



Notice is hereby given that on Friday, August 9, 2024, the Board of Directors of Tarrant Appraisal District will meet in open session beginning at 8:00 a.m. at the Tarrant Appraisal District boardroom, 2500 Handley Ederville Rd, Fort Worth, TX
This meeting and supporting material will be available at www.tad.org and TAD's YouTube and Facebook channels.

Please note – In addition to our standard “Public Comments,” there will be two “Public Hearings” on specific subjects. For the two specific subjects, comments will only be heard on that subject matter that is up for comments. Considering the number that are likely to address the board, all comments will be limited to three (3) minutes. The Board may refuse to hear comments on subjects not reasonably related to items on the Agenda or to policies and procedures of TAD. Upon approaching the podium, please state your name, resident city and the specific agenda item or subject you are addressing.

AGENDA

- 1. Call to Order**
- 2. Verify Presence of Quorum and Posting of Meeting Notice**
- 3. Pledges of Allegiance**
- 4. Invocation**
- 5. Public Hearing on 2025 Tarrant Appraisal District Annual Budget**
 - (a) Public Comments**
 - (b) Discussion**
- 6. Public Hearing on 2025-2026 Tarrant Appraisal District Reappraisal Plan**
 - (a) Public Comments**
 - (b) Discussion**
- 7. Recess to executive/closed session pursuant to the following part(s) of the Texas Open Meetings Act Government Code, Ch. 551 for the following purposes:**

Section 551.071 - Consultation with attorney on deliberation of a matter in which the board seeks the advice of its attorney about contemplated litigation or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflict with the Open Meetings Act
- 8. Return to Executive Session for Possible Action on Items Deliberated on in Executive/Closed Session**

Reconvene in Open Session for possible action on items deliberated in Executive Session related to contemplated litigation or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflict with the Open Meetings Act

9. Action Item

Action regarding adoption of 2025 Tarrant Appraisal District Annual Budget

10. Action Item

Action regarding adoption of 2025-2026 Tarrant Appraisal District Reappraisal Plan

11. Hear Public Comments

12. Information Items

- a. Report by Taxpayer Liaison Officer
- b. Report by TAD Board of Directors IS Committee
- c. Report by TAD Board of Directors ARB Committee
- d. Report by Chief Appraiser (Staff, Goals, Public Speaking, & Recovery)

13. Action Items, cont

- a. Action regarding approval of Board of Directors meeting minutes – June 7, 2024; July 1, 2024; July 22, 2024
- b. Action regarding permission for Chief Appraiser to enter into an Interlocal Agreement with Tarrant County for Sheriff's Department Security Services
- c. Discussion and possible action concerning Transparency Stars program through the Texas Comptroller
- d. Action regarding award of contract for retiree group medical supplement insurance for 2025
- e. Action regarding award of contract for financial audit services

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

- Next meeting "Called" date: 8:00 AM Friday, September 6, 2024, at Tarrant Appraisal District, 2500 Handley Ederville Rd, Fort Worth, Texas
- Future Agenda Items (Please submit requested agenda items to the Chairman & Chief Appraiser by email no later than 8-days prior to next scheduled meeting (to allow time for draft process and posting).
- Adjourn

Joe Don Bobbitt
Executive Director/Chief Appraiser

The public is invited to address the Board during the Public Comments period under Agenda Item 9 regarding any item on the Agenda and other issues under the Board's jurisdiction. During the Public Comments period, the Chairman will allow each speaker three minutes but may expand the time as needed if doing so will not interfere with the Board's completing its business and adjourning its meeting at a reasonable time. The Board may refuse to hear comments on subjects not reasonably related to items on the Agenda, to policies and procedures of Tarrant Appraisal District or Tarrant Appraisal Review Board, or to other issues under the Board's jurisdiction. The Board may not respond to comments regarding items not on the Agenda.

Item 5: Public Hearing on 2025 Tarrant Appraisal District Annual Budget

In this public hearing, the Board seeks public comment as it considers the proposed 2025 Tarrant Appraisal District Annual Budget and prepares to approve the budget for the next fiscal year. This public hearing was properly noticed per the Texas Property Tax Code.

**NOTICE OF PUBLIC HEARING ON
TARRANT APPRAISAL DISTRICT BUDGET**

The Board of Directors of the Tarrant Appraisal District (TAD) will hold a public hearing on a proposed budget for the 2025 fiscal year.

The public hearing will be held on Friday, August 9, 2024, at 8:00 A.M. in the Boardroom at the office of the Tarrant Appraisal District, 2500 Handley-Ederville Road, Fort Worth, Texas 76118-6909.

A summary of the proposed 2025 Tarrant Appraisal District budget follows:

Salaries and Employee Fringe Benefits	\$22,938,220
Materials & Supplies	6,086,184
Professional Services	4,274,530
Facilities	252,685
Capital Outlay & Contingency	<u>804,497</u>
TOTAL PROPOSED 2025 BUDGET	\$34,356,116

The increase from the current year's budget is \$4,927,210 which is a 16.74% increase.

The number of employees to be compensated under the proposed 2025 budget is 211. The number of employees in the 2024 budget is 216.

The Appraisal District is supported solely by payments from the local taxing units served by the Appraisal District.

If approved by the appraisal district board of directors at the public hearing or at a subsequent meeting, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities, towns and special taxing districts served by the appraisal district.

A copy of the proposed budget is available for public inspection in the office of each of those governing bodies. A copy is also available for public inspection at the appraisal district office.

**TARRANT APPRAISAL DISTRICT
2500 Handley-Ederville Road
Fort Worth, Texas 76118-6909**

Item 6: Public Hearing on 2025-2026 Tarrant Appraisal District Reappraisal Plan

In this public hearing, the Board seeks public comment as it considers the proposed 2025-2026 Tarrant Appraisal District Biennial Reappraisal Plan and prepares to approve a plan. This public hearing was properly noticed per the Texas Property Tax Code.

**NOTICE OF PUBLIC HEARING ON
TARRANT APPRAISAL DISTRICT
2025-2026 BIENNIAL REAPPRAISAL PLAN**

The Tarrant Appraisal District (TAD) will hold a public hearing on its proposed 2025-2026 Biennial Reappraisal Plan.

The public hearing will be held on Friday, August 9, 2024, at 8:00 A.M. in the Boardroom at the office of the Tarrant Appraisal District, 2500 Handley-Ederville Road, Fort Worth, Texas 76118-6909.

This plan has been prepared pursuant to Section 6.05 of the Texas Property Tax Code.

Item 7: Recess to executive/closed session pursuant to the following part(s) of the Texas Open Meetings Act Government Code, Ch. 551 for the following purposes:

Section 551.071 - Consultation with attorney on deliberation of a matter in which the board seeks the advice of its attorney about contemplated litigation or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflict with the Open Meetings Act

Item 8: Return to Executive Session for Possible Action on Items Deliberated on in Executive/Closed Session:

Reconvene in Open Session for possible action on items deliberated in Executive Session related to contemplated litigation or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflict with the Open Meetings Act

Action Item 9: Action regarding adoption of 2025 Tarrant Appraisal District Annual Budget

Budget workshops for the 2025 budget were held on May 10, 2024, and June 7, 2024. Following input from the Board of Directors, a proposed budget was produced and was timely submitted to the taxing entities that participate in the financing of the District on June 14, 2024, per section 6.06(a) of the Texas Property Tax Code.

As required by Section 6.062, a public hearing notice was timely published to furnish the general public with summary information concerning TAD’s proposed FY 2025 budget and the date, time, and location of the public hearing. In compliance with Section 6.06(b), the presiding officers of all the taxing units which financially support the district have been provided with copies of the proposed budget and notification of the budget public hearing.

Summarized totals for Proposed 2025 Tarrant Appraisal District budget follows:

Salaries and Employee Fringe Benefits	\$22,938,220
Materials & Supplies	6,086,184
Professional Services	4,274,530
Facilities	252,685
Capital Outlay & Contingency	<u>804,497</u>
TOTAL PROPOSED 2025 BUDGET	\$34,356,116

The increase from the current year’s budget is \$4,927,210 which is a 16.74% increase. The majority of the increase is for projected expenses for a new Computer Assisted Mass Appraisal (CAMA) software system, funds for a homestead exemption audit and continued efforts for IS-related consulting fees and computer hardware & software improvements.

Subject to input from the public hearing and the Board, the proposed FY 2025 TAD budget can be adjusted upward or downward or left as proposed. Per the Texas Property Tax Code, the budget must be approved by September 15, 2024.

Staff Recommendation:

Approve and adopt the FY 2025 TAD Budget as proposed



2025 PROPOSED BUDGET

August 9, 2024

BOARD OF DIRECTORS

**Vince Puente - Chairman
Gloria Pena - Secretary
Alan Blaylock
Matt Bryant
Wendy Burgess
Rich DeOtte
Gary Losada
Eric Morris
Callie Rigney**

EXECUTIVE DIRECTOR AND CHIEF APPRAISER

Joe Don Bobbitt

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
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**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Recapitulation Of Total Budget**

Payroll	\$	22,938,220	67%
Materials & Supplies		6,086,184	18%
Professional Services		4,274,530	12%
Facilities		252,685	1%
Capital Outlay & Contingency		804,497	2%
Total	\$	34,356,116	

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Budget Summary & Financing Method**

EXPENDITURES:		2023	2023	2024	2025	% Of	2025%	
Acct Group		BUDGET	ACTUAL	BUDGET	BUDGET	Total	CHANGE	
A	Direct Salaries	\$ 16,797,595	\$ 16,334,386	\$ 17,369,752	\$ 17,428,665	50.7%	0.3%	
B	Retirement Benefits	2,307,326	2,202,136	2,387,555	2,396,225	7.0%	0.4%	
C	Pension Liability Contributions		1,240,000					
D	Group Insurance Benefits	2,923,069	2,399,942	2,955,289	3,113,330	9.1%	5.3%	
	Total Payroll Costs	\$ 22,027,990	\$ 22,176,464	\$ 22,712,596	\$ 22,938,220	66.8%	1.0%	
E	Training, Travel, Dues & Publications	335,666	258,752	396,139	466,237	1.4%	17.7%	a
F	Appraisal Review Board Compensation	725,000	512,865	655,000	500,000	1.5%	-23.7%	b
G	Legal, Litigation & Arbitration Expense	1,639,400	1,682,718	1,764,650	1,754,650	5.1%	-0.6%	
H	Professional Services - Other	909,756	770,236	1,183,980	2,019,880	5.9%	70.6%	c
I	Office Rent, Utilities, & Janitorial	118,217	181,278	162,635	160,715	0.5%	-1.2%	
J	Telephone & Communications	115,298	89,961	91,970	91,970	0.3%	0.0%	
K	Postage, Freight, & Mailing Services	893,483	921,046	654,001	704,181	2.0%	7.7%	
L	Materials, Supplies, Services	1,570,199	1,456,631	1,660,438	4,915,766	14.3%	196.1%	d
M	Contingencies	100,000	-	100,000	100,000	0.3%	0.0%	
N	Capital Outlay	196,380	330,507	47,497	704,497	2.1%	1383.2%	e
	Total Other	6,603,399	6,203,994	6,716,310	11,417,896	33.4%	70.0%	
	Totals	\$ 28,631,389	\$ 28,380,458	\$ 29,428,906	\$ 34,356,116	100%	16.74%	
FINANCING METHOD:								
	Taxing Unit Allocations	\$ 27,728,683	\$ 27,728,683	\$ 28,476,200	\$ 33,194,116	96.6%	16.57%	
	Interest Earnings	200,000	643,551	250,000	600,000	1.7%	140.0%	f
	Data Sales/ Misc. Income	5,200	88,706	5,200	27,000	0.1%	419.2%	
	911 District Contract Payment	197,506	197,506	197,506	-	0.0%	-100%	
	Rendition Penalty Payments	150,000	240,504	150,000	185,000	0.5%	23%	
	Transfer from Bd. Est. Contingency Res.	350,000	-	-	-	0.0%	0%	
	Transfer from Bldg. Maint. Comm. Fund	-	-	-	-	0.0%	0%	
	Transfer from Tech. Committed Fund	-	-	-	-	0.0%	0%	
	Transfer from Pension Liab. Comm. Fund	-	-	-	-	0.0%	0%	
	Transfer from CAMA Committed Reserve	-	-	-	-	0.0%	0%	
	Transfer from Unrestricted/Unassigned	-	(689,435)	350,000	350,000	1.0%	0%	
	Totals	\$ 28,631,389	\$ 28,209,515	\$ 29,428,906	\$ 34,356,116	100%	16.74%	
	Proceeds from Capital Leases	\$ -	\$ -	0	0			

a - bulk of increase is subscription to TREPP - a data service for Commercial Appraisal Research

b - decrease in budgeted pay for ARB member payouts based on historical data

c - bulk of increase is for IS consulting fees and state-mandated Homestead Exemption Audit service

d - bulk of increase is for software fees for proposed new CAMA system (appraisal software)

e - increase is for maintaining IS hardware replacements on a timely basis in the future

f - fluctuations for financing methods, other than taxing unit allocation, is based on historical trends; primary increase is for projected interest earnings based on recent interest rate increases

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Account Summary
All Departments / Divisions**

ACCT GROUP & NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 BUDGET	2025 BUDGET
A 3001	SALARIES	\$15,785,724	\$17,028,643	\$17,090,578
A 3035	OVERTIME/COMP TIME PAID	55,385	35,317	35,317
B 3045	EMPLOYEE BENEFITS - RETIREMENT	2,202,136	2,387,555	2,396,225
C 3047	PENSION LIABILITY CONTRIBUTIONS	1,240,000		
D 3050	EMPLOYEE BENEFITS - INSURANCE	2,646,535	2,955,289	3,113,330
A 3085	CONTRACT LABOR	183,336	216,258	176,270
A 3090	TEMPORARY SUPPORT	63,346	89,534	126,500
L 4001	MISCELLANEOUS	31,887	59,396	65,624
L 4002	FURNITURE & EQUIP < \$5,000	9,415	12,175	15,975
L 4003	COMP./ELECTR./TECH< \$5,000	124,862	148,255	75,885
L 4005	OFFICE SUPPLIES	18,146	29,715	35,690
L 4006	GRAPHICS - MAPPING SUPPLIES	494	3,709	5,070
I 4010	OFFICE RENTAL	39,873	54,740	52,820
L 4015	INSURANCE & BONDS	37,509	37,927	37,927
K 4020	POSTAGE - FREIGHT - MAIL SERVICE	921,046	654,001	704,181
L 4025	REPRODUCTION & MICROFICHE	16,331	4,894	4,894
L 4030	COMPUTER SUPPLIES	47,959	53,210	53,210
I 4035	UTILITIES	82,573	85,020	85,020
L 4045	PRINTING	63,567	54,775	54,950
L 4050	ADVERTISING	14,909	17,323	11,755
J 4055	TELEPHONE	89,961	91,970	91,970
I 4060	JANITORIAL SERVICE/SUPPLIES	21,323	22,875	22,875
L 4065	HARDWARE RENTALS	841	696	540
L 4070	SOFTWARE FEES	680,477	748,274	4,275,115
L 4075	HARDWARE MAINTENANCE	100,238	141,996	178,544
E 4100	DUES AND SUBSCRIPTIONS	128,828	141,885	229,642
E 5010	TRAVEL	36,575	90,079	105,529
E 5015	TRAINING	93,349	164,175	131,066
G 5025	LEGAL & LITIGATION EXPENSES	1,669,491	1,725,000	1,715,000
F 5030	APPRAISAL REVIEW BOARD FEES	512,865	655,000	500,000
G 5035	ARBITRATION/ADMIN. HEARING EXPENSE	13,227	39,650	39,650
H 5040	OTHER PROFESSIONAL SERVICES	764,155	1,183,980	2,019,880
L 5050	MAPPING SERVICES	347,506	347,506	100,000
L 5060	INTEREST	801	587	587
M 6005	CONTINGENCIES	-	100,000	100,000
CAPITAL OUTLAY:				
N 6501	FURNITURE & EQUIPMENT	-	-	-
N 6502	LEASE PAYMENTS - PRINCIPAL	5,283	4,497	4,497
N 6503	LEASEHOLD IMPROVEMENTS	-	-	0
N 6504	COMPUTER SOFTWARE	-	-	-
N 6505	COMPUTER EQUIPMENT	157,778	43,000	700,000
N 6506	CAMA SYSTEM	-	-	0
TOTALS		\$28,207,731	\$29,428,906	\$34,356,116

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Staffing
All Divisions / Departments**

DEPARTMENT	2024	2025	CHANGE		2025 SALARY BUDGET
Residential Appraisal (1000)	47	46	(1)	\$	3,401,171
BPP / Utilities / Minerals (1500)	27	27	0		1,921,505
Commercial Appraisal (2000)	51	49	(2)		4,163,449
Information Services (4000)	18	15	(3)		1,733,192
Support Services (5000)	44	44	0		2,370,781
Geographic Information Services (5500)	4	3	(1)		195,771
Administration (8000)	20	22	2		1,730,056
General Operations (9000)	5	5	0		298,543
TOTALS	216	211	(5)	\$	15,814,468
Merit/Equity/COLA	4.0%	4.0%	0.0%		637,579
Less Salary Savings - Attrition					(401,925)
Salary Supplement - Auto Allowances	108	108	0		827,000
Service Incentive					213,456
Total				\$	17,090,578

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Residential Appraisal (1000)
Table Of Organization**

JOB TITLE	GRADE	NUMBER OF POSITIONS		2025 CHANGES	2025 BUDGET
		2024	2025		
DIRECTOR	48	1	1		\$ 151,507
RESIDENTIAL DIVISION MANAGER	26	3	2	(1)	222,164
DATA QUALITY SUPERVISOR	25	1	1		87,006
DATA COLLECTION SUPERVISOR	25	2	2		189,426
RESIDENTIAL VALUATION ANALYST	24	10	10		904,410
SENIOR RESIDENTIAL APPRAISER	23	12	12		829,548
RESIDENTIAL APPRAISER	22	8	8		491,992
RESIDENTIAL VALUATION TECHNICIAN	21	4	4		205,484
SENIOR SUPPORT SERVICES SPECIALIST	14	5	5		279,615
SUPPORT SERVICES SPECIALIST II	13	1	1		40,019
TOTALS		47	46	(1)	\$ 3,401,171
Merit/Equity/COLA			4.0%		136,047
SALARY SAVINGS - ATTRITION AND LAG			3.00%		(102,035)
SALARY SUPPLEMENT - AUTO ALLOWANCES			40	=	346,000
SERVICE INCENTIVE				=	44,093
TOTAL SALARIES FOR BUDGET					\$ 3,825,276

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Residential Appraisal (1000)
Benefit Detail**

3001 SALARIES: See Table of Organization				\$ 3,825,276
3035 OVERTIME/ COMP TIME PAY (Hours):	500	x	35.68 =	\$ 17,840
3045 EMPLOYEE BENEFITS - PENSIONS:	Payroll	x	14.00% =	\$ 538,036
3050 EMPLOYEE BENEFITS - INSURANCE:				
Medicare tax	Payroll	x	1.45% =	55,725
Term life insurance	Payroll	x	0.11% =	3,741
Long-term disability insurance	Payroll	x	0.17% =	5,782
Unemployment insurance	Payroll	x	0.20% =	7,651
Workers compensation insurance	Payroll	x	0.35% =	13,388
Medical insurance	46 @		11,500.00 =	529,000
Dental insurance	46 @		455.00 =	20,930
				\$ 636,217

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
BPP / Utilities / Minerals (1500)
Table Of Organization**

JOB TITLE	GRADE	NUMBER OF POSITIONS		2025 CHANGES	2025 BUDGET
		2024	2025		
DIRECTOR	48	1	1	0	\$ 162,011
DIVISION MANAGER	26	1	1	0	110,011
DIVISION SUPERVISOR	25	3	3	0	279,699
BPP VALUATION ANALYST	24	2	2	0	175,198
BPP RESEARCH SPECIALIST	24	1	1	0	66,955
SENIOR BPP APPRAISER	23	6	6	0	413,576
BPP APPRAISER	22	3	4	1	230,092
BPP VALUATION TECHNICIAN	21	3	2	(1)	100,080
SUPPORT SERVICES SUPERVISOR	16	1	1	0	71,240
SR. MINERAL SUPPORT SPECIALIST	15	1	1	0	70,554
SENIOR SUPPORT SERVICES SPECIALIST	14	2	2	0	110,884
SUPPORT SERVICES SPECIALIST II	13	3	3	0	131,205
TOTALS		27	27	0	\$ 1,921,505
Merit/Equity/COLA			4.0%		76,860
SALARY SAVINGS - ATTRITION AND LAG			1.50%		(28,823)
SALARY SUPPLEMENT - AUTO ALLOWANCES			20	=	155,500
SERVICE INCENTIVE				=	30,453
TOTAL SALARIES FOR BUDGET					\$ 2,155,495

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
BPP / Utilities / Minerals (1500)
Benefit Detail**

3001 SALARIES: See Table of Organization				\$ 2,155,495
3035 OVERTIME/COMP TIME PAY (Hours):	50	x	40.00 =	\$ 2,000
3045 EMPLOYEE BENEFITS - PENSIONS:	Payroll	x	14.00% =	\$ 302,049
3050 EMPLOYEE BENEFITS - INSURANCE:				
Medicare tax	Payroll	x	1.45% = \$	31,284
FICA tax on temporary support	Payroll	x	7.65% =	-
Term life insurance	Payroll	x	0.11% =	2,114
Long-term disability insurance	Payroll	x	0.17% =	3,267
Unemployment insurance	Payroll	x	0.20% =	4,311
Workers compensation insurance	Payroll	x	0.35% =	7,544
Medical insurance	27	@	11,500.00 =	310,500
Dental insurance	27	@	455.00 =	12,285
				\$ 371,305

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Commercial Appraisal (2000)
Table Of Organization**

JOB TITLE	GRADE	NUMBER OF POSITIONS		2025 CHANGES	2025 BUDGET
		2024	2025		
DEPUTY CHIEF APPRAISER/DIRECTOR	48	1	1		\$ 201,074
DIVISION MANAGER	26	5	5		655,680
COMMERCIAL APPRAISAL SPECIALIST	25	12	8	(4)	836,296
SENIOR LITIGATION SPECIALIST	25	3	3		363,666
COMMERCIAL PROPERTIES APPRAISER/ANALYST	24	3	5	2	397,860
LITIGATION SPECIALIST	24	2	1	(1)	85,592
SENIOR COMMERCIAL APPRAISER	23	12	9	(3)	639,756
COMMERCIAL APPRAISER	22	0	5	5	316,515
SUPPORT SERVICE SUPERVISOR	16	1	1		68,370
SUPPORT SERVICE COORDINATOR	15	1	1		55,370
SENIOR SUPPORT SERVICE SPECIALIST	14	10	10		543,270
SUPPORT SERVICE SPECIALIST II	13	1	0	(1)	-
TOTALS		51	49	(2)	\$ 4,163,449
Merit/Equity/COLA			4.0%		166,538
SALARY SAVINGS - ATTRITION AND LAG			3.55%		(147,802)
SALARY SUPPLEMENT - AUTO ALLOWANCES			37	=	284,500
SERVICE INCENTIVE				=	54,008
TOTAL SALARIES FOR BUDGET					\$ 4,520,693

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Commercial Appraisal (2000)
Benefit Detail**

3001 SALARIES: See Table of Organization				\$ 4,520,693
3035 OVERTIME/COMP TIME PAID (Hours):	0	x	0.00 =	\$ -
3045 EMPLOYEE BENEFITS - PENSIONS:	Payroll	x	14.00% =	\$ 632,897
3050 EMPLOYEE BENEFITS - INSURANCE:				
Medicare tax	Payroll	x	1.45% =	65,550
FICA/Medicare tax on temporary support	Payroll	x	7.65% =	
Term life insurance	Payroll	x	0.11% =	4,580
Long-term disability insurance	Payroll	x	0.17% =	7,078
Unemployment insurance	Payroll	x	0.20% =	9,041
Workers compensation insurance	Payroll	x	0.35% =	15,822
Medical insurance	49 @		11,500.00 =	563,500
Dental insurance	49 @		455.00 =	22,295
				\$ 687,866

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Information Services (4000)
Table of Organization**

JOB TITLE	GRADE	NUMBER OF POSITIONS		2025 CHANGES	2025 BUDGET
		2024	2025		
DIRECTOR	48	1	1		\$ 163,530
INFRASTRUCTURE MANAGER	42	1	1		\$ 140,000
ENTERPRISE APPLICATIONS MANAGER	42	1	1		\$ 153,379
WEB SOLUTIONS MANAGER	42	1	1		\$ 152,859
BUSINESS ANALYST MANAGER	42	1	1		\$ 146,931
APPLICATIONS ARCHITECT	41	3	0	(3)	\$ -
DATABASE (DBA)/TECHNICAL ARCHITECT	41	1	1		\$ 123,656
ENTERPRISE SOLUTIONS ARCHITECT	41	1	0	(1)	\$ -
SENIOR IT INFRASTRUCTURE ENGINEER	41	2	2		\$ 238,534
SENIOR FRONT END WEB DEVELOPER	41	1	0	(1)	\$ -
JUNIOR DEVELOPER	40	0	2	2	\$ 190,000
FRONT END WEB DEVELOPER	39	1	1		\$ 86,008
SR. PC/NETWORK SPECIALIST	39	2	1	(1)	\$ 75,000
SENIOR SYSTEMS SUPPORT SPECIALIST	39	1	1		\$ 102,565
QUALITY ASSURANCE LIASON	37	1	1		\$ 90,730
PC/NETWORK SPECIALIST	35	0	1	1	\$ 70,000
TOTALS		18	15	(3)	\$ 1,733,192
Merit/Equity/COLA			4.0%		69,328
SALARY SAVINGS - ATTRITION AND LAG			1.50%		(25,998)
SALARY SUPPLEMENT - AUTO ALLOWANCES			1	=	2,500
SERVICE INCENTIVE				=	18,238
TOTAL SALARIES FOR BUDGET					\$ 1,797,260

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Information Services (4000)
Benefit Detail**

3001 SALARIES: See Table of Organization			\$ 1,797,260
3035 OVERTIME/COMP TIME PAID:	0 @	0.00 =	\$ -
3045 EMPLOYEE BENEFITS - PENSIONS:	Payroll x	14.00% =	\$ 251,616
3050 EMPLOYEE BENEFITS - INSURANCE:			
Medicare tax	Payroll x	1.45% =	26,060
Term life insurance	Payroll x	0.11% =	1,907
Long-term disability insurance	Payroll x	0.17% =	2,946
Unemployment insurance	Payroll x	0.20% =	3,595
Workers compensation insurance	Payroll x	0.35% =	6,290
Medical insurance	15 @	11,500.00 =	172,500
Dental insurance	15 @	455.00 =	6,825
			\$ 220,123

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Support Services (5000)
Table Of Organization**

JOB TITLE	GRADE	NUMBER OF POSITIONS		2025 CHANGES	2025 BUDGET
		2024	2025		
DIRECTOR	48	1	1		\$ 147,160
MANAGER OF SUPPORT SERVICES	26	1	1		\$ 133,786
		2	2		
CUSTOMER SERVICE DIVISION					
CUSTOMER SERVICES SUPERVISOR	20	1	1		68,099
SENIOR CUSTOMER SERVICES REPRESENTATIVE	19	1	2	1	107,890
CUSTOMER SERVICES REPRESENTATIVE II	18	4	4		170,476
CUSTOMER SERVICES REPRESENTATIVE I	17	1	1		37,970
		7	8		
IMAGING DIVISION					
SUPPORT SERVICES COORDINATOR	15	1	1		75,899
SENIOR SUPPORT SERVICES SPECIALIST	14	1	1		59,696
SUPPORT SERVICES SPECIALIST	13	1	1		35,006
		3	3		
EXEMPTIONS DIVISION					
EXEMPTIONS SUPERVISOR	20	1	1		66,310
SENIOR EXEMPTIONS SPECIALIST	19	5	5		274,455
SENIOR QA SPECIALIST	19	1	1		57,637
EXEMPTIONS SPECIALIST II	18	11	10	(1)	425,130
SENIOR COMPLEX EXEMPTIONS SPECIALIST	15	2	2		111,238
		20	19		
RECORDS SUPPORT DIVISION					
SENIOR GEO-DATA SPECIALIST	31	1	1		59,114
SUPERVISOR - RECORDS	20	1	1		69,867
SENIOR DEED RECORDS SPECIALIST	19	4	4		212,576
DEED RECORDS SPECIALIST II	18	5	5		219,805
DEED RECORDS SPECIALIST I	17	1	1		38,667
		12	12		
TOTALS		44	44	0	\$ 2,370,781
Merit/Equity/COLA			4.0%		94,831
SALARY SAVINGS - ATTRITION AND LAG			3.30%		(78,236)
SALARY SUPPLEMENT - AUTO ALLOWANCES			4	=	10,000
SERVICE INCENTIVE				=	44,128
TOTAL SALARIES FOR BUDGET					\$ 2,441,504

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Support Services (5000)
Benefit Detail**

3001 SALARIES: See Table of Organization				\$ 2,441,504
3035 OVERTIME/COMP TIME PAID:				
Overtime/Comp Time	200 @		24.80 = \$	4,960
				\$ 4,960
3045 EMPLOYEE BENEFITS - PENSIONS:	Payroll	x	14.00% =	\$ 342,505
3050 EMPLOYEE BENEFITS - INSURANCE:				
Medicare tax	Payroll	x	1.45% =	35,474
FICA/Medicare tax on temporary support	Payroll	x	7.65% =	536
Term life insurance	Payroll	x	0.11% =	2,608
Long-term disability insurance	Payroll	x	0.17% =	4,030
Unemployment insurance	Payroll	x	0.20% =	4,883
Workers compensation insurance	Payroll	x	0.35% =	8,545
Medical insurance	44 @		11,500.00 =	506,000
Dental insurance	44 @		455.00 =	20,020
				\$ 582,096

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Geographic Info Services (5500)
Table Of Organization**

JOB TITLE	GRADE	NUMBER OF POSITIONS		2025 CHANGES	2025 BUDGET
		2024	2025		
MAPPING/GIS MANAGER	40	1	0	(1)	\$ -
SENIOR GIS SPECIALIST	37	1	1	0	\$ 85,135
GIS SPECIALIST II	36	2	2	0	110,636
TOTALS		4	3	(1)	\$ 195,771
Merit/Equity/COLA			4.0%		7,831
SALARY SAVINGS - ATTRITION AND LAG			0.00%		-
SERVICE INCENTIVE				=	\$ 2,145
TOTAL SALARIES FOR BUDGET					\$ 205,747

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Geographic Info Services (5500)
Benefit Detail**

3001 SALARIES: See Table of Organization			\$ 205,747
3035 OVERTIME/COMP TIME PAID (Hours):			
	x	= \$	-
			\$ -
3045 EMPLOYEE BENEFITS - PENSIONS:	Payroll x	14.00% =	\$ 28,805
3050 EMPLOYEE BENEFITS - INSURANCE:			
Medicare tax	Payroll x	1.45% =	2,983
Term life insurance	Payroll x	0.11% =	215
Long-term disability insurance	Payroll x	0.17% =	333
Unemployment insurance	Payroll x	0.20% =	411
Workers compensation insurance	Payroll x	0.35% =	720
Medical insurance	3 @	11,500.00 =	34,500
Dental insurance	3 @	455.00 =	1,365
			\$ 40,527

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Administration (8000)
Table Of Organization**

JOB TITLE	GRADE	NUMBER OF POSITIONS			2025 CHANGES	2025 BUDGET
		2024	2025			
ADMINISTRATIVE DIVISION						
EXECUTIVE DIRECTOR/CHIEF APPRAISER	N	1	1			\$ 250,000
DIRECTOR OF ADMINISTRATION	49	1	1			167,170
QUALITY ASSURANCE MANAGER	26	0	1	1		120,016
COMMUNICATION SPECIALIST	47	1	1			80,725
PURCHASING AGENT	47	1	1			91,478
FINANCE OFFICER	47	1	1			94,578
PAYROLL/EDUCATION COORDINATOR	47	1	1			78,520
HUMAN RESOURCE BENEFITS ADMINISTRATOR	47	1	1			91,478
EXECUTIVE ASSISTANT	46	1	1			91,416
ADMINISTRATIVE SPECIALIST	13	0	1	1		39,166
DIVISION TOTALS		8	10	2		
ARB OPERATIONS DIVISION						
MANAGER OF ARB OPERATIONS	26	1	1			137,384
SUPPORT SERVICE COORDINATOR	15	1	1			55,141
SENIOR SUPPORT SERVICE SPECIALIST	14	3	3			137,997
SUPPORT SERVICE SPECIALIST II	13	7	7			294,987
DIVISION TOTALS		12	12			
TOTALS		20	22	2		\$ 1,730,056
(N=Negotiated)						
Merit/Equity/COLA			4.0%			74,202
SALARY SAVINGS - ATTRITION AND LAG			1.1%			(19,031)
SALARY SUPPLEMENT - AUTO ALLOWANCES			4	=		22,500
SERVICE INCENTIVE				=		14,508
TOTAL SALARIES FOR BUDGET						\$ 1,822,235

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
Administration (8000)
Benefit Detail**

3001 SALARIES: See Table of Organization				\$ 1,822,235
3035 OVERTIME/COMP TIME PAID (Hours):				
ARB hearings and preparations	454	@	22.02 = \$	9,997
				\$ 9,997
3045 EMPLOYEE BENEFITS - PENSIONS:				
	Payroll	x	14.00% =	\$ 255,113
3050 EMPLOYEE BENEFITS:				
Medicare tax	Payroll	x	1.45% =	26,712
FICA/Medicare tax on temporary support	Payroll	x	7.65% =	9,119
Term life insurance	Payroll	x	0.11% =	1,903
Long-term disability insurance	Payroll	x	0.17% =	2,941
Unemployment insurance	Payroll	x	0.20% =	3,644
Workers compensation insurance	Payroll	x	0.35% =	6,378
Medical insurance	22	@	11,500.00 =	253,000
Dental insurance	22	@	455.00 =	10,010
				\$ 313,707

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
General Operations (9000)
Table Of Organization**

JOB TITLE	GRADE	NUMBER OF POSITIONS		2025 CHANGES	2025 BUDGET
		2024	2025		
FACILITIES MANAGER	4	1	1		83,304
CUSTODIAN	3	2	2	\$	76,108
SENIOR OFFICE SERVICES SPECIALIST	45	1	1		60,528
SENIOR OPERATIONS SPECIALIST	34	1	1		78,603
TOTALS		5	5	0	\$ 298,543
Merit/Equity/COLA			4.0%		11,942
SALARY SAVINGS - ATTRITION AND LAG			0.0%		-
SALARY SUPPLEMENT - AUTO ALLOWANCES			2	=	6,000
SERVICE INCENTIVE				=	5,883
TOTAL SALARIES FOR BUDGET				\$	322,368

**PROPOSED 2025 BUDGET
TARRANT APPRAISAL DISTRICT
General Operations (9000)
Benefit Detail**

3001 SALARIES: See Table of Organization				\$ 322,368
3035 OVERTIME/COMP TIME PAID (Hours):	20 @	26.00 =		\$ 520
3045 EMPLOYEE BENEFITS - PENSIONS:	Payroll x	14.00% =	\$ 45,204	\$ 45,204
3050 EMPLOYEE BENEFITS - INSURANCE:				
Medicare tax	Payroll x	1.45% =	4,682	
FICA/Medicare tax on temporary support	Payroll x	7.65% =	23	
Term life insurance	Payroll x	0.11% =	328	
Long-term disability insurance	Payroll x	0.17% =	508	
Unemployment insurance	Payroll x	0.20% =	645	
Workers compensation insurance	Payroll x	0.35% =	1,128	
Medical insurance	5 @	11,500.00 =	57,500	
Dental insurance	5 @	455.00 =	2,275	
Retirees health insurance	108 @	1,800.00 =	194,400	
				\$ 261,489

**TARRANT APPRAISAL DISTRICT
CAPITAL OUTLAY AND MAJOR PROJECTS
PLANNING BUDGET - THROUGH YEAR 2030**

The information presented below represents both contractually-committed capital lease-purchase obligations (in the top tier) and projects entailing capital purchases and/or significant expenditures over a period of years (in the second tier).

	2025	2026	2027	2028	2029	2030
Contracted						
Aumentum Maintenance Fee	\$ 310,586	\$ -	\$ -	\$ -	\$ -	\$ -
Mineral & Utility Appraisal	\$ 300,000	\$ 303,000	\$ 306,030	\$ 309,090	\$ 312,181	\$ 315,303
EagleView/Pictometry (aerial images)	\$ 100,000	\$ 100,000	\$ 105,000	\$ 110,000	\$ 115,000	\$ 120,000
SUB-TOTAL	\$710,586	\$403,000	\$411,030	\$419,090	\$427,181	\$435,303
Multi-Year Projects/Proposed Purchases						
Imaging hardware & software	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
Computer hardware	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
Geographic Information System (GIS)	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000
Managed Print Services	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
New CAMA Software (Appraisal Software)	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
SUB-TOTAL	\$ 3,784,500	\$ 3,784,500	\$ 3,784,500	\$ 3,784,500	\$ 3,784,500	\$ 3,784,500
TOTAL ALL	\$ 4,495,086	\$ 4,187,500	\$ 4,195,530	\$ 4,203,590	\$ 4,211,681	\$ 4,219,803

**TARRANT APPRAISAL DISTRICT
2025 PROPOSED BUDGET
TAX ENTITY BUDGET ALLOCATIONS**

* Tax Unit Allocations are Based on 2023 September Values and 2023 Adopted Tax Rates.

TAX UNIT NAME	September 2023 Net Tax Value	2023 Tax Rate	Adjusted Levy	% of Tot Levy	Allocation Estimate
Aledo ISD	\$ 506,510,995	1.207500	6,131,473.26	0.10366406	\$ 34,410.37
Arlington ISD	\$ 40,343,743,533	1.115600	449,339,757.85	7.59693205	\$ 2,521,734.44
Azle ISD	\$ 2,620,877,521	1.025000	26,757,802.59	0.45239088	\$ 150,167.15
Birdville ISD	\$ 14,987,833,777	1.203100	178,756,575.17	3.02221544	\$ 1,003,197.70
Burleson ISD	\$ 2,314,102,763	1.257500	29,051,705.24	0.49117361	\$ 163,040.74
Carroll ISD	\$ 12,677,690,354	1.002500	126,974,244.80	2.14673795	\$ 712,590.69
Castleberry ISD	\$ 1,336,379,766	1.199200	16,163,500.15	0.27327431	\$ 90,710.99
Crowley ISD	\$ 11,159,147,159	1.257500	141,730,902.52	2.39622695	\$ 795,406.35
Eagle Mtn-Saginaw ISD	\$ 15,797,343,319	1.247200	197,162,523.87	3.33340256	\$ 1,106,493.51
Everman ISD	\$ 2,332,544,097	1.094146	25,800,707.94	0.43620940	\$ 144,795.85
Fort Worth ISD	\$ 55,815,402,349	1.062400	593,404,764.56	10.03262141	\$ 3,330,239.99
Godley ISD	\$ 102,665,560	1.289200	1,285,755.40	0.02173811	\$ 7,215.77
Grapevine-Colleyville ISD	\$ 20,279,996,944	0.924700	188,683,741.74	3.19005283	\$ 1,058,909.84
H-E-B ISD	\$ 20,364,430,308	0.921100	188,555,827.57	3.18789020	\$ 1,058,191.97
Keller ISD	\$ 25,545,428,730	1.087500	278,949,682.44	4.71616799	\$ 1,565,490.27
Kennedale ISD	\$ 2,204,421,349	1.137500	24,972,024.84	0.42219895	\$ 140,145.21
Lake Worth ISD	\$ 1,583,877,897	1.257500	19,932,269.55	0.33699243	\$ 111,861.66
Lewisville ISD	\$ 571,896,002	1.130100	6,486,147.72	0.10966050	\$ 36,400.83
Mansfield ISD	\$ 19,547,550,726	1.149200	225,674,871.94	3.81545732	\$ 1,266,507.33
Northwest ISD	\$ 14,772,198,525	1.090200	161,450,254.32	2.72961960	\$ 906,073.10
White Settlement ISD	\$ 3,315,081,550	1.209200	40,321,570.10	0.68171183	\$ 226,288.22
City of Arlington	\$ 41,360,692,669	0.589800	234,044,834.36	3.95696725	\$ 1,313,480.30
City of Azle	\$ 1,285,278,498	0.568874	7,311,615.20	0.12361658	\$ 41,033.43
City of Bedford	\$ 6,408,829,096	0.495726	29,123,128.12	0.49238115	\$ 163,441.57
City of Benbrook	\$ 3,358,847,435	0.565000	18,003,459.01	0.30438227	\$ 101,037.00
City of Blue Mound	\$ 285,514,462	0.681745	1,867,772.57	0.03157820	\$ 10,482.10
City of Burleson	\$ 1,087,351,044	0.632500	6,585,215.35	0.11133543	\$ 36,956.81
City of Colleyville	\$ 7,755,488,294	0.260991	19,359,700.45	0.32731208	\$ 108,648.35
City of Crowley	\$ 1,961,248,544	0.594890	11,329,035.46	0.19153861	\$ 63,579.55
Dalworthington Gardens	\$ 501,695,242	0.611854	2,683,830.41	0.04537519	\$ 15,061.89
Edgecliff Village	\$ 364,642,603	0.251846	918,337.81	0.01552622	\$ 5,153.79
City of Euless	\$ 6,986,894,320	0.457500	30,920,590.51	0.52277062	\$ 173,529.09
City of Everman	\$ 347,245,576	1.036080	3,597,741.96	0.06082658	\$ 20,190.85
City of Flower Mound	\$ 570,039,908	0.387300	2,207,764.56	0.03732640	\$ 12,390.17
City of Forest Hill	\$ 975,211,771	0.724094	7,061,449.92	0.11938707	\$ 39,629.48
City of Fort Worth	\$ 110,083,706,246	0.672500	730,749,437.50	12.35469091	\$ 4,101,030.43
City of Grand Prairie	\$ 10,916,458,940	0.660000	70,893,423.00	1.19858639	\$ 397,860.16
City of Grapevine	\$ 12,238,031,224	0.250560	30,588,773.03	0.51716063	\$ 171,666.90
Haltom City	\$ 4,175,049,819	0.567283	22,894,574.86	0.38707576	\$ 128,486.38
City of Haslet	\$ 1,671,701,260	0.342638	5,622,781.76	0.09506368	\$ 31,555.55
City of Hurst	\$ 4,382,621,587	0.581115	23,713,609.35	0.40092308	\$ 133,082.87
City of Keller	\$ 7,875,282,096	0.312	24,518,629.14	0.41453345	\$ 137,600.71
City of Kennedale	\$ 1,224,764,195	0.70619	8,649,162.27	0.14623032	\$ 48,539.86
Town of Lakeside	\$ 218,207,446	0.493500	1,076,853.75	0.01820623	\$ 6,043.40
City of Lake Worth	\$ 723,736,902	0.380557	2,754,231.44	0.04656545	\$ 15,456.99
City of Mansfield	\$ 9,853,238,848	0.659293	63,492,884.00	1.07346639	\$ 356,327.68
City of North Richland Hills	\$ 8,748,315,994	0.489389	41,212,868.16	0.69678090	\$ 231,290.26
Town of Pantego	\$ 443,713,695	0.570000	2,529,168.06	0.04276033	\$ 14,193.91
City of Pelican Bay	\$ 160,459,355	0.596891	957,767.45	0.01619286	\$ 5,375.08
City of Reno	\$ 14,310,519	0.366173	52,401.26	0.00088594	\$ 294.08
City of Richland Hills	\$ 1,014,362,908	0.522689	4,960,043.34	0.08385884	\$ 27,836.20
City of River Oaks	\$ 570,582,830	0.660210	3,589,960.90	0.06069503	\$ 20,147.18
City of Roanoke	\$ 160,357,078	0.308039	493,962.34	0.00835136	\$ 2,772.16
City of Saginaw	\$ 3,032,638,522	0.498769	15,125,860.83	0.25573107	\$ 84,887.67
City of Sansom Park	\$ 340,244,756	0.667886	2,190,078.09	0.03702738	\$ 12,290.91

City of Southlake	\$ 11,100,300,326	0.319000	35,285,741.04	0.59657169	\$ 198,026.70
Town of Trophy Club	\$ 166,513,829	0.415469	666,770.34	0.01127300	\$ 3,741.97
City of Watauga	\$ 2,198,190,819	0.570200	11,730,967.05	0.19833402	\$ 65,835.22
Town of Westover Hills	\$ 683,598,740	0.476311	3,303,687.09	0.05585503	\$ 18,540.58
Westworth Village	\$ 504,339,512	0.475000	2,395,612.68	0.04050233	\$ 13,444.39
City of White Settlement	\$ 1,484,238,374	0.667233	9,970,051.53	0.16856244	\$ 55,952.81
Tarrant County	\$ 287,112,570,154	0.194500	551,272,992.95	9.32030473	\$ 3,093,792.76
Tarrant County Hospital District	\$ 287,594,945,024	0.194500	559,372,168.07	9.45723649	\$ 3,139,246.05
Tarrant County College District	\$ 300,037,837,424	0.112170	327,778,418.24	5.54170943	\$ 1,839,521.46
Tarrant Regional Water District	\$ 112,076,959,555	0.0267	29,924,548.20	0.50593066	\$ 167,939.21
Emergency Services District #1	\$ 10,303,601,360	0.07333	7,555,630.88	0.12774212	\$ 42,402.87
Trophy Club MUD #1	\$ 697,478,695	0.063810	445,061.16	0.00752459	\$ 2,497.72
Live Oak Creek MUD	\$ 240,318,225	0.942000	2,263,797.68	0.03827375	\$ 12,704.63
Viridian Mgmt District	\$ 1,749,980,355	0.448100	7,841,661.97	0.13257802	\$ 44,008.10
Westlake	\$ 2,373,284,800	0.167880	3,896,971.52	0.06588562	\$ 21,870.15
Far North Fort Worth MUD #1	\$ 229,291,208	1.000000	2,292,912.08	0.03876598	\$ 12,868.02
Karis Municipal Mgmt District	\$ 19,313,946	0.460000	88,844.15	0.00150208	\$ 498.60
			5,914,752,886.42	100.00000	\$ 33,194,116

Action Item 10: Action regarding adoption of the 2025-2026 Tarrant Appraisal District Reappraisal Plan

Enclosed is a summary of the major changes of the proposed 2025-2026 Tarrant Appraisal District Reappraisal Plan. This plan has been prepared pursuant to Section 6.05 of the Texas Property Tax Code. It has been prepared based on discussion and formal actions taken at the July 22, 2024, TAD Board of Directors meeting. The Texas Property Tax Code requires that appraisal district reappraisal plans be adopted no later than September 15th of each even numbered year.

Subject to input from the public hearing and the Board, the proposed 2025-2026 Tarrant Appraisal District Reappraisal Plan can be adjusted or left as proposed. Per the Texas Property Tax Code, the plan must be approved by September 15, 2024.



2025 - 2026 Reappraisal Plan

Pending Approval by Tarrant Appraisal District Board of Directors

8/9/2024

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Executive Summary

The Board of Directors of the Tarrant Appraisal District (TAD) has approved and published this reappraisal plan to provide the taxing units, citizens and taxpayers of Tarrant County with a better understanding of the District's responsibilities and anticipated reappraisal activities. This biennial reappraisal plan is required by the Texas Property Tax Code and contains a general introduction to TAD's statutory role in the property tax system and several sections describing the proposed reappraisal effort by the appraisal departments within TAD.

TAD is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A nine-member Board of Directors - comprised of five members appointed by the taxing units within the boundaries of Tarrant County, three members elected in a county-wide general election and the Tarrant County Tax Assessor-Collector, who is also elected in a county-wide election - constitutes the District's governing body. The Chief Appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district. The chief appraiser is allowed, by law, to delegate authority and appraisal responsibilities to his/her employees.

The purpose of a reappraisal is for the appraisal district to accurately reflect changes to the local real estate market when establishing appraisal values for a given tax year.

The Board of Directors has made it clear of their desire to assist taxpayers as much as possible within their authority. Several motions were passed on July 22, 2024 to direct the chief appraiser to make changes to the reappraisal plan in line with the following motions:

1. Motion to direct the Chief Appraiser to draft a reappraisal plan that considers a property's previous property appraisals, settlements, and reductions in value when subsequently appraising that same property's property value.
2. Motion to direct the Chief Appraiser to prepare a reappraisal plan that requires him, and his designees employed by the appraisal district to only appraise, residentially coded properties, every two years within the parameters allowed by state law.
3. Motion to direct the Chief Appraiser to prepare a reappraisal plan that does not reappraise residential property values for Tax Year 2025 at current property values except for new improvements and construction.
4. Motion to direct the Chief Appraiser to prepare a reappraisal plan that requires him and his designees employed by the appraisal district to obtain and rely on clear and convincing evidence of the market value of a residentially coded property whose market value is increased above a threshold level of 5% or more than the market value as determined in the prior year's appraisal roll.

Appraisal-Related Statutory Responsibilities and Requirements

The statutes of the Texas Property Tax Code establish the legal foundation of property taxes in Texas and provide appraisal districts with a comprehensive set of instructions and requirements for the appraisal of real and personal property within its jurisdiction. Chapter 1, Section 1 includes general provisions and key definitions relative to the appraisal process. Section 1.04(7) defines ***“Market value” to mean the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:***

- (A) exposed for sale in the open market with a reasonable time for the seller to find a purchaser;**
- (B) both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;**
- (C) both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.**

Per Section 21.01, real property values are determined as of January 1st, unless special appraisal provisions are otherwise provided. Section 21.02 states that business personal property values are also determined as of January 1st, unless a special provision, provided within the Tax Code, is provided. Chapter 23, Subchapter A, is entitled *“Appraisals Generally”* and further defines the scope of work required for local property tax appraisals. Section 23.01(a) states that ***“Except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1.”*** Section (b) further mandates, ***“The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property’s market value, and all available evidence that is specific to the value of the property shall be taken into account in determining the property’s market value”***. The chief appraiser and his/her staff are further instructed to consider the cost, income and sales comparison methods of appraisal and to use the most appropriate valuation method to determine the market value for each property.

Section 23.01, subsection (e) was added in 2009 and amended in 2019 to address the valuation of properties lowered in a previous year under the Remedies (Subtitle F) section of the tax code. Section 23.01(e) prohibits a chief appraiser from raising the value of these properties, in the following year unless the increase is supported by clear and convincing evidence. The subsection also places conditions on the valuation of properties that were lowered in the previous year, related to remedies for unequal appraisal. Additional instructions related to the consideration of foreclosure sales were also provided relative to the appraisal of a residential homestead property. **Additionally, the board has provided guidance for the district to further consider a property’s previous property appraisals, settlements, and reductions in value when subsequently appraising that same property’s property value.**

The remainder of Chapter 23 of the tax code provides for a host of special appraisal provisions to be used in the valuation of specific types of properties. For example, there are instructions for the appraisal of residential real property inventory (§ 23.12), dealer's inventory (§ 23.121, 23.124, 23.1241 and 23.127), taxable leaseholds (§ 23.13), oil or gas interests (§ 23.175), homeowner organization property (§ 23.18), low income, tax credit housing (§ 23.215), residential homestead property (§ 23.23), agricultural use land (§ 23.41), open-space land (§ 23.52), and public access airport property (§ 23.91). The scope of the appraisal assignment will vary for those properties that are subject to special appraisal provisions as provided by Chapter 23 or Chapter 25 of the property tax code.

Section 23.231 Limitation on Appraised Value of Residence Homestead will not be affected by non-reappraisal years. Appraised values will continue to increase 10% if the property has a homestead cap until it meets the market value.

Reappraisal Statutory Responsibilities and Requirements

Section 25.18 requires each appraisal office to implement a plan to update appraised values for real and personal property at least once every three years. The purpose of a reappraisal is to establish the market value for the properties and to review values for equality and uniformity. Based on current market conditions, the market value of a property may be increased, decreased or not subject to change.

The need for a periodic review of values is dependent on data and analysis of economic conditions and market activity for a given property type within a defined market area. The Board of Directors for the 2025 tax year has instructed the chief appraiser to hold residential values at the 2024 final values except for properties with new construction or new Improvement value. Additionally, residential properties will only be reappraised in odd years to coincide with the property value study starting in 2027. All other property types will be reappraised annually.

The district will continue to work residential accounts as normal to allow for reporting on the impacts of the plan compared to a full reappraisal. Current market analysis appears to indicate that market trend on a county wide basis will be flat.

The district conducts an onsite field review of real and personal property in a portion of the county annually as part of a reappraisal cycle. During an onsite field review, the appraisal staff will generally measure a new home or building or remeasure existing improvements. They also observe, document and record new or existing property characteristics and record land parcel characteristics. Commercial properties are generally photographed. Residential appraisers observe property characteristics from the property's exterior, whereas the commercial and personal property staff may need to enter a property or business to complete the review. The business personal property (BPP) staff will attempt to speak with someone on site to review info, while trying to disrupt the business as little as possible. Supplemental questions can be answered via a follow-up phone call or other research methods discussed in this document under the BPP section.

TAD appraisers have access to key information to assist in both onsite field and desktop reviews. This information includes: city-issued building permits and building plans; county-issued utility hookup applications, health department septic and fire marshal permits; biennially updated aerial

imagery, GIS analysis tools; county deed records and other county clerk document filings; telephone contact with property owners; internet real estate or business websites; market sales information; conversations with property owners; third-party real or personal property data subscriptions and other miscellaneous sources of data.

Reappraisal Standards

The opinion of market value of real and business personal property is calculated using specific information and data about each property. Utilizing various computer-assisted mass appraisal (CAMA) programs, and generally recognized appraisal methods and techniques, licensed and trained property appraisers compare the subject property information with the data for similar properties, and with available market data. The district adheres to the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable.

The 2025-2026 Reappraisal will also be completed in compliance with the guidelines and standards as specified by the Texas Comptroller in the Methods and Assistance Program (MAP). Effective January 1, 2010, Chapter 5.102 of the Texas Property Tax Code was amended to require "at least once every two years, the Comptroller shall review the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures and methodology used by each appraisal district to determine compliance with generally accepted standards, procedures, and methodology. TAD is subject to a formal MAP review in 2024 with a final report expected to be submitted to the TAD Board of Directors in late 2024 or early 2025. As part of the 2025-2026 Reappraisal Plan, any changes made to current standards, operating procedures or methodologies will be documented by the TAD staff in preparation for the next MAP review in 2026.

In cases where the appraisal district contracts for professional valuation services, the contract requires adherence to similar professional standards. Any third-party appraisal firm, in which TAD contracts with, is also required to develop a mass appraisal report and reappraisal plan pertaining to the properties for which they have responsibility to appraise.

Reappraisal Calendar

January 1 is the statutory appraisal date for establishing market value of properties in Texas, unless otherwise specified by law. Based on a typical, annual tax calendar, reappraisal activities generally begin around August 1 or when the majority of property appeals from the previous year are completed.

A proposed calendar of key events for the 2025-2026 Reappraisal has been prepared and is included in Appendix A at the end of this report.

Overview of Reappraisal Activities

Overview of Reappraisal Activities

For 2025 and 2026, Tarrant Appraisal District will conduct a mass appraisal of **all commercial, industrial, mineral and personal properties** in the county as part of the reappraisal plan. This section will describe an overview of the reappraisal process. **Going forward a biennial reappraisal will be conducted in odd years for residential properties to align with the comptroller's property value study, and any ISD's with a failing prior year PVS finding will be targeted for reappraisal in even years.** A more detailed description for residential, commercial and business personal property methodology will be covered in individual sections to follow. Mass appraisal is defined as the process of valuing a group of properties using standard methods, employing common data, and allowing for statistical testing. Appraisers perform mass appraisal with the assistance of a Computer-Assisted Mass Appraisal (CAMA) software system, with additional technical software and hardware support provided by TAD's Information Services department.

Analysis of Appraisal Resources

TAD appraisal responsibilities are divided between three appraisal departments: Residential, Commercial, and Business Personal Property. The Residential Appraisal Department is organized into four geographic regions or quadrants. The department also contains an Agricultural Land Appraisal Section and a Research Section. The Commercial Appraisal Department consists of four divisions; Commercial Appraisal, Complex Property Appraisal, Commercial Research and Reporting, and Litigation/Arbitration. The Business Personal Property (BPP) department handles the appraisal of personal property, utility and mineral interest properties.

All appraisal personnel receive extensive, on-the-job training in data collection and valuation methodology at the beginning and throughout the reappraisal cycle. At the beginning of each reappraisal, each department updates their standardized manuals to ensure uniformity and accuracy in the data collection and appraisal processes. Senior personnel provide on-the-job data collection training both in the office and for onsite field reviews. Managers meet regularly with staff to introduce new procedures and regularly monitor appraisal activity to ensure that all personnel are following standardized appraisal methods and techniques.

Hardware and software upgrades are provided per budgetary approval and forms, reports and other data collection tools are updated to reflect the applicable tax year.

Performance Analysis- Internal and External Studies

Internal Ratio Analysis - To better identify areas that may require a reappraisal effort, the previous years' certified values are analyzed with ratio studies to determine overall appraisal accuracy and uniformity. Ratios studies are stratified by various attributes including school district, neighborhood, and property type. TAD follows the current IAAO Standard on Ratio Studies as a guideline to develop statistics including mean, median and weighted mean to measure levels of

appraisal accuracy within the defined stratified groupings. Coefficient of Dispersion (COD) is calculated to measure overall uniformity of appraisal values. The resulting analysis will be used to determine neighborhood or property types that may require an on-site field inspection, office review or to help with valuation model recalibration. Monthly ratio studies for residential property will be conducted to monitor the impact of the market conditions on values. Ratios that fall outside the Property Value Study margin of error of 5% will be brought to the board of directors in March 2025 prior to appraisal values being concluded and appraisal notices generated.

External Ratio Analysis - Section 5.10 of the Texas Property Tax Code requires the comptroller to conduct a study at least once every two years to determine the degree of uniformity and the median level of appraisals by the appraisal district within each major category of property. The Property Value Study (PVS) uses statistical analysis of sold properties and appraisals of unsold properties as a basis for assessment ratio reporting. The preliminary results of this study are released in January following the year for which the study is conducted. Final results are then certified to the Education Commissioner of the Texas Education Agency in July. This outside (third party) ratio study provides meaningful data to TAD in regards to the accuracy and uniformity. Tarrant Appraisal District was subject to a Property Value Study in 2023, which resulted in passing ratios for all school districts within the margin of error. The results of the 2023 study will be reviewed, in conjunction with the TAD internal ratio analysis, in determining if valuation models for certain property types or neighborhoods require recalibration for factors not already identified by the senior analysts and managers in the Commercial team. The Comptroller has scheduled TAD for another PVS in 2025. The results of that study will be considered in planning the 2026 Reappraisal.

Planning and Organization

Managers and key personnel, from all three appraisal divisions, meet with department Directors to lay out a roadmap for the goals, resources, and timeline necessary to successfully complete a reappraisal cycle for the tax year. Roadblocks are also identified and problem-solving solutions are discussed. A calendar of key events is prepared each year to document important deadlines that correlate with Texas Property Tax Code requirements (Appendix A). Each division within the appraisal department organizes its workflow around these important dates to remain on schedule for the next tax year. Projects or goals may require coordination with other TAD departments or with the CAMA software vendor. A system of documenting those items from development to completion is established. Tickets for items related to the CAMA software are created and tracked through the software vendors reporting system and involve coordination with the various members of TAD's Information Services Department. Changes that occur as a result of legislative updates will be discussed, and plans will be developed to test and implement any new procedures or activities that impact the reappraisal process.

Identifying Property Characteristics and Appraisal Methods

- **Residential Appraisal** - Residential new construction is physically examined as part of an annual building permit data collection process if appraisers are not able to physically examine property, other inspection methods may be utilized for data collection purposes. Appraisers determine size, style, quality, condition, year built, effective year of construction and other property characteristics and features that are used in the cost and sales comparison valuation methods. Vacant rural land is valued primarily using comparable sales. Lot values in subdivisions are determined primarily by market sales data, or if unavailable, by the allocated ratio/abstraction methods. Improved residential properties are delineated by neighborhoods as defined later in this document. As a part of the reappraisal effort, residential management and staff perform statistical analysis to evaluate whether values are equitable and consistent with the market. Based on analysis of the comparable sales activity, market adjustment factors are developed and applied uniformly to all appraised values within a neighborhood or specified geographic areas to adjust overall appraisal levels. **Though market analysis is being conducted, the board has required the district to only change residential values in upcoming years with clear and convincing evidence if the calculated market value exceeds a 5% increase. New improvement value will still be added to the roll.**
- **Commercial Appraisal** - Commercial and industrial real estate is verified using an on-site field review, street-level photography and aerial photography of each property at least once every four years to confirm class, condition and other property data. Properties are also reviewed as part of an annual building permit inspection process. The appraisers determine highest and best use, when applicable, and define the appraisal site characteristics for a grouping of associated accounts. Appraisal Sites are delineated by neighborhood market areas. As a part of the reappraisal effort, commercial market values are established using generally accepted appraisal methods and techniques. Land values are generally determined using comparable sales data. For improved properties, appraisers consider the cost, sales comparison and income approaches to value then reconcile the final value, based on the quality and availability of the most accurate and credible data for each valuation approach. A commercial cost approach model computes site values at the aggregated account level. A total appraisal site value is developed using the commercial sales comparison and income approach models. When applicable, this total overall property value may be allocated among the accounts within an appraisal site based on each specific account's classification and property characteristics.
- **Business Personal Property** - The Business Personal Property staff reappraises businesses through various discovery methods. Business personal property appraisers utilize survey letters, phone calls, data research and on-site inspections of businesses to verify ownership, North American Industry Classification Systems (NAICS) classification,

Management Review Process

Once the proposed value estimates are finalized, the appraisal managers review the sales ratios by neighborhood and present pertinent valuation data, such as weighted sales ratio and pricing trends to the Director of Residential Appraisal and the Chief Appraiser for final review and approval. This review includes comparison of level of value between related neighborhoods within and across jurisdiction lines. The primary objective of this review is to ensure that the calculated values have met preset appraisal guidelines appropriate for the tax year in question.

Approximately in March the final ratios will be presented to the board comparing 2024 values to 2025 newly calculated values. Any ratios that indicate an ISD would qualify for a grace period (90-95%) in the PVS or that would receive an invalid finding (<90%) resulting in state values will be identified for board consideration and possible amendment of the reappraisal plan.

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Item 11: Hear Public Comments

Item 12(a): Report by Taxpayer Liaison Officer

Item 12(b): Report by TAD Board of Directors IS Committee

Item 12(c): Report by TAD Board of Directors ARB Committee

Item 12(d): Report by Chief Appraiser

Chief Appraiser Report

Staff Introduction: Robert Evans, Business Personal Property Director.

Accomplished Staff Goals:

- CAMA RFP
- Update purchasing policy for IS
- Create Deputy Role
- Better Communication with entities
- DocuSign to speed up ARB process
- Current Phone System
- Office 365
- Customer Queue system

Public Speaking Engagements:

- June 10th- Haltom City Council
- June 13th- Lakeside City Council
- June 20th- Dalworthington Gardens
- June 24- Pantego
- June 25- City of Hurst
- June 29- 2024 10:30 AM Frost Bank
- July 2- City of Colleyville
- July 8- Haltom Senior Center
- July 16- Lake Worth City
- July 22- Eagle Mountain-Saginaw ISD
- August 6- White Settlement City

Recovery:

- Computers and Equipment being ordered

Action Item 13(a): Action regarding approval of Board of Directors meeting minutes – June 7, 2024; July 1, 2024; July 22, 2024

Staff Recommendation:

Approve Board of Directors meeting minutes from June 7, 2024; July 1, 2024; & July 22, 2024, as presented

**Tarrant Appraisal District
Board of Directors Meeting Minutes
June 7, 2024**

This meeting was conducted in compliance with the Open Meetings Act as written in statute and was broadcast live on Facebook. A quorum of the members of the Board attended in person at the TAD offices.

These minutes are a summary of the only subjects the Board addressed and the actions it took. For details, see the agenda and video posted on TAD's website at this URL:

<https://www.tad.org/board-of-directors> and Video recording posted at:
<https://www.facebook.com/TarrantAD>

Members present:

Mr. Alan Blaylock
Ms. Wendy Burgess, Tax Assessor Collector
Mr. Rich DeOtte
Mr. Gary Losada
Ms. Gloria Peña, Secretary
Mr. Vince Puente, Chair

Also Participating:

Mr. Joe Don Bobbitt, Chief Appraiser
Mr. Brad Patrick, Director of Administration
Mr. Matthew Tepper, Attorney

Vince Puente called the meeting to order at 8:15am, verified a quorum was present and the notice was posted timely. After pledges and the Invocation, the Board took up the following agenda items:

5. Recognize Visitors; Hear Public Comments

Mr. Moore, Mr. Bennett, Mr. Dodson, and Mr. Crouch spoke. Chair Puente mentioned that he has chosen Gary Losada to chair the subcommittee regarding the appointment of new ARB officers and members. He said he asked Alan Blaylock to serve as the chair of the subcommittee on IT issues.

6. Information Items

a. Report by Taxpayer Liaison Officer

TLO Shirley Jacobson was unable to attend.

b. Report by Chief Appraiser

Mr. Bobbitt presented his written report.

7. Action Items

a. Action regarding approval of Board of Directors meeting minutes May 10, 2024

Ms. Peña moved to approve the draft as presented and Mr. DeOtte seconded. The vote was unanimous, 4-0, so the motion passed. Mr. DeOtte clarified that he was abstaining from voting as he was not present for the May 10th meeting.

b. Action on proposed budget amendments

Ms. Peña moved to approve the 2024 budget amendment as presented to authorize the use of reserves to pay for equipment/software needed to purchase due to the cyber incident that occurred on March 21, 2024. This does not result in an increase for the entities in the overall budget. Mr. Blaylock seconded this motion, and the vote was unanimous, 5-0. The motion passed, 5-0.

8. Discussion Items

a. 2025 Budget Workshop – discussion only; no action to be taken

This item was discussed however, no action was taken.

9. Recess to executive/closed session pursuant to the following part(s) of the Texas Open Meetings Act Government Code Ch. 551, for the following purposes:

At 9:38am, the Board recessed into Executive Session as provided in Item 9 of the Agenda.

Section 551.071(1)(a) – Consultation with attorney about pending or contemplated litigation; including challenges and strategies related to same: Cause# 153-343666-23 - F7SSSM LLC; Cause# 153-346168-23 – Clearfork MFILP; Cause# 153-342-345467-23 - Omni Fort Worth Partnership LP; Cause# 352-346167-23 – Clearfork MF1, LP; Cause# 236-345744-23 – Silver Oaks, LP

Section 551.074 - Deliberation on the appointment, employment, evaluation, reassignment, duties, discipline, dismissal, of a public officer or employee related to the Chairman of the Tarrant Appraisal Review Board

Section 551.076 – Deliberation regarding security devices, security software or security audits.

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

At 11:39am, the Board returned to Open Session as provided in Item 10 of the Agenda.

Mr. DeOtte moved to transfer \$300,000 from the building fund to a new litigation committed fund. Mr. Losada seconded and the motion passed, 5-0.

11. Action Items

- a. Consider and possible action on purchase or lease of replacement servers and consider moving committed funds to the general fund for action on this item**

Mr. Blaylock moved to authorize the Chief Appraiser to purchase or lease new server and related equipment in an amount not to exceed \$250,000 and further authorize the movement of \$250,000 from the technology reserve fund to the general fund. Mr. DeOtte seconded and the vote 5-0. The motion passed.

6.b. cont.

Commercial Director William Durham gave a presentation on commercial and litigation processes.

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

No future agenda items were proposed; the next Meeting is scheduled for July 1, 2024, at 9am at the Tarrant County Commissioner’s Court; the meeting adjourned at 12:06pm.

Gloria Peña, Board Secretary

Vince Puente, Board Chair

**Tarrant Appraisal District
Board of Directors Meeting Minutes
July 1, 2024**

This meeting was conducted in compliance with the Open Meetings Act as written in statute. A quorum of the members of the Board attended in person at the TAD offices.

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

Members present:

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

Also Participating:

Mr. Joe Don Bobbitt, Chief Appraiser
Mr. Brad Patrick, Director of Administration

Not Present:

Mr. Rich DeOtte
Ms. Gloria Peña, Secretary

Vince Puente called the meeting to order at 9:02am, verified a quorum was present and the notice was posted timely. After pledges and the Invocation, the Board took up the following agenda items:

6. Recognize Visitors; Hear Public Comments

Mr. Casey, Mr. Dodson, Ms. Kurtzman, Mr. Bennett, Ms. Reddy and Ms. Seri spoke.

7. The Oath of Office was administered by Judge Tim O'Hare

Newly elected board members Matt Bryant, Eric Morris, and Callie Rigney were sworn in.

8. The new members were seated, and the quorum was again verified

9. Recognition of Visitors/Comments

Tarrant County Sheriff Bill Waybourn, Dr. Robert Pearle Senior Pastor of Birchman Baptist, and Tarrant County Judge Tim O’Hare spoke.

10. Special Presentation by State Representative David Cook

The Honorable David Cook presented the new members with resolutions from his office.

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

Ms. Rigney proposed three future agenda items regarding the schedule for reappraising residential properties within the District, the evidence needed to increase the valuation for residential properties within the District, and the requirements, once a property is officially reduced in value below the appraisal district’s original valuation, to affix that value as the baseline value for that property in future years.

The next meeting is a called meeting for July 22, 2024, at 8:30am at the Arlington ISD Administration Building, 690 E Lamar Blvd. Arlington, Texas; the meeting adjourned at 9:55am.

Gloria Peña, Board Secretary

Vince Puente, Board Chair

**Tarrant Appraisal District
Board of Directors Meeting Minutes
July 22, 2024**

This meeting was conducted in compliance with the Open Meetings Act as written in the statute. A quorum of the members of the Board attended in person at the Arlington ISD Administration Building at 690 E Lamar Blvd in Arlington, Texas.

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

Members present:

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

Also Participating:

Mr. Joe Don Bobbitt, Chief Appraiser
Mr. Brad Patrick, Director of Administration
Mr. Matthew Tepper, TAD Attorney

Chair Puente called the meeting to order at 8:31am, verified a quorum was present and the notice was posted timely. After pledges and the Invocation, the Board took up the following agenda items:

6. Recognize Visitors; Hear Public Comments

Mr. Fisher, Ms. Grams, Mr. Ray, Ms. Bowman, Ms. Alexander, Mr. Morales, Mr. Bennett, Mr. Wilshire, Ms. Lunski, Ms. Seri, Mr. Klos, Mr. Adams, Mr. Crouch, Mr. Dodson, & Ms. Mang spoke.

7. Action Items

a. Action regarding potential amendment to managed print service agreement with Xerox to include an updated lease for new printer/copier equipment

Mr. Losada moved to table this item and Mr. DeOtte seconded. The vote was 9-0 and the motion was tabled.

b. Action regarding permission for Chief Appraiser to enter into an Interlocal Agreement with Tarrant County and Tarrant County 9-1-1 District for Aerial Imagery Project

Ms. Peña moved to authorize the Chief to enter into an interlocal agreement with Tarrant County and Tarrant County 9-1-1 District for Aerial Imagery Project as presented. Mr. DeOtte seconded, and the motion passed, 9-0.

8. Recess to executive/closed session pursuant to the following part(s) of the Texas Open Meetings Act Government Code Ch. 551, for the following purposes:

Section 551.071 – Consultation with attorney on legal aspects of contracts or deliberation on a matter in which the Board of Directors seeks the advice of its attorney about contemplated litigation or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the Open Meetings Act.

Section 551.076 – Deliberation regarding security devices, security software or security audits

The board recessed into executive session at 9:47am.

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

Reconvene in open session for possible further discussion and possible action on items deliberated in executive session related to legal aspects of contacts or security devices, software, or audits.

The board returned from executive session at 1:52pm and took no action.

10. Action Items, cont.

a. Discussion and possible action on vote to authorize the Chief Appraiser to negotiate and enter into a contract with a CAMA vendor.

Mr. Blaylock moved to authorize the Chief Appraiser to negotiate with the top three vendors (GSA, Esri, and True Prodigy) and bring a contract to the board to approve and finalize. Ms. Peña seconded, and the motion passed unanimously, 9-0.

b. Discuss and take possible action to direct the Chief Appraiser to consider a property's previous property appraisals, settlements, and reductions in value when subsequently appraising that same property's property value

Mr. Bryant moved to direct the Chief Appraiser to prepare a reappraisal plan that, beginning in the tax year 2025, the Chief Appraiser consider the most recent appraisal of residential properties prepared by the appraisal district, along with any, settlements, and reductions in value when appraising the property in the next year when the property is appraised by the district. Ms. Rigney seconded, and the motion passed unanimously, 9-0.

c. Discuss and take possible action to direct the Chief Appraiser on the frequency of appraising properties within the parameters allowed by state law.

Ms. Rigney moved to direct the Chief Appraiser to prepare a reappraisal plan that requires him and his designees employed by the appraisal district to only appraise residentially coded properties every three years within the parameters allowed by state law. Mr. Bryant seconded. Mr. Losada asked for clarification that this would include landlord rentals and Ms. Rigney agreed it would. The motion failed, 3-6, with Mr. Bryant, Ms. Rigney, and Mr. Morris voting yes.

Mr. DeOtte repeated the exact motion only changing the frequency of appraising properties to every two years and it was seconded by Ms. Peña and passed 6-3 with Mr. Bryant, Ms. Rigney, and Mr. Morris voting against.

d. Discuss and take possible action to freeze residential property values for Tax Year 2025 at current property values, except for new construction.

Mr. Bryant moved to direct the Chief Appraiser to prepare a reappraisal plan that does not reappraise residential property values for Tax Year 2025 and to carry over current property values except for new improvements and construction. Ms. Rigney seconded, and the motion passed unanimously, 9-0.

e. Discuss and take possible action regarding an Appraisal District policy that sets appraisal caps or thresholds of five percent on properties, absent clear and convincing evidence, or other possible limitations, for Tax Year 2026 and subsequent years.

Ms. Rigney moved to direct the Chief Appraiser to prepare a reappraisal plan that requires him and his designees employed by the appraisal district to obtain and rely on clear and convincing evidence of the market value of a residentially coded property whose market value is increased above a threshold level of 5% or more than the market value as determined in the prior year's appraisal roll. Mr. Bryant seconded, and the motion passed unanimously, 9-0.

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

Mr. Blaylock proposed, and Ms. Peña seconded a future agenda item instructing the Chief Appraiser to pursue the Texas Comptroller Transparency Stars Award. The next meeting is a regular meeting for August 9, 2024, at 8:00am at the Tarrant Appraisal District, 2500 Handley-Ederville Rd.; the meeting adjourned at 2:38pm.

Gloria Peña, Board Secretary

Vince Puente, Board Chair

Action Item 13(b): Action regarding permission for Chief Appraiser to enter into an Interlocal Agreement with Tarrant County for Sheriff's Department Security Services

Board approval is sought to enter into an extension of an interlocal agreement for security services. The extension of the original agreement entered into on March 6, 2020, would be for Tarrant County to provide for one Sheriff Deputy to be assigned for on-site security of TAD's property, employees and customers. The agreement provides security during regular work hours of 8:00 to 5:00 Monday through Friday excluding holidays. The agreement does not provide coverage for extended business hours or business days (weekends). The District included additional funds in the 2024 and proposed 2025 budget for weekend security, extended hour coverage and funds for an additional officer on as needed basis. The annual additional amount is \$32,100. The current agreement covers the twelve months from October 1, 2023, through September 30, 2024. The proposed extension will cover October 1, 2024, through September 30, 2025, continuing to align the agreement to the County's next full fiscal year, at a total cost of \$192,895.66.

Budget Note: Funds are included in the FY 2024 Budget and in the Proposed FY 2025 Budget

Staff Recommendation:

Authorize execution of proposed Interlocal Agreement with Tarrant County for Sheriff's Department Security Services for October 1, 2024, through September 30, 2025, for a total cost of \$192,895.66.

**COST ANALYSIS FOR CONTRACT BUILDING SECURITY SERVICES -
TARRANT APPRAISAL DISTRICT (TAD) FY2025**

BASE SALARY

Patrol Deputy	Salary for Grade 53-II-K \$41.22	\$85,737.60
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FRINGE BENEFITS

Structure	Estimated at 7%	6,001.63
Lump	3.00%	2,752.18
Longevity	Maximum \$5/month for 25 years	1,500.00
Holiday Pay	13 days x 8 hours x \$38.52	4,724.57
Retirement	19.50%	19,639.62
FICA	7.65%	7,704.77
Worker's Comp	\$1.27 per \$100 worth of payroll	1,200.04
Group Medical	Per employee rate (\$917/mo)	11,004.00
Certification Pay	\$50/per month	600.00
Clothing	\$700/year	<u>700.00</u>
		\$141,564.41

Hourly Rate (includes projected step & structure increase)	\$45.43
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Combined Hourly Rate: \$141,564.41 / 2080 hours	\$68.06
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(Combined Hourly rate is calculated using actual salary as of July 2024 and all associated costs)

Basic Services	1 position x \$141,564.41	\$141,564.41
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Indirect Cost Rate	Basic Services x 36.26%	\$51,331.25
	** (Based on 36.26% ICR)	

TOTAL ANNUAL COST:	<u><u>\$192,895.66</u></u>
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Action Item 13(c): Discussion and possible action concerning Transparency Stars program through the Texas Comptroller

Description of Program from the Comptroller's website:

The Texas Comptroller of Public Accounts' Transparency Stars program recognizes local governments for going above and beyond in their transparency efforts. The program recognizes government entities that accomplish the following:

- Open their books in the areas of traditional finances, contracts and procurement, economic development, public pensions, debt obligations, and open government and compliance.
- Provide clear and meaningful financial information by posting financial documents, as well as thorough summaries, visualizations, downloadable data and other relevant information.

TAD Admin staff have begun preliminary discussions on the process necessary to apply for the Transparency Stars designation. There are multiple categories of the award that can be obtained and staff will work to attain the award in all pertinent areas. Initially, the "Traditional Finances" and "Open Government and Compliance" categories will be the most logical to pursue as many of the requirements are already in place on TAD.org. The process will include consolidating data into dedicated pages on the website to make it easier to obtain data for users.

Staff Recommendation:

Direct Chief Appraiser and TAD staff to continue pursuit of Transparency Stars designation

Action Item 13(d): Action regarding award of contract for retiree group medical supplement insurance for 2025

Background on retiree medical benefits:

- 1) Per TAD's personnel policy, TAD provides retiree medical supplement insurance for employees hired prior to January 1, 2024. In this context, "retirees" means those who terminate employment with TAD while participating in, vested in, and eligible for retirement benefits under the terms of Texas County and District Retirement System. Since TAD first provided such benefits in 1989, providing medical benefits for retirees has required annual approval by the Board.
- 2) Currently, TAD has two categories of retirees: those who retire at age 65 or older and those "early retirees" who retire before reaching age 65.
- 3) TAD's providing medical benefits for retirees has been premised on the assumption that those who retire at age 65 or older will be eligible for Medicare benefits.
- 4) For those who retire at age 65 or older, TAD makes available and pays part of the cost of a "Medicare supplement" insurance plan. In the early years of providing such insurance, the Board determined that it would make a monthly cash payment directly to those who were not eligible under the insurance plan because they lived outside its coverage area, with the payment equal to what TAD would pay on their behalf if they lived in the coverage area. Doing so was premised on the assumption that such retirees would use the payment to purchase their own "Medicare supplement" or similar insurance plan. The option of receiving such direct cash payment was subsequently offered to any retiree age 65 or older.
- 5) Early retirees may choose to continue to participate, until they reach age 65, in the medical insurance coverages that TAD makes available to its then current active employees but must pay the full cost of the coverage for themselves (and their spouses if such coverage is elected) without any financial contribution from TAD. When an early retiree reaches age 65, he or she becomes eligible to take advantage of any "Medicare supplement" or similar insurance plan or the monthly cash payment that TAD then makes available to those who retire at age 65 or older.
- 6) With the cost of "Medicare supplement" insurance plans rising and the issue of reducing governmental bodies' unfunded liabilities coming into sharper focus, the Board elected in 2013 to "cap" at \$150.00 per month the amount that TAD would pay toward the premium of such insurance or pay directly to retirees in lieu of such insurance. As a result, since 2013 retirees must pay any amounts over that \$150.00 per month.
- 7) At present in 2024, we have 90 active retirees.
- 8) For FY 2024 (current) those retirees selecting the provided Blue Cross Blue Shield supplemental policy do not pay any additional monthly premium above the \$150.00 cap as the monthly cost of premium for 2024 is currently \$120.30. If the retiree elects to include a spouse, the retiree pays the entire \$120.30 for the spouse's monthly premium.

Contract award for retiree group medical insurance for 2025:

With the assistance of our insurance consultant, Higginbotham, we issued a Request for Proposal for retiree insurance for 2025. We received three bids, with that from our current provider, Blue Cross Blue Shield, containing the best combination of benefits and affordability. Their proposed monthly rate per retiree is \$123.90. Because the premium quoted is below the \$150 capped monthly rate, retirees would not pay anything in additional monthly premiums. Retirees would pay the entire \$123.90 premium for spouses. Funds are budgeted (based on a \$150.00 capped monthly premium rate) in TAD's proposed FY 2025 Budget to cover the retiree benefits and insurance premiums. Using the current number of retirees, the estimated cost for FY2025 will be \$133,812.

Budget Note: Funds are included in the Proposed FY 2025 Budget

Staff Recommendation:

Award contract for retiree medical insurance in 2025 to Blue Cross Blue Shield with a rate of \$123.90 per month and authorize Chief Appraiser/Executive Director and/or Director of Administration to execute all documents necessary to implement this contract.

CARRIER	BCBS		TAC -Transamerica Life		The Hartford
	CURRENT	RENEWAL	Medical		Age Rated
Premium	\$120.30	\$123.90	\$279.08		65-69 \$156.49
			RX (Elixir Ins) \$247.07		70-74 \$187.76
					75-79 \$219.71
					80+ \$230.64
Annual Combined Medical Deductible	\$0		\$0		\$0
Annual Combined Out-of-Pocket Maximum	\$2,500		Unlimited		\$500
Referral Requirement	None		None		None
Inpatient Hospital					
Inpatient Hospital - Acute	\$200/day (days 1-7) \$0/day (days 8+)		\$0/day (days 1-7) \$0/day (days 8+)		\$0/day (days 1-7)
Inpatient Mental Health Care <i>Limited to 190 lifetime days</i>	\$200/day (days 1-6) \$0/day (days 7+)		\$0/day (days 1-6) \$0/day (days 7+)		\$0/day (days 1-6)
Skilled Nursing Facility					
Benefit Period 1-20 days <i>No prior hospitalization required</i>	\$0 copay /per day		\$0 copay /per day		\$0 copay /per day
Home Health / Hospice					
Home Health	\$0 copay		\$0 copay		\$10 copay
Emergent & Urgent Care					
Emergency Care (Worldwide) <i>Cost share waived if admitted within 3 days for the same condition.</i>	\$90 copay		\$0 copay		\$50 copay
Urgently Needed Services (Worldwide) <i>Cost share waived if admitted within 3 days for the same condition.</i>	\$40 copay		\$0 copay		\$10 copay
Ambulance Services (Ground)	\$200 copay		\$0 Copay		\$10 copay
Health Care Professional Services					
Primary Care Physician Services	\$20 copay		\$0 Copay		\$10 copay
Physician Specialist Services <i>Excluding Psychiatric and Radiology Services</i>	\$45 copay		\$0 Copay		\$10 copay
Other Health Care Professional Services	\$20 copay / PCP		\$0 copay / PCP		\$10 copay /
Medicare-Covered Specialist Visits					
Chiropractic Services (Medicare-covered) <i>Coverage is limited to manual manipulation of the spine to correct for subluxation.</i>	\$20 copay		\$0 copay		Not Included
Podiatry Services (Medicare-covered) <i>Coverage is limited to foot exams or treatment for diabetes-related nerve damage or medically necessary treatment for foot injuries or diseases.</i>	\$40 copay		\$0 copay		\$10 copay
Acupuncture (Medicare-covered) <i>Coverage for chronic low back pain up to 12 visits in 90 days. No more than 20 acupuncture treatments may be administered annually.</i>	\$20 copay		\$0 copay		Not Included
Hearing Exam (Medicare-covered) <i>Coverage for diagnostic hearing and balance evaluations to determine if you need medical treatment.</i>	\$15 copay		\$0 copay		Not Included
Outpatient Rehabilitation Services					
Cardiac Rehabilitation Services <i>Maximum of 2 one-hour sessions per day up to 36 sessions in 36 weeks. Limit to 36 per year. Medicare-covered Intensive Cardiac Rehab up to 72 sessions per year.</i>	\$30 copay		\$0 copay		\$10 copay
Pulmonary Rehabilitation Services <i>Limit to 36 sessions per year</i>	\$20 copay		\$0 copay		\$10 copay
Supervised Exercise Therapy for PAD <i>Up to 36 sessions in 12 weeks</i>	\$20 copay		\$0 copay		\$10 copay
Occupational Therapy Services	\$40 copay		\$0 copay		\$10 copay
Physical Therapy and Speech Language Pathology Services	\$40 copay		\$0 copay		\$10 copay
Outpatient Mental Health Services					
Mental Health Specialty Services - Individual Visit	\$40 copay		\$0 copay		\$10 copay
Mental Health Specialty Services - Group Visit	\$35 copay		\$0 copay		\$10 copay
Psychiatric Services - Individual Visit	\$40 copay		\$0 copay		\$10 copay
Psychiatric Services - Group Visit	\$35 copay		\$0 copay		\$10 copay
Partial Hospitalization	\$55 copay		\$0 copay		\$10 copay
Outpatient Substance Abuse Services					
Outpatient Substance Abuse: Individual Visit	\$40 copay		\$0 copay		\$10 copay
Outpatient Substance Abuse: Group Visit	\$35 copay		\$0 copay		\$10 copay
Opioid Services	\$0 copay		\$0 copay		\$10 copay
Outpatient Diagnostic/Therapeutic Radiation Services					
Lab Services	\$0 copay		\$0 copay		\$10 copay
Diagnostic Procedures	\$50 copay		\$0 copay		\$10 copay
Therapeutic Radiology	20%		\$0 copay		\$10 copay
Diagnostic Radiology Services / X-Ray	\$20 copay		\$0 copay		\$10 copay
Advanced Imaging (MRI, MRA, CT Scan, PET)	\$200 copay		\$0 copay		\$10 copay
Other Outpatient Services					
Outpatient Observation	\$0 copay		\$0 copay		\$10 Copay
Outpatient Hospital Services	\$225 copay		\$0 copay		\$10 Copay
Ambulatory Surgical Center (ASC) Services	\$225 copay		\$0 copay		\$10 Copay
OP Blood Services - <i>Coverage begins with the first pint of blood</i>	\$0 copay		\$0 copay		\$0 copay
DME, Prosthetics, Diabetic Supplies					
Durable Medical Equipment (DME)	20%		\$0 copay		\$10 Copay
Prosthetics/Orthotics	20%		\$0 copay		\$10 Copay
Medical Supplies	20%		\$0 copay		\$10 Copay
Diabetes Supplies and Services - <i>Preferred Testing Supplies</i> ⁴	0%		0%		\$10 Copay
Medicare Part B Rx Drugs					
Medicare Part B Rx Drugs: Chemotherapy/Radiation	20%		\$0 copay		Not Included
Medicare Part B Rx Drugs: Other	20%		\$0 copay		Not Included
Home Infusion Therapy Administration	\$0 copay		\$0 copay		Not Included
Medicare Part D RX					
RX Max Out of Pocket	\$2,000		\$2,000		
RX Deductible	None		None		Not Offered
Generic	\$0		\$5		
Preferred Brand	\$18		\$25		
Non-Preferred Drug	\$68		\$60		
Specialty	33%		25%		

Action Item 13(e): Action regarding award of contract for financial audit services

Fiscal year 2023 was the final year for TAD’s existing audit services contract with Pattillo, Brown & Hill, LLP. In accordance with Section 6.063 of the Texas Property Tax Code, a Request for Annual Financial Audit Services Proposals was prepared and publicly advertised on two separate occasions as well as on the District’s website. TAD received one proposal - from our current auditor.

Pattillo, Brown & Hill has governmental auditing experience (with cities, schools, counties and appraisal districts) and they possess staff with the credentials and background required to properly perform TAD’s audit.

For reference, the most recent years of service and amounts paid are as follows:

FY 2018 audit \$22,000
FY 2019 audit \$22,000
FY 2020 audit \$23,100
FY 2021 audit \$23,100
FY 2022 audit \$23,100
FY 2023 audit \$24,250

Per the Request for Proposals, Pattillo, Brown & Hill have proposed the following not-to-exceed figures for the initial three-year period and the subsequent, optional three-year period:

FY 2024 audit \$26,650
FY 2025 audit \$26,650
FY 2026 audit \$27,500
FY 2027 audit \$27,500
FY 2028 audit \$28,300
FY 2029 audit \$28,300

Budget Note: Funds are included in the Proposed FY 2025 Budget for the initial year of the proposal

Staff Recommendation:

Award a contract to Pattillo, Brown & Hill, LLP to perform financial audit services for a three-year period with an option for an additional three years. The cost for the audit services will be for an amount not to exceed \$80,800 for the initial three-year period with three optional years, not to exceed an additional \$84,100 as specified in the bid response. The total for the six years will not exceed \$164,900.