

TYLER COUNTY COMMISSIONERS COURT
SPECIAL MEETING
August 1, 2005 ---- 8:30 a.m.

THE STATE OF TEXAS ON THIS THE 1st day of August, 2005 the
Commissioners' Court in and for Tyler County, Texas convened in a Special Meeting at
the Commissioners' Courtroom in Woodville, Texas, the following members of the Court
present, to wit:

JEROME OWENS	COUNTY JUDGE, Presiding
MARTIN NASH	COMMISSIONER, PCT. #1
RUSTY HUGHES	COMMISSIONER, PCT. #2
JOE MARSHALL	COMMISSIONER, PCT. #3
JACK WALSTON	COMMISSIONER, PCT. #4
DONECE GREGORY	COUNTY CLERK, EX OFFICIO

The following were absent: none thereby constituting a quorum. In addition to the above
were:

JOYCE MOORE	COUNTY AUDITOR
JOE R. SMITH	CRIMINAL DISTRICT ATTORNEY
EDDIE CHALMERS	CHIEF APPRAISER

A motion was made by **Commissioner Hughes** and seconded by **Commissioner Walston** to adopt the **Resolution** and Agreement supporting the grant from the Office of Court Administration for **computers and internet service** for the **Justices of the Peace, Precinct #2, Precinct #3 and Precinct #4**. All voted yes and none no. SEE ATTACHED RESOLUTION AND AGREEMENT.

Commissioner Walston motioned that he be authorized to purchase one or two acres of **land** from Temple for \$2500 per acre to be a site for a **solid waste compactor**. This will be paid from **Road and Bridge #4**. **Commissioner Hughes** seconded the motion. All voted yes and none no.

This meeting was adjourned upon motion from Commissioner Walston...8:40a.m.

Court is session for agenda posted for 8:35 a.m.:

Eddie Chalmers presented the proposed 2006 budget of the **Tyler County Appraisal District**, a 4% increase being \$26,000 over 2005 budget. Mr. Chalmers stated that employees had not had a salary increase in the last three years; and, that postage would be increasing. Judge Owens computed the increase to the county's contribution would be \$6727. A motion was made by **Commissioner Hughes** to approve the proposed **budget**. **Commissioner Walston** seconded the motion. All voted yes and none no. SEE ATTACHED.

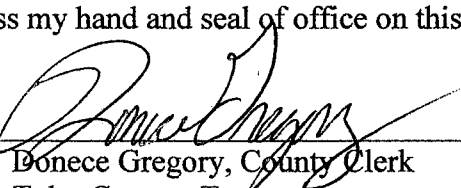
This meeting was adjourned upon motion from Commissioner Nash.

THERE BEING NO FURTHER BUSINESS, THE MEETING ADJOURNED- 8:45 a.m.

I, Donece Gregory, County Clerk and ex officio member of the Tyler County Commissioners Court, do hereby certify to the fact that the above is a true and correct record of the Tyler County Commissioners Court session held on August 1, 2005.

Witness my hand and seal of office on this the 1st day of August, 2005.

Attest:


Donece Gregory, County Clerk
Tyler County, Texas

NOTICE OF TIME AND PLACE OF MEETING
COMMISSIONERS' COURT, TYLER COUNTY, TEXAS

*All present & Nash
* Jany, Joe
Eddie Chalmer*

THIS NOTICE IS POSTED IN ACCORDANCE WITH V.A.T.S.-17. NOTICE IS HEREBY GIVEN THAT A MEETING WILL BE HELD ON MONDAY, AUGUST 1, 2005 AT 8:30 A.M. IN THE COMMISSIONERS' COURTROOM, FIRST FLOOR, TYLER COUNTY COURTHOUSE.

AGENDA

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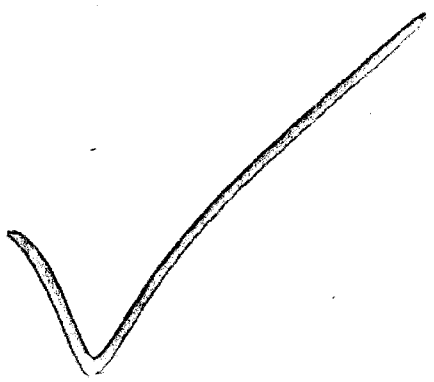
1. CONSIDER AND APPROVE RESOLUTION IN SUPPORT OF GRANT FUNDING FOR INTERNET ACCESS FOR ALL TYLER COUNTY JUSTICES OF THE PEACE.
2. CONSIDER AND APPROVE PURCHASE OF LAND IN PRECINCT 4 FOR SOLID WASTE DISPOSAL SITE AND SUCH OTHER COSTS TO MAKE THE LAND VIABLE FOR SOLID WASTE DISPOSAL.

9335^u

Jerome Owens
JEROME OWENS
COUNTY JUDGE

*1002 acres #2500 per acre
out of Pct 4 Budget
\$20,000 grant for compactor*

Wady 8:40 AM



NO. _____ TIME 10:40 AM

JUL 26 2005

DONECE GREGORY, COUNTY CLERK,
TYLER COUNTY, TEXAS
BY *Jackie Skinner*

NOTICE OF TIME AND PLACE OF MEETING
COMMISSIONERS' COURT, TYLER COUNTY, TEXAS

THIS NOTICE IS POSTED IN ACCORDANCE WITH V.A.T.S.-17. NOTICE IS HEREBY GIVEN THAT A MEETING WILL BE HELD ON MONDAY, AUGUST 1, 2005 AT 8:35 A.M. IN THE COMMISSIONERS' COURTROOM, FIRST FLOOR, TYLER COUNTY COURTHOUSE.

AGENDA

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1. CONSIDER AND APPROVE OR REJECT PROPOSED 2006 BUDGET FOR THE TYLER COUNTY APPRAISAL DISTRICT.

~~XXXXXXXXXX~~

Jerome Owens

all right

JEROME OWENS
COUNTY JUDGE

\$26,000 increase

Eddie Chalmers

4% increase

A

Com. Nat. @ 8:45 AM

No salary incr in last 3 years

*\$6727
County's increase in*

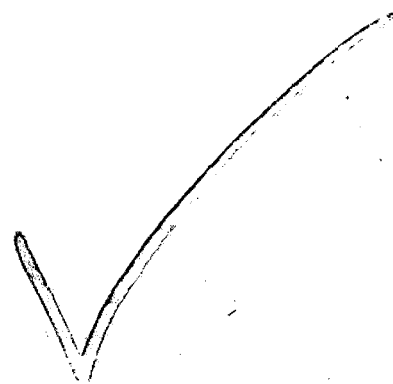
*Woodville
Warren
Polme* } *yes*

Chester → *No Action*

NO. _____ TIME 1:20 P.M.

JUL 28 2005

DONECE GREGORY, COUNTY CLERK
TYLER COUNTY, TEXAS
By *[Signature]*





TYLER COUNTY APPRAISAL DISTRICT

P.O. Drawer 9
806 W. Bluff
Woodville, Texas 75979

Eddie Chalmers, RPA, CTA
Chief Appraiser

Phone 409/283-3736
Fax 409/283-8439

June 10, 2005

APPRAISAL DISTRICT BUDGET

- 1.) Each year the chief appraiser shall prepare a proposed budget and submit copies to each taxing unit participating in the district and to the district board of directors before June 15.
- 2.) The proposed budget shall include a list showing each proposed position, the proposed salary for the position, all benefits proposed for each position, each capital expenditure, and an estimate of the amount of the budget that will be allocated to each taxing unit.
- 3.) Each taxing unit entitled to vote on the appointment of board members shall maintain a copy of the proposed budget for public inspection at its principal administrative office.
- 4.) The board of directors shall hold a public hearing to consider the budget. The board secretary shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10th day before the date of the hearing a written notice of the date, time, and place of the hearing.
- 5.) The board shall complete its hearings, make any amendments to the proposed budget, and finally approve a budget before September 15th.
- 6.) If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.

TYLER COUNTY APPRAISAL DISTRICT
PROPOSED 2006 APPRAISAL BUDGET

ACCOUNT	AMOUNT
<u>PAYROLL EXPENSE</u>	
Salaries	\$321,550
Group Insurance	\$ 66,000
Medicare	\$ 4,670
Worker's Compensation	\$ 900
Retirement	\$ 22,510
Unemployment	\$ 2,380
Total Payroll Expense	\$418,010
 <u>SERVICE EXPENSE</u>	
Audit	\$ 5,000
Legal	\$ 7,000
Contract Services	\$ 31,000
Appraisal Engineers	\$ 26,500
BOD Expense	\$ 1,200
ARB Expense	\$ 9,000
Equipment Maintenance	\$ 33,000
Repairs	\$ 2,500
Computer Conversion	\$ 2,200
Janitorial/Yard Maintenance	\$ 3,000
Utilities	\$ 8,000
Telephone	\$ 6,500
Equipment Lease	\$ 14,000
Total Service Expense	\$148,900
 <u>SUPPLIES EXPENSE</u>	
Office/Computer Supplies	\$ 10,000
Postage & Freight	\$ 16,300
Appraisal/Mapping Supplies	\$ 9,000
Printing	\$ 5,000
Total Supplies Expense	\$ 40,300
 <u>TRAVEL & OTHER OPERATING EXPENSE</u>	
Auto Allowance/Mileage	\$ 23,000
Insurance & Bonds	\$ 9,100
Banking	\$ 500
County Clerks	\$ 1,200
Dues & Subscriptions	\$ 2,900
Seminars and Schools	\$ 8,000
Total Travel & Other Operating Expense	\$ 44,700
 <u>CAPITAL OUTLAY EXPENSE</u>	
Furniture & Equipment	\$ 3,000
Total Capital Outlay Expense	\$ 3,000
TOTAL BUDGET	\$ 654,910

TYLER COUNTY APPRAISAL DISTRICT
 PROPOSED 2006 APPRAISAL BUDGET
 YEAR TO YEAR COMPARISON

ACCOUNT	2005 BUDGET	PROPOSED 2006 BUDGET	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
<u>PAYROLL EXPENSE</u>				
Salaries	\$306,300	\$321,550	\$ 15,520	5.0%
Group Insurance	\$ 58,990	\$ 66,000	\$ 7,010	11.9%
Medicare	\$ 4,440	\$ 4,670	\$ 230	5.2%
Worker's Compensation	\$ 900	\$ 900		
Retirement	\$ 21,440	\$ 22,510	\$ 1,070	5.0%
Unemployment	\$ 2,280	\$ 2,380	\$ 10	0.4%
Total Payroll Expense	\$394,350	\$418,010	\$ 23,660	6.0%
<u>SERVICE EXPENSE</u>				
Audit	\$ 5,000	\$ 5,000		
Legal	\$ 7,000	\$ 7,000		
Contract Services	\$ 31,000	\$ 31,000		
Appraisal Engineers	\$ 26,500	\$ 26,500		
BOD expense	\$ 1,200	\$ 1,200		
ARB Expense	\$ 9,000	\$ 9,000		
Equipment Maintenance	\$ 33,000	\$ 33,000		
Repairs	\$ 2,500	\$ 2,500		
Computer Conversion	\$ 2,200	\$ 2,200		
Janitorial/Yard Maint.	\$ 3,000	\$ 3,000		
Utilities	\$ 8,000	\$ 8,000		
Telephone	\$ 6,500	\$ 6,500		
Equipment Lease	\$ 14,000	\$ 14,000		
Total Service Expense	\$148,900	\$148,900		
<u>SUPPLIES EXPENSE</u>				
Office/Computer Supplies	\$ 10,000	\$ 10,000		
Postage & Freight	\$ 15,500	\$ 16,300	\$ 800	5.2%
Appraisal/Mapping Supplies	\$ 9,000	\$ 9,000		
Printing	\$ 5,000	\$ 5,000		
Total Supplies Expense	\$ 39,500	\$ 40,300	\$ 800	2.0%
<u>TRAVEL & OTHER OPERATING EXPENSE</u>				
Auto Allowance/Mileage	\$ 20,500	\$ 23,000	\$ 2,500	12.2%
Insurance & Bonds	\$ 9,100	\$ 9,100		
Banking	\$ 500	\$ 500		
County Clerks	\$ 1,200	\$ 1,200		
Dues & Subscriptions	\$ 2,900	\$ 2,900		
Seminars & Schools	\$ 8,000	\$ 8,000		
Total Travel Expense	\$ 42,200	\$ 44,700	\$ 2,500	5.9%
<u>CAPITAL OUTLAY EXPENSE</u>				
Furniture & Equipment	\$ 3,000	\$ 3,000		
Total Capital Outlay	\$ 3,000	\$ 3,000		
 TOTAL BUDGET SUMMARIES	 \$627,950	 \$654,910	 \$ 26,960	 4.3%

TYLER COUNTY APPRAISAL DISTRICT
 PROPOSED 2006 EMPLOYEE POSITIONS AND BENEFITS

<u>POSITION</u>	<u>PROPOSED 2006 SALARY</u>	<u>RETIREMENT</u>	<u>GROUP INSURANCE</u>	<u>MONTHLY AUTO ALLOWANCE</u>
Chief Appraiser	\$49,000	Yes	Yes	\$400
Office Manager/ BOD & ARB Secretary	\$34,650	Yes	Yes	
GIS Specialist/ Computer Technician	\$34,650	Yes	Yes	
Appraisal Supervisor	\$34,650	Yes	Yes	\$400
Appraiser III	\$26,400	Yes	Yes	\$400
Appraiser III	\$26,400	Yes	Yes	\$400
Appraiser I	\$19,000	Yes	Yes	
Abstractor/ Clerical IV	\$24,200	Yes	Yes	
Mapping-Deed Research/ Clerical IV	\$24,200	Yes	Yes	
Appraisal/ Clerical IV	\$24,200	Yes	Yes	
Office/ Clerical IV	\$24,200	Yes	Yes	

Total positions for 2006: 11

Total Positions for 2005: 11

TYLER COUNTY APPRAISAL DISTRICT
2006 APPRAISAL BUDGET ESTIMATED ALLOCATION

PROPOSED 2006 APPRAISAL BUDGET \$654,910

<u>ENTITY</u>	<u>2004 LEVY</u>	<u>PERCENT</u>	<u>ESTIMATED 2006 ASSESSMENT</u>
Woodville ISD	\$ 4,729,976	32.22	211,012
Tyler County	3,668,349	24.98	163,597
Warren ISD	2,710,272	18.46	120,896
Colmesneil ISD	1,197,368	8.16	53,441
Spurger ISD	608,935	4.15	27,179
Chester ISD	716,905	4.88	31,960
Tyler County Hospital	565,878	3.85	25,214
City of Woodville	316,247	2.15	14,081
Emergency Services District #1	53,516	0.36	2,358
Emergency Services District #2	15,420	0.11	720
Emergency Services District #3	3,991	0.03	196
Emergency Services District #4	25,031	0.17	1,113
Emergency Services District #5	13,108	0.09	589
Emergency Services District #6	11,833	0.08	524
Emergency Services District #7	24,306	0.17	1,113
Emergency Services District #8	21,413	0.14	917
TOTAL	\$ 14,682,548	100.00	\$ 654,910

THE ABOVE ALLOCATIONS ARE ONLY ESTIMATES BASED ON THE 2004 LEVY AMOUNTS.
THE ACTUAL ALLOCATIONS WILL BE BASED ON THE 2005 LEVY AMOUNTS, WHICH HAVE
NOT YET BEEN DETERMINED.

SALARIES

The proposed 2006 salary expense is \$15,520 higher than the 2005 year. It should be noted that the 2005 salary line item was \$8,500 lower than the 2004 year. Employees did not receive a salary increase in 2004 or 2005. They have received only one salary increase since 2001.

The proposed 2006 salary expense has an increase for all employees except the Chief Appraiser. A history of the Chief Appraiser's salary is enclosed.

GROUP INSURANCE

Employees are currently covered with Texas Municipal League (TML) group insurance. Our coverage is from October 1 through September 30. Exact costs for 2006 are unknown at this time and the proposed 2006 figure is only an estimate. Our actual costs are currently \$55,989 per year. We have taken our actual cost and anticipated a slight increase.

While health insurance costs have been increasing approximately 20 to 25 percent a year, we have made changes to keep this line item as low as possible. We have deleted certain coverages, deleted a prescription medication card, raised the deductible, and changed to a PPO plan. A per employee cost comparison between the years 1999 and 2005 show a yearly cost increase of approximately \$280 and a yearly percentage increase of approximately 7.8%.

MEDICARE

The current rate for medicare is 1.45% of salary. We have requested \$4,670 based on this rate. This is a increase of \$230 over last year's budgeted amount. Calculations are shown below.

	\$321,550	total salaries
X	1.45%	rate
	<hr/>	
	\$ 4,663	

WORKER'S COMP.

The worker's comp rate changes yearly. We are charged a flat rate and we are billed in October. With an unknown amount, we have requested \$900 which is the same as the 2005 budgeted amount. Our 2004 rate was \$900 and our 2006 requested amount is based on that amount.

RETIREMENT

The appraisal district's retirement plan is with the Texas County Employee's Retirement System. This plan is the minimum standard amount that is in lieu of Social Security. The district does not pay into Social Security or any other retirement plans for the employees. The district pays 7% of the salary of an employee. Calculations are shown below.

	\$321,550	total salaries
X	7%	rate
	<hr/>	
	\$ 22,509	

UNEMPLOYMENT

The unemployment rate changes yearly. The 2004 rate was 2.4% of the first \$9,000 of salary for each employee. Using that known rate, we are requesting \$2,380. Calculations are shown below.

	\$ 9,000	per employee
X	11	number of employees
	<hr/>	
	\$99,000	total salary to be taxed
X	2.4%	last known rate
	<hr/>	
	\$ 2,376	

AUDIT

Section 6.063 of the PROPERTY TAX CODE requires each appraisal district to have an annual audit of it's affairs by an independent certified public accountant or a firm of independent certified public accountants.

The Tyler County Appraisal District has, in the past, had the firm of Axley & Rode LLP perform the audit. This audit is performed shortly after the first of the year and a copy of the audit is then sent to the taxing entities. The board of directors of the appraisal district contracts with the accounting firm. The cost in 2004 was \$4,875 and the cost in 2005 was \$4,975.

LEGAL

The appraisal district retains the law firm of Linebarger, Heard, Goggan, Blair, Graham, Pena, & Sampson, LLP as their legal representation of ad valorem tax issues. New laws and regulations have made it necessary to maintain a budgeted amount to adequately defend this district.

One of the more recent laws requires appraisal districts to pay for the legal appeals of the annual State Comptroller Property Value Study. We spent \$7,500 on that appeal in 2004.

We have requested \$7,000 for legal for the 2006 tax year. We believe this amount will be low if any appeals are necessary.

CONTRACT SERVICES

This line item is for the contracts for our timber consultant and for aerial photography. We are requesting \$31,000 which is the same as the previous year.

TIMBER CONSULTANT

We have a contract with Ken Foster of Foster-Ross Consulting Foresters to assist the district in valuing all timber lands for taxation, and to help in defending our work in any court cases and in the state comptroller's annual property value study. The timber land valuations of this district are over 30% of the total assessed value of the district. We have over 4,500 timber accounts. The scope of the consultant's work includes, but is not limited to 1.) Providing technical expertise for the implementation of the project; 2.) Accomplishing photo interpretation so as to identify all forested areas into the following types: Pine type - includes all forested areas in which pine make up more than two-thirds of the trees free to grow; Hardwood type - includes all forested areas in which hardwoods are more than two-thirds of the trees free to grow; Mixed type - where pine and hardwood each make up more than one-third of the trees; 3.) Identifying all lands and the amount of acreage in each timber type where land will qualify for streamside management, aesthetic management, critical wildlife habitat, or a freorested zone; 4.) Identifying all non-forested areas into agricultural, lakes, wetlands, municipalities or other non-timbered classes; 5.) Configure current soil site class maps using NRCS soil site index data; 6.) Create mylar overlays to scale to implement project that follows TCAD ownership maps; 7.) Process all applications by locating ownership, determining acres by category and recording such information on timber cards; 8.) Conduct systematic on site inspections of use value applications to determine if land meets standards set in Section 23.72 of the Property Tax Code pertaining to qualifications.

AERIAL PHOTOGRAPHY

Aerial photography is used to assist in the reappraisal process by helping to locate property, typing timber and soil classes, identifying roads and any other item that might influence value. The cost of this photography is approximately \$6,000 yearly. We have intered into an agreement with the Texas Forest Service where we pay them an annual fee and they furnish the color photography at $\frac{1}{2}$ meter resolution. Our district will be flown every three to four years. This reserve can be spent only for it's intended use.

APPRAISAL ENGINEERS

This line item is for Capitol Appraisal Group, Inc. They are appraisal engineers and geologists who are responsible for the appraisal of our technical properties including minerals, utilities, telephone companies, pipelines, and industrial. This appraisal includes identifying, locating jurisdiction boundaries, identifying ownership with mailing addresses, and interest ownership of all oil and gas wells in this district. This company also values the highly complex and technical properties such as gas processing plants. We are requesting the contract price.

BOARD OF DIRECTORS

This line item covers any expense a board member might have that should be reimbursed or paid for by the district.

APPRAISAL REVIEW BOARD

This line item is for reimbursement of time and expense that ARB members spend in the performance of their duties. This includes costs in attending a state comptroller seminar that is required by law. The TCAD Board of Directors has established the reimbursement fee to a ARB member at \$75 per full day of meeting and \$37.50 per 1/2 day of meeting.

In calculating the amount of money needed, we must assume that all members will be present at all meetings. We must also estimate how many meetings will be held to hear all protests. Calculations are shown below.

15	estimated number meeting days for hearings	
+ 3	quarterly meeting days	
+ 1	seminar day	133 total days
<u>19</u>	total meeting days	X \$75 cost per day
X 7	number of members	<u>\$9,975 total cost</u>
<u>133</u>	total days	

We have budgeted \$9,000 which is a little below our estimated total cost.

EQUIPMENT MAINTENANCE

This line item is for all maintenance of our equipment and includes software upgrades for the appraisal and mapping departments. The Software Group, Inc. upgrades (main frame computer software) software programs to comply with all changes required by law. The annual maintenance fee is \$21,400. The software upgrades on mapping will cost approximately \$6,000. The main printer (Genocom Printer) maintenance fee is approximately \$1,300 annually. The IBM maintenance fee is approximately \$1,300 annually. Other maintenance and upgrades for all PCs, printers, and other related items is approximately \$5,000 annually. Calculations are shown below.

\$21,400	The Software Group, Inc.
+ \$ 6,000	mapping upgrades
+ \$ 1,300	printer maintenance
+ \$ 1,300	IBM maintenance
+ \$ 5,000	other upgrades
<hr/>	
\$35,000	total estimated

Actual cost for the last known full year was \$33,891 in 2004. We have requested \$33,000 which is the same as 2005.

REPAIRS

This line item is for repairs to the building such as air conditioning and plumbing. It does not include any major replacements or repairs.

COMPUTER CONVERSION

This line item is the cost to make computer languages match. The computer tape from Capitol Appraisal Group has to be converted to our main frame. We also have to make sure our tape matches the state's computer for our mandated electronic transfer.

JANITORIAL

This line item is for the janitorial costs of the building and the yard. Costs include the cleaning of the building and the mowing of the yard.

UTILITIES

This line item is for electricity, water, sewer, and garbage pick up. We have requested the same amount as 2005 which is \$8,000. Actual total cost for the 2004 year was \$7,109

TELEPHONE

This line item is for all telephone use including long distance. We have six phone lines plus one line dedicated for the alarm system. There is one line dedicated for the computer modem, one line dedicated for the fax and internet, one line is a direct line to mapping, and three lines are for all other business use. This line item also includes the four cell phones used by the appraisal department for business purposes. We are requesting \$6,500 which is the same as last year. The actual total yearly cost for the 2004 year was \$6,319.

EQUIPMENT LEASE

This line item is for equipment leased and used by the appraisal district. These items include the alarm system for the building, the postage machine and scale, one copier, and our main printer. Below is a list of costs of leases.

Alarm system.....	\$ 500 per year
Pitney Bowes Postage.....	\$ 5,000 per year
Kyocera copier with scanner....	\$ 5,400 per year
Line printer.....	\$ 3,000 per year
	<hr/>
	\$13,900

OFFICE/COMPUTER SUPPLIES

This line item covers all paper products, cleaning supplies, forms, computer tapes, recording tapes, notices, applications, etc. We have requested \$10,000 which is the same as the 2005 year. Actual total yearly costs for the 2004 year was \$9,808.

POSTAGE AND FREIGHT

Every step possible is taken to lower costs, but some costs are beyond our control. State law dictates not only how many items we mail, but also what type of mail must be used. Another factor beyond our control is postage rates.

We have been told to expect an increase in postage in the 2006 year. The United States Post Office is expecting to increase first class postage from \$0.37 to \$0.39. This is a five percent increase. Other types of mailings and rates could also see an increase.

We have requested a five percent increase over the 2005 budgeted amount of \$15,500 to \$16,300. It is very possible our costs could run higher. The next page will show a list of types of mailing we send, the number of mailings estimated for each type, the current mail rates for each type of mail, those types of mailings required by state law, and an estimated cost for each type of item mailed along with possible total costs

POSTAGE

<u>ITEM</u>	<u>REQUIRED BY LAW</u>	<u>TYPE MAIL</u>	<u>2004 MAIL RATE</u>	<u>APPROXIMATE NO. MAILED</u>	<u>APPROXIMATE COST</u>
Notices of Appraised Values	Yes	Presorted 1st Class	\$0.352	35,000	\$12,320
Ag/Timber Reset Letters	Yes	1st Class	\$0.37	400	\$ 148
Ag/Timber Remove or Deny Letters	Yes	Certified	\$4.42	150	\$ 663
Homestead Ownership/Address Change	Yes	1st Class	\$0.37	1,200	\$ 444
Homestead Denial	Yes	Certified	\$4.42	50	\$ 221
Sales Questionnaire	No	1st Class	\$0.37	1,000	\$ 370
Personal Property Renditions	Yes	1st Class	\$0.37	1,000	\$ 370
Remail of Appraisal Notices	Yes	1st Class	\$0.37	2,000	\$ 740
ARB Appointment Letters/Packs	Yes	1st Class	\$0.83	500	\$ 415
ARB Orders Determining Protest	Yes	Certified	\$4.42	500	\$ 2,210
Overlapping Jurisdictions Letters/Notices	Yes	Presorted 1st Class	\$0.352	6,400	\$ 2,253
Information Request	No	1st Class	\$0.37	200	\$ 74
Locked Gate, Bad Dog, Mobile Home Letters	No	1st Class	\$0.37	200	\$ 74
Freeze Transfer Certificates	Yes	1st Class	\$0.37	50	\$ 19
Notices of Meetings for ARB and BOD, and Other Mail	No	1st Class	\$0.37	3,000	\$ 1,110
Total Postage/Mail					\$21,431

APPRAISAL/MAPPING SUPPLIES

The appraisal district's principal responsibility is locating, recording, and appraising all property in the appraisal district's boundaries. This line item includes all supplies used in the appraisal and mapping process.

APPRAISAL

The appraisal or valuation process requires both hours of field work and office work. During the appraisal process, supplies such as cameras, appraisal cards, paper products, appraisal guides and manuals, measuring tapes and wheels, and other related items are needed.

MAPPING

Property Tax Code Rule 155.2 requires that each appraisal district establish and maintain a system of tax maps. A complete set of maps is indispensable in the appraisal process. Maps enable appraisers to locate each real property parcel, identify it's size and shape, and determine it's relationship with factors that effect it's value. Maps also serve to display market and statistical data, appraisal comparisons, and land appraisals. They are also valuable when presenting evidence in court. Once developed and maintained, maps will also be useful for taxing units in the district for such items as fire protection, street or road identification, voting precincts, and school bus routes. Supplies for the mapping process include, mylar sheets, blue line sheets, paper, and other related materials.

We have requested \$9,000 which is the sale as last year. The actual yearly total for the 2004 year was \$8,717.

PRINTING

This lite item is for publications of any material that we are required to publish in the paper or present to taxpayers in other venues. This item also covers the cost of off site printing which could include appraisal notices, forms, and cards. We have requested \$5,000 which is the same as the 2005 year. Actual total yearly cost for the 2004 year were \$6,624.

AUTO MILEAGE

In meeting the appraisal district's principal responsibility of locating and appraising all property in the district, the appraisers are required to have a good running vehicle. Other employees make daily trips to the post office and court house. An increase in fuel costs has resulted in an increase in this line item.

INSURANCE AND BONDS

This line item covers casualty insurance for the building and contents. It also covers liability insurance or bonds for the performance of duty for all board members and employees. We must adequately cover our needs for protection. We have requested \$9,100 which the same as the 2005 year. Actual yearly totals for the 2004 year were \$8,389.

BANKING

This line item covers any needs or expense that might arise for banking.

COUNTY CLERKS

This line item covers the cost of obtaining ownership change lists from the county clerk's office. We also obtain copies of deeds from this county, Angelina County, Hardin County, Jasper County, and Polk County. We have requested \$1,200 which is the same as the 2005 year.

DUES AND SUBSCRIPTIONS

This line item covers the cost of the registration with the state of all persons required to register. It also covers the cost of other necessary subscriptions. These include five people required by law to be registered with the Board of Tax Professional Examiners, subscriptions for necessary publications that are used in the appraisal process including NADA, Marshall-Swift Appraisal Guide, Mobile-Home Pricing Guides, and other publications. This line item also covers the district membership to Texas Association of Appraisal Districts (TAAD) and other necessary organizations.

We have requested \$2,900 which the same as the 2005 year.

SEMINARS AND SCHOOLS

Section 5.04, Property Tax Code, provides that an appraisal district shall reimburse an employee of the appraisal district for all actual and necessary expenses, tuition and other fees, and costs of material incurred in attending, with the chief appraiser's approval, a course or training program conducted, sponsored, or approved by the Board of Tax Professional Examiners.

Staff members who handle appraisal of property, assessment, and/or collection functions must be registered with the BTPE. A new registrant has a set number of years in which to reach certification and must complete examined education courses. Individuals who have attained certification must be re-certified every five years. Re-certification requires the individual to obtain 75 continuing education units (CEUs). CEUs are not awarded for social, political, or purely organizational activities. A person who is required to register and fails to do so commits a Class C misdemeanor.

We are required by law to educate certain staff and it is beneficial that all staff should take certain courses to better understand the tax profession. The cost for one student to attend one school is approximately \$700 to \$1,000 which includes room, meals, mileage, and tuition. Approximately 10 schools are needed yearly to meet these requirements. We have requested \$8,000 for this line item which the same as the 2005 year. Actual total yearly costs for the 2004 year were \$7,066.

FURNITURE AND EQUIPMENT

This line item covers any purchase of furniture or equipment that might be necessary during the year. We have requested \$3,000 which the same as the 2005 year.

HISTORY OF CHIEF APPRAISER'S SALARY
TYLER COUNTY APPRAISAL DISTRICT

<u>YEAR</u>	<u>SALARY</u>
1994	\$39,900
1995	\$39,900
1996	\$41,895
1997	\$41,895
1998	\$41,895
1999	\$44,000
2000	\$44,000
2001	\$47,000
2002	\$47,000
2003	\$49,000
2004	\$49,000
2005	\$49,000
2006	\$49,000