Travis Central Appraisal District

Board of Director's Meeting

June 12, 2025

11:30 a.m.

Prepared: June 6, 2025
Updated: June 11, 2025

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER

BOARD MEMBERS
JETT HANNA
JOHN HAVENSTRITE
CELIA ISRAEL
DICK LAVINE
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

LEANA MANN
CHIEF APPRAISER

850 EAST ANDERSON LANE and VIA VIDEOCONFERENCE
The public may hear and view this meeting while in progress online at
www.traviscad.org/boardmeetings

AGENDA
REGULAR MEETING –THURSDAY, JUNE 12, 2025 – 11:30 A.M.

1. CALL TO ORDER

2. ESTABLISHMENT OF QUORUM

3. CITIZENS COMMUNICATION – *Public comment will be allowed via teleconference. All public comment will occur at the beginning of the meeting. To speak at this meeting, persons must register online at* ***https://traviscad.org/speakerregistration*** *no later than 1.5 hours prior to the meeting start time. Approximately one hour prior to the meeting start time, remote speakers will receive email instructions on how to log in to participate in the meeting. Emails will come from outreach@tcadcentral.org.*

4. CONSENT AGENDA—*These items may be acted upon by one motion. No separate discussion or vote on any of the items will be held unless requested by a board member.*
    a. APPROVAL OF THE MINUTES OF THE MAY 13, 2025 REGULAR MEETING
    b. SECTION 25.25B REPORT
    c. ACCOUNTING STATEMENTS
    d. BUDGET LINE-ITEM TRANSFERS
    e. PERSONNEL REPORT

5. REGULAR AGENDA
    a. DISCUSSION AND POSSIBLE ACTION ON TAXPAYER LIAISON REPORT
    b. DISCUSSION AND POSSIBLE ACTION ON APPRAISAL REVIEW BOARD CHAIRMAN REPORT
    c. DISCUSSION AND POSSIBLE ACTION ON REMOVAL OF APPRAISAL REVIEW BOARD MEMBERS THAT HAVE RESIGNED
    d. DISCUSSION AND POSSIBLE ACTION ON MODIFICATION OF THE NUMBER OF APPRAISAL REVIEW BOARD MEMBERS FOR 2025
    e. DISCUSSION AND POSSIBLE ACTION ON 2024 ANNUAL COMPREHENSIVE FINANCIAL REPORT AND FINANCIAL AUDIT RESULTS
    f. DISCUSSION AND POSSIBLE ACTION ON FISCAL YEAR 2026 PROPOSED BUDGET
    g. DISCUSSION AND POSSIBLE ACTION ON CHIEF APPRAISER REPORT TO INCLUDE: 2025 PROTEST SEASON, COMMUNITY OUTREACH, TAXPAYER EXPERIENCE SNAPSHOT, AND LEGISLATIVE UPDATE
    h. DISCUSSION AND POSSIBLE ACTION ON LITIGATION AND APPEALS RELATED TO PENDING AND ANTICIPATED LAWSUITS
    i. ADJOURNMENT

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

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

The Travis Central Appraisal District is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call 512-834-9317 extension 313 for information. For a sign language interpreter, please call 48 hours prior to the meeting.

CERTIFICATE OF POSTING

I, Davina Barton, Executive Assistant of the Travis Central Appraisal District, do hereby certify that on the 3rd day of June 2025, by 5 o'clock P.M., this Notice of Meeting was posted at the District's Offices, located at 850 East Anderson Lane, Austin, Texas 78752. This Notice of Meeting was posted in a place readily accessible to the general public at all times for three business days prior to the meeting, filed with the Travis County Clerk for posting by the Clerk at the Travis County Courthouse, and posted on the District's website.

By: *Davina Barton*
Printed Name: Davina Barton
Title: Executive Assistant

CONSENT AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS
AGENDA ITEM DETAILS

Item 4: Consent Agenda

Presenter Chief Appraiser Leana Mann

Background Information

The consent agenda is a standing item at each board meeting and includes:

- 4A: Approval of the minutes of the May 13, 2025 regular meeting
- 4B: Section 25.25B Report
- 4C: Accounting Statements
- 4D: Budget Line-Item Transfers
- 4E: Personnel Report

The consent agenda may be passed with one motion and without any Board discussion. Board members may request that items be pulled from the consent agenda for discussion and/or amendment.

Staff Recommendation & Motion Language

Staff recommends that all items on the consent agenda be passed.

I move to pass the items on the consent agenda.

OR

I move to pass the items on the consent agenda, without items [list] we pulled for discussion.

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER

BOARD MEMBERS
JETT HANNA
JOHN HAVENSTRITE
CELIA ISRAEL
DICK LAVINE
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

LEANA MANN
CHIEF APPRAISER

TCAD - BOARD OF DIRECTORS
MINUTES OF THE MAY 13, 2025 MEETING

1. Call to order

Meeting called to order by James Valadez at 11:30 a.m. on, May 13, 2025.

2. Establishment of Quorum

James Valadez, Chairperson	Appointed	Present
Nicole Conley, Secretary	Appointed	Present
John Havenstrite	Appointed	Present
Debbie Cartwright	Appointed	Present
Blanca Zamora-Garcia	Appointed	Present
Jett Hanna	Elected, Place 1	Present
Shenghao "Daniel" Wang	Elected, Place 2	Present
Dick Lavine	Elected, Place 3	Present
Celia Israel	Travis County Tax Assessor-Collector	Present

Also present were Leana Mann, Chief Appraiser, and Dustin Banks, Sr. Attorney

3. Citizens Communication

4. Consent Agenda

a. APPROVAL OF THE MINUTES OF THE MARCH 13, 2025, REGULAR MEETING
b. SECTION 25.25B REPORT
c. ACCOUNTING STATEMENTS
d. BUDGET LINE-ITEM TRANSFERS
e. PERSONNEL REPORT
f. TAXPAYER LIAISON REPORT

MOTION: Approve the Consent Agenda
RESULT: **PASSED [UNANIMOUS]**
MOVER: Shenghao "Daniel" Wang **SECONDER**: Blanca Zamora-Garcia

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Celia Israel, Dick Lavine, Jett Hanna, John Havenstrite, Shenghao "Daniel" Wang

ABSENT: None

DRAFT

5A. Discussion and possible action on Appraisal Review Board Chairman Report.

Members of the board heard from Barry McBee, Appraisal Review Board Chairman

RESULT: DISCUSSED

5B. Discussion and possible action on removal of Appraisal Review Board Members that have resigned.

Members of the board heard from Barry McBee, Appraisal Review Board Chairman

MOTION: Move to accept the resignations of Carolyn Baylor, Andrea Black, Linda Chagoya, Woobin Chang, Leigh Hearn, Michael Passman, and Allen Roberts.
RESULT: **PASSED [UNANIMOUS]**
MOVER: Shenghao "Daniel" Wang **SECONDER**: Celia Israel

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Celia Israel, Dick Lavine, Jett Hanna, John Havenstrite, Shenghao "Daniel" Wang

ABSENT: None

5C. Discussion and possible action on Taxpayer Liaison Committee Report.

Members of the board heard from James Valadez, Board Chairman

RESULT: DISCUSSED

5D. Discussion and possible action on Contract Committee Report.

Members of the board heard from Deborah Cartwright, Board Officer, and Jett Hanna, Board Member

RESULT: DISCUSSED

5E. Discussion and possible action on Budget Committee Report.

Members of the board heard from Nicole Conley, Board Officer and Dick Lavine, Board Member

RESULT: DISCUSSED

5F. Discussion and possible action on Chief Appraiser report to include: 2025 protest season, Homestead Verification Program, Community Outreach, Report, Taxpayer Experience Snapshot, 2025 Mass Appraisal Report, and Legislative update.

Members of the board heard from Leana Mann, Chief Appraiser

RESULT: DISCUSSED

DRAFT

5G. Discussion and possible action on extensión of contract with current financial depository, Wells Fargo Bank, N.A., for a period of July 1, 2025 through June 30, 2027.

Members of the board heard from Leana Mann, Chief Appraiser

MOTION: **Move approval of extending the contract with Wells Fargo Bank from the period of July 1, 2025 through June 30, 2027.**
RESULT: **PASSED [UNANIMOUS]**
MOVER: Debbie Cartwright **SECONDER**: Jett Hanna

AYES: James Valadez, Debbie Cartwright, Blanca Zamora-Garcia, Celia Israel, Dick Lavine, Jett Hanna, John Havenstrite, Shenghao "Daniel" Wang

ABSENT: Nicole Conley

5H. Discussion and possible action on renewal of contract for Taxpayer Liaison Officer.

MOTION: **Move approval of the contract that we've distributed to you here today.**
RESULT: **PASSED [UNANIMOUS]**
MOVER: Jett Hanna **SECONDER**: Shenghao "Daniel" Wang

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Celia Israel, Dick Lavine, Jett Hanna, John Havenstrite, Shenghao "Daniel" Wang

ABSENT: None

5I. Discussion and possible action on amendments to Chief Appraiser employment contract.

MOTION: Move that we approve the First Amendment to the employment contract for the Chief Appraiser that has been presented.
RESULT: **PASSED [UNANIMOUS]**
MOVER: Debbie Cartwright **SECONDER**: Dick Lavine

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Celia Israel, Dick Lavine, Jett Hanna, John Havenstrite, Shenghao "Daniel" Wang

ABSENT: None

DRAFT

At 12:48 P.M. All THE BOARD moved to executive session; TO DELIBERATE ON ANY MATTER AUTHORIZED BY TEXAS GOVERNMENT CODE SEC. 551.001 *et seq* [THE TEXAS OPEN MEETING ACT] INCLUDING:

SEC. 551.071; Consultation with attorney regarding pending or contemplated litigation, settlement offers and matters on which the attorney has a duty to advise the Board under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas.

MOTION: Move to enter Executive Session
RESULT: **PASSED [UNANIMOUS]**
MOVER: Blanca Zamora-Garcia **SECONDER**: Shenghao "Daniel" Wang

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Celia Israel, Dick Lavine, Jett Hanna, John Havenstrite, Shenghao "Daniel" Wang

ABSENT: None

At 1:45 PM, the Board resumed the public session and returned to Item 5J.

5J. Discussion and possible action on litigation and appeals related to pending and anticipated lawsuits.

RESULT: **DISCUSSED IN EXECUTIVE SESSION**

5K. Adjournment

MOTION: Approve Adjournment
RESULT: **PASSED [UNANIMOUS]**
MOVER: Shenghao "Daniel" Wang **SECONDER**: Nicole Conley

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Dick Lavine, Jett Hanna, Shenghao "Daniel" Wang

ABSENT: Celia Israel, John Havenstrite

DRAFT

Respectfully submitted,

_____
Nicole Conley, Secretary

Approved:

_____
James Valadez, Chairperson

DRAFT

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
359382	2013	AUGUST FOODS	IMPS ONLY ON LOT 4 LESS 2 SQ FT & LOT 6 LESS S 728SQ FT & LOT 5 BLK B LOMA LINDA	2316 S 1 ST, TX 78704	$53,970	$0
THIS IS A LEASEHOLD ACCOUNT THAT WAS SET UP A VERY LONG TIME AGO BASED ON A LEASEHOLD AGREEMENT WITH AUGUST FOOD AND HIGGS BROTHERS. AUGUST FOOD HAS NOT BEEN IN BUSINESS SINCE THE 90'S AND SHORT STOP, BABY GREENS, LUGOS MEXICAN FOOD AND THE CURRENT TENANT EL TERREO LLC HAVE ALL OCCUPIED THE IMPROVEMENT SINCE 1997. CHANGE TOTAL VALUE FROM $53,970 TO $0.00. 5-20-2025 NAW						
359382	2012	AUGUST FOODS	IMPS ONLY ON LOT 4 LESS 2 SQ FT & LOT 6 LESS S 728SQ FT & LOT 5 BLK B LOMA LINDA	2316 S 1 ST, TX 78704	$52,720	$0
THIS IS A LEASEHOLD ACCOUNT THAT WAS SET UP A VERY LONG TIME AGO BASED ON A LEASEHOLD AGREEMENT WITH AUGUST FOOD AND HIGGS BROTHERS. AUGUST FOOD HAS NOT BEEN IN BUSINESS SINCE THE 90'S AND SHORT STOP, BABY GREENS, LUGOS MEXICAN FOOD AND THE CURRENT TENANT EL TERREO LLC HAVE ALL OCCUPIED THE IMPROVEMENT SINCE 1997. CHANGE TOTAL VALUE FROM $53,970 TO $0.00. 5-20-2025 NAW						
932797	2020	ESPERANTO TECHNOLOGIES INC	PERSONAL PROPERTY COMMERCIAL ESPERANTO TECHNOLOGIES INC	VARIOUS LOCATIONS	$112,431	$1,303
TAXPAYER FAILED TO SUBMIT ANNUAL RENDITION AND ACCOUNT WAS GROSSLY OVER VALUED FOR TAX YEARS 2020-2024. PER EMAIL AND PHONE CONVERSATION TAXPAYER RELOCATED FROM OFFICE TO EMPLOYEES WORKING FROM HOME BASED ON 120SQFT PER EMPLOYEE ADJUST QUALITY/DENSITY FROM FFE AND MDSE SCHEDULE FROM AVERAGE/LOW TO FAIR/LOW. RECOMMEND ADJUSTING FFE FROM $110,976 TO $1,260 AND MDSE FROM $1,455 TO $43. VALUE CHANGE TO $1,303 FOR THE TAX YEAR 2020 - MJM 05/20/25						
932797	2021	ESPERANTO TECHNOLOGIES INC	PERSONAL PROPERTY COMMERCIAL ESPERANTO TECHNOLOGIES INC	VARIOUS LOCATIONS	$112,431	$1,086
TAXPAYER FAILED TO SUBMIT ANNUAL RENDITION AND ACCOUNT WAS GROSSLY OVER VALUED FOR TAX YEARS 2020-2024. PER EMAIL AND PHONE CONVERSATION TAXPAYER RELOCATED FROM OFFICE TO EMPLOYEES WORKING FROM HOME BASED ON 120SQFT PER EMPLOYEE ADJUST QUALITY/DENSITY FROM FFE AND MDSE SCHEDULE FROM AVERAGE/LOW TO FAIR/LOW. RECOMMEND ADJUSTING FFE FROM $110,976 TO $1,050 AND MDSE FROM $1,455 TO $36 FOR A VALUE CHANGE TO $1,086 FOR THE TAX YEAR 2021 - MJM 05/20/25						
932797	2022	ESPERANTO TECHNOLOGIES INC	PERSONAL PROPERTY COMMERCIAL ESPERANTO TECHNOLOGIES INC	VARIOUS LOCATIONS	$123,674	$869
TAXPAYER FAILED TO SUBMIT ANNUAL RENDITION AND ACCOUNT WAS GROSSLY OVER VALUED FOR TAX YEARS 2020-2024. PER EMAIL AND PHONE CONVERSATION TAXPAYER RELOCATED FROM OFFICE TO EMPLOYEES WORKING FROM HOME BASED ON 120SQFT PER EMPLOYEE ADJUST QUALITY/DENSITY FROM FFE AND MDSE SCHEDULE FROM AVERAGE/LOW TO FAIR/LOW. RECOMMEND ADJUSTING FFE FROM $110,976 TO $840 AND MDSE FROM $1,455 TO $29 FOR A VALUE CHANGE TO $869 FOR THE TAX YEAR 2022 - MJM 05/20/25						
932797	2023	ESPERANTO TECHNOLOGIES INC	PERSONAL PROPERTY COMMERCIAL ESPERANTO TECHNOLOGIES INC	VARIOUS LOCATIONS	$123,674	$652
TAXPAYER FAILED TO SUBMIT ANNUAL RENDITION AND ACCOUNT WAS GROSSLY OVER VALUED FOR TAX YEARS 2020-2024. PER EMAIL AND PHONE CONVERSATION TAXPAYER RELOCATED FROM OFFICE TO EMPLOYEES WORKING FROM HOME BASED ON 120SQFT PER EMPLOYEE ADJUST QUALITY/DENSITY FROM FFE AND MDSE SCHEDULE FROM AVERAGE/LOW TO FAIR/LOW. RECOMMEND ADJUSTING FFE FROM $110,976 TO $630 AND MDSE FROM $1,455 TO $22 FOR A VALUE CHANGE TO $652 FOR THE TAX YEAR 2023 - MJM 05/20/25						
932797	2024	ESPERANTO TECHNOLOGIES INC	PERSONAL PROPERTY COMMERCIAL ESPERANTO TECHNOLOGIES INC	VARIOUS LOCATIONS	$136,041	$434
TAXPAYER FAILED TO SUBMIT ANNUAL RENDITION AND ACCOUNT WAS GROSSLY OVER VALUED FOR TAX YEARS 2020-2024. PER EMAIL AND PHONE CONVERSATION TAXPAYER RELOCATED FROM OFFICE TO EMPLOYEES WORKING FROM HOME BASED ON 120SQFT PER EMPLOYEE ADJUST QUALITY/DENSITY FROM FFE AND MDSE SCHEDULE FROM AVERAGE/LOW TO FAIR/LOW. RECOMMEND ADJUSTING FFE FROM $110,976 TO $420 AND MDSE FROM $1,455 TO $14 FOR A VALUE CHANGE TO $434 FOR THE TAX YEAR 2024 - MJM 05/20/25						
992084	2024	DATA FOUNDRY LLC	PERSONAL PROPERTY COMMERCIAL DATA FOUNDERY	4100 SMITH SCHOOL RD 1, TX 78744	$56,990	$0
ACCOUNT IS DOUBLE ASSESSED W/ PID 806871. RECOMMEND CLOSING 992084 AT $0 FOR 2024. JXC 05/12/25						
994303	2024	SERVICE NOW INC	PERSONAL PROPERTY COMMERCIAL SERVICENOW INC	7100 METROPOLIS DR, AUSTIN TX 78744	$28,119,006	$0
DELETE 994303 2024 CREATED PRE APPEAL PER SITUS CHANGE ORIGINAL ACCOUNT INTACT POST APPEAL (952802). DDH 5/21/25						

Emailed to TARB- 06/04/2025

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER

LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS
TOM BUCKLE
DR. OSEZUA EHIYAMEN
BRUCE ELFANT
JETT HANNA
VIVEK KULKARNI
DICK LAVINE
JIE LI
ELIZABETH MONTOYA
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

TO: Travis Central Appraisal District
Board of Directors

FROM: Leana Mann
Chief Appraiser

SUBJECT: April 2025 Unaudited Financial Statements

The unaudited financial statements for April 2025 are enclosed. Financial highlights for the month are as follows:

- The District's ending fund balance was $6,153,469. Of that, $547,759 was nonspendable in the form of prepaid expenditures, $2,489,370 was held in reserves as committed fund balance, and $3,116,340 was unassigned fund balance.

- *The net change in fund balance for the fiscal year to date is $1,283,735.*

- The reserve balances total $2,489,370. Detail account balances for each reserve account are as follows:

	Current Balance
Reserve for Computer Equipment	$ 89,594
Reserve for Network Infrastructure	$ 350,000
Reserve for Technology Enhancements	$ 154,192
Reserve for Litigation	$ 1,176,030
Reserve for Building Repair & Replacement	$ -
Reserve for ARB Operations	$ -
Reserve for Market Data Purchases	$ 150,000
Reserve for Board Elections	$ 569,554
	$ 2,489,370

- ***The District ended the month with a budget surplus of $494,148.***

- 850 EAL Holding Corp. is considered a blended component unit of the District. This component unit is reported in the financial statements as a Special Revenue Fund on the Governmental Funds Balance Sheet and Statement of Revenue, Expenditures and Changes in Fund Balance.

Travis Central Appraisal District

Budget to Actual- Governmental Funds

For the month ended April 30, 2025

	Budgeted Amounts			Actual Amounts	Variance Fav (Unfav)
	Original	Amended	YTD		
REVENUE:					
Appraisal assessments	32,241,352	32,241,352	10,747,117	10,747,118	0
Refund of appraisal assessments	-	-	-	-	-
Net appraisal assessments	**$ 32,241,352**	**$ 32,241,352**	**$ 10,747,117**	**$ 10,747,118**	**$ 0**
Investment earnings	150,000	150,000	50,000	163,779	113,779
Charges for services	9,000	9,000	3,000	1,672	(7,328)
Miscellaneous revenue	50,000	50,000	16,667	62,959	12,959
TOTAL REVENUE	**$ 32,450,352**	**$ 32,450,352**	**$ 10,816,784**	**$ 10,975,527**	**$ 119,410**
EXPENDITURES:					
ARB Per diem payments	1,173,125	1,173,125	391,042	120,835	270,207
Personnel Cost	12,488,321	12,436,870	4,145,623	4,676,685	(531,061)
Benefit Cost	5,568,186	5,102,714	1,700,905	1,644,303	56,602
Printing and mailing services	665,200	730,200	243,400	443,120	(199,720)
Operating supplies	248,183	226,495	75,498	57,798	17,700
Subscriptions and data purchases	340,720	395,590	131,863	184,006	(52,143)
Training and education	162,666	155,940	51,980	41,803	10,177
Travel expenditures	41,327	48,850	16,283	8,594	7,689
Utilities	495,800	543,610	181,203	126,972	54,232
Legal expenditures	3,625,000	2,058,100	686,033	217,266	468,768
Professional services	4,033,256	4,160,186	1,386,729	909,350	477,379
Insurance	110,678	90,178	30,059	31,048	(989)
Aerial photography	657,650	574,810	191,603	437,939	(246,335)
Rentals	154,320	152,820	50,940	45,270	5,670
Building and Equipment maintenance	463,289	346,190	115,397	108,977	6,420
Software maintenance	430,627	350,467	116,822	217,568	(100,746)
Other services	396,116	466,557	155,519	108,164	47,355
Capital Outlay	438,050	438,050	146,017	124,886	21,131
Debt Service- Principal	654,742	654,742	218,247	168,128	50,120
Debt Service- Interest	94,096	94,096	31,365	19,082	12,284
TOTAL EXPENDITURES	**32,241,352**	**30,199,590**	**10,066,530**	**9,691,792**	**374,738**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	***209,000***	***2,250,762***	***750,254***	***1,283,735***	***494,148***
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	187,209	(187,209)
Transfers out	-	-	-	(187,209)	187,209
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	209,000	2,250,762	750,254	1,283,735	494,148
Beginning Fund Balance	4,869,734	4,869,734	4,869,734	4,869,734	
Ending Fund Balance	***$ 5,078,734***	***$ 7,120,496***	***$ 5,619,988***	***$ 6,153,469***	***$ 494,148***

Travis Central Appraisal District

Governmental Fund Balance Sheet

April 30, 2025

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	7,959,886	-	7,959,886
Short-term investments	4,351,332	-	4,351,332
Receivables	105,839	-	105,839
Prepaid items	547,759	-	547,759
TOTAL ASSETS	$ 12,964,816	$ -	$ 12,964,816
LIABILITIES			
Accounts payable and accrued expenditures	1,437,788	-	1,437,788
Unearned revenue	5,373,559	-	5,373,559
TOTAL LIABILITIES	6,811,347	-	6,811,347
FUND BALANCES			
Fund balance, committed	2,489,370	-	2,489,370
Fund Balance, restricted	-	-	-
Fund balance, nonspendable	547,759	-	547,759
Fund balance, unassigned	3,116,340	-	3,116,340
TOTAL FUND BALANCES	6,153,469	-	6,153,469
TOTAL LIABILITIES AND FUND BALANCE	$ 12,964,816	$ -	$ 12,964,816

Travis Central Appraisal District

Statement of Revenues, Expenditures and Changes in Fund Balance
For the month ended April 30, 2025

	General Fund	Special Revenue Fund	Total Governmental Funds
REVENUES			
Appraisal assessments	$ 10,747,118	$ -	$ 10,747,118
Refund of appraisal assessments	-	-	-
Net appraisal assessments	10,747,118	-	10,747,118
Investment earnings	163,779	-	163,779
Charges for services	1,672	-	1,672
Miscellaneous revenue	62,959	-	62,959
TOTAL REVENUE	10,975,527	-	10,975,527
EXPENDITURES			
Appraisal services			
Payroll and related expenditures	6,441,822	-	6,441,822
Data processing	217,568	-	217,568
Transportation	8,594	-	8,594
Operating supplies	57,798	-	57,798
Rentals	45,270	-	45,270
Legal and professional	1,126,615	-	1,126,615
Utilities and telephone	126,972	-	126,972
Building and equipment maintenance	108,977	-	108,977
Insurance	31,048	-	31,048
Other services	1,215,032	-	1,215,032
Capital outlay	124,886	-	124,886
Debt Service- Principal	-	168,128	168,128
Debt Service- Interest	-	19,082	19,082
TOTAL EXPENDITURES	9,504,582	187,209	9,691,792
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,470,945	(187,209)	1,283,735
OTHER FINANCING SOURCES (USES):			
Transfers in	-	187,209	187,209
Transfers out	(187,209)	-	(187,209)
TOTAL OTHER FINANCING SOURCES (USES)	(187,209)	187,209	-
NET CHANGE IN FUND BALANCE	1,283,735	-	1,283,735
FUND BALANCE, beginning of year	4,869,734	-	4,869,734
FUND BALANCE, end of year	$ 6,153,469	$ -	$ 6,153,469

Travis Central Appraisal District

Investment Report

As of April 30, 2025



MEEDER

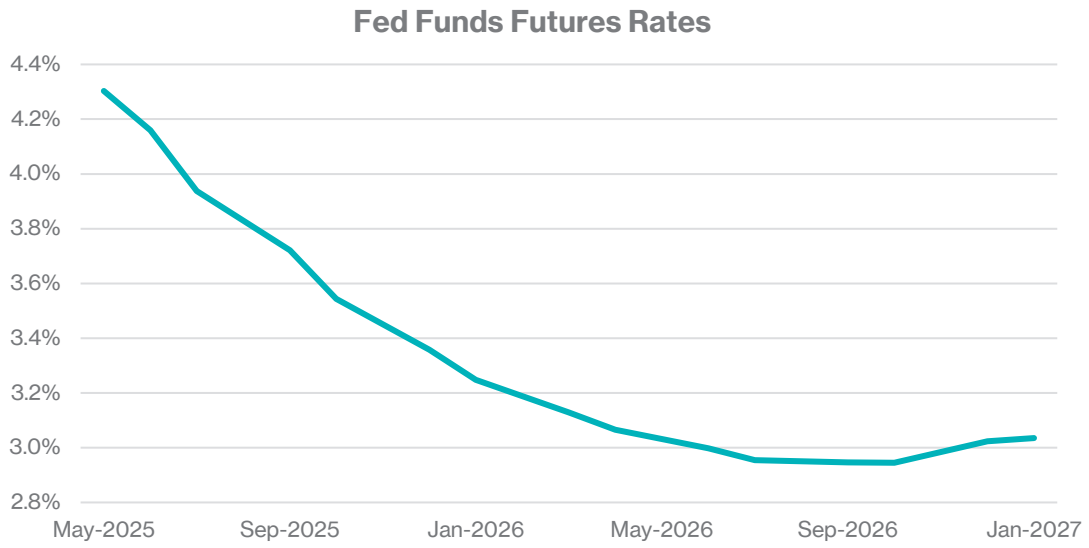
PUBLIC FUNDS

OBSERVATIONS AND EXPECTATIONS

MEEDER PUBLIC FUNDS

- Tariff turmoil increased market volatility in early April and caused Q1 GDP to contract -.3%
- Market participants are expecting about three Fed rate cuts this year...more next year
- Inflation remains sticky and above the Fed's 2% target; tariffs may bump inflation higher
- The labor market continues to be solid, with unemployment below its long-term average
- Intermediate-term interest rates were lower during April due to tariff uncertainty

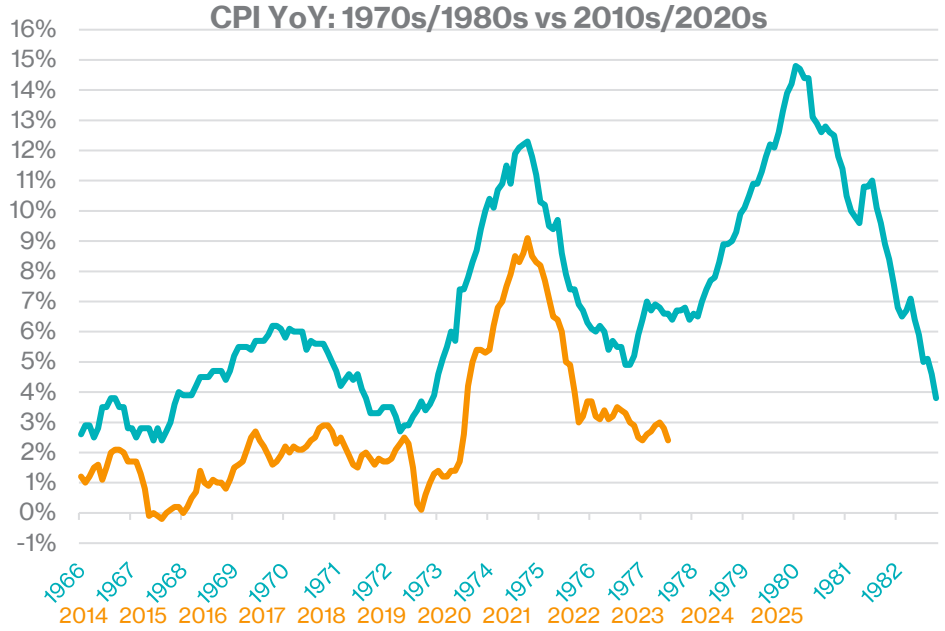
- The Fed Funds futures market is expecting the Fed Funds rate to bottom around 3.0% this cycle.
- This is unlike the previous two cycles (Great Recession and COVID) which pushed the Fed Funds rate down to near zero.

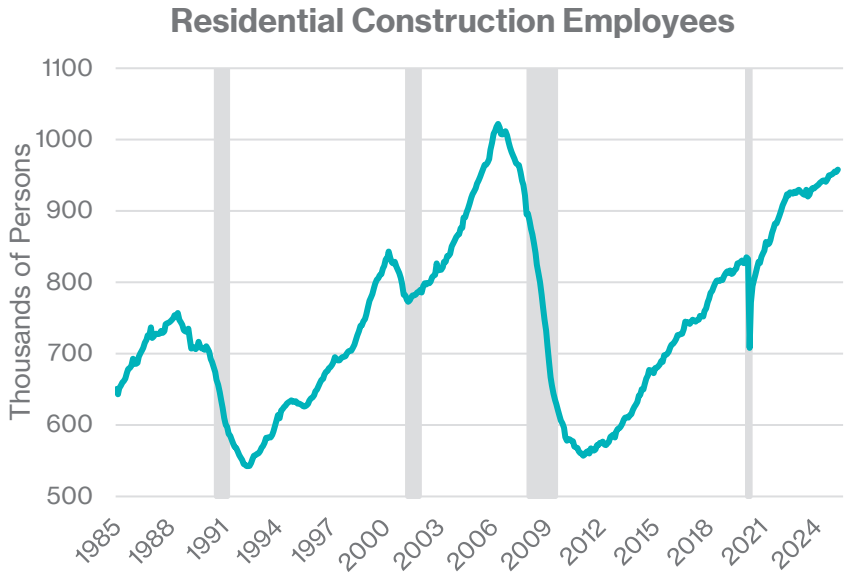


SOURCES: BLOOMBERG, CME AS OF 4/30/25

- Some market pundits believe inflation will follow a similar pattern as it did in the 1970s/80s and have a resurgence to higher levels.
- We don't expect that to happen due to the significantly different factors occurring now versus the 1970s/80s, such as demographics and technology.

SOURCES: BLOOMBERG, BUREAU OF LABOR STATISTICS

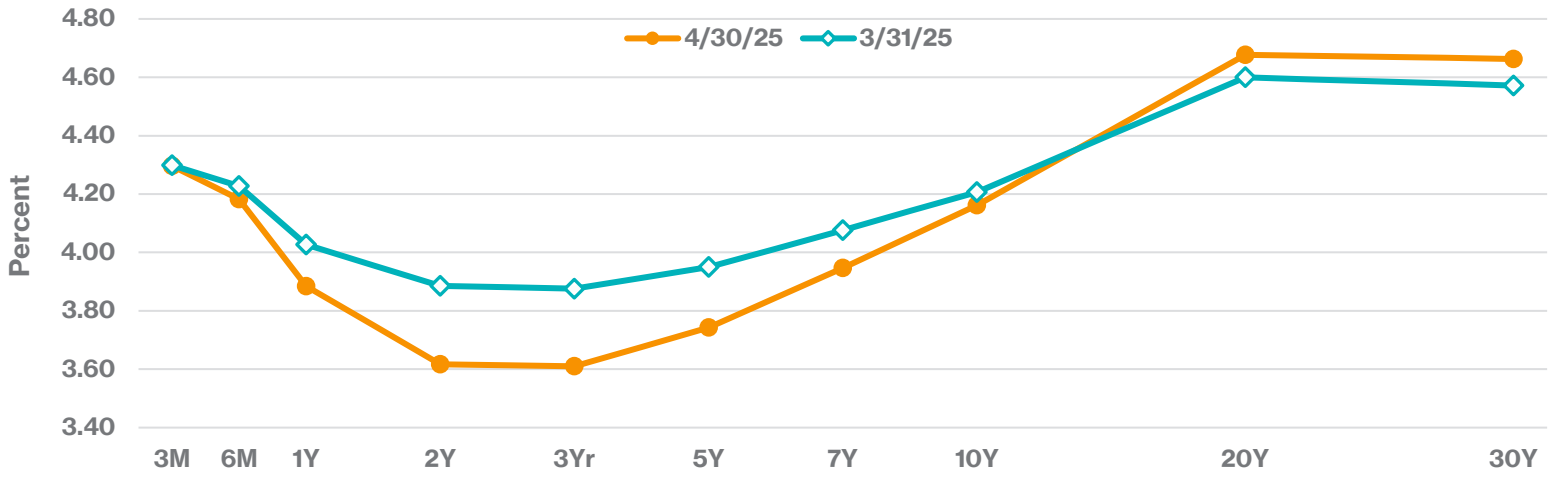




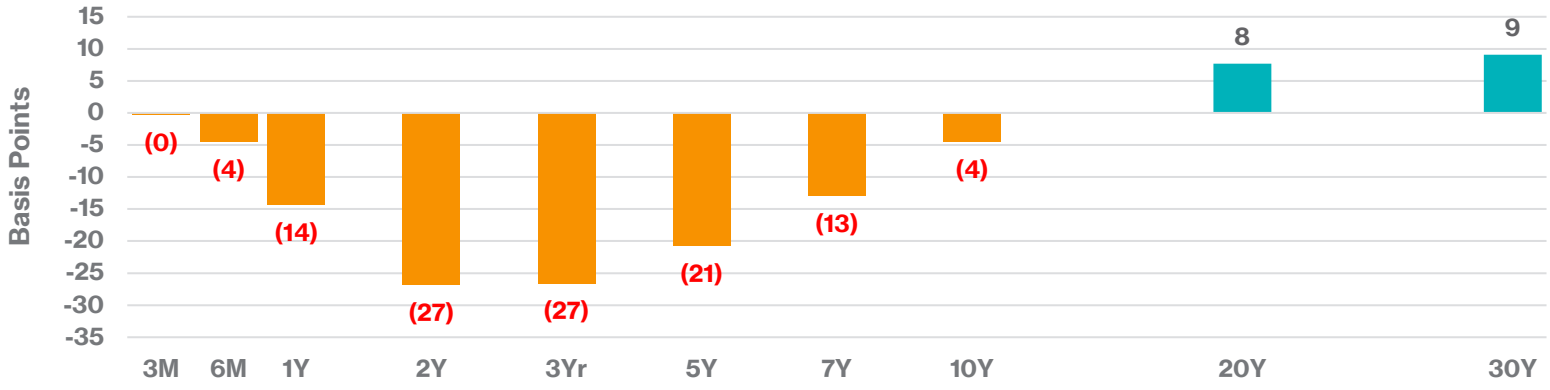
- Employment data are typically lagging economic indicators.
- Bucking this trend is the number of residential construction employees.
- In previous cycles, we've seen a decline in this category about a year before a recession (shaded areas). This indicator is still climbing.

SOURCES: BLOOMBERG, BUREAU OF LABOR STATISTICS

U.S. Treasury Yield Curve Change



Basis Point Change



SOURCE: BLOOMBERG

MEEDER PUBLIC FUNDS

Contents

Portfolio Summary	6
Portfolio Overview	7
Summary by Type	8
Position Statement	9
Cash Reconciliation Report	10
Transaction Statement	11
Amortization Schedule	12
Accrued Interest Schedule	13
Earnings by Fund	14

MEEDER
PUBLIC FUNDS

Portfolio Summary

4.18
Weighted Average Yield to Maturity

0.00
Weighted Average Maturity (Years)

0.00
Portfolio Effective Duration (Years)

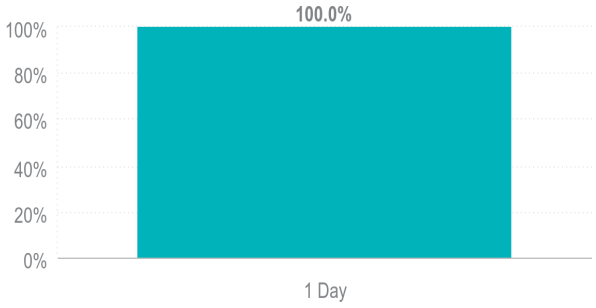
0.00
Weighted Average Life (Years)

AAA
Average Credit Rating

Portfolio Position

Par Value	$12,364,808
Principal Cost	$12,364,808
Book Value	$12,364,808
Market Value	$12,364,808
Unrealized Gain/Loss	$0
Accrued Interest	$0

Maturity Distribution



Sector Allocation



Money Market Funds	61.54%
LGIP	35.19%
Bank Deposits	3.27%

MEEDER PUBLIC FUNDS

Portfolio Overview

SECURITY TYPE	PAR VALUE	MARKET VALUE	BOOK VALUE	% OF PORTFOLIO	DAYS TO MATURITY	YIELD
Bank Deposits	404,465.76	404,465.76	404,465.76	3.27%	1	0.68
LGIP	4,351,332.31	4,351,332.31	4,351,332.31	35.19%	1	4.43
Money Market Funds	7,609,009.44	7,609,009.44	7,609,009.44	61.54%	1	4.22
TOTAL	**12,364,807.51**	**12,364,807.51**	**12,364,807.51**	**100.00%**	**1**	**4.18**

CASH AND ACCRUED INTEREST						
Purchased Accrued Interest		0.00	0.00			
TOTAL CASH AND INVESTMENTS	**12,364,807.51**	**12,364,807.51**	**12,364,807.51**		**1**	**4.18**

TOTAL EARNINGS

	CURRENT MONTH
	40,313.00

MEEDER PUBLIC FUNDS

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
GENERAL FUND						
Bank Deposits	2	404,465.76	404,465.76	3.27	0.68	1
LGIP	2	4,351,332.31	4,351,332.31	35.19	4.43	1
Money Market Funds	2	7,609,009.44	7,609,009.44	61.54	4.22	1
TOTAL	**6**	**12,364,807.51**	**12,364,807.51**	**100.00**	**4.18**	**1**
GRAND TOTAL	**6**	**12,364,807.51**	**12,364,807.51**	**100.00**	**4.18**	**1**

MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
GENERAL FUND												
BANK DEPOSITS												
6224690401	Wells Fargo Analyzed Bus Chkg+	04/30/2025 04/30/2025	404,366.18	404,366.18 0.00	404,366.18	0.68		1	1.00 404,366.18	0.00 404,366.18	3.27	NA NA
7556188469	Wells Fargo Analyzed Bus Chkg+	04/30/2025 04/30/2025	99.58	99.58 0.00	99.58	0.68		1	1.00 99.58	0.00 99.58	0.00	NA NA
BANK DEPOSITS TOTAL			**404,465.76**	**404,465.76 0.00**	**404,465.76**	**0.68**		**1**	**1.00 404,465.76**	**0.00 404,465.76**	**3.27**	**NA**
LGIP												
TEXPOOL	TexPool	04/30/2025 04/30/2025	1,571,676.08	1,571,676.08 0.00	1,571,676.08	4.35		1	1.00 1,571,676.08	0.00 1,571,676.08	12.71	AAA
TEXPRIME	TexPool Prime	04/30/2025 04/30/2025	2,779,656.23	2,779,656.23 0.00	2,779,656.23	4.47		1	1.00 2,779,656.23	0.00 2,779,656.23	22.48	AAA
LGIP TOTAL			**4,351,332.31**	**4,351,332.31 0.00**	**4,351,332.31**	**4.43**		**1**	**1.00 4,351,332.31**	**0.00 4,351,332.31**	**35.19**	**AAA**
MONEY MARKET FUNDS												
7556188477S	Wells Fargo Stage-coach Sweep	04/30/2025 04/30/2025	7,609,007.44	7,609,007.44 0.00	7,609,007.44	4.22		1	1.00 7,609,007.44	0.00 7,609,007.44	61.54	NA NA
7556188477	Wells Fargo Commer-cial Chkg PF	04/30/2025 04/30/2025	2.00	2.00 0.00	2.00	0.00		1	1.00 2.00	0.00 2.00	0.00	NA NA
MONEY MARKET FUNDS TOTAL			**7,609,009.44**	**7,609,009.44 0.00**	**7,609,009.44**	**4.22**		**1**	**1.00 7,609,009.44**	**0.00 7,609,009.44**	**61.54**	**NA**
GENERAL FUND TOTAL			**12,364,807.51**	**12,364,807.51 0.00**	**12,364,807.51**	**4.18**		**1**	**12,364,807.51**	**0.00 12,364,807.51**	**100.00**	**AAA**
GRAND TOTAL			**12,364,807.51**	**12,364,807.51 0.00**	**12,364,807.51**	**4.18**		**1**	**12,364,807.51**	**0.00 12,364,807.51**	**100.00**	**AAA**

MEEDER PUBLIC FUNDS

Cash Reconciliation Report

MEEDER
PUBLIC FUNDS

Transaction Statement

NO ACTIVITY DURING CURRENT PERIOD

MEEDER PUBLIC FUNDS

Amortization Schedule

CUSIP	DESCRIPTION	PAR VALUE	PRINCIPAL COST	ORIGINAL PREMIUM OR DISCOUNT	BEGINNING BOOK VALUE	CURRENT PERIOD AMORT	ENDING BOOK VALUE	TOTAL AMORTIZATION	UNAMORTIZED BALANCE
GRAND TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

MEEDER PUBLIC FUNDS

Accrued Interest Schedule

IDENTIFIER	DESCRIPTION	SETTLE DATE	PAR VALUE	PRINCIPAL COST	BEGINNING ACCRUED INTEREST	PURCHASED INTEREST	CURRENT PERIOD ACCRUAL	INTEREST RECEIVED	ENDING ACCRUED INTEREST
GENERAL FUND									
TEXPOOL	TexPool	2025-04-30	1,571,676.08	1,571,676.08	0.00	0.00	5,580.65	5,580.65	0.00
TEXPRIME	TexPool Prime	2025-04-30	2,779,656.23	2,779,656.23	0.00	0.00	10,140.32	10,140.32	0.00
6224690401	Wells Fargo Analyzed Bus Chkg+	2025-04-30	404,366.18	404,366.18	0.00	0.00	225.53	225.53	0.00
7556188469	Wells Fargo Analyzed Bus Chkg+	2025-04-30	99.58	99.58	0.00	0.00	0.56	0.56	0.00
7556188477	Wells Fargo Commercial Chkg PF	2025-04-30	2.00	2.00	0.00	0.00	0.00	0.00	0.00
7556188477S	Wells Fargo Stagecoach Sweep	2025-04-30	7,609,007.44	7,609,007.44	0.00	0.00	24,365.94	24,365.94	0.00
TOTAL			**12,364,807.51**	**12,364,807.51**	**0.00**	**0.00**	**40,313.00**	**40,313.00**	**0.00**
GRAND TOTAL			**12,364,807.51**	**12,364,807.51**	**0.00**	**0.00**	**40,313.00**	**40,313.00**	**0.00**

MEEDER PUBLIC FUNDS

Earnings by Fund

CUSIP	DESCRIPTION	ENDING PAR VALUE	BEGINNING BOOK VALUE	ENDING BOOK VALUE	FINAL MATURITY	COUPON RATE	YIELD	INTEREST EARNED	NET AMORTIZATION/ ACCRETION INCOME	NET REALIZED GAIN/LOSS	ADJUSTED INTEREST EARNINGS
GENERAL FUND											
6224690401	Wells Fargo Analyzed Bus Chkg+	404,366.18	400,587.80	404,366.18	04/30/2025	1.00	0.68	225.53	0.00	0.00	225.53
7556188469	Wells Fargo Analyzed Bus Chkg+	99.58	99.02	99.58	04/30/2025	1.00	0.68	0.56	0.00	0.00	0.56
7556188477	Wells Fargo Commercial Chkg PF	2.00	27,000.00	2.00	04/30/2025	4.90	0.00	0.00	0.00	0.00	0.00
7556188477S	Wells Fargo Stagecoach Sweep	7,609,007.44	9,243,361.12	7,609,007.44	04/30/2025	0.00	4.22	24,365.94	0.00	0.00	24,365.94
TEXPOOL	TexPool	1,571,676.08	1,566,095.43	1,571,676.08	04/30/2025	5.34	4.35	5,580.65	0.00	0.00	5,580.65
TEXPRIME	TexPool Prime	2,779,656.23	2,769,515.91	2,779,656.23	04/30/2025	4.50	4.47	10,140.32	0.00	0.00	10,140.32
TOTAL		**12,364,807.51**	**14,006,659.28**	**12,364,807.51**		**1.72**	**4.18**	**40,313.00**	**0.00**	**0.00**	**40,313.00**
GRAND TOTAL		**12,364,807.51**	**14,006,659.28**	**12,364,807.51**		**1.72**	**4.18**	**40,313.00**	**0.00**	**0.00**	**40,313.00**

Disclosure

Meeder provides monthly statements for its investment management clients to provide information about the investment portfolio. The information should not be used for audit or confirmation purposes. Please review your custodial statements and report any inaccuracies or discrepancies.

Certain information and data has been supplied by unaffiliated third parties. Although Meeder believes the information is reliable, it cannot warrant the accuracy of information offered by third parties. Market value may reflect prices received from pricing vendors when current market quotations are not available. Prices may not reflect firm bids or offers and may differ from the value at which the security can be sold.

Statements may include positions from unmanaged accounts provided for reporting purposes. Unmanaged accounts are managed directly by the client and are not included in the accounts managed by Meeder. This information is provided as a client convenience and Meeder assumes no responsibility for performance of these accounts or the accuracy of the data reported.

Investing involves risk. Past performance is no guarantee of future results. Debt and fixed income securities are subject to credit and interest rate risk. The investment return and principal value of an investment will fluctuate so that an investors shares, when redeemed, may be worth more or less than their original cost. Current performance may be lower or higher than the performance data quoted.

Investment advisory services provided by Meeder Public Funds, Inc. Please contact us if you would like to receive a copy of our current ADV disclosure brochure or privacy policy.

© 2024 Meeder Investment Management

MEEDER

PUBLIC FUNDS

Travis Central Appraisal District
A/R- Jurisdiction Outstanding Invoices - Month End Reconciliation (10410)
Through June 03, 2025

Customer ID	Customer Name	Due Date	Number	Invoice Date	Invoice Description	Total
10T	Tessera on Lake Travis Public	4/2/2025	9147	3/3/2025	2025 PID Invoices	862.00
1R	Tessera on Lake Travis PID (MIA)	4/2/2025	9157	3/3/2025	2025 PID Invoices	868.00
1T	Tessera on Lake Travis PID (IMP AREA#1)	4/2/2025	9158	3/3/2025	2025 PID Invoices	702.00
1U	Tessera on Lake Travis PID (IMP AREA#2)	4/2/2025	9159	3/3/2025	2025 PID Invoices	710.00
2K	Presidential Glen MUD	3/31/2025	9038	3/1/2025	Q2-2025 Jurisdiction Invoices (03.01-05.31.25)	1,717.40
4N	Pilot Knob MUD No. 4	12/31/2024	8927	12/1/2024	Q1-2025 Jurisdiction Invoices	72.59
4N		3/31/2025	9068	3/1/2025	Q2-2025 Jurisdiction Invoices (03.01-05.31.25)	72.59
4P	Pilot Knob MUD No. 2	3/31/2025	9069	3/1/2025	Q2-2025 Jurisdiction Invoices (03.01-05.31.25)	3,014.97
4R	Pilot Knob MUD No. 5	3/31/2025	9070	3/1/2025	Q2-2025 Jurisdiction Invoices (03.01-05.31.25)	208.34
9N	Southeast Travis County MUD No. 2	12/18/2024	8997	11/18/2024	P&I Invoice- Q3-24_9N_12.04.24	3.08
						8,230.97

Travis Central Appraisal District

Statement of Revenues and Expenditures

01 - ARB

From 1/1/2025 Through 5/31/2025

	Total Budget Amended	YTD Budget	Actual	Budget Variance	Percent of Total Budget Final
Expenditures					
Per Diem Expenditures					
Per Diem Payments	1,173,125.00	488,802.10	171,352.50	317,449.60	85.39%
Total Per Diem Expenditures	1,173,125.00	488,802.10	171,352.50	317,449.60	85.39%
Supplies					
Operating Supplies	5,000.00	2,083.35	1,704.78	378.57	65.90%
Operating Supplies- Equipment	0.00	0.00	396.10	(396.10)	0.00%
Total Supplies	5,000.00	2,083.35	2,100.88	(17.53)	57.98%
Services					
Training & Education	10,000.00	4,166.65	2,000.00	2,166.65	80.00%
Attorney & Court Costs	35,000.00	14,583.35	0.00	14,583.35	100.00%
Total Services	45,000.00	18,750.00	2,000.00	16,750.00	95.56%
Total Expenditures	1,223,125.00	509,635.45	175,453.38	334,182.07	85.66%
Excess (Deficiency) of Revenues over (Under) Expenditures	(1,223,125.00)	(509,635.45)	(175,453.38)	(334,182.07)	85.65%

Travis Appraisal Review Board
Cost per Hearing- 2025

ARB Expenditures through 05/31/2025	$	175,453.38
Number of ARB Hearings 1/1/2025-5/31/2025		644
(excludes topline agreements)		
FY 2025 Cost per Hearing	***$***	***272.44***

FY 2024 Cost per Hearing	***$***	***32.30***
Current Cost per Hearing	***$***	***272.44***
$ Increase (Reduction) in Cost per Hearing	***$***	***240.14***
% Increase (Reduction) in Cost per Hearing		***743.5%***

** Only prior year hearings have been held at this point in 2025. Cost per hearing will decrease as current year ARB hearings are scheduled and completed.*

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER

BOARD MEMBERS
JETT HANNA
JOHN HAVENSTRITE
CELIA ISRAEL
DICK LAVINE
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

LEANA MANN
CHIEF APPRAISER

TO: Travis Central Appraisal District
Board of Directors

FROM: Kat Harvey
Director of Administration

DATE: March 13, 2025

RE: Item No. 4D- Budget Line-Item Transfers

I request that the Board of Directors make the following line-item transfers to the 2025 budget as presented below. The line-item transfers *do not require any additional funds from the taxing jurisdictions* as the transfers do not affect the overall dollar amount of the budget.

Transfers From

GL Code	GL Description	Decreases
40112	Health Insurance	$ 25,230
40220	Operating Supplies	$ 4,000
40540	Professional Services	$ 18,000
Total		**$ 47,230**

Transfers To

GL Code	GL Description	Increases
40110	Medicare Contribution	$ 4,200
40113	Dental Insurance	$ 830
40115	Disability Insurance	$ 14,800
40116	Employee Programs	$ 5,000
40131	MASA Insurance	$ 400
40223	Operating Supplies - Software	$ 4,000
40231	Books, Publications, Subscriptions & Databases	$ 18,000
Total		**$ 47,230**

Personnel Status Report
6/3/2025

Personnel Changes:				
Name	**Action**	**Date**	**Job Title**	**Division**
Daniel Mazziotti	Promotion	05/02/2025	Assist. Director of Commercial	Commercial
Nicholas Brand	Separation	06/12/2025	Residential Appraiser	Residential

Current Openings:

Job Posting#	**Posting Date**	**Position**	**Division**	**# of Positions**
2025142300	Feb-2025	Commercial Appraiser	Commercial	1
Temp Service		Customer Service Rep	Customer Service	4

REGULAR AGENDA

5A

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5A: Discussion and Possible Action on Taxpayer Liaison Report

Presenter Betty Thompson, Taxpayer Liaison Officer

Background Information

The TLO has provided the following reports:

- TLO Monthly Report
- TLO Complaint Log
- TLO Activity by Zip Code

Staff Recommendation & Motion Language

There are no staff recommendations for this item.

No board actions needed for this item.

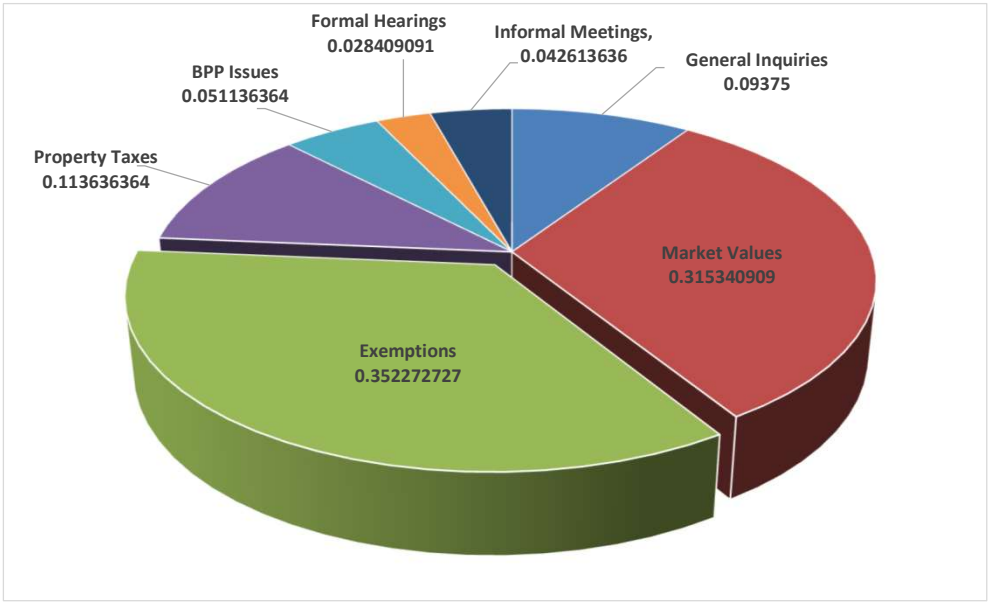
2025 Office of Taxpayer Liaison Monthly Report

Month	General Inquiries	Narratives	Formal Hearings	Informal Meetings	Exemptions	BPP Issues	Open Records	Property Taxes	Market Values	TOTALS
January	6	0	0	0	37	1	0	8	12	**64**
February	3	1	2	0	10	2	0	6	11	**35**
March	10	0	0	0	21	3	0	8	11	**53**
April	7	0	2	2	38	9	0	8	32	**98**
May	7	0	6	13	18	3	0	10	45	**102**
June	0	0	0	0	0	0	0	0	0	**0**
July	0	0	0	0	0	0	0	0	0	**0**
August	0	0	0	0	0	0	0	0	0	**0**
September	0	0	0	0	0	0	0	0	0	**0**
October	0	0	0	0	0	0	0	0	0	**0**
November	0	0	0	0	0	0	0	0	0	**0**
December	0	0	0	0	0	0	0	0	0	**0**
TOTALS	**33**	**1**	**10**	**15**	**124**	**18**	**0**	**40**	**111**	**352**

Deputy TLO Activity
0
0
0
0
0
0
0
0
0
0
0
0
0
0

2025 YTD	2024 by Month	Yr Over Yr Change
64	34	88%
35	45	-22%
53	25	112%
98	82	20%
102	100	2%
0	140	
0	163	
0	220	
0	27	
0	45	
0	32	
0	43	
352	**956**	**23%**

2025 Complaints by Category



through May 31, 2025

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
1	5/20/2025	Property Owner	Email	169190	TCAD	Market Values	**Public Comment by PO at 5/29 Budget Hearing:** PO is attempting reconcile lake front foot property values with differing acreage. PO asks about a map to review other like properties.	Acreage is not the basis for the land valuation. Lake values are based on the linear front foot. A size adjust may be made to maintain equity in the Market Segment. Directed the PO to property record page map to find other similar properties.	5/20/2025	Step 5/Tier 4
2	5/16/2025	Property Owner	Email		TCAD	Market Values	PO purchased two parcels under one deed which has been used to value both parcels as individual units. PO has a merge request made and would like to understand how to proceed in 2025 with a protest.	Deputy Chief to respond after reviewing the Land Analysis.	5/20/2025	Step 5/Tier 3
3	5/15/2025	Property Owner	Email		TCAD	Market Values	**To BOD:** PO points out land analysis has been based on three sales, one an outlier as a combined purchase. The sharp increase in the land values in the Market Segment have been increased based on a single sale which will impact future yr valuations.	Deputy Chief to respond after reviewing the Land Analysis.	5/20/2025	Step 5/Tier 3
4	5/6/2025	Property Owner	Email	804375	TCAD	Informal Meetings	PO complains that during his IH the Appraiser justified an increase in the land value by referencing to a Land Analysis that he was not able to be explain.	PO on 5/17 accepted the OM and will receive explanation from the Deputy Chief Appraiser.	5/21/2025	Step 5/Tier 3
5	5/14/2025	Property Owner	Email	167920	TCAD	Exemptions	PO rec'd HS Verification Letter which raised awareness that an >65 Exemption had not been applied for in previous yrs. Now the CAD has denied the 2022 application.	The 2022 Application was submitted after the two yr post delinquency deadline. If it had been submitted upon receipt of the HS Verification Letter it could have been approved within the deadline for a Late App.	5/16/2025	Step 5/Tier 2
6	5/31/2025	Other	Email		TCAD	Exemptions	Area resident reports property with charitable exemption is not being utilized by the named organization.	Requested further explanation and referred to Exemptions. Property placed on 2026 Field Check schedule.	6/1/2025	Step 5/Tier 1

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
7	5/28/2025	Property Owner	Email	830749	TCAD	Property Taxes	In a FH the sq ft of the property was changed for 2022 and 2023. The PO seeks a tax refund.	The change in Market Value for the two yrs remains above the Net Appraised/Taxable Value. No refund is due.	5/28/2025	Step 5/Tier 1
8	5/28/2025	Property Owner	Email	239813	TCAD	Market Values	PO missed filing deadline and requests an exception be made. PO submits HS Exemption App.	Forwarded to the ARB for response. Forwarded to HS App to Exemptions.	5/28/2025	Step 5/Tier 1
9	5/28/2025	Property Owner	Email	342734	TCAD	Exemptions	PO seeks understanding in drop in exemption amount from 2024 to 2025.	PO's concern relates to the Value Limitation reduction as the Market Value decreases and the Net Appraised Value increases. This amount does not represent a decrease in the amount of exemptions applied annually. Exemptions are applied to the annual Net Appraised Value on the Tax Bill.	5/28/2025	Step 5/Tier 1
10	5/28/2025	Property Owner	Email		TCAD	General Inquiries	PO requests a meeting and provides two PIDs with no related info.	Requested related concerns to begin research before scheduling a meeting. No further update of inquiry with meeting scheduled for 6/5.	5/29/2025	Step 5/Tier 1
11	5/28/2025	Property Owner	Email		TCAD	Market Values	PO has built home on Special Appraised parcel. Would like direction on how to proceed in removing the imp and 1 acre from the special appraised land. Also, will be moving the HS Exemption and >65 from previous property.	Referred to AG Section 5/29. Under review as of 6/1.		Step 5/Tier 1
12	5/27/2025	Property Owner	Email		TCAD	Informal Meetings	PO has not submitted evidence and the offer has been lowered. Why? Was treated rudely on chat and would like to make a follow-up.	Provided PO with customer service feedback link. Explained review of other properties in the Market Segment under protest might have led to a second reduction in value for equity purposes.	5/27/2025	Step 5/Tier 1
13	5/27/2025	Property Owner	Email		TCAD	Formal Hearings	PO is scheduled for FH on a year already completed.	A 2024 Protest was resolved through a FH in August, but the 2023 Protest was dismissed as an FTA. The PO has delinquent taxes for 2023 and should consider whether to withdraw the protest. Delinquent taxes due are cause for automatic dismissal of a Late Motion protest.	5/27/2025	Step 5/Tier 1

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
14	5/27/2025	Property Owner	Email	230884	TCAD	Exemptions	PO inquires if >65 Exemption has been added and how to value the additional exemption amount.	Advised PO the info was available on the Property Record page. At this time the added exemption can be estimated using the taxing entities' >65 2024 exemption amounts and 2024 tax rates.	5/28/2025	Step 5/Tier 1
15	5/22/2025	Property Owner	Email	770365	TCAD	Informal Meetings	PO expresses frustration after in IH due to inability to receive a value adjustment based on the failure to sell the home at a lower price.	PO will need to provide the supporting evidence at the FH where the panel will make a final determination of value.	5/23/2025	Step 5/Tier 1
16	5/21/2025	Property Owner	Email	306600	TCAD	Market Values	PO inquires how to review the change in Market Segment related to the increased value of the land in 2025.	Referred PO to Evidence Packet with 2025 Land Analysis.	5/22/2025	Step 5/Tier 1
17	5/21/2025	Other	Email		TCAD	Market Values	PO is seeking to review 2024 based on land sale of a portion of the lot in 2023.	Referred to GIS 5/23. Provided PO that the property split will have two new accounts. The history will stay with the former account. The Exemption Section confirmed the transfer of approved Exemptions to the new account had been completed.	5/27/2025	Step 5/Tier 1
18	5/20/2025	Other	Email		TCAD	Exemptions	**Attorney** seeks to avoid the FH process by meeting with an Appraiser regarding the removal of a charitable exemption.	The CAD has not been able to reinstate the exemption for reasons that should be known to the PO. The FH is the next step in the process to resolve the matter.	5/21/2025	Step 5/Tier 1
19	5/20/2025	Property Owner	Phone	566745	TCAD	Market Values	PO is preparing for IH and questions the Land Market Analysis, how and when a Field Check was completed and $0 taxation on the NOV.	A 2025 Field Check was done via aerial imagery and noted on the Appraisal Card. The Land Analysis was done based on eight sold properties with a median value of $128k. The CAD increased land value to a conservative $75k. The indication of $0 taxes on the NOV is from the exemptions applied that resulted in the prior legislative session.	5/20/2025	Step 5/Tier 1
20	5/20/2025	Property Owner	Phone	219124	TCAD	Market Values	PO has attempted to review an OM and found it had been cancelled.	PO can request acceptance via email.	5/20/2025	Step 5/Tier 1
21	5/20/2025	Property Owner	Email		TCAD	Exemptions	PO would like to schedule appointment to discuss exemption.	Requested PO send availability for an appointment. No further communication at 6/1.	5/20/2025	Step 5/Tier 1

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
22	5/20/2025	Property Owner	Email		TCAD	Informal Meetings	PO expresses frustration related to the check-in process for IH. PO claims the 45 min period to make a connection is a total disregard of the taxpayer community.	The CAD has multiple modules of how to navigate the online portal account plus a webinar. These resources may have been overlooked. Every effort is made to assist the property owner is understanding use of the portal.	5/21/2025	Step 5/Tier 1
23	5/20/2025	Property Owner	Email	507147	TCAD	Exemptions	**Copied to Commissioner's Court and Tax Office: PO's daughter** seeks help to reinstate HS and DP Exemptions removed with the change in deed to a Revocable Trust.	HS Exemption has been reviewed and reinstated for 2025. The property is under protest for multiple reasons including value. Suggested PO review the OM. Exemption protest should be withdrawn.	5/29/2025	Step 5/Tier 1
24	5/17/2025	Property Owner	Email	284986	TCAD	Informal Meetings	The PO attended an IH prior to receiving the evidence pckt. The protest has been scheduled for a FH. PO would like an opportunity to review the OM.	Provided PO with the OM supported by the Appraiser's new evidence produced after hearing the PO's testimony. Requested the PO advise if wanting to accept the OM.	5/19/2025	Step 5/Tier 1
25	5/16/2025	Other	Email		TCAD	Market Values	Tax Office forwards property protest sent to wrong address on the deadline date.	Forwarded to ARB for review.	5/16/2025	Step 5/Tier 1
26	5/16/2025	Property Owner	Email	371283	TCAD	Property Taxes	PO inquires if the 2024 property taxes can be compared to 2023.	Provided PO with historical increases in the Net Appraised/Taxable Value along with taxing entities' rate changes from 2023 to 2024.	5/16/2025	Step 5/Tier 1
27	5/15/2025	Property Owner	Email	584966	TCAD	Market Values	PO has rec'd OM and inquires what type of evidence should be presented at an IH.	PO challenged a sharp increase to the land value. The CADs evidence supports the change based on a sales analysis done for 2025. The PO has not fully completed foundation repairs. Suggest cost to cure estimates would be valuable for an Appraiser to review.	5/16/2025	Step 5/Tier 1
28	5/15/2025	Property Owner	Email	543651	TCAD	Market Values	PO requested a PIN on 5/14. Unable to obtain a PIN to complete a filing by the deadline, PO has written to protest the value of their property.	Protest filed with the ARB.	5/15/2025	Step 5/Tier 1

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
29	5/15/2025	Agent	Email		TCAD	Market Values	Agent does not know how to access portal account to review filing of multiple protests. Needs assistance as the deadline approaches,	Agent was provided portal access info to proceed. Suggested Agent view the Agent Portal Tutorial and other available resources for Agents.	5/15/2025	Step 5/Tier 1
30	5/15/2025	Property Owner	Email	876496	TCAD	Property Taxes	Business Mgr requests refund of taxes paid for 2024, the yr after closure.	Provided a Late Motion 25.25 (c) Protest form to remove the value. A refund of taxes pd may be requested if the value is changed.	5/16/2025	Step 5/Tier 1
31	5/15/2025	Property Owner	Email		TCAD	Market Values	The 2023 sale of a larger land parcel split into three smaller lots resulted in the improvement being appraised on the wrong section of land.	The PO should file a Late Motion 25.25 (c) Correction Motion claiming property does not exist in form and location. If successfully removed from the lot, the CAD will be able to pick up the value as omitted property on the correct lot.	5/19/2025	Step 5/Tier 1
32	5/14/2025	Property Owner	Email	151115	TCAD	Market Values	PO has identified the characteristics of the property are not recorded correctly and requests an Appraiser to visit the property.	The PO will need to file a 2025 Protest to review the property's characteristics. The PO may request a Field Check for 2026 is should the characteristics still require review.	5/14/2025	Step 5/Tier 1
33	5/14/2025	Property Owner	Email	495240	TCAD	Market Values	PO has filed a deed transfer which has not been recorded. A protest has been filed.	The deed filed places the property is a Trust that is transferrable upon the death of the owner. Request further related info.	5/16/2025	Step 5/Tier 1
34	5/14/2025	Property Owner	Email	843893	TCAD	Exemptions	PO did not realize that the HS Exemption has not been applied to the property after having applied. Now the lender has increased the Escrow account to an unaffordable level. PO requests assistance in how much will the adjustment be to the previously paid tax bill.	2023 and 2024 Exemptions have been approved. This info will go to the Tax Office on June 3rd. The PO can use the Tax Entities and Their Tax Rates Schedule on the CAD website to estimate the change in taxes due for the late approval of the 2024 Exemptions. This can be used for discussions with the lender.	5/16/2025	Step 5/Tier 1
35	5/14/2025	Property Owner	Email	710129	TCAD	Property Taxes	PO claims to have overpaid property taxes for yrs and demands a refund. PO cites the 10% cap has been ignored cause financial distress.	The PO's Net Appraised Value has increased the maximum allowed amount since 2021 while the Market Value has had sharp increases in value. Provided definition of the two values.	5/16/2025	Step 5/Tier 1

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
36	5/14/2025	Property Owner	Email	969171	ARB	Formal Hearings	PO request assistance in filing a 41.411 Late Motion submitted in August and denied.	Forwarded to ARB for review/scheduling.	5/15/2025	Step 5/Tier 1
37	5/14/2025	Property Owner	Email	395542	TCAD	BPP Issues	PO has had an unknown Agent assigned to account and not gotten NOV or Rendition Mailings. Would like to correct the last 19 yrs.	Renditions have not been submitted since 2015. PO can file a Late Motion 25.25 (c) for 2020-2024. Provided PO with ARB Late Motion Protest Brochure and filing form.	5/16/2025	Step 5/Tier 1
38	5/13/2025	Other	Email		TCAD	Market Values	HOA Prop Mgr requests Nominal Value Form.	The Travis CAD utilizes the Characteristic Review Form for this type of submission.	5/14/2025	Step 5/Tier 1
39	5/13/2025	Other	Email	185775	TCAD	Informal Meetings	PO believed she was to receive a phone call from an Appraiser and did not.	Provided PO with IH process on the website.	5/14/2025	Step 5/Tier 1
40	5/13/2025	Property Owner	Email	926848	TCAD	Property Taxes	PO claims double taxation of Tiny Home on Leased Lot.	The land owners are billed taxes based on the value of the land and the Tiny Home owner is billed taxes based on the value of their Personal Property. No double taxation has occurred.	5/14/2025	Step 5/Tier 1
41	5/13/2025	Property Owner	Email	251908	TCAD	Market Values	PO just purchased home. Title has not transferred. PO inquires how to protest.	PO has the right to protest. The seller has an assigned Agent representing the property. The new property owner having not rec'd the NOV with the PIN will need to file a paper protest.	5/14/2025	Step 5/Tier 1
42	5/13/2025	Property Owner	Email	251090	TCAD	Informal Meetings	PO has IH next week and has unsuccessfully inquired regarding the process to be followed.	Provided PO link to web info related to Informal process.	5/14/2025	Step 5/Tier 1
43	5/13/2025	Property Owner	Email	160833	TCAD	Market Values	PO inquires if an exemption exists for recent accidental damage to property.	Valuations are as January 1 and any property damage occurring after that date might impact the following year's valuation should repairs not be completed. Suggested PO contact their insurance provider to review coverage of loss of use of a taxable asset.	5/15/2025	Step 5/Tier 1
44	5/13/2025	Property Owner	Email	365797	TCAD	Market Values	PO request meeting with RES Appraiser to discuss land adjustments agreed on in prior yrs.	The PO has a filed protest. The Appraisal Card contains 2025 land valuation details to be reviewed by the PO before scheduling an IH with an Appraiser to discuss.	5/16/2025	Step 5/Tier 1
45	5/12/2025	Property Owner	Email	111344	TCAD	Property Taxes	PO attended an IH to ensure the removal of COA taxing entity had occurred due to the Lost Creek Deannexation in 2024.	The COA has been removed in 2025 as a taxing entity for the PO's property. The removal of the Lost Creek Deannexation is the subj of a current law suit between owners and the COA.	5/14/2025	Step 5/Tier 1

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
46	5/12/2025	Other	Email		TCAD	Market Values	Representative of Commercial Property Group asks how brokerage fees, legal fees, and/or capital expenditures within the previous 12 months affected taxable value.	PO will be able to discuss the company's evidence of value with a Commercial Appraiser at an IH.	5/14/2025	Step 5/Tier 1
47	5/12/2025	Property Owner	Email	962600	TCAD	Market Values	PO inquires what can be done about the over valued appraisal for 2024.	PO has identified a Late Motion 25.25 (c) as the possible option to file a value protest. Provided PO with ARB Late Motion Protest brochure and brief explanation of process when a Late Motion is filed.	5/14/2025	Step 5/Tier 1
48	5/9/2025	Property Owner	Email	974159	TCAD	Market Values	PO has rec'd a change in sq ft of the property through an IH and inquires how to change prior yrs for refund of the overpayment of taxes.	Provided PO with ARB Late Motion brochure and 25.25 (c) filing form.	5/9/2025	Step 5/Tier 1
49	5/9/2025	Property Owner	Email		TCAD	Market Values	PO requests Industrial Income Calculation Worksheet.	This info is property specific. Requested PO provide more info or request the info as a PIR.	5/9/2025	Step 5/Tier 1
50	5/9/2025	Agent	Email		TCAD	General Inquiries	New Agent inquires what role the TLO plays in an Agent's business with the CAD.	An Agent represents a PO and can expect the same level of service from the TLO as a PO would receive.	5/9/2025	Step 5/Tier 1
51	5/9/2025	Property Owner	Email	982208	TCAD	Market Values	PO has not rec'd NOV.	NOV has not been sent. PO will have 30 days from the date of the NOV to protest.	5/12/2025	Step 5/Tier 1
52	5/9/2025	Property Owner	Email	486309	TCAD	Informal Meetings	PO questions why his 2025 NOV, below his sale price, does not allow for a % reduction from the higher 2024 NOV.	The 2024 sale price is the actual Market Value of the property. If the 2025 NOV is lower, it cannot be raised. % reductions are not applicable in mass appraisal.	5/12/2025	Step 5/Tier 1
53	5/9/2025	Property Owner	Email	820347	TCAD	Property Taxes	PO cites sq ft of home is incorrect and asks for a review of prior yr taxes overpaid.	PO has not filed a protest on any of the prior yrs. PO was advised to submit a Characteristic Review Form to request a review of the bldg size.	5/9/2025	Step 5/Tier 1
54	5/9/2025	Property Owner	Email		TCAD	Exemptions	PO did not receive 2024 AG Exemption and would like to know how to have this consideration. 2025 has been approved.	Ag Exemption applications are an annual process without extension of a deadline, should the application not be received timely by April 30th or late before the tax roll is certified, July 16th in 2024.	5/9/2025	Step 5/Tier 1

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
55	5/8/2025	Property Owner	Email	130121	TCAD	Informal Meetings	PO attended IH to present sales price from previous month. Offer was not as low. Who can fix this?	Provided PO with sales period used to value property at January 1, 2025. Provided online link for HS Application in case the recently purchased property is the PO's homestead.	5/8/2025	Step 5/Tier 1
56	5/8/2025	Property Owner	Email	721239	TCAD	Exemptions	PO inquires where to send Charitable Exemption Application and Attachments.	Advised PO 2025 Charitable Exemption has been granted.	5/8/2025	Step 5/Tier 1
57	5/8/2025	Other	Email	174963	TCAD	Market Values	Relative request confirmation a 2025 FC was completed.	PO should request through a PIR a copy of the Appraisal Card with related detailed info.	5/8/2025	Step 5/Tier 1
58	5/7/2025	Property Owner	Email	249640	TCAD	Market Values	PO inquires what comprises the 3 attached storage areas on his appraisal and asks to stop by to discuss.	Advised PO that a protest must be filed to discuss the appraisal with an Appraiser.	5/8/2025	Step 5/Tier 1
59	5/7/2025	Agent	Email		TCAD	BPP Issues	**Attorney** indicated Late Motion 25.25 (c) was dismissed for failure to pay taxes. Indicates $0 would have been due for yrs with minimal operation.	The co has two locations - the operations of the locations were restructured, one carrying the production inventory and the other a planning and design office. The PO appears to be challenging the value, not the full closure of business operations at one location. The denied Late Motion Protest is a determination made based on the facts presented to the ARB.	5/8/2025	Step 5/Tier 1
60	5/7/2025	Property Owner	Email	201044	TCAD	Market Values	PO indicates that property appraisals in prior yrs have increased and had an improvement included not belonging to the property.	The 2024 and 2025 inclusion of property that did not exist has been corrected. PO will have to file a Late Motion 25.25 (c) to correct 2023.	5/8/2025	Step 5/Tier 1
61	5/7/2025	Property Owner	Email		TCAD	Market Values	PO requests worksheets on two properties to review value calculations.	Provided PO with info of how to obtain either a list of sales in the Market Segment or the comp grids prepared as CAD evidence when a property goes under protest.	5/12/2025	Step 5/Tier 1
62	5/7/2025	Property Owner	Email	292586	TCAD	General Inquiries	PO inquires if there are any plans to improve the ROW on her property.	Property is in the COA. PO should contact either COA or Travis Co with inquiry related to ROW maintenance.	5/12/2025	Step 5/Tier 1
63	5/7/2025	Property Owner	Email	942700	TCAD	Market Values	PO inquires about period of sales utilized in valuing property.	Sales from the year prior to the January 1 appraisal date are generally used for valuation.	5/8/2025	Step 5/Tier 1
64	5/6/2025	Property Owner	Email	225813	TCAD	Market Values	PO requests to protest 2023 value due to an error in the completion rate of the property at 100%.	The 2023 appraisal was based on a 44% completion rate. There is no option at this time to protest the 2023 value of the property.	5/21/2025	Step 5/Tier 1

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
65	5/6/2025	Property Owner	Email	295174	TCAD	Exemptions	PO has submitted Trust Docs and inquires if the review will take more than 30 days. PO is checking the property record for approval.	It can take up to 90 days to process an application and checking the property record page is the most efficient review for approval. If further info is required for approval the PO will receive written correspondence.	5/21/2025	Step 5/Tier 1
66	5/5/2025	Property Owner	Email		TCAD	BPP Issues	Business ceased operating in 2021 and has been billed taxes for that yr going forward. Will pay 2021 debt the yr of closure. How to proceed with other yrs?	The PO should file a Late Motion 25.25 (c) Correction Motion for the yrs the business was not in operations.	5/5/2025	Step 5/Tier 1
67	5/5/2025	Property Owner	Email		TCAD	Exemptions	PO inquires if HS Exemption and Tax Deferral should be submitted together.	If PO does not already have a HS Exemption in place on the property in question the HS application may be done online followed up with the submission of the Deferral Form.	5/5/2025	Step 5/Tier 1
68	5/4/2025	Property Owner	Email	455841	TCAD	Market Values	PO attempting to file online protest cannot add property. Cust Svc unable to assist.	Provided PO website instructions on portal use. 6/3 requests a reschedule of FH. Provided Affidavit in case the next scheduled date not suitable.	5/5/2025	Step 5/Tier 1
69	5/3/2025	Property Owner	Email	102608	TCAD	Market Values	PO inquires how to review Market Segment boundaries.	Reviewed with PO use of the map on the website property record page.	5/4/2025	Step 5/Tier 1
70	5/2/2025	Property Owner	Email	842293	TCAD	Market Values	PO complains his sales price has not been fairly reviewed for consideration of the 2025 value of his recently purchased home.	The IH Appraiser has marked the Protest as Review Pending, requesting the PO provide Final Closing docs. Forwarded all docs submitted by PO to the Res Section and suggested PO use the online Get in Today's Queue to revisit the new evidence.	5/2/2025	Step 5/Tier 1
71	5/2/2025	Property Owner	Email	108432	TCAD	Property Taxes	PO asks for assistance in projecting 2025 taxes.	Provided PO with known info and unknowns toward the 2025 property tax calculations. Suggested PO check property record page for Truth in Taxation when the 2025 info becomes available. Provided info based on 2024 tax rates and exemption amounts.	5/9/2025	Step 5/Tier 1
72	5/1/2025	Property Owner	Email		TCAD	Market Values	PO's business is CA. Requests in CA Notary is acceptable when submitting an Affidavit.	The Affidavit is acceptable if notarized according to CA law.	5/2/2025	Step 5/Tier 1

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
73	5/1/2025	Property Owner	Email		TCAD	Market Values	PO rec'd 2024 reduction in value applied to AG valuation in Travis and Hays Co. Hays Co indicates they have not rec'd the change in value.	Reviewed by AG and GIS for accuracy of assigned taxing entities. The change is value should be conveyed by the Travis Tax Office to the Hays Tax Office.	5/23/2025	Step 5/Tier 1
74	4/30/2025	Property Owner	Email		TCAD	General Inquiries	PO simply requests an appointment with no detail.	PO says it is complicated and gives no further detail. PID info requested. GIS reviewed and provided a response to PO.	5/2/2025	Step 5/Tier 1
75	4/29/2025	Property Owner	Email		TCAD	Market Values	PO is working out of area and unable to access PIN.	Provided PO with instructions on how to obtain PIN. Should be unable a paper protest form was provided.	5/1/2025	Step 5/Tier 1
76	4/29/2025	Property Owner	Email	494783	TCAD	Market Values	**Referred by IH Appraiser:** PO would like evidence reviewed in more detail.	PO's evidence mixes different Class Codes and year built, resulting in unequal comparisons. Price per sq ft while a valid appraisal method is not applicable when the properties are not an exact match characteristically. CAD recommended a lower value based on the Equity comps adjusted to the subject property.	5/1/2025	Step 5/Tier 1
77	4/28/2025	Property Owner	Email	442329	TCAD	Exemptions	PO indicates deed has not been updated which prevents him from applying for a Homestead Exemption.	GIS reports the Title Co made an error in the legal description of the property. This needs to be corrected before the property can be transferred. The property is titled to three individuals creating a partial exemption for the one who lives in the home.	5/1/2025	Step 5/Tier 1
78	4/28/2025	Property Owner	Email	363318	TCAD	Market Values	PO inquires the period of sales used for comps.	PO given general info of sales from yr prior to Jan 1st.	4/29/2025	Step 5/Tier 1
79	4/28/2025	Property Owner	Email	357971	TCAD	Market Values	PO rec'd an Arbitration decision to reduce the Market Value. The CAD reduced the improvement value when the land was the subject of the protest.	The CAD has the jurisdiction to determine the value of the components of a property under Sec 25.19(f) of TPTC.	5/2/2025	Step 5/Tier 1
80	4/28/2025	Other	Email	822701	TCAD	BPP Issues	Agent represents client with business closed. Litigation has been filed for collection of 2021 taxes billed. Would like to know how to have reviewed.	Suggested Agent file a 25.25 (c) Late Motion Protest for business closure in 2021.	4/29/2025	Step 5/Tier 1
81	4/28/2025	Property Owner	Email	163036	TCAD	Exemptions	**BOD Referred:** PO inquires about HS Exemption.	PO indicates the app was submitted online. Processing time can take up to 90 days. Inquired if both deeded owners had submitted identification docs.	4/29/2025	Step 5/Tier 1

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
82	5/30/2025	Other	Email	352832	TCAD	General Inquiries	**Commissioner Court Inquiry:** Constituent reported criminal trespassing on a property recently purchased. The CAD system did not have the sale deed recorded for law enforcement to take action. New owner complains about the delay in the CAD's recording of the deed.	The Appraisal District information is updated from the deed filings made through the County Clerk's office. The deed exports from the Travis County Clerk's office are not on a routine schedule. The County Clerk's Office is implementing changes to expedite the CAD's receipt of the deed.	6/3/2025	Step 3
83	5/26/2025	Other	Email		TCAD	Exemptions	Report of two HS Exemptions for same owner.	Reviewed and explained that a contiguous land parcel may be included in the property owner's HS Exemption. Reviewed the tax bills; the total exemption amounts are split between the two properties.	5/27/2025	Step 2
84	5/2/2025	Property Owner	Email	157470	TCAD	Exemptions	PO submit TDL for residency verification for HS. Also, request the name on the account be updated to match the TDL.	The name is styled according the deed and can be changed if a new deed is filed. The HS Exemption has been approved and added to the property.	5/21/2025	Step 2
85	4/30/2025	Property Owner	Email	461659	TCAD	Exemptions	PO has attempted to reinstate her Mother's Exemption with multiple failures. Staff has not followed through with updates. Now requests immediate reinstatement.	Reviewed by Exemptions and approved for reinstatement.	5/5/2025	Step 2
86	4/28/2025	Property Owner	Email	309735	TCAD	Exemptions	Exemptions were removed due to deed change to a PO Trust. PO has reapplied, submitted ID and first plus last page of Trust.	Forwarded to Exemptions for review. Trust pages submitted do not contain sufficient info to approve. Exemptions has sent language requirement for a qualifying trust.	4/29/2025	Step 2
87	4/28/2025	Property Owner	Email		TCAD	Exemptions	PO submits D-1-D application.	Forwarded to AG Section who acknowledged receipt.	4/29/2025	Step 2
88	4/28/2025	Property Owner	Email		TCAD	BPP Issues	Would like a detail of the value for 2025 due to disagreement.	Referred to BPP for handling.	4/29/2025	Step 2
89	5/30/2025	Property Owner	Email	148999	TCAD	General Inquiries	PO inquires how to change the ownership of the property.	The property is currently deeded to a Living Trust. Suggested PO consult with the attorney who created the Trust.	6/1/2025	Step 1

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
90	5/28/2025	Property Owner	Email		TCAD	Formal Hearings	PO requests reschedule of two scheduled FH.	Forwarded request to Rescheduling and provided PO with Affidavit in case the next scheduled date was while traveling.	5/29/2025	Step 1
91	5/28/2025	Property Owner	Email	930832	TCAD	Market Values	PO inquires whether his protest has been filed.	Advised PO no protest was recorded to have been filed for 2025.	5/29/2025	Step 1
92	5/28/2025	Property Owner	Email	734554	TCAD	General Inquiries	PO could not log into account.	Requested more specific detail related to problem of accessing the portal account. No 2025 protest has been filed. Provided link to property record page.	5/29/2025	Step 1
93	5/27/2025	Property Owner	Email	158801	TCAD	Informal Meetings	PO had OM and while considering it was cancelled.	Any OM is available up until the time of the FH. PO may email Residential to claim acceptance.	5/27/2025	Step 1
94	5/22/2025	Property Owner	Email	726595	ARB	Formal Hearings	Reschedule request.	Forwarded to appropriate section.	5/23/2025	Step 1
95	5/21/2025	Property Owner	Email		TCAD	Property Taxes	PO requests replacement tax refund check.	Referred PO to Tax Office.	5/22/2025	Step 1
96	5/21/2025	Other	Email		TCAD	Exemptions	Family member inquires if there is anything that can be done until an aged relative is able to obtain a DPS issued i.d.	The law is very specific regarding the type of identification that may be accepted as proof of residency for a HS application.	5/22/2025	Step 1
97	5/21/2025	Other	Email	359115	ARB	Formal Hearings	Law Firm representing PO requests reschedule of FH.	CC sent to Reschedule email box.	5/21/2025	Step 1
98	5/20/2025	Property Owner	Email		TCAD	Exemptions	PO purchased contiguous property to homestead in 2024. Would like to know how to apply for HS Exemption on new lot.	Provide PO direction to online application.	5/21/2025	Step 1
99	5/19/2025	Agent	Email		ARB	Formal Hearings	Agent inquires why two properties have been scheduled same day/time.	Agent docket.	5/22/2025	Step 1
100	5/16/2025	Property Owner	Email	274251	TCAD	Market Values	PO submits protest.	Forwarded to ARB for review/response.	5/16/2025	Step 1
101	5/16/2025	Property Owner	Email	860711	TCAD	Exemptions	PO as new homeowner just purchased a property and inquires if a HS Application should be filed now or in Jan.	The property purchased has no 2025 HS Exemption. The buyer will benefit with a partial exemption in 2025 if applying now.	5/16/2025	Step 1
102	5/16/2025	Property Owner	Email		TCAD	Property Taxes	PO requests property tax receipts back to 2018.	Referred PO to Tax Office.	5/16/2025	Step 1
103	5/15/2025	Property Owner	Email	588237	TCAD	Market Values	PO files protest via email.	Forwarded to ARB for filing.	5/16/2025	Step 1
104	5/15/2025	Property Owner	Email	133563	TCAD	Market Values	PO was unable to verify whether a protest was filed through a portal.	Found filing on one of two properties, requested confirmation if further assistance was needed.	5/16/2025	Step 1

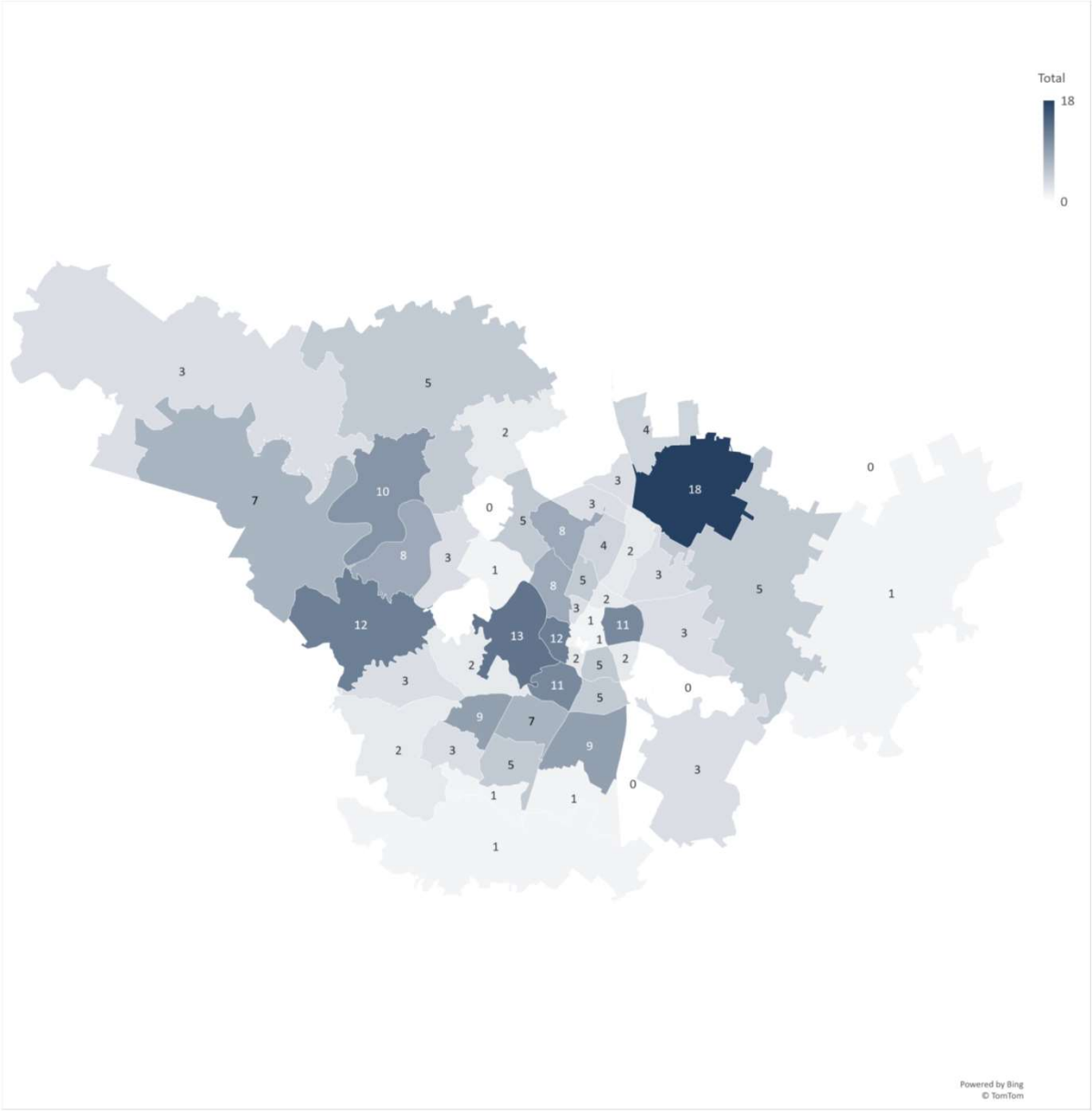
Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
105	5/15/2025	Agent	Email		TCAD	General Inquiries	Agent would like classification of commercial building.	Requested property identification info for research and response on 5/16. No further communication as of 6/1.	5/16/2025	Step 1
106	5/15/2025	Property Owner	Email	376380	TCAD	Market Values	PO request owner ID in order to file protest.	Sent PO property record page with owner i.d. info.	5/15/2025	Step 1
107	5/15/2025	Property Owner	Email	163320	TCAD	Market Values	PO cannot complete protest in portal account.	Provided PO with filing form.	5/15/2025	Step 1
108	5/14/2025	Property Owner	Email	316900	TCAD	Exemptions	PO purchased property in 2023 and failed to file for HS Exemption.	Application did not include the purchase year of 2023 nor the required proof of residency id's. Requested PO update the doc and submit to Exemptions directly.	5/16/2025	Step 1
109	5/8/2025	Property Owner	Email		TCAD	Informal Meetings	PO would like direction on how to accept the Offer Made.	Provided PO website instructions necessary to review/accept the Offer in the portal account.	5/8/2025	Step 1
110	5/5/2025	Property Owner	Email	761014	TCAD	Informal Meetings	PO inquires how to receive evidence for upcoming hearing.	Evidence pckt has been posted to portal. Provided copies.	5/5/2025	Step 1
111	5/5/2025	Property Owner	Email	291337	TCAD	Market Values	PO would like confirmation that a 2024 protest cannot be filed past the deadline.	Confirmed the deadline to file a protest of value has passed. A 2025 Protest was filed to protest the lack of sales in 2024. Explained the valuation cycle and provided an AOA form for the property owner to authorize his relative to represent at the scheduled FH.	5/21/2025	Step 1
112	5/5/2025	Property Owner	Email		TCAD	Informal Meetings	PO did not receive call for IH.	Explained check-in process via the portal and suggested PO get in Today's Queue for a Informal Meeting.	5/5/2025	Step 1
113	5/2/2025	Property Owner	Email	144001	TCAD	Market Values	PO unable to file protest; does not have PIN.	Requested PO to indicate if the PIN being used was the 2025 PIN. Provided instructions to receive the PIN.	5/2/2025	Step 1
114	5/1/2025	Property Owner	Email	283512	TCAD	Market Values	PO has not rec'd NOV.	NOV has not been sent. PO will have 30 days from the date of the NOV to protest.	5/2/2025	Step 1
115	4/30/2025	Other	Email		TCAD	General Inquiries	Co employee requests assistance in reporting 2024 sales and taxes.	This info should be reported to the Comptroller's Office, provided web link. Reminded employee renditions are due now.	5/1/2025	Step 1
116	4/29/2025	Property Owner	Email		TCAD	Market Values	PO wants help creating protest in portal account.	Provided link and directions from the website.	5/1/2025	Step 1
117	4/29/2025	Other	Email		TCAD	Exemptions	Incarcerated son-in-law has been unable to apply for the Exemption. Need assistance.	Provided Exemption application and list of required documents.	5/1/2025	Step 1
118	4/29/2025	Property Owner	Email	311057	TCAD	Market Values	PO cannot file protest because agent is assigned the account	Provided Revocation of Agent form, method to obtain the property PIN and paper Protest Form.	5/1/2025	Step 1

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
119	4/28/2025	Property Owner	Email		TCAD	Exemptions	PO inquires if when a home is purchased is a HS Exemption automatically applied.	Provided PO with link to online application.	5/1/2025	Step 1

2025 Taxpayer Liaison Activity by Zip Code



Activity by Area ISD	
Austin ISD: 78652, 78701, 78702, 78703, 78704, 78705, 78722, 78723, 78731, 78735, 78736, 78737, 78739, 78741, 78745, 78748, 78749, 78751, 78753, 78756, 78757, 78758, 78759	130
Del Valle ISD: 78610, 78617, 78725, 78742	4
Eanes: 78733, 78746	17
Elgin ISD: 78653	5
Lake Travis ISD: 78734, 78738, 78669	27
Leander/Lago Vista ISD: 78613, 78730, 78732, 78641, 78645	18
Manor ISD: 78621, 78744, 78754	14
Pflugerville ISD: 78660	18
Round Rock: 78727, 78728, 78750	11

5B

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5B: Discussion and Possible Action on Appraisal Review Board Chairman Report

Presenter Barry McBee, ARB Chairman

Background Information

ARB Chairman Barry McBee will brief the Board of Directors on activities of the ARB including:

- Conduct of Protest Hearings
- Proposal for Increase in TARB Size
- Revisions to TARB Documents and Letters
- Education and Training
- Legislation from the 89th Regular Session
-

Staff Recommendation & Motion Language

There are no staff recommendations for this item.

No board action is needed for this item.

TRAVIS APPRAISAL REVIEW BOARD

TO: Travis Central Appraisal District
Board of Directors

FROM: Barry McBee
ARB Chairman

DATE: June 5, 2025

RE: Item No. 5B- ARB Chairman's Report

Given the start of the protest season on June 2, this report and those to follow in July and August will be somewhat abbreviated.

Conduct of Protest Hearings

The first four days of the protest season (as of the writing of this report) have gone well. The Travis Appraisal Review Board (TARB) is working closely with Travis Central Appraisal District (TCAD) leadership and staff to manage the daily workload and utilization of TARB members, in light of what appear to be more agents availing themselves of the informal protest resolution process.

The willingness to date of agents with very heavy protest volumes to agree to appear before more single member panels than in past years has helped with management of the overall protest workload.

Implementation of the Agreement to Focus Hearing with individual property owners and some agents has helped to streamline the opening of hearings. More time will be required to assess the overall effectiveness of this new tool.

As hearings continue into June, the daily workload is anticipated to increase due to the scheduling of more individual property owners each day and with agents bringing their unresolved protests before TARB panels. The capability of the TARB to manage this increase in hearings will be aided if the TCAD Board of Directors adopts the resolution (proposed Resolution 20250612-5D) to be discussed at the June 12 meeting.

TARB office staff have been focused on rescheduling hearings for agents that demonstrate conflicts due to earlier scheduled hearings in other counties and for individual owners who are entitled to one automatic postponement, both of which are provided for in the Property Tax Code. The TARB has adopted a policy to provide guidance on what constitutes good cause for other postponements and rescheduling and for re-setting a hearing when an agent or owner misses their scheduled hearing.

Proposal for Increase in TARB Size

Proposed Resolution 20250612-5D would increase the number of budgeted TARB members to 100, up from the current limitation of 74 per day. This limit was imposed a few years ago due to concerns over the level of TARB per diem expenditures, but the experience of the past several years and the need to more fully and effectively utilize the full complement of TARB members on a daily basis warrants reconsideration of this limit. The resolution would direct the TARB chair to schedule as deemed necessary to meet certification

requirements and to resolve all protests and motions for corrections to the tax roll within the funds budgeted to the TARB for 2025, without reference to a daily limit on members hearing protests.

Revisions to TARB Documents and Letters

Some minor additional work is needed to complete the revisions to the final orders that go out from the TARB after hearings conclude; with this, all of the documents issued by or for the TARB will have been reviewed and revised.

Education and Training

The bulk of training for the TARB was completed on May 22.

Given the greater emphasis of TCAD on valuing business personal property (BPP), the TARB hopes to schedule some new focused training on BPP in late June, in advance of a round of BPP hearings on June 26 and beginning to hear more BPP protests in July.

We conduct briefing sessions each morning to review “learning moments” from the previous days’ hearings and to cover administrative and operational matters.

An informal survey of TARB members about the effectiveness of the training done this year and how the training curriculum and process can be improved is being developed.

Legislation from 89th Regular Session

Of greatest potential impact to TARB membership is SB 974 by Austin Senator Sarah Eckhardt, which would allow teachers to serve on appraisal review boards, nullifying the current ineligibility of any employee of a taxing unit. At the time of this report, the bill is pending before Governor Abbott, who has until June 22 to make decisions on bills that have passed. If signed into law, the legislation could affect recruitment for new members to the TARB in 2026 and how the TARB membership is trained and utilized.

5C

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5C: Discussion and possible action on removal of appraisal review board members that have resigned.

Presenter Betty Thompson, Taxpayer Liaison Officer

Background Information

Tax Code Section 6.41(f) states that a member of the ARB may be removed by a majority vote of the Board. Grounds for removal are:

- A violation of Tax Codes Sections 6.412, 6.413, 41.66(f), or 41.69;
- Good cause relating to the attendance of members at called meetings of the ARB as established by written policy adopted by a majority of the Board; or
- Evidence of repeated bias or misconduct.

The following ARB members have submitted a resignation notice and need to be formally removed from the ARB:

- Ryan Doonan
- Adrienne Isom
- Charles Kreutz

Staff Recommendation & Motion Language

Staff recommends that ARB members who have submitted a resignation notice be removed from the ARB.

I move to remove Ryan Doonan, Adrienne Isom, and Charles Kreutz, who have formally resigned, from the Appraisal Review Board.

On Fri, May 16, 2025 at 10:46 AM Ryan Doonan <[redacted]> wrote:

Hello, Barry,

ACC offered for me to teach just one course without a lab this summer with full benefits if I would also work 15 hours per week as a tutor in their learning center, so that is too good to pass up. I'm very sorry this is happening so close to the TARB season and I hope it doesn't cause any staffing problems for you. I really liked getting to know you last season and was looking forward to you being Chair.

So, do I need to submit an official resignation? I do hope to work with TARB again someday, hopefully this time in retirement.

Best,

Ryan

On Wed, May 21, 2025 at 11:10 PM Adrienne Isom <[redacted]> wrote:

From: Adrienne Isom

To: TARB Director

Date 5/21/2025

Hello,

I am sorry to say that I cannot continue to prepare to attend the protest sessions as a TARB member. Unfortunately circumstances beyond my control will not let me continue for the days and months ahead. Notify me of what I should turn in to the district and I will do so promptly.

Thank you for the opportunity. It is with regrets that I will not be able to follow through.

Sincerely,

Adrienne Isom

Gmail

TARB Members <tarbmembers@gmail.com>

(no subject)

1 message

[redacted] Tue, May 27, 2025 at 10:16 AM

To: tarbmembers@gmail.com

This message is presented to inform you that I resign my membership in the Travis Appraisal Review Board. Let me know if you need anything further.

I ATTEST THAT THIS IS THE TELEPHONIC MEMBER JR CHARLES KRENTZ.

I SPOKE TO MR. KRENTZ ON 5/26/25 TO CONFIRM HIS INTENTION TO RESIGN.

BARRY R. NIBEL
CHAIR
TARB

5D

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5D: Discussion and possible action on modification of the number of appraisal review board members for 2025

Presenter Barry McBee, TARB Chairman

Background Information

Tax Code Section 6.41(b-2) states, "An appraisal district board of directors for a district established in a county with a population of 1.2 million or more by resolution of a majority of the board's members shall increase the size of the district's appraisal review board to the number of members the board of directors considers appropriate to manage the duties of the appraisal review board, including the duties of each special panel established under Section 6.425."

The Board of Directors passed resolutions 20241031-5C in October 2024 establishing the appropriate size of the ARB to be a total of 74 budgeted members, with a total membership not to exceed 125 members. Due to the record high volume of protests, the Board of Directors may modify the original size designated by resolution.

Staff Recommendation & Motion Language

Staff and ARB Chairman recommend increasing the numbers of budgeted members to 100, with total membership not to exceed 125 members. We also recommend giving the ARB Chair the flexibility to schedule as deemed necessary to meet certification requirements and resolve all protests and correction hearings during 2025 within the total amount of funds budgeted for TARB per diems in the 2025 adopted budget.

I move to pass Resolution 20250612-5D Resolution of the Board of Directors of the Travis Central Appraisal District modifying the appropriate number of Appraisal Review Board members for 2025.

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER

BOARD MEMBERS
JETT HANNA
JOHN HAVENSTRITE
CELIA ISRAEL
DICK LAVINE
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

LEANA MANN
CHIEF APPRAISER

RESOLUTION 20250612-5D

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT MODIFYING THE APPROPRIATE NUMBER OF APPRAISAL REVIEW BOARD MEMBERS FOR 2025.

WHEREAS, the Texas Property Tax Code, Section 6.41 establishes an appraisal review board for each appraisal district; and

WHEREAS, except as provided by Subsection (b-1) or (b-2), an appraisal review board consists of three members; and

WHEREAS, the Texas Property Tax Code, Section 6.41(b-2) states, "An appraisal district board of directors for a district established in a county with a population of 1.2 million or more by resolution of a majority of the board's members shall increase the size of the district's appraisal review board to the number of members the board of directors considers appropriate to manage the duties of the appraisal review board, including the duties of each special panel established under Section 6.425."; and

WHEREAS, to handle the volume of formal hearings, the Travis Central Appraisal District has required an appraisal review board of more than three members; and

WHEREAS, the Chief Appraiser expects the protest volume to be similar or higher than the previous year;

NOW, THEREFORE BE IT RESOLVED that the Travis Central Appraisal District Board of Directors has determined that the appropriate size of the Travis Appraisal Review Board is a total of 100 budgeted members with a total membership not to exceed 125 members. The Board of Directors directs the Travis Appraisal Review Board Chair to schedule as deemed necessary to meet certification requirements and resolve all protests and corrections hearings during 2025 within the total amount of funds budgeted for TARB per diems in the 2025 adopted budget.

Passed and approved by the Board of Directors of the Travis Central Appraisal District on the 13th day of June 2025.

TRAVIS CENTRAL APPRAISAL DISTRICT: ATTEST:

_____ _____

James Valadez, Chairman
Board of Directors

Nicole Conley, Secretary
Board of Directors

DRAFT

5E

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5E: Discussion and possible action on 2024 Annual Comprehensive Financial Report and financial audit results

Presenter Leana Mann, Chief Appraiser

Joey Ellmore, CPA, Audit Manager for Eide Bailly LLP

Background Information

The Texas Property Tax Code, Section 6.063 requires the Board of Directors to have an audit of its affairs completed annually by an independent certified public accountant or firm of independent certified public accountants.

The Board of Directors selected Eide Bailly LLP as the financial auditor for the District in 2020 for a three-year period (fiscal years 2020, 2021 and 2022). The Board then approved an extension of the contract for an additional three-year period (fiscal years 2023, 2024 and 2025).

Eide Bailly has completed the fiscal year 2024 financial audit and has issued an unmodified (clean) opinion. They had no corrected or uncorrected audit adjustments and no reported findings for internal control deficiencies. In your packet, you have a copy of the Final Governance Letter and 2024 Final Audit Opinion. The 2024 Annual Comprehensive Financial Report has also been provided as a separate document.

Joey Ellmore, Audit Manager for Eide Bailly, will present the audit findings.

Staff Recommendation & Motion Language

Staff recommends that the board approve the 2024 financial audit results.

I move to approve the fiscal year 2024 financial audit results and 2024 Annual Comprehensive Financial Report.

**Once approved, District staff will send a copy of the Annual Comprehensive Financial Report (ACFR) to each taxing entity in Travis County as required by Texas Property Tax Code, Section 6.063.*

EideBailly

CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Board of Directors
Travis Central Appraisal District
Austin, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of the Travis Central Appraisal District (the District) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of December 31, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual General Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual 850 EAL Holding Corp. (Major Special Revenue Fund), Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Employer Contributions, Schedule of Changes in Total OPEB Liability and Related Ratio and Notes to the Required Supplementary Information on pages 7 through 28 and 72 through 80 be presented to supplement the basic financial statements. Such information is the responsibility of management and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Abilene, Texas
June 4, 2025

5F

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5F: Discussion and Possible Action on fiscal year 2026 Proposed Budget

Presenter Leana Mann, Chief Appraiser

Kat Harvey, Director of Administration

Background Information

The District will present the proposed budget to the Board of Directors based on feedback and instructions provided by the Board at the Budget Work Session.

- 2026 Proposed Budget (Separate Document)
- 2026 Proposed Budget- Alternate 1 (5.95% Increase)
- 2026 Proposed Budget- Alternate 2 (Increased Litigation Budget)

Staff Recommendation & Motion Language

Staff recommends that the board approve 2026 proposed budget as presented.

I move to approve the fiscal year 2026 proposed budget. I also move to set the public budget hearing that is required by Chapter 6 of the Texas Property Tax Code on August 14, 2025.

**Once approved, District staff will send a copy of the 2026 Proposed Budget to each taxing entity in Travis County as required by Texas Property Tax Code, Section 6.06.*

5G

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5G: Chief Appraiser's Report

Presenter Leana Mann, Chief Appraiser

Background Information

The Chief Appraiser will provide an update on the current operations of the CAD, including:

- 2025 Protest Season Update
- Community Outreach
- Taxpayer Experience Snapshot
- Legislative Update

Staff Recommendation & Motion Language

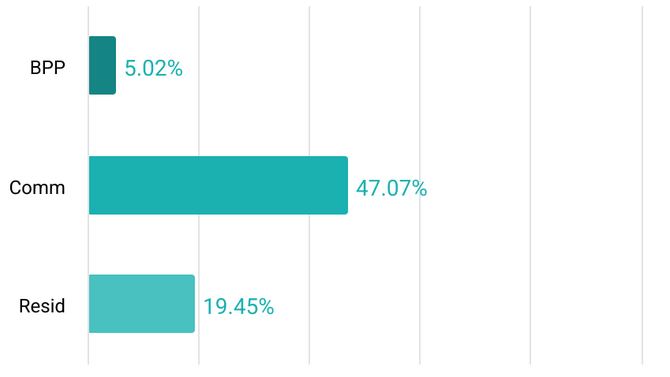
There are no staff recommendations for this item.

No board action is needed for this item.

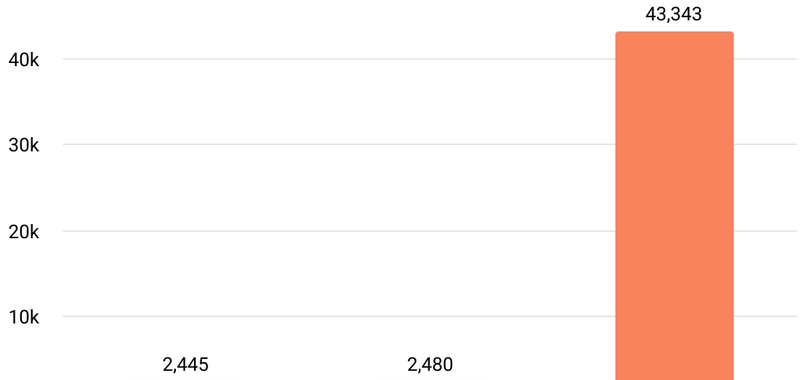
Certification Status Report

Protest Filed	Protest Complete	Percent Complete	Work Days Until Certification	Projected Percent Complete at Certification
204,869	32,701	59.75%	26	93.82%

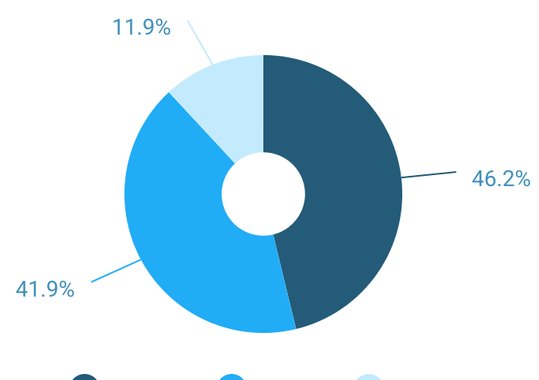
Percent Complete



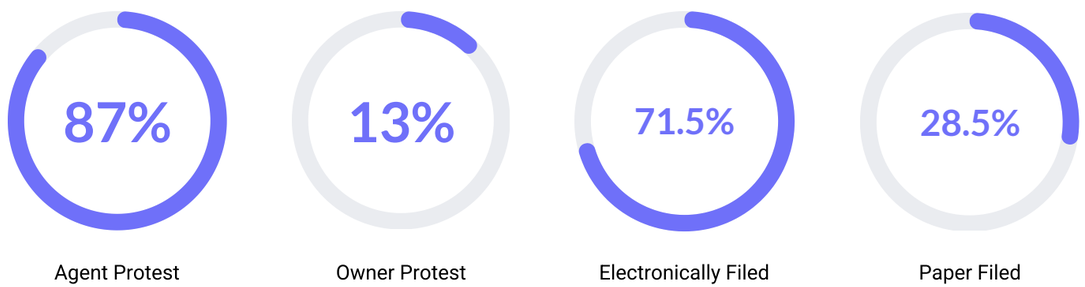
Pending Scheduling



Resolution



Filing Statistics



Top 5 Agents

Top 5 by Protest Count:

Agent	Count	% of Total
Ownwell, Inc.	46,370	22.7%
Texas Protax	36,383	17.8%
Five Stone Property Tax	32,001	15.7%
O Connor & Associates	7,957	3.9%
Home Tax Shield	5,368	2.6%

Top 5 by Protest Value:

Agent	% of Total
Ryan LLC- Morrison & Head	14.6%
Texas Protax	14.4%
Ownwell Inc.	10.5%
Five Stone Property Tax	9.5%
Ryan LLC- Austin	7.5%

As of June 11, 2025

TRAVIS CENTRAL APPRAISAL DISTRICT

COMMUNITY OUTREACH

COMMUNITY OUTREACH CALENDAR

JANUARY 2025

7 **Webinar: Your Property Tax Bill**
Travis Central Appraisal District

8 **Monthly Benefits Clinic**
Austin VA/City of Austin

FEBRUARY 2025

1 **Exemption Clinic**
Del Valle Library

8 **Homestead Exemptions**
Del Valle Community Coalition

12 **Monthly Benefits Clinic**
Austin VA/City of Austin

27 **Webinar: BPP Explained**
Travis Central Appraisal District

MARCH 2025

1 **Property Tax 101 Town Hall**
Circle C HOA

4 **TCAD 101 for Property Owners**
Rotary Club of Austin

12 **Monthly Benefits Clinic**
Austin VA/City of Austin

19 **Webinar: Homestead Exemptions**
Travis Central Appraisal District

29 **Exemption Clinic**
Pflugerville Public Library

APRIL 2025

Notices of Appraised Value Sent Out

9 **Monthly Benefits Clinic**
Austin VA/City of Austin

12 **Community Impact Day**
Austin Black Real Estate Professionals

14 **Community Resource Fair**
Austin Police Department

16 **How to Protest Your Appraisal**
Austin Board of Realtors

19 **Notices & The Protest Process**
Anderson Community Development Corp.

22 **Webinar: Notices & The Protest Process**
Travis Central Appraisal District

23 **How to Protest Your Appraisal**
Austin Board of Realtors

23 **Agriculture & Wildlife Valuations**
Travis County

24 **Notices & The Protest Process**
Realty Austin/Mueller Residential

26 **How to Protest Your Appraisal**
Austin Board of Realtors

30 **How to Protest Your Appraisal**
Austin Board of Realtors

COMPILED AS OF JUNE 5, 2025

TRAVIS CENTRAL APPRAISAL DISTRICT

COMMUNITY OUTREACH

COMMUNITY OUTREACH CALENDAR

MAY 2025

Protest Deadline

12 **Webinar: Notices & Protests**
City of Jonestown

14 **Monthly Benefits Clinic**
Austin VA/City of Austin

21 **Better Together Resource Fair**
Department of Veterans Affairs

JUNE 2025

Protest Season

6 **TCAD 101 for Real Estate Professionals**
Stanberry Realtors

11 **Monthly Benefits Clinic**
Austin VA/City of Austin

21 **Homeowner Resource Fair**
Frost Bank

JULY 2025

Protest Season

9 **Monthly Benefits Clinic**
Austin VA/City of Austin

AUGUST 2025

Truth in Taxation

2 **Last Minute Exemption Clinic**
Pflugerville Public Library

12 **Webinar: Navigating TravisTaxes.com**
Travis Central Appraisal District

13 **Monthly Benefits Clinic**
Austin VA/City of Austin

23 **Del Valle Day**
Del Valle Community Coalition

SEPTEMBER 2025

Truth in Taxation

6 **Tax Rates & Property Tax Bills**
Anderson Community Development Corp.

10 **Monthly Benefits Clinic**
Austin VA/City of Austin

OCTOBER 2025

Truth in Taxation

8 **Monthly Benefits Clinic**
Austin VA/City of Austin

NOVEMBER 2025

Election Day and Property Tax Bills Available

12 **Monthly Benefits Clinic**
Austin VA/City of Austin

DECEMBER 2025

Property Tax Bills Available

10 **Monthly Benefits Clinic**
Austin VA/City of Austin

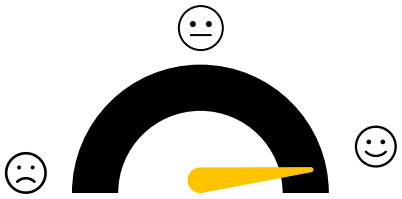
COMPILED AS OF JUNE 5, 2025

TRAVIS CENTRAL APPRAISAL DISTRICT

TAXPAYER EXPERIENCE SNAPSHOT

CUSTOMER SERVICE

Average In-Person Wait Time	5:32 minutes
Average Phone Wait Time	17:00 minutes
Average Exemption Processing Time	60 days
Yes, my inquiry was resolved.	94.2%
I am satisfied with the time it took to resolve my issue.	86.7%
My TCAD representative was knowledgeable about my issue.	88.6%
My TCAD representative was professional and courteous.	94.3%



4.61/5

TAXPAYER SATISFACTION RATING

PROTESTS

It was easy to schedule my informal meeting.	94.3%
My appraiser was professional and courteous.	94.9%
My appraiser answered my questions about my property and its value.	89.4%
It was easy to accept my settlement offer.	89.3%



4.42/5

TAXPAYER SATISFACTION RATING

> "I had a great experience. My agent was helpful, well-versed, and took the time to address all my questions."

> "Appraiser was professional and patient. She clearly answered my questions and accepted my feedback. Pleasure to work with."

DATA COMPILED FROM JANUARY 1 - JUNE 5, 2025

2025 Legislative Tracking

Track	Bills Filed	Final Implementation
Priority_Hot Watch	***26***	
% Caps	48	
Ag/Special Valuation	11	1
Annexation	2	
Appraisal	21	4
ARB	9	1
BOD	7	2
Bonds	13	
CAD Administration	24	2
Certification	2	
Circuit Breaker	2	
Collections	30	
DEI	6	
Disannexation	1	
DOGE	2	
DVHS	7	
Economic Development	6	
Elected CA	1	
Elimination of Tax	9	
Exemptions	144	15
Finance	13	1
HFC/PFC	7	
HR	49	2
ISD Funding	27	
License- TDLR/TALCB	6	
Litigation	18	
Lobby	15	1
Miscellaneous	73	
Omnibus	3	1
Open Government	53	4
Pensions	3	
PVS	20	
Sales Disclosure	3	
Tax Ceilings/Freeze	11	1
Tax Rates	35	
Tax Relief	1	
Technology	4	
Technology: AI	4	1
Total	***716***	***36***

Total Bills Filed:	**10,286**
Tracked Bills:	**716**
Bills Impacting CADs:	**36**

As of June 3, 2025

BILL TRACKING REPORT

06-04-2025 - 15:44:08

A - *Action in the date range* R - *Link to Related Information* ( ) - Priority

TCAD Implementation

A HB 9 (1)	Meyer, Morgan(R) Bettencourt, Paul(R)	Relating to an exemption from ad valorem taxation of a portion of the appraised value of tangible personal property a person owns that is held or used for the production of income.

Companions: HJR 1 Meyer, Morgan (Enabling)
11- 4-25 G Election date

General Remarks: The exemption for small amounts of bpp will rise from $2,500 to $125,000 per location per taxing entity. A lessor of bpp will be entitled to one $125,000 exemption for all of its leased bpp in a taxing unit. A business that owns bpp at locations that it does not own or lease will be entitled to one $125,000 exemption for all such bpp in a taxing unit. If two or more related businesses involved in a "unified business enterprise" own bpp at the same address, their bpp will be combined for purposes of the exemption. An appraisal district may investigate a business to determine whether the business is related to other businesses. A property owner will not have to render bpp if the owner believes that the property is not taxable in any taxing unit. The owner will have to file a statement or report certifying the owner's belief that its bpp is exempt. An appraisal district can require a rendition from such a property owner. If two or more related businesses involved in a "unified business enterprise" own bpp at the same address, their renditions will have to reflect that fact. Each business's rendition will identify the bpp of its related businesses. The comptroller will create applicable forms. Effective 1/1/2026 CONSTITUTIONAL AMENDMENT HJR 1

Track Name(s): Passed Both Chambers, TCAD Implementation, Priority_Hot Watch, Exemptions

Bill History: 05-22-25 G Sent to the Governor

A HB 148	Turner, Chris(D) Bettencourt, Paul(R)	Relating to the qualification of candidates for, and the training and education of members of, the board of directors of an appraisal district.

Companions: HB 2787 Turner, Chris (Identical)
3-19-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

General Remarks: Requires each board member of an appraisal district in a county with a population of 75,000 or more to annually complete a training program. Requires course to cover several subjects, including the respective roles of the chief appraiser, the board of directors, the appraisal review board, and the taxpayer liaison officer; the role of the comptroller; finance and budget requirements of appraisal districts; and the ethics standards in the Uniform Standards of Professional Appraisal Practice. Requires that the training be provided by an accredited institution of higher learning and that the institution provide a certificate of completion to board members who complete the

training. Provides that failure to timely complete training qualifies as "incompetency" for purposes of removal from office. Provides that an individual may not serve as an appointed board member unless the individual signs an acknowledgement of a board member's duties. Provides the form of the acknowledgement, including a laundry list of 24 duties and a statement that the board of directors "does not appraise property or review the value of individual properties" and does not determine tax rates or tax burdens. Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, BOD

Bill History: 05-26-25 G Sent to the Governor

HB 223 — Capriglione, Giovanni(R); Middleton, Mayes(R) — Relating to exemptions to competitive requirements for purchases of certain services by a municipality.

General Remarks: Specifies " lobbying, government relations, or similar services intended to directly or indirectly influence state or federal lawmakers on behalf of a municipality" are no longer exempt from competitive procurement requirements. Effective 9/1/2025

Track Name(s): Passed Both Chambers, TCAD Implementation, Lobby

Bill History: 06-02-25 G Sent to the Governor

HB 762 — Leach, Jeff(R); Bettencourt, Paul(R) — Relating to severance pay for political subdivision employees and independent contractors.

General Remarks: Requires a political subdivision that enters into a contract or employment agreement, or renewal or renegotiation of an existing contract or employment agreement, that contains a provision for severance pay with an employee or independent contractor to include a requirement that severance pay that is paid from tax revenue is prohibited from exceeding the amount of compensation, at the rate at the termination of employment or the contract, the employee or independent contractor would have been paid for 20 weeks, excluding paid time off or accrued vacation leave and a prohibition of the provision of severance pay when the employee or independent contractor is terminated for misconduct. Requires a political subdivision to post each severance agreement in a prominent place on the political subdivision's Internet website. Provides that this subsection applies to an action brought against a political subdivision by an employee or independent contractor of the political subdivision arising from the termination of the person's employment or contract. Prohibits a court from issuing a writ of execution or mandamus in connection with a judgment in the action if the judgment does not comply with this section. Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, HR

Bill History: 05-31-25 G Sent to the Governor

HB 851 — Schofield, Mike(R); Bettencourt, Paul(R) — Relating to the determination and reporting of the number of residence homesteads of certain property owners for which the owner is receiving certain ad valorem tax benefits.

General Remarks: Requires chief appraiser to determine the number of residence homesteads in each school district are subject to the tax ceiling under Section 11.26 and report the number to the comptroller by September 1 of the tax year. By November 1, the comptroller is required to report the number of homesteads in the state

subject to the ceiling to the lieutenant governor, speaker of the house, and each member of the legislature. Similar reports are required for the number of homesteads for which owners have received a deferral under Section 33.06 and 33.065. Effective 1/1/26

Track Name(s): Passed Both Chambers, TCAD Implementation, Collections

Bill History: 05-31-25 G Sent to the Governor

HB 1244 Guillen, Ryan(R) Bettencourt, Paul(R)

Relating to the eligibility of land to continue to be appraised for ad valorem tax purposes as qualified open-space land following a transfer to a person who uses the land in materially the same way.

General Remarks: If 1-d-1 land were transferred from one owner to another, the new owner would not need to file a new application if the land continued to be used in "materially the same way" and the agricultural use was overseen or conducted by the same individual(s) who oversaw or conducted that use in the preceding year. If the use continued but it was under the control of a different person, the new owner would need to file a new application, but the filing deadline would be the later of: 1) the delinquency date for the year for which the application was filed; or 2) the first anniversary of the change in ownership. Effective 1/1/26

Track Name(s): Passed Both Chambers, TCAD Implementation, Ag/Special Valuation

Bill History: 01-01-26 G Earliest effective date

HB 1399 Harris, Cody(R) Nichols, Robert(R)

Relating to an exemption from ad valorem taxation of tangible personal property consisting of animal feed held by the owner of the property for sale at retail.

Companions:

HJR 99	Harris, Cody	(Enabling)
	11- 4-25 G Election date	
SB 994	Nichols, Robert	(Identical)
	4-14-25 S Committee action pending Senate Local Government	

General Remarks: Allows an exemption for animal feed that is exempt from sales and use tax if the property is held by the owner for sale at retail. Effective 1/1/26 CONSTITUTIONAL AMENDMENT HJR99

Track Name(s): Passed Both Chambers, TCAD Implementation, Exemptions

Bill History: 01-01-26 G Earliest effective date

HB 1522 Gerdes, Stan(R) Kolkhorst, Lois(R)

Relating to notice of a meeting held under the open meetings law.

General Remarks: Amends subsection (a) to specify that a meeting notice must be posted for at least three business days prior to the scheduled date of a meeting except as provided by Sections 551.044, 551.045, and 551.046. Adds subsection (c) to require that the notice of a meeting at which a governmental body will discuss or adopt a budget must include a physical copy of the budget (unless clearly accessible on the governmental body's website). The notice must also include a taxpayer impact statement that compares the property tax bill of the current median-valued

homestead property to the upcoming fiscal year if the proposed budget is adopted and funded by a no-new-revenue tax rate. This subsection would not apply to a governing board of a general academic teaching institution or a university system. Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, Open Government

Bill History: 05-31-25 G Sent to the Governor

HB 1533 — Button, Angie Chen(R); Bettencourt, Paul(R) — Relating to the system for appraising property for ad valorem tax purposes.

General Remarks: Requires a notice of appraised value for a supplemental role including property that was not on the roll in a prior year to be sent by certified mail. Removes the requirement that an electronic designation of agent includes the IP address of the person who completes the form. Adds a requirement that appraisal review board training include training from a taxpayer representative, defined as a licensed attorney with knowledge of the property tax law, who has not represented appraisal district or taxing units. Requires all appraisal districts in a county with a population of 120,000 or more to maintain an internet website. Requires the chief appraiser to post the appraisal records on the website and update them at least once each week to show changes in appraised values. Requires an appraisal review board to conduct a protest hearing by telephone conference call or by videoconference if the property owner notifies the board not later than the fifth day before the hearing (versus the 10th day in the current version). Provides that an appraisal review board order dismissing a protest on jurisdictional grounds state the grounds for that determination. Increases the notice period an appraisal review board is required to give to a party subpoenaed to appear from 5 days to 15 days before the date of the good cause hearing. Grants the right to file an appeal by arbitration under Chapter 41A to a person leasing property who is contractually obligated to reimburse the property owner for ad valorem taxes. Prohibits a court from ordering discovery in a Chapter 42 appeal unless requested by a party or from accelerating the dates for designation of experts unless authorized by the Texas Rules of Civil procedure or agreed to by the parties. Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, Omnibus

Bill History: 05-26-25 G Sent to the Governor

HB 2508 — Turner, Chris(D); Hughes, Bryan(R) — Relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a veteran who died as a result of a qualifying condition or disease.

Companions: HJR 133 Turner, Chris (Enabling)
11- 4-25 G Election date

General Remarks: This proposed constitutional amendment and related bill would create a 100% exemption for the homestead of the surviving spouse of a veteran who died of any of several medical conditions identified in the federal PACT Act of 2022. The federal law identifies medical conditions associated with exposure to Agent Orange or other specific toxins. A surviving spouse could transfer the exemption from one homestead to another. Effective 1/1/26 CONSTITUTIONAL AMENDMENT HJR 133

Track Name(s): Passed Both Chambers, TCAD Implementation, Exemptions

Bill History: 05-28-25 G Sent to the Governor

HB 2525 Darby, Drew(R)
Paxton, Angela(R)

Relating to the exemption from ad valorem taxation of certain property owned by a charitable organization that is engaged in providing housing and related facilities and services to persons who are at least 62 years of age.

Companions: SB 1237 Paxton, Angela (Identical)
4-29-25 S Recommended for Local/Uncontested Calendar

General Remarks: This bill would expand the general charitable exemption insofar as it applies to an organization that provides housing and services to people 62 and older. The bill defines "charitable housing and services" as: a) housing, including as an independent living facility, assisted living facility, or nursing facility; and b) "any service designed to meet the unique needs of a person 62 years of age or older." The bill lists examples of such services including ministerial services, social services, and educational services. As an alternative to providing housing and services without regard to the beneficiaries' ability to pay, an organization could provide housing and services in an amount not less than four percent of the organization's net resident revenue. Would require that the organization have been in existence for at least twenty years or that it be affiliated with another established charitable organization. Effective 1/1/26

Track Name(s): Passed Both Chambers, TCAD Implementation, Exemptions

Bill History: 06-02-25 G Sent to the Governor

HB 2723 Cunningham, Charles(R)
West, Royce(D)

Relating to the requirement that a person submit an application for an exemption from ad valorem taxation for certain property used for human burial.

Companions: SB 1920 West, Royce (Identical)
4-28-25 H Referred to House Committee on House Ways and Means

General Remarks: An appraisal district would have to grant an exemption for a property even without an exemption application if: 1) a reasonable inspection would reveal that the property is a nonprofit cemetery; and 2) the owner of the property were not identifiable. An appraisal district could request relevant information from a state agency, municipality, county, county historical commission, or other governmental or nonprofit entity. Effective 1/1/26

Track Name(s): Passed Both Chambers, TCAD Implementation, Exemptions

Bill History: 01-01-26 G Earliest effective date

HB 2730 Darby, Drew(R)
Parker, Tan(R)

Relating to the authority of the chief appraiser of an appraisal district to require a person allowed an exemption from ad valorem taxation of a residence homestead to file a new application.

Companions: SB 2172 Parker, Tan (Identical)
4-14-25 S Committee action pending Senate Local Government

General Remarks: An appraisal district could not require a homeowner receiving a homestead exemption for file a new application unless the district had "reason to believe the person no longer qualified for the exemption and the district had attempted to determine whether the person still qualified for the Exemption." The bill suggests that a district attempting to determine whether a person still qualified could search the DPS's driver's license database. The district would have to send the person a notice stating the "specific reason for" requiring a new exemption application. Effective 5/24/25

Track Name(s): Passed Both Chambers, TCAD Implementation, Exemptions

Bill History: 05-24-25 G Earliest effective date

HB 3112 Tepper, Carl(R)
Perry, Charles(R)

Relating to the application of the open meetings law and public information law to government information related to certain cybersecurity measures.

General Remarks: Defines "critical infrastructure facility" and "cybersecurity" and allows a governmental body to hold a closed meeting to deliberate a cybersecurity measure, policy, or contract that is solely intended to protect a critical infrastructure facility located in its jurisdiction. Some examples of critical infrastructure facilities include an electrical grid, a substation, and water treatment facilities. Creates an exception to disclosure under the Public Information Act to for following information: (1) information relating to a cybersecurity measure, policy, or contract intended to protect critical infrastructure facilities located in the jurisdiction of the governmental body; (2) information on insurance and risk mitigation coverage acquired for the protection of information technology systems, critical infrastructure, etc., including the amount of money set aside to self-insure against those risks; (3) cybersecurity incidents; and (4) network schematics, hardware and software configurations, or information that provides the practice of responding to cybersecurity incidents if disclosure would allow unauthorized access to data and IT resources. A governmental body that is required to disclose the aforementioned information shall provide notice of the disclosure to the person who owns the information or is subject to the information and retain all existing labeling on the information being disclosed. Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, Open Government

Bill History: 05-31-25 G Sent to the Governor

HB 3370 Ashby, Trent(R)
Nichols, Robert(R)

Relating to late applications for the appraisal of land for ad valorem tax purposes as qualified timber land following the death of the owner of the land.

Companions: SB 1412 Nichols, Robert (Identical)
3- 6-25 S Introduced and referred to committee on Senate Local Government

General Remarks: Provides that chief appraiser shall accept a late application for timber land appraisal if the land was appraised as timber land in the preceding year, the ownership of the land changed as the result of the death of an owner in the preceding year, the application is filed not later than the delinquency date, and the application is filed by the surviving spouse or child of decedent,

the executor or administrator of the decedent's estate, or a fiduciary acting on behalf of surviving spouse or child. Effective 1/1/26

Track Name(s): Passed Both Chambers, TCAD Implementation, Exemptions, TAAD- SUPPORT

Bill History: 05-22-25 G Sent to the Governor

HB 3424 (4) Capriglione, Giovanni(R) Bettencourt, Paul(R) Relating to the ad valorem taxation of certain dealer's heavy equipment inventory.

General Remarks: A heavy equipment dealer would file statements and make tax payments quarterly instead of monthly. A statement would report the aggregate amount received by the dealer from sales and leases and the total amount of unit property tax assigned by the dealer to the items. A dealer would have to retain records for at least four years. By December 15, a TAC would report the unit property tax factor for the following tax year to every dealer. If a dealer had multiple locations, the TAC would report the information for each location. Effective 1/1/26

Track Name(s): Passed Both Chambers, TCAD Implementation, Appraisal

Bill History: 05-26-25 G Sent to the Governor

HB 3512 Capriglione, Giovanni(R) Blanco, Cesar(D) Relating to artificial intelligence training programs for certain employees and officials of state agencies and local governments.

General Remarks: Govt 2054.5191- Adds Artificial Intelligence to the required cybersecutiry training. Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, Artificial Intelligence

Bill History: 05-31-25 G Sent to the Governor

HB 3575 (2) Noble, Candy(R) West, Royce(D) Relating to the filing of a campaign treasurer appointment and an application for a place on the ballot by a candidate for the board of directors of an appraisal district.

General Remarks: Someone who wanted to run for a seat as an elected director on an appraisal district's board of directors would file his/her application with the county elections administrator if the county had such an officer. Otherwise, the candidate would file the application with the county clerk. The same would be true for the candidate's appointment of a campaign treasurer. Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, CAD Administration, BOD, TAAD- SUPPORT

Bill History: 05-26-25 G Sent to the Governor

HB 4214 Curry, Pat (F)(R) Middleton, Mayes(R) Relating to the public information law

Companions: SB 2711 Middleton, Mayes (Identical)
4- 3-25 S Introduced and referred to committee on Senate Business and Commerce

General Remarks: Requires a governmental body to notify the Attorney General of its current designated mailing address and electronic mailing address for receiving written requests for public information. The Attorney General shall create and maintain on its website a public database of these designated addresses. Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, Open Government

Bill History: 05-31-25 G Sent to the Governor

HB 4809 (4) Meyer, Morgan(R)
West, Royce(D)

Relating to the appraisal for ad valorem tax purposes of property that qualifies for an exemption as a historic or archaeological site.

Companies: SB 2553 West, Royce (Identical)
5- 9-25 S Recommended for Local/Uncontested Calendar

General Remarks: Provides that an owner of property subject to the exemption in this section (historic site exemption) may protest the value of the structure and of the land separately and may protest the allocation of value between the two. Adds the value of land and structure and the allocation between the two for land subject to Section 11.24 to items a property owner may protest to the appraisal review board. Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, Appraisal

Bill History: 05-23-25 G Sent to the Governor

HJR 1 Meyer, Morgan(R)
Bettencourt, Paul(R)

Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation a portion of the market value of tangible personal property a person owns that is held or used.

Companies: HB 9 Meyer, Morgan (Enabling)
5-22-25 G Sent to the Governor

General Remarks: Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to increase the exemption for taxation of personal property to $125,000.

Track Name(s): Passed Both Chambers, TCAD Implementation, Exemptions

Bill History: 11-04-25 G Election date

HJR 99 Harris, Cody(R)
Nichols, Robert(R)

Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation tangible personal property consisting of animal feed held by the owner of the property for sale at retail.

Companies: HJR 47 Harris, Cody (Refiled from 88R Session)
HB 1399 Harris, Cody (Enabling)
1- 1-26 G Earliest effective date
SJR 46 Nichols, Robert (Identical)
4-14-25 S Committee action pending Senate Local Government

General Remarks: Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to exempt tangible personal property that consists of animal feed held by the owner for sale at retail.

Track Name(s): Passed Both Chambers, TCAD Implementation, Exemptions

Bill History: 11-04-25 G Election date

HJR 133 Turner, Chris(D)
Hughes, Bryan(R)

Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse.

Companions: HB 2508 Turner, Chris (Enabling)
5-28-25 G Sent to the Governor

General Remarks: This proposed constitutional amendment and related bill would create a 100% exemption for the homestead of the surviving spouse of a veteran who died of any of several medical conditions identified in the federal PACT Act of 2022. The federal law identifies medical conditions associated with exposure to Agent Orange or other specific toxins. A surviving spouse could transfer the exemption from one homestead to another

Track Name(s): Passed Both Chambers, TCAD Implementation, Exemptions

Bill History: 11-04-25 G Election date

SB 4 (1) Bettencourt, Paul(R)
Meyer, Morgan(R)

Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district and the protection of school districts against certain losses in local revenue.

Companions: HB 2611 Raymond, Richard (Identical)
3-18-25 H Introduced and referred to committee on House Ways and Means
SJR 2 Bettencourt, Paul (Enabling)
11- 4-25 G Election date

General Remarks: Increases the homestead exemption for school districts from $100,00 to $140,000. CADs will have to bifrucate appraisal roll and certify as original HS amt and then again with the increased amount. Effective 9/1/25 CONSTITUTIONAL AMENDMENT SJR2

Track Name(s): Passed Both Chambers, TCAD Implementation, Priority_Hot Watch, Exemptions

Bill History: 06-01-25 G Sent to the Governor

SB 23 (1) Bettencourt, Paul(R)
Meyer, Morgan(R)

Relating to an increase in the amount of the exemption from ad valorem taxation by a school district of the appraised value of the residence homestead of a person who is elderly or disabled.

General Remarks: The school-tax homestead exemption for people who are over 65 or disabled would increase from $10,000 to $60,000. CADs will have to bifrucate appraisal roll and certify as original OV65 amt and then again with the increased amount. Effective 9/1/25 CONSTITUTIONAL AMENDMENT SJR85

Track Name(s): Passed Both Chambers, TCAD Implementation, Priority_Hot Watch, Exemptions

Bill History: 06-01-25 G Sent to the Governor

SB 467 (4) Paxton, Angela(R)
Hefner, Cole(R)

Relating to the reappraisal for ad valorem taxation purposes of real property on which a building completely destroyed by a casualty is located.

Companions:

HB 3608	Hefner, Cole	(Refiled from 88R Session)
SB 1454	Paxton, Angela	(Refiled from 88R Session)

General Remarks: Requires the chief appraiser, upon request of property owner, to reappraise a residence homestead that is completely destroyed by a casualty, unless the property qualifies for an exemption under Section 11.35 as the result of the same casualty. Requires the property owner's request to be in writing not later than the 180th day after the date of the casualty. Tasks comptroller with developing guidelines for reappraisal process, including guidelines for determining whether a property is completely destroyed. Specifies that the chief appraiser is to include in records after reappraisal the date of the casualty and the appraised value both before and after the casualty occurred. Provides a prorated method of calculating taxes based on the values before and after the casualty occurred. Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, Appraisal

Bill History: 06-01-25 G Sent to the Governor

SB 973 (2) Eckhardt, Sarah(D)
Turner, Chris(D)

Relating to the prohibition on posting on the Internet information held by an appraisal district regarding certain residential property.

Companions:

SB 348	Springer, Drew	(Refiled from 88R Session)

General Remarks: Expands exceptions to prohibition of posting appraisal record information on the Internet if that information is a photograph, sketch or floor plan of a residence. Authorizes aerial photographs of more than one separately owned building, street level photograph of only the exterior of a building, a record or overhead sketch showing the outline of buildings, general landscape features, and dimensions between buildings and features. Amends reappraisal plan statute, the plan may not include a standard or timeline that prevents the chief appraiser from appraising property as necessary to comply with the requirements of Section 23.01(a). Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, CAD Administration, TAAD- SUPPORT

Bill History: 06-02-25 G Sent to the Governor

SB 974 (5) Eckhardt, Sarah(D)
Turner, Chris(D)

Relating to the eligibility of a person employed by a school district as a teacher to serve on the appraisal review board of an appraisal district.

Companions:

HB 2420	Shine, Hugh	(Refiled from 88R Session)
SB 361	Eckhardt, Sarah	(Refiled from 88R Session)

General Remarks: Adds to the list of offenses for improper ex parte communications a communication between a member of the board of trustees of an independent school district or an employee of the district with a member of the appraisal review board who is employed by the school district as a teacher with

the intent to influence a decision by the member. Authorizes a person employed by a school district as a teacher to serve on the appraisal review board, despite general prohibition against "employee of a taxing unit." Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, ARB, TAAD- SUPPORT

Bill History: 06-01-25 G Sent to the Governor

SB 1173 Perry, Charles(R)
Spiller, David(R)

Relating to the amount of an expenditure made by certain political subdivisions for which a competitive procurement method may be paid.

Companions:

HB 1998 Spiller, David (Identical)
5-14-25 H Laid on the table - subject to call - see SB 1173

General Remarks: Increases the threshold required for competitive bid up from $50K to $100K. Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, Finance

Bill History: 09-01-25 G Earliest effective date

SB 1352 Hinojosa, Adam (F)(R)
Capriglione, Giovanni(R)

Relating to the deadline for filing an application for certain ad valorem tax exemptions or allocations and the calculation of the penalty for filing a late application for such an exemption or allocation.

General Remarks: Requires a chief appraiser who extends the deadline for a property owner to file a rendition statement or property report to May 15 under Section 22.23(b) to also extend the deadline for the property owner to file an application for an exemption under Section 11.251 or an application allocation to May 15. Provides that if a late application for freeport exemption is approved, the penalty to affected taxing units is the lesser of 10 percent of the difference between the tax imposed and what would have been imposed without the exemption or allocation (current law) or 10 percent of the amount of tax imposed by the taxing unit on the inventory or property. Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, Exemptions, TAAD- SUPPORT

Bill History: 05-27-25 G Sent to the Governor

SB 1951 (4) Paxton, Angela(R)
Button, Angie Chen(R)

Relating to the imposition of a penalty for failure to timely file a rendition statement or property report with the chief appraiser of an appraisal district.

Companions: HB 3258 Button, Angie Chen (Identical)
4-24-25 H Returned to full committee without amendments House Subcommittee on Property Tax Appraisals

General Remarks: If a property owner were subject to a penalty for not filing a timely rendition, the tax bill would have to state the amount of the penalty on a separate line from the taxes. An appraisal district's notice advising a property owner about a penalty for not filing a timely rendition would have to be sent by certified

mail if the property was not listed on the preceding year's appraisal roll. Otherwise, the notice could go by first-class mail. It would have to go out no later than June 1. A copy of the notice would also have to go out with the property owner's notice of appraised value. Effective 1/1/26

Track Name(s): Passed Both Chambers, TCAD Implementation, Appraisal

Bill History: 05-23-25 G Sent to the Governor

SB 2068 — Bettencourt, Paul(R); Button, Angie Chen(R)

Relating to the tax administration for property tax protests and appeals.

General Remarks: Adds to the list of confidential information in exemption applications "the name, age, home address, or home telephone number of a child." Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, Open Government

Bill History: 05-22-25 G Sent to the Governor

SB 2237 — Bettencourt, Paul(R); Bell, Cecil(R)

Relating to severance pay for certain political subdivision employees.

Companions: HB 4317 Bell, Cecil (Identical)
5- 1-25 H Reported from committee as substituted House Intergovernmental Affairs

General Remarks: Requires a political subdivision that enters into a contract or employment agreement, or renewal or renegotiation of an existing contract or employment agreement, that contains a provision for severance pay with an executieve employee to include a requirement that severance pay that is paid from tax revenue is prohibited from exceeding the amount of compensation, at the rate at the termination of employment or the contract, the executieve employee would have been paid for 20 weeks, excluding paid time off or accrued vacation leave and a prohibition of the provision of severance pay when the employee is terminated for misconduct. Requires a political subdivision to post each severance agreement in a prominent place on the political subdivision's Internet website. Provides that this subsection applies to an action brought against a political subdivision by an executive employee of the political subdivision arising from the termination of the person's employment or contract. Prohibits a court from issuing a writ of execution or mandamus in connection with a judgment in the action if the judgment does not comply with this section. Effective 9/1/25

Track Name(s): Passed Both Chambers, TCAD Implementation, HR

Bill History: 05-27-25 G Sent to the Governor

SB 2520 — Bettencourt, Paul(R); Noble, Candy(R)

Relating to the calculation of the limitation on the total amount of ad valorem taxes imposed by a school district on the residence homestead of an individual who is elderly or disabled.

General Remarks: Limits the amount of the tax ceiling to the amount as adjusted under Section 26.11(a-10) or the amount imposed in the tax year following the first year of qualification of the owner's homestead as calculated without regard to the tax ceiling limitation, whichever is less. This bill is intended to clarify the

way that a school tax ceiling works when a disabled owner or an owner over 65 establishes a homestead after the beginning of a year. Let's say that A establishes a homestead in Year 1. A gets the full over-65 exemption but only a prorated portion of the general school tax homestead exemption. In Year 2, A gets the full amount of both exemptions. So, A's taxes might be lower in Year 2 than in Year 1. Going forward, A's tax ceiling would be the lower of the Year 1 taxes or the Year 2 taxes. Effective 1/1/26

Track Name(s): Passed Both Chambers, TCAD Implementation, Collections

Bill History: 06-01-25 G Sent to the Governor

SJR 2 — Bettencourt, Paul(R); Meyer, Morgan(R)

Proposing a constitutional amendment to increase the amount of the exemption of residence homesteads from ad valorem taxation by a school district.

Companions:

HB 2611	Raymond, Richard	(Enabling)
	3-18-25 H Introduced and referred to committee on House Ways and Means	
SB 4	Bettencourt, Paul	(Enabling)
	6- 1-25 G Sent to the Governor	

General Remarks: Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to increase the homestead exemption for school districts to $140,000.

Track Name(s): Passed Both Chambers, TCAD Implementation, Exemptions

Bill History: 11-04-25 G Election date

SJR 85 — Bettencourt, Paul(R); Dean, Jay(R)

Proposing a constitutional amendment authorizing the legislature to increase the amount of the exemption from ad valorem taxation by a school district of the market value of the residence homestead.

General Remarks: Proposes a constitutional amendment to increase the OV65/DP exemption to $60,000

Track Name(s): Passed Both Chambers, TCAD Implementation

Bill History: 11-04-25 G Election date

Total Bills: 36

Copyright © 2025. Texas Legislative Service. All Rights Reserved.