

IAAO Course/Workshop Schedule *Continued*

Course 311: Residential Modeling Concepts

Date: September 26-30, 2011

Site: Harris CAD, 13013 Northwest Freeway, Houston

Instructor: Marion Johnson, CAE

Fees: TAAD member districts \$370

TAAD associate/affiliate members \$410

Nonmembers: \$475

TDLR credit: 30 hours

Course 311 presents a detailed study of the mass appraisal process as applied to residential property. Topics covered include a comparison of single-property appraisal and mass appraisal, the major steps in the mass appraisal process, data requirements, market analysis, application of the approaches to value, use of sales ratio studies, and valuation review techniques.

Recommended: Course 300

Recommended text: IAAO's *Mass Appraisal of Real Property* (obtain from IAAO)

Workshop 162: Marshall & Swift Cost Approach (Residential)

Date: October 10-11, 2011

Site: Harris CAD, 13013 Northwest Freeway, Houston

Instructor: Rick Stuart, CAE

Fees: TAAD member districts \$260

TAAD associate/affiliate members \$310

Nonmembers: \$360

TDLR credit: 14 hours

This two-day workshop is designed to teach participants how to utilize the Marshall & Swift Residential Cost Manual. Day one of this class is exactly the same as 161. Day two gives an overview of segregated-cost and how to use segregated-cost, along with various example problems.

IAAO recertification credit: 14 hours

Workshop 163: Marshall & Swift Cost Approach (Commercial)

Date: October 12-13, 2011

Site: Harris CAD, 13013 Northwest Freeway, Houston

Instructor: Rick Stuart, CAE

Fees: TAAD member districts \$260

TAAD associate/affiliate members \$310

Nonmembers: \$360

TDLR credit: 14 hours

This workshop is designed to teach how to use the Marshall & Swift Commercial Valuation Guide. Participants will spend more time working several case study problems to assist them in learning how to apply this service.

IAAO recertification credit: 14 hours

Workshop 158: Highest and Best Use

Date: November 1-2, 2011

Site: North Austin/Round Rock Marriott

2600 LaFrontera Blvd., Round Rock

Instructor: Rick Stuart, CAE

Fees: TAAD member districts \$260

TAAD associate/affiliate members \$310

Nonmembers: \$360

TDLR credit: 15 hours

Highest and best use is a concept in real estate appraisal in which market value is achieved by the reasonable and probable legal land use that results in the highest value. Highest and best use is an essential step in the mass appraisal process and is necessary before market value estimates can be made. Local law may mandate preferential assessments according to specific land uses such as agricultural, historic and so forth rather than the highest and best use. This workshop is designed to provide students with a more in-depth study and understanding of the role and purpose of highest and best use in the appraisal process. Finally, there will be discussion of the unique situations that sometimes arise in a highest and best use analysis.

IAAO recertification credit: 15 hours

Course 402: Property Tax Policy

Date: November 7-11, 2011

Site: Harris CAD, 13013 Northwest Freeway, Houston

Instructor: Rick Stuart, CAE

Fees: TAAD member districts \$385

TAAD associate/affiliate members \$425

Nonmembers: \$490

TDLR credit: 30 hours

Course 402 offers students strategies for assisting in the effective formulation and implementation of tax policies and presents background enabling students to understand the context under which property tax policy is established. Students will be given analytical tools with which they can explain the effects of proposed property tax changes. They will be provided with a sound theoretical basis to guide decision-making and to assist in creating workable solutions for their jurisdictions. The course is designed for assessment administrators and students of taxation, as well as professional policy advisors who guide and make decision in the area of tax policy on a regular basis.

IAAO Registration Form on following page

TAAD 2011 IAAO Course Registration Form

1. **Class Hours:** Unless otherwise specified, course hours are from 8:30am - 5pm. Registration on class day 1 is 8-8:30 am.
2. **Location/Hotel Accommodations:** Check registration materials for announced location:
 - **Harris County Appraisal District** 13013 Northwest Freeway, Houston
 - **North Austin/Round Rock Marriott Hotel** 2600 LaFrontera Blvd., Round Rock

For lodging information, please contact TAAD or refer to TAAD's website for suggestions.
3. **Registration Requirement:** Payment must be received by TAAD for an individual to be officially registered.
There is no on-site registration.
4. **Cancellations:** For all course cancellations there will be a **\$75** administrative charge deducted. This includes faxed registrations. *Refund requests must be received by TAAD in writing no later than one week prior to the first day of the course.*
5. **Cost for Courses:** Please refer to the registration materials for cost of registration for TAAD members and non-members. Cost of registration is based on *TAAD membership*, not IAAO membership.
6. **Additional Texts:** Please refer to the registration materials for possible additional IAAO texts needed for the class.
Each student is responsible for ordering and obtaining them from IAAO. No texts will be available at the class.
7. **Registration Deadline:** IAAO requires that registrations be processed *at least three weeks prior to the course* in order to allow sufficient time for mailing materials.
8. **Course Materials:** Students will pick up course materials at registration on the first day of class.

IAAO Course/Workshop # _____ Course Date _____ TPE # (if applicable) _____

Name _____ Nickname _____ Title _____

Jurisdiction/Firm _____

Mailing Address _____

City _____ State _____ Zip _____

Telephone _____ E-mail Address _____

Course Registration Fee \$ _____

(Fee is based on TAAD membership, not on IAAO membership)

Please submit this course for CEs with TDLR

TOTAL AMOUNT ENCLOSED \$ _____



Please complete the registration form and return it along with payment to:
TAAD | 7700 Chevy Chase Drive; Building One, Suite 425 | Austin, Texas 78752-1558

Office Use Only:

Date _____ Ck# _____

Paid _____ PC _____

DB _____ ADV _____

Materials Date _____



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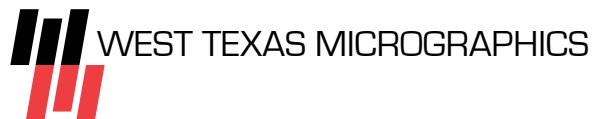
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westexmicro.com

TAAD's 2011 Level III and IV RPA Review

TAAD is proud to offer both a **Level III** and **Level IV RPA Review** for TDLR registrants preparing to take the state certification exam. Sessions will be four comprehensive days of course review and working problems. An optional exam will prepare registrants for the TDLR exam. Registrants should be familiar with the outline, and should ensure they have up to date course materials for review.

Daily sessions will be from 8:30am - 5pm. Students attending should be aware that this is a *review* session, not a primary instruction. The instructor will cover basic methodologies, definitions, etc., as outlined in course materials, but will not "reteach" the course.

Time will be provided for working on students' areas of specific concern.

Dates: (Reviews on Monday-Thursday)

- » March 14-17, 2011
- » October 7-20, 2011
- » December 12-16, 2011

Registration Fee:

- » TAAD Member District \$300
- » TAAD Associate or Affiliate Member \$350
- » Non-member \$400

Hotel Accommodations:

North Austin/Round Rock Marriott Hotel

2600 La Frontera Blvd., Round Rock, TX 78681
512/733-6767 or 800/865-0546

Room Rates: \$111 single or double (reserve at least three weeks before class). Complimentary parking.

Cancellation: Notice must be **in writing** by at least seven days prior to class. \$75 fee will be deducted.

TAAD's Level III & IV RPA Review Registration Form

Name _____ Nickname _____ Title _____

Jurisdiction/Firm _____ TDLR# (if applicable) _____

Mailing address _____

City _____ State _____ Zip _____

Telephone _____ Fax _____

E-mail address _____

FEES (per person):

TAAD member district	\$300
TAAD associate or affiliate member	\$350
Non-member	\$400

FEE ENCLOSED \$ _____



2011 LEVEL III/IV REVIEW

Level: Level III Level IV

Note: A student is officially registered for class when TAAD receives a completed registration form and payment prior to class. Request to cancel/request for refund must be in writing and received by TAAD at least 1 week prior to the first day of class; \$75 cancellation penalty.

Please complete the registration form and return it along with payment to:

TAAD | 7700 Chevy Chase Drive; Building One, Suite 425 | Austin, Texas 78752-1558

Office Use Only:

Date _____

Check# _____

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TAAD Presents PR and Customer Service



These one-day workshops are designed to help participants become more effective in the development and application of good public relations policy and customer service. Appraisal districts will find this information an important part of their MAP review!

» Preview of Topics to be Covered:

- Develop skills to be more effective in public relations and customer service
- The importance of constant public relations
- Develop and implement a public relations plan and policy
- Improve communication by targeting and reaching a desired audience
- Tips on writing press releases and holding news conferences
- Tips on making effective presentations and no-fear public speaking
- Establish good customer service and effective dealing with difficult people
- Cover topics you'll need for your MAP review!
- Questions and Answers

CEUs: 6 hours

Class Hours: Registration 8-8:30am; Class 8:30-12noon, 1-5pm

Instructor: **Rick Stuart, CAE**

» Locations:

(please check workshop you will be attending)

- February 28, 2011**
Bexar Appraisal District Office
 411 North Frio Street, San Antonio
 Registration deadline: February 14
- March 1, 2011**
Hill County Courthouse Annex
 126 South Covington Street, Hillsboro
 Registration deadline: February 15
- March 2, 2011**
Denton CAD Office
 3911 Morse Street, Denton
 Registration deadline: February 16
- March 3, 2011**
Denton CAD Office
 3911 Morse Street, Denton
 Registration deadline: February 17
- March 4, 2011**
Denton CAD Office
 3911 Morse Street, Denton
 Registration deadline: February 18

PR and Customer Service Registration Form

Name _____ Nickname _____ Title _____

Jurisdiction/Firm _____ TDLR# (if applicable) _____

Mailing address _____

City _____ State _____ Zip _____

Telephone _____ Fax _____

E-mail address _____

Registration Enclosed:

- TAAD member district \$100
- TAAD associate or affiliate member \$150
- Non-member \$175

FEE ENCLOSED \$ _____

Registration fees must reflect current membership status.
 Requests for refunds must be in writing and submitted at least 7 days prior to the day of the seminar. A \$75 cancellation fee will be deducted.

Please complete the registration form and return it along with payment to:

TAAD | 7700 Chevy Chase Drive; Building One, Suite 425 | Austin, Texas 78752-1558



Office Use Only:

Date _____

Check# _____

Paid _____

PC _____ DB _____

Real Estate Notes of Interest

Rick Stuart, CAE

Rick is a Senior Consultant with TEAM Consulting and lives in Topeka, Kansas.

Sarah Murray, Conor Dougherty and Alexandra Berzon, *The Wall Street Journal*, September 24, 2010

According to this article, all things travel-related are rising – airlines, hotels, car rentals. Smith Travel Research indicates that hotel occupancy is up five percent for the year through August and for the last four straight months, average room rates have increased.

***The Wall Street Journal*, September 29, 2010**

Trepp National CMBS Delinquency Report shows that over nine percent of the \$694 billion in commercial mortgages are 30 days or more delinquent.

Kris Hudson, *The Wall Street Journal*, September 29, 2010

The economy must be picking up. The Mall of America delayed an expansion about a year ago and is now preparing to start on the additions. The 4.2 million square foot mall in Bloomington, MN is adding an attached 501 room Radisson Blu hotel, and the overall expansions are to total 5.6 million square feet over the next few years.

Sara Murray, *The Wall Street Journal*, September 29, 2010

A 20-city home price index released by the S&P Case-Shiller Index shows that home prices in July rose 0.6 percent and is up 3.2 percent for the year.

***www.trends.com*, September 29, 2010**

“The U.S. hotel industry reported increases in all three key performance metrics during summer 2010, according to data from STR. Overall, summer occupancy rose 6.8 percent to 65.6 percent, average daily rate increased 1.3 percent to US\$98.76, and revenue per available room was up 8.2 percent to US\$64.78. The summer season comprises June, July and August.”

Juliet Chung, *The Wall Street Journal*, October 1, 2010

Okay, so is now the time to buy that mansion you have been looking for? After all, even the depressed housing market has hit the high-end homes, hasn't it? It seems that some of the owners of the very high-end homes have not received the message or simply do not need to sell and will wait it out. Some of the highest listed properties are shown below.

Original Asking Price	\$150 million	\$125 million	\$100 million	\$75 million	\$33 million	\$100 million
Date Listed	2008	April 2007	July 2006	August 2007	November 2006	October 2009
Current Asking Price	\$150 million	\$125 million	\$100 million	\$75 million	\$33 million	\$48 million

As you can see, the most recent listing is the only one that may be recognizing the market, so thus that is your bargain home.

***usatoday.com*, October 4, 2010**

The number of national financial institutions that are stopping foreclosures continues to increase. “Bank of America is halting foreclosures in 23 states because of paperwork problems, the Associated Press is reporting. The announcement follows the disclosure that a BofA official admitted to signing up to 8,000 foreclosure documents a month, usually without reading them.”

If you are thinking about purchasing a home in foreclosure, you probably should read this article that is related to the above story. bucks.blogs.nytimes.com/2010/10/01/should-you-buy-a-foreclosed-home-now/?src=busln

Stephanie Armour, *usatoday.com*, October 4, 2010

The problem above may be a large problem with wide affects. “Old Republic National Title Insurance, among the nation’s largest title insurance companies, will no longer write new policies for homes foreclosed upon by J.P. Morgan Chase and Ally Financials GMAC Mortgage unit — a sign that concerns about faulty foreclosure paperwork could now endanger new sales of foreclosed homes.”

Editor’s Note: Do not forget that you can go to Realty Rates to see the realtor’s opinion of your local market. realtytimes.com

Continued on following page

Real Estate Notes *Continued***Alison Rice, *builderonline.com*, October 5, 2010**

This is an interesting article discussing that foreclosures are selling for 25 percent less than normal market transactions and that 56 percent of residential sales in Las Vegas are foreclosures and that is a big improvement. www.builderonline.com/home-prices/on-sale-properties-in-foreclosure-typically-sell-for-26-percent-less.aspx?cid=BLDR101005002

Stephanie Armour, *usatoday.com*, October 8, 2010

Now is the time to refinance. The 30-year fixed rate mortgage hit a record low interest rate of 4.27 percent.

Dawn Wotapka, *The Wall Street Journal*, October 6, 2010

The national vacancy rate for apartments had the sharpest drop in the third quarter of 2010 ever recorded. One year ago the vacancy rate was 7.9 percent, in the second quarter it was 7.8 percent and in the third quarter was down to 7.2 percent.

Conor Dougherty, *The Wall Street Journal*, October 7, 2010

City property taxes dropped 1.8 percent in 2010 according to the National League of Cities. This is the first national drop as cities have been raising their tax rates even as market values of properties have been declining for the last few years.

Kris Hudson, *The Wall Street Journal*, October 7, 2010

Maybe commercial properties are improving in value slightly. For the first time since 2006, mall occupancy is improving. Vacancy rates for the top 80 markets have declined from 9.0 percent to 8.8 percent according to Reis, Inc.

A.D. Pruitt, *The Wall Street Journal*, October 13, 2010

It is official! No one knows what the commercial real estate market is doing. Green Street Advisors closely tracks real estate trusts and has stated the commercial market bottomed out in mid-2009 and has slowly been increasing since then. Moody's Investors Service is still telling their customers that it is too early to tell if a bottom has been reached.

M.P. McQueen, *The Wall Street Journal*, October 15, 2010

A federal judge signed off on what is being declared the template for settling all those Chinese drywall lawsuits. Knauf Plasterboard Tianjin has agreed to remove and replace all drywall, plus all electrical wiring, gas tubing and appliances in 300 homes in four states. Additionally, the company will pay for all relocation expenses while the homes are being repaired.

***Builder Pulse Newsletter*, October 20, 2010**

"The American Institute of Architects' Architecture Billings Index increased to 50.4 in September from 48.2 in August. Any reading above 50 indicates expansion." It's a far-leading indicator, but nevertheless, the direction appears clear.

***hotelnewsnow.com*, October 12, 2010**

"The total active U.S. hotel development pipeline comprises 3,362 projects totaling 352,356 rooms, according to the September 2010 STR/TWR/Dodge Construction Pipeline Report released this week. This represents a 21.9-percent decrease in the number of rooms in the total active pipeline compared to September 2009."

Justin Lahart and Jeffrey Sparshott, *The Wall Street Journal*, October 20, 2010

The Commerce Department reported that new home construction in September rose 4.4 percent since August.

Lingling Wei, *The Wall Street Journal*, October 20, 2010

The FDIC continues to take over insolvent banks and is now considering new methods to dispose of all the troubled assets they are inheriting. It is estimated that 88 percent of the last three banks that were closed consisted of bad commercial real estate loans, including construction loans. The FDIC is considering selecting some banks to underwrite the consolidation of properties into Commercial Mortgage Backed Securities (CMBS). Currently the FDIC partners with purchasers and, if the values increase, the taxpayers get a return on their investment.

Continued on following page

Real Estate Notes *Continued***Walter Molony, *realtor.org*, October 26, 2010**

Existing home sales which are completed transactions that include single-family, townhomes, condominiums and co-ops, jumped 10.0 percent from August to September but were still 19 percent behind the previous year.

Michael Winter, *USA Today*, October 28, 2010

Wells Fargo stated they will re-file 55,000 home foreclosure documents in 23 states to clean up minor errors. The company said that all of the filings for foreclosure would have occurred anyway.

Katy Tomasulo, *ecohome.com*, October 27, 2010

"In the 2010 edition of its 'Sins of Green Washing' report, environmental marketing company TerraChoice found some form of green washing in more than 95 percent of consumer products labeled as 'green.' The construction sector by itself fared only slightly better, with green washing evidence in close to 94 percent of eco-marketed products." Green washing refers to the stretching of truth or just plain misstatement of facts.

***realtytrac.com*, October 28, 2010**

Foreclosures are higher in a large number of states.

To check out Texas, go to www.realtytrac.com/trendcenter/tx-trend.html

***ciremagazine.com*, September/October 2010**

This is just one of the many interesting items that can be found at www.ciremagazine.com/article.php?article_id=1567

Jack M. Cohen, CEO of Cohen Financial, in *Knowledge Leader*, Summer 2010

"Loan to value is no longer a driving force in underwriting. ... Lenders are underwriting against debt service coverage ratio and debt yield. Debt yield is the ratio of verifiable net operating income divided by the principal balance. Lenders want a debt yield number between 10 percent and 12 percent."

Paul Bancroft, *nreionline.com*, November 3, 2010

If you are a commercial property owner in the Las Vegas area, this would be a depressing article. "With nearly \$17.2 billion in distressed assets across all commercial property types, Las Vegas ranks No. 1 among U.S. metros in proportion of distress to total inventory in the local market, according to New York-based Real Capital Analytics. Some analysts suggest the volume of troubled commercial loans could create a wave of foreclosures similar to those that swept through the residential market, a specter that is eroding confidence in commercial real estate." You can see the entire article at nreionline.com/news/las_vegas_property_tax_assessments_1103/

***remodelingonline.com*, November 2010**

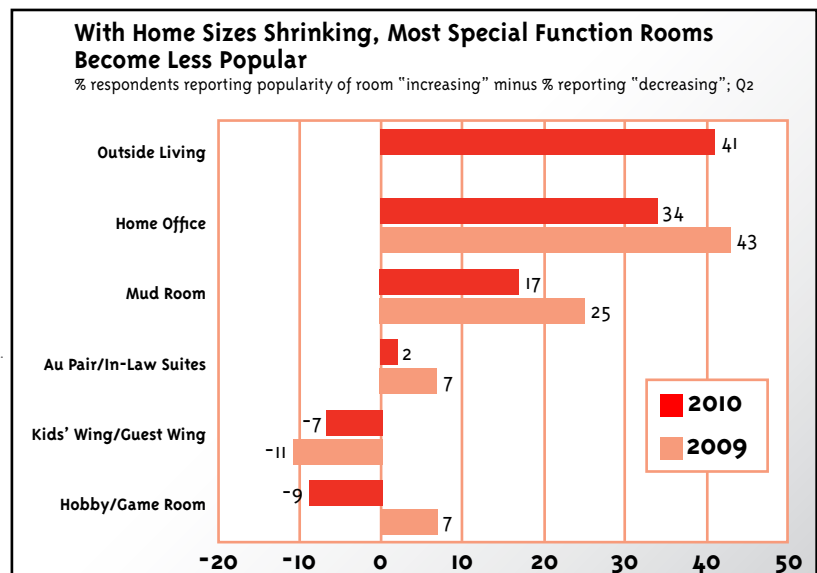
The latest edition of Cost versus Value data is now available at www.remodeling.hw.net/2010/costvsvalue/national.aspx

Julie Schmit and Stephanie Armour, *USA Today*, November 8, 2010

RealtyTrac has reported that the number of foreclosed homes held by Fannie Mae and Freddie Mac as of September 30 is more than 240,000 — double what they had a year ago. This number represents 25 percent of all home foreclosures and amounts to around \$24 billion in value. Additionally, they spent over \$2 billion this year in property expenses on the foreclosures.

American Institute of Architects, September 30, 2010 »

In the AIA's latest survey, more homeowners are interested in building smaller and being more energy efficient while increasing outside living areas and home offices.



Continued on following page

Real Estate Notes *Continued***appraisalinstitute.org, November 3, 2010**

According to a report by Interthinx, incidents of mortgage fraud committed in order to obtain a property – also known as fraud “for property” – are on the rise. To see the entire story, go to the following link and scroll down to the second story.

www.appraisalinstitute.org/ano/current.aspx?volume=II&numbr=2I/22#I2235

hotelworldnetwork.com, November 4, 2010

“The average selling price per room (ASP/room) accelerated 86 percent to \$107,988 for the first nine months of 2010, compared to the 2009 year-end total of \$58,190 per room. Earlier, ASP/room had dropped a dramatic 51 percent from the peak of \$119,553 per room in 2007 to the cyclical low established in 2009.”

Now this is too much. Go to the following website and you will see a video of the Chinese frame a 15 story hotel in two days and complete in six.

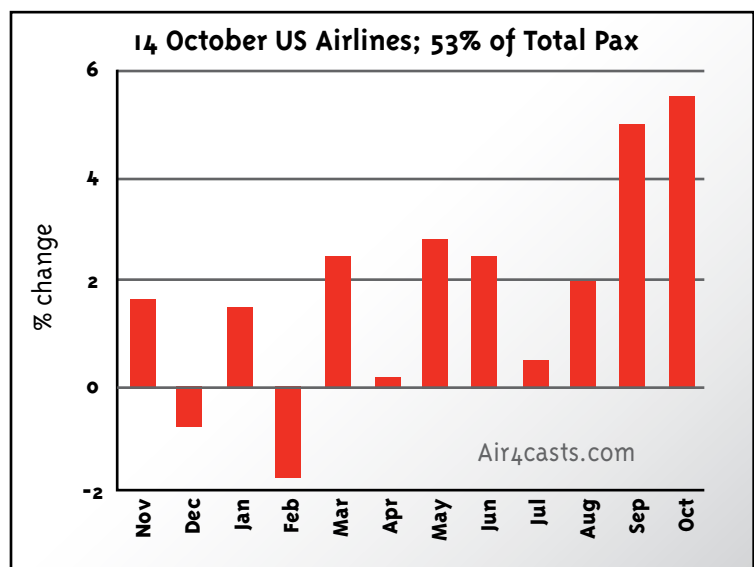
www.behindthewall.msnbc.msn.com/_news/2010/11/12/5453277-15-floors-in-2-days

htrends.com, November 15, 2010 »

The hotel industry considers airline seat purchases as the most responsive economic indicator and as shown below in the chart, September and October of 2010 showed large increases. Therefore, hotels are looking for a continued increase in room rentals.

Cindy Perman, cnbc.com, November 15, 2010

Smaller and different priorities: that best describes the changing face of new homes in America. In 2007 the median new home size was around 2,300 square feet, and it is now about 2,100. Some homes are being built without formal living rooms, media and game rooms, and libraries are on the way out. One item that is back: front porches.

**Paul Cardis, builderonline.com, November 2, 2010****Top 10 Most Desired Home Design Features**

- » Walk-In Closets » Energy-Efficient Appliances » Overall Energy-Efficient Home » Linen Closets
- » Large Kitchens » High-Efficiency Insulation » High Window Efficiency » Kitchen Islands
- » Large Windows » Ceiling Fans

nreionline.com, November 18, 2010

Now this is some encouraging news, even if not the local market, maybe a positive sign still the same. “Rental declines appear to be leveling off in a number of major U.S. cities, and some, such as Washington D.C. and New York, have reached the bottom of the rental cycle, according to a new, third-quarter report by CB Richard Ellis Group.”

Anton Troianovski, The Wall Street Journal, November 10, 2010

REIT (Real Estate Investment Trusts) has been disappointed that more commercial properties have not been exposed for sale. The philosophy was with values decreasing, loans coming due and the tightening of available money, the REITs could purchase a large amount of properties at a discounted price. Few investment properties have been placed on the market and now some of the REITs are entering the global real estate market. So if you have money in REITs, you may become a part-owner of properties in foreign countries.

Continued on following page

Real Estate Notes *Continued***Gwendolyn Bounds, *The Wall Street Journal*,
November 10, 2010**

Say it isn't so! This article discusses the 'man-cave' and the progression from often a damp-cool minimally finished basement area where the guys can have a few beers and watch the game to nicely finished rooms with kitchens, large flat screened televisions, pool tables, etc. Now it seems that the women are often using that space when the men are not around and even worse, doing such things as sewing and knitting! This is wrong!

**Nick Timiraos, *The Wall Street Journal*,
November 19, 2010**

Good news, bad news. The number of mortgage delinquencies declined during the third quarter of 2010 but the number of new foreclosures is expected to increase.

***Associated Press*, November 27, 2010**

Fannie Mae and Freddie Mac have once again starting allowing real estate agents to sell foreclosed properties. Both agencies had stopped the sales after the foreclosure document issues were discovered.

***htrends.com*, November 29, 2010**

The three key performance measures for hotels were all up through October 2010. The trends are indicating: 1) occupancy increased 11.1 percent to 58.4 percent, 2) average daily rate up 2.7 percent, and 3) revenue per available room is up 14.1 percent.

***Money Magazine*, December 2010**

Some interesting projections by Moody's Analytics for 2011 are shown below.

- 5 percent Projected average rate on a 30-year mortgage by year-end vs. 4.2 percent now
- 25 percent U.S. metro areas expected to see home prices rise
- 2.1 million Distressed borrowers expected to lose their homes vs. 1.8 million in 2010
- 5 percent Projected drop in median home price
- 5.2 million Estimated home sales for 2011 vs. 4.5 million in 2010

Attorney General Opinions/Requests for Opinions

GA-0827 (December 6, 2010) RE: Taxable status of real property owned by the City of Greenville and leased to a private company (RQ-0897-GA)

Summary: To the extent all of your questions seek a determination about the tax status of various interests in a parcel of property in the City of Greenville, they all involve fact issues that are inappropriate to the attorney general opinion process. Moreover, the initial determination about eligibility of tax exemptions rests with the chief appraiser. We thus cannot address your specific questions.



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We can advise you generally with respect to the tax exemption of a leasehold interest under section 25.07, Tax Code, that a maintenance hangar intended for the safe and efficient operation of a municipal airport constitutes a public transportation facility.

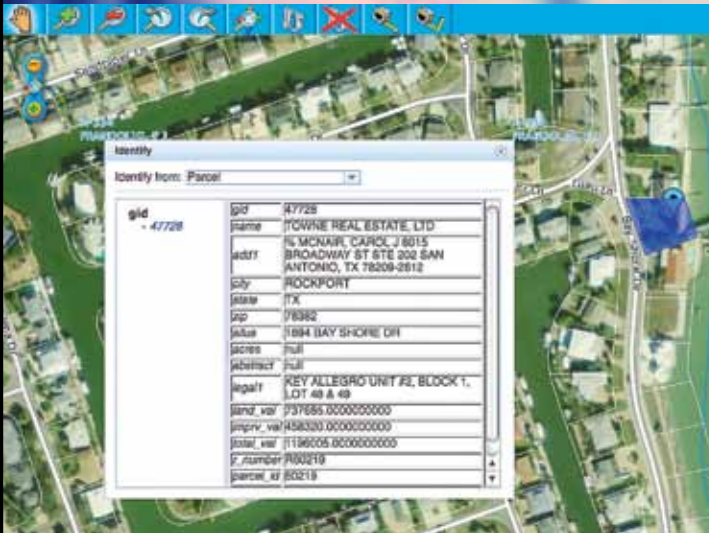
Request No. 0934-GA RE: Requirements for real property to qualify as an "ecological laboratory" under section 23.51, Tax Code

Opinion requested by Honorable Jeff Wentworth; Chair, Senate Select Committee on Veterans Health

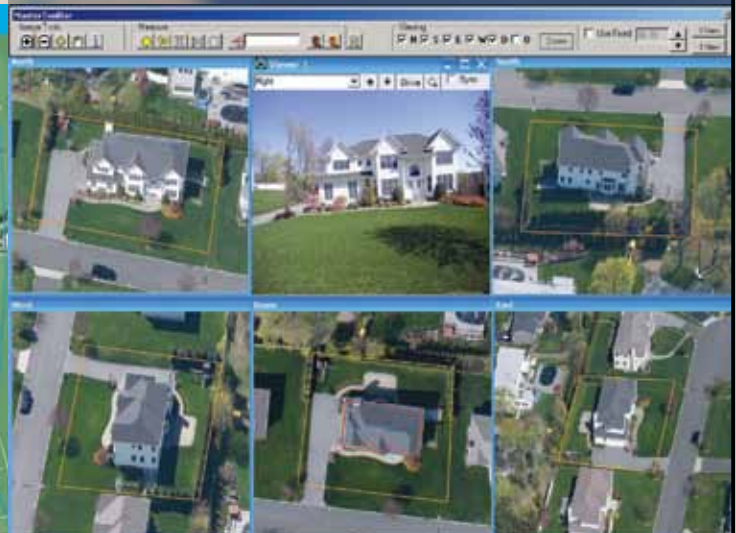
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Online County Map



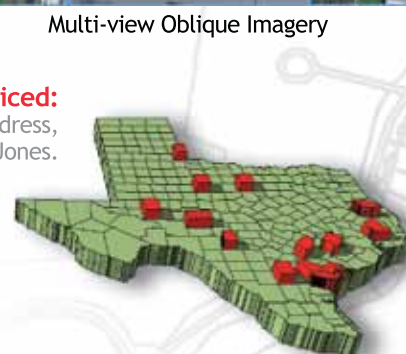
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Clarification from TDLR on Gifts *Continued*

The new TDLR rule does not exist in a vacuum.

There are several other legal principles relating to acceptance of gifts and favors you should know.

1. You must never take anything as consideration for an official act or a violation of your duty.

The state's bribery law (Sec. 36.02, Penal Code) makes it a crime to take or ask for anything (other than your salary as a public employee) that could have monetary value in exchange for an official act.

An official act could be settlement of a value, a recommendation, or any other exercise of your authority as an appraiser, assessor, or collector. Practically speaking, there is no minimum amount for a bribe.

2. You must not take payment, fees, or gifts for outside work if the only reason you were asked to do the work is your official status at HCAD. Sec. 36.07, Penal Code, is the source for this rule.

It basically says you can't be paid for outside work (such as speaking engagements, consulting, doing outside appraisals) if you are asked to do the work because of your official position. You can accept meals, transportation, and lodging in connection with a speech as long as your speech isn't merely perfunctory (like a welcome or introduction). You may also accept items of minimal value such as a plaque, coffee cup, or similar item. Finally, if you are asked to do the work for some other reason (such as expertise in the field), you may accept payment.

3. You can't accept a gift, payment, or anything else of value from a person who has business with your office, including vendors, tax agents, and property owners with matters pending before us.

Sections 36.08, 36.09, and 36.10 of the Penal Code generally provide that, with exceptions indicated in the table below, a public official or employee cannot accept anything of value from someone who is subject to the jurisdiction of their employer.

These rules are summarized below.

Prohibited Gift	Source Law	Exceptions to the rule:
The gift is in return for an official act	Sec. 36.02, Penal Code	No exceptions
The gift is payment for outside work you were asked to do because of your official status	Sec. 36.07, Penal Code	Food, transportation, and lodging for speeches that are more than "perfunctory;" plaques, trinkets, or tokens of minimal value
The gift is from someone who has business with your entity	Secs. 36.08, 36.09, 36.10 Penal Code	<ul style="list-style-type: none"> » A non-cash item valued at less than \$50 » A gift from someone who has a family, personal, or professional relationship with you that is independent of your official status » A fee for services to which you are lawfully entitled » A political contribution as a candidate or officeholder; and » Food, entertainment, transportation, and lodging, if you are accompanied by the person who is paying for it.
The gift might influence you in performing your duties	TDLR Rule 94.100(2)	<ul style="list-style-type: none"> » A non-cash item valued at less than \$50 » A political contribution » Reimbursement for necessary expenses that aren't reimbursable by the office**. <p><i>**Accepting such reimbursement will run afoul of Sec. 36.08 Penal Code unless you are an elected official, a candidate, or a state official</i></p>



TAAD Classifieds

Finance and Facilities Officer

Essential Job Functions:

Under the direct supervision of the Chief Appraiser, performs or directs all accounting functions, including maintaining the general ledger, accounts payable and accounts receivable. Will coordinate with directors and the Chief Appraiser in the preparation of the annual \$12.6 MM budget, for an organization with 129 positions. Also prepares financial reports, including statement of financial position, income statements, cash flow statements and asset valuation as required for use by management, board of directors, and lenders. Maintains a documented system of internal accounting, purchasing and cash management controls, policies and procedures. Ensures compliance with all GAAP and requirements of the Texas Property Tax Code. Supervises a part time maintenance worker, and shares supervision of a bookkeeper/human resources assistant. Oversees building and grounds maintenance, repairs and replacements for a 35,000 square foot building on 4.59 acres. Other duties will include reconciling bank statements, security, and credit and property insurance management. Will be responsible for updating and maintaining the investment and finance policies of the district. Will oversee the annual audit. For further details regarding requirements and to obtain an application please visit our website at: www.traviscad.org/employment.html

Submit resumes to: Travis CAD, PO Box 149012, Austin, TX 78714 or fax to: 512-835-5371

The **Cass County Appraisal District (CCAD)** is currently accepting resumes for the position of **Chief Appraiser**. CCAD serves 18 taxing units and has 7 full-time employees. The Chief Appraiser will be appointed by an eight-member Board and should possess the following qualifications:

Bachelor's degree from an accredited college; work experience may be substituted for the degree requirements: RPA designation from the Texas Department of Licensing and Regulation required with 7 years experience. Must have knowledge of Texas Property Tax Laws, district budgeting/finance and personnel management; Experience in the property value appeals process; Must demonstrate

the ability to communicate well with the public, taxing entities and the staff, and have excellent leadership skills. Salary expectation required. CCAD offers a competitive benefits package. Salary commensurate with experience and other qualifications.

Qualified applicants mail completed resume to: Cass County Appraisal District; Attn: Susan Jackson, BOD, Vice Chairman; Cass County Appraisal District; 502 N. Main St.; Linden, TX 75563. Resumes accepted until position is filled.

The **Collin County Appraisal District** is accepting applications for a **Business Personal Property Staff Appraiser**. Responsibilities include office and field work and ARB presentations associated with the mass appraisal of Business Personal Property.

Experience as a Business Personal Property Appraiser is preferred. A Bachelor's degree or higher is preferred, but the District will consider applicants with a high school Diploma and with college course work in appraisal, accounting and/or business management or experience in ad valorem tax appraisal. An RPA designation is preferred, but the District will consider applicants working towards an RPA designation. Working knowledge of True Automation CAMA software (PACS) is preferred.

This position is classified as "exempt." Some evening and week-end work will be required in order to meet deadlines. The position consists of sedentary and active work requiring sitting, walking, and standing, bending and lifting up to 30 lbs.

An applicant must have reliable transportation with proof of insurance and a valid Texas driver's license, and must pass a background check. Salary is contingent upon experience and qualifications.

Candidates should detail their appraisal experience, computer knowledge, communication skills and formal education. Resumes will be accepted through October 29th or until the position is filled. The Collin County Appraisal District is an (EOE) Equal Opportunity Employer. **Please submit applications and resumes to:** Collin CAD, c/o Jim Webb, 250 W. Eldorado Pkwy., McKinney Texas 75069 or jim.webb@cadcollin.org.

President: **Karen McCord**

Chief Appraiser

Ector County Appraisal District

President-Elect: **Sands Stiefer**

General Counsel/Chief Deputy

Harris County Appraisal District

Vice President: **Rick Kuehler**

Director of Administration

Dallas Central Appraisal District

Secretary/Treasurer: **Jeff Law**

Chief Appraiser

Tarrant Appraisal District

Past President: **Michael Barnett**

Chief Appraiser

Smith County Appraisal District

Editor: **Doris M. Koch**

TAAD Executive Director

dkoch@taad.org

Region 1 » **Martin Villarreal** Chief Appraiser Webb CAD

Region 2 » **Vacant**

Region 3 » **Tylene Gamble** Chief Appraiser Wharton CAD

Region 4 » **Jim Robinson** Chief Appraiser Harris CAD

Region 5 » **Charlotte Dickerson** Deputy Chief Appraiser Jefferson CAD

Region 6 » **Mark Price** Chief Appraiser Brazos CAD

Region 7 » **Terry Decker** Chief Appraiser Rusk CAD

Region 8 » **Jan Tinsley** Chief Appraiser Red River CAD

Region 9 » **Jerry Patton** Chief Appraiser Young CAD

Region 10 » **Brent South** Chief Appraiser Hunt CAD

Region 11 » **Mickey Hand** Chief Appraiser Wise CAD

Region 12 » **Karen Morris** Chief Appraiser Navarro CAD

Region 13 » **Stan Hemphill** Chief Appraiser Burnet CAD

Region 14 » **Sherry Duggan** Chief Appraiser Stephens CAD

Region 15 » **Doran Lemke** Chief Appraiser Brown CAD

Region 16 » **Cindy McDowell** Chief Appraiser Swisher CAD

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Region 18 » **Jerry Bundick** Chief Appraiser Bailey CAD

Region 19 » **Dinah Kilgore** Chief Appraiser El Paso CAD

Region 20 » **Victor Perry** Chief Appraiser Maverick CAD

