



The APPRISER

Texas Association of Appraisal Districts, Inc.

7701 N. Lamar, Suite 315

Austin, Texas 78752-1023

Seminar to Address Changing Landscape of School Funding, Annual Property Value Study

The Texas Association of Appraisal Districts (TAAD) and the Texas Association of School Business Officials (TASBO) will present "Brave New World: School Funding and Appraisal District Operations in the 21st Century" on December 15-16 at the Renaissance Dallas Hotel. The two-day professional development seminar will examine the annual property value study, school funding, and the intricacies of recent changes to both. A strong focus will also be placed on the potential impact of funding levels and legislation.

TAAD and TASBO have previously conducted basic training in these areas, but the 2004 version will address advanced topics of interest to superintendents, school business officials, chief appraisers, and all individuals who work with the state Comptroller's annual property value study or in the forecasting of funding for school districts.

The seminar will include a short course on the school funding formula as it currently exists. Speakers will demonstrate how various changes in the formula for school districts of varying property wealth levels will affect the district's bottom line funding.

Other sessions will address changes in the property value study, contemporary appraisal district issues that can affect school funding, and prop-

Attendees will advance their knowledge of the interrelation of school funding and property value study mechanics, litigation, and legislation.

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erty tax legislative issues. The effects of the West Orange Cove case will be outlined, and there also will be a debate – point-counterpoint – on school funding, featuring representatives from both schools of thought in the West Orange Cove lawsuit. Participants will also hear state officials discuss future issues in funding as they address the modeling of state revenue projections

The seminar will conclude with an overview of possible 2005 legislation that could affect the science of school funding and the conduct of the annual study.

For individuals interested in advancing their knowledge of the interrelation of school funding and property value study mechanics, litigation, and legislation, this seminar will provide that important information. Registration details and a copy of the program may be found on page 8 of this issue of *The Appriser*, and may also be downloaded from the TAAD website at www.taad.org.

The purpose of the Texas Association of Appraisal Districts, Inc. is to promote the effective, professional, and ethical administration of the appraisal districts in Texas.

A **TAAD** of Info . . .

Farewell to **Susie Johnson**, retiring as **Roberts CAD** chief appraiser and county tax assessor-collector.

Welcome to **Deborah Echols**, taking over as chief appraiser for **Wilbarger CAD** upon the retirement of **Doyle Graham** in July.

TAAD extends sympathy to the family and friends of **Truett Phillips, Sr.** Many remember him during his long career with T.Y. Pickett and also Hunt Oil Company. He is survived by his wife, Sandy, a daughter and son, and five grandchildren.

Marking the Passing of a Friend of TAAD

TAAD has lost one of its staunchest supporters with the passing of **Ron Stegall**, chief appraiser of the **Midland CAD**. Ron died on October 4 at the age of 55. He had served as the Midland CAD chief appraiser since 1987, after serving MCAD as an appraiser since the early 1980s. At the time of his death Stegall was involved in numerous church and civic endeavors – he was a member and past president of the Midland Downtown Lions Club, a member of First Baptist Church of Midland and the Titus Sunday School Class, a regional trustee for TAAD, and a member of numerous TAAD committees.

Ron is preceded in death by his wife and father. Survivors include his daughters, Rhonda and Heather; as well as a son-in-law; his mother; a sister; and a brother.

Looking Ahead

October 18-19	LBJ Tax Institute/Comptroller's Conference, Austin
November 14-16	Texas Rural Chief Appraisers Conference, Austin Omni Southpark Hotel
November 15-16	IAAO Workshop 151: Uniform Standards of Professional Appraisal Practice (National), Houston/Harris CAD office
November 15-17	TACA Conference-VG Young Institute, College Station
November 17	IAAO Workshop 171: IAAO Standards of Professional Practice and Ethics, Houston/Harris CAD office
November 16	TAAD Fourth Quarter Executive Board Meeting, Austin
November 30	Appraisal of Big Box Properties, Dallas Renaissance Hotel
December 6	Deeds, Records, and Title Transfers; Austin Hilton North Hotel
December 6	Recognized Appraisal Methods and Techniques in a Mass Appraisal/USPAP Update, Austin Hilton North Hotel
December 15-16	TAAD/TASBO Seminar on School Funding/CAD Operations, Renaissance Dallas Hotel
January 10, 2005	79th Legislature Convenes
February 20-23, 2005	TAAD 24th Annual Conference, Renaissance Austin Hotel

Chief Appraiser/Director

The Kaufman County Appraisal District is accepting resumes for **Chief Appraiser/Director**. Kaufman County is a fast-growing county in the Dallas/Fort Worth Metroplex, and therefore a person should have the ability to keep up with rapid growth and challenges. We are looking for a college graduate or the equivalence of work and experience. Candidate must have good communication and managerial skills, preferably with an RPA designation or currently enrolled in the RPA program. Resumes will be accepted until October 15, 2004. The candidate selected for this position will be expected to begin work on January 10, 2005, or shortly thereafter. KCAD has excellent benefits, paid annual and sick leave, health insurance, TCDRS and Social Security. Salary will be based on education, experience and knowledge. For more information please contact Jackie Self, 972-932-6081.

Submit applications to: Kaufman County Appraisal District, P O Box 819, Kaufman, TX 75142, Attention: Jackie Self.

Appraiser

Lubbock CAD has an **Appraiser** position available. Duties include fieldwork, valuing assigned areas, and testifying during appeal hearings. Minimum qualifications include two years of college and/or real estate related experience. Must be able to successfully complete the requirements for the Registered Professional Appraiser (RPA) designation with the Texas BTPE. A valid Texas drivers license with a verifiable acceptable driving record is required. Preferred qualifications include RPA, college degree in related field, mass or fee appraisal or additional years of real estate related experience. (An equivalent combination of related education, training and experience may also be considered.) Salary dependent upon qualifications.

Classified Ads

Resumes will be accepted until the position is filled. Send resume to Lubbock CAD, Attention: Melissa Lopez; P.O. Box 10542, Lubbock, TX 79408, or e-mail to mlopez@nts-online.net. Lubbock CAD is an Equal Opportunity Employer.

Chief Appraiser/Tax Assessor-Collector

A **Chief Appraiser/Tax Assessor-Collector** opening is available at the **San Patricio Appraisal District**. Appraisal experience and a RPA certification are required with a minimum of 10 years of appraisal experience plus a RTA or the ability to acquire certification of this designation in the allotted time frame. This position requires strong management, financial, personnel, public, and private communication skills, and the ability to work with elected and appointed officials. Must have knowledge of the ad valorem tax system and mass appraisal techniques. This district appraises for 21 taxing entities, collects for five, and calculates tax rates for seven entities.

San Patricio Appraisal District is an industrial/agricultural/oil and gas area with both lakefront and bay front properties. It has two port areas with foreign trade zones, and

numerous TNRCC exemptions and abatements. This district also overlaps into four other counties.

Starting date will be February 1, 2005. Salary will be based on education, experience, and knowledge. Submit resumes to: Chairman, Board of Directors, PO Box 938, Sinton, TX 78387-0938. Deadline for application is November 30, 2004.

Appraiser

The **Comal Appraisal District** is accepting applications for the position of **Appraiser**. Responsibilities include office and field work associated with the appraisal of rural, residential, and commercial property. Must be a high school graduate or equivalent, and possess good computer skills. Must have the BTPE certification or be willing to complete the requirements to obtain certification. Must have reliable transportation, a valid Texas driver's license, and proof of liability insurance. Salary is contingent upon experience and qualifications. Applications and/or resumes will be accepted until the position is filled. Send information to: Lynn E. Rodgers, Chief Appraiser, P.O. Box 311222, New Braunfels, TX 78131-1222. Comal Appraisal District is an Equal Opportunity Employer.

Coming in the November issue of *The Appraiser*:

Information and Registration Materials
for the

Texas Association of Appraisal Districts

ANNUAL CONFERENCE

February 20-23, 2005

Renaissance Hotel, Austin

Benefits, Payday Laws, and More...



Following is Part V of TAAD's cooperative effort with the Texas Workforce Commission (TWC) on developing or updating an appraisal district personnel manual. This month's article addresses the issues of employee benefits and the Texas Payday Law.

Benefits

- List all benefits offered by the company. Include the policy on health insurance, workers' compensation, profit sharing plans, pension funds and credit union participation.
- State the differences for temporary and part-time employees.
- State the policy on employee benefits in the event of an employee's separation from the company.
- State the compensation policy for holidays or overtime.

Employee discounts, paid holidays and vacations, group insurance, and other employee benefits are common to most businesses. No law in Texas requires employers to provide any benefits. However, most employers offer benefits as a way to attract and retain quality employees.

Because benefits vary from company to company, employers should make employees aware of all benefits offered. This can be done in the handbook or company policy. In addition, the handbook should cover the company's compensation policy, including pay for working on holidays, overtime pay, and any differences for compensating work performed by temporary or part-time employees.

Failure to have a written policy on compensation for unused sick and vacation time can cause serious problems for employers. In many cases, without something in writing, practice can become policy. Employers should keep in mind, however, that any promises made in writing must be kept.

The company's insurance coverage, Workers' Compensation, profit sharing plans, pension funds and credit union participation, where applicable, should be identified and explained. It is helpful to use examples in the explanation, making sure to state that they are examples only and not binding representations of the company.

Employers should understand that unemployment insurance is a benefit granted to all employees who are out of work through no fault of their own. The law will not recognize any agreement to forfeit rights to unemployment.

Following are some suggestions and topics for those who are considering a personnel policy manual revision.

Compensation

- List the company's regularly scheduled paydays.
- Describe any deductions that may be subtracted from a paycheck. (Be sure to comply with the Texas Payday Law by getting prior written authorization for deductions.)
- State the policy for distributing payroll checks to friends or relatives. Such distribution must be designated by the employee in writing.
- Explain the company's policy on bonuses or other non-salary payments.
- Describe the policy on overtime compensation.
 - Who is eligible?
 - Is advance permission or authorization required?
 - When is overtime permitted?
 - How should workers report hours worked over 40?
- State the policy on compensatory time and any limitations. Use caution. Federal law allows only governmental employers to give compensatory time in lieu of overtime pay.
- Make it clear what happens to unused leave time.
- Include payday information in the handbook. Outline regularly scheduled pay periods. State what the company will do when paydays fall on holidays and weekends. Be aware of the **Texas Payday Law** and its requirements regarding frequency of payments, deductions from paychecks and posting notice of the law.

Salary and Benefits

- Basic issues in the area of compensation agreements:
- Compensation agreements can be oral or written, with hourly, weekly, monthly, piece, book, flag, day, ticket, or job rates
 - If unusual pay methods are contemplated, the employer should have the employee sign a written pay agreement that spells out the conditions for pay exactly in order to avoid misunderstandings and possible wage claims
 - An employer may change both the method and the rate of pay, but only prospectively, never retroactively (risk of wage payment law or breach of contract claims)
 - It is generally possible to have different sets of benefits available for different categories of employees (such as one set of benefits for hourly workers and another set for

salaried exempt employees), but the specifics should be clear and in writing

Texas Payday Law Coverage

The *Texas Payday Law* (TPL) applies only to employees, not to independent contractors (section 61.001(3)(B)). It covers only private employers; it does not cover governmental employers, i.e., a public employee who has a wage complaint may not file a wage claim under the TPL (see Section 61.003).

Unlike many other employment laws, the TPL has no limitations on business size, nature of the business, or number of employees (section 61.001(4)). It applies to any situation in which someone has hired someone else to perform any kind of work for pay under the kind of direction and control that would normally establish an employment relationship.

Tips on Payday Law Compliance

- Pay wages at least twice a month to employees not exempt from overtime, and at least once a month to those exempt. Pay commissions, bonuses and fringe benefits on time, as agreed to in writing.
- Make semimonthly pay periods as equal in length as possible.
- Designate paydays. If you do not, the law says they are the first and 15th of each month.
- Post notices of paydays in conspicuous places.
- Pay an absent employee on a regular business day at the employee's request.
- Pay a discharged employee in full no later than the sixth day after discharge, and other employees who leave no later than the next scheduled payday.
- Pay wages by electronic funds transfer, check negotiable on demand or cash unless the employee agrees in writing to payment in another form.
- Send wages by registered mail to arrive by payday, or deliver wages to employees at work unless a written employee agreement states otherwise.
- Do not deduct from an employee's wages unless ordered by a court, authorized by law, or authorized for a lawful purpose in writing by the employee.
- Comply on time with all orders of the TWC and courts on payment or wages, penalties and bonds.
- Post required Texas Payday Law poster notifying employees where complaints can be filed if there is ever a dispute over a paycheck.

Pay Agreements

Federal and state laws leave it largely up to employers and employees to work out what the pay or compensation agreement will be. Employers must take care to stick to what the employees have been promised in the way of pay methods and pay rates. A wage agreement can be established by both verbal and written evidence, so all oral and written communications to employees regarding pay should be carefully expressed.

Since state payday laws are enforced according to the terms of the wage agreement, employers need to ensure that they say what they mean and mean what they say. Wage agreements that are ambiguous, i.e., can be understood in two or more different ways by reasonable people, will usually be resolved against the employer, since the employer was presumably in charge of how the agreement was reached and is responsible for expressing its intent clearly.

Under the general common law, an employer must pay an employee according to the wage agreement that was in effect when the work was performed. This general rule finds expression to one degree or another in the Fair Labor Standards Act and in almost every state wage payment statute.

If there is no written agreement, agencies and courts will use some variation of the "best evidence" rule to determine what the employer and employee "agreed" to when the employment relationship was formed. Whoever has the best evidence of the rate of pay and the method of pay will usually prevail on those points. In Texas, the common-law rule is known as "quantum meruit". If a worker performs services for an individual or company, but there is no clear agreement on the rate of pay, method of pay, and so on, the law presumes that the employer agreed to pay a reasonable rate of pay for the work, and "reasonable" would be up to a judge or jury to decide (see the Texas Supreme Court's decision in *Colbert v. Dallas Joint Stock Land Bank*, 136 Tex. 268, 150 S.W.2d 771, 773 (Tex. 1941)).

Frequency of Pay

Regarding timing of wage payments, the TPL requires employers to pay non-exempt employees at least twice per month, and exempt employees at least once per month (section 61.011). "Exempt" has to do with whether the employee meets the requirements for an overtime exemption as a salaried executive, administrative, or professional employee under the FLSA.

Methods of Pay

Any method of pay is allowed, as long as the frequency of payments satisfies the above requirements.

Employers may pay any of their employees an hourly wage, a periodic salary, a commission or bonus, a day rate, a book rate, a flag rate, a piece rate, or on a per job basis. Federal law leaves the frequency of pay up to the employer, but the Texas Payday Law requires "non-exempt" employees to be paid at least twice per month (Texas Labor Code, Chapter 61, Section 61.011(b)).

Since Texas follows the "at-will" employment doctrine, the method of pay may be changed at any time, with or without advance notice, as long as there is no express contract or collective bargaining agreement to the contrary. An employee can even be paid according to a combination of the above methods.

...continued on page 6

Send in Those CAI Applications!

The deadline for applications for the 2005 Chief Appraiser Institute is drawing near – **November 15**, and the TAAD Education Committee is anxious to hear from folks who are interested in becoming a member of the Class of 2005. (*Application may be downloaded from the TAAD website at www.taad.org. For additional information call the TAAD office at 512/467-0402.*)

What do members of the current class say about the institute? Listen up:

The institute is very worthwhile. It allows those of us in the field to receive knowledge in the areas we normally do not work in and knowledge to those thrust into the position. I particularly appreciated Sands Stiefer's legal course because it told us we can't do just anything. It is a worthwhile program to guide and keep the profession professional.

Malcolm Jackson, Smith Appraisal District

This year-long program has given me more insight as to what I need to know to be an effective Chief Appraiser, and the friends that I have made will be some of the greatest assets that I take from this program. I now have 24 friends throughout the state who can share their knowledge and experience with me.

Chris Barzilla, Waller Appraisal District

I see the Chief Appraisers Institute as an important tool for developing tax professionals into better leaders for today and nurturing potential leaders of tomorrow. I believe the institute will strengthen the knowledge base of anyone who participates and create a better foundation for those who are committed to improving the property tax system.

Gary Earnest, Taylor Appraisal District

I am so glad that I decided to join the chief appraiser institute. It was very helpful to me. The "Seven Habits of Highly Effective People" was very interesting. I liked the concept. I have referred to many of the thoughts often during problem solving.

Donna Rhoades, Palo Pinto Appraisal District

Benefits . . . *continued from page 5*

The only thing that the average employer needs to worry about is that whatever method of pay is used, the gross pay has to correspond to at least minimum wage for the hours actually worked during a given seven-day workweek in order to comply with the Fair Labor Standards Act (FLSA), the main federal wage and hour law.

Delivery of Wages

Delivery of wages is fairly flexible. Wages can be given in person to an employee, mailed to a designated address (in time to be received on the payday), deposited electronically into an account, or given to a third party who has been authorized by the employee in writing to receive the employee's paycheck.

There are some pitfalls, to be sure. For instance, payment of wages by EFT (electronic funds transfer) must be authorized by the employee in writing. If the employee receives part or all of the wages "in kind" (in a form other than cash or negotiable money order or check), the employee has to have authorized that in writing in advance of the payment.

Fringe Benefits

Little known to many employers and employees, the TPL includes in the definition of "wages" any fringe benefits promised in a written policy of the employer or in a written agreement (section 61.001(7)(B)). The types of fringe benefits covered by that provision are **vacation pay, sick leave pay, parental leave pay, holiday pay, and severance pay.**

The good news is that the law will enforce such fringe benefit payments according to the terms of the written policy or agreement. For example, if there are conditions on use of leave or receipt of severance pay, those conditions will be observed. Thus, whatever the employer has taken care to provide in the policy or agreement is what will be enforced, assuming that the employer has put down exactly what it wants to happen under the policy.

Final Pay

Finally, the TPL regulates the timing of the final paycheck in section 61.014. If an employee is laid off, discharged, fired, or otherwise involuntarily separated from employment, the final pay is due within six (6) calendar days of discharge. If the employee quits, retires, resigns, or otherwise leave employment voluntarily, the final pay is due on the next regularly-scheduled payday following the effective date of resignation. "Mutual agreement" separations are generally regarded as involuntary, although that result is not inevitable and ultimately depends upon a close look at all the events and circumstances leading to the work separation.

Whether a work separation is voluntary or involuntary is determined according to existing rules for deciding the nature of the work separation in unemployment compensation cases. Basically, if the employee initiates the work separation and leaves while continued work is still available, the work separation is voluntary. If the employer initiates the work separation, i.e., the employee has no choice but to leave at a certain time, the work separation will be considered involuntary.

Do you want to get more involved in TAAD and help continue its goal of enhancing the ad valorem tax profession? Are you ready to share your experience and expertise with TAAD? Here is your chance to join the energetic team of TAAD volunteers!

TAAD is currently seeking volunteers to serve on committees for the 2005 term. Below is a listing and brief description of the TAAD Committees. If you are interested in serving on a committee, please indicate your top two preferences (ranking 1 and 2) on this form and fax to TAAD at 512/452-0427. NOTE: Affiliate and associate members may serve only on special committees and the ARB committee.

Calling All Volunteers!

Please indicate below your first and second choice for committees.

- Appraisal Review Board Committee** addresses the training needs, issues, and concerns of ARBs. (Standing)
- Budget and Finance Committee** prepares recommendations on the annual budget for the Executive Board and analyzes and reports on the finances of the association. (Standing)
- Bylaws, Resolutions, Policies and Beliefs Committee** studies/recommends to the Executive Board proposed changes in TAAD's bylaws, and coordinates and reviews all resolutions submitted for consideration by the Delegate Assembly. (Standing)
- Comptroller/BTPE Liaison Committee** discusses/recommends action on issues of interest to both the Comptroller's Office Property Tax Division and the Board of Tax professional Examiners. (Special)
- Conference Committee** establishes the program, including topics, events, and speakers for the annual conference of the association and sets registration fees, event fees, and booth space fees. (Standing)
- Education Committee** researches educational needs of the membership/works with staff to develop courses, seminars and/or conferences addressing the needs of TAAD's members. (Standing)
- Industry Liaison Committee** meets with representatives of the state's major businesses and taxpayers to discuss topics of mutual interest including property tax issues, legislation, school finance, economic trends, and other areas important to business and government. (Special)
- Legislative Committee** reviews legislation for impact to appraisal district operations, proposes a legislative program to the Executive Board prior to a regular legislative session, and presents the association's position to the Texas Legislature. (Standing)
- Membership Committee** assists association's staff in membership recruitment programs and campaigns; reviews and recommends changes to the Executive Board regarding membership rules, regulations, and dues; certifies association conference delegates. (Standing)
- Methods and Technology Committee** stays abreast of changes in innovative technology used by appraisal districts, showcases new technology and topics of interest in property tax administration. (Special)
- Nominations Committee** nominates one person for each executive office to be filled, giving consideration to member district size and geographic location. (Standing)
- Standards and Practices Committee** promotes a high standard of ethics, cooperation and professionalism and provides necessary resources and information to the Legislature to assist decision-making regarding appraisal district matters. (Standing)

Questions? Please contact TAAD at 512/467-0402 before the volunteer sign-up deadline of November 30, 2004.

Name _____

CAD/Company _____ Title _____

Street Address/P.O. Box _____

City/State/Zip Code _____

Telephone _____ Fax Number _____

E-Mail Address _____

Return by November 30, 2004 to: TAAD, 7701 North Lamar, Suite 315, Austin, TX 78752, or fax to 512/452-0427.

Brave New World: School Funding and Appraisal District Operations in the 21st Century

Back by popular demand! TAAD joins with TASBO to offer an intensive review of important current topics – changes in school funding, appraisal district issues that affect school funding, legislative issues, and more!

December 15-16, 2004

Renaissance Dallas Hotel

Co-sponsored by Texas Association of Appraisal Districts and Texas Association of School Business Officials

December 15, 2004

- 8 - 9 Registration
9 Welcome/Introductions
9:10 - Noon
 - How the School Funding Landscape has Changed
 - Impact of the *West Orange Cove* Lawsuit
 - Challenges Facing the LegislatureNoon - 1:30 Lunch w/speaker (provided by TAAD/TASBO)
1:30 - 3 A Short Course on the School Funding Formula
3 - 3:30 Break
3:30 - 5
 - Changes in the Property Value Study
 - Heads Up! CAD Issues Affecting School Funding
 - Property Tax Legislative Issues

Location: Renaissance Dallas Hotel, 2222 Stemmons Freeway

Registration Deadline: December 1

CEUs: 8 hours

Lodging: \$80/single or double. Call 214/631-2222 by November 24 and ask for the TAAD block rate

December 16, 2004

- 7:30 - 8:30 Continental Breakfast
8:30 - 9:30 Point-Counterpoint on School Funding
9:30 - 9:45 Break
9:45 - 10:30 Where Will the Money Come From? Modeling State Revenue Projections
10:30 - 11:45 Legislation We Can Suggest . . . Input for and By Taxpayers
11:45 Adjourn

THE CHANGING SCHOOL FUNDING LANDSCAPE

- Impact of the West Orange Cove Lawsuit
- Legislative Challenges
- Changes in the PVS
- CAD Issues Affecting School Funding
- Property Tax Legislative Issues
- A School Funding Formula Short Course
- Point-Counterpoint on School Funding
- Where Will the Money Come From? Modeling State Revenue Projections

TAAD/TASBO Seminar

December 15 - 16, 2004

Renaissance Dallas Hotel

Name _____ BTPE # _____
Jurisdiction _____
Street Address/P.O. Box _____
City/State/Zip Code _____
E-Mail _____ Phone number _____

Registration fees must reflect current membership status.

Registration enclosed:

- _____ TAAD Member District: \$100
_____ TASBO Member: \$100
_____ TAAD Associate/Affiliate Member: \$125
_____ Non-Member: \$150

Requests for partial refunds must be made in writing no later than December 29, 2004. A \$50 cancellation fee will be subtracted.

Mail to: TAAD, 7701 N. Lamar Blvd., Suite 315, Austin, TX 78752-1023

Deeds, Records, and Title Transfers

TAAD's Seminar for Appraisal District Staff

Monday, December 6, 2004 Austin Hilton North Hotel

TAAD presents a one-day seminar for appraisal district staff members who handle deed transfers, record changes, and title research.

Last year's session was completely full, so register early to claim your place!

Location: Austin Hilton North Hotel, 6000 Middle Fiskville Rd.
Lodging: \$80/single or double. Call the Hilton (512/451-5757) by no later than November 15 and ask for the TAAD room block
Registration Deadline: November 29
Class Hours: Registration: 8 - 8:30; Class: 8:30 - 12 and 1:30 - 5. Lunch is on your own.
CEUs: 6 hours

PLATS AND READING DEEDS

- Why platting is required
- Legal descriptions
- Anatomy of a deed
- Recording a deed
- The words of conveyance, etc.
- Instruments conveying title
- Monuments
- Plat creation and regulation
- Regulatory systems
- Conflicts of interest, civil penalties
- Subdivisions
- Legal issues

RECORDS AND TITLE TRANSFERS

- Covenants and warranties
- Contract for sale/Contract for deed
- Life estates and undivided interests
- Estate administration
- Homestead issues
- Passing of title, muniment of title
- Community and separate property
- Intestacy
- Adverse possession
- Separate ownership of land/improvements
- Disputed title
- Taxing unit boundary disputes

Deeds, Records, and Title Transfers

December 6, 2004

Austin Hilton North Hotel

Name _____ BTPE number _____

Jurisdiction _____

Street Address/P.O. Box _____

City/State/Zip Code _____

E-Mail _____ Phone Number _____

Registration fees must reflect current membership status.

Registration enclosed:

_____ TAAD Member District: \$50
_____ TAAD Associate/Affiliate Member: \$75
_____ Non-Member: \$100

Requests for partial refunds must be made in writing no later than December 20, 2004. A \$50 cancellation fee will be subtracted.

Mail to: TAAD, 7701 North Lamar Blvd, Suite 315; Austin, TX 78752-1023

IAAO Peer Review: An Inside Look

As many people in this business know, the Bexar Appraisal District had a long history of not completing its tasks on time. When I took over as chief appraiser I undertook to determine the causes. It quickly became apparent that there were a myriad of reasons and that some would be undiscoverable by me.

I determined to seek an IAAO peer review to get a set of "expert" eyes on the district, and could not be more pleased with the results. The team of four persons consisted of chief appraisers familiar with every aspect of our business. They included:

- Richard Petree, Taylor CAD
- Jim Robinson, Harris CAD
- Paul Welcome, Immediate Past President IAAO Johnson County, KS
- Larry Clark, Director of Modeling, Johnson County, KS

Each person looked at a different aspect(s) of our organization, and we were provided a written report of the findings by the end of the year. The report addressed:

- The leadership and management of the organization
- The building, furnishings, and associated issues
- The formal and informal appeals process
- Communications
- Information systems

- Residential, commercial, and personal property studies

Each section outlined the issues, made general observations, detailed observations, and recommendations, and then summarized the recommendations.

These recommendations have served as a blueprint for many of the changes we have enacted. The chair of the board of directors created a checklist of the items which included the recommendation, the response, the responsible party, the cost, a start date, the status, and any comments. We have worked through most of the recommendations and almost universally accepted them. A few were deferred or rejected for budgetary reasons, since we are purchasing a new software package this year.

The report has provided impetus for actions we may not have considered and has reinforced actions we were planning. The review was thorough, thoughtful, and well-tailored to become an action plan for reviewing processes and procedures. It has helped explain to staff and outsiders the necessity for change and has helped to create an atmosphere for examining what we do and how we do it.

I am grateful to the IAAO for the professional approach and a truly helpful document.

Michael Amezquita

Chief Appraiser, Bexar Appraisal District

2004 IAAO Workshop Schedule

Workshop 151 – *Uniform Standards of Professional Appraisal Practice (national)*

Dates: November 15-16, 2004

Site: Harris CAD, 2800 N. Loop West, Houston

Instructor: Guy Griscom, CAE

Fees: TAAD Member Districts \$175
TAAD Associate/Affiliate Members \$210
Non-Members: \$250

BTPE Credit: 15 hours (with exam)

This workshop covers materials from The Appraisal Foundation, Uniform Standards of Professional Appraisal Practice which includes: Definitions, Preamble, Ethics Rule, Competency Rule, Departure Rule, Jurisdictional Exception Rule, Supplemental Standards Rule, and Standards 1 through 10.

Supplementary materials include The Appraisal Foundation Uniform Standards of Professional Appraisal Practice (USPAP). This workshop includes an exam. (IAAO recertification credit: 15 hours – two days)

Workshop 171 – *IAAO Standards of Professional Practice and Ethics*

Date: November 17, 2004

Site: Harris CAD, 2800 N. Loop West, Houston

Instructor: Guy Griscom, CAE

Fees: TAAD Member Districts \$125
TAAD Associate/Affiliate Members \$175
Non-Members: \$225

BTPE Credit: 7 hours (with exam)

IAAO's "Code of Ethics, Canons and Standards of Professional Conduct." This workshop is designed to provide performance standards for real property, mass, business, and personal property appraisal and consulting. Case studies and exercises illustrate the material. This workshop includes an exam. (IAAO recertification credit: seven hours – one day).

Reminders to Registrants for IAAO

- 1. Register Soon!** IAAO requires the student roster three weeks in advance. TAAD must receive both the registration form and fee three weeks prior to the start of the course. Use the registration form below.
- 2. Special Course Text.** A special IAAO reference book, *Property Appraisal and Assessment Administration*, is required for all courses in the IAAO professional designation tracks (except Course 500: Personal Property). It is also an excellent reference for professionals on property valuation. If you do not have a copy, include an additional \$50 with your registration. In addition, please bring a silent calculator for the course examination.
- 3. Hotel Accommodations.** Students are responsible for securing their own hotel reservations. For Houston lodging information, please contact the TAAD office.
- 4. Class Location.** Houston IAAO classes are conducted at the headquarters of the Harris County Appraisal District. The street address is 2800 N. Loop West, Houston, and the main telephone number is 713/812-5800.
- 5. Class Hours.** Workshop hours are Monday - Tuesday from 8:30 - 5 and the final examination will be at 8 a.m. on Wednesday.
- 6. Cancellations.** A \$50 administrative charge will be withheld from the registration fee for cancellations. Refund requests must be made in writing within two weeks after the last day of the course.
- 7. Registration Fees.** Please note that registration fees are based on membership in TAAD, not IAAO. A student is registered **only after** TAAD receives the registration form and payment.

IAAO Registration Form

Please complete this registration form and return it along with your check to: TAAD, 7701 North Lamar, Suite 315, Austin, Texas 78752

IAAO Course/Workshop # _____ Course Dates _____ BTPE # _____

Name _____

Title _____

Jurisdiction/Firm _____

Street Address/P.O. Box _____

City/State/Zip _____

Telephone _____ E-Mail _____

Registration Fee Enclosed: \$ _____

Property Appraisal & Assessment Administration book (\$50 each) \$ _____

TOTAL ENCLOSED \$ _____

Fees for educational courses must reflect current TAAD membership status.

Recognized Appraisal Methods and Techniques in a Mass Appraisal/USPAP Update

Monday, December 6, 2004

TAAD offers a short, intensive seminar addressing one of the most important areas appraisers routinely face — mass appraisal — plus a look at the latest USPAP developments.

Explore with **Guy Griscom, RPA, CAE**, what USPAP means when appraisers are required to use recognized methods and techniques. The workshop will examine generally accepted methods in residential, commercial, land, and business personal property mass appraisal. At the end of the session, updates and changes to USPAP for 2005 will be explained.

Location: Austin Hilton North Hotel, 6000 Middle Fiskville Rd.

Lodging: \$80/single or double. Call the Hilton (512/451-5757) by no later than November 15 and ask for the TAAD room block

Registration Deadline: November 22

Class Hours: Registration: 8 - 8:30; Class: 8:30 - 5. Lunch is on your own.

CEUs: 6 hours

Methods and Techniques in Mass Appraisal

Monday, December 6, 2004

Austin Hilton North Hotel

Name _____ BTPE Number _____

Jurisdiction _____

Street Address/P.O. Box _____

City/State/Zip Code _____

E-Mail _____ Phone number _____

Registration fees must reflect current membership status.

Registration enclosed:

_____ TAAD Member District: \$75

_____ TAAD Associate/Affiliate Member: \$100

_____ Non-Member: \$150

Requests for partial refunds must be made in writing no later than December 20, 2004. A \$50 cancellation fee will be subtracted.

Mail to: TAAD, 7701 North Lamar Blvd, Suite 315, Austin, TX 78752-1023

2004 State Certification Course Schedule

<u>Month/Date</u>	<u>Course</u>	<u>Title</u>	<u>Class Hours</u>	<u>Exam Hours</u>	<u>CEU - Full Credit</u>	<u>CEU - Audit</u>
DECEMBER 2004						
December 6-8	Course 7	Texas Property Tax Law	21	3	24	16
December 6-9	Course 3	Income Approach to Value	24	2	26	18
December 6-9	Course 10	Demo Appraisal Concepts	21	3	24	16
December 6-10	Course 1	Intro to Texas Property Tax System	32	4*	36*	24
December 6-10	Course 2	Appraisal of Real Property	32	4*	36*	24

NOTE: No state courses are scheduled during January, April, May, June, July, or November. Exam review: 2 hours, and 2 hours for exam; review may be omitted to reduce course to 34 CEUs

2005 State Certification Course Schedule

Month/Date

Course

Title

FEBRUARY 2005

January 31 - February 2	Course 13	Appraisal of Ag and Open-Space Land
January 31 - February 3	Course 4	Personal Property Appraisal
January 31 - February 3	Course 5	Mass Appraisal
January 31 - February 3	Course 6	Ad Valorem Office Administration
February 2-4	Course 14	Wildlife Appraisal

MARCH 2005

March 7-9	Course 7	Property Tax Law
March 7-10	Course 10	Demo Appraisal Concepts
March 7-11	Course 1	Introduction to the Texas Property Tax System
March 7-11	Course 2	Appraisal of Real Property

AUGUST 2005

August 1-3	Course 7	Property Tax Law
August 1-4	Course 10	Demo Appraisal Concepts
August 1-5	Course 2	Appraisal of Real Property
August 1-5	Course 8	Assessment and Collections

SEPTEMBER 2005

September 12-15	Course 3	Income Approach to Value
September 12-15	Course 4	Personal Property Appraisal
September 12-15	Course 5	Mass Appraisal
September 12-15	Course 23	Advanced Income Approach

OCTOBER 2005

October 10-12	Course 13	Appraisal of Ag and Open-Space Land
October 10-12	Course 11	Appraisal of Timber Land
October 12-14	Course 14	Wildlife Appraisal
October 10-14	Course 1	Introduction to the Texas Property Tax System

NOVEMBER 2005

November 7-10	Course 25	Advanced Mass Appraisal
November 7-10	Course 27	Appraisal of Land
November 7-10	Course 6	Ad Valorem Office Administration
November 7-11	Course 9	Advanced Assessment and Collections

DECEMBER 2005

December 5-7	Course 7	Texas Property Tax Law
December 5-7	Course 12	Oil & Gas Appraisal
December 5-8	Course 3	Income Approach to Value
December 5-8	Course 10	Demo Appraisal Concepts
December 5-9	Course 1	Introduction to the Texas Property Tax System
December 5-9	Course 2	Appraisal of Real Property

NOTE: No state courses are scheduled during January, April, May, June, or July.

State Certification Course Information

1. Class Hours: Unless otherwise specified, course hours are from 8:30 a.m. to 5 p.m. Registration on the first day of class is 8 to 8:30 am.

2. Location/Hotel Accommodations: Courses will be held at the *Austin North Hilton Hotel*, 6000 Middle Fiskville Road, Austin, TX, 78752, 512/451-5757. TAAD has a room block with a rate of \$80 single or double per night. To get these rates, students must reserve their room at least three weeks in advance and ask for the TAAD block.

3. CEUs: All of TAAD's state certification courses are approved by BTPE for certification and continuing education units. The hours indicated on the course schedule represent the total number of hours received for the course, including examination time, as well as the credit given for auditing the course. Students must take and pass the exam to receive full credit for each course.

4. Audit: Credit will be given to individuals who audit state certification courses. Consult the schedule (left) for the number of CEUs for each class.

5. Certificate: All member districts will receive a certificate

for \$50 off Member District Course Fee. Certificates are valid for one individual registration. To redeem, please enclose certificate along with remaining registration fee.

6. Cancellations: There will be a \$50 administrative charge for all course cancellations including faxed registrations. Refund requests must be received by TAAD in writing within two weeks after the last day of the course.

7. Cost for Courses:

• **Courses 1, 2 and 8:**

\$250 for TAAD Member Districts
 \$300 for TAAD Associate/Affiliate Members
 \$350 for Non-Members

• **Courses 3, 4, 5, 6, 7, 9, 10, 23, 25 and 27:**

\$225 for TAAD Member Districts
 \$275 for TAAD Associate/Affiliate Members
 \$325 for Non-Members

• **Courses 11, 12, 13 and 14:**

\$175 for TAAD Member Districts
 \$225 for TAAD Associate/Affiliate Members
 \$275 for Non-Members

State Certification Course Registration Form

Course # _____ Course Date _____ BTPE # (if applicable) _____

Name _____ Nickname _____

Title _____

Jurisdiction/Firm _____

Street Address/P.O. Box _____

City _____ State _____ Zip _____

Telephone _____ Fax _____

E-mail Address _____

Course Registration Fee \$ _____

Property Assessment Valuation Book - required for Courses 2, 3, 4 & 5 (\$35) \$ _____

Texas Ad Valorem Taxation Book - suggested for Courses 1, 7, 8 & 9 (\$20) \$ _____

PTEC Glossary (\$20) \$ _____

Total Amount Enclosed \$ _____ *NOTE: Registration is conditioned upon acceptance of payment prior to class.*

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

Texas Association of Appraisal Districts
 7701 North Lamar, Suite 315
 Austin, TX 78752

Office Use Only:

Date _____
 Check # _____
 Paid _____ DB _____
 PC _____ PAV _____
 ADV _____ Gloss _____
 Materials Date _____

PLEASE CHECK ALL THAT APPLY:

- I am taking this course for certification
- I am taking the exam
- I am taking this course for CEUs only
- Please mail my class materials*
- I will pick up my class materials at registration

* TAAD will mail materials only if we receive registration and payment **THREE WEEKS PRIOR** to class.

Texas Association of Appraisal Districts 2005 Membership Application

Begin your 2005 membership with TAAD now and your membership is effective immediately.
Renewal membership runs from January 1 through December 31.

CAD/Business Name _____

First Name _____ MI _____ Last Name _____

Title _____

Street Address/P.O. Box _____

City/State/Zip Code _____

Telephone _____ Fax _____

E-mail Address _____

CAD Members please submit a typed roster of your deputy chief appraiser(s) and each district director and attach to this membership application. (Please include name, address, and e-mail address for each person.)

Member District – Includes all Appraisal District Directors, Chief Appraiser, Deputy Chief Appraiser, Appraisal Review Board members, and all appraisal district staff. TAAD's newsletter *The Appriser* will be mailed (or e-mailed for faster delivery) to the chief appraiser, deputy chief appraisers, and directors. (Additional subscriptions available for \$20 – see below).

2004 Appraisal Budget	Dues
<i>(Excluding collections budget)</i>	
\$0 to \$99,999	\$ 300
\$100,000 to \$249,999	\$ 450
\$250,000 to \$499,999	\$ 600
\$500,000 to \$999,999	\$ 700
\$1,000,000 to \$4,999,999	\$ 800
Over \$5,000,000	\$ 1000

Subscription – Individuals who are not members and want only a subscription to "The Appriser"
E-mail: _____
Dues: \$20

Affiliate – Individuals not eligible for member district or associate membership but who are affiliated with the Texas property tax system (subject to approval of TAAD Executive Board).
Dues: \$150 per person

Associate – Individual personnel of appraisal districts, taxing entities, individual ARB members, state agency personnel, and retired employees of all these groups.
Dues: \$100 per person

Retired – Individuals who were members of TAAD at the time of retirement. (*The Appriser* subscription by e-mail only is complimentary.)
Dues: Complimentary

SIGN UP TODAY! For no additional charge, receive *The Appriser* via e-mail.
(Membership dues must be current.)

Return with Payment to:

Texas Association of Appraisal Districts
7701 N. Lamar, Suite 315
Austin, Texas 78752

Telephone: 512/467-0402

Fax: 512/452-0427

www.taad.org

TEXAS ASSOCIATION OF APPRAISAL DISTRICTS, INC.

7701 North Lamar, Suite 315
Austin, Texas 78752-1023
Phone: 512/467-0402 or 800/880-8223, Fax: 512/452-0427
www.taad.org

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TAAD's newsletter is published 10 times a year to inform TAAD members of educational programs, association activities, industry issues and topics of interest to tax professionals. Any Guest View columns are not necessarily the opinion of the Editor, Executive Board, or the Association Membership. The Texas Association of Appraisal Districts, Inc. is an association established to promote the effective and efficient functioning of appraisal districts and to aid in improving the administration thereof in the State of Texas. Contributions or gifts to TAAD are not deductible as charitable contributions for federal income tax purposes. However, dues payments for individual memberships are deductible by members as an ordinary business expense. \$20 of your dues includes your subscription to The APPRISER.



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