



Notice is hereby given that on Friday, December 13, 2024, the Board of Directors of Tarrant Appraisal District (TAD) will meet in open session beginning at 8:00 a.m. at the Tarrant Appraisal District boardroom, 2500 Handley Ederville Rd, Fort Worth, TX

This meeting and supporting material will be available at www.tad.org and TAD's YouTube and Facebook channels

AGENDA

- 1. Call to Order**
- 2. Verify Presence of Quorum and Posting of Meeting Notice**
- 3. Pledges of Allegiance**
- 4. Invocation**
- 5. Recognize Visitors; Hear Public Comments**
- 6. Information Items**
 - a) Report by Taxpayer Liaison Officer
 - i. ARB complaints, comments and suggestions report for Comptroller
 - ii. TLO Monthly Report
 - b) Report by Chief Appraiser
 - i. Public Speaking Engagements
 - ii. Customer Service Surveys
 - iii. CAMA Conversion
 - iv. Technology Update
 - v. Updated Sales Ratios
- 7. Action Items**
 - a) Consent Agenda Items:
 - i. Action regarding approval of Board of Directors meeting minutes from November 8, 2024
 - ii. Action regarding approval of Resolution to modify the number of Regular and Auxiliary ARB Members
 - iii. Action regarding adoption of 2025 Tarrant Appraisal District Investment Policy
 - iv. Action regarding approval of contract for McCreary, Veselka, Bragg & Allen, PC to serve as the legal counsel for the TAD Board of Directors
 - v. Action regarding consent to Agricultural Advisory Board member appointments
 - vi. Action regarding approval for Chief Appraiser to execute contract for Aerial Imagery Services with Pictometry International Corp (d/b/a EagleView) as part of Interlocal Agreement with Tarrant County and Tarrant County 9-1-1 District
 - vii. Action regarding approval for Chief Appraiser to renew contract for GIS consulting services
 - viii. Action regarding approval for Chief Appraiser to renew contract for DocuSign for an electronic signature solution
 - ix. Action regarding approval to contract with Improving Enterprises for temp-to-hire IS staff member

- b) Consider and possible action on penalty & interest waiver requests for late allocation payments from taxing entities for good cause and possible refund of penalty & interest for entities already paid
 - i. City of Grand Prairie
 - ii. Hurst-Euless-Bedford ISD
 - iii. Keller ISD
 - iv. City of Burleson
 - v. Tarrant County
 - vi. Tarrant County Hospital District
- c) Action regarding purchase of new payroll/HR software for 2025
- d) Deliberation and action on options for committing unspent funds from 2024 Budget
- e) Consider and possible action concerning TAD's membership with the Texas Association of Appraisal Districts (TAAD)
- f) Resolution 2024-5 In recognition and appreciation of service by Rich DeOtte

8. Recess to Executive/Closed Session Pursuant to the Following Part(s) of the Texas Open Meetings Act Government Code Ch. 551, for the Following Purposes:

Section 551.076 – Deliberation regarding the deployment, or specific occasions for implementation, of security personnel or devices related to Board of Directors meetings

Section 551.074 – Deliberation regarding the annual job performance evaluations of the Chief Appraiser

Section 551.074 – Deliberation regarding the annual job performance evaluation and appointment of the Taxpayer Liaison Officer for 2025

9. Return to Open Session for Possible Action on Items Deliberated on in Executive/Closed Session

Reconvene in open session for possible further discussion and possible action on items deliberated in executive session related to the deployment, or specific occasions for implementation, of security personnel or devices related to Board of Directors meetings or the evaluation of the Chief Appraiser and the evaluation and appointment of the Taxpayer Liaison Officer for 2025

- a) Consider and possible action on appointment of the Taxpayer Liaison Officer for 2025

10. Propose Future Agenda Items; Set Next Meeting Date; Adjourn

Next meeting date: 8:00 AM Friday, January 10, 2025, at Tarrant Appraisal District, 2500 Handley-Ederville Rd, Fort Worth, Texas

Joe Don Bobbitt
Executive Director/Chief Appraiser

The public is invited to address the Board during the Public Comments period under Agenda Item 5 regarding any item on the Agenda and other issues under the Board's jurisdiction. During the Public Comments period, the Chairman will allow each speaker five minutes but may expand the time as needed if doing so will not interfere with the Board's completing its business and adjourning its meeting at a reasonable time. The Board may refuse to hear comments on subjects not reasonably related to items on the Agenda, to policies and procedures of Tarrant Appraisal District or Tarrant Appraisal Review Board, or to other issues under the Board's jurisdiction. The Board may not respond to comments regarding items not on the Agenda.

Information Item 6(a): Report by Taxpayer Liaison Officer

**Appraisal Review Board Comments and Suggestions
Reported to the Comptroller's Property Tax Assistance Division**

CAD	Date	Provider (Chief appraiser, Property Owner or Agent)	Verbatim Language of Comment or Suggestion We need more space to timely serve the public.
Tarrant	11/26/2024	Chief Appraiser	
			Joe Don Bobbitt, RPA
			Chief Appraiser Executive Administrator Tarrant Appraisal District
			817-595-6001 jdobbitt@tad.org
			2500 Handley-Ederville Road Fort Worth, TX 76118
			www.tad.org

Appraisal Review Board Comments and Suggestions
Reported to the Comptroller's Property Tax Assistance Division

		<p>I was looking at my account on the TAD website and I noticed that my taxable value for my property is listed at \$526,169. I purchased the house in March and it was appraised at \$490,000. It appears that a value notice with the new value was sent on April 15th of 2024 with a dispute deadline of May 15th 2024 but it was addressed to the previous owner so I did not receive it or did not open it since it was not addressed to me. I was wanting to dispute the value to bring it down to the appraised value of \$490,000. I will attach my appraisal to this email. My account number is 07607342 and my property address is 7912 Citadel Ct, North Richland Hills, TX 76182. Please let me know if you have any questions or need any additional information from me and I will be happy to send anything else needed over. Thank you in advance for your help with this matter.</p>
		Sincerely,
		Jacob Boules
	10/23/2024	Property Owner

**Appraisal Review Board Comments and Suggestions
Reported to the Comptroller's Property Tax Assistance Division**

		<p>I am a former resident of Tarrant County who has recently moved to Burnet County. I owned property at 10148 Fieldcrest Drive, Benbrook, TX 76126 until April, 2024. I had a homestead exemption and an over 65 exemption, and I may have had other exemptions or restrictions I don't recall. I purchased property in Burnet County in May, 2024, and have applied for to the Burnet County Tax Assessor for those two exemptions. They said I should contact you to see if I had other exemptions from Tarrant County that might transfer to my new property. They advised me to request from you a Tax Ceiling Certificate that would contain the requisite information. This is that request. Please let me know if you require any further information or action from me. My new address is 903 Madison Circle, Marble Falls, TX 78654. You can reach me by phone at: 830-201-4109. My email address is librmike@hotmail.com. Thanks for your help with this matter.</p>
		<p>Michael Baldwin, MLS, MPA Author and Creativity Consultant www.JMBaldwin.com http://bit.ly/AmazonBaldwin</p>
	<p>10/25/2024</p>	<p>Property Owner</p>

Taxpayer Liaison Officer Monthly Report To TAD Board of Directors

DECEMBER 13, 2024

Category	Year 2024 Totals	January 2024 -April 2024	May 2024- July 2024	August 2024- October 2024	Nov 2024-
HS Exemption Over 65	26	3	10	8	5
Exemption Disabled Vet	19	4	8	3	4
Exemption	16	2	5	6	3
Ownership	24	2	12	8	2
Value Statement	7	3	4	0	0
Password/PIN	10		7	3	0
Remove Agents	2		2	0	0
Taxes	36	5	8	14	9
How to Protest/ Status of Protest/ Withdraw Protest	23 13	3	11 8	9 5	0 0
ARB Hearings Postponed	20	4	5	8	3
TAD	4	3	1	0	0
Tax Code	7		5	2	0
Change Address	15		5	3	7
Comptroller Issue	4		3	0	1
Totals	226	29	94	69	34

TARB MEMBERS APPOINTMENTS & RESIGNATIONS – 2024

	January -April	May – July	August-October	Nov - December
Appointments	8	3	0	0
Resignations	1	1	0	0

Total of 60 ARB Members as of November 30, 2024

Shirley Jacobson, Taxpayer Liaison Officer

Information Item 6(b): Report by Chief Appraiser

Public Speaking Engagements:

November 5, 2024	Northwest Arlington Rotary Club
November 14, 2024	Heart of Arlington Nbhd Assn
November 19, 2024	City of Grand Prairie
December 1, 2024	Property Tax Institute (TAD and DCAD Presented on Board Election process)
December 9, 2024	CAMA Conversion Meeting with Tax Offices and their Software Vendors
December 16, 2024	Azle ISD
December 17, 2024	City of Arlington
January 16, 2025	Hosting Cybersecurity and CAMA conversion discussion for Entity IT staff

Customer Service Surveys:

- Hundreds of Customer Service Surveys collected since July– Majority are 5 Stars

CAMA Conversion:

- Weekly Meetings with vendor
- Weekly mapped data drops
- Resolving on-going development integrations with third party tools
- Collaborative effort with other counties with future development and best practices

Course Info	Estimated time	Number of Lessons
General Training	3 hours and 20 minutes	17
Customer Service	2 hours and 35 minutes	10
Support Group	10 hours and 30 minutes	46
GIS-Deeds	7 hours and 20 minutes	25
Residential Appraising	5 hours and 40 minutes	13
Commercial Appraising	3 hours and 6 minutes	6
Residential & Commercial Equalization- Appeals and Public Portal	8 hours	19
Business Personal Property	2 hours and 40 minutes	2
Administration	8 hours and 20 minutes	33
IT	10 hours	45
Tax Transparency	5 hours and 20 minutes	9
Assessment	1 hour and 30 minutes	10
Prodigy Queue	5 hours and 30 minutes	20

Technology Update:

- All new computers deployed
- Met with IS/IT committee and shared milestones and we are on-track

Ratios:

2024 Residential Sales Ratios by ISD.
 (2024 Certified Value / Sale Price)
 Sales entered through mid-October

ISD	Count of PIN	Sum of TotalValue	Sum of StatedSalePrice	Median Ratio	WM	StdDev
ARLINGTON ISD	1796	\$ 581,359,633	\$ 608,938,213	0.95	0.95	0.17
AZLE ISD	302	\$ 102,898,106	\$ 111,738,579	0.90	0.92	0.34
BIRDVILLE ISD	1158	\$ 403,317,678	\$ 414,607,038	0.95	0.97	0.24
BURLESON ISD	219	\$ 74,380,593	\$ 75,893,128	0.99	0.98	0.15
CARROLL ISD	317	\$ 455,889,801	\$ 516,046,895	0.88	0.88	0.17
CASTLEBERRY ISD	144	\$ 43,099,621	\$ 42,428,747	0.94	1.02	0.29
CROWLEY ISD	1199	\$ 389,819,174	\$ 416,061,548	0.95	0.94	0.32
EAGLE MTN-SAGINAW ISD	1780	\$ 607,093,846	\$ 652,358,652	0.95	0.93	0.31
EVERMAN ISD	194	\$ 48,180,484	\$ 52,923,691	0.87	0.91	0.33
FORT WORTH ISD	3381	\$ 1,259,099,127	\$ 1,353,767,686	0.92	0.93	0.25
GRAPEVINE-COLLEYVILLE ISD	580	\$ 420,957,672	\$ 448,910,716	0.93	0.94	0.16
HURST-EULESS-BEDFORD ISD	1113	\$ 419,694,234	\$ 448,810,159	0.94	0.94	0.19
KELLER ISD	1583	\$ 864,993,022	\$ 894,840,955	0.96	0.97	0.16
KENNEDALE ISD	167	\$ 57,066,487	\$ 60,711,020	0.97	0.94	0.24
LAKE WORTH ISD	110	\$ 29,585,913	\$ 30,157,447	0.97	0.98	0.31
MANSFIELD ISD	1158	\$ 489,339,035	\$ 519,844,884	0.97	0.94	0.18
NORTHWEST ISD	845	\$ 368,925,639	\$ 395,976,122	0.95	0.93	0.22
WHITE SETTLEMENT ISD	438	\$ 129,695,700	\$ 133,622,401	0.95	0.97	0.26
Grand Total	16484	\$ 6,745,395,764	\$ 7,177,637,881	0.94	0.94	0.24

Sales From January	Prev Median	Current Median	Prev WM	Current WM	
Azle ISD	.91	.90	.89	.92	
Carroll ISD	.88	.88	.85	.88	
Everman ISD	.89	.87	.90	.91	
Fort Worth ISD	.92	.92	.89	.93	
Grapevine-Colleyville ISD	.93	.93	.89	.94	
Sales From July					
Castleberry ISD	.92	.88	.90	.92	

Action Item 7(a)(i): Action regarding approval of Board of Directors meeting minutes from November 8, 2024

Staff Recommendation:

Approve Board of Directors meeting minutes from November 8, 2024, as presented

**Tarrant Appraisal District
Board of Directors Meeting Minutes
Friday, November 8, 2024**

This meeting was conducted in compliance with the Open Meetings Act as written in the statute. A quorum of the members of the Board attended in person at the Tarrant Appraisal District boardroom, 2500 Handley Ederville Rd, Fort Worth, Texas.

These minutes are a summary of the only subjects the Board addressed and the actions it took. For details, see the agenda, supporting documents and video posted on TAD's website at this URL: <https://www.tad.org/board-of-directors> and TAD's YouTube and Facebook channels.

Members Present:

Mr. Alan Blaylock
Mr. Matt Bryant
Ms. Wendy Burgess, Tax Assessor Collector
Mr. Eric Morris
Mr. Gary Losada
Ms. Gloria Peña, Secretary
Mr. Vince Puente, Chair
Ms. Callie Rigney

Also Participating:

Mr. Joe Don Bobbitt, Chief Appraiser
Mr. William Durham, Deputy Chief Appraiser
Mr. Matthew Tepper, TAD Board Attorney

Not Present:

Mr. Rich DeOtte

Chair Puente called the meeting to order at 8:01 am, verified a quorum was present and the notice was posted timely. After pledges and invocation, the board took up the following agenda items:

5. Public Comments- Mr. Bennett, Mr. Dodson, Mr. Masterson, & Mr. Crouch spoke.

6. Information Items

a) Report by Taxpayer Liaison Officer

Shirley Jacobson presented the Taxpayer Liaison Report

b) Report by TAD Board of Directors ARB Committee

Mr. Losada presented the ARB Subcommittee Report

c) Report by Chief Appraiser

- i. Public Speaking Engagements**
- ii. Donations**
- iii. CAMA Conversion**
- iv. IT Security Progress**
- v. 2023 Final Arbitration Results**
- vi. 2024 Current Arbitration Status**

vii. Property Value Study (PVS) Background & Initial Ratios

The Chief Appraiser presented his report and the slides were posted with the meeting materials on tad.org after the meeting.

7. Action Items

a. Consent Agenda Items:

(1) Action regarding approval of Board of Directors meeting minutes from September 9, 2024

(2) Action regarding renewal of the annual “CoStar Suite” subscription for 2025

(3) Action regarding approval of amendment to previously approved Interlocal Agreement with Tarrant County for Sheriff’s Department Security Services

Ms. Burgess moved to approve the Consent Agenda Items as presented and Ms. Peña seconded. The vote was unanimous, and the motion passed 8-0.

b. Action regarding payment of the balance due to Tarrant County for the May 2024 TAD Board of Directors election conducted by the Tarrant County Elections Administration office and consider action moving committed funds to the general fund for payment of the election cost

Ms. Pena moved to authorize the transfer of \$696,702 from the building maintenance fund to the general fund to account for the previously paid deposit of \$484,110 and for the payment of the balance due for the May 2024 TAD Board of Directors election and further to authorize the Chief Appraiser pay the remaining balance of \$212,592 to the Tarrant County for the May 2024 TAD Board of Directors election and Ms. Rigney seconded. The vote was unanimous, and the motion passed 8-0.

c. Action regarding payment of Annual Maintenance and Support services provided by Manatron, Inc. and Payment of Annual Escrow Fee

Mr. Blaylock moved to authorize the payment to Manatron as presented and Ms. Pena seconded. The vote was unanimous, and the motion passed 8-0.

d. Action regarding approval of purchase for additional IT contracting service

Authorize the Chief Appraiser to pay Improving Enterprises for expenses incurred for \$21,070.80.

Also, authorize an additional amount not to exceed \$36,000 in contracting work with Improving Dallas.

Mr. Blaylock moved to approve the amendment as presented and Mr. Bryant seconded. The motion passed 6-2, with Mr. Losada and Ms. Rigney voting no.

e. Action regarding award of contract for homestead exemption audit services

Ms. Pena moved to authorize the Chief Appraiser to negotiate a one-year contract containing an out clause with True Roll to provide Homestead exemption audit services at the intermediate level as presented with the understanding that the state of Texas only requires an audit once every 5 years and the contract would be in an amount not to exceed \$424,000. Mr. Blaylock seconded. The motion passed unanimously, 8-0.

f. Action regarding award of contract for mineral & utility appraisal services

Mr. Losada moved to authorize the Chief Appraiser to negotiate with Capitol Appraisal Group for the three-year (2025-2027) mineral, electric, and gas utility appraisal services contract as presented with a funding out clause and the option of two additional years (2028-2029) per the unit cost rates and not to exceed dollar amounts listed:

2025: \$297,000
2026: \$300,000
2027: \$303,000
2028: \$306,000 (TAD option)
2029: \$310,000 (TAD option)

Mr. Blaylock seconded. The motion passed unanimously, 8-0.

g. Action regarding award of contract for bank depository services

Ms. Burgess moved to designate First Financial Bank as the district depository for a two-year term through 2026 as presented and Ms. Pena seconded. The motion passed unanimously, 8-0.

h. Actions regarding purchase of TreppCRE subscription services

Ms. Pena moved to authorize the Chief Appraiser to enter into a contract with Trepp for the TreppCRE subscription service as presented under Option 2 for a 62-month total term (November 2024-December 2029) at a total cost of \$465,000 and authorize payment for the initial year of TreppCRE service to commence in January 2025 at a cost of \$80,000. Ms. Burgess seconded. Mr. Puente offered a friendly amendment to include a funding out clause, and that amendment was accepted by Ms. Pena and Ms. Burgess. The motion passed unanimously, 8-0.

i. Consider and possible action on penalty & interest waiver requests for late allocation payments from taxing entities for good cause

- (1) City of Grand Prairie
- (2) HEB ISD
- (3) Keller ISD
- (4) City of Burleson
- (5) Tarrant County

Mr. Bryant moved to *not* waive penalty and interest requested by the entities listed below. Ms. Rigney seconded. The motion passed, unanimously, 8-0.

8. Recess to Executive/Closed Session Pursuant to the Following Part(s) of the Texas Open Meetings Act Government Code Ch. 551, for the Following Purposes:

- Section 551.076 – Deliberation regarding the deployment, or specific occasions for implementation, of security personnel or devices related to Board of Directors meetings
- Section 551.074 – Deliberation regarding the upcoming annual job performance evaluation of the Chief Appraiser

The board recessed to Executive Session at 11:22am.

9. Return to Open Session for Possible Action on Items Deliberated on in Executive/ Closed Session

The board returned from Executive Session at 1:16pm. No action was taken.

10. Propose Future Agenda Items; Set Next Meeting Date; Adjourn

- a. Next Published Meeting date is December 13th, 2024 at Tarrant Appraisal District, 2500 Handley Ederville Rd, Fort Worth, Texas.
- b. The board was asked to submit requested future agenda items to the Chairman & Chief Appraiser by email no later than 8-days prior to next scheduled meeting (to allow time for draft process and posting).
- c. The meeting adjourned at 1:17pm.

Gloria Peña, Board Secretary

Vince Puente, Board Chair

Action Item 7(a)(ii): Action regarding approval of Resolution to modify the number of Regular and Auxiliary ARB Members

Section 6.414 of the Texas Property Tax Code allows the appraisal district Board of Directors to designate some appraisal review board members as auxiliary members. Auxiliary members serve the same functions as regular members when conducting panel hearings, however they are not required to attend a meeting of the review board and do not vote. For this reason, the auxiliary members are not counted when determining the number of members needed for a quorum at a meeting of the review board.

Reducing the number of board members designated as regular members while increasing the number of auxiliary members will give the Tarrant Appraisal Review Board more flexibility when scheduling meetings of their board by requiring less members to attend. This can lead to greater efficiency for the review board and a potential cost savings by decreasing the number of members needed solely for a meeting. However, with a reduction of regular members by converting the positions to auxiliary, would not decrease the number of total members available to conduct hearings so it would not be a change that would negatively impact the productivity of the review board to conduct hearings.

The attached resolution allows the Board of Directors to set the total number of members for the Tarrant Appraisal Review Board and to assign the number of those designated as "Regular" vs "Auxiliary".

**RESOLUTION
OF THE BOARD OF DIRECTORS
OF TARRANT APPRAISAL DISTRICT**

SETTING THE SIZE OF THE TARRANT APPRAISAL REVIEW BOARD

WHEREAS, the Texas Property Tax Code 6.41 (b) and (b-1) provides that appraisal review boards consist of at least three members and permits the board of directors of the associated appraisal district, by resolution of a majority of its members, change the size of the appraisal review board; and

WHEREAS, the Texas Property Tax Code 6.414 (a) states the board may provide for a number of auxiliary appraisal review board members that the board considers appropriate to hear taxpayer protests; and

WHEREAS, the Texas Property Tax Code 6.414 (c) states an auxiliary board member may attend meetings of the appraisal review board but may not vote in a determination made by the board or serve as chairman or secretary of the board. An auxiliary board member is not included in determining what constitutes a quorum of the board or whether a quorum is present at any meeting of the board; and

WHEREAS, the Board of Directors desires to provide timely and appropriate service to the taxpayers of Tarrant County and reduce the number of members required for a quorum; and

WHEREAS, the Board of Directors of Tarrant Appraisal District has determined that the appropriate number of members of Tarrant Appraisal Review Board needed to accomplish TARB's duties in the manner and within the time prescribed by law is twenty-seven (27) regular members and fifty-eight (58) auxiliary members

RESOLVED, that the size of TARB membership is set effective January 1, 2025, to twenty-seven (27) regular members and fifty-eight (58) auxiliary members.

Adopted on December 13, 2024

Board Chair

Board Secretary

Action Item 7(a)(iii): Action regarding adoption of 2025 Tarrant Appraisal District Investment Policy

The Public Funds Investment Act requires that “The governing body of an investing entity shall review its investment policy and investment strategies not less than annually. The governing body shall adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies” (TGC Ch.2256.005(e)).

The 2025 version for consideration encompasses all previous Board of Director approved amendments. There are no changes from the prior adopted version from 2024.

Staff Recommendation:

Authorize the adoption of the 2025 Tarrant Appraisal District Investment Policy as presented

2025

Tarrant Appraisal District Investment Policy



Tarrant
Appraisal District

Adopted by the
Board of Directors
December xx, 2024

Tarrant Appraisal District Investment

Policy Statement

It is the policy of the Tarrant Appraisal District (the "District") to invest funds in a manner which, first and foremost, ensures the absolute safety of principal and interest earnings, which satisfies the District's liquidity or daily cash flow needs, and which provides the optimal yield or return on investment, and conforming to all state laws and statutes which govern the investment of public funds, including but not by way of limitation, the Public Funds Investment Act, Chapters 2256 and 2257, Government Code. This policy serves to satisfy the statutory requirements of defining and adopting a formal investment policy. The Policy and investment strategies shall be reviewed annually by the Board of Directors who will formally approve any modifications.

Scope

This Investment Policy applies to the investment of all District General Fund funds, including Committed Funds and Contingency Reserve funds. Should the District create any new funds (in addition to the District's General Fund) and unless exempted by action of the District's Board of Directors, investment of those funds shall also be governed by these policies. All funds are pooled for investment purposes.

Investment Objectives and Strategies

In accordance with the Public Funds Investment Act, the following prioritized objectives (in order of importance) in accordance with the Texas Government Code, Sec. 2256.005(d) apply for each of the District's investment strategies.

- A. Suitability - Understanding the suitability of the investment to the financial requirements of the District is important. Any investment eligible in the Investment Policy is suitable for all District funds.
- B. Safety - Preservation and safety of principal is the foremost objective, including the mitigation of both credit risk (i.e., the risk of loss due to the failure of either the issuing and/or the collateralizing financial institution) and interest rate risk (i.e., the risk that the market value of the investment will fall due to changes in market interest rates);
- C. Liquidity - The District's investment portfolio will remain sufficiently liquid to meet reasonably anticipated operating requirements. [PFIA 2256.005 (b)(2)]. Investments will be of relatively short duration, with individual maturities typically twelve months or less. For pooled investments, the dollar-weighted average maturity of the portfolio must comport to the same terms as other investments with exceptions requiring Board of Director approval. (See E.)
- D. Diversity - Investment maturities shall be staggered to provide cash flow based on the District's anticipated needs;
- E. Yield - Attaining a competitive market yield, commensurate with the District's investment risk constraints and the cash flow characteristics of the portfolio, is the desired objective. [PFIA 2256.005(b)(3)] To leverage opportunities to maximize interest income for the District's investments, terms longer than 12 months may be considered by the District. These funds are typically held in committed, technology and capital funds or reserve balances. Any funds invested for longer than 18 months must have approval from the Board of Directors.

Investment Strategy

In pursuit of the aforementioned objectives, the following strategy and standards shall be utilized:

- A. District investments shall be limited to the types of securities enumerated below.

- B. The market prices of District investments shall be monitored utilizing available United States Treasury Department, Wall Street Journal, and other reputable independent sources of pertinent market prices, data, and information.
- C. Banks, along with the District's primary depository bank, wishing to be designated as secondary depositories and compete for District certificate of deposit investments must be pre-qualified to do so according to criteria established by the District's Investment Officers.
- D. Except for authorized investment pool and mutual fund investments and the District's demand deposit arrangements with its primary depository bank, District investments shall be entered into on a delivery-versus-payment (DVP) basis to insure that purchased securities are deposited in an eligible financial institution prior to the release of District funds in payment for the securities.
[PFIA 2256.005 (b)(4)(E)]
- E. All investments and accrued interest shall be fully secured or collateralized, up to the currently established Federal Deposit Insurance Corporation (FDIC) insurance limits and, when individually or cumulatively in excess of the currently established FDIC insurance limits, by pledge (exclusively to the District and no other party) of eligible collateral securities pursuant to the Texas Public Funds Collateral Act. Substitutions of collateral securities with other eligible collateral securities are permitted with prior written approval of a District Investment Officer.
- F. In anticipation of market changes and as an added measure of security, the market value of pledged or collateral securities shall be at least 102% of the value of investment principal, time and demand deposits, and accrued interest.
- G. All purchased securities shall be held in safekeeping either by the District, the District's primary depository bank, or by an independent third party custodial financial institution lawfully authorized to provide such services in Texas and approved by the District's Board of Directors. A third party custodial financial institution shall not and cannot be a branch of, or within the same holding company as, either the District's depository bank or the financial institution from which the collateral securities are pledged.

Responsibility and Standard of Care

- A. Prudence - Per the "prudent person" standard applied to such activities, investments shall be made with the same judgment and care, under prevailing circumstances, which persons of prudence, discretion, and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived. [PFIA 2256.006 (a-b)]
- B. Delegation and Training - The District's Chief Appraiser and/or the District's Director of Administration and the Director of Administration's designee shall, on behalf of the District, serve as the District's Investment Officers. The Chief Appraiser, Director of Administration, and department designees will use this Policy as the primary guideline for the District's investment program. [PFIA 2256.005(f)]

- a. Accordingly, the Investment Officers and persons authorized to execute investment transactions shall attend at least one training session relating to their responsibilities under the Public Funds Investment Act within 12 months after assuming duties and receive no less than 10 hours of instruction relating to investment functions every two year period that begins on the first day of the fiscal year and consists of the two consecutive fiscal years after that date. Training must include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolios, and compliance with the Public Funds Investment Act. The investment training session shall be provided by an independent source sponsored, accredited or endorsed by the Government Treasurers Organization of Texas (GFOT), Center For Public Management at the University of North Texas (UNT), Government Finance Officers Association of Texas (GFOAT), Texas Municipal League (TML), North Central Texas Council of Governments (NCTCOG), Government Finance Officers' Association (GFOA), or other sources approved by the Board of Directors. [PFIA 2256.008]
- C. Conflicts of Interest – All participants in the investment process shall seek to act responsibly as custodians of public assets. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions.
- D. Disclosure –In an effort to maintain the highest level of trust and transparency, anyone involved in investing District funds **or member of the District's Board of Directors** shall file a statement disclosing any personal business relationship with a business organization offering to engage in investment transactions with the District or is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the District shall file a statement disclosing the relationship. A disclosure statement must be filed with the District's Board of Directors as well as the Texas Ethics Commission. A personal business relationship exists with a business organization if:
- a. The investment officer or Board member owns 10 percent or more of the voting stock or share of the business organization or owns \$5,000 or more of the fair market value of the business organization;
 - b. Funds received by the investment officer from the business organization exceed 10 percent of the investment officer's gross income for the previous year; or
 - c. The investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer. [PFIA 2256.005(i)]
- E. Compliance Review - No person may engage in investment transactions except as provided under the terms of this Policy. An annual compliance review will be performed by an external auditor consisting of an audit of management controls on investments, adherence to the District's Investment Policy and a review of the quarterly investment reports. The District's employees shall be personally indemnified in the event of investment loss provided the Investment Policy has been followed.

Authorized Investments

As permitted under the Texas Public Funds Investment Act, District funds may only be invested in the following:

1. Direct Obligations of the United States of America, its agencies and instrumentalities;
2. Direct Obligations of this state or its agencies and instrumentalities;

3. Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United State or their respective agencies and instrumentalities;
5. Certificates of deposit if issued by a depository institution having its main or branch office in Tarrant County, Texas:
 - (1) and such Certificates of Deposit are:
 - a. guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor;
 - b. Secured by obligations that are authorized under the Public Funds Investment Act, including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates;
 - c. Secured in any other manner and amount provided by law for deposits of the investing entity.
 - (2) or such depository institution contractually agrees to place the funds in federally insured depository institutions in accordance with the conditions prescribed in Section 2256.010(b) of the Government Code (Public Funds Investment Act) as amended.
6. Not less than AA-rated Securities and Exchange Commission-registered money market mutual funds; and
7. Not less than AA-rated, constant dollar Texas local government investment pools as defined by the Public Funds Investment Act and approved by the District's Board of Directors.

The Investment Officers may at times restrict or prohibit the purchase of specific types of investments or issuers due to current market conditions. The District shall take all prudent measures consistent with the Investment Policy to liquidate an investment that no longer meets the required minimum rating standards. [PFIA 2256.021] However, if it is determined by the Investment Officers the District would benefit from holding the securities to maturity to recapture its initial investment, then the Investment Officers may act accordingly. The District is not required to liquidate investments that were authorized investments at the time of purchase. [PFIA 2256.017]

Investments shall only be made with those business organizations (including money market mutual funds and local government investment pools) that have provided the District with a written instrument, executed by a qualified representative of the firm, acknowledging that the business organization has:

- a. Received and reviewed the District's Investment Policy; and
- b. Implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the District and the organization that are not authorized by the District's Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the District's entire portfolio or requires an interpretation of subjective investment standards. [PFIA 2256.005 (k-l)]

Depositories

Based on a competitive process, which shall include a formal request for proposal (RFP), as required by Section 6.09 of the Texas Property Tax Code, the District shall designate a primary depository for its central banking services. The selection of a depository will be determined by a competitive process and evaluated on the following criteria:

1. Qualified as a depository for public funds in accordance with state and local laws.
2. Provided requested information or financial statements for the periods specified.
3. Complied with all requirements in the banking RFP.
4. Completed responses to all required items on the proposal form.
5. Offered lowest net banking service cost, consistent with the ability to provide an appropriate level of service.
6. Met credit worthiness and financial standards.

Delegation of Investment Authority

The District's Chief Appraiser and/or the District's Director of Administration and the Director of Administration's designee shall, on behalf of the District, serve as the District's Investment Officers. These Investment Officers are responsible for the investment of District funds in accord with this Investment Policy, the Texas Public Funds Investment Act, the Texas Public Funds Collateral Act, and other applicable state and federal statutes, rules, and regulations.

As an authorized Investment Officer, the District's Director of Administration, with the Chief Appraiser's approval, shall establish and maintain written internal administrative policies, procedures, and controls in conformance with this Investment Policy, all of which shall be designed to protect District funds from loss arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees or Investment Officers of the District. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the investment officer shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

1. Control of collusion
2. Separation of transaction authority from accounting and recordkeeping
3. Custodial safekeeping
4. Avoidance of physical delivery securities
5. Clear delegation of authority to subordinate staff members
6. Written confirmation of transactions for investments and wire transfers
7. Development of a wire transfer agreement with the lead bank and third-party custodian.

Reports and Reviews

Quarterly - Not less than once each quarter, the Investment Officers shall jointly prepare and submit a written report to the District's Board of Directors. Such quarterly reports shall, among other information,

(a) state book and market values and maturity dates for each investment; (b) state fully accrued interest for the reporting period, and (c) be signed by each investment officer of the District.

[PFIA 2256.023 (b)]

Annually – Quarterly reports will be formally reviewed at least annually by an independent auditor, and the result of the review shall be reported to the Board of Directors. [PFIA 2256.023 (d)] In conjunction with its annual financial audit, a compliance audit of management controls on investments and adherence to the District's established investment policies shall be performed.

[PFIA 2256.005 (m)]

Policy Considerations

- A. Exemption – Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

- B. Amendments – This policy shall be reviewed on an annual basis. Any changes must be approved by the Investment Officer and the Board of Directors. Any changes in either the policy or strategy will be recorded in the meeting minutes. [PFIA 2256.005(e)]

Action Item 7(a)(iv): Action regarding approval of contract for McCreary, Veselka, Bragg & Allen, PC to serve as the legal counsel for the TAD Board of Directors

Proposed renewal contract is attached for review and possible action. The proposed renewal is through 2025 and is at a rate of \$250 per hour. The rate for 2024 was \$190 per hour. The firm recently increased rates for all clients. Contracts require board action.

Budget Note:

This is a budgeted item in the approved 2025 TAD budget

McCREARY, VESELKA, BRAGG & ALLEN, P.C.

By: _____
Matthew Tepper
President

TARRANT APPRAISAL DISTRICT

By: _____
Vince Puente
Chairman of the Board of Directors

Action Item 7(a)(v): Action regarding consent to Agricultural Advisory Board member appointments

Section 6.12(a) states that “The chief appraiser of each appraisal district shall appoint, with the advice and consent of the board of directors, an agricultural advisory board composed of three or more members as determined by the board.” The requirement to serve on this voluntary board is that the members must be landowners of the district that qualify for agricultural designation on their property and cannot be an employee or officer of the appraisal district. They meet at least once annually with the Chief Appraiser to offer advice on the valuation and use of land that may be designated for agricultural use or that may be open space agricultural or timber land within the district. The tax code requires the consent of the board of directors.

Currently, we have a six-member board. Mr. Mark Stucks, Mr. William Hornick and Mr. Casey Amundson are currently serving their two-year term for 2024 and 2025.

The terms of Mr. Dale Rector, Mr. Michael Murphy and Ms. Katrina Semnes end on December 31, 2024. Mr. Rector has declined to serve after this current term.

The Chief Appraiser chooses to reappoint, with the consent of the Board of Directors, Mr. Murphy and Ms. Semnes to a two-year term for 2025-2026. A sixth member is not needed at this time. Additional information concerning the volunteers is listed below:

Michael J Murphy
12816 Day Break
Burleson, Tx 76028

Day Break is the mailing address.
Ag property is 6109 Country Hills Ct, Ft Worth 76140

Katrina J Semnes
12816 Day Break
Burleson, Tx 76028

Mr. Murphy is a retired teacher/coach.
Ms. Semnes is a retired school administrator.
They have 20 acres with 6-12 bee hives.
Both are members of Metro Beekeepers. Ms. Semnes is the youth chair for Metro.
Both are also members of Chisholm Trail Beekeepers.

Staff Recommendation:

Consent to the Chief Appraiser’s reappointment of Mr. Michael Murphy and Ms. Katrina Semnes to the Agricultural Advisory Board for a two-year term through December 31, 2026.

Action Item 7(a)(vi): Action regarding approval for Chief Appraiser to execute contract for Aerial Imagery Services with Pictometry International Corp (d/b/a EagleView) as part of Interlocal Agreement with Tarrant County and Tarrant County 9-1-1 District

At the July 22nd Board of Directors meeting, the Board authorized the Chief Appraiser to enter into an Interlocal Agreement with Tarrant County and Tarrant County 9-1-1 District for an Aerial Imagery Project. The aerial imagery service is used by appraisal staff for conducting land data analysis, locating changes from prior years, geographic information system activities, routing for field site inspections and map production.

Previously, TAD partnered with Tarrant County 9-1-1 District for the project and TAD paid 44% of the annual cost of the service. Over the last two years, the net cost for TAD has averaged \$128,000. Under the new Interlocal Agreement, Tarrant County pays 50% of the cost while TAD and Tarrant County 9-1-1 pay 25% each.

Tarrant County took the lead in producing a Request for Proposal and all three entities participated in the review of the responding vendors. Pictometry International Corp (d/b/a EagleView), which is our current and long-time vendor, was selected by all three entities as the best option. The annual cost per year for the two-year contract is \$399,464. The cost per year for TAD would be \$99,866. The entities also have options to renew after the two years for three additional one-year periods. Any renewal would come before the TAD Board for approval. Tarrant County and Tarrant County 9-1-1 District have already approved the contract and await TAD's decision. Interlocal Agreements and Contracts require board approval

Staff Recommendation:

Authorize the Chief Appraiser to enter a contract for aerial imagery services with Pictometry International Corp (EagleView) under the Interlocal Agreement with Tarrant County and Tarrant County 9-1-1, for a two-year period with a total cost to TAD of \$99,866 per year and a total two-year cost of \$199,732.

Budget Note:

This is a budgeted item in the approved 2025 TAD budget

Action Item 7(a)(vii): Action regarding approval for Chief Appraiser to renew contract for Geographic Information System (GIS) consulting services

After a shift in staffing structure in the GIS department in late 2023, TAD contracted with a GIS consulting service for 2024 to handle various tasks within TAD's current GIS systems from impacts to Aumentum, the website and our partnering entities. Additionally, they support the current GIS staff. TAD looks to continue the service with our current vendor for 2025. SIGIS, LLC has product knowledge and proven skills coupled with familiarity with TAD systems that will greatly assist during the conversion to our new CAMA system. The proposed renewal is at the same rate charged in 2024. Additional info on SIGIS, LLC is provided below:

Company Profile:

SIGIS LLC has over 28 years of GIS professional experience, 25 of which serving within Texas local government. SIGIS LLC is familiar with the latest ESRI (Environmental Systems Research Institute) tooling and technologies, applied to GIS systems for appraisal districts. SIGIS LLC provides consulting, development and training services and seeks to find opportunities to help organizations move technology initiatives forward, realizing tactical and strategic business objectives.

Mission Statement:

We take a service-oriented approach to provide experienced innovative solutions that are efficient and cost-effective to meet the evolving needs of local government.

Staff Recommendation:

Authorize the Chief Appraiser to engage with SIGIS, LLC for GIS consulting work at a cost not to exceed \$96,000 for 2025.

Action Item 7(a)(viii): Action regarding approval for Chief Appraiser to renew contract for DocuSign for an electronic signature solution

In 2024, TAD began to utilize DocuSign as a time and cost saving tool for not only staff, but also for property owners, agents and other members of the public. The increased efficiency assisted in reducing wait times for TAD's customers to an average of 15 minutes in 2024. With the success found in 2024, TAD looks to continue with DocuSign to provide an electronic signature solution that is utilized by many governmental agencies, businesses and individuals worldwide. The quoted price for 2025 is \$149,602.12, a slight decrease from the 2024 total of \$154,162.12, and board approval is required.

Staff Recommendation:

Authorize the Chief Appraiser to engage with DocuSign Government at Carahsoft to provide DocuSign electronic signature services for 2025 at a cost not to exceed \$149,602.12.

Budget Note:

This is a budgeted item in the approved 2025 TAD budget

Action Item 7(a)(ix): Action regarding approval to contract with Improving Enterprises for temp-to-perm IS staff member

Through 2024, the Information Services (IS) Department was successful in filling two open positions by utilizing an agreement with Improving Enterprises to seek and place “temporary to permanent” staff. This allowed leadership the opportunity to evaluate a candidates’ performance prior to being offered a permanent job. TAD plans to use this same process for an open Developer position within the IS Department in 2025 (to include but not limited to the skills required to develop and maintain web applications, system integrations and other technical objectives within TAD). Salary funds budgeted for IS positions will be utilized for the contract and full-time position if offered. Due to the amount and contract board approval is necessary to move forward.

Staff Recommendation:

Authorize the Chief Appraiser to engage with Improving Enterprises to select a temporary IS staff member at a cost for 2025 not to exceed \$130,000.

Action Item 7(b): Consider and possible action on penalty & interest waiver requests for late allocation payments from taxing entities for good cause and possible refund of penalty & interest for entities already paid

Per Section 6.06(e), a taxing entity's allocation payment is late if not paid on the date it is due. The Code calls for penalty and interest to apply if not paid in a timely manner. Section 6.06(k) states that for good cause shown, the board of directors may waive the penalty and interest on a delinquent payment. The following entities listed below have asked for consideration from the Board to have their penalty and interest waived. Attached are the requests of the entities. We asked that their requests be made in writing so that we could present them to the Board. Pertinent information regarding the payments is listed below.

City of Grand Prairie – 4th quarter allocation was due 10/1/24 and was paid on 10/25/24; penalty & interest notice/invoice was sent 10/10/24 and has not been paid as they are awaiting TAD BOD decision. Total P&I due based on 24 days is \$4,827.46.

HEB ISD – 4th quarter allocation was due 10/1/24 and was paid on 10/18/24; penalty & interest notice/invoice was sent 10/10/24 and has not been paid as of 12/5/24. Total P&I due based on 17 days is \$12,404.39.

Keller ISD – September allocation was due 9/1/24 and was paid on 9/13/24; penalty & interest notice/invoice was sent 9/13/24 and has not been paid as of 12/5/24. Total P&I due based on 12 days is \$5,963.71.

City of Burleson – 4th quarter allocation was due on 10/1/24 and was paid on 10/18/24; penalty & interest notice/invoice was sent 10/10/24 and was paid on 10/18/24. Total P&I paid was \$418.02.

Tarrant County – October allocation was due 10/1/24 and was paid on 10/15/24; penalty & interest notice/invoice was sent on 10/10/24 and has not been paid as of 12/5/24. Total P&I due based on 14 days is \$11,906.95

Tarrant County Hospital District – November allocation was due 11/1/24 and was paid on 11/11/24; penalty & interest notice/invoice was sent on 11/13/24 and has not been paid as of 12/5/24. Total P&I due based on 10 days is \$11,835.94

From: Latifia Coleman <lcoleman@GPTX.org>

Sent: Thursday, October 17, 2024 9:02 AM

To: Terrisa Stewart <TStewart@TAD.org>

Cc: Thao Vo <tvo@GPTX.org>

Subject: RE: City of Grand Prairie [Penalty & Interest] and [New Contact Information]

Hi Terrisa,

Yes, please request a waiver for the 4th quarter penalties. What would you need to begin that process? I've submitted the invoice request for the 4th quarter and it is scheduled to be paid by next Friday. Unfortunately, we missed the cut-off for this week. We did not receive the invoice in August as the invoice was dated. I understand that this doesn't absolve us of fault for not paying on time. However, we are asking for some leniency as we have historically had a good payment history. We have the invoice on the radar of the right staff members now and will be more efficient with paying on time.

Thank you,

Latifia M. Coleman, MBA, CPP, CGFO

Assistant Director



Management Services Department

300 W. Main St.

Grand Prairie, TX 75050

lcoleman@gptx.org

Office: 972-237-2006

BOARD OF TRUSTEES

MATT ROMERO
President

CHRIS BROWN
Vice-President

JULIE COLE
Secretary



L.O. "Dobie" Williams
Deputy Superintendent of Business Operations

BOARD OF TRUSTEES

ANDY CARGILE

FRED CAMPOS

BECKY EWART

DAWN JORDAN-WELLS

October 31, 2024

Tarrant Appraisal District
Board of Directors
2500 Handley-Ederville Road
Fort Worth, TX 76118-6909

To the TAD Board of Directors,

Hurst-Eules-Bedford ISD recently received an invoice for 2024 penalty and interest charges against the 4th quarter allocation payment that was due on October 1, 2024. Normally the emailed invoice comes to me, Dobie Williams at dobiewilliams@hebisd.edu. In this instance, I went back and looked through my emails and I had no email from Terrisa Stewart dated August 15, 2024, with the 4th quarter allocation invoice attached. What I did find was a reminder email from Terrisa Stewart, dated September 16, 2024, in my SPAM folder. From here, I requested that the our Technology Department search to see if they could locate the August 15, 2024, email and why the September 16, 2024, email reminder went to my SPAM folder. Below is the response I received from our IT Department:

From: Helpdesk PMC <helpdesk@hebisd.edu>
Date: Tue, Oct 15, 2024 at 3:43 PM
Subject: Re: Email from TAD not received on 8/15
To: Dobie Williams <DobieWilliams@hebisd.edu>

Hi Mr. Dobie,

As we talked about earlier, you did not receive an email from them on 8/15/2024 (At least no way to be found in your gmail). However, we did find the reminder email from Terrisa Stewart on 9/16/2024. We also checked your SPAM and Filter and there is no setting to send the email to SPAM.

Please let me know if there is anything else I can assist you.

As such, we are requesting that the penalties and interest be waived with good caused based on our previous track record of on-time payments since we did not receive the email on August 15, 2024 with the invoice attached and the September 16, 2024 reminder went to my SPAM folder. Also, for future invoices can you please send them to accountspayable@hebisd.edu In addition to my email address dobiewilliams@hebisd.edu as well as my Administrative Assistant's email robynwhitney@hebisd.edu.

Thank you for your consideration of this matter.

A handwritten signature in blue ink that reads "L.O. Williams" with a stylized flourish at the end.

L.O. "Dobie" Williams, RTSBA
Deputy Superintendent, Business Operations

1849 A Central Drive, Bedford, Texas 76022-6096 817.283.4461 FAX 817.354.3311

www.hebisd.edu

AN EQUAL OPPORTUNITY EMPLOYER



KELLER INDEPENDENT SCHOOL DISTRICT

The community of Keller ISD will educate our students to achieve their highest standards of performance by engaging them in exceptional opportunities.

350 Keller Parkway
Keller, Texas 76248
Phone: 817-744-1000
www.KellerISD.net

October 17, 2024

Tarrant Appraisal District
Board of Directors

2500 Handley Ederville Rd
Fort Worth, TX 76118

Re: Request for Waiver of Penalty/Interest Amount

Dear Board of Directors,

I would like to officially request a waiver of penalty and interest in the amount of \$6,515.62 assessed for the September 2024 allocation payment. Our payment was issued on September 13, 2024, nine working days after the due date. All payments for the quarter were received by the quarter end date of September 30.

In light of this, and of the fact that entities were unaware that penalties and interest were beginning to be assessed, I respectfully request that Keller ISD be granted a waiver of the P&I for this month only. Now that we are aware of the new requirements, we will ensure that all payments are received by TAD prior to the due date.

Sincerely,

Kristin Williams, CPA, CGFO
Keller ISD
Director of Finance

Our vision: An exceptional district in which to learn, work, and live.

KELLER ISD
Intentionally  Exceptional



Vicki Cummings
Accounting Coordinator

City of Burleson
141 W Renfro St.
Burleson, TX, 76028
vcummings@burlesontx.com
817-426-9658

November 1, 2024

Dear Tarrant Appraisal District Board,

We hope this message finds you well. We are writing to request to waive the Penalty & Interest. Please consider our request at your next board meeting.

Previous supervisors who oversaw the accounts payable process, including the former Director of Finance, Assistant Finance Director, Controller, and Chief Accountant, are no longer with the department. During this period of unordinary transition that impacted prior review processes, the invoice was unintentionally overlooked.

We would like the opportunity to waive the P&I and to continue our long-standing good-faith relationship between Burleson and the Tarrant Appraisal District. We are committed to ensuring that our payments meet the required standards. Thank you for your consideration.

Sincerely,

Vicki Cummings



Chandler Merritt
Tarrant County Administrator

November 1, 2024

Tarrant Appraisal District Board of Directors
2500 Handley-Ederville Road
Fort Worth, Texas 76118-6909

RE: Request for Exemption and Waiver of Penalties and Interest

Dear Board Members,

Tarrant County received an invoice dated October 10, 2024, in the amount of \$11,664.57 representing \$11,058.62 in penalties and \$605.95 in interest related to the late payment of the County's October 2024 allocation to the Tarrant Appraisal District. The County is formally requesting an exemption from and waiver of the penalties and interest for the October 2024 payment.

October 1, 2024, is the beginning of our fiscal year. Tarrant County processed the October payment on October 4, 2024, the November payment on October 8, 2024, and the December payment on October 22, 2024. The County Auditor and Director of Budget and Risk Management have implemented a pre-payment procedure for the October payment to prevent it from being late in future fiscal years.

Sincerely,

A handwritten signature in blue ink that reads "Chandler Merritt".

Chandler Merritt
County Administrator
Tarrant County

Tarrant Appraisal District
2500 Handley-Ederville Rd.
Fort Worth, TX 76118

Attn: Brad Patrick
Director of Administration

Mr. Patrick,

Tarrant County Hospital District received an invoice from the Tarrant Appraisal District on 11/14/24 for penalty and interest related to the late payment of the October allocation that was due on 11/1/24. The invoice number is 09/20274-008 in the amount of \$11,835.94.

Upon research following the receipt of the penalty and interest invoice, it was discovered that the Accounts Payable department did receive the October allocation invoice via email and marked it as scanned into the invoicing system; however, it appears it didn't actually get scanned in.

Following this discovery, the Accounts Payable Manager and myself have placed recurring reminders on our calendars to double-check the status of these monthly invoices prior to the due date to ensure timely payment. This is the first time we have received a late payment notice.

I graciously ask that the Board grant a one-time waiver on this penalty/late fee invoice knowing that we have put measures in place to avoid this issue in the future.

Thank you for your consideration.

Sincerely,



Courtney Boedeker
Executive Director, Controller
cboedeke@jpshealth.org
817-702-6248

LATE ENTITY PAYMENTS						
<u>ENTITY NAME</u>	<u>ELECTION</u>	<u>AMOUNT</u>	<u>DAYS LATE</u>	<u>Due Date</u>	<u>Postmark Date</u>	<u>Payment Rec'd</u>
City of Arlington	Q-1 2023	\$ 240,403.17	26	1/1/2023	1/27/2023	1/27/2023
City of Arlington	Q-2 2023	\$ 240,403.17	6	4/1/2023	4/7/2023	4/7/2023
City of Arlington	Q-3 2023	\$ 240,403.17	6	7/1/2023	7/7/2023	7/7/2023
City of Arlington	Q-4 2023	\$ 240,403.15	19	10/1/2023	10/20/2023	10/20/2023
City of Burleson	Q-1 2024	\$ 7,926.03	53	1/1/2024	2/23/2024	2/26/2024
City of Burleson	Q-4 2024	\$ 7,926.01	16	10/1/2024	10/17/2024	10/19/2024
City of Dalworthington Garden	Q-3 2023	\$ 2,955.36	5	7/1/2023	7/6/2023	7/10/2023
City of Dalworthington Garden	Q-4 2023	\$ 2,955.35	58	10/1/2023	11/28/2023	12/1/2023
City of Dalworthington Garden	Q-1 2024	\$ 3,230.28	3	1/1/2024	1/4/2024	1/10/2024
City of Dalworthington Garden	Q-2 2024	\$ 3,230.28	2	4/1/2024	4/3/2024	4/8/2024
Town of Edgecliff Village	Q-1 2024	\$ 1,105.32	53	1/1/2024	2/23/2024	2/29/2024
City of Euless	Q-4 2023	\$ 31,389.44	13	10/1/2023	12/14/2023	12/19/2023
Town of Flower Mound	Q-2 2024	\$ 2,657.29	52	4/1/2024	5/23/2024	5/28/2024
City of Forest Hill	Q-1 2023	\$ 8,330.35	82	1/1/2023	3/24/2023	3/31/2023
City of Fort Worth	Q-1 2023	\$ 773,823.56	51	1/1/2023	2/21/2023	2/21/2023
City of Fort Worth	Q-4 2023	\$ 773,823.57	99	10/1/2023	1/8/2024	1/8/2024
City of Fort Worth	Q-1 2024	\$ 879,536.62	108	1/1/2024	4/19/2024	4/19/2024
City of Fort Worth	Q-2 2024	\$ 879,536.62	18	4/1/2024	4/19/2024	4/19/2024
City of Fort Worth	Q-3 2024	\$ 879,536.62	50	7/1/2024	8/20/2024	8/20/2024
City of Grand Prairie	Q-4 2024	\$ 85,327.97	24	10/1/2024	10/25/2024	10/25/2024
City of North Richland Hills	Q-4 2023	\$ 46,220.36	5	10/1/2023	10/6/2023	10/6/2023
City of North Richland Hills	Q-3 2024	\$ 49,604.18	65	7/1/2024	9/4/2024	9/4/2024
City of Richland Hills	Q-3 2024	\$ 5,969.95	66	7/1/2024	9/6/2024	9/6/2024
City of River Oaks	Q-1 2023	\$ 4,009.18	80	1/1/2023	3/21/2023	3/28/2023
City of Saginaw	Q-4 2023	\$ 15,530.49	4	10/1/2023	10/5/2023	10/11/2023
City of Southlake	Q-1 2023	\$ 158,185.79	82	1/1/2023	3/24/2023	3/24/2023
City of Southlake	Q-1 2024	\$ 169,880.95	39	1/1/2024	2/9/2024	2/9/2024

Town of Westlake	Q-1 2024	\$ 4,690.43	51	1/1/2024	2/21/2024	2/26/2024
	Q-2 2024	\$ 4,690.43	93	4/1/2024	7/3/2024	7/3/2024
City of White Settlement	Q-1 2023	\$ 10,711.85	81	1/1/2023	3/23/2023	3/31/2023
Azle ISD	Q-2 2024	\$ 32,205.94	32	4/1/2024	5/3/2024	5/7/2024
Birdville ISD	Q-3 2023	\$ 201,493.87	12	7/1/2023	7/13/2023	7/18/2023
Carroll ISD	Q-3 2024	\$ 152,827.34	67	7/1/2024	9/6/2024	9/13/2024
Castleberry ISD	Q-2 2024	\$ 19,454.54	30	4/1/2024	5/1/2024	5/7/2024
Crowley ISD	Q-4 2023	\$ 166,868.46	80	10/1/2023	12/20/2023	12/22/2023
Crowley ISD	Q-2 2024	\$ 170,588.60	107	4/1/2024	7/17/2024	7/22/2024
Crowley ISD	Q-4 2024	\$ 170,588.60	16	10/1/2024	10/17/2024	10/22/2024
Eagle Mountain Saginaw ISD	Feb, 2023	\$ 78,328.97	12	2/1/2023	2/13/2023	2/16/2023
Eagle Mountain Saginaw ISD	Dec, 2023	\$ 78,328.97	3	12/1/2023	12/4/2023	12/8/2023
Eagle Mountain Saginaw ISD	Jan, 2024	\$ 79,102.20	18	1/1/2024	1/19/2024	1/23/2024
Eagle Mountain Saginaw ISD	Feb, 2024	\$ 79,102.20	48	2/1/2024	3/21/2024	3/26/2024
Eagle Mountain Saginaw ISD	Mar, 2024	\$ 79,102.20	55	3/1/2024	4/25/2024	4/29/2024
Eagle Mountain Saginaw ISD	Apr, 2024	\$ 46,288.95	39	4/1/2024	5/10/2024	5/17/2024
Eagle Mountain Saginaw ISD	May, 2024	\$ 46,288.95	30	5/1/2024	5/31/2024	6/4/2024
Eagle Mountain Saginaw ISD	Jun, 2024	\$ 46,288.95	108	6/1/2024	9/16/2024	9/18/2024
Eagle Mountain Saginaw ISD	Jul, 2024	\$ 79,102.20	77	7/1/2024	9/16/2024	9/18/2024
Eagle Mountain Saginaw ISD	Aug, 2024	\$ 79,102.20	46	8/1/2024	9/16/2024	9/18/2024
Eagle Mountain Saginaw ISD	Sept, 2024	\$ 79,102.20	15	9/1/2024	9/16/2024	9/18/2024
Everman ISD	Q-1 2023	\$ 31,326.63	164	1/1/2023	6/14/2023	6/20/2023
Fort Worth ISD	Q-1 2023	\$ 740,773.62	18	1/1/2023	1/19/2023	1/19/2023
Fort Worth ISD	Q-3 2023	\$ 740,773.62	34	7/1/2023	8/4/2023	8/4/2023
Fort Worth ISD	Q-3 2024	\$ 714,227.34	52	7/1/2024	8/22/2024	8/22/2024
Godley ISD	Q-1 2023	\$ 1,560.61	171	1/1/2023	6/21/2023	6/26/2023
HEB ISD	Q-4 2024	\$ 226,947.50	17	10/1/2024	10/18/2024	10/22/2024
Keller ISD	Feb, 2023	\$ 115,837.27	13	2/1/2023	2/14/2023	2/16/2023

Keller ISD	July, 2023	\$ 115,837.27	16	7/1/2023	7/17/2023	7/19/2023
Keller ISD	Jan, 2024	\$ 111,915.45	8	1/1/2024	1/9/2024	1/11/2024
Keller ISD	July, 2024	\$ 111,915.45	29	7/1/2024	7/30/2024	8/2/2024
Keller ISD	Aug, 2024	\$ 111,915.45	14	8/1/2024	8/15/2024	8/19/2024
Keller ISD	Sept, 2024	\$ 111,915.45	12	9/1/2024	9/13/2024	9/16/2024
Kennedale ISD						
Kennedale ISD	Jan, 2023	\$ 9,295.03	4	1/1/2023	1/5/2023	1/10/2023
Kennedale ISD	Apr, 2023	\$ 9,295.03	5	4/1/2023	4/6/2023	4/10/2023
Kennedale ISD	May, 2023	\$ 9,295.03	3	5/1/2023	5/4/2023	5/8/2023
Kennedale ISD	Jun, 2023	\$ 9,295.03	6	6/1/2023	6/7/2023	6/12/2023
Kennedale ISD	Aug, 2023	\$ 9,295.03	3	8/1/2023	8/4/2023	8/10/2023
Kennedale ISD	Sept, 2023	\$ 9,295.03	13	9/1/2023	9/14/2023	9/18/2023
Kennedale ISD	Oct, 2023	\$ 9,295.03	3	10/1/2023	10/4/2023	10/10/2023
Kennedale ISD	Jan, 2024	\$ 30,056.56	4	1/1/2024	1/5/2024	1/10/2024
Lake Worth ISD						
Lake Worth ISD	Q-1 2023	\$ 22,866.05	12	1/1/2023	1/13/2023	1/18/2023
Lake Worth ISD	Q-1 2024	\$ 23,990.66	11	1/1/2024	1/12/2024	1/17/2024
Lake Worth ISD	Q-3 2024	\$ 23,990.66	32	7/1/2024	8/2/2024	8/7/2024
Viridian MMD						
Viridian MMD	Q-1 2024	\$ 9,438.29	8	1/1/2024	1/9/2024	1/12/2024
Live Oak Creek MUD						
Live Oak Creek MUD	Q-1 2024	\$ 2,724.72	59	1/1/2024	3/1/2024	3/5/2024
Tarrant County College District						
Tarrant County College District	Feb, 2023	\$ 126,821.26	21	2/1/2023	2/22/2023	2/22/2023
Tarrant County College District	Oct, 2023	\$ 126,821.26	5	10/1/2023	10/6/2023	10/6/2023
Tarrant County College District	Oct, 2023	\$ 126,821.26	5	10/1/2023	10/6/2023	10/6/2024
Tarrant County College District	Jan, 2024	\$ 131,505.69	36	1/1/2024	2/6/2024	2/6/2024
Tarrant County College District	Feb, 2024	\$ 131,505.69	5	2/1/2024	2/6/2024	2/6/2024
Tarrant County College District	June, 2024	\$ 131,505.69	24	6/1/2024	6/25/2024	6/25/2024
Tarrant County Hospital District						
Tarrant County Hospital District	Jan, 2023	\$ 225,359.97	11	1/1/2023	1/12/2023	1/12/2023
Tarrant County Hospital District	Feb, 2023	\$ 225,359.97	35	2/1/2023	3/9/2023	3/9/2023
Tarrant County Hospital District	Apr, 2023	\$ 225,359.97	34	4/1/2023	5/5/2023	5/5/2023
Tarrant County Hospital District	May, 2023	\$ 225,359.97	17	5/1/2023	5/18/2023	5/18/2023
Tarrant County Hospital District	Jun, 2023	\$ 225,359.97	42	6/1/2023	7/13/2023	7/13/2023
Tarrant County Hospital District	Jul, 2023	\$ 225,359.97	26	7/1/2023	7/27/2023	7/27/2023
Tarrant County Hospital District	Aug, 2023	\$ 225,359.97	13	8/1/2023	8/14/2023	8/14/2023
Tarrant County Hospital District	Sept, 2023	\$ 225,359.97	20	9/1/2023	9/21/2023	9/21/2023

Tarrant County Hospital District	Oct, 2023	\$ 225,359.97	5	10/1/2023	10/6/2023	10/6/2023
Tarrant County Hospital District	Nov, 2023	\$ 225,359.97	15	11/1/2023	11/16/2023	11/16/2023
Tarrant County Hospital District	Jan, 2024	\$ 224,421.80	30	1/1/2024	2/1/2024	2/1/2024
Tarrant County Hospital District	Feb, 2024	\$ 224,421.80	11	2/1/2024	2/12/2024	2/12/2024
Tarrant County Hospital District	Mar, 2024	\$ 224,421.80	3	3/1/2024	3/4/2024	3/4/2024
Tarrant County Hospital District	Apr, 2024	\$ 224,421.80	7	4/1/2024	4/8/2024	4/8/2024
Tarrant County						
Tarrant County	Jan, 2023	\$ 217,675.49	16	1/1/2023	1/17/2023	1/17/2023
Tarrant County	Feb, 2023	\$ 217,675.49	21	2/1/2023	2/22/2023	2/22/2023
Tarrant County	Oct, 2023	\$ 217,675.49	16	10/1/2023	10/17/2023	10/17/2023
Tarrant County	Nov, 2023	\$ 217,675.49	6	11/1/2023	11/7/2023	11/7/2023
Tarrant County	Jan, 2024	\$ 221,172.39	35	1/1/2024	2/6/2024	2/6/2024
Tarrant County	Feb, 2024	\$ 221,172.39	5	2/1/2024	2/6/2024	2/6/2024
Tarrant County	May, 2024	\$ 221,172.39	6	5/1/2024	5/7/2024	5/7/2024
Tarrant County	Oct, 2024	\$ 221,172.39	14	10/1/2024	10/15/2024	10/15/2024
Viridian Mangement District						
Viridian Mangement District	Q-1 2023	\$ 7,063.32	198	1/1/2023	7/18/2023	7/24/2023
Live Oak Creek						
Live Oak Creek	Q-1 2023	\$ 2,276.16	59	1/1/2023	3/1/2023	3/24/2023
Far North FW MUD #1						
Far North FW MUD #1	Q-1 2023	\$ 1,585.63	51	1/1/2023	2/21/2023	2/28/2023
2024 P & I Paid						
Entity	Period	Amount				
City of Fort Worth	4th Qtr 2023	\$59,044.14			* recorded as income in 2023	
City of Fort Worth	1st Qtr 2024	\$70,483.41				
City of Fort Worth	2nd Qtr 2024	\$48,555.26				
Eagle Mountain Saginaw ISD	3rd Qtr	\$19,692.92				
Crowley ISD	4th Qtr	\$8,996.80				
City of Burleson	4th Qtr	\$418.02				
		\$207,190.55				

Action Item 7(c): Action regarding purchase of new payroll/HR software for 2025

With assistance from our insurance consultant, Higginbotham, and a third-party consultant, quotes were sought to upgrade to a comprehensive and dedicated payroll and human resource software. The service would increase efficiency in not only processing payroll, but also for entry of staffing changes for administrative staff. End users in each department will see easier functionality when requesting changes to benefits and submitting their timesheets. Department management would have increased tools to monitor their staff and for reviewing and approving timesheets.

A request for pricing was sent to several vendors and narrowed to three finalists. After viewing demos, discussing pricing and speaking with other appraisal districts using the systems, TAD has selected Paylocity as the preferred choice. The current price has been negotiated for a two-year contract that breaks down as follows:

Year 1 – not to exceed \$49,468.45

Year 2 – not to exceed \$48,783.10

This system would replace our current payroll, direct deposit and benefit administration software when these contracts expire in the spring.

Staff Recommendation:

Authorize the Chief Appraiser to contract with Paylocity for payroll and HR software service for a two-year contract for a cost not to exceed \$49,500 annually.

Budget Note:

This is a budgeted item in the approved 2025 TAD budget

Action Item 7(d): Deliberation and action on options for committing unspent funds from 2024 Budget

Staff estimates that, after all bills for 2024 are received and paid, approximately \$360,000 in 2024 funds will remain unspent. The exact number will be determined with the 2024 audit.

The options for disposition of such funds include:

- add funds to a committed fund for future expenses
- credit unspent money to the taxing entities.

Based on the recent expenditures due to ransomware and election costs, staff recommend committing the excess to replenish the reserve accounts.

Current Fund Balances are as follows:

CAMA Fund - \$16,625

Building Maintenance Fund - \$404,332

Technology Fund - \$395,961

Litigation Fund - \$300,000

Retirement Unfunded Liabilities Fund - \$0

Contingency Fund per BOD Policy - \$8,040,550

Staff Recommendation:

Authorize transfer of all remaining unspent 2024 funds between the Technology Fund and Building Maintenance Committed Fund for future use as determined and allocated by the Board after TAD's financial audit in the spring of 2025 is complete.

Action Item 7(e): Consider and possible action concerning TAD's membership with the Texas Association of Appraisal Districts (TAAD)

History of the Texas Association of Appraisal Districts:

The Texas Association of Appraisal Districts (TAAD) is an incorporated nonprofit association founded in 1981 by 123 original charter appraisal district members, one of which was the Tarrant Appraisal District.

Membership Benefits:

Access to the TAAD member districts-only email list, which allows participants to communicate by email with the entire TAAD membership base.

A credit off any state certification course or RPA Review TAAD offers in Austin for each member district joining TAAD. TAAD also offers several online courses and seminars for continuing education purposes.

Member appraisal districts are able to post job openings on TAAD's website, including one free posting each year. Also, reduced rates for member districts to advertise on TAAD's website.

Access to TAAD's Legislative Web during regular and special sessions, plus up to the minute legislative news dispatches from the Capitol.

TAAD monitors all tax-related legislation during and after sessions and relays this information to its members.

Ability to network with members from across the state as 246 of the 254 appraisal districts in the state are members.

The employees, directors and ARB members of member districts qualify for the lowest possible registration cost at all TAAD education events and at TAAD's annual conference.

Exclusive member district-only early registration opportunities and rates for popular seminars

Each chief appraiser, deputy chief appraiser/administrative head, and all directors receive THE APPRISER newsletter by email.

Membership fee for 2025 is \$3,000 and covers the district and all TAD appraisers.

Currently, TAD's Chief Appraiser serves on TAAD's legislative committee to offer input and insight while property tax related issues are discussed by legislators.

Staff Recommendation:

Allow Tarrant Appraisal District to continue their 40+ year membership with TAAD for 2025

Budget Note:

This is a budgeted item in the approved 2025 TAD budget



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History

The Texas Association of Appraisal Districts (TAAD) is an incorporated nonprofit association founded in 1981 by 123 original charter appraisal district members.

On October 2-3, 1981, 74 appraisal district board members, 127 chief appraisers and 161 guests attended a conference in Dallas that ultimately led to the creation of TAAD. Hosted by the Dallas Central Appraisal District, Board Chair Earl Luna conducted the meeting with a stated purpose of "formation of an appraisal district organization." By all accounts, it was a lively exchange of ideas and proposals. Conferees agreed to meet again in Austin in January 1982 during a statewide meeting of chief appraisers and directors sponsored by the State Property Tax Board.

From this meeting came TAAD. It would be governed by a set of bylaws providing for an executive board of 20 trustees (whose regions would be contiguous with those of the state's Education Service Centers) and an executive committee of president, president-elect, vice president, secretary-treasurer and past president. Governance would be based on the "one district-one vote" concept, so all appraisal districts would have an equal voice in deciding the future of the association.

THE CHARTER MEMBER DISTRICTS IN 1982 WERE:

Andrews, Angelina, Aransas, Austin, Bailey, Bastrop, Bee, Bexar, Bosque, Bowie, Brazoria, Brazos, Burleson, Caldwell, Cameron, Camp, Carson, Cass, Chambers, Cherokee, Clay, Cochran, Collin, Colorado, Comal, Cooke, Cottle, Crosby, Dallas, Dawson, Deaf Smith, Denton, DeWitt, Dimmitt, Duval, Eastland, Ector, El Paso, Erath, Fannin, Fayette, Fisher, Floyd Fort Bend, Franklin, Freestone, Frio, Gaines, Grayson, Gregg, Guadalupe, Hale, Hansford, Hardeman, Hardin, Harris, Harrison, Hays, Henderson, Hidalgo, Hill, Hockley, Hood, Hunt, Jack, Jackson, Jasper, Jefferson, Johnson, Jones, Kaufman, Kent, King, Lamb, Lampasas, Lee, Leon, Liberty, Lubbock, Martin, Maverick, Midland, Milam, Montague, Montgomery, Nacogdoches, Navarro, Newton, Nolan, Nueces, Orange, Palo Pinto, Panola, Parker, Pecos, Rains, Robertson, Rusk, San Augustine, San Patricio, San Saba, Smith, Starr, Stonewall, Sutton, Tarrant, Taylor, Terry, Travis, Tyler, Upshur, Upton, Uvalde, Walker, Waller, Washington, Webb, Wharton,

Wheeler, Wichita, Winkler, Wood and Zavala.



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Appraisal District Membership

To thank returning member districts and to encourage the participation of new member districts, TAAD's executive board is pleased to offer the following membership incentives for 2025:

- Access to the TAAD member districts-only email list serve, which allows participants to communicate by email with the entire TAAD membership base. It's fast, it's easy, and you can get the information you need from your colleagues quickly!
- For districts that have not renewed their membership in at least two years, a \$100 one-time only additional membership fee reduction for 2025.
- A coupon for \$50-off any state certification course or RPA Review TAAD offers in Austin for each member district joining TAAD.
- Each new and renewing member appraisal district will receive a free 75-word/one month posting in "TAAD's Job Opportunities" section of TAAD's website (\$50 value).
- Reduced advertising rates for member districts on TAAD's website.
- Access to TAAD's Legislative Web during regular and special sessions, plus up to the minute legislative news dispatches from the Capitol. TAAD monitors all tax-related legislation during and after sessions and relays this information to its members.
- The employees, directors and ARB members of member districts qualify for the lowest possible registration cost at all TAAD education events and at TAAD's annual conference.
- Exclusive member district-only early registration opportunities and rates for popular seminars.
- Each chief appraiser, deputy chief appraiser/administrative head, and all directors receive THE APPRISER newsletter by email.
- Lowest fee available for participation in TAAD's Chief Appraiser Institute
- Stay involved with TAAD even after retirement with the special "retired member" option of continued subscription to THE APPRISER and reduced fees to TAAD events



TEXAS ASSOCIATION OF APPRAISAL DISTRICTS

Legislative Priorities for the 89th Legislative Session

The TAAD Legislative Committee is committed to working with our members and the members of the Legislature for the betterment of the property tax appraisal process across the State of Texas. Below is a short list of the issues the committee has identified as being important to all CADs and to the appraisal process in general. These are the specific items on which TAAD will actively pursue legislative changes during the 89th session.

Abatement Reporting – Chief Appraisers are currently required to report all abatement agreements to the Comptroller’s office. Often, the CAD does not have all the required data for the report and must rely on the taxing unit that granted the agreement to provide the data. TAAD feels it would be more appropriate for the taxing unit(s) that entered into the abatement agreement to file these reports as opposed to the chief appraiser having this responsibility.

Sketches on CAD Websites – Several sessions back, CAD’s were required to remove all exterior sketches of improvements from their websites. This information is helpful to many consumers such as real estate appraisers, realtors, and property owners wanting to verify that our data is correct. TAAD will propose legislation that will allow us to show sketches of the exterior only of improvements. This will provide greater transparency of our data and be a public service benefit to many users of our data.

Board of Directors Election Clean-up – TAAD has concerns regarding the cost of these elections and the cost of run-off elections. We will seek legislation to change the requirements to be elected from a majority vote to a plurality vote, thus eliminating the need for future run-off elections. TAAD also feels it is important for the board of directors to have a clear understanding of the roles and responsibilities of the board before filing to run and before beginning their service. We will ask for legislation that would require mandatory disclosure by the election office of the duties of the office and training required for all board of directors (elected and appointed members).

Appraisal Reform – There has been much discussion among members of the legislature regarding the need for appraisal reform. TAAD will work with the legislature to provide information regarding the roles and responsibilities of the appraisal district, the mass appraisal process, and appraisal methodology. The committee will provide data on how certain proposals will impact the appraisal process as it relates to market value and equal and uniform appraisals. It is TAAD’s belief that under the current market value standard, the only forms of appraisal reform that would be meaningful to some or all property owners are assessment ratios or appraisal caps. TAAD will explore these concepts and outline them with members of the legislature.

Financing the Construction of Facilities and the Approval Process – Tax Code Section 6.051 has been recently interpreted that the code does not allow districts to finance the purchase of real property. TAAD will work on legislation that will clarify districts may seek financing for the purchase of real property. The current process for entity approval, for acquisition of real property or the construction or renovation of a building, is cumbersome and difficult to gain approval. TAAD will work on legislation to make the approval process more obtainable without removing any of the transparency of the process. We will seek refining of HB2908 from the 88th Session.

Decoupling the Methods and Procedures (MAP) Review from the School District Property Value Study (SDPVS) – Under the current system, if an appraisal district has failed a MAP review, their school districts are no longer eligible for

grace on the SDPVS. TAAD will work with Property Tax Assistance Division (PTAD) on legislation that will separate the two from each other and still allow schools their grace period in the event of a failed MAP review.

Appraisal Review Board (ARB) Eligibility – Many counties are struggling to find individuals willing to serve on the ARB. Shortages in ARB members can cause delays in the certification of an appraisal roll. TAAD will seek refile of SB361 from the 88th Session which allows teachers to serve as ARB members. SB361 passed but was eventually vetoed by the Governor. In addition to this, we will add language that would remove the current term limits for ARB members.

Oppose Legislation that Further Politicizes the Appraisal Process - Many legislators have made it part of their campaign to introduce legislation to make chief appraisers, board of directors, or ARB members elected positions. TAAD will oppose any legislation that has the potential to interject politics into the appraisal process and will work to educate members of the legislature on the negative effects this would cause.

The TAAD Legislative Committee will monitor all property tax related bills during the session and focus efforts not only on the items on this list but will also work with other stakeholders to ensure any new legislation filed is in the best interest of fairness in the property tax system, specifically the appraisal of property.

TAAD will review all potential legislation and determine its position on individual bills based on the criteria listed below:

- 1. Does it provide for greater transparency in the appraisal process?**
- 2. Does it allow CAD's to produce accurate appraisals of property?**
- 3. Will it require additional resources for the CAD to implement and is the cost of implementation funded by the state?**
- 4. Will it facilitate fair and equal treatment of ALL property owners?**

Adopted _____

Action Item 7(f): Resolution 2024-5 In recognition and appreciation of service by Rich DeOtte

RESOLUTION 2024-5
THE BOARD OF DIRECTORS
TARRANT APPRAISAL DISTRICT

In recognition and appreciation of service by Rich DeOtte

WHEREAS, the Texas Property Tax Code Section 6.03 outlines the representational appointment process for appraisal district board members by which elected governing bodies of the boards within Tarrant County entities vote to appoint members;

WHEREAS, the Cities of Colleyville and Southlake nominated Rich DeOtte in 2019 and he was appointed for the 2020-2021 term;

WHEREAS, Rich DeOtte was nominated by the Cities of Colleyville, Haslet, Lakeside, River Oaks and Southlake and HEB ISD and appointed to serve for the 2022-2023 term;

WHEREAS, the Cities of Bedford, Haslet, Keller, Lakeside, Mansfield, North Richland Hills, Southlake, and the Carroll ISD, Grapevine-Colleyville ISD, Keller ISD, and Mansfield ISD nominated him for the subsequent 2024 term; in addition, Mr. DeOtte was voted in as Secretary of the board by his peers and served from 2022-2023.

WHEREAS, Mr. DeOtte's current term ends on December 31, 2024 and completes five years of service as a volunteer on the Board of Directors of Tarrant Appraisal District;

Therefore be it

RESOLVED, that this body formally acknowledges and extends its appreciation to Mr. DeOtte for his outstanding contributions, exemplary service, and unwavering commitment to Tarrant Appraisal District.

FURTHER RESOLVED, that a copy of this resolution be presented to Mr. DeOtte as a token of our gratitude and recognition.

Adopted on December 13, 2024

Chairman

Secretary

Item 8: Recess to Executive/Closed Session Pursuant to the Following Part(s) of the Texas Open Meetings Act Government Code Ch. 551, for the Following Purposes:

Section 551.076 – Deliberation regarding the deployment, or specific occasions for implementation, of security personnel or devices related to Board of Directors meetings

Section 551.074 – Deliberation regarding the annual job performance evaluations of the Chief Appraiser and the Taxpayer Liaison Officer

Action Item 9(a): Consider and possible action on appointment of the Taxpayer Liaison Officer for 2025

Per Section 6.052(a) of the Texas Property Tax Code, “The board of directors of an appraisal district created for a county with a population of more than 120,000 shall appoint a taxpayer liaison officer who shall serve at the pleasure of the board. The board may appoint one or more deputy taxpayer liaison officers to assist the taxpayer liaison officer in the performance of the officer's duties. The taxpayer liaison officer is the appraisal district officer primarily responsible for providing assistance to taxpayers for the district. The taxpayer liaison officer shall administer the public access functions required by Sections 6.04(d), (e), and (f), and is responsible for resolving disputes not involving matters that may be protested under Section 41.41. In addition, the taxpayer liaison officer is responsible for receiving, and compiling a list of, comments, complaints, and suggestions filed by the chief appraiser, a property owner, or a property owner's agent concerning the matters listed in Section 5.103(b) or any other matter related to the fairness and efficiency of the appraisal review board established for the appraisal district. The taxpayer liaison officer shall forward to the comptroller comments, complaints, and suggestions filed under this subsection in the form and manner prescribed by the comptroller not later than December 31 of each year.”

Additional requirements, restrictions and training for the Taxpayer Liaison Officer are listed in the remainder of Section 6.052 of the Texas Property Tax Code.