



## Welcome from TAAD's New President

I'm proud and humbled to have been elected to serve as president of this amazing organization. Started by a group of 123 forward-thinking pioneers in 1981, TAAD has steadily grown in membership and influence over the years, and now serves as the state's largest organization comprised of primarily appraisal districts. I would like to thank our outgoing President Jeff Craig for his leadership in 2020, one of the most difficult years in our history. I would also like to thank our Executive Director, Doris Koch, for her great work. She and her team, Kelly Kemp and Jane Reinig, are the "super" glue that holds our organization together.

We live in a time and world characterized by change and uncertainty. Confronted with the once-in-a-lifetime pandemic, we have had to adapt to a world of Zoom meetings and social distancing. Change seems to be the "new normal" and around every corner.

If there is a perfect group of people to lead this evolution of change, it's the 242 member districts of TAAD.

We have encountered frequent and jarring industry changes that fail to surprise us, but always fail to defeat us - "They ain't gonna dim my shine!" Our success through all of this change, as an industry and as an organization, is a direct reflection of the involvement of our many members who volunteer to serve on committees, teach educational courses, and support our organization and communities. To all our many volunteers, "Thank You!" for your time and commitment.

As we approach this year, faced with the challenges of a property tax system reshaped by new legislation, please remember that TAAD is here to support you! TAAD committees have been formed and are already hard at work. With the Legislature in full swing, the Legislative Committee is actively monitoring bills and working to offer suggestions to improve them. The Education committee is planning a variety of both in-person and online education opportunities. And, after knocking it out of the park with a virtual version of the annual conference, the conference committee has started to plan the next conference event.

My job as president is to listen to our members' needs, further the mission of our organization and guide our organization to bigger and better heights. If you have suggestions or comments, please let me know.

I hope you will accompany me on this year's journey by supporting TAAD with your ideas and time, from now, through 2021 and beyond.

**Marya Crigler**

2021 TAAD President



**Marya Crigler**

2021 TAAD President



**Jeff Craig** Tarrant AD

2020 TAAD President

## Features

2 » TAAD Chief Appraiser Institute Class of 2020 | 5 » Thank You, Conference 2021 Sponsors | 6 » 2021 TAAD Committees  
8 » 2020 Earl Luna Award | 9 » 2020 James Goodwin Excellence in Education Award | 10 » Executive  
Director's Report for 2020 | 11-12 » TAAD 2021 State Certification Course Schedule and Registration Form  
13-14 » TAAD 2020 IAAO Course/Workshop Schedule & Registration Form | 15 » Real Estate Notes of Interest  
18 » TAAD Classifieds | 18 » Attorney General Opinions/Requests for Opinions

## TAAD Chief Appraiser Institute *Class of 2020*

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

Ronny Bailey *Bowie CAD*

Tonya Barnes *Burleson CAD*

Elliot Bensend *Collin CAD*

Jacquelyn Botello *Reagan CAD*

Ernest Butler *Montgomery CAD*

Sam Calderon *Pecos CAD*

Jason Cross *Terry CAD*

Martha Davis *Falls CAD*

Justin Dean *McLennan CAD*

Tonya DeTavernier *Ellis CAD*

Travis Eberhart *Erath CAD*

Krystal Graves *McMullen CAD*

Kristi Hill *Nueces CAD*

Sherry Hunter *Montgomery CAD*

Janet Jennings-Doyle *Harris CAD*

Mark Jones *Ellis CAD*

Ben Kruse *Fort Bend CAD*

Russell Ledbetter *Travis CAD*

Shirley Madej *San Patricio CAD*

Kathy Maier *Newton CAD*

Michael Mateja *Harris CAD*

Joseph McCown *Waller CAD*

Denise Moore *DeWitt CAD*

Mason Moreland *Blanco CAD*

Ricardo Moreno *Cameron CAD*

Andrew Moritz *Swisher CAD*

Martha Prevou *Ellis CAD*

Jessica Rivera *Bailey CAD*

Leticia Roberts *Nueces CAD*

Melba Salmon *Pecos CAD*

Scott Smetana *Tom Green CAD*

Paul Spaeth *Calhoun CAD*

Michael Wharton *Medina CAD*

Natalie Whatley *Chambers CAD*

Hether Williams *Roberts CAD*



**TAAD Chief  
Appraiser Institute**

**CLASS OF 2020**







**TAAD Chief  
Appraiser Institute**

**CLASS OF 2020**





**2020 TAAD Chief Appraiser Institute** *continued*



**TAAD Chief  
Appraiser Institute**

**CLASS OF 2020**





# Thank You, Conference 2021 Sponsors!



## DIAMOND LEVEL

BIS	Linebarger Goggan Blair & Sampson LLP	Tyler Technologies
-----	--	--------------------

## PLATINUM LEVEL

NearMap	Perdue Brandon Fielder Collins & Mott LLP	Popp Hutcheson PLLC
---------	--	---------------------

## GOLD LEVEL

Anco Insurance	Capitol Appraisal Group, Inc.	CycloMedia
EagleView	Goode, Casseb, Jones, Riklin, Choate & Watson	Hugh Landrum & Associates
Low Swinney Evans & James, PLLC	Olson & Olson LLP	Pritchard & Abbott
The Marshall Firm	Toyota Motor Manufacturing, TX	Trepp

## SILVER LEVEL

Alliance Tax Advisors LLC	ALN Apartment Data, Inc.	American Property Services Inc.
Armstrong & Armstrong PC	Arthur P. Veltman & Assoc., Inc.	Atmos Energy Corp.
Cantrell McCulloch Inc.	Certified Payments	Don W. Hicks, Sr., P.C.
Estes & Gandhi, P.C.	Evertson & Sanchez, PC	Government Software Assurance Corp.
Harris Govern	Hegwood Group, Inc.	Horizon Bank, SSB
Kavoussi and Associates	Metro Council of Appraisal Districts	Morrison and Head Consulting
Nichols Jackson Dillard Hager & Smith	Paradigm Tax Group	Pattilo Brown & Hill LLP
P.E. Pennington & Co. Inc.	Ryan Law	TAAD-IAAO Chapter
Temple Generation LLC	Thomas Y. Pickett	Valbridge Property Advisors
Wardlaw Appraisal Group		

## BRONZE LEVEL

ABIP, PC	ADVALOREMTAX.NET	Aumentum Technologies
Blackwell & Duncan, PLLC	Computer Information Concepts, Inc.,	Data Cloud Solutions, LLC
Eccentex Corp.	Frost Insurance	Geary Porter & Donovan
HyperVerge Inc.	HUB International	IAAO
K. E. Andrews & Co.	Kurz Group Inc.	LexisNexis
Marvin F. Poer & Co.	McCreary Veselka Bragg & Allen PC	Merit Advisors
Meritax LLC	Paul Hornsby & Co.	Property Tax Advocates
RETC, LP	Sanborn Map Co.	Strategic National Property Tax Advisors
SPM Document Solutions	VariVerge	Western Valuation and Consulting

## SUPPORTER LEVEL

D. Alan Bowlby & Associates, Inc.

# 2021

TEXAS ASSOCIATION OF APPRAISAL DISTRICTS, INCORPORATED



## Committees

### 2021 Budget Committee

<i>Chair:</i> <b>Angie Bellard</b> , Jefferson CAD		<i>Vice Chair:</i> <b>Roland Altinger</b> , Harris CAD
<b>Randy Clark</b> , Eastland CAD	<b>Chris Connelly</b> , Williamson CAD	<b>Rick Kuehler</b> , Dallas CAD
<b>Richard Molina</b> , Cameron CAD	<b>Brent South</b> , Hunt CAD	<b>Lisa Stephens-Musick</b> , Wichita CAD

### 2021 Bylaws Committee

<i>Chair:</i> <b>Christie Ussery</b> , Red River CAD		<i>Vice Chair:</i> <b>Scott Overton</b> , Orange CAD
<b>Jesse Blackmon</b> , Young CAD	<b>Faun Cullens</b> , Bastrop CAD	<b>Rick Medina</b> , El Paso CAD
<b>Dede Smith</b> , Throckmorton CAD	<b>Clarette Walker</b> , Harris CAD	

### 2021 Conference Committee

<i>Chair:</i> <b>Michael Amezcuita</b> , Bexar AD		<i>Vice Chair:</i> <b>Adam Bogard</b> , Harris CAD
<b>Randy Clark</b> , Eastland CAD	<b>Jason Cunningham</b> , Harris CAD	<b>Rick Kuehler</b> , Dallas CAD
<b>Hope McClure</b> , Denton CAD	<b>Aaron Moore</b> , Williamson CAD	<b>Carla Pope-Osborne</b> , Perdue Brandon Fielder Collins & Mott
<b>Roy Sandoval</b> , Bexar AD	<b>Lisa Stephens-Musick</b> , Wichita CAD	<b>Billy White</b> , Bell CAD

### 2021 Education Committee

<i>Chair:</i> <b>Jason Cunningham</b> , Harris CAD		<i>Vice Chair:</i> <b>Mickey Hand</b> , Wise CAD
<b>Stephen Atchison</b> , Harris CAD	<b>Chris Connelly</b> , Williamson CAD	<b>Jeff Craig</b> , Tarrant AD
<b>Scott Griscom</b> , Bexar AD	<b>Scott Howard</b> , MVBA	<b>Mike Jones</b> , Fannin CAD
<b>Alvin Lankford</b> , Williamson CAD	<b>Jeff Law</b> , Tarrant AD	<b>Chris Moser</b> , Bosque CAD
<b>Bobby Peregoy</b> , Webb CAD	<b>Carla Pope-Osborne</b> , Perdue Brandon Fielder Collins & Mott	<b>Don Spencer</b> , Denton CAD
<b>Sands Stiefer</b> , Olson & Olson		

## 2021 Committees continued

### 2021 Industry Liaison Committee

<i>Chair:</i> Lee Flowers, Cherokee CAD	<i>Vice Chair:</i> Hugh Landrum, Hugh L. Landrum & Associates	
Angie Bellard, Jefferson CAD	Shawn Coker, Grayson CAD	Dan Conatser, Wichita CAD
Gregg Davis, Capital Appraisal Group Inc.	Sandy Griffin, Perdue Brandon Fielder Collins & Mott	Paul Hornsby, Paul Hornsby & Co.
John Kennedy, TTARA	Dina Kilgore, El Paso CAD	Irene Klein, Fort Bend CAD
Rodney Kret, Pritchard & Abbott, Inc.	Mitch McCullough, Chambers CAD	Shannon Murphy, PTAD
Don Owens, TY Pickett	Shannon Stary, Pritchard & Abbott, Inc.	Tahia Washington, Orange CAD
Charles Williams, Wardlaw Appraisal		

### 2020-2021 Legislative Committee

<i>Chair:</i> Brent South, Hunt CAD	<i>Vice Chair:</i> Jordan Wise, Fort Bend CAD	
Roland Altinger, Harris CAD	Michael Amezcuita, Bexar AD	Michelle Berdeaux, Atascosa CAD (TRCA rep)
Gary Earnest, Taylor CAD	Kevin Kieschnick, Nueces CAD BOD	Alvin Lankford, Williamson CAD (Metro rep)
Jeff Law, Tarrant CAD	Ken Nolan, Dallas CAD	Doug Smithson, Cooke CAD (TRCA rep)
Mike Soto, Aransas CAD	Fred Hill, Legislative Consultant	Marya Crigler, Travis CAD (Metro Rep)
Deborah Cartwright	Sand Stiefer	

### 2021 Membership Committee

<i>Chair:</i> Dyann White, Washington CAD	<i>Vice Chair:</i> Roy Sandoval, Bexar CAD	
Jim Halbert, McLennan CAD	Mickey Hand, Wise CAD	Codi McCarn, Mills CAD
Christie Ussery, Red River CAD		

### 2021 Nominations Committee

<i>Chair:</i> Gary Earnest, Taylor CAD	<i>Vice Chair:</i> Mark Price, Brazos CAD	
Mike Amezcuita, Bexar AD	Kathy Rodrigue, Ellis CAD	Brent South, Hunt CAD

### 2021 PTAD/TDLR Liaison Committee

<i>Chair:</i> Jordan Wise, Harris CAD	<i>Vice Chair:</i> Dana Horton, Brazos CAD	
Joe Bobbitt, McLennan CAD	Korry Castillo, PTAD	Greg Cook, Austin CAD
Shane Docherty, Dallas CAD	Mitch Fast, Coryell CAD	Brian Francis, TDLR
Lacy Harris, Perdue Brandon Fielder Collins & Mott	Jim Hudspeth, Johnson CAD	John Kennedy, TTARA
Stephanie McPherson, Kimble CAD	Barry Miller, Brown CAD BOD	Shannon Murphy, PTAD
Sands Stiefer, Olson & Olson	James Thompson, El Paso CAD	Billy White, Bell CAD
Dyann White, Milam CAD		

# 2020 TAAD Award Winners



**Marya Crigler**  
**2020 Earl Luna Award winner**

## Earl Luna Award Marya Crigler

This year's Earl Luna Award winner is a name recognized by many in the ad valorem tax industry:

Marya Crigler is a graduate of the University of Texas at Austin. She has over 30 years' experience with the Travis Central

Appraisal District and during her tenure has held a variety of positions to include Appraiser, Modeler, ARB Coordinator, Director of IT, Deputy Chief of Operations and was appointed Chief Appraiser in December 2011.

Marya has been an active member of International Association of Assessing Officers, and Texas Association of Assessing Officers, and Texas Association of Appraisal Districts, of which she will serve as President in 2021.

During her career, Marya has devoted time to the improvement and betterment of the mass appraisal industry through project like the development of the Truth-in-Taxation website and developing new technology that is accessible for all populations to keep people safe during a pandemic.

More recently, Marya has worked diligently with Transunion, Carahsoft and the Texas Department of Information Resources to secure a legal source of sales data, ensuring that all appraisal districts across the state could benefit from the contract by establishing interlocal purchasing agreements with other CADs.

In her personal time, Marya enjoys crafting, spending time with family, including her many nieces and nephews, and loving on her two dogs, Pepsi and Nugget.

### Previous Earl Luna Award Winners

2019	<b>Dinah Kilgore</b>	El Paso CAD
2018	<b>Deborah Wheeler</b>	Perdue Brandon Fielder Collins & Mott ( <i>retired</i> )
2017	<b>Matthew Tepper</b>	McCreary Veselka Bragg & Allen
2016	<b>Brent South</b>	Hunt CAD
2015	<b>Deborah Cartwright</b>	Attorney at Law
2014	<b>Carla Pope-Osborne</b>	Perdue Brandon Fielder Collins & Mott
2013	<b>Dave Kimbrough</b>	Lubbock CAD ( <i>retired</i> )
2012	<b>Ed Trigg</b>	Wichita CAD ( <i>retired</i> )
2011	<b>Robert Mott</b>	Perdue Brandon Fielder Collins & Mott ( <i>retired</i> )
2010	<b>Jeff Craig</b>	Tarrant AD
2009	<b>Deborah Hunt</b>	Williamson CAD BOD ( <i>retired</i> )
2008	<b>Jim Childers</b>	Potter-Randall CAD ( <i>retired</i> )
2007	<b>Art Cory</b>	Travis CAD ( <i>retired</i> )
2006	<b>Michael Amezcuita</b>	Bexar AD
2005	<b>Jim Robinson</b>	Harris CAD ( <i>retired</i> )
2004	<b>Sands Stiefer</b>	Harris CAD ( <i>retired</i> )
2003	<b>John Marshall</b>	Tarrant AD ( <i>retired</i> )
2002	<b>Rick Kuehler</b>	Dallas CAD ( <i>retired</i> )
2001	<b>Buddy Winn</b>	Brazos CAD ( <i>retired</i> )
2000	<b>Rod Lewallen</b>	Callahan CAD ( <i>deceased</i> )
1999	<b>Charles Gaskamp</b>	Washington CAD ( <i>retired</i> )
1998	<b>Roy Holcomb</b>	Lee CAD ( <i>formerly</i> )
1997	<b>Dana Ripley</b>	Bastrop CAD ( <i>formerly</i> )
1996	<b>W. B. Criswell</b>	Lubbock CAD BOD ( <i>retired</i> )
1995	<b>Walter Stoneham</b>	Bexar AD ( <i>deceased</i> )
1994	<b>Michael Barnett</b>	Smith CAD ( <i>retired</i> )
1993	<b>Sid Danner</b>	Cherokee CAD ( <i>retired</i> )
1992	<b>Bill Lovelady</b>	El Paso CAD BOD ( <i>deceased</i> )
1991	<b>Roland Bieber</b>	Jefferson CAD ( <i>retired</i> )
1990	<b>Bill Carroll</b>	Williamson CAD ( <i>retired</i> )
1989	<b>Ken Graeber</b>	Harris CAD ( <i>formerly</i> )
1988	<b>Jackie Self</b>	Kaufman CAD ( <i>retired</i> )
1987	<b>Richard Petree</b>	Taylor CAD ( <i>retired</i> )
1986	<b>James Archer</b>	Travis CAD ( <i>retired</i> )
1986	<b>Earl Luna</b>	Dallas CAD BOD ( <i>deceased</i> )



# 2020 TAAD Award Winners



**Daniel Van Schaik**

**2020 Excellence in Education Award winner**

## James Goodwin Excellence in Education Award Daniel Van Schaik

Dan Van Schaik is a veteran wildlife biologist with 40 years of experience in several states. He received his degrees in Wildlife Conservation and Natural Resource Management from the University of Maryland in 1973. His past work history includes big game, waterfowl and upland bird management in various regions of the US. As a consultant, he currently manages 70,000

acres nationwide and has written more than 500 wildlife management plans in Texas.

Because of the natural affiliation of his wildlife management with special interest groups and government agencies over the years, Dan has served as a director, board member, consultant, researcher, and field agent for many local and national associations. Presently, he teaches statewide wildlife valuation seminars (CEUs) for TAAD and is on TPWD Deer Breeder Program list of certification biologists. He writes bi-monthly wildlife articles for several publications. As a level 2 shooting instructor, he also enjoys designing clay target shooting courses. Dan resides in Grayson County, Texas, with his wife and three children.

### Previous Excellence in Education Award Winners

2019	<b>Matthew Tepper</b>	McCreary Veselka Bragg & Allen
2018	<b>Terry Spradlin</b>	Tarrant AD
2017	<b>Marya Crigler</b>	Travis CAD
2016	<b>Mickey Hand</b>	Wise CAD
2015	<b>Tracey Landrum Foster</b>	Hugh Landrum & Associates
2014	<b>Roy Armstrong</b>	Armstrong & Armstrong, PC
2013	<b>Rick Stuart</b>	TEAM Consulting
2012	<b>Rick Kuehler</b>	Dallas CAD
2011	<b>Carla Pope-Osborne</b>	Perdue Brandon Fielder Collins & Mott
2010	<b>Deborah Cartwright</b>	Comptroller's Property Tax Assistance Division ( <i>retired</i> )
2009	<b>Wayne Wilshire</b>	Tarrant AD ( <i>retired</i> )
2008	<b>Allen McKinley</b>	Trinity CAD ( <i>retired</i> )
2007	<b>Michael Barnett,</b>	Smith CAD ( <i>retired</i> )
2006	<b>Scott Howard</b>	McCreary Veselka Bragg & Allen
2005	<b>Board of Tax Professional Examiners</b>	
2004	<b>Richard Petree</b>	Taylor CAD ( <i>retired</i> )
2003	<b>Jeff Craig</b>	Tarrant AD
2002	<b>Sands Stiefer</b>	Harris CAD ( <i>retired</i> )
2001	<b>James Goodwin</b>	Ector CAD ( <i>posthumous presentation</i> )
2000	<b>Guy Griscom</b>	Harris CAD ( <i>retired</i> )
1999	<b>Rod Lewallen</b>	Callahan CAD ( <i>deceased</i> )
1998	<b>Big Country TAAD Chapter</b>	

## Executive Director's Report for 2020

Delegate Assembly & Business Meeting, March 2, 2021

*Highlights of 2020, a busy and most unusual year for the Texas Association of Appraisal Districts, include:*

- » TAAD enjoyed the participation of **247** member appraisal districts.
- » TAAD's education program continued to develop and expand in 2020. We served **768** students in **31** state certification classes and six RPA Review classes in Austin. 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 **20** programs to reach all segments of the appraisal district population. Topics covered included Public Funds Investment Act training, ethics training, as well as numerous specialized appraisal seminars. TAAD offered online classes (new laws and rules, chief appraiser ethics and ethics) that reached 221. In addition, TAAD renewed a commitment to professional development of its members by offering 11 IAAO courses and workshops, despite several covid cancellations. We continued to offer RPA review courses for registrants taking their licensing exams. A new offering for the year was monthly one-hour CE sessions online. Due to their popularity, they are on the schedule again for 2021. For 2020, we served a total of **1,737** 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 35 individuals in the Class of 2020.
- » Approximately 670 individuals and more than 172 vendors attended TAAD's Thirty-ninth Annual Conference in Dallas last February. (Little did we suspect the rest of the year would hold!) The Conference Committee continues to work on providing the best program, speakers and facilities possible for a reasonable price.
- » Working during the 2020 legislative interim, TAAD's Legislative Committee identified and pursued a list of legislative priorities, met with allied organizations via ZOOM to discuss possible mutual interests, and attended, as well as testified at, House and Senate committees.
- » 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.
- » For the year 2020 we learned how to shelter at home and work at the same time, how to organize meetings and education offerings to be produced via ZOOM, and how to convert an annual conference to an online event.
- » For 2021, 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, are 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 us know how the staff and I can assist you and your appraisal district.



# TAAD's 2021 State Certification Course Schedule

<i>Month</i>	<i>Course Number</i>	<i>Name</i>
<b>AUGUST 2021</b>		
August 16-18	Course 7	Texas Property Tax Law
August 16-18	Course 10	Analyzing a Real Property Appraisal
August 16-20	Course 203	Appraisal of Real Property
<b>SEPTEMBER 2021</b>		
September 13-16	Course 3	Income Approach to Value
September 13-16	Course 4	Personal Property Appraisal
September 13-16	Course 5	Mass Appraisal
<b>OCTOBER 2021</b>		
October 11-12	Course 30	Ethics
October 11-13	Course 101	Intro to Texas Property Tax System
October 13-15	Course 102	Intro to Appraisal
October 11-15	Course 102	Seminars
<b>NOVEMBER 2021</b>		
November 15-17	Course 32	USPAP
November 17 am	Course 31	USPAP refresher
November 15-19	Course 203	Appraisal of Real Property
<b>DECEMBER 2021</b>		
December 6-8	Course 7	Texas Property Tax Law
December 6-8	Course 10	Analyzing a Real Property Appraisal
December 6-9	Course 3	Income Approach to Value
December 6-9	Course 4	Personal Property Appraisal
December 6-8	Course 101	Intro to Texas Property Tax System
December 8-10	Course 102	Intro to Appraisal

course registration on next page

# TAAD's 2021 State Certification Course Registration Form

## 1. **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.

See TAAD website for course lengths.

## 2. **Class Locations/Hotel Lodging:**

### » **Austin Marriott North/Round Rock**

2600 La Frontera Blvd., Round Rock, TX 78681

Lodging: 800.865.0546; \$125/night; call **at least three weeks** in advance for the TAAD block.

### » **TAAD Office:** 7700 Chevy Chase Dr., Bldg. 1, Ste. 425, Austin, TX 78752

See TAAD website for lodging suggestions.

## 3. **Coupon:** All member districts will receive a coupon for \$50-off one Member District Course Fee each year. To redeem, please enclose original coupon with remaining fee.

## 4. **Class Materials:** Your class materials will be waiting for you at registration. If you want them sooner, select the appropriate check box below.

## 5. **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:

*Submit separate forms and fees for each course.*

<b>Course 30</b>	\$210 for TAAD Member Districts \$235 for TAAD Associate/Affiliate Members \$325 for Nonmembers
<b>Course 31</b>	\$75 for TAAD Member Districts \$160 for TAAD Associate/Affiliate Members \$225 for Nonmembers
<b>Courses 101, 102, 9, 28 or 32</b>	\$235 for TAAD Member Districts \$275 for TAAD Associate/Affiliate Members \$375 for Nonmembers
<b>Courses 3, 4, 5, 7 or 10</b>	\$325 for TAAD Member Districts \$350 for TAAD Associate/Affiliate Members \$450 for Nonmembers
<b>Course 8</b>	\$325 for TAAD Member Districts \$350 for TAAD Associate/Affiliate Members \$450 for Nonmembers
<b>Course 203 (previously 201 and 202)</b>	\$425 for TAAD Member Districts \$450 for TAAD Associate/Affiliate Members \$525 for Nonmembers

Course # \_\_\_\_\_ Course Date \_\_\_\_\_ Course Location \_\_\_\_\_

Name \_\_\_\_\_ Nickname \_\_\_\_\_ TDLR # (if applicable) \_\_\_\_\_

Jurisdiction/Firm \_\_\_\_\_ Title \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone \_\_\_\_\_ Email address \_\_\_\_\_

*confirmations are sent by email*

## 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 (used in Courses 201, 202, 3, 4 and 5) should be ordered directly from IAAO (iaao.org).**

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:

Coupon \_\_\_\_\_ Date \_\_\_\_\_ Check# \_\_\_\_\_ Paid \_\_\_\_\_

Glossary \_\_\_\_\_ Materials mailed \_\_\_\_\_ DB \_\_\_\_\_



# Texas Association of Appraisal Districts

## 2021 IAAO Course/Workshop Schedule 04/21/2021



### Course 311: Real Property Modeling Concepts

August 30-September 3, 2021

Site: Harris CAD, 13013 Northwest Freeway, Houston

Instructor: Barry Couch, CAE

#### Fees:

IAAO member \$650

Non-IAAO member \$800

TDLR credit: 30 hours

**Recommended prerequisite:** Course 300

*NOTE: former 311 (Residential Modeling Concepts) and 312 (Commercial/Industrial Modeling Concepts) have been redesigned into this one 5-day course.*

### Workshop 551: Valuation of Machinery and Equipment

September 8-10, 2021

Site: Harris CAD, 13013 Northwest Freeway, Houston

Instructor: Lisa Hobart, PPS

#### Fees:

IAAO member \$500

Non-IAAO member \$650

TDLR credit: 18.5 hours

IAAO recertification credit: 18.5 hours

**Recommended prerequisites:** Course 500

Exam included: Yes

### Course 201: Appraisal of Land

September 27-October 1, 2021

Site: Harris CAD, 13013 Northwest Freeway, Houston

Instructor: Marion Johnson, CAE

#### Fees:

IAAO member \$650

Non-IAAO member \$800

TDLR credit: 30 hours

**Recommended prerequisites:** Course 101, Course 102

**AQB Approved:** 33.50 hours CE with exam / 30 hours CE

» **Recommended text:** *Property Assessment Valuation, 3rd edition, ©2010* (obtain from IAAO)

### Workshop 155: Depreciation Analysis

November 1-2, 2021

Site: Harris CAD, 13013 Northwest Freeway, Houston

Instructor: Marion Johnson, CAE

#### Fees:

IAAO member \$480

Non-IAAO member \$625

TDLR credit: 15 hours

**AQB Approved:** 14 hours CE/15 hours with exam

IAAO recertification credit: 15 hours

**Recommended prerequisites:** Course 101

Exam included: Yes

### Workshop 158: Highest and Best Use

November 3-4, 2021

Site: Harris CAD, 13013 Northwest Freeway, Houston

Instructor: Marion Johnson, CAE

#### Fees:

IAAO member \$480

Non-IAAO member \$625

TDLR credit: 15 hours

**AQB Approved:** 14 hours/15.5 hours with exam

IAAO recertification credit: 15 hours

Exam included: Yes

### Course 102: Income Approach to Valuation

December 6-10, 2021

Site: Harris CAD, 13013 Northwest Freeway, Houston

Instructor: Brad Eldridge, CAE, MAI

#### Fees:

IAAO member \$650

Non-IAAO member \$800

TDLR credit: 30 hours

**Recommended prerequisite:** Course 101, Course 102,

Course 201, Course 300, Course 311

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

» **Recommended text:** *Property Assessment Valuation, 3rd edition, ©2010* (obtain from IAAO)

continued on next page

## TAAD 2021 IAAO Course/Workshop Registration Form

1. **Class Hours:** Unless otherwise specified, classes are face-to-face and course hours are 8:30am-5pm. Registration on class day 1 is 8-8:30 am.
2. **Location/Hotel Accommodations:** check TAAD's IAAO schedule for announced location.
  - » **Harris County Appraisal District**  
13013 Northwest Freeway, Houston 77040
  - » **TAAD Headquarters**  
7700 Chevy Chase Drive, Bldg. One, Suite 425,  
Austin 78752
 For lodging information, please contact TAAD or refer to TAAD's website for suggestions.
3. **Registration Deadline:** IAAO requires class material to be ordered *at least four weeks prior to the course*, therefore *TAAD must receive your registration at least four weeks prior to the course beginning*. If you wish to register after this deadline, contact TAAD first to confirm availability.
4. **Cancellations:** A \$100 administrative charge is deducted for cancellations. This includes faxed registrations. Requests for partial refunds 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.
5. **Cost for Courses:** Please refer to TAAD's IAAO Schedule for registration cost.  
**Change for 2021: IAAO mandates that registration cost is based on IAAO membership.**
6. **Course Materials:** Students will pick up course materials at registration on the first day of class.
7. **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.
8. **TDLR Credit:** TAAD automatically reports CE credit for IAAO students who provide a TDLR number on this form. Some IAAO courses may count for TDLR Core Credit for RPA certification. **As of 2021, IAAO will no longer release grades to TAAD without a waiver from the student allowing it.**  
To request Core Credit, *please contact TAAD directly prior to the class and submit the IAAO waiver (below) for release of grades.*
9. **Waiver for IAAO to release grade** (see above)  
☐ "I give IAAO permission to release my grade/results to TAAD for state licensing purposes."

IAAO Course/Workshop # \_\_\_\_\_ Course Dates \_\_\_\_\_ Course Location \_\_\_\_\_

Name \_\_\_\_\_ IAAO# \_\_\_\_\_ TDLR # \_\_\_\_\_

Jurisdiction/Firm \_\_\_\_\_ Title \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone \_\_\_\_\_ Email Address \_\_\_\_\_

Course Registration Fee .....\$ \_\_\_\_\_  
(Fee is based on IAAO membership)

**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 \_\_\_\_\_ DB \_\_\_\_\_



course registration on next page



## Real Estate Notes of Interest

*Rick Stuart, CAE*

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

**(Doris' note: This is Rick's last column, so let's all wish him a happy and healthy retirement!)**

**Lynn Pollack, [www.globest.com](http://www.globest.com), February 11, 2021**

"The specter of declining property values is a frequent objection lobbed by locals when an affordable housing community is proposed nearby. But a new Redfin study may allay those fears. Redfin's analysis of more than 220,000 home sales nationwide found no consistent relationship between the addition of low-income housing and nearby home prices in most metro areas. The study, which spans 2007 to 2019, showed no significant pricing difference between homes in 18 of 26 metro markets surveyed after the construction of low-income housing developments nearby." <https://bit.ly/3jD8Fa2>

**Les Shaver, [www.globest.com](http://www.globest.com), February 10, 2021**

"While the hotel sector has been hit hard by the pandemic, lenders haven't been in a rush to take back assets. The only asset sales that we've made for lenders to date have been deed in lieu, where the borrower has essentially handed back the keys and released it from their ownership," Bob Webster, vice chairman and president, CBRE Hotels Institutional Group, said on CBRE's "The Weekly Take" podcast. "But in a forced liquidity trade, which is a trade where the lender has to fight for the keys, that hasn't happened yet." A primary reason there hasn't been more fallout during the pandemic is that there are companies out there providing lifelines, in the form of capital infusions, to owners who are in a difficult liquidity position. "I've been very surprised at the magnitude of the liquidity in the space, looking to acquire hotels and looking to help with the liquidity distress in the ownership side of our business," Webster says." <https://bit.ly/3jl2thc>

**Devin Ramey, [www.ktub.com](http://www.ktub.com), February 17, 2021**

Submitted by Jeff Middleton — Idaho State Tax Commission

**Editor's Note:** *As a number of you have or will be sending new valuation notices, this little tidbit from the article Jeff sent relating to the Ada County (Boise, Idaho) residential market may make you realize that it could be worse.*

"Since 2011, the median price has increased by 241 percent, hitting a record of \$454,000 in January 2021." <https://bit.ly/3u5tWOp>

**Lynn Pollack, [www.globest.com](http://www.globest.com), February 18, 2021**

"Lumber prices are up more than 170 percent over the past ten months, sidelining homebuyers, pausing pending sales and forcing builders to put new projects on ice. New data from the National Association of Home Builders and Random Lengths shows that the price of lumber hit a record high this week, adding thousands of dollars to the cost of new homes. Prices began rising again in December following a three-month lull that began in September 2020, a trend that's diverged from initial predictions that construction costs would actually decrease during the pandemic." <https://bit.ly/3qAxiXs>

**Les Shaver, [www.globest.com](http://www.globest.com), February 24, 2021**

A recap of this article is as follows:

- » Home prices jumped 10.4 percent year-over-year, the highest annual increase since 2013
- » Potential buyers moving from urban apartments to suburban homes
- » Indicates a migration to the Sunbelt

<https://bit.ly/3pUmdPO>

*continued on next page*

**Real Estate Notes** *continued***www.fanninetae.com, February 18, 2021**

"The U.S. economy is expected to grow 6.7 percent in 2021, an improvement not only from last year's 2.5 percent contraction but up, too, compared to last month's forecast of 5.3 percent, according to the February 2021 commentary from the Fannie Mae (FNMA/OTCQB) Economic and Strategic Research (ESR) Group."

<https://bit.ly/2PfU35t>

**Lynn Pollack, www.globest.com, March 3, 2021**

"Buying is officially cheaper than renting in 15 of the 50 largest US metros— and that number is growing, despite double-digit home price increases in some cities. Of the top 10 markets where it's cheaper to buy, homebuyers save an average of 11 percent of their monthly costs compared to renters, according to Realtor.com. Perhaps unsurprisingly, San Jose, **Austin**, Sacramento, Seattle and San Francisco top the list of cities where it's cheaper to rent."

**Rich Miller, www.bloomberg.com, February 19, 2021**

"The Federal Reserve warned of significant risks of business bankruptcies and steep drops in commercial real estate prices in a report published today. "Business leverage now stands near historical highs," the central bank said in its semi-annual Monetary Policy Report to Congress. "Insolvency risks at small and medium-sized firms, as well as at some large firms, remain considerable." In part encouraged by government and Fed programs, businesses have taken on more debt over the past year as they've struggled to deal with the economic and financial fall-out from Covid-19, including in some cases forced shutdowns." <https://bloom.bg/3sNaX9X>

**Michael Tucker, www.newslink.mba.org, February 23, 2021**

"The office market has seen less deterioration during the pandemic recession than it did during the Great Recession, but it's not out of the woods yet, reported Moody's Analytics REIS, New York. The national vacancy rate for the office sector reached 17.7 percent in late 2020, a 90 basis point full-year increase. By comparison, vacancies rose by nearly 200 basis points in 2008, followed by a 250 basis point increase in 2009, said Moody's Analytics REIS Head of Commercial Real Estate Economics Victor Calanog. He noted the national office vacancy rate did not top out until late 2010 and increases added up to 500 basis points before starting to gradually decline in 2011." <https://bit.ly/383JgSb>

**Kate Duguid, www.reuters.com, February 22, 2021**

"Rising sea levels and extreme weather could cause \$20 billion of flood damage to at-risk U.S. homes this year, rising to \$32 billion by 2051, according to research from New York-based flood research non-profit First Street Foundation published on Monday. "Increased awareness of flood risk and rising future insurance costs impact perceptions of value, which will impact real estate markets," said Matthew Eby, founder and executive director of First Street Foundation. The cost of flood damage was approximately \$17 billion annually between 2010 and 2018, according to testimony (here) from Federal Emergency Management Agency representative Michael Grimm. First Street does not have comparable estimates for 2020 or 2019. <https://reut.rs/3sK8ZXU>

**Ericka Murphy, www.globest.com, March 5, 2021**

**Editor's Note:** *In the last issue was a brief article concerning CoStar purchasing CoreLogic. Well, that has now changed.* "CoStar is withdrawing its multi-billion dollar bid for CoreLogic after recently dropping its offer from its original \$6.9 billion proffer to about \$6.6 billion. In a press release announcing its decision, CoStar said it believes rising interest rates will negatively impact the outlook for the mortgage refinancing market. Accordingly, these rising interest rates have caused valuations for residential property technology companies to decline significantly in recent weeks, which has changed CoStar's view of the value of CoreLogic. "With interest rates moving up, now is not the time for us to aggressively buy into the residential mortgage market," said CoStar CEO Andrew C. Florance in prepared remarks." <https://bit.ly/3qhoEfD>

*continued on next page*

**Real Estate Notes** *continued***Les Shaver, [www.globest.com](http://www.globest.com), March 5, 2021**

"With many commercial real estate sectors struggling because of the pandemic, investors are zeroing in on a few specific places—apartments and industrial. "The capital hasn't gone anywhere," Chris Niederpruem, managing director, group head, Real Estate Finance, CIT Group said on a panel discussion during GlobeSt. Apartments Spring 2021 virtual conference held this week. "We're probably at pre-COVID pricing levels in terms of those asset classes today." <https://bit.ly/3bLIMV>

**John Gittelsohn, [www.bloomberg.com](http://www.bloomberg.com), March 1, 2021**

"U.S. mall values plunged an average 60 percent after appraisals in 2020, a sign of more pain to come for retail properties even as the economy emerges from pandemic-enforced lockdowns. About \$4 billion in value was erased from 118 retail-anchored properties with commercial mortgage-backed securities debt after reappraisals triggered by payment delinquencies, defaults or foreclosures, according to data compiled by Bloomberg." <https://bloom.bg/3ckXnnx>

**Jena Tesse Fox, [www.hotelmanagement.com](http://www.hotelmanagement.com), March 12, 2021**

"U.S. weekly hotel occupancy reached a 20-week high during the week of Feb. 28-March 6, according to STR's (Smith Travel Research) latest data. During the week, hotel occupancy reached 49 percent, down 20.5 percent from comparable week in 2020 but up from 47.5 percent for the last week in February and 48.1 percent the week before." <https://bit.ly/3rL7tEP>

**Real Estate Notes of Interest***Brad Eldridge, MAI, CAE***(Doris' note: This is Brad's first column, so let's all welcome him to The APPRISER!)****Lauren Thomas and Melissa Repko, [www.cnn.com](http://www.cnn.com), March 29, 2021**

"The next big industrial warehouse might find itself on top of a former golf course. Or in an empty office building. Maybe in a vacated shopping mall." <https://cnn.cx/3ef7go2>

**National Association of Realtors, <https://magazine.realtor>, April 2, 2021**

"Across the Midwest, farmland prices are rapidly climbing, fueled by a recent rally in grain markets and low interest rates, The Wall Street Journal reports. Prices are rising even higher than the previous farm boom about a decade ago." <https://bit.ly/2QxHXFu>

**Kim Bhasin, [www.bloomberg.com](http://www.bloomberg.com), April 5, 2021**

"U.S. retailers could shutter tens of thousands of stores even after the pandemic subsides, as shoppers continue to turn toward e-commerce, according to a new report." <https://bloom.bg/3e82bOf>

**Jeff Shaw, <https://rebusinessonline.com>, April 6, 2021**

"As stay-at-home orders in 2020 forced businesses across the country to change their operations, a large portion of the labor force began to work from home. But many renters, including a large contingent of affordable housing residents, found themselves without jobs and struggling to pay rent." <https://bit.ly/3twmPhy>

**Bendix Anderson, [www.wealthmanagement.com](http://www.wealthmanagement.com), April 6, 2021**

"Investors are currently more active in secondary markets like Dallas and Atlanta than they are in primary markets such as Los Angeles and Manhattan. That's because overbuilding and the strains of the pandemic have hurt the performance of apartments—especially in the largest and most expensive apartment markets. Property owners aren't willing to sell at the low prices implied by current rents. Buyers are eager to invest in properties with strong, proven performance and more potential growth in the future." <https://bit.ly/3dlulAx>

*continued on next page*



**Angela Waugaman, <https://freddiemac.gcs-web.com>, April 8, 2021**

"After moving up for seven consecutive weeks, mortgage rates have dropped due to the recent, modest decline of U.S. Treasury yields," said Sam Khater, Freddie Mac's Chief Economist. "As the economy recovers, it should experience a strong rebound in the labor market. Combined, these positive signals will continue to bolster purchase demand. The drop in rates creates yet another opportunity for those who have not refinanced to take a look at the possibility." <https://bit.ly/3skWodf>

**Bloomberg, [www.wealthmanagement.com](http://www.wealthmanagement.com), April 13, 2021**

"Bally's Corp. agreed to buy the Tropicana casino in Las Vegas for \$150 million from Gaming & Leisure Properties Inc., part of a flurry of deals by the acquisitive Rhode Island-based gambling operator." <https://bit.ly/3xoDJqw>

**Bendix Anderson, [www.wealthmanagement.com](http://www.wealthmanagement.com), April 12, 2021**

"High-end, high-rise apartments in densely-developed urban areas were hurt badly by falling rents and occupancies in the pandemic. Less-expensive, garden apartments fared much better. And developers are eager to build more to meet demand as the economy recovers. But starting construction on a new garden apartment property is an easier goal to set than it is to achieve." <https://bit.ly/32nFiAW>

**Patricia Kirk, [www.wealthmanagement.com](http://www.wealthmanagement.com), April 14, 2021**

"Remote work was expected to devastate the office sector. But suddenly many firms are switching gears and pushing for the returns of workforces." <https://bit.ly/3e3hol2>

**The Consumer Financial Protection Bureau, [www.consumerfinance.gov](http://www.consumerfinance.gov), April 5, 2021**

"Millions of families are at risk of losing their homes to foreclosure in the coming months, even as the country opens back up. Last week we warned that servicers need to be prepared for a high volume of borrowers exiting forbearance, and today we are proposing additional guardrails and tools for servicers as they navigate the coming months. We will do everything in our power to ensure servicers work with struggling families to find solutions that prevent avoidable foreclosures." <https://bit.ly/3spfaQD>

## TAAD Classifieds

### FULL-TIME STAFF APPRAISERS

**Fannin Central Appraisal District** in Bonham, TX is accepting applications for **(2) Full-time Staff Appraisers.**

FCAD has a family-oriented atmosphere providing accommodation and flexibility. Salary contingent upon qualifications and experience. Generous benefits include competitive pay, paid time off (sick, holiday, vacation, etc.), longevity pay, health and life insurance, retirement plan, vehicle and cell phone compensation.

Please submit resumes to [kchristy@fannincad.org](mailto:kchristy@fannincad.org) or download an application at [www.fannincad.org](http://www.fannincad.org). FCAD is an Equal Opportunity Employer.

## Attorney General Opinions / Request For Opinions

**Request No. RQ-0402-KP** RE: Whether access to a government facility can be conditioned upon obtaining a vaccine.

*Opinion requested by Honorable James White; Chair, House Committee on Homeland Security & Public Safety*



### **2021 Executive Committee**

President: **Marya Crigler**

Chief Appraiser

Travis AD

President-Elect: **Alvin Lankford**

Chief Appraiser

Williamson CAD

Vice President: **Roland Altinger**

Chief Appraiser

Harris CAD

Secretary/Treasurer: **Angela Bellard**

Chief Appraiser

Jefferson CAD

Past President: **Jeff Craig**

Director of Administration

Tarrant AD

Editor: **Doris M. Koch**

TAAD Executive Director

dkoch@taad.org

### **2021 TAAD Regional Trustees**

Region 1 » **Richard Molina** Chief Appraiser Cameron CAD

Region 2 » **Kevin Kieschnick** Board Member Nueces CAD

Region 3 » **Damon Moore** Chief Appraiser Jackson CAD

Region 4 » **Becky Gurrola** Chief Appraiser Waller CAD

Region 5 » **Scott Overton** Chief Appraiser Orange CAD

Region 6 » **Dyann White** Chief Appraiser Washington CAD

Region 7 » **Ann Lummus** Chief Appraiser Marion CAD

Region 8 » **Mike Brower** Chief Appraiser Bowie CAD

Region 9 » **Luke Robbins** Chief Appraiser Young CAD

Region 10 » **Mike Jones** Chief Appraiser Fannin CAD

Region 11 » **Deidra Deaton** Assistant Chief Appraiser Wise CAD

Region 12 » **Joe Don Bobbitt** Chief Appraiser McLennan CAD

Region 13 » **Laura Raven** Chief Appraiser Hays CAD

Region 14 » **Brenda Klepper** Chief Appraiser Nolan CAD

Region 15 » **Liza Trevino** Chief Appraiser Mason CAD

Region 17 » **Tim Radloff** Chief Appraiser Lubbock CAD

Region 18 » **Layne Young** Assistant Chief Appraiser Ector CAD

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

Region 20 » **Jenny Coldewey** Chief Appraiser Wilson CAD

7700 CHEVY CHASE DRIVE, BUILDING ONE, SUITE 425 AUSTIN, TEXAS 78752-1558

P: 512.467.0402 OR 800.880.8223 F: 512.452.0427

WWW.TAAD.ORG

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