



the appraiser

JULY/AUGUST 2013 VOLUME XXXI, NUMBER 4

Law/Rules Update for **TDLR Recertification**

This one-day workshop meets the biennial recertification requirements for appraisers, tax assessors and tax collectors registered with the Texas Department of Licensing and Regulation. Each session will last 3.5 hours (providing 3.5 hours of continuing education) and will provide time for participants to learn about new legislation and TDLR rules, as well as to ask questions of presenters.

TAAD will conduct the seminars in various locations around the state, including Lubbock, San Antonio, Denton, El Paso, Houston, Corpus Christi, Edinburg, Round Rock, Abilene and Dallas. Preregistration is required, preferably at least one week prior to the seminar to be attended.

See elsewhere in this newsletter for a registration form or look on TAAD's website for the session locations across the state and registration fees.

Have You Completed Your **Public Funds Investment Act Training For 2013**



.....
If you're a chief appraiser or responsible for handling appraisal district funds, you are required by statute (Chapter 2256 of the Texas Government Code) to undergo a minimum of 10 hours of training every two years.
.....

Where to find such training, you may wonder. Good news — TAAD will once again offer its PFIA training on November 14-15 at the Dallas CAD headquarters.

Registration information is located in the "Education" section of the TAAD website (www.taad.org).

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The Formal Education Requirements of HB 585

Windy Nash, RPA, CTA, CCA, Dallas Central Appraisal District

If you mention House Bill 585 to anyone in the appraisal business, the first reaction you receive is, "That is a big bill!" The topics in this bill range from ARB appointments, to Comptroller surveys, to Litigation changes. So many changes were made to the tax code because of this bill that I cannot begin to cover all of its topics with this one article. Therefore, I have chosen one very important section of the bill to cover ... education.

While the bill covered education for ARB members, tax agents, tax offices, and appraisal districts, I have chosen to focus on the portion that applies specifically to chief appraisers. Due to the new requirements in the bill, many chief appraisers currently find themselves in a rather sticky situation. How so? Well, let's analyze the new requirements.

To begin with, as of January 1, 2014 chief appraisers will be required to have at least half of their continuing education credits in a program covered by chief appraiser required courses (meaning those discussed during the chief appraiser institute). Along with that, at least 2 of those hours must be in a topic specific to professional ethics and keeping separate from political pressure.

Along with these new requirements, chief appraisers will need to determine if they are even eligible to be the chief appraiser of their respective districts. Effective January 1, 2014 chief appraisers will be required to have an RPA or other designation (MAI, AAS, CAE or RES) in order to hold their position. If a chief appraiser is appointed with a designation other than RPA, then they will have five years to receive their RPA. Chief appraisers will now be required to notify the comptroller by January 1 of each year of their eligibility or ineligibility to serve.

So what happens if an appraisal district finds that they have an unqualified chief appraiser? The comptroller will appoint a chief appraiser to serve until the first anniversary of their appointment by the comptroller or until the CAD's Board of Directors appoints a qualified chief or contracts with an appraisal district or taxing unit to perform the duties of the appraisal office. The comptroller will begin appointing necessary chief appraisers after January 1, 2014. If this happens, the compensation for the chief appraiser will be set by

comptroller and must be adopted by the district's Board of Directors in an amended budget. If the district's Board of Directors fails to appoint a new chief by the first anniversary of the appointment of a chief by the comptroller, the district will be required to contract with another appraisal office, taxing office, or a qualified public or private entity.

This provides for some interesting scenarios. For example, what happens if a district's Board of Directors refuses to adopt the budget? Can taxing jurisdictions refuse to accept the amended budget of the appraisal district? And what happens if taxing jurisdictions refuse to pay the amended portion? It will be interesting to see how these questions are answered in the future and what new legislation will come out of this in the next session.

The bill also had a requirement go into effect the moment the bill was signed. A person serving as chief appraiser in a county with a population of 100,000 or less is now required to be at least a Class III appraiser and that individual will have until January 1, 2016 to receive their RPA. The most common complaint I hear from smaller districts is that once their appraisers receive their RPA designation, they leave for other appraisal districts with larger salaries. This goes without saying for chief appraisers in these counties who are required to work the same job as chief appraisers from larger districts, many times with more limited staff and resources. Will this new requirement in the bill finally force the Boards of Directors of smaller appraisal districts to raise the salary of the chief appraiser to attract individuals with their RPA designation to apply for the job? Again, this is a question with an answer of "We have to wait and see."

This article barely scratches the surface of issues that arise from House Bill 585 and I'm not sure that all of the issues will be worked out before the next legislative session takes place. And, because I really don't want to think about the next session as it is two years away, I'm going to stay positive. Call me a glutton for punishment.

Editor's Note: For any appraisal district directors who have questions about the application of HB 585 to their chief appraiser, I suggest consulting with your attorney for guidance.

Attorney General Opinions Requests for Opinions

Opinion No. GA-1015 (July 22, 2013) RE: Whether machinery and equipment at a cattle feedlot are used in the "production of farm or ranch products" for purposes of Tax Code section 11.161 (RQ-1113-GA)

Summary: The Comptroller's interpretation of Tax Code section 11.161, that a cattle feedlot is engaged in the "production of farm or ranch products," is reasonable and does not contravene any statute. Accordingly, a court would likely uphold the Comptroller's interpretation of section 11.161.

Request No. 1143-GA RE: The authority of a county appraisal district to place excess funds in a capital improvement fund or to spend excess funds on a one-time, lump-sum payment to its employees.

Opinion requested by Honorable Ryan Guillen; Chair, House Committee on Culture, Recreation & Tourism



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Visit our website for additional information www.tspool.org

83rd Legislative Regular Session Recap

Type	Signed	Vetoed	Filed Without Signature
HB	710	15	7
SB	687	11	7
HJR	6		
SJR	4		
Totals	1407	26	14

A TAAD of Info...

- » We mourn the passing of **Shelly Ann Kudelka**, formerly with **Jackson CAD**.
- » **Irma Salgado** has retired as chief appraiser for the **Presidio CAD**.
- » **Bessie Guerrero**, chief appraiser at **McMullen CAD**, moved to the McMullen County Tax Office on August 1.

Departures...

...and Arrivals

- » **Sandee Giles** has been named chief appraiser for the **Edwards CAD**.
- » **Cynthia Ramirez** has been promoted from interim chief appraiser to chief appraiser at the **Presidio CAD**, effective June 2013.



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TAAD's 2013 State Certification Course Schedule

<i>Month</i>	<i>Course Number-Name</i>	
SEPTEMBER 2013	<i>Week of 9/8</i>	
September 9-12	Course 3	Income Approach to Value
September 9-12	Course 4	Personal Property Appraisal
September 9-12	Course 5	Mass Appraisal
September 9-12	Course 9	Adv. Assessment and Collections
OCTOBER 2013	<i>Week of 10/13</i>	
October 14-15	Course 30	Ethics
October 14-16	Course 101	Intro to Texas Property Tax System
October 16-18	Course 102	Intro to Appraisal
NOVEMBER 2013	<i>Week of 11/3</i>	
November 4	Course 31	USPAP refresher
November 5-7	Course 32	USPAP
November 4-8	Seminars	
DECEMBER 2013	<i>Week of 12/1</i>	
December 2-5	Course 7	Texas Property Tax Law
December 2-5	Course 10	Demo Appraisal Concepts
December 2-5	Course 3	Income Approach to Value
December 2-5	Course 4	Personal Property Appraisal
December 2-5	Course 101	Intro to Texas Property Tax System (102 will follow, same room)
December 2-5	Course 102	Intro to Appraisal
December 2-5	Course 2	Appraisal of Real Property

Course Registration on next page

TAAD's 2013 State Certification Course Registration Form

- Class Hours:** Unless otherwise specified, course hours are from 8:30 am - 5 pm.
Registration on day one of class is 8 - 8:30 am.
- Class Location/Hotel Accommodations:** Courses will be held at the **Marriott North**, 2600 La Frontera Blvd., Round Rock, TX 78681, 512.733.6767 or 800.865.0546. Lodging is \$115/single or double per night (free parking). Call at least **three** weeks in advance and ask for the TAAD block.
- CEs:** All of TAAD's state certification courses are approved by PTAD and TDLR for certification and for continuing education (CE) hours.
- 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 with remaining registration fee.
- Class Materials:** Your class materials will be waiting for you at registration. If you want them sooner, enclose \$10 with your registration. TAAD must receive payment at least three weeks prior to class.
- Cancellations:** There will be a **\$75 fee** charged for cancellations. Written request for a refund must be received at TAAD at least seven days **before** class begins or entire registration is forfeited.

Cost for Courses:

Course 2:

\$305 for TAAD Member Districts
\$355 for TAAD Associate/Affiliate Members
\$405 for Non-members

Courses 3, 4, 5, 7, 8, 9, & 10:

\$280 for TAAD Member Districts
\$330 for TAAD Associate/Affiliate Members
\$380 for Non-members

Courses 28, 30 & 32:

\$230 for TAAD Member Districts
\$280 for TAAD Associate/Affiliate Members
\$330 for Non-members

Courses 101 & 102:

\$180 for TAAD Member Districts
\$230 for TAAD Associate/Affiliate Members
\$280 for Non-members

Course 31:

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

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

Name _____ Nickname _____ Title _____

Jurisdiction/Firm _____

Mailing address _____

City _____ State _____ Zip _____

Telephone _____ E-mail address _____

confirmations are sent by e-mail

Course Materials (please mark one)

- ☐ Please **email** my class materials (student responsible for printing and bringing materials to class)
- ☐ I will **pick up** my class materials at registration
- ☐ Please **mail** my class materials. I have enclosed the \$10 shipping and handling fee.*

Materials mailed only if registration and payment are received **three weeks prior to class.*

Note: Property Assessment Valuation book is ordered directly from IAAO (iaao.org). (Required for Courses 2, 3, 4 and 5.)

Course Registration Fee..... Registration Fee.....\$ _____

PTEC Glossary - optional (\$20) Enclosed.....\$ _____

Mail Course Materials - optional (\$10) Enclosed.....\$ _____

Member District Certificate (must enclose with payment) minus\$ _____



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:

Certificate _____ Date _____ Check# _____ Paid _____ Gloss _____

DB _____ Materials mailed _____ Confirmation sent _____

TAAD's 2014 State Certification Course Schedule

NOTE: Schedule is tentative — length of classes may change!

Month	Course Number-Name	
JANUARY 2014		
January 13-14	Course 30	Ethics
January 13-16	Course 5	Mass Appraisal
January 13-16	Course 3	Income Approach to Value
January 13-15	Course 101	Intro to Texas Property Tax System
January 15-17	Course 102	Intro to Appraisal
MARCH 2014		
March 10-12	Course 9	Adv. Assessment and Collections
March 10-13	Course 7	Property Tax Law
March 10-13	Course 4	Personal Property Appraisal
March 10-13	Course 10	Demo Appraisal Concepts
March 10-14	Course 2	Appraisal of Real Property
APRIL 2014		
April 14-16	Course 8	Assessment and Collections
April 17-18	Course 28	TNT
April 14-16	Course 32	USPAP (new registrants)
April 7	Course 31	USPAP Refresher
AUGUST 2014		
August 18-21	Course 7	Property Tax Law
August 18-21	Course 10	Demo Appraisal Concepts
August 18-22	Course 2	Appraisal of Real Property
SEPTEMBER 2014		
September 8-11	Course 3	Income Approach to Value
September 8-11	Course 4	Personal Property Appraisal
September 8-11	Course 5	Mass Appraisal
OCTOBER 2014		
October 13-14	Course 30	Ethics
October 13-15	Course 101	Intro to Texas Property Tax System
October 15-17	Course 102	Intro to Appraisal
NOVEMBER 2014		
November 3-5	Course 32	USPAP (new registrants)
November 6	Course 31	USPAP Refresher
DECEMBER 2014		
December 8-11	Course 7	Texas Property Tax Law
December 8-11	Course 10	Demo Appraisal Concepts
December 8-11	Course 3	Income Approach to Value
December 8-11	Course 4	Personal Property Appraisal
December 8-10	Course 101	Intro to Texas Property Tax System
December 10-12	Course 102	Intro to Appraisal
December 8-12	Course 2	Appraisal of Real Property

Course Registration on next page

TAAD's 2014 State Certification Course Registration Form

- Class Hours:** Unless otherwise specified, course hours are from 8:30 am - 5 pm.
Registration on day one of class is 8 - 8:30 am.
- Class Location/Hotel Accommodations:** Courses will be held at the **Marriott North**,
2600 La Frontera Blvd., Round Rock, TX 78681, 512.733.6767 or 800.865.0546. Lodging is
\$117/single or double per night (free parking). Call at least **three** weeks in advance, ask
for the TAAD block.
- CEs:** All of TAAD's state certification courses are approved by PTAD and TDLR for
certification and for continuing education (CE) hours.
- 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 with remaining registration fee.
- Class Materials:** Your class materials will be waiting for you at registration. If you
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least three weeks prior to class.
- Cancellations:** There will be a **\$75 fee** charged for cancellations. Written request for
a refund must be received at TAAD at least seven days **before** class begins or entire
registration is forfeited.

Cost for Courses:

Courses 101 & 102 (each):

\$180 for TAAD Member Districts
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\$280 for Non-members

Course 2:

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\$355 for TAAD Associate/Affiliate Members
\$405 for Non-members

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\$280 for TAAD Associate/Affiliate Members
\$330 for Non-members

Course 31:

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

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

Name _____ Nickname _____ Title _____

Jurisdiction/Firm _____

Mailing address _____

City _____ State _____ Zip _____

Telephone _____ E-mail address _____

confirmations are sent by e-mail

Course Materials (please mark one)

- ☐ Please **email** my class materials (student responsible for printing and bringing materials to class)
- ☐ I will **pick up** my class materials at registration
- ☐ Please **mail** my class materials. I have enclosed the \$10 shipping and handling fee.*

Materials mailed only if registration and payment are received **three weeks prior to class.*

Note: Property Assessment Valuation book is ordered directly from IAAO (iaao.org). (Required for Courses 2, 3, 4 and 5.)

Course Registration Fee Registration Fee \$ _____

PTEC Glossary - optional (\$20) Enclosed \$ _____

Mail Course Materials - optional (\$10) Enclosed \$ _____

Member District Certificate (must enclose with payment) minus \$ _____



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:

Certificate _____ Date _____ Check# _____ Paid _____ Glossary _____

DB _____ Materials mailed _____ Confirmation sent _____

TAAD 2013 IAAO Course/Workshop Schedule

Course 101: Fundamentals of Real Property Appraisal

Date: October 7-11, 2013

Site: Travis CAD, 8314 Cross Park Drive, Austin

Instructor: Rick Stuart, CAE

Fees: TAAD member districts \$385, TAAD associate/affiliate members \$425, Nonmembers: \$490

TDLR credit: 30 hours

Course 101 is designed to provide the students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant and improved properties. This course concentrates on the skills necessary for estimating the market value of properties using two approaches to value: the cost approach and the sales comparison approach. The Fundamentals of Real Property Appraisal utilizes lectures, classroom discussion, and homework problems to emphasize the main concepts and procedures taught in the course.

Recommended text: Property Assessment Valuation, 2nd edition (obtain from IAAO)

Course 201: Appraisal of Land

Date: October 14-18 2013

Site: Harris CAD, 13013 Northwest Freeway, Houston

Instructor: Marion Johnson, CAE

Fees: TAAD member districts \$385, TAAD associate/affiliate members \$425, Nonmembers: \$490

TDLR credit: 30 hours

Appraisal of Land is designed to provide the students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of land. This course concentrates on the skills necessary for estimating land value primarily using the sales comparison approach.

Recommended: Course 101, Course 102

AQB Approved: 33.50 CE with exam/30 CE

Recommended text: Property Assessment Valuation, 2nd edition (obtain from IAAO)

Workshop 171: IAAO Standards of Professional Practice & Ethics

Date: October 17, 2013

Site: Harris CAD, 13013 Northwest Freeway, Houston

Instructor: Guy Griscom, CAE

Fees: TAAD member districts \$160, TAAD associate/affiliate members \$220, Nonmembers: \$290

TDLR credit: 7 hours

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: 7 hours-1 day

Workshop 191: Uniform Standards of Professional Appraisal Practice Update (National)

Date: October 28, 2013

Site: Harris CAD, 13013 Northwest Freeway, Houston

Instructor: Antonia G. Viens, MAI, SRA

Fees: TAAD member districts \$145, TAAD associate/affiliate members \$195, Nonmembers: \$270

TDLR credit: 7 hours

This workshop is the National 7-hour USPAP Update offered for continuing education for licensure and certification through The Appraisal Foundation. The workshop provides a general overview of USPAP guidelines, advisory opinions, statements, and other appraisal practices. The course is updated yearly to address changes to USPAP and common misunderstandings.

IAAO recertification credit: 7 hours-1 day

Workshop 151: Uniform Standards of Professional Appraisal Practice (National)

Date: November 6-7, 2013

Site: Harris CAD, 13013 Northwest Freeway, Houston

Instructor: Antonia G. Viens, MAI, SRA

Fees: TAAD member districts \$195, TAAD associate/affiliate members \$245, Nonmembers: \$295

TDLR credit: 15 hours

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-2 days

Course 402: Property Tax Policy

Date: November 11-15, 2013

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

Continued on following page



Workshop Topics:

- USPAP
- Rates and levies
- Effective tax rates
- Economic principles
- Property definitions
- Ownerships and rights
- Three approaches to value
- Attributes in an effective tax system
- Role of the assessor
- Ratio studies
- Tax policy
- Reassessment Planning
- Assessment Administration

Included are multiple problems associated with the assessment and valuation processes, and the workshop concludes with a 4-hour case study exam followed by a review of the answers. *This is not an IAAO workshop but one developed by TEAM.*

AAS Case Study Review Workshop

December 3–5, 2013 • Harris County Appraisal District
13013 Northwest Freeway • Houston, Texas

TEAM Consulting LLC will present *AAS Case Study Review* December 3–5, 2013, at the Harris County Appraisal District in Houston, Texas. This 2½-day workshop provides a review of materials and an understanding of the composition of a case study to help prepare for the AAS Case Study Exam. The focus will be on the most prevalent items to study for but will not be all-inclusive of what may actually be on the exam.

Since May 2010, over 30 candidates have successfully used TEAM's AAS Case Study Review materials to obtain their AAS designations. If you are seeking your AAS, this may be your best opportunity participate in TEAM's live workshop to help you prep for the IAAO exam. Let us help you achieve your goal!

Cost for the workshop is only \$300, which includes course materials. More information, including a registration form, is available on the TEAM website at <http://www.teamconsulting.cc/aasreview.html>. For questions, contact Rick Stuart, CAE, rstuart17@cox.net or 785.259.1379.

<http://www.teamconsulting.cc/aasreview/december2013workshop.html>

IAAO Schedule *continued*

decision in the area of tax policy on a regular basis.

Recommended text: Fundamentals of Tax Policy textbook (obtain from IAAO)

Course 102: Income Approach to Valuation

Date: November 18–22, 2013

Site: Travis CAD, 8314 Cross Park Drive, Austin

Instructor: Rick Stuart, CAE

Fees: TAAD member districts \$385, TAAD associate/affiliate members \$425, Nonmembers: \$490

TDLR credit: 30 hours

Covers the theory and techniques of estimating value by the income, or capitalized earnings, approach. The material includes selection of capitalization rates, analysis of income and expenses to estimate operating income, and capitalization methods and techniques. This course also covers rental units of comparison, as well as real estate finance and investment.

Recommended: Course 101

Required text: Property Assessment Valuation, 2nd edition (obtain from IAAO)

Course 112: Income Approach to Valuation II

Date: December 16–20, 2013

Site: Harris CAD, 13013 Northwest Freeway, Houston

Instructor: Guy Griscom, CAE

Fees: TAAD member districts \$385, TAAD associate/affiliate members \$425, Nonmembers: \$490

TDLR credit: 30 hours

IAAO Course 112 is a comprehensive, interactive program intended for mid-level, commercial-industrial appraisers. The material will cover the income approach to value in depth, and reflect contemporary appraisal theory. The course will be broad based, while covering many topics that will focus on a case study problem that utilizes methodology learned in the course and will allow the audience to work through the case study to its conclusion. Depending on the size of the class, students will be grouped, based on the instructor's summation of the student's class participation. The groups will generally consist of 2–4 students. Each group will be expected to present their results to the remainder of the class. The instructor will be available to assist each group.

Recommended: Course 101, Course 102

AQB Approved: 33.50 QE, 33.50 CE with exam/30 CE no exam

Required text: Property Assessment Valuation, 2nd edition (obtain from IAAO)

IAAO Registration Form on following page

**Check back...
more courses and
workshops will be added!**

TAAD 2013 IAAO Course Registration Form

- Class Hours:** Unless otherwise specified, course hours are from 8:30 am - 5 pm. Registration on class day 1 is 8-8:30 am.
- 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
 - Travis Central Appraisal District**
8314 Cross Park Drive, Austin
 - Dallas Central Appraisal District**
2949 North Stemmons Freeway, Dallas

For lodging information, please contact TAAD or refer to TAAD's website for suggestions.
- Registration Requirement:** Payment must be received by TAAD for an individual to be officially registered. *There is no on-site registration.*
- Cancellations:** For all course cancellations there will be a \$100 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.* There are no refunds for cancellations received by TAAD less than one week prior to first day of class.
- 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.
- 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.*
- 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.
- Course Materials:** Students will pick up course materials at registration on the first day of class.

IAAO Course/Workshop # _____ Course Date _____ TDLR # (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 Continuing Education credit 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 _____ Check# _____ Paid _____ PC _____

DB _____ ADV _____ Materials Date _____



TAAD Classifieds

Notice of Intent to Receive Bids

The **Kleberg County Appraisal District Board of Directors** is accepting bids for the years 2014 and 2015 for **performing all appraisal services** and other responsibilities including but not limited to mapping, ownership transfers, all clerical duties, data entry duties, state reporting, taxpayer assistance, all other requested reporting, etc., as required by the Texas Tax Code. The Two year term will begin January 1, 2014.

Additional information related to Kleberg County Appraisal District Operations is available at the appraisal district office.

Bids must be sent to the Kleberg County Appraisal District office at 502 E. Kleberg, Kingsville, Texas 78363. Any questions related to this bid request must be submitted to Chief Appraiser in writing to P.O. Box 1027, Kingsville, Texas 78364 or by fax at 361.595.7984. All questions must be submitted no later than July 30, 2013. All questions and the respective responses will be made available to any prospective bidder. The propounding party will not be identified.

All bids must be clearly labeled "Appraisal Services Bid." Sealed bids will be received until 5 p.m., August 30, 2013. Bids will be opened after this date and information will be provided to the Board of Directors at their next scheduled meeting. The contract may be awarded on September 12, 2013 at 3:00 p.m. at the Kleberg County Appraisal District office located at 502 E. Kleberg, Kingsville, Texas. The contract may be awarded either to the lowest responsible bidder or to the bidder who provides services at the best value for the appraisal district.

The Board of Directors reserves the right to accept or reject any or all bids received or to waive any information or irregularity in the bids received. **Kleberg County Appraisal District Board of Directors**

Ector County Appraisal District is currently accepting resumes for the position of **Chief Appraiser-Executive Director**. Applicants should possess:

- Bachelor's degree or an equivalent combination of education and experience in appraisal and/or management in a public or governmental organization
- Experience in appraisal district budgeting/finance
- Certification as a RPA by the Texas Department of Licensing and Regulations
- Knowledge of advanced management methods, principles, practices and value approaches applicable to property appraisal, mass appraisal systems, Texas Property Tax Laws and Uniform Standards of Professional Appraisal Practice
- Effective leadership and personnel management skills
- Ability to work productively with staff, taxing entities and general public
- Ability to communicate effectively both orally and in writing

The Chief Appraiser must establish residency within the appraisal district. Salary is commensurate with experience and qualifications. ECAD offers a competitive benefits package.

Please submit resume by October 1, 2013 to: Fred M. Jones, Chairman-Board of Directors, Ector County Appraisal District, 1301 E. Eighth Street, Odessa, TX 79761

McMullen County Appraisal District is accepting applications for the position of **Chief Appraiser**. Resumes and/or applications will be accepted until filled.

- Applicant must meet minimum standards effective January 1, 2014 of a Texas Department of Licensing and Regulation's Registered Professional Appraiser Level 3, complete this certification and be willing to complete all other educational requirements.
- Applicant must exhibit excellent managerial and organizational skills in their leadership practices.
- Applicant must exhibit great attitude and work ethic in past employment through verifiable references.
- Applicant must be proficient in computer skills and be willing to learn the District's software applications.
- Applicant must have dependable personal transportation and a valid Texas driver's license.
- Benefits will be equal to all other McMullen County employees.
- Salary is contingent on experience and qualifications of applicant.

Please submit resumes and/or applications along with references and salary expectations to:

The McMullen County Appraisal District, P.O. Box 37, Tilden, TX 78072. For questions please call 361.274.3638

TAAD Presents: Law/Rules Update for TDLR Recertification

This half-day workshop meets the biennial recertification requirements for appraisers, tax assessors and tax collectors registered with the Texas Department of Licensing and Regulation.

- » **Registration deadline:** One week prior to seminar; for on-site registration info, see below
- » **Class Hours:** Registration 8-8:30 am; Class 8:30-noon
- » **Note:** for locations with AM and PM sessions, the afternoon session is Registration 1-1:30pm; Class 1:30-5
- » **Location:** Various, see attached
- » **CEs:** 3.5 hours

Name _____ TDLR number _____

Jurisdiction/Firm _____

Mailing Address _____

City _____ State _____ Zip _____

Telephone _____ E-mail Address _____

Indicate the date/session you will attend:

- | | |
|---|---|
| <input type="checkbox"/> 8/05-AM Lubbock-Lubbock CAD | <input type="checkbox"/> 8/19 Waco-McLennan CAD |
| <input type="checkbox"/> 8/05-PM Lubbock-Lubbock CAD | <input type="checkbox"/> 9/09 Houston-Harris CAD |
| <input type="checkbox"/> 8/07-AM San Antonio-Bexar AD | <input type="checkbox"/> 9/10 Corpus Christi-ESC 2 |
| <input type="checkbox"/> 8/07-PM San Antonio-Bexar AD | <input type="checkbox"/> 9/11 Edinburg-ESC 1 |
| <input type="checkbox"/> 8/14-AM Denton-Denton CAD | <input type="checkbox"/> 9/12 Round Rock Marriott Hotel |
| <input type="checkbox"/> 8/14-PM Denton-Denton CAD | <input type="checkbox"/> 9/13 Abilene-ESC 14 |
| <input type="checkbox"/> 08/16 El Paso-El Paso CAD | <input type="checkbox"/> 12/09 Dallas-Dallas CAD |

Registration enclosed:

- | | |
|---|--|
| <input type="checkbox"/> TAAD member district \$50 | <input type="checkbox"/> Non-member \$100 |
| <input type="checkbox"/> TAAD associate/affiliate member \$75 | <input type="checkbox"/> On-site registration \$50 |

TOTAL AMOUNT ENCLOSED \$ _____

No refunds will be issued.

Registrant substitutions are allowed. All onsite registration is at the rate of \$150 per person, regardless of membership status. **Registration fees must reflect current membership status.**

Preregistration is required!

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 _____ ADV _____ Materials Date _____



Vacancies on Texas Tax Professional Advisory Committee

The Texas Department of Licensing and Regulation (Department) announces two vacancies on the **Texas Tax Professional Advisory Committee** established by Texas Occupations Code, Chapter 1151. The purpose of the Texas Tax Professional Advisory Committee (Committee) is to recommend to the Texas Commission on Licensing and Regulation (Commission) rules and standards regarding technical issues relating to tax professionals; provide advice to the Commission regarding continuing education courses and curricula for registrants; provide advice to the Commission regarding the contents of any examination required by the Commission under this Chapter 1151; and educate, and respond to questions from, the Commission and the Department regarding issues affecting tax professionals.

The Committee is composed of seven members appointed by the presiding officer of the Commission, with the Commission's approval. The advisory board consists of the following members: two members who are certified under this chapter as registered professional appraisers; two members who are certified under this chapter as registered Texas collectors or registered Texas assessors; and three members who represent the public. A person may not be a public member of the committee if the person or the person's spouse: is registered, certified, or licensed by a regulatory agency in the field of property tax appraisal, assessment, or collection; is employed by or participates in the management of a business entity or other organization regulated by or receiving money from the department; owns or controls, directly or indirectly, more than a 10 percent interest in a business entity or other organization

regulated by or receiving money from the department; uses or receives a substantial amount of tangible goods, services, or money from the department other than compensation or reimbursement authorized by law for committee membership, attendance, or expenses; or at any time has served on an appraisal review board. A person may not be a member of the committee if: the person is an officer, employee, or paid consultant of a Texas trade association in the field of property tax appraisal, assessment, or collection; or the person's spouse is an officer, manager, or paid consultant of a Texas trade association in the field of property tax appraisal, assessment, or collection. A person may not be a member of the committee if the person or the person's spouse is required to register as a lobbyist under Chapter 305, Government Code, because of the person's activities for compensation on behalf of a profession related to the operation of the Committee or the Department. Members serve terms of six years, with the terms of one or two members expiring on March 1 of each odd-numbered year. **This announcement is for two members who are certified under this chapter as registered Texas collectors or registered Texas assessors.**

Interested persons should **submit an application online**. Applicants can also request an application from the Department by telephone (800.803.9202), fax (512.475.2874) or email (advisory.boards@tdlr.texas.gov).

Applicants may be asked to appear for an interview; however any required travel for an interview would be at the applicant's expense.

Oil Industry Notes of Interest

Rick Stuart, CAE

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

Keith Johnson & Russell Gold, *The Wall Street Journal*, June 13, 2013

"U.S. crude-oil production grew by more than one million barrels a day last year, the largest increase in the world and the largest in U.S. history."

Ryan Tracy, *The Wall Street Journal*, June 21, 2013

The EPA has dropped an on-going investigation of groundwater contamination in Wyoming that was reportedly caused by chemicals from fracking.

Charles Taylor, *www.naco.org*, July 1, 2013

The fracking issues are not just confined to the states where large pools of oil and gas exist. The article referenced below is about mining the sand to be used in the fracking process. www.naco.org/newsroom/countynews/Current%20Issue/7-1-2013/Pages/%E2%80%98Fracking-sand%E2%80%99-mining-sparks-debate-in-upper-Midwest-counties.aspx

Real Estate **Notes of Interest**

Rick Stuart, CAE

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

www.rcanalystics.com, June 4, 2013

"Bloomberg BusinessWeek reports: US commercial real estate is attracting the attention of Singaporeans, South Koreans, Israelis and Norwegians. According to global commercial property data firm Real Capital Analytics, foreign investors made \$7.8 billion in commercial property purchases in the US this year through April, a 25 percent jump from the same time in 2012. Their \$27.5 billion in deals in all of last year was almost six times the \$4.7 billion low in 2009, said RCA."

Elaine Yetzer Simon, June 6, 2013

"Donald and Ivanka Trump and the General Services Administration have agreed on terms for a 60-year lease of the Old Post Office Pavilion in Washington, D.C. The Trumps plan to turn the 114-year-old building into a 275-room luxury hotel. It's slated to open in late 2015 or early 2016."

www.hotelmanagement.net/investor-developer/trumps-win-approval-to-convert-old-post-office-in-washington-20847?utm_source=&utm_medium=newsletter&utm_campaign=_12311969&utm_content=20847&spMailingID=17587337&spUserID=NTG2MTczNjgwMzkS1&spJobID=216769172&spReportId=MjE2NzY5MTcySo

www.hotelmanagement.net, June 6, 2013

"At the NYU International Hospitality Industry Investment Conference, Jones Lang LaSalle's Hotels & Hospitality Group announced that U.S. hotel transaction volume for 2013 has already reached \$8 billion, a 50 percent increase compared to the same period in 2012." www.hotelmanagement.net/transactions/mid-year-hotel-transactions-up-50-percent-from-2012-20846?utm_source=&utm_medium=newsletter&utm_campaign=_12311969&utm_content=20846&spMailingID=17587337&spUserID=NTG2MTczNjgwMzkS1&spJobID=216769172&spReportId=MjE2NzY5MTcySo



Nick Timiraos & Andrew Johnson, The Wall Street Journal, June 14, 2013

"The average rate on a 30-year mortgage rose to 4.15 percent last week, a 14-month high and up sharply from 3.59 percent in early May, according to the Mortgage Bankers Association."

IHF Hotel Investment News, June 14, 2013

"Hotels in the United States will experience significant gains in performance in 2014, according to the June 2013 issue of Hotel Horizons from PKF Hospitality Research. The group is projecting that U.S. hotels will see a 7.7-percent increase in revenue per available room in 2014, and a 15.4-percent increase in net operating income."

www.htrends.com, June 11, 2013

"The total active U.S. hotel development pipeline comprises 2,687 projects totaling 324,130 rooms, according to the May 2013 STR Pipeline Report. This represents an 11.6-percent increase in the number of rooms in the total active pipeline compared with May 2012, and a 22.4-percent increase in rooms under construction. The total active pipeline data includes projects in the In Construction, Final Planning and Planning stages but does not include projects in the Pre-Planning stage." www.htrends.com/research/article72065.html

Nadja Brandt, www.bloomberg.com, June 17, 2013

Editor's Note: Here we go again, is this really good?

"California home prices rose by the most in three decades as a shortage of houses on the market spurred competition among buyers, the California Association of Realtors said today. The median price for an existing single-family home jumped to \$417,350 in May, up 32 percent from a year earlier, the Los Angeles-based association said in a statement. It was the 15th consecutive annual increase and the largest since at least 1980, when the group started tracking the data." www.bloomberg.com/news/2013-06-17/california-home-prices-up-most-in-33-years-realtors-say.html

Continued on following page

Real Estate Notes *continued***Heather Graf, www.kvue.com, June 14, 2013**

"The latest trend in Seattle's real estate market has homeowners looking up for some quick cash. Depending on where you live, the air above your roof could be worth a lot of money." Some property owners that have a good view of water or other areas are buying air rights of adjacent properties. With large increases in populations, properties are being built as multiple stories to get the square foot desired. By purchasing the air rights, adjacent property owners are assured their view will not be blocked. www.kvue.com/news/211575051.html

Jose Pagliery, www.moneycnn.com, June 20, 2013

These metro areas rate highest for ease of starting a business, government support of entrepreneurs, and more, according to a recent Thumbtack survey of more than 8,000 small businesses. #1 — Austin, #3 — Houston, #5 — San Antonio and #7 — Dallas/Fort Worth. www.money.cnn.com/gallery/smallbusiness/2013/06/18/best-places-launch-cities/index.html?iid=HP_River

Jed Kolko, trulialbog, June 25, 2013

Editor's Note: I do not remember ever seeing this type of article where the urban values are rising faster than the suburbs.

"The suburbs may have faster population growth, but urban neighborhoods have faster home-price growth nationally and in 16 of the 20 Case-Shiller metros. Furthermore, home prices are climbing most steeply in high-rise neighborhoods and areas with large gay and lesbian populations."

U.S. Metro*	Urban home price change, Y-o-Y	Suburban home price change, Y-o-Y	Difference: urban minus suburban
Detroit	28.8%	22.0%	6.8%
Phoenix	27.2%	22.1%	5.1%
Miami	18.1%	13.1%	5.0%
New York	7.3%	2.7%	4.6%
Boston	10.1%	6.1%	4.0%
Las Vegas	33.8%	30.0%	3.8%
San Diego	20.8%	17.3%	3.5%
Los Angeles	20.6%	17.6%	3.0%
Cleveland	7.8%	5.0%	2.8%
Tampa	15.1%	12.4%	2.7%
Portland	15.7%	13.1%	2.5%
Chicago	8.8%	6.6%	2.2%
Atlanta	20.2%	18.1%	2.1%
Washington DC	7.7%	6.8%	0.9%
Denver	11.6%	11.1%	0.6%
Charlotte	9.5%	9.0%	0.5%
Seattle	12.8%	13.2%	-0.5%
Dallas	9.3%	11.2%	-2.0%
San Francisco	18.9%	21.4%	-2.5%
Minneapolis	9.1%	11.7%	-2.7%

www.trends.trulialblog.com/2013/06/home-prices-rising-faster-in-cities/

Continued on following page

Real Estate Notes *continued***Reuters, June 21, 2013**

"Reuters reports: After decades of renting, companies with offices in the world's major cities are seeing more financial sense in buying their own buildings, prompted by a mix of cheap debt, stockpiled cash and new accounting rules. There was a fivefold increase in the value of occupier deals in London last year versus 2011, a tenfold increase in New York and a sevenfold increase in Hong Kong, data produced for Reuters by the research company Real Capital Analytics (RCA) shows." www.rcanalytics.com/article/1553/An-Escalating-Trend-Businesses-Choosing-To-Buy-Not-Rent-Their-Buildings.aspx

Nick Lehnert, www.customhomeonline.com, June 10, 2013

This article is about the top 15 design trends for new homes. "From spa-like master baths to super-large kitchens and beautiful outdoor spaces, a range of consumer preferences is driving home design. My newly compiled list of lifestyle and design trends details what consumers want in a home now and in years to come." The one that caught my attention was #15 titled Dogs. www.customhomeonline.com/architects/top-15-design-trends-in-single-family-living.aspx?utm_source=newsletter&utm_content=jump&utm_medium=email&utm_campaign=BBU_070113&day=2013-07-01

Jennifer Goodman, www.builderonline.com, June 27, 2013

"A versatile sleeping porch helps a Texas home connect with its site while it achieves high levels of energy and water efficiency." Just reading the above headline makes you wonder how successful that could be for a home in the San Antonio area. The article is an interesting read.

www.builderonline.com/energy-efficientconstruction/texas-home-boasts-extreme-water-and-energy-savings.aspx?utm_source=newsletter&utm_content=jump&utm_medium=email&utm_campaign=BBU_070113&day=2013-07-01

www.ccim.com, June 28, 2013

"Commercial real estate remains a very attractive investment option for both domestic and inbound investors, due in large part to the continued low interest rates and lack of comparable alternative risk-adjusted investment options, according to PwC's 2Q13 Real Estate Investor Survey. Among the 34 markets highlighted, the combined overall capitalization rate fell to 6.91 percent in 2Q13, according to the report."

www.ccim.com/newscenter/323082/2013/06/28/cap-rates-continue-decline

John O'Neill, www.hotelnewsnow.com, July 1, 2013

Hotel values are expected to register a healthy 7.4 percent growth rate in 2014 following a 9.1 percent increase in 2013, according to the latest edition of the Penn State Index of U.S. Hotel Values.

www.hotelnewsnow.com/Article/10770/PSU-Index-Hotel-values-project-growth-in-2014

Walter Molony, www.nar.org, June 27, 2013

"Pending home sales rose in May to the highest level since late 2006, implying a possible spark as mortgage interest rates began to rise, according to the National Association of Realtors®."

www.realtor.org/news-releases/2013/06/may-pending-home-sales-reach-highest-level-in-over-six-years

Dawn Wotapka, *The Wall Street Journal*, July 3, 2013

"The average vacancy rate at U.S. retail property in the second quarter fell to its lowest level in more than three years to 10.5 percent, down from 10.6 percent in the first quarter, according to Reis, Inc."

Candace Carlisle, *Dallas Business Journal*, July 8, 2013

"As the home industry rebounds, Dallas-Fort Worth home builders are back in business putting up 5,861 new homes, which is a nearly 27 percent jump year over year. Over the past year the median home prices increased by more than 8 percent to nearly \$250,000, according to the data." [www.bizjournals.com/dallas/news/2013/07/08/dfw-sees-burst-of-new-home-construction.html?ana=RSS&s=article_search&utm_source=feedburner&utm_medium=feed&utm_campaign=Feed:%20industry%20\(Industry%20Residential%20Real%20Estate\)](http://www.bizjournals.com/dallas/news/2013/07/08/dfw-sees-burst-of-new-home-construction.html?ana=RSS&s=article_search&utm_source=feedburner&utm_medium=feed&utm_campaign=Feed:%20industry%20(Industry%20Residential%20Real%20Estate))

Continued on following page

Real Estate Notes *continued*

Meghan Hoyer and Julie Schmidt, *USA Today*, July 9, 2013

"In April, institutional investors bought 10 percent of the houses sold in the nation's 100 busiest real estate markets, up from 5 percent the year before, says real estate tracker Radar Logic." The locations where the largest amount of purchases by investors are as follows.

Lakeland, FL	29%	Orlando-Kissimmee	19%
Las Vegas	22%	Charlotte	19%
Miami	22%	Tampa	18%
Memphis	20%	Bakersfield, CA	17%
Atlanta	19%	Phoenix	16%

www.htrends.com, July 10, 2013

"Jonathan Nehmer + Associates, Inc. (JN+A) and HVS Design have released the 2013 Hotel Cost Estimating Guide. The Guide is a comprehensive listing of capital expenditure construction and FF&E costs for hotel renovations. Now in its fifth year of existence, the 2013 Hotel Cost Estimating Guide evaluates costs in a variety of hotel tiers including Economy, Extended Stay, Midscale with Food & Beverage, Upscale, Upper Upscale, and Luxury. Within each tier, costs are separated into the categories of Guestrooms; Guest Bathrooms; Guestroom Corridors; Public Areas; Food & Beverage Outlets; Function Space; Recreational Facilities; and Infrastructure. The Hotel Cost Estimating Guide is available as a complimentary download." www.htrends.com/research/article72627.html

Dawn Wotapka, *The Wall Street Journal*, July 9, 2013

"Apartment landlords are continuing to raise rents, but there are signs the pace is slowing. Nationwide, landlords increased rents on average of 0.7 percent to \$1,062 in the second quarter, according to a report by Reis Inc."

www.aia.org, June 19, 2013

"The May ABI score was 52.9 and up dramatically from a mark of 48.6 in April. This score reflects an increase in demand for design services. The new projects inquiry index was 59.1, up slightly from the reading of 58.5 the previous month. As a leading economic indicator of construction activity, the ABI reflects the approximate nine to twelve month lag time between architecture billings and construction spending." www.aia.org/press/releases/AIAB099230

All state laws are different, but this hospital appraisal case in Indiana may be an interesting one to follow.

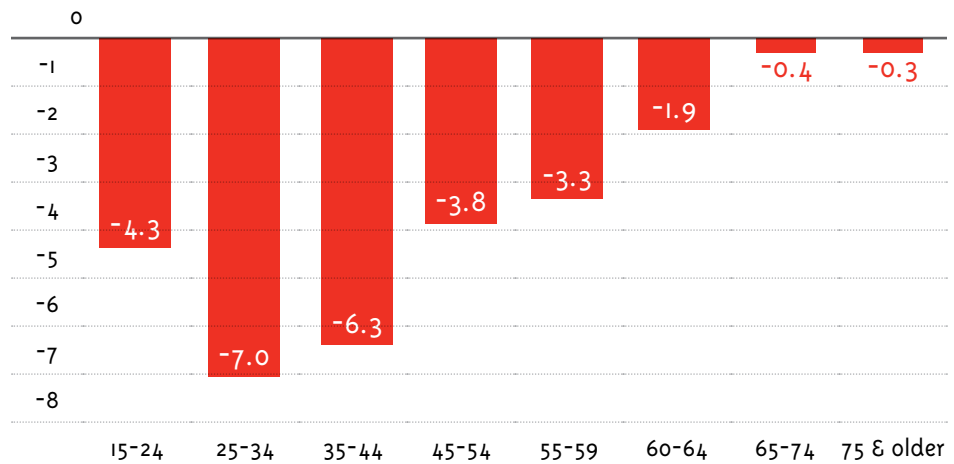
www.chestertontribune.com/Porter%20County/porter_county_assessor_and_hospi.htm

nwbd@bldr-media.com, July 20, 2013

Homeownership Rate Declines Most Among Young

Since 2006, the largest decline in U.S. homeownership rates occurred among households headed by 25 to 34 year-olds.

Percentage point change,
2006 to 2011, by age





President: **Jeff Law**

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Tarrant Appraisal District

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Chief Appraiser

Hunt County Appraisal District

Vice President:

P.H. "Fourth" Coates

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Region 10 » **Bo Daffin** Chief Appraiser Collin CAD

Region 11 » **Rick Armstrong** Deputy Chief Appraiser Parker CAD

Region 12 » **Drew Hahn** Chief Appraiser McLennan CAD

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Region 15 » **Zane Brandenberger** Chief Appraiser McCulloch CAD

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Region 17 » **Greg Kelley** Chief Appraiser Hockley CAD

Region 18 » **John Huddleston** Chief Appraiser Reeves CAD

Region 19 » **Vacant**

Region 20 » **Michelle Cardenas** Chief Appraiser Atascosa CAD