.00
Total contingency fund	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>100,000.00</u>

**TENTATIVE DRAFT  
FOR  
DISCUSSION ONLY**

See accompanying accountant's compilation report.

**McLennan County Appraisal District**  
**General Fund**  
**Statements of Revenue, Expenditures and Changes in Fund Balance**  
**Budget and Actual**

	1 Month Ended <u>June 30, 2019</u>	6 Months Ended <u>June 30, 2019</u>	Annual <u>Budget</u>	Remaining <u>Budget</u>
Capital Outlay:				
Capital outlay expense				
Building improvements	0.00	0.00	5,000.00	5,000.00
Small equipment	0.00	0.00	5,000.00	5,000.00
Large equipment	0.00	39,486.92	50,000.00	10,513.08
Large furniture	0.00	0.00	1,000.00	1,000.00
Aerial photography	0.00	144,150.46	196,000.00	51,849.54
Total capital outlay expense	<u>0.00</u>	<u>183,637.38</u>	<u>257,000.00</u>	<u>73,362.62</u>
Debt service:				
Debt service expense				
Debt service interest-building	0.00	23,817.68	46,735.00	22,917.32
Debt service principal-building	0.00	39,988.01	80,876.00	40,887.99
Total debt service expense	<u>0.00</u>	<u>63,805.69</u>	<u>127,611.00</u>	<u>63,805.31</u>
Total expenditures	<u>296,743.54</u>	<u>2,075,017.92</u>	<u>4,465,382.00</u>	<u>2,390,364.08</u>
Net change in fund balance	<u>(294,310.64)</u>	<u>166,211.02</u>	<u>\$ 0.00</u>	<u>\$ 166,211.02</u>
Fund balance at beginning of period	<u>1,799,601.43</u>	<u>1,339,079.77</u>		
Fund balance at end of period	<u>\$ 1,505,290.79</u>	<u>\$ 1,505,290.79</u>		

TENTATIVE DRAFT  
FOR  
DISCUSSION ONLY

See accompanying accountant's compilation report.

**McLennan County Appraisal District**

SELECTED INFORMATION—Substantially All Disclosures Required by Accounting Principles  
Generally Accepted in the United States of America Are Not Included

Basis of Presentation

The accompanying financial statements present only the general fund and do not purport to, and do not present fairly, the financial position of McLennan County Appraisal District as of June 30, 2019, or the changes in its financial position for the one month and six months ended in accordance with accounting principles generally accepted in the United States of America.

TENTATIVE DRAFT  
FOR  
DISCUSSION ONLY

See accompanying accountant's compilation report.



# PROPERTY TAX BILLS IN THE 2019 TEXAS LEGISLATURE 86<sup>th</sup> REGULAR SESSION

★★★★★ Bill is finally enacted, subject to voter approval of constitutional amendments

## **H.B. 2840** ★★★★★

**Author:** Canales

**Amends/Enacts:** §551.007 Government Code

**Status:** Passed by both houses; signed by Governor

**Effective:** September 1, 2019

A local governmental body must allow public comments regarding an item on its agenda for an open meeting before or during the body's consideration of the item. The body may adopt reasonable rules and limit the time for a member of the public to speak. If the person requires translation, the body must give him/her extra time. A governmental body may not prohibit public criticism of it.

## **S.B. 2** ★★★★★

**Author:** Bettencourt

**Amends/Enacts:** §§1.045, 1.07, 1.085, 1.086, 5.01, 5.041, 5.043, 5.05, 5.07, 5.09, 5.091, 5.102, 5.103, 5.104, 5.13, 6.035, 6.054, 6.15, 6.16, 6.41, 6.412, 6.414, 6.42, 6.425, 11.24, 11.4391, 22.23, 23.01, 25.19, 25.192, 25.193, 26.01, 26.012, 26.013, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.0442, 26.045, 26.05, 26.052, 26.06, 26.061, 26.062, 26.063, 26.065, 26.07, 26.075, 26.08, 26.16, 26.17, 26.18, 31.12, 33.08, 41.03, 41.12, 41.44, 41.45, 41.46, 41.461, 41.66, 41.67, 41.71, 41A.03, 41A.06, 41A.061, 41A.07, 41A.09, and 42.081 Tax Code; §403.302 Government Code; §§281.107, 281.124 Health and Safety Code; §§102.007, 111.008, 111.039, 111.068, and 140.010 Local Government Code; §§1063.255, 1101.254, 1122.2522, 3828.157, and 8876.152 Special District Local Laws Code; §§49.057, 49.107, 49.108, 49.236, 49.23601, 49.23602, 49.23603, and 49.2361 Water Code

**Status:** Passed by both houses; signed by Governor

**Effective:** Some provisions become effective September 1, 2019 and others January 1, 2020.

Current law prohibits a person from serving on an appraisal district's board of directors during the five years following the last time the person acted as a tax consultant in the county or worked appraising property for tax purposes in the county. This bill will shorten the waiting period to three years.

An officer or employee of a taxing unit may not work for the appraisal district that serves that taxing unit.

The rule prohibiting a chief appraiser and a director from communicating ex parte about appraisals will not prevent a director from transmitting to the chief appraiser a complaint from a property owner or taxing unit about the appraisal of a specific property. The transmission must be in writing.

An appraisal district must maintain a list of people who were willing to provide free assistance to homeowners with respect to their homesteads and who were real estate professionals, appraisers or property tax consultants. The district will post the list on its website and provide a copy to a homeowner on request. In order to be included on the list, a person must submit a form to the district.

The county population that triggers restrictions on the eligibility of former appraisal district personnel and former officers of taxing units will jump from 100,000 to 120,000. In a county with 120,000 or more people, a member may serve only three terms on an ARB during his lifetime. Terms as an auxiliary member count toward the member's lifetime limit. Close relatives may not both serve on an ARB at the same time.

In every county, the local administrative judge will appoint the Chair and Secretary of the ARB from among its members.

A taxing unit will no longer be allowed to challenge appraised values before an ARB.

An ARB may not set the value of a property higher than the value on the appraisal records going into the hearing unless the property owner agrees.

An appraisal district would create a searchable property tax database. The listing for a property would have to include identifying information, the property's value, and information about the tax rates and truth-in-taxation proceedings of taxing units that tax the property. A property owner would be able to express an opinion about a taxing unit's proposed tax rate.

If a school district's local values are determined to be invalid, the appraisal district's directors must hold a public meeting to discuss the matter. If a school district's local values are invalid for three years in a row, the comptroller will conduct an additional review of the appraisal district. If the district fails to follow the comptroller's recommendations within one year and the directors have not taken reasonable remedial actions, the comptroller will report the matter to the TDLR, "which shall take action necessary to ensure that the recommendations are implemented as soon as practicable." If the TDLR then determines that the comptroller's recommendations have not been followed, the district's directors will have to consider replacing the chief appraiser.

The calculations and rates must be posted on the Internet by the taxing unit, the County TAC, and the appraisal district. The rates will no longer have to be published. By August 7, the appraisal district will notify each property owner by mail or e-mail that tax estimates for any taxable property may be made using a specified website.

**H.B. 380 ★★★★★**

**Author: Geren**

**Amends/Enacts: §§42.01 and 42.231**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2019**

If an ARB determined that it could not hear a protest (or motion) because the property owner had failed to meet some requirement such as filing the protest on time or showing up for his hearing, the property owner could appeal that determination to a court under Chapter 42. If the court determined that the ARB should have heard the protest, it would not send the matter back to the ARB. Instead, the court would consider the property owner's substantive complaint. The owner

could even raise new complaints that he had not even tried to raise before the ARB.

If an appraisal district raised a jurisdictional defense to a Chapter 42 appeal claiming that the property owner had failed to exhaust remedies available from the ARB, the court could either dismiss the case or sent it to the ARB. The ARB would hold a hearing on the matter and make a determination, which could be appealed to the court. Or the parties could agree to let the court decide the matter without having the ARB consider it first.

**H.B. 861 ★★★★★**

**Author: Anchia**

**Amends/Enacts: §42.42 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2019**

If a property owner filing an appeal under Chapter 42 paid less than the full assessment on her property and then owed more after the case was finally decided, she could pay the additional amount without penalties or interest as long as she paid it timely.

McLENNAN COUNTY  APPRAISAL DISTRICT

August 15, 2019

To: McLennan County Appraisal District Board of Directors

Subject: Taxpayer Liaison Officer Complaints Report

There are no pending complaints from May 29, 2019 report.

I have five new complaints to report:

1. Paul & Tara Mergener filed complaint against Appraisal Review Board (ARB) on June 17, 2019. They filed 2019 protest electronically so all communication is electronic. System auto generates emails when protest is set up, scheduled or rescheduled for hearing, evidence ready, settlement offer and when it is closed. Their case was scheduled for hearing on 05-22-19 @ 10:45 AM, case was dismissed for no show by ARB on 06-04-19.

Paul Mergener called me on 06-04 after receiving final value email. I explained their case was dismissed for no show by ARB. He said they never got email notification for hearing date and time. I informed him he would need to submit written request for reschedule of missed hearing to ARB. ARB denied his request.

Mr. Mergener came to office on 06-05 to speak with me after I emailed him to inform him ARB had denied his reschedule of missed hearing request. He was adamant that he had a right to a hearing. I informed him that I could not compel ARB to hear his case and he had the option of filing a lawsuit against ARB to compel them to grant his hearing. He asked to speak with ARB chairman Charles Reed. Mr. Reed denied his request.

After contacting the State of Texas Comptroller's office, Mr. & Mrs. Mergener filed a new protest based on 41.411, failure to send notice. That case was scheduled for 07-11 at 8:30 and was denied by ARB. On 07-12, Mr. Reed asked me to reopen case, schedule for hearing on 07-13 and contact Mr. & Mrs. Mergener to come in for hearing. Their case was heard on 07-13.

2. Carol Waddell filed complaint against ARB on 06-26-19. She filed protest electronically on 04-24 and received confirmation email that protest was set up. Her case was scheduled for hearing on 06-13 @ 2:00 and was dismissed by ARB for no show on 06-25-19.

McLENNAN COUNTY



APPRAISAL DISTRICT

She called the office when she realized she had missed her hearing as she helped her daughter file her protest. Her written request for reschedule of missed hearing was denied by ARB. I informed Ms. Waddell that I could not compel the ARB to grant her hearing and her only recourse at that point was to file lawsuit against ARB to compel them to grant her hearing.

3. Patrick Schroeder filed three complaints. First complaint was mailed by certified mail and received 06-26-19. Mr. Schroeder purchased his home on 11-09-2017. McLennan County Appraisal District (MCAD) mailed his 2018 appraisal notice, to his current mailing address, on 04-02-2018, with May 15, 2018 deadline to protest. Account is not coded "Returned Mail" so notice is presumed delivered. No timely protest was filed for 2018.

Apparently, Mr. Schroeder came to office on 11-20-2018 to file Homestead application and is when he filed 2018 protest based on 41.411-failure to send notice. It was scheduled for hearing with his 2019 protest. ARB ruled to dismiss case. Mr. Schroeder asked to speak with ARB. ARB chairman Charles Reed declined.

Mr. Schroeder filed second complaint by email on 07-11-2019. He states that possibly thousands of McLennan County residents will be emailing similar complaints. He stated: "I would say everyone on that board was over sixty-five. I would conclude that their taxes are frozen because of their age. Logic would point out that we need taxes, someone has to pay, if not the older people then the younger. Would that be a fair assessment by the board?"

Mr. Schroeder filed third complaint by email on 08-01-19. He asked me to forward it to ARB Chairman, which I did. He referenced Tax Code 23.23 – limitation of appraised value of residence homestead. He purchased his property 11-09-2017. 2017 value was \$306,290, 2018 value was \$309,300. He also referenced Tax Code 41.411-Failure to send notice as "failure to receive notice". He stated he has asked FBI and Texas Department of Licensing and Regulation (TDLR), to investigate ARB. He has also contacted Governor Greg Abbott, Texas Comptroller Glen Heagar, Texas Attorney General Ken Paxton and several hundred media.

I spoke with Mr. Shroeder, explained the ARB process and informed him that his only option after ARB denied his 41.411 protest was to file lawsuit against ARB to compel them to grant his hearing.

McLENNAN COUNTY  APPRAISAL DISTRICT

4. Scott Salmans filed complaint against ARB and MCAD on 06-27-2019 when he came in to file for Binding Arbitration. He does not like MCAD appraisal procedures or methodology. He is also upset that he waited more than two hours for his hearing (scheduled for 06-05 at 11:30 AM, hearing started at 1:23 PM).

He believes ARB value should be “thrown out” due to ARB panel member sleeping during hearing but woke up to make motion which passed by ARB panel.

I explained that we do not appoint ARB members; we do not train or control their actions or procedures.

5. John P Mabry JR filed lawsuit against MCAD and ARB on 08-05-19. Mr. Mabry filed a 2019 protest for his HS that was scheduled for hearing by ARB on June 28, 2019 at 8:45 AM. Case was dismissed for no show by ARB. Mr. Mabry states he visited MCAD office on July 12 and was informed he missed his hearing. He states he did not receive emailed notice of hearing (protest was filed electronically).

He also stated that he would not have been able to prepare for or attend the June 28 hearing and would have asked for postponement due to him and his son having strep throat, his son having surgery and his wife being 40 weeks pregnant in month of June. He requested reschedule of missed hearing, in writing, to ARB. ARB reviewed and denied his request.

I emailed him to notify him of denial. He asked me “who can I talk to?” I informed him that his only option was to file lawsuit against ARB to compel them to grant his hearing.

Paul and Tara Mergener, Carol Waddell, Patrick Schroeder and Scott Salmans each asked to be put on agenda for today’s meeting. Mr. Mabry may attend next BOD meeting.

ARB Chairman, Charles Reed has informed me he will attend today’s meeting.

McLENNAN COUNTY



APPRAISAL DISTRICT

I also have an apology letter to ARB from William McKerall who came in for hearing on June 27. He stated "I want to apologize for losing my cool and acting like a jerk to you and your panel this morning. "He felt bad that he acted inappropriately towards ARB panel when they were just doing their job, a tough job that he would not want and is genuinely thankful ARB takes it seriously. He stated he appreciates what ARB does and again apologized for making it more difficult. Mr. McKerall really made the ARB's day at the following morning meeting. I do not recall ever getting an apology letter for ARB.

2019 ARB season is over for the most part and we are all working towards getting 2020 appraisals ready. ARB conducted approximately 5,180 hearings out of 14,355 protests filed for 2019.

Legislative changes now limit ARB terms to three two-year terms for lifetime. This may make it more difficult to recruit applicants in the future since they will no longer be able to sit out one year after serving three two-year terms and reapply. The pool of applicants is usually very limited as few McLennan County residents are willing to serve on ARB, possibly due to having to give up their summer vacation.

Joe Bobbitt and I are scheduled to meet with Neighborworks on September 09,2019. This will be a Public Service type informational meeting. Joe typically does a short presentation on appraisal and Q&A afterwards. We provide HS applications and a Quick Reference Guide. We usually have a good number of people attend these meetings and they are, for the most part, very appreciative of the information they receive.

Thank you and have a blessed day.

  
Betty Sanchez Taxpayer Liaison Officer



June 17, 2019

Paul and Tara Mergener  
307 Stone Creek Ridge Dr  
McGregor, TX 76657

Mr. John Kinnaird  
Chairman McLennan County Appraisal District  
315 S. 26th Street  
Waco, TX 76710

Re: ARB

Dear Mr. Kinnaird,

We are writing to you and copying Judge Strother regarding our concerning experience with the McLennan County Appraisal Review Board.

First, a brief background. We own the property as noted above and received our new appraisal earlier this year. We felt the amount of \$523,020.00 (a 13% increase) was very high, so we requested an informal hearing.

We hired Bob MacEachern to represent us at this information hearing. An offer of \$514,000 (an 11% increase) was made at this hearing. Not believing this offer was fair, we rejected it. Then we requested a formal review before the ARB on 5/10/19.

We heard nothing else until an email was sent on 6/4/19 titled "Final Value For Your Protest". This was a surprise as we were still waiting for word on the date of our formal hearing. We searched through the online system. To our dismay, we discover a copy of a letter that we can only assume was mailed which was a notification of a hearing. But we never got it.

We immediately called the appraisal district and spoke Betty Sanchez. She said she was the liaison to the ARB and said she would present any request we made in writing to the ARB. We sent an email on 6/4/19 requesting another hearing date.

On 6/5/19 we received a response from the ARB via Betty saying our requested was denied. It also said **"Your only option now is to file a lawsuit against ARB to compel them to grant you a hearing."** We were horrified and shocked that a simple and courteous request was met with this inappropriate response.

Paul then visited the Appraisal District in person and on 6/5/19 and spoke to Betty to express our dismay and request to speak with someone on the ARB. Betty said she was just the messenger and we should put everything in writing or an email. We asked who oversee the ARB. Betty said no one.

We sent another email on 6/5/19 requesting to speak with someone at the ARB.



On 6/11/19 we received a response via Betty that the ARB Chairman Charles Reed had denied our request.

Baffled by the lack of transparency and elusive, mysterious behavior, we reached out to the State Comptroller's office to better understand the ARB process. They said the Comptroller's office was only responsible for training of the ARB's.

When we told them our story, they told us, "That is not the way we train the ARB's." They told us we had a right to reject the rejection and receive a new hearing on the grounds of failure to receive notice and the ARB should know that. That appeal will be filed concurrently with this letter.

Finally, the Comptroller's office suggested we need to write this letter to both the District Chairman as well and the District Judge who appoints the members.

We have done our homework, looking at all 9 sales within the last 180 days in the Stone Creek Ranch development. Taking an average square foot cost for the sales and adjusting for pools (since we have one) we estimate our valuation at \$468,000.00, significantly less than the \$523,020.00 appraised value. Homes in this neighborhood are very similar in style and finishes. Cost square foot are comparable and for the most part synced very well with appraised values and recent sale prices. Cost per square foot ranged from one low figure of \$117 to a high of \$148 which was close to the average across all the 9 properties of \$140.74 per square foot. Using this figure with our square footage and adding \$15,000 for a pool is how we arrived at the \$468,000 figure.

Sadly, the ARB seems to be biased against us. Can you please help us resolve this matter?

Sincerely,

  
Paul & Tara Mergener



Cc Judge Strother

Mergener  
307 Stone Creek Ridge Dr  
McGregor, TX 76657

BB

**RECEIVED**

JUN 17 2019

**McLENNAN CAD**

Judge Strother  
C/O McLennan CAD  
315 S. 26th Street  
Waco, TX 76710

**From:** [Carol Waddell](#)  
**To:** [Betty Sanchez](#)  
**Subject:** Hearing request  
**Date:** Wednesday, June 26, 2019 10:05:01 AM  
**Attachments:** [AttachedImage](#)  
[AttachedImage](#)  
[AttachedImage](#)

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Dear Ms. Sanchez,

Earlier this week I contacted Glenn Hegar's office to find out what I could do about the refusal that I received from the ARB for a rescheduled hearing. They gave me your contact information as someone to reach out to concerning my case. I filed my tax appraisal protest on April 24th and that same day received an email to this email address saying that my protest had been received and was pending. So I know that my email would receive emails from mclennanad.org senders.

I had done this same procedure last year and received all of my emails with no problem so there was no reason for me to suspect otherwise. Last week I was helping my daughter get ready for her upcoming hearing and discovered that there was evidence for my case in the portal system. When I opened the tabs, one was about the hearing appointment for June 13th. Since I never received any emails I had no knowledge of this appointment and had missed it. I contacted the appraisal office and they told me to send an email requesting another appointment. The next day I received a response denying my request.

I then reached out to our corporate IT department to see if they could find out what happened to the emails for my case. Below is the report that was generated and as you can see, all three emails sent in late May were tagged as SPAM and never delivered to my inbox. They had no explanation of why I received last year's emails and the one in April with no problem but all of the May emails weren't delivered. Apparently this is not an isolated incident as I have found several other McLennan County taxpayers who also did not receive their emails with their appointment.

When I went to the appraisal office on Monday I was told that nothing could be done, there was no one in charge that I could speak to, and that my only recourse is to file a lawsuit. If I could afford a lawyer, I wouldn't be protesting my large increase in my appraisal! I don't understand why private property owners should have to go to these extremes just to get a fair appraisal of our property. That is what prompted me to contact the Texas Comptroller's office.

I am hoping you can help me with this matter and thank you in advance for your help.

Carol Waddell  
Regional Manager



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**From:** Russell Wagon <[russell.wagon@numedinc.com](mailto:russell.wagon@numedinc.com)>

**Sent:** Tuesday, June 25, 2019 11:40 AM

**To:** Carol Waddell

**Subject:** Russell Wagon shared "MTSummary\_Message trace report - 2019-06-25T150144.657Z\_0b42d6d8-afbe-4a57-9063-f0b9740fcab6" with you.

Here's the document that Russell Wagon shared with you.



This link will work for anyone.



MTSummary\_Message trace report - 2019-06-25T150144.657Z\_0b42d6d8-afbe-4a57-9063-f0b9740fcab6

Open



Sender will be notified when you open this link for the first time.

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Microsoft Corporation, One Microsoft Way, Redmond, WA 98052

**From:** [P.S](#)  
**To:** [drkommunikation@dr.dk](mailto:drkommunikation@dr.dk); [info@vrt.be](mailto:info@vrt.be); [service@canalplus.be](mailto:service@canalplus.be); [info@kanaal2.be](mailto:info@kanaal2.be); [info@rtbf.be](mailto:info@rtbf.be); [postmaster@vtm.be](mailto:postmaster@vtm.be); [info@bbc.co.uk](mailto:info@bbc.co.uk); [mail@bbc.co.uk](mailto:mail@bbc.co.uk); [news@bbc.co.uk](mailto:news@bbc.co.uk); [live@bbc.co.uk](mailto:live@bbc.co.uk); [info@zdf.de](mailto:info@zdf.de); [mail@zdf.de](mailto:mail@zdf.de); [news@zdf.de](mailto:news@zdf.de); [info@rai.it](mailto:info@rai.it); [mail@rai.it](mailto:mail@rai.it); [news@rai.it](mailto:news@rai.it); [eco@ntv.co.jp](mailto:eco@ntv.co.jp); [news@ntv.co.jp](mailto:news@ntv.co.jp); [info@ntv.co.jp](mailto:info@ntv.co.jp); [media.services@inn-tv.co.uk](mailto:media.services@inn-tv.co.uk); [news@inn-tv.co.uk](mailto:news@inn-tv.co.uk); [editor@itn.co.uk](mailto:editor@itn.co.uk); [viewer\\_liaisonC3@itn.co.uk](mailto:viewer_liaisonC3@itn.co.uk); [radio@itn.co.uk](mailto:radio@itn.co.uk); [news@antena3.com](mailto:news@antena3.com); [info@antena3.com](mailto:info@antena3.com); [editor@antena3.com](mailto:editor@antena3.com); [mail@antena3.com](mailto:mail@antena3.com); [ingela.fagerstrom@carlilamm.se](mailto:ingela.fagerstrom@carlilamm.se); [info@carlilamm.se](mailto:info@carlilamm.se); [interactivesales@channel4.co.uk](mailto:interactivesales@channel4.co.uk); [editor@channel4.co.uk](mailto:editor@channel4.co.uk); [news@channel4.co.uk](mailto:news@channel4.co.uk); [info@kanal5.se](mailto:info@kanal5.se); [news@kanal5.se](mailto:news@kanal5.se); [avlibr@un.org](mailto:avlibr@un.org); [info@un.org](mailto:info@un.org); [news@un.org](mailto:news@un.org); [info@rtve.es](mailto:info@rtve.es); [news@rtve.es](mailto:news@rtve.es); [news@nbc.com](mailto:news@nbc.com); [info@nbc.com](mailto:info@nbc.com); [editor@nbc.com](mailto:editor@nbc.com); [news@msnbc.com](mailto:news@msnbc.com); [info@msnbc.com](mailto:info@msnbc.com); [news@cnn.com](mailto:news@cnn.com); [info@cnn.com](mailto:info@cnn.com); [editor@cnn.com](mailto:editor@cnn.com); [brocke@winterberg.de](mailto:brocke@winterberg.de); [info@winterberg.de](mailto:info@winterberg.de); [info@nrk.no](mailto:info@nrk.no); [news@nrk.no](mailto:news@nrk.no); [mail@nrk.no](mailto:mail@nrk.no); [post@nrk.no](mailto:post@nrk.no); [post@ndr.de](mailto:post@ndr.de); [info@ndr.de](mailto:info@ndr.de); [news@ndr.de](mailto:news@ndr.de); [fernsehen@wdr.de](mailto:fernsehen@wdr.de); [radio@wdr.de](mailto:radio@wdr.de); [redaktion@wdr.de](mailto:redaktion@wdr.de); [videotext@wdr.de](mailto:videotext@wdr.de); [webmaster@rtl.de](mailto:webmaster@rtl.de); [post@rtl.de](mailto:post@rtl.de); [info@rtl.de](mailto:info@rtl.de); [info@francetv.fr](mailto:info@francetv.fr); [feedback.russian@dw-world.de](mailto:feedback.russian@dw-world.de); [info@dw-world.de](mailto:info@dw-world.de); [info@rtvi.ru](mailto:info@rtvi.ru); [news@rtvi.ru](mailto:news@rtvi.ru); [editor@rtvi.ru](mailto:editor@rtvi.ru); [Andrew J. Hahn](mailto:Andrew.J.Hahn); [Joe Bobbitt](mailto:Joe.Bobbitt); [Don Whitney](mailto:Don.Whitney); [Jim Halbert](mailto:Jim.Halbert); [Gary Schibler](mailto:Gary.Schibler); [Gerald Gandesbery](mailto:Gerald.Gandesbery); [Sabrina Gaylor](mailto:Sabrina.Gaylor); [Betty Sanchez](mailto:Betty.Sanchez); [Agents](mailto:Agents); [editor@msnbc.com](mailto:editor@msnbc.com)

**Subject:** Help in Waco Texas  
**Date:** Thursday, July 11, 2019 2:44:59 PM

---

This will be the first Email of four-thousand plus people that may be emailing you over similar problems in Waco Texas, McLennan County. A group of McLennan County residents have come together in hope of bringing light to the tax situation.

My issue with McLennan County Appraisal District/ARB is how do they over value my home thirty-four thousand dollars the first year I own my home. I was not given any notice of their overinflated value.

The following tax year I was able to protest the taxes for the next year and the board would not hear my case of how they failed the previous year I paid taxes on my home.

Per McLennan County Appraisal Review Board I can not request binding arbitration. No way to fix the problem they created unless I sue. So I have to spend money to fix their error to try to save my money. I believe there is corruption in this system.

What should throw some flags, the second tax year the value was dropped. So you know you over valued my home the first year but do nothing about it even after I clearly explain this in person and in writing.

Things need to change.

I went in front of the board to dispute taxes. I could be wrong, but if I were to bet, I would say everyone on that board was over sixty-five. I would conclude that their taxes are frozen because of their age. Logic would point out that we need taxes, someone has to pay, if not the older people then the younger. Would that be a fair assessment by the board?

Can you help us?

Patrick Schroeder

**From:** [P S](#)  
**To:** [Betty Sanchez](#)  
**Subject:** Would you please pass this along to the Chairman/ARB  
**Date:** Thursday, August 1, 2019 10:21:49 AM

---

Good morning Ms. Sanchez,

Would you please pass this along to the Chairman/ARB

In response to your letter you sent me dated 7/18/19. Thank you for sending me a certified letter to ensure I did receive it. If you sent a certified letter in the beginning to give me notice of the over inflated value for 2018 this problem would not exist. Instead you put your faith in the USPS regular mail that sent 56.7 Billion pieces of mail in 2018. Of that mail it is expected that 2.66 billion pieces did not make it to their destination. Why should I be held accountable for you putting your faith USPS?

There are thousands of other McLennan County residents with similar problems. This is why I have asked the FBI and Texas Department of Licensing and Regulation to investigate you. I have also contacted Governor Greg Abbott, Texas Comptroller Glenn Heagar, Texas Attorney General Ken Paxton and several hundred media.

I purchased my home for \$275,000, six months later you say it has increased value by \$34,000 even though about \$60,000 in repairs have not been done. Can you explain this? How does it increase value by more than 10% in six months, clearly over market value.

How are you ensuring that Tax Code Section 23.23 is followed?

What recourse does an individual have if MCAD sets taxes above Tax Code Section 23.23 limits and will not give them the chance to protest it?

Tax Code Section 41.11 provides for protest of failure to receive a notice that the appraisal district or ARB is required to send. Why is this Tax Code being broken?

Patrick Schroeder

On Wednesday, July 31, 2019, 02:37:53 PM CDT, P S <magandbrother@yahoo.com> wrote:

Thank you for taking the time.

On Wed, Jul 31, 2019 at 1:41 PM, Betty Sanchez <BSanchez@mclennacad.org> wrote:

I will make sure you are on agenda for August 15 meeting. Thank you.

**From:** P S <magandbrother@yahoo.com>  
**Sent:** Tuesday, July 30, 2019 6:00 PM  
**To:** Betty Sanchez <BSanchez@mclennacad.org>  
**Subject:** Re: August 15, 2019 Board of Directors (BOD) Meeting

Yes ma'am. I would like to address them.

On Tue, Jul 30, 2019 at 2:58 PM, Betty Sanchez  
<[BSanchez@mclennanacad.org](mailto:BSanchez@mclennanacad.org)> wrote:



Good afternoon Mr. Schroeder,

Please let me know as soon as possible if you would like to address our BOD at the August 15 @ 9:00 AM meeting, regarding complaint that you filed on June 26 and July 11, 2019.

Thank you.

Betty Sanchez  
Taxpayer Liaison Officer

315 South 26<sup>th</sup> St.  
PO Box 2297  
Waco, Texas 76710  
Phone: 254-752-9864, Ext. 220  
Fax: 254-752-8225  
[www.mclennanacad.org](http://www.mclennanacad.org)

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June 24, 2019

Patrick Schroeder  
312 Tiffon Circle  
Hewitt, TX 76643

832-696-8950

Account # 363088010001420, Case# 2019-368

Appraisal Review Board

PO Box 0097  
315 S 26<sup>th</sup> St.  
Waco, TX 76703

McLennan County Tax Office  
Randy H Riggs  
215 N 5<sup>th</sup> Street  
Waco, TX 76701

RECEIVED  
JUN 26 2019  
McLENNAN CAD

This certified letter is to give you notice that you will be sued.

I find it odd that you over value my home the first year I pay taxes and not let me dispute it. If I purchased it for \$275 shouldn't I be taxed on \$275 the first year? I will make contact with every media outlet that will hear this story of how McLennan County operates. I paid you taxes last year based on what I purchased my home for. I believe you should do the right thing, if not is that a sign of corruption or over bearing government?

Governor Greg Abbott, the Texas Attorney General Ken Paxton, Fox News, NPR and the Associated Press have been contacted. I have also contacted ten other McLennan County residents to help bring light to your over valuing homes. Of the ten I have made contact with only five are supporting. I still intend on going after the other home owners in the neighborhood I live in. I would say there are about one hundred plus more home owners to get onboard. Even if I only get a third of the support that could mean another thirty three suits against you and there are already eighty four.

5-16-2019 I was able to dispute the tax value with the board for this current tax year. Everyone on the board appeared to be sixty-five plus, so there taxes are more than likely frozen. Wouldn't that be a unfair board! Again, this is one of those things that need to be brought to everyone's attention so we can have a fair system.

Why do we have to waste time and money when the evidence is right in front of you?

Please call me or write me to discuss the issue. It has been tough communicating with you. It should not be this difficult to communicate with you.



Schroeder  
312 Tiffon Cir  
Hewitt TX 76643

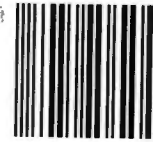
CERTIFIED MAIL



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U.S. POSTAGE PAID  
FCM LETTER  
WACO, TX  
76708  
JUN 24, 19  
AMOUNT

**\$4.05**

R2304H107892-06

RECEIVED  
JUN 26 2019  
MCLENNAN CAD

Appraisal Review Board  
315 S 26<sup>th</sup> St.  
Waco TX ~~76703~~  
76710

RECEIVED  
JUN 26 2019  
MCLENNAN CAD

76710-740015



McLennan County Appraisal District Appeal for Arbitration after ARB Hearing Set Value for Scott J. Salmans. Subject Property 282 Cross Creek Road, 76657 Property #139719

Exhibits include a spread sheet showing values of like homes in the same neighborhood vs the evidence used by MCAD outside of the neighborhood specifically in the highest home value neighborhood in the County.

Corresponding maps of area.

Complaints as to MCAD ARB Process

My appeal of the ARB MCAD valuation of my property is based on fairness and market value considerations: I claim all allowable reasons that one can appeal based on the fact that I do not want anything disallowed by technicality as I have had happen in the past.

EVIDENCE:

I have two complaints related to the MCAD evidence. First they chose to value my home the same or even higher than any home in the highest value neighborhood in McLennan County (Hidden Valley)

While Hidden Valley is 4 miles away from my home which may be acceptable as far as distance, it wholly discounts that the neighborhood is filled with homes valued \$500,000 - \$1,000,000 or more and was built in the late 1990s to the present, vs Harris Creek which is my neighborhood which was built in the 1970s- to mid-1980s and the home values are \$200,000-\$600,000.

The appraiser chose two homes in hidden value to set the \$915,000 original value adjusted down to \$715,000, but up from prior year of \$600,000. The ARB practice of splitting the baby seems hardly equitable if they are going to start with an arbitrary 52% increase from the previous year's value.

My second complaint is that the MCAD appraiser referred to evidence of my 2009 purchase price but the document she referred to was not included in the evidence packet posted by MCAD. I should have the right to respond to the evidence they are saying they are using to establish the value of my property.

When I tried to discuss the purchase price she asked me if I had done anything to my property that had caused it to decline in value since I bought it. I said no, but that when I bought it, I was paying for contiguous land that is platted separately and is in the Ag exemption program, thus \$80,000 is already assigned to the separate plot. They said they can't consider that, which I don't know why and no explanation was provided.

VALUATION:

Please refer to the Spread sheet and maps I have submitted.

Subject property 282 Cross Creek Road is #1 on the map and the spreadsheet.

The orange shaded numbers show the un-fare and inequitable values the MCAD proposed and place on my home vs. the value per foot of similar homes in my neighborhood surrounding my home.

They proposed my home value as \$204.30 per foot and I appealed. They then set it at \$159.71 per the ARB setting and I am proposing \$134.02 which keeps it the same as previous years set by yet another



ARB hearing in 2017. I thought that was too high then and thus I submitted the \$130/ per foot that would be more comparable to neighborhood homes, yet still higher than the average of \$109.

The home directly across the street was built the same year of 1984 and has acreage similar to mine. The Bristow home is also similar with acreage and in age.

The MCAD homes selected are 12 and 13 years newer than my home and they are in the most highly valued neighborhood in the county! The average value per foot of these homes are \$141, \$32 more than that of my immediate and similar neighborhood.

When I asked how they could send me such an egregiously high number of \$915,000 and %52 higher than before, she said, "we do mass appraisals and can't be expected to notice just one". So I asked, is it my job to correct your errors, and she basically nodded. So we need to correct their errors, please. It seems these mass appraisals ignore the qualitative factor of the age and the value of the neighborhood, as my home would take longer to sell in the older part of Waco than the newer part of town.

Please notice the orange shaded area to see the difference in price per foot of the differing neighborhoods and how they are including me with the newer more expensive homes vs. my own comparable neighborhood homes.

Please see the green shaded area of the spreadsheet to see the difference in the age of the homes and neighborhood yet again, which supports qualitative factors impact valuation but is being ignored in my case.

Please note the average increase in percentage value of the homes vs even the 19% increase of my home vs 4% less for everyone else.

#### LOCATION MATTERS:

See the attached maps to help establish the location of the homes compared and the different neighborhoods. 4 miles may not seem far but the valuations are quite different as you can see on the MCAD site over and over. I have shown a small sampling of the 3 neighborhoods on the maps.

I am not even requesting the lowest average (\$109 per foot) of the neighborhood but simply asking for a fair value to get closer (\$134.02) to the comparable homes near mine.

#### MCAD PROCESS:

The process of having to repeatedly prove your innocence from an arbitrary home value set by a governmental taxation body is frustrating and hardly fair, but this process was especially egregious as I and most others waited for more than two hours past our appointment times to be seen.

The reason I believe the ARB number should be thrown out is that during my allotted 5-minute part of the hearing, **one of the ARB members fell asleep while I presented the evidence above. To add insult to injury that board member woke up and made the motion for the \$715,000 that the MCAD representative matched to the highest property values in their evidence package.** Nothing they presented came close the original \$915,000 they established for my appeal. While Mr. Reed as Chairman was mostly professional he still accepted the motion from the sleepy member and commented that he feels I somehow got a good deal when I bought the property, which again is not relevant to the evidence presented by either party.

CAUSE NO. 2019-2770-5

**JOHN P. MABRY, JR. AND  
STEPHANIE D. MABRY**  
Plaintiffs,

§ IN THE DISTRICT COURT

V.

§  
§  
§ 414TH JUDICIAL DISTRICT  
§

**MCLENNAN COUNTY APPRAISAL  
DISTRICT AND MCLENNAN COUNTY  
APPRAISAL REVIEW BOARD**

§  
§  
§  
§  
§  
§  
§  
§

Defendants.

OF MCLENNAN COUNTY, TEXAS

**PLAINTIFFS’ ORIGINAL PETITION FOR REVIEW OF APPRAISAL REVIEW  
BOARD’S ACTIONS AND/OR ORDER**

**TO THE HONORABLE JUDGE OF SAID COURT:**

NOW COMES JOHN P. MABRY, JR. and STEPHANIE D. MABRY, hereinafter called Plaintiffs, complaining of and about the MCLENNAN COUNTY APPRAISAL DISTRICT (“MCAD”) and the MCLENNAN COUNTY APPRAISAL REVIEW BOARD (“ARB”), hereinafter called Defendants, and for cause of action shows unto the Court the following:

**DISCOVERY CONTROL PLAN LEVEL**

1. Plaintiff intends that discovery be conducted under Discovery Level 2.

**PARTIES AND SERVICE**

2. Plaintiffs, JOHN P. MABRY, JR. and STEPHANIE D. MABRY, are residents of McLennan County, Texas, and have been the owners of the subject real property located in McLennan County, Texas at all times material to this petition. The subject real property is located at address 5912 Mt. Rockwood Circle, Waco, McLennan County, Texas 76710.

3. Defendant MCLENNAN COUNTY APPRAISAL DISTRICT, located in McLennan County, Texas duly organized and acting pursuant to the laws of Texas, upon whom

service may be had by serving Andrew J. Hahn, Jr., Chief Appraiser, at 315 S. 26<sup>th</sup> Street, Waco, McLennan County, Texas 76710. Service of said Defendant as described above can be achieved by personal delivery.

4. Defendant MCLENNAN COUNTY APPRAISAL REVIEW BOARD, located in McLennan County, Texas duly organized and acting pursuant to the laws of Texas, upon whom service may be had by serving Charles E. Reed, Chairman at 315 S. 26<sup>th</sup> Street, Waco, McLennan County, Texas 76710. Service of said Defendant as described above can be achieved by personal delivery.

#### **JURISDICTION AND VENUE**

5. The subject matter in controversy is within the jurisdictional limits of this court.

6. This court has jurisdiction over the parties because Defendants are Texas residents.

7. Venue in McLennan County is proper in this cause because the subject real property is located in said county.

#### **FACTS & ARGUMENT**

8. The real property owned by Plaintiffs that is the subject of this cause is more accurately described as MOUNTAINVIEW EST Block B, Lot 5, J.M. STEPHENS, 1.175 acres; Property ID 182535, Geo. ID 480304010031003; Owner ID 440467.

9. Plaintiffs received the 2019 Notice of Appraised Value stating that the new valuation of the subject real property would be \$598,770, an increase of \$123,770 or approximately 26% from the prior 2018 appraised value of \$475,000.

On or about April 24, 2018, Plaintiffs timely filed a notice of protest of the valuation given the property by MCAD.

Plaintiffs then waited to receive notice of hearing on their protest. On July 12, 2019, Mr. Mabry visited the MCAD office at 315 S. 26<sup>th</sup> Street, Waco, McLennan County, Texas 76710 to inquire about the hearing. Mr. Mabry spoke with a MCAD employee, identified herein only as EV, who was extremely polite and helpful. EV told Mr. Mabry that an email had been sent to him on June 12, 2019 informing him that Plaintiffs' protest had been set for hearing on June 28, 2019. EV also told Mr. Mabry that the ARB had dismissed Plaintiffs' protest because Plaintiffs did not appear at said hearing. Mr. Mabry has searched his emails and did not receive said email.

Mr. Mabry sent a letter dated July 15, 2019 to the ARB requesting that Plaintiffs' protest be reopened and the hearing reset and setting forth good cause for same. In said letter, Mr. Mabry explained that his wife was 40 weeks pregnant with their second child, and that he, his wife, and their 2 year old son all had strep throat at various times during the month of June 2019, and that their son had surgery that month as well. Mr. Mabry stated that Plaintiffs would not have been able to prepare for and attend the hearing on June 28, 2019 and would have asked for the hearing to be postponed anyway. Unfortunately, the ARB denied Plaintiffs' request effectively setting the appraised value of Plaintiffs' property at \$598,770 for the tax year of 2019 which is an incorrect appraised value and an unequal value when compared to other properties. The appraised value of Plaintiff's property should be no more than \$500,000 for the tax year of 2019. The levying of a tax on Plaintiffs' property based on a higher valuation is an unlawful levy, creates an illegal lien on Plaintiffs' property, and is a cloud on the title.

All conditions precedent to Plaintiffs' right of judicial review of the ARB's decision having been performed or having occurred, Plaintiffs are entitled to a trial de novo review of the ARB's actions and/or order.

**PRAYER**

**WHEREFORE, PREMISES CONSIDERED** Plaintiffs request that the Defendants be cited to appear and answer, and that on final trial, the Court render judgment:

1. Fixing the value of Plaintiffs' property as of January 1, 2019 at no more than \$500,000.00;
2. Compelling imposition of the proper assessed value of the Plaintiffs' property, correction of the tax rolls to show the proper assessed value of the Plaintiffs' property; and
3. Awarding Plaintiffs all costs incurred, reasonable attorney's fees, and all other relief to which Plaintiffs may be entitled at law or in equity.

Respectfully submitted,

MABRY LEWIS LAW FIRM, LLP

*/s/ John P. Mabry, Jr.*

By: \_\_\_\_\_

John P. Mabry, Jr.  
Texas Bar No. 00794203  
Email: Mabry@MabryLewis.com  
304 N. 6<sup>th</sup> Street  
Waco, Texas 76701  
Tel. (254) 752-7500  
Fax. (254) 752-7501  
Attorney for Plaintiffs

**From:** [John Mabry](#)  
**To:** [Betty Sanchez](#)  
**Subject:** RE: Property ID: 182535 - Hearing Reset Request  
**Date:** Tuesday, August 6, 2019 1:20:51 PM  
**Attachments:** [Petition - Mabry v. MCAD & ARB - Filemarked 08.05.19.pdf](#)

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Ms. Sanchez,

Attached is a copy of Plaintiffs' Original Petition that was file-marked yesterday. Please let me know if MCAD and the ARB would like to discuss a resolution before we proceed with litigation which I'm happy to do. Also, please let me know if MCAD and ARB will accept service of the lawsuit without the need for a process server to personally serve it on Mr. Hahn and Mr. Reed.

John P. Mabry, Jr.  
Mabry Lewis Law Firm, L.L.P.  
P.O. Box 82  
Waco, TX 76703  
304 N. 6<sup>th</sup> Street  
Waco, TX 76701  
254-752-7500  
254-752-7501 Fax  
[Mabry@MabryLewis.com](mailto:Mabry@MabryLewis.com)

Board Certified in Personal Injury Trial Law  
By the Texas Board of Legal Specialization

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**From:** Betty Sanchez [mailto:BSanchez@mclennanac.org]  
**Sent:** Friday, July 26, 2019 2:30 PM  
**To:** John Mabry  
**Subject:** RE: Property ID: 182535 - Hearing Reset Request

Good afternoon Mr. Mabry,

Your request for reschedule of missed hearing was denied by the ARB. Your only recourse at this point is to file lawsuit against ARB to compel them to grant your hearing. Thank you.

---

**From:** John Mabry <mabry@MabryLewis.com>



**Sent:** Thursday, July 25, 2019 12:02 PM  
**To:** Betty Sanchez <BSanchez@mclennanacad.org>  
**Subject:** RE: Property ID: 182535 - Hearing Reset Request

I was out of the office last week for the birth of my daughter and am just now able to respond to the email below which was sent on her birth date.

Who can I speak to about this matter?

John P. Mabry, Jr.  
Mabry Lewis Law Firm, L.L.P.  
P.O. Box 82  
Waco, TX 76703  
304 N. 6<sup>th</sup> Street  
Waco, TX 76701  
254-752-7500  
254-752-7501 Fax  
[Mabry@MabryLewis.com](mailto:Mabry@MabryLewis.com)

Board Certified in Personal Injury Trial Law  
By the Texas Board of Legal Specialization

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**From:** Betty Sanchez [<mailto:BSanchez@mclennanacad.org>]  
**Sent:** Tuesday, July 16, 2019 8:40 AM  
**To:** [mabry@MabryLewis.com](mailto:mabry@MabryLewis.com)  
**Subject:** FW: Property ID: 182535 - Hearing Reset Request

Your request has been reviewed and denied by Appraisal Review Board. Thank you.

---

**From:** Lisa Gonzalez <[LGonzalez@mclennanacad.org](mailto:LGonzalez@mclennanacad.org)>  
**Sent:** Monday, July 15, 2019 4:42 PM  
**To:** Betty Sanchez <[BSanchez@mclennanacad.org](mailto:BSanchez@mclennanacad.org)>; Stacy Acosta <[SAcosta@mclennanacad.org](mailto:SAcosta@mclennanacad.org)>  
**Cc:** Sabrina Gaylor <[SGaylor@mclennanacad.org](mailto:SGaylor@mclennanacad.org)>  
**Subject:** FW: Property ID: 182535 - Hearing Reset Request

*Lisa Gonzalez*  
*Administrative Assistant*



*McLennan County Appraisal District*

*P.O. Box 2297*

*315 South 26<sup>th</sup> St*

*Waco, TX 76703*

*Ph: (254)752-9864 Ext. 211*

*Fax (254)752-8225*

<mailto:lgonzalez@mclennanad.org>

*Our Prime purpose in this life is to help others, and if you can't help them at the very least don't hurt them!*

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**From:** John Mabry <[mabry@MabryLewis.com](mailto:mabry@MabryLewis.com)>  
**Sent:** Monday, July 15, 2019 4:40 PM  
**To:** mcadmail <[mcadmail@mclennanad.org](mailto:mcadmail@mclennanad.org)>  
**Cc:** John Mabry <[mabry@MabryLewis.com](mailto:mabry@MabryLewis.com)>  
**Subject:** Property ID: 182535 - Hearing Reset Request

**Via First Class Mail and**

**[MCADmail@mclennanad.org](mailto:MCADmail@mclennanad.org)**

Appraisal Review Board

c/o McLennan Co. Appraisal District  
P.O. Box 2297  
Waco, TX 76703

RE: 5912 Mt. Rockwood Circle, Waco, Texas 76710  
Property ID: 182535  
Protestor ID: 4404676  
Protest ID: 2734  
Year: 2018

Dear ARB:

I filed my protest timely online but did not receive notice of my hearing. I visited the MCAD office on July 12, 2019 to inquire about the hearing and spoke with Emily Vargas at the front desk who was extremely polite and helpful. Ms. Vargas told me that an email had been sent to me on June 12, 2019 informing me that my protest had been set for hearing on June 28, 2019. I have searched my emails on my Iphone and computer, but did not receive it.

Additionally, my wife is 40 weeks pregnant with our second child and she, our 2 year old son, and I all had strep throat during the month of June. Our son also had surgery in June. Therefore, I would not have been able to prepare for and attend the hearing on June 28th and would have asked for it to postponed.

For these reasons, good cause exists and I am asking the ARB to reopen our case and reset our hearing. Thank you in advance for your understanding and consideration. If you have any questions or comments, please do not hesitate to contact me.

John P. Mabry, Jr.  
Mabry Lewis Law Firm, L.L.P.  
P.O. Box 82  
Waco, TX 76703  
304 N. 6<sup>th</sup> Street  
Waco, TX 76701  
254-752-7500  
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Board Certified in Personal Injury Trial Law  
By the Texas Board of Legal Specialization

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**From:** Cindy Vega [<mailto:cindy@MabryLewis.com>]

**Sent:** Monday, July 15, 2019 4:34 PM

**To:** John Mabry

**Subject:**

Dear Mr Reed, (please pass to your panel)

I want to apologize for losing my cool and acting like a jerk to you and your panel this morning. You did nothing but act appropriately and carried out your responsibilities as you should. After I calmed down a bit, I realized my comments and response weren't appropriate especially for folks like you all that are trying to do a tough job. --- a job I would not want and am genuinely thankful you folk take so seriously.

I put a lot of work into what I thought was a good assessment then let myself get carried away in argument. I was wrong - no excuse for that - and I regret it. When I reflected on your words at the beginning, you were clear that you would listen to me, then make a decision - but not defend the decision - as I thought about that, I realized that was how it ~~had~~ <sup>has</sup> to be - I (or nor anyone) should expect more.

Thinking about my behavior this morning has bothered me all day -- but I'm ~~even more~~ <sup>most</sup> bothered that my response may have bothered or unnerved one or more of you - For that I'm truly ~~Sorry~~ SORRY!

(over)

We may not agree on the value of my house, and that is OK!! What's not OK is for your team to

~~think~~ receive bad words from ~~those of us or~~ people like me!!! ~~for years~~ - Sorry my pen just ran out of ink.

Anyway, I wanted to get this note to you before Close of Business - this has been on my mind all day

Again, I appreciate what you do and apologize for making it more difficult!!!



Very best regards,  
Will McKerral

# BOARD UPDATES

AUGUST 15, 2019

## **APPRAISAL:**

- 4,361 ACTIVE PERMITS
- 35,000 PROPERTIES IN REAPPRAISAL AREA:  
BRUCEVILLE-EDDY, CRAWFORD, LORENA, MCGREGOR, MIDWAY, MOODY, OGLESBY, VALLEY MILLS

## **ARB:**

YEAR	2019	2018
PROTESTED	14,355	15,366
SCHEDULED	11,355	12,150
HEARINGS	5,181	5,069
REMAINING AT CERTIFICATION	215	210

## **ARBITRATION:**

- 64 ARBITRATIONS HAVE BEEN FILED FOR 2018. OF THE 64, 2 ARE ACTIVE, 19 HAVE BEEN SETTLED, 7 HAVE BEEN REJECTED BY THE TX COMPTROLLER, 1 WAS WITHDRAWN BY TAXPAYER, 14 WON, AND 21 LOST
- 32 Pending for 2019

## **LAWSUITS:**

- 39 SETTLED
- 62 CURRENTLY PENDING

## **TRAINING AND EDUCATION:**

- ANDREW HAHN AND DON WHITNEY WILL BE ATTENDING A LEGAL SEMINAR IN AUGUST.
- JOE BOBBITT WILL ATTEND LEGISLATIVE UPDATE IN AUGUST
- 2 APPRAISERS GETTING CERTIFIED TO TEACH ETHICS AND USPAP
- HOSTING TAX OFFICE CLASS SEPTEMBER 16
- IAAO FUNDAMENTALS OF MASS APPRAISAL IN NOVEMBER

## **FORMAL OPEN RECORDS REQUESTS:** SINCE JANUARY 1, 2019

- LISA – 76

## **BUILDING/FACILITIES:**

## **MISCELLANEOUS:**

- MEETING WITH GRASSROOTS, HABITAT & NEIGHBORHOOD WORKS SEPTEMBER 9<sup>TH</sup>
- METHODS AND PROCEDURES (MAPS) REVIEWER PROVIDED PRELIMINARY RESULTS WITH NO DEFICIENCIES