

La Salle County Appraisal District

P. O. Box 1530
201 S. Main
Cotulla, Texas 78014

Minutes of the July 12, 2017 Regular called Board of Directors meeting

- 2017-033:** The meeting was called to order by Deonicio Ramirez Jr. at 4:00 P.M.
- 2017-034: A quorum was established with Elizabeth Martinez being absent.
- 2017-035: No citizen's comments.
- 2017-036: Next on the agenda was minutes, Mike Whitwell made the motion to accept the minutes, Brenda Wright seconded the motion. The motion carried.
- 2017-037: Brenda Wright made a motion to accept the resolution approving the mineral and industrial contract for the 2018, 2019 and 2020 years. The motion was seconded by Richard Maldonado and the motion passed.
- 2017-038: The 2018 preliminary budget, there was no action taken.
- 2017-039: Bruce Martin presented the financial report and Brenda Wright made the motion to accept the financial report, Mike Whitwell seconded the motion and the motion carried.
- 2017-040: There was no action taken on amending the 2017 budget
- 2017-041: There was no action taken on searching for a Chief Appraiser
- 2017-042: Bruce presented the Chief Appraisers report
- 2017-043: Brenda Wright made the motion to set the next regular Board meeting for August 16, 2017 at 4:00 P.M. Mike Whitwell seconded the motion and the motion passed.
- 2017-044: Richard Maldonado made the motion to adjourn and Mike seconded the motion. The motion carried and the meeting adjourned 5:44P.M.

Chairperson

Deonicio Ramirez

Secretary

Elizabeth Martinez

LaSalle CAD 2018 proposed Budget

	Expense	2017	2018 proposed	Difference	
LEGAL RESERVES		25000	0	-25,000	
Reserves (conversionsoftware)				0	
301 EMERGENCY OPERATING FUNDS		8000	0	-8,000	
302 BUILDING RESERVES		10000	0	-10,000	
303 MAPPING RESERVES		0	0	0	
Capital Outlay			0	0	
600 Building Fund (#185)		20000	20,000	0	building loan
601 Legal/Contingency		17000	18,000	1,000	peter law suits
602 Furniture and Equip		10000	5,000	-5,000	computers and printer
Total Capital Outlay		0	23,000	23,000	
Total Capital Outlay		90000	66,000	-24,000	
Other Services/Supplies Expense		0	0	0	
105 Education		35000	20,000	-15,000	
110 Membership & Dues		3000	3,000	0	
115 Publications & Legal		16000	16,000	0	notices
120 Board of Directors		7500	4,000	-3,500	
125 Appraisal ReviewBoard		12000	8,000	-4,000	
126 ARB Incidentals		1500	1,000	-500	
127 ARB Legal Fees		5000	5,000	0	
130 Audit		11000	11,000	0	
140 Insurance		8000	8,000	0	
150 Auto Expense		8250	4,000	-4,250	
155 Utilities & Internet		50000	30,000	-20,000	
160 Computer/Software		163439	68,439	-95,000	<u>P&A(68439)</u>
165 Computers & Supplies		9000	34,000	25,000	BIS mapping and software
170 Postage & Mailout		17000	18,000	1,000	
175 Office Cost		25000	15,000	-10,000	supplies
177 Office Machine Leases		3800	12,400	8,600	copier , computer lease from BIS
180 Consulting&Legal Fee		15000	15,000	0	peter low retainer and consulting
181 Outside Appraiser		225000	383,000	158,000	P&A(189000) and eagle(50,000)
185 Building Fund		0	0	0	Eagle(144000)
190 Mapping Program		11000	3,000	-8,000	
195 Building Rent		0	0	0	
197 custodian		5000	5,000	0	Guss
Other Services/Supplies Ex		0	0	0	
		180000	132,000		
Payroll Expens	500Salaries(100)	385050	291,800	-93,250	
	Total Salaries and benefits	543387	423,447	-119,940	
				0	
				0	
Total Expense		1264876	1,110,286	-154,590	

LaSalle CAD 2018 proposed Budget

retirement			36766.8		
ins			800		
medical ins			84000		
medicare			5600.2		
unemployment			4480		
salaries			\$291,800.00		
Total salaries and benefits			<u>423447</u>		
2018 estimated income					
	investment		300		
	copys and maps		200		
	rental		18012		
total			<u>18512</u>		
2018 Estimated Pro rata shares					
JURISDICTION					
	total budget less income		1,091,786		
LA SALLE COUNTY	0.26576		290,153		
CITY OF COTULLA	0.01047		11,431		
CITY OF ENCINAL	0.0009		983		
COTULLA ISD	0.65061		710,327		
DILLEY ISD	0.06881		75,126		
WINTERGARDEN UWCD	0.00345		3,767		
TOTAL Rev and pro rata	1		<u>1,110,286</u>		

LaSalle CAD 2018 proposed Budget

Reserve accounts for 2018

Building	30000
Legal	60000
unassigned	38131
Facility improvement	55082
Total	183213

LaSalle CAD 2018 proposed Budget

employees	2017		2018	Retirement	life ins	Health in	Unemployment	
								Total salarie and Benefit
Chief Appra	\$72,500.00			0				\$0.00
appraiser	\$32,000.00		\$34,000	4284	100	12000	560	\$51,644.00
deed clerk	\$33,000.00		\$35,000	4410	100	12000	560	\$52,770.00
Clerk	\$30,500.00		\$33,000	4158	100	12000	560	\$50,518.00
deed clerk	\$34,500.00		\$35,000	4410	100	12000	560	\$52,770.00
clerk	\$28,000.00		\$30,000	3780	100	12000	560	\$47,140.00
Appraiser/n	\$50,000.00		\$52,000	6552	100	12000	560	\$71,912.00
clerk	\$23,000.00		\$26,000	3276	100	12000	560	\$42,636.00
mapping /cl	\$46,800.00	\$30.00 per	\$46,800	5896.8	100		560	\$54,056.80
appraiser	\$55,000.00							
Totals	\$385,050.00		\$291,800	36766.8	800	84000	4480	\$423,446.80

LaSalle CAD 2018 proposed Budget

	Expense	2017	2018 proposed	Difference	
00 LEGAL RESERVES		25000	0	-25,000	
erves (conversionsoftware)				0	
301 EMERGENCY OPERATING FUNDS		8000	0	-8,000	
302 BUILDING RESERVES		10000	0	-10,000	
303 MAPPING RESERVES		0	0	0	
Capital Outlay			0	0	
600 Building Fund (#185)	20000	20,000	0	building loan	
601 Legal/Contingency	17000	18,000	1,000	peter law suits	
602 Furniture and Equip	10000	5,000	-5,000	computers and printer	
Total Capital Outlay	0	23,000	23,000		
Total Capital Outlay	90000	66,000	-24,000		
Other Services/Supplies Expense	0	0	0		
105 Education	35000	20,000	-15,000		
110 Membership & Dues	3000	3,000	0		
115 Publications & Legal	16000	16,000	0	notices	
120 Board of Directors	7500	4,000	-3,500		
125 Appraisal ReviewBoard	12000	8,000	-4,000		
126 ARB Incidentials	1500	1,000	-500		
127 ARB Legal Fees	5000	5,000	0		
130 Audit	11000	11,000	0		
140 Insurance	8000	8,000	0		
150 Auto Expense	8250	4,000	-4,250		
155 Utilities & Internet	50000	30,000	-20,000		
160 Computer/Software	163439	68,439	-95,000	<u>P&A(68439)</u>	
165 Computers & Supplies	9000	34,000	25,000	BIS mapping and software	
170 Postage & Mailout	17000	18,000	1,000		
175 Office Cost	25000	15,000	-10,000	supplies	
177 Office Machine Leases	3800	12,400	8,600	copier , computer lease from BIS	
180 Consulting&Legal Fee	15000	15,000	0	peter low retainer and consulting	
181 Outside Appraiser	225000	383,000	158,000	P&A(189000) and eagle(50,000)	
185 Building Fund	0	0	0	Eagle(144000)	
190 Mapping Program	11000	3,000	-8,000		
195 Building Rent	0	0	0		
197 custodian	5000	5,000	0	Guss	
Other Services/Supplies Ex	0	0	0		
	180000	132,000			
Payroll Expens	500Salaries(100)	385050	291,800	-93,250	
Total Salaries and benefits	543387	423,447	-119,940		
			0		
			0		
Total Expense	1264876	1,110,286	-154,590		

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appraiser	\$32,000.00		\$34,000	4284	100	12000	560 \$51,644.00
deed clerk	\$33,000.00		\$35,000	4410	100	12000	560 \$52,770.00
Clerk	\$30,500.00		\$33,000	4158	100	12000	560 \$50,518.00
deed clerk	\$34,500.00		\$35,000	4410	100	12000	560 \$52,770.00
clerk	\$28,000.00		\$30,000	3780	100	12000	560 \$47,140.00
Appraiser/n	\$50,000.00		\$52,000	6552	100	12000	560 \$71,912.00
clerk	\$23,000.00		\$26,000	3276	100	12000	560 \$42,636.00
mapping /cl	\$46,800.00	\$30.00 per	\$46,800	5896.8	100		560 \$54,056.80
appraiser	\$55,000.00						
Totals	\$385,050.00		\$291,800	36766.8	800	84000	4480 \$423,446.80

La Salle County Appraisal District Profit & Loss Budget vs. Actual

1	B	C	D	E	January through August 14, 2017	BV	BV	BX
2	TOTAL							
					Jan 1 - Aug 14, 17	Budget	\$ Over Budget	% of Budget
3	Ordinary Income/Expense							
4	Income							
5				cobra payment	1,945.98	0.00	1,945.98	100.0%
6				Income				
7				401 Invest Income (301)	310.56	300.00	10.56	103.52%
8				402 Map/Copy Sales (302)	335.95	400.00	-64.05	83.99%
9				403 Building Lease	10,507.00	18,000.00	-7,493.00	58.37%
10				Income - Other	0.00	0.00	0.00	0.0%
11				Total Income	11,153.51	18,700.00	-7,546.49	59.64%
12	Shared Income/Revenue							
13				201 Cotulla Independent School	572,981.31	763,975.06	-190,993.75	75.0%
14				202 La Salle County	323,006.85	430,675.78	-107,668.93	75.0%
15				203 City of Cotulla	11,393.01	15,190.66	-3,797.65	75.0%
16				204 City of Encinal	780.42	1,560.85	-780.43	50.0%
17				205 Wintergarden Water	3,005.01	4,006.66	-1,001.65	75.0%
18				206 Dilley Independent School	23,075.25	30,766.98	-7,691.73	75.0%
19				Shared Income/Revenue - Other	0.00	0.00	0.00	0.0%
20				Total Shared Income/Revenue	934,241.85	1,246,175.99	-311,934.14	74.97%
21				Total Income	947,341.34	1,264,875.99	-317,534.65	74.9%
22	Expense							
23				300 LEGAL RESERVES	0.00	25,000.00	-25,000.00	0.0%
24				301 EMERGENCY OPERATING FUNDS	0.00	8,000.00	-8,000.00	0.0%
25				302 BUILDING RESERVES	0.00	10,000.00	-10,000.00	0.0%
26				303 MAPPING RESERVES	0.00	0.00	0.00	0.0%
27	Capital Outlay							
28				600 Building Fund (#185)	11,254.91	20,000.00	-8,745.09	56.28%
29				601 Legal/Contingency	10,014.00	17,000.00	-6,986.00	58.91%
30				602 Furniture and Equip	783.92	10,000.00	-9,216.08	7.84%
31				Capital Outlay - Other	0.00	0.00	0.00	0.0%
32				Total Capital Outlay	22,052.83	47,000.00	-24,947.17	46.92%
33	Other Services/Supplies Expense							
34				105 Education	8,606.06	35,000.00	-26,393.94	24.59%
35				110 Membership & Dues	271.00	3,000.00	-2,729.00	9.03%
36				115 Publications & Legal	14,275.31	16,000.00	-1,724.69	89.22%
37				120 Board of Directors	640.00	7,500.00	-6,860.00	8.53%
38				125 Appraisal ReviewBoard	2,560.26	12,000.00	-9,439.74	21.34%
39				126 ARB Incidentals	223.25	1,500.00	-1,276.75	14.88%
40				127 ARB Legal Fees	0.00	5,000.00	-5,000.00	0.0%
41				130 Audit	10,500.00	11,000.00	-500.00	95.46%
42				140 Insurance	0.00	8,000.00	-8,000.00	0.0%
43				150 Auto Expense	85.00	8,250.00	-8,165.00	1.03%
44				155 Utilities & Internet	19,425.86	50,000.00	-30,574.14	38.85%
				160 Computer/Software	133,019.42	163,439.00	-30,419.58	81.39%

La Salle County Appraisal District Profit & Loss Budget vs. Actual

1	B	C	D	E	January through August 14, 2017	BV	BV	BX
1					TOTAL			
2					Jan 1 - Aug 14, 17	Budget	\$ Over Budget	% of Budget
				165 Computers & Supplies	776.89	9,000.00	-8,223.11	8.63%
47				170 Postage & Mailout	1,052.00	17,000.00	-15,948.00	6.19%
48				175 Office Cost	6,945.88	25,000.00	-18,054.12	27.78%
49				177 Office Machine Leases	2,680.74	3,800.00	-1,119.26	70.55%
50				180 Consulting&Legal Fee	3,040.20	15,000.00	-11,959.80	20.27%
51				181 Outside Appraiser	221,025.00	225,000.00	-3,975.00	98.23%
52				185 Building Fund	0.00	0.00	0.00	0.0%
53				190 Mapping Program	799.00	11,000.00	-10,201.00	7.26%
54				195 Building Rent	0.00	0.00	0.00	0.0%
55				197 Building Maintenance	-2,400.00	5,000.00	-7,400.00	-48.0%
56				Other Services/Supplies Expense -	0.00	0.00	0.00	0.0%
57				Total Other Services/Supplies Expense	423,525.87	631,489.00	-207,963.13	67.07%
58				Payroll Expense				
59				500Salaries(100)	211,215.32	385,050.00	-173,834.68	54.85%
60				501 Retirement Co.(101)	43,507.52	53,060.00	-9,552.48	82.0%
61				502 Life Co.(102)	415.74	693.00	-277.26	59.99%
62				503 Medicare Co.(103)	1,738.50	5,584.00	-3,845.50	31.13%
63				504 Medical Co. (104)	74,645.10	96,000.00	-21,354.90	77.76%
64				506 Unemployment(506)	1,649.52	3,000.00	-1,350.48	54.98%
65				Payroll Expense - Other	0.00	0.00	0.00	0.0%
66				Total Payroll Expense	333,171.70	543,387.00	-210,215.30	61.31%
				Reconciliation Discrepancies	4.00	0.00	4.00	100.0%
68				Total Expense	778,754.40	1,264,876.00	-486,121.60	61.57%
69				Net Ordinary Income	168,586.94	-0.01	168,586.95	-1,685,869,400.0%
70				Other Income/Expense				
71				Other Expense				
72				Reportable Health Coverage	0.00	0.00	0.00	0.0%
73				Total Other Expense	0.00	0.00	0.00	0.0%
74				Net Other Income	0.00	0.00	0.00	0.0%
75					168,586.94	-0.01	168,586.95	-1,685,869,400.0%

La Salle County Appraisal District
Reconciliation Summary
Stockmens National Bank, Period Ending 06/30/2017

	Jun 30, 17
Beginning Balance	570,900.20
Cleared Transactions	
Checks and Payments - 56 items	-89,089.15
Deposits and Credits - 2 items	8,061.59
Total Cleared Transactions	-81,027.56
Cleared Balance	<u>489,872.64</u>
Uncleared Transactions	
Checks and Payments - 2 items	-515.44
Total Uncleared Transactions	-515.44
Register Balance as of 06/30/2017	<u>489,357.20</u>
New Transactions	
Checks and Payments - 18 items	-66,300.87
Deposits and Credits - 3 items	114,943.90
Total New Transactions	48,643.03
Ending Balance	<u>538,000.23</u>

La Salle County Appraisal District Reconciliation Detail Stockmens National Bank, Period Ending 06/30/2017

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						570,900.20
Cleared Transactions						
Checks and Payments - 56 items						
Check	06/26/2017	9866	Beyer & Company	X	-10,500.00	-10,500.00
Check	06/26/2017	9865	BIS Consulting	X	-7,147.25	-17,647.25
Check	06/26/2017	9867	Peter William Low	X	-3,498.00	-21,145.25
Check	06/26/2017	9864	Aircraft Bluebook	X	-599.90	-21,745.15
Check	06/26/2017	9861	Humana	X	-346.24	-22,091.39
Check	06/26/2017	9862	AT & T	X	-133.84	-22,225.23
Check	06/26/2017	9863	AT & T	X	-89.15	-22,314.38
Check	06/26/2017	9860	Paul P. Brown JR	X	-58.10	-22,372.48
Paycheck	06/30/2017	9875	Thomas L. Gonzales	X	-1,415.58	-23,788.06
Paycheck	06/30/2017	9874	Sandy L. Goodrum	X	-1,383.90	-25,171.96
Paycheck	06/30/2017	9873	Roxanne F. Frausto	X	-816.75	-25,988.71
Check	07/10/2017	9878	Eagle Appraisal & C...	X	-12,000.00	-37,988.71
Check	07/10/2017	9900	Pritchard & Abbott, I...	X	-6,020.70	-44,009.41
Check	07/10/2017	9879	BlueCross BlueShiel...	X	-5,063.64	-49,073.05
Check	07/10/2017	9899	Peter William Low	X	-4,248.00	-53,321.05
Check	07/10/2017	9898	Cotulla Indendent S...	X	-1,060.79	-54,381.84
Check	07/10/2017	9883	AT & T	X	-832.58	-55,214.42
Check	07/10/2017	9881	Quill	X	-471.47	-55,685.89
Check	07/10/2017	9877	Gustavo Gonzales	X	-400.00	-56,085.89
Check	07/10/2017	9882	Xerox Corporation	X	-297.86	-56,383.75
Check	07/10/2017	9885	Unum Provident	X	-265.81	-56,649.56
Check	07/10/2017	9880	Quill	X	-91.93	-56,741.49
Check	07/10/2017	9896	RICARDO GARZA	X	-82.40	-56,823.89
Check	07/10/2017	9887	Paul P. Brown JR	X	-58.01	-56,881.90
Check	07/10/2017	9888	Jay Watson	X	-51.08	-56,932.98
Check	07/10/2017	9886	Laredo Spring Water	X	-34.98	-56,967.96
Check	07/10/2017	9897	Bulldog Security	X	-29.95	-56,997.91
Check	07/10/2017	9901	Frio-Nueces Current	X	-14.10	-57,012.01
Check	07/10/2017	9884	City of Cotulla	X	-14.03	-57,026.04
Check	07/10/2017	17/10/7	Cashier/Texas Work...	X	-12.23	-57,038.27
Paycheck	07/11/2017	9912	Thomas L. Gonzales	X	-1,415.57	-58,453.84
Paycheck	07/11/2017	9911	Sandy L. Goodrum	X	-1,383.90	-59,837.74
Paycheck	07/11/2017	9909	Maria M. Sobrevilla	X	-1,071.34	-60,909.08
Paycheck	07/11/2017	9907	Jacqueline Canales	X	-973.14	-61,882.22
Paycheck	07/11/2017	9906	Gloria I. Ramirez	X	-953.13	-62,835.35
Paycheck	07/11/2017	9908	Jodie Cantu	X	-896.52	-63,731.87
Paycheck	07/11/2017	9910	Roxanne F. Frausto	X	-816.76	-64,548.63
Paycheck	07/11/2017	9913	Zenieda Perales	X	-731.87	-65,280.50
Check	07/11/2017	9905	RICARDO GARZA	X	-82.40	-65,362.90
Check	07/11/2017	9903	Paul P. Brown JR	X	-58.10	-65,421.00
Check	07/11/2017	9904	Thomas Pena	X	-52.70	-65,473.70
Check	07/11/2017	9902	Jay Watson	X	-51.08	-65,524.78
Check	07/18/2017	17/18/7	Texas County & Dis...	X	-6,699.24	-72,224.02
Check	07/21/2017	17/20/7	VSP	X	-364.48	-72,588.50
Check	07/24/2017	9918	Pictometry Internatio...	X	-3,892.70	-76,481.20
Check	07/24/2017	9917	Gustavo Gonzales	X	-400.00	-76,881.20
Check	07/24/2017	9891	DearBorn National	X	-169.65	-77,050.85
Check	07/24/2017	9914	TelIPlex	X	-116.33	-77,167.18
Check	07/28/2017	9928	BlueCross BlueShiel...	X	-5,063.64	-82,230.82
Paycheck	07/28/2017	9925	Thomas L. Gonzales	X	-1,415.58	-83,646.40
Paycheck	07/28/2017	9922	Maria M. Sobrevilla	X	-1,071.34	-84,717.74
Paycheck	07/28/2017	9920	Jacqueline Canales	X	-973.13	-85,690.87
Paycheck	07/28/2017	9919	Gloria I. Ramirez	X	-953.14	-86,644.01
Paycheck	07/28/2017	9921	Jodie Cantu	X	-896.52	-87,540.53
Paycheck	07/28/2017	9923	Roxanne F. Frausto	X	-816.75	-88,357.28
Paycheck	07/28/2017	9926	Zenieda Perales	X	-731.87	-89,089.15
Total Checks and Payments					-89,089.15	-89,089.15

La Salle County Appraisal District
Reconciliation Detail
Stockmens National Bank, Period Ending 06/30/2017

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 2 items						
Deposit	07/05/2017			X	8,016.08	8,016.08
Deposit	07/31/2017			X	45.51	8,061.59
Total Deposits and Credits					8,061.59	8,061.59
Total Cleared Transactions					-81,027.56	-81,027.56
Cleared Balance					-81,027.56	489,872.64
Uncleared Transactions						
Checks and Payments - 2 items						
Paycheck	02/26/2016	8929	Roxanne F. Frausto		-415.44	-415.44
Check	06/02/2016	202	Texas Comptroller o...		-100.00	-515.44
Total Checks and Payments					-515.44	-515.44
Total Uncleared Transactions					-515.44	-515.44
Register Balance as of 06/30/2017					-81,543.00	489,357.20
New Transactions						
Checks and Payments - 18 items						
Check	07/24/2017	9890	Humana		-467.52	-467.52
Check	07/24/2017	9915	AT & T		-135.33	-602.85
Check	07/24/2017	9889	AT & T		-89.15	-692.00
Check	07/24/2017	9894	RICARDO GARZA		-82.40	-774.40
Check	07/24/2017	9916	AT & T		-70.58	-844.98
Check	07/24/2017	9895	Paul P. Brown JR		-58.10	-903.08
Check	07/24/2017	9893	Thomas Pena		-52.70	-955.78
Check	07/24/2017	9892	Jay Watson		-51.08	-1,006.86
Check	07/28/2017	9927	Southside Bank		-5,272.03	-6,278.89
Paycheck	07/28/2017	9924	Sandy L. Goodrum		-1,383.90	-7,662.79
Check	08/07/2017	9933	Pritchard & Abbott, I...		-43,750.00	-51,412.79
Check	08/07/2017	9937	Eagle Property Tax ...		-12,000.00	-63,412.79
Check	08/07/2017	9934	Cotulla Indendent S...		-1,215.42	-64,628.21
Check	08/07/2017	9931	Aircraft Bluebook		-599.90	-65,228.11
Check	08/07/2017	9936	Gustavo Gonzales		-400.00	-65,628.11
Check	08/07/2017	9932	Xerox Corporation		-297.86	-65,925.97
Check	08/07/2017	9935	City of Cotulla		-287.96	-66,213.93
Check	08/07/2017	9929	Laredo Spring Water		-86.94	-66,300.87
Total Checks and Payments					-66,300.87	-66,300.87
Deposits and Credits - 3 items						
Deposit	08/02/2017				110,670.95	110,670.95
Deposit	08/03/2017				150.95	110,821.90
Deposit	08/07/2017				4,122.00	114,943.90
Total Deposits and Credits					114,943.90	114,943.90
Total New Transactions					48,643.03	48,643.03
Ending Balance					-32,899.97	538,000.23

TEXAS PROPERTY TAX CODE

CHAPTER 25

Sec. 25.18. Periodic Reappraisals.

(a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05(i).

(b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:

(1) identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;

(2) identifying and updating relevant characteristics of each property in the appraisal records;

(3) defining market areas in the district;

(4) identifying property characteristics that affect property value in each market area, including:

(A) the location and market area of property;

(B) physical attributes of property, such as size, age, and condition;

(C) legal and economic attributes; and

(D) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;

(5) developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;

(6) applying the conclusions reflected in the model to the characteristics of the properties being appraised; and

(7) reviewing the appraisal results to determine value.

PROBLEM: The appraisal of properties and granting of special appraisals erroneously which decreases the total taxable value of each taxing entity.

Assignment: The identification, discovery, inspection, appraisal and notification of all effected properties, property owners and taxing entities.

A. Identification: The process of determining specific properties which need additional LaSalle CAD staff attention. (PROPERTIES GRANTED 1-D-1 SPECIAL APPRAISAL WHICH CURRENTLY DO NOT QUALIFY FOR THAT SPECIAL APPRAISAL)

- B. Discovery: The process of finding and/or locating these properties.
 - 1. Aggressive communication with Pritchard & Abbott in regards to all new commercial property locations.
 - a. Listing of all new commercial properties added by Pritchard & Abbott.
 - b. Potential - Attempt by Pritchard & Abbott to list all new commercial properties tied to all real property identification number.
 - 2. Additional scrutiny of all properties with deed changes for change in use out of 1-D-1 special appraisal.
 - 3. Review of pictometry (aerial photography) for changes in use.
 - 4. Review of SBI data for potential changes.
 - 5. Local information – Newspaper articles, professional publications, research tax identification numbers or information from local people.
- C. Inspection: The process of documenting whether or not to leave the special appraisal in place or to remove it.
 - 1. Pictometry – Review of pictometry (aerial photography) for what the current use of this specific property actually is.
 - 2. LaSalle CAD physically inspect the property on site, photograph the property and list/describe all details concerning this specific property.
- D. Appraise the property properly under “ALL” existing laws and rules.
 - 1. Determination to leave in place or remove the 1-D-1 Special Appraisal.
 - 2. If removal is determined to be appropriate then remove it and begin the rollback process.
 - 3. Collect and verify all data necessary to defend this decision through the Appraisal Review Board Appeal process.
 - 4. Verify the future year’s property appraisal is “EQUAL AND UNIFORM” with all similarly located, sized and apportioned properties.
- E. The process of notifying all affected parties and legitimizing the Rollback.
 - 1. Timely and correctly notify the effected property owner(s).
 - 2. Allow the property owner(s) due process – Appraisal Review Board Appeal.
 - 3. LaSalle CAD staff will defend the rollback as necessary.
 - 4. Notify the tax entity’s collectors after the final determination for this property.

TIME FRAME: This total process will be completed prior to notices for the 2018 tax year. All necessary staff and resources will be assigned to and allocated for this project. This process and project will be injected into the annual reappraisal calendar from this point forward. This process will be analyzed and evaluated to enhance its’ effectiveness annually.

LASALLE CAD SAMPLE SPECIAL APPRAISAL REMOVAL

PAST YEARS HISTORY	LAND BEFORE	LAND AFTER	CHANGE	IMPS BEFORE	IMPS AFTER	CHANGE
GARDENDALE LAND	\$4,730	\$525,000	\$520,270	\$0	\$26,317,170	\$26,317,170
MARTIN MARIETTA	\$27,000	\$242,300	\$215,300	\$0	\$7,981,220	\$7,981,220
NET TAX ADDED			\$14,270			\$665,389
CURRENT ACTIVITY	LAND BEFORE	LAND AFTER	CHANGE	IMPS BEFORE	IMPS AFTER	CHANGE
GARROS DEV INC	\$564	\$751,410	\$750,846	\$0	\$0	\$0
LEWIS PETRO PROP	\$1,556	\$12,570	\$11,014	\$0	\$1,225,890	\$1,225,890
LEWIS PETRO PROP	\$1,176	\$42,800	\$41,624	\$0	\$0	\$0
NET TAX ADDED			\$15,588			\$23,782

TOTAL LOCAL TAX CHANGES

\$29,858

TOTAL P&A TAX CHANGES

\$689,171