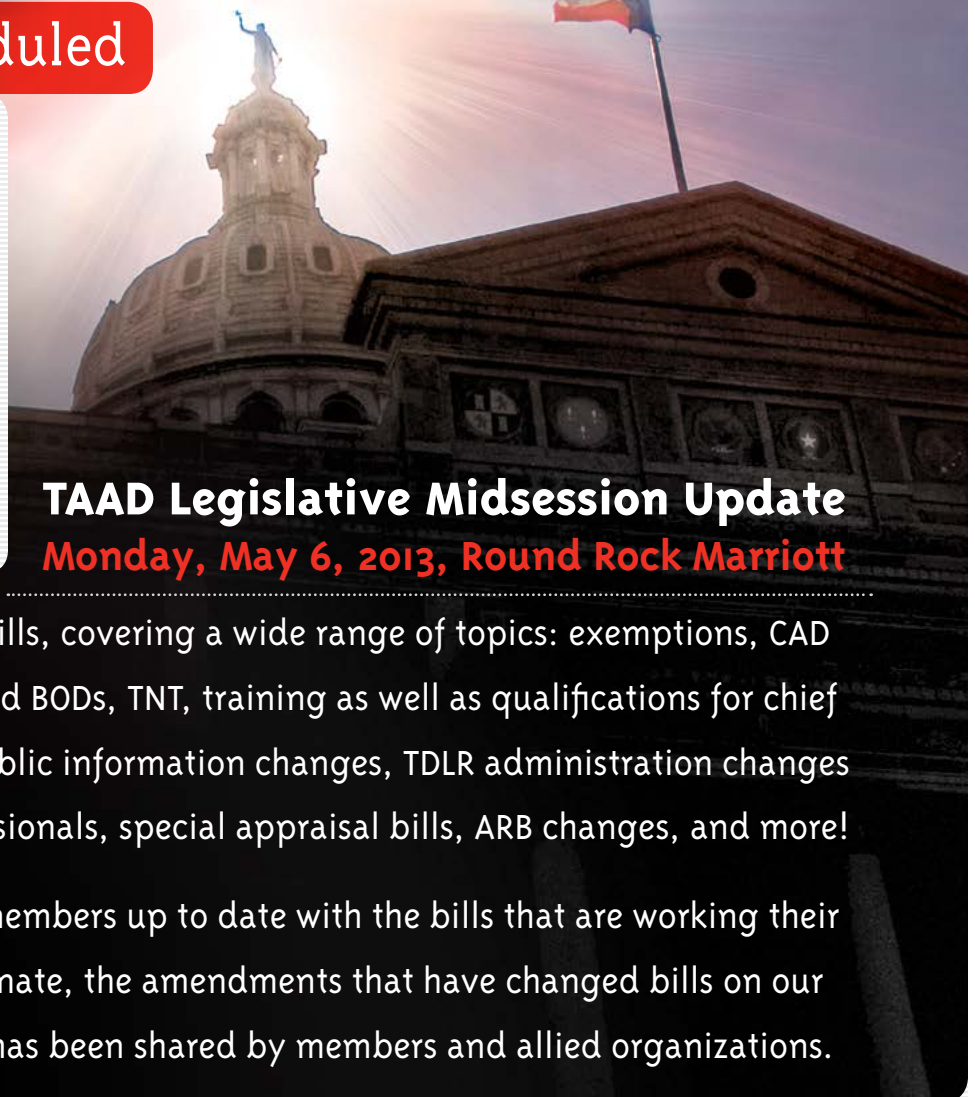




Legislative Session In Full Swing

TAAD Update Scheduled

From January 8 through May 27, 2013, the Texas Legislature meets for a constitutionally-mandated 140 days. Staying informed about legislative activities is important!



TAAD Legislative Midsession Update Monday, May 6, 2013, Round Rock Marriott

TAAD is following nearly 300 bills, covering a wide range of topics: exemptions, CAD administrative changes, elected BODs, TNT, training as well as qualifications for chief appraisers, appraisal caps, public information changes, TDLR administration changes regarding property tax professionals, special appraisal bills, ARB changes, and more!

This seminar will bring TAAD members up to date with the bills that are working their way through the House and Senate, the amendments that have changed bills on our watch list, and the input that has been shared by members and allied organizations.

- » **See page 17** for a registration form; the agenda won't be formalized until nearer to the seminar. **Four CEs will be granted for the session.**
- » **NOTE: This will not qualify for the mandatory "New Laws/Rules" required by TDLR.**
- » Room reservations at the Round Rock Marriott must be made no later than April 13.

Features

3 » President's Letters | 4 » TAAD Chief Appraiser Institute Class of 2012 | 5 » Thanks to The TAAD 2013 Conference Sponsors
6/7 » 2012 TAAD Award Winners | 8 » Executive Director's Report for 2012 | 9 » 2013 TAAD Committees | 12/13 » TAAD's 2013 State Certification Course Schedule and Registration Form | 14/15 » TAAD 2013 IAAO Course Schedule & Registration Form | 16 » TAAD Classifieds
17 » TAAD's Mid Session Legislative Update | 18 » Real Estate Notes of Interest | 21 » Attorney General Opinions/Requests for Opinions | 21 » A TAAD of Info...

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President's Letters

Hello From TAAD's 2013 President

Jeff Law » For the past several years many talented men and women have served as TAAD's president and I am honored to be among them. I look forward to the days ahead and want to meet as many of you as I can. My hope is together we can continue making TAAD a great organization that serves us and future appraisal district employees well.

I really appreciate all of you that have agreed to serve on our committees. I have come to understand that committees are the life's blood of the TAAD organization. If it wasn't for the dedicated people on these groups sharing their ideas, dreams and goals, the achievements TAAD enjoys today may not have become reality. If you are looking for a way to get involved and help TAAD, committees are the place to begin looking.

As we complete the first quarter of 2013, I am excited about the opportunities that lie before us. However, recognizing opportunity can be the greatest challenge we face in life. Rita Coolidge may have said it best, "Too often, the opportunity knocks, but by the time you push back the chain, push back the bolt, unhook the two locks and shut off the burglar alarm, it's too late." Recognition of opportunities is a talent that sets certain people apart from others. If you aren't looking for opportunity you likely will never see it coming or when it leaves because opportunity doesn't knock very loudly.

My hope for TAAD is that we not only recognize those opportunities that present themselves, but we also take the correct action to benefit from those opportunities to make this organization better for our staff members, the entities we serve and the taxpayers that benefit from the services we provide.

As we move forward into 2013 and 2014 let's purposefully look for opportunities to not only make TAAD a better organization but to also improve our offices, districts and lives. I look forward to this upcoming year as President and I am willing to accept the challenges it presents. Together, we can continue making TAAD an organization to be proud of.



Farewell From 2012's President

Rick Kuehler » It has been an honor and privilege to serve as president of TAAD for 2012. It has been a remarkable year as I was able to travel across Texas and visit many of the TAAD Chapters. I traveled Texas from tip to tip and side to side, and it was a most rewarding experience for me. I visited areas I had never seen in Texas and met many wonderful people. Texas appraisal districts, large and small, do such a great job throughout Texas. I shall treasure the many encounters that I had with each of you, and I thank you for your hospitality you showed me. My professional life has truly been enriched from the people and experiences I have been blessed to be a part of while serving TAAD.

As I complete my presidency, I am proud to report TAAD is in great financial shape and we have many great volunteers devoting their time serving on committees. I would like to thank the TAAD Committees for their hard work in making TAAD what it has become and what it will continue to be in the future. I must also thank Doris, Kelly, and Marianne, cornerstones of the TAAD organization. TAAD is so fortunate to have such talented and dedicated people working for us.

Lastly, many thanks to the Dallas Central Appraisal District management and staff for allowing me the time to carry out this endeavor.

I thank you for the opportunity to have served TAAD as your President, and I thank each of you for your membership in, and support of, TAAD.





Congratulations To The TAAD Chief Appraiser Institute

CLASS OF 2012

These individuals have completed a series of intensive studies as a part of the requirements of the course.

Randall Armstrong Tarrant AD

Bun Barry Stephens CAD

Dori Blesh Mills CAD

Dwight Bowen Collingsworth CAD

Heather Campise Burleson CAD

Ramiro R. Canales Nueces CAD

Travis Chalmers Tyler CAD

Gregory Cook Trinity CAD

Debra Daniels Stonewall CAD

Kelly Foxworth San Jacinto CAD

Irene Fry Garza CAD

Gary Gallant Falls CAD

Rene Garza Duval CAD

Rolando Garza Hidalgo CAD

Summer Golden Marion CAD

Elisa Hand Harris CAD

Jackie Hayhurst Moore CAD

Geraldine Hull Titus CAD

Tom Ince Sabine CAD

Michael R. Jones Fannin CAD

Ronnie Krejci Sterling CAD

Mary LaPoint Caldwell CAD

Joel Martin Bexar AD

Maggie Mata-Duran Maverick CAD

Lana McCarty Liberty CAD

Holly McCauley Dallam CAD

Brett McKibben Brown CAD

Richard Molina Cameron CAD

C.R. Moore III Erath CAD

Windy Nash Dallas CAD

Joe Raper Hutchinson CAD

Laura Raven Hays CAD

Larry Reagan Runnels CAD

Leah Robertson Haskell CAD

Priscilla Shaffer Glasscock CAD

Don Spencer Hunt CAD

Erich Strey Jr. Bexar AD

Jill D. Timms Parmer CAD

Jan Tinsley Camp CAD

Christie Ussery Red River CAD

Jo Ann Vecera Foard CAD

Clarette Carter-Walker Harris CAD

Texas Association of Appraisal Districts

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2012 TAAD Award Winners



Ed Trigg Presented "Earl Luna Award"



Ed Trigg/Wichita CAD (r), 2012 Earl Luna Award winner with 2012 President Rick Kuehler

This year's Earl Luna Award winner, **Ed Trigg**, is a name recognized by practically everyone in the ad valorem tax industry – not a surprise for someone who's been in the field more than 30 years.

He was born and raised in Archer City, and spent his early years working for his family's abstract and title business; maybe it's no wonder he's served as the chief appraiser of two appraisal districts so far.

He's served TAAD in many ways, and has worked his way through the officer track. And, he's probably the only Earl Luna Award winner who's appeared in a movie – the cast of "Last Picture Show." You might

know him for his role as "Melvin" in the Barber Shop series about life in Archer City, Texas.

He holds a Bachelor's degree from Texas Tech University. Ask anyone and they'll tell you his favorite pastime is golf, golf, and then some more golf.

He's married to Julie, the father of three, and proud grandfather of four.

Previous Earl Luna Award Winners

2011.....	Robert Mott , Perdue Brandon Fielder Collins & Mott
2010.....	Jeff Craig , Tarrant AD
2009.....	Deborah Hunt , Williamson CAD
2008.....	Jim Childers , Potter-Randall CAD
2007.....	Art Cory , Travis CAD (retired)
2006.....	Michael Amezcuita , Bexar AD
2005.....	Jim Robinson , Harris CAD
2004.....	Sands Stiefer , Harris CAD
2003.....	John Marshall , Tarrant AD (retired)
2002.....	Rick Kuehler , Dallas CAD
2001.....	Buddy Winn , Brazos CAD (retired)
2000.....	Rod Lewallen , Callahan CAD (deceased)
1999.....	Charles Gaskamp , Washington CAD (retired)
1998.....	Roy Holcomb , Lee CAD (formerly)
1997.....	Dana Ripley , Bastrop CAD (formerly)
1996.....	W. B. Criswell , Lubbock CAD BOD (formerly)
1995.....	Walter Stoneham , Bexar AD (retired)
1994.....	Michael Barnett , Smith CAD
1993.....	Sid Danner , Cherokee CAD (retired)
1992.....	Bill Lovelady , El Paso CAD BOD (formerly)
1991.....	Roland Bieber , Jefferson CAD
1990.....	Bill Carroll , Williamson CAD (retired)
1989.....	Ken Graeber , Harris CAD (formerly)
1988.....	Jackie Self , Kaufman CAD (retired)
1987.....	Richard Petree , Taylor CAD
1986.....	James Archer Travis CAD (retired)
1986.....	Earl Luna (deceased), Dallas CAD BOD

Continued on following page

Frank Monk 2012 Board Member Of The Year



Frank Monk of Austin CAD BOD, 2012 Board Member of the Year Award winner

This award is annually presented to the outstanding appraisal district director. This is a tough choice because in TAAD we have **many** board members, and all contribute in their own way. The latest winner is **Frank Monk**, member of the **Austin County Appraisal District Board of Directors**.

He received his B.B.A in Marketing from the University of Houston and has been a licensed real estate agent since 1972 and a broker since 1975. Specializing in farm and ranch property, his company has been recognized as one of the top 100 producers by the Houston Association of Realtors. He's been honored with awards from the Realtors Land Institute for "Land Transaction of The Year," for both Texas and the U.S. Frank is active in the local, state, and national levels of various Realtor organizations.

Community involvement plays a big part in Monk's life and includes being an active member of the American Quarter Horse Association; Houston Livestock Show and Rodeo; Director, Austin County Fair; Texas & Southwestern Cattleman's Association: Director and past President of Bellville's Industrial Foundation; and Austin County Commissioner. He has spent much of the past two decades serving on either the ARB or the board of directors of Austin CAD.

He has been married for 28 years, with one daughter; and the family is active in the Bellville area where they live.

Previous Board Member of the Year Winners

2011..... **Keith Hughey**, Bexar CAD BOD
 2010..... **Kristy Roe**, Brazos CAD BOD
 2009..... **Luanne Caraway**, Hays CAD BOD
 2008..... **Charley Hecker**, El Paso CAD BOD
 2007..... **Betsy Price**, Tarrant AD BOD
 2006..... **David N. Grimes**, Midland CAD BOD
 2005..... **Miriam Johnson**, Jefferson CAD BOD
 2004..... **Charles Holmes**, Panola CAD BOD
 2003..... **W. B. Criswell**, Lubbock CAD BOD
 2002..... **Deborah Hunt**, Williamson CAD BOD
 2001..... **Roxana Tom**, Atascosa CAD BOD
 2000..... **Gene Landry**, Jefferson CAD BOD
 1999..... **Roxana Tom**, Atascosa CAD BOD
 1998..... **Jack Cargill**, Terry CAD BOD

Rick Kuehler Recognized For "Excellence In Education"



Rick Kuehler, 2012 James Goodwin Excellence in Education Award winner

This year, we honor **Rick Kuehler** who has been an active part of TAAD's education program for several years and has become an important person in the education of many Texas property tax professionals.

There's LOTS of stuff most people already know about him ... like he's worked for the same appraisal district for more than 30 years ... and he's been the backbone of TAAD's annual conferences for almost that long ... and he's been a frequent speaker on topics like open government, public information and everything you never knew about ARBs ... and he's travelled to nearly every continent on earth.

He hails from Munday in West Texas, and proudly proclaims himself a Munday Mogul. He holds a Bachelor's degree from the University of North Texas as well as a graduate degree from its school of Public Administration. After

serving as Gladewater City Manager, he's been with the Dallas Central Appraisal District since March 1981.

Previous Excellence in Education Winners

2011..... **Carla Pope-Osborne**,
 Perdue Brandon Fielder Collins & Mott
 2010..... **Deborah Cartwright**,
 Property Tax Assistance Division
 2009..... **Wayne Wilshire**, Tarrant AD (retired)
 2008..... **Allen McKinley**, San Jacinto CAD
 2007..... **Michael Barnett**, Smith CAD
 2006..... **Scott Howard**,
 McCready Veselka Bragg & Allen
 2005..... **Board of Tax Professional Examiners**
 2004..... **Richard Petree**, Taylor CAD
 2003..... **Jeff Craig**, Tarrant AD
 2002..... **Sands Stiefer**, Harris CAD
 2001..... **James Goodwin**,
 Ector CAD, (posthumous presentation)
 2000..... **Guy Griscom**, Harris CAD
 1999..... **Rod Lewallen**, Callahan CAD (deceased)
 1998..... **Big Country TAAD Chapter**

Executive Director's Report for 2012

Delegate Assembly & Business Meeting, February 25, 2013

Highlights of 2012, a busy year for the Texas Association of Appraisal Districts, include:

- » TAAD enjoyed the participation of **245** appraisal districts, including five new ones (Blanco, Collingsworth, Jeff Davis, Hutchinson, and Moore)!
- » TAAD's education program continued to develop and expand in 2012. We served **892** students in **33** state certification classes in Austin, an increase of 5.3 percent over 2011. Although TDLR abolished "secondary sponsors" TAAD continues to assist its members in setting up education courses across the state to reach many more students, maintaining our commitment to help appraisal districts bring reasonably-priced education to their local area.

The TAAD Education Committee planned 33 programs to reach all segments of the appraisal district population. Topics covered included Open Government, Developing Your CAD's PR Plan, Public Funds Investment Act training, TDLR-mandated laws and rules updates and ethics training, as well as numerous specialized appraisal seminars. In addition, TAAD renewed a commitment to professional development of its members by assisting IAAO with their Instructor Relations Committee and by offering 11 courses and workshops.

We continued to offer RPA review courses for registrants taking their licensing exams. For 2012, we served a total of **2,464** students through TAAD's education program.
- » We continued our **Chief Appraiser Institute**, designed to provide in-depth training to new and prospective chief appraisers. There were 43 individuals in the Class of 2012, and 42 completed the rigorous one-year training program.
- » Approximately 630 individuals and more than 125 vendors attended TAAD's Thirty-first Annual Conference in Houston last February. The Conference Committee continues to work on providing the best program, speakers and facilities possible for a reasonable price.
- » During the 2012 legislative interim TAAD's Legislative Committee developed its list of legislative priorities, followed House and Senate committees and met to work with other organizations and individuals who share similar legislative concerns.
- » TAAD's executive board has worked to meet its strategic plan, calling for developing and maintaining a sound education program for tax professionals; developing educational opportunities for member district support staff; evaluating and improving the program of the annual conference; increasing membership and member services, and working with legislators, related organizations and state leaders to maintain a legislative presence.
- » **THE APPRISER**, the association's newsletter is now provided to members by way of email, saving TAAD money and getting information to members faster.

For 2013, the TAAD staff and I aim to do our best to continue to meet the needs of our membership. We will remember that each of you members, whether from a member district, or an associate, affiliate or retired member, is the most important reason for our being at TAAD. Please feel free to contact us at any time to share your concerns, questions and comments. At all times we will remember that TAAD exists to be of service to its members; please let me know how the staff and I can assist you and your appraisal district.

2013

TEXAS ASSOCIATION OF APPRAISAL DISTRICTS, INCORPORATED

Committees



2013 Budget Committee

Chair: **Brent South**, Hunt CAD *Vice Chair:* **Dinah Kilgore**, El Paso CAD **Roland Altinger**, Harris CAD **Fourth Coates**, Kerr CAD **Patricia Davis**, Lee CAD **Ray Helm**, Rockwall CAD **Rick Kuehler**, Dallas CAD **Cindy McDowell**, Swisher CAD **Mark Price**, Brazos CAD **Lisa Stephens-Musick**, Wichita CAD **Kathy Williams**, Denton CAD

2013 Bylaws Committee

Chair: **Cheryl Evans**, Brazoria CAD *Vice Chair:* **Sarah Curtis**, Upshur CAD **Scott Griscom**, Bexar CAD **Chris Peace**, Kaufman CAD **Karen Morris**, Navarro CAD **Pam Scates**, Lipscomb CAD **David Strother**, Denton CAD **Ed Trigg**, Wichita CAD

2013 Conference Committee

Chair: **Rick Kuehler**, Dallas CAD *Vice Chair:* **Carla Pope-Osborne**, Perdue Brandon Fielder Collins & Mott **Michael Amezcuita**, Bexar AD **George Clerihew**, Denton CAD **Jeff Craig**, Tarrant AD **Marya Crigler**, Travis CAD **Jason Cunningham**, Harris CAD **Wendy Grams**, Bandera CAD **Rhonda Graves**, Taylor CAD **Alvin Lankford**, Williamson CAD **David Law**, Tarrant AD **Mitch McCullough**, Chambers CAD **Lisa Stephens-Musick**, Wichita CAD **Sands Stiefer**, Harris CAD

2013 Education Committee

Chair: **Jeff Craig**, Tarrant AD *Vice Chair:* **Jason Cunningham**, Harris CAD **Mike Barnett**, Smith CAD **Chris Connelly**, Williamson CAD **Rudy Durham**, Denton CAD **Gary Earnest**, Taylor CAD **Tracey Foster**, Hugh Landrum & Associates **Mickey Hand**, Wise CAD **Scott Howard**, MVB&A **Scott Overton**, Chambers CAD **Carla Pope-Osborne**, Perdue Brandon Fielder Collins & Mott **Sands Stiefer**, Harris CAD

2013 Industry Liaison Committee

Chair: **Dennis Deegeear**, Duff & Phelps *Vice Chair:* **Guy Griscom**, Harris CAD **Roland Bieber**, Jefferson CAD **Patricia Davis**, Lee CAD **Cheryl Evans**, Brazoria CAD **Sandy Griffin**, Perdue Brandon Fielder Collins & Mott **Scott Griscom**, Bexar AD **Paul Hornsby**, Paul Hornsby & Co. **John Kennedy**, TX Taxpayers & Research Assn. **Rodney Kret**, Pritchard & Abbott, Inc **Hugh Landrum**, Hugh L. Landrum & Associates **Mitch McCullough**, Chambers CAD **Jon Neely**, Capital Appraisal Group **Patrick O'Connor**, O'Connor Consulting **Doug Osterloh**, Pickett & Co. **Shannon Stary**, Prichard & Abbott **John Valenta**, Anadarko Petroleum Co.

2013 Committees continued

2013 Legislative Committee

Chair: Jim Robinson, Harris CAD **Vice Chair:** Ken Nolan, Dallas CAD **Mike Amezquita**, Bexar AD **Michael Barnett**, Smith CAD **Roland Bieber**, Jefferson CAD **Michelle Cardenas**, Atascosa CAD **Jim Childers**, Potter-Randall CAD **Fourth Coates**, Kerr CAD **Marya Crigler**, Travis CAD **Gary Eldridge**, Kendall CAD **Mitch Fast**, Coryell CAD **Deborah Hunt**, Williamson CAD BOD **Dinah Kilgore**, El Paso CAD **Alvin Lankford**, Williamson CAD **Karen McCord**, Ector CAD **Kathy Rodrigue**, Ellis CAD **Brent South**, Hunt CAD **Ed Trigg**, Wichita CAD

2013 Membership Committee

Chair: Kathy Rodrigue, Ellis CAD **Vice Chair:** Chris Barzilla, Waller CAD **Mickey Hand**, Wise CAD **Karen McCord**, Ector CAD **Cindy McDowell**, Swisher CAD **Richard Petree**, Taylor CAD **Luke Robbins**, Young CAD **Pam Scates**, Lipscomb CAD

2013 Nominations Committee

Chair: Mike Amezquita, Bexar AD **Vice Chair:** Rick Kuehler, Dallas CAD **Michael Barnett**, Smith CAD **Karen McCord**, Ector CAD **Richard Petree**, Taylor CAD **Ed Trigg**, Wichita CAD

2013 PTAD/TDLR Liaison Committee

Chair: Sands Stiefer, Harris CAD **Vice Chair:** John Kennedy, TTARA **Deborah Cartwright**, PTAD **Sarah Curtis**, Upshur CAD **Shane Docherty**, Dallas CAD **Don Dudley**, TDLR **Jim Hudspeth**, Johnson CAD **Coy Johnson**, Denton CAD **Lesla Kloiber**, Lamb CAD **John Ostendorf**, Ellis CAD **Wes Rollen**, Somervell CAD **David Strother**, Denton CAD **Roger Thormahlen**, TDLR **Debbie Wheeler**, Perdue **Brandon Fielder Collins & Mott Jordan Wise**, Harris CAD



TEAM Consulting, LLC will review your appraisal district's current public relations program and develop a formal written plan designed to best serve the citizens and taxpayers of your county, the board of directors, and the appraisal district office.

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- ▶ Conduct a thorough review of the appraisal district's current public relations program, training manual, written procedures and website.
- ▶ Modify the program to comply with the requirements of the Comptroller of Public Accounts "Methods and Assistance Program" (MAP) as outlined under the Taxpayer Assistance section.
- ▶ Use *Public Relations and Customer Service*, a course developed by TEAM's Rick Stuart, CAE. This class meets the Comptroller's requirement for training employees for customer service/public relations as described in IAAO's Standard on Public Relations.
- ▶ Provide a preliminary Public Relations Plan within 60 days for review and a final plan within 30 days after receiving comments from the county.

For more information, email Rick Stuart, CAE, rstuart17@cox.net.

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TAAD's 2013 State Certification Course Schedule

<i>Month</i>	<i>Course Number-Name</i>	
APRIL 2013	<i>Week of 4/7</i>	
April 8-10	Course 8	Assessment and Collections
April 11-12	Course 28	TNT
April 8	Course 31	USPAP refresher
April 9-11	Course 32	USPAP
AUGUST 2013	<i>Week of 8/18</i>	
August 19-22	Course 7	Property Tax Law
August 19-22	Course 10	Demo Appraisal Concepts
August 19-23	Course 2	Appraisal of Real Property
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 2013 IAAO Course/Workshop Schedule

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

Date: September 23, 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: September 24-25, 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 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 (obtain from IAAO)

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

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 (obtain from IAAO)

Check back ... more courses and workshops to be added!

IAAO Registration Form on following page

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 _____ TPE # (if applicable) _____

Name _____ Nickname _____ Title _____

Jurisdiction/Firm _____

Mailing Address _____

City _____ State _____ Zip _____

Telephone _____ E-mail Address _____

Course Registration Fee\$ _____

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

☐ Please submit this course for 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 _____



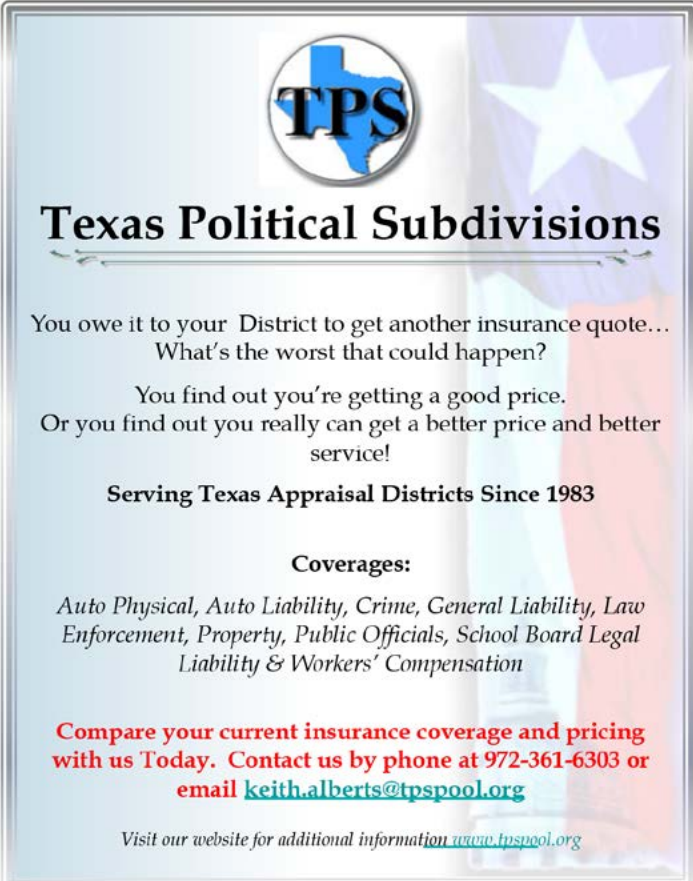
TAAD Classifieds

CHIEF APPRAISER

Andrews, TX

The Andrews County Appraisal District is accepting applications for the position of **Chief Appraiser**. Applicants should possess the following qualifications: combination of education and experience equivalent to a bachelor's degree from an accredited college; five years of relevant experience in appraisal district management/supervision; current certification as an RPA by the Texas Department of Licensing and Regulation. Salary is contingent upon qualifications and experience. Additional information and application are available at www.andrewscad.org

Submit cover letter, resume, and completed application to: Chairman, Board of Directors, Andrews CAD, 600 North Main Street, Andrews, Texas 79714, or by email to ca.andrews2012@gmail.com



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Visit our website for additional information www.tspool.org

The Fort Bend Central Appraisal District is accepting applications for:

RESIDENTIAL APPRAISER: A minimum of two years experience in appraisal. Good computer skills and ability to work well with others are mandatory. Preferred qualifications include RPA, a degree in related field/and or additional years of mass or fee appraisal experience.

COMMERCIAL\PERSONAL PROPERTY APPRAISERS: A minimum of five years' experience in appraisal. Good computer skills and ability to work well with others are mandatory. Qualifications include an RPA or a four year degree in related field/and or additional years of mass or fee appraisal experience.

GEOGRAPHIC INFORMATION SYSTEM DEVELOPER/PROGRAMMER: Knowledge of ESRI technology. Responsibilities include define user requirements; design and develop applications. Solve and articulate complex problems with application design. Build software components that follow industry-standards. Collaborate with staff throughout the development process to build quality products in an evolving environment. Bachelor's in computer science, engineering, mathematics, GIS, or related field. Two or more years of experience in one of more of the following: C/C++/C#, Java, Microsoft .NET, SQL, Microsoft Windows Runtime development.

Qualified applicants should submit cover letter, application and resume to: Fort Bend Central Appraisal District, Attention Glen Whitehead, 2801 B F Terry Blvd., Rosenberg, Texas 77471 or by email to glenwhitehead@fbcad.org
281.344.8623 ext. 140
www.fbcad.org

TAAD's Mid-Session Legislative Update

Monday, May 6, 2013

North Austin/Round Rock Marriott Hotel, 2600 La Frontera Boulevard, Round Rock

Note: This will NOT count for TDLR's "new laws and rules" CE requirement

REGISTRATION FEES

\$100..... TAAD Member Districts x _____ = _____

\$125..... Associate or Affiliate Member x _____ = _____

\$200..... Non-member x _____ = _____

GUEST REGISTRATION FEES

(no CEs, intended for spouse/companion of attendee, meals only)

\$50..... Guest x _____ = _____

SLEEPING ROOMS

\$115/single or double, free parking

Call 800.865.0546 or 512.733.6767 **by April 13** for TAAD block rates.

TENTATIVE SCHEDULE

8:30-9am Registration

9-11:30am Information Session

12-1:15pm..... Lunch

1:15-3pm..... Information Session

3pm Adjourn

4.0 CEs

Name _____ TDLR# _____

Entity/Company Name _____

Address _____

City _____ State _____ Zip _____

E-mail address _____

TOTAL AMOUNT ENCLOSED \$ _____

Registration fees must reflect current membership status.

Requests for refunds must be in writing and submitted by April 29.

A \$75 cancellation fee will be deducted.

No refunds for cancellations after April 29.

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

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



Office Use Only:

Date _____

Check# _____

Paid _____

PC _____ DB _____

Real Estate Notes of Interest

Rick Stuart, CAE

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

Randy Drummer, www.costar.com, January 30, 2013

"While overall leasing volume appeared to be somewhat lower in 2012 from the previous year, strong absorption and very limited new construction — combined with a significant number of demolitions/removals of antiquated buildings — helped to push the U.S. office vacancy rate down 50 basis points over the past year to 12.3 percent at the end of fourth-quarter 2012, according to CoStar analysts."

www.costar.com/News/Article/Recovering-Office-Demand-Sets-Stage-For-Rent-Growth-Across-The-US/145245?ref=100&iid=320&cid=7918A3A58F4CCADAD83D2484AB7C5D22

Mark Heschmeyer, www.costar.com, January 30, 2013

Editor's Note: The Lightstone Group was a much-discussed group in the hotel industry with their very large purchase into an industry with which they had no history. They soon lost the property and as you can see below, Blackstone did well on the sell and then the buyback application.

"The extended-stay hotel market has morphed a great deal since Blackstone sold the largest chain of such hotels (680 of them) to the Lightstone Group at the peak of the market back in June 2007 for \$8 billion and then regained control of the chain two years later after the recession forced Lightstone to put the chain into Chapter 11 bankruptcy. Blackstone and two other institutional funds ended up controlling the portfolio again, buying it out of bankruptcy for \$3.9 billion, less than half the former sales price."

www.costar.com/News/Article/Blackstone-Does-It-Again-Extended-Stay-Hotels-Regain-Luster-After-Surprise-Twist/145213?ref=100&iid=320&cid=7918A3A58F4CCADAD83D2484AB7C5D22

Orest Mandzy, www.crenews.com, January 30, 2013

"Freddie Mac originated a whopping \$28.8 billion of multifamily loans last year, topping by an astounding 42 percent the \$20.3 billion of originations in 2011. Last year's volume was driven by \$10 billion of originations in the fourth quarter alone. The year easily topped the previous record of \$24 billion, which it recorded in 2008. A total of 54 percent of its activity last year was for refinancing, while 40 percent funded acquisitions. The remainder was for other purposes. The financing it provided, some through bond credit enhancements, funded more than 1,600 properties with 435,000 units."

AnnaMaria Andriotis, www.marketwatch.com, February 1, 2013

Editor's Note: When teaching a class around the end of 2012, a student asked what I felt the housing loan market was going to do. When I stated I feared we are headed down the same track that got people and lending institutions in trouble before, there was some adamant disagreement. I sincerely hope I am wrong. See where you think this article fits in that conversation.

"It's 100 percent financing—the same strategy that pushed many homeowners into foreclosure during the housing bust. Banks say these loans are safer: They're almost exclusively being offered to clients with sizable assets, and they often require two forms of collateral—the house and a portion of the client's investment portfolio in lieu of a traditional cash down payment."

www.marketwatch.com/story/no-money-down-home-loans-are-back-2013-02-01

Prashant Gopal, www.businessweek.com, February 5, 2013

"A plunge in U.S. home listings to a 12-year low is driving up prices and preventing transactions from returning to historically normal levels. Many potential sellers are holding off until values rise more, while investors are snatching up distressed properties before they reach the market. U.S. home prices rose 5.5 percent in November from a year earlier, the biggest annual gain since August 2006, the S&P/Case-Shiller index of values in 20 cities showed last week."

www.businessweek.com/news/2013-02-05/homes-sell-in-two-weeks-with-low-supply-for-spring-buyers#r=bloomberg

www.htrends.com, February 6, 2013

"The Cornell index of hotel industry real estate transactions has identified a slowing of price increases for large hotel properties in the fourth quarter of 2012, while prices for small hotels were still rising at the end of last year. Moreover,

Continued on following page

Real Estate Notes *continued*

as a result of the moderating price growth for high-end hotels, construction costs for new five-star hotels are now equal to the price of existing high-end hotels. Additionally, as income growth begins to decline, the price growth of both large and small hotels will continue to slow. These are the key points of an analysis found in the latest edition of the Cornell Real Estate Market Indices, which is available at no charge from the Cornell Center for Real Estate and Finance." www.htrends.com/researcharticle69181.html

www.htrends.com, February 1, 2013

"LE (Lodging Econometrics) expects 500 projects/55,080 rooms to open in 2013 for a 1.1 percent increase in the nation's hotel supply. In 2014, new openings are forecasted to be 591 projects/66,102 rooms, a 1.3 percent supply increase. The development pipeline is expected to leap forward as lodging profitability continues to rise exceeding pre-recessionary levels, and because mortgage lending is in a near nirvana state, which should further accelerate the flow of new project announcements into the pipeline." www.htrends.com/researcharticle69119.html

www.builderonline.com, February 10, 2013

According to the latest survey, more than three-fourths of builders expect building materials prices to be one of their significant problems expected in 2013. Second is cost/availability of labor, a significant problem 51 percent of builders expect to face in 2013, and nearly half of the builders expect cost/availability of developed lots to be a significant problem. This is also up from 24 percent who said they faced the problem in 2012 and 21 percent who faced it in 2011. www.builderonline.com/builder-pulse.aspx?id=7902&utm_source=newsletter&utm_content=jump&utm_medium=email&utm_campaign=BP_021113&day=2013-02-11#7902

Kate Linebaugh and James Hagerty, The Wall Street Journal, January 28, 2013

This only makes sense. As the amount of new construction and remodeling increases, so do the sales of products such as power tools, air conditioners, carpet, furniture and cement mixers.

Steven Jones, The Wall Street Journal, February 2, 2013

"Several Idaho companies have become the subject of audits since a recent decision by the Idaho State Tax Commission that made subscription software delivered online subject to state sales tax. The ruling was a surprise because Idaho doesn't tax services."

Otherwise stated, they are taxing "the cloud."

Ilan Brat, The Wall Street Journal, February 9, 2013

Spanish tax authorities are now visiting businesses to ferret out tax evaders and delinquents and often confiscate and remove property to help pay for the taxes. In a recent visit to a restaurant, the authorities carried away contents from part of a wine cellar, a cigar humidor, tables and part of the cash from the day's earning.

Steve Brown, www.dallasnews.com, February 19, 2013

"Texas is riding at the head of the wave of U.S. housing recovery. In 2012, Texas for the second year in a row topped the country in single-family homebuilding, according to a new report by John Burns Real Estate Consulting. Houston was by far the national leader with permits for 28,567 houses. The Dallas-area was second with 12,623 single-family home building permits." Austin ranked sixth with almost 8,000 new houses permitted last year. Fort Worth was 17th and San Antonio was 18th.

bizbeatblog.dallasnews.com/2013/02/texas-cities-top-u-s-homebuilding-surge.html/

C. William Barnhill, CCIM, and Ben Vestal, www.ccim.com, February 2013

"Despite the difficult economy and market challenges during the past four years, self-storage as an asset class has continued to provide solid performance and stable returns for investors. Once dominated by mom and pops, or small, independent owner/operators, the self-storage industry has evolved into a top-performing asset class during the past decade." This is a good article and can be read at

www.ccim.com/cire-magazine/articles/268193/2013/01/self-storage-steps.

A new listing for a hotel for sale in Marble Falls can be seen at.

hotelassetsgroup.com/index.php?option=com_properties&id=608&task=detail&Itemid=27

Continued on following page

Real Estate Notes *continued***» Most Affordable Housing Markets**

3 Months Ending 2/1/13, Year-Over-Year



Metro Area	Median Household Income	Median Home Price (3 Months Ending 2/1/2013)	Home Price/Median Income Ratio	Median Home Price (3 Months Ending 2/1/2013)	Home Price/Median Income Ratio
Dallas-Fort Worth	\$47,418	\$240,000	5.06	\$249,950	5.27
Houston	\$44,761	\$234,275	5.23	\$243,000	5.43
Minneapolis	\$54,304	\$272,000	5.01	\$298,642	5.50
Orlando	\$41,871	\$241,100	5.76	\$246,503	5.89
Las Vegas	\$42,468	\$225,000	5.30	\$254,000	5.98
Raleigh	\$48,845	\$279,945	5.73	\$294,500	6.03
Austin	\$48,950	\$285,000	5.82	\$300,000	6.13
Denver	\$51,088	\$311,000	6.09	\$322,616	6.31
Nashville	\$44,223	\$275,000	6.22	\$286,000	6.47
Phoenix	\$44,752	\$265,000	5.92	\$295,000	6.59
Richmond	\$46,800	\$301,623	6.44	\$310,000	6.62
Chicago	\$51,046	\$344,500	6.75	\$340,000	6.66
Long Island (New York)	\$89,060	\$565,325	6.35	\$610,000	6.85
Sacramento	\$46,106	\$285,000	6.18	\$337,500	7.35
Philadelphia	\$47,528	\$340,000	7.15	\$348,000	7.32
Tampa	\$37,406	\$262,500	7.02	\$274,963	7.35
Portland	\$46,090	\$340,000	7.38	\$350,500	7.60
Palm Beach, Fla.	\$45,062	\$360,000	7.99	\$360,000	7.99
Seattle	\$50,733	\$390,000	7.69	\$416,000	8.20
Tucson	\$36,758	\$285,000	7.75	\$305,750	8.32
Baltimore	\$39,386	\$331,000	8.40	\$337,000	8.56
Westchester (New York)	\$79,619	\$707,500	8.89	\$740,000	9.29
Boston	\$52,792	\$489,950	9.28	\$500,000	9.47
Orange County (California)	\$74,344	\$720,000	9.68	\$790,000	10.63
Miami	\$38,632	\$465,000	12.04	\$468,000	12.11
Los Angeles	\$55,476	\$750,000	13.52	\$750,000	13.52
San Diego	\$47,067	\$610,000	12.96	\$640,000	13.60
San Francisco	\$63,024	\$789,000	12.52	\$870,250	13.81
San Francisco Bay Area	\$43,567	\$668,000	15.33	\$722,500	16.58
Brooklyn	\$61,835	\$950,000	15.36	\$1,037,500	16.78
Washington, D.C.	\$61,835	\$950,000	15.36	\$1,037,500	16.78

Source: ZipRealty, MLS, U.S. Census Bureau

Attorney General Opinions/**Requests for Opinions**

GA-0989 (February 19, 2013) RE: Whether a member of a governmental body may leave an open meeting to confer privately with employees of that governmental body (RQ-1083-GA)

Summary: A private consultation between a member of a governmental body and an employee of that governmental body that does not take place within the hearing of a quorum of the other members of the governmental body does not, under the facts presented, constitute a "meeting" within the terms of chapter 551 of the Government Code.

Request No. III3-GA RE: Whether implements of husbandry used at a cattle feedlot qualify as equipment used in the "production of farm or ranch products" pursuant to Tax Code section 11.161

Opinion requested by Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

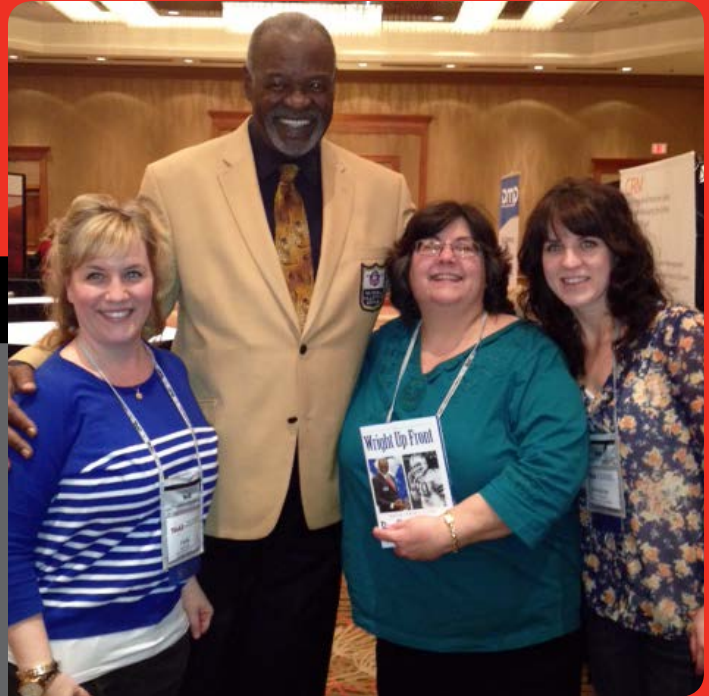
Request No. III5-GA RE: Whether property owned by a hospital authority and leased to a charitable organization for use as a hospital is "used for public purposes" under Tax Code section 11.11

Opinion requested by Lisa Smith; Bastrop County Auditor



Rayfield Wright!

The TAAD Staff enjoys meeting former Dallas Cowboy Rayfield Wright. Mr. Wright helped open the conference with his remarks and reminiscences.



A TAAD of Info...

» The property tax community mourns the passing of **Jack McCreary**, founder of McCreary Veselka Bragg & Allen

» **Laura Raven** has been promoted to Deputy Chief Appraiser for **Hays CAD**

» **Ward CAD** has joined as the third **new member district** for 2013

Departures...

» **Steve Thomas** has retired as the chief appraiser at **Eastland CAD**

...and Arrivals

» **McMullen CAD** has joined as the second **new member district** for 2013



President: **Jeff Law**

Chief Appraiser

Tarrant Appraisal District

President-elect: **Brent South**

Chief Appraiser

Hunt County Appraisal District

Vice President:

P.H. "Fourth" Coates

Chief Appraiser

Kerr Central Appraisal District

Secretary-Treasurer:

Dinah Kilgore

Chief Appraiser

El Paso County Appraisal District

Past President: **Rick Kuehler**

Director of Administration

Dallas Central Appraisal District

Editor: **Doris M. Koch**

TAAD Executive Director

dkoch@taad.org

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Region 2 » **Kevin Jamison** Chief Appraiser Aransas CAD

Region 3 » **John Haliburton** Chief Appraiser Victoria CAD

Region 4 » **Glenn Peters** Board Member Harris CAD

Region 5 » **Gene Landry** Board Member Jefferson CAD

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

Region 7 » **Tom Hays** Chief Appraiser Gregg CAD

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Region 9 » **Lisa Stephens-Musick** Deputy Chief Appraiser Wichita CAD

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

Region 13 » **Mark Boehnke** Chief Appraiser Bastrop CAD

Region 14 » **Gary Earnest** Chief Operating Officer Taylor CAD

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

Region 16 » **Pam Scates** Chief Appraiser Lipscomb CAD

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