



# UVALDE COUNTY APPRAISAL DISTRICT

209 NORTH HIGH STREET

UVALDE, TEXAS 78801

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[www.uvaldecad.org](http://www.uvaldecad.org)

232

September 17, 2008

9-18-08

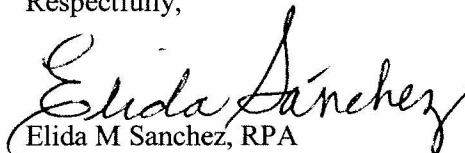
Comptroller of Public Accounts  
Property Tax Division  
Austin, Texas

## **RE: Uvalde County Appraisal District Reappraisal Plan 2009-2010**

In accordance to §6.05 (i) of the Property Tax Code, we hereby submit the district's biennial written plan for the periodic reappraisal of properties within the boundaries of the district according to the requirements of §25.18. The plan was approved by the board of directors on **Tuesday, September 9<sup>th</sup>, 2008**. Herewith enclosed are a copy of the posted agenda and the minutes for said meeting.

If you have any questions or need further information, please contact the appraisal district for assistance.

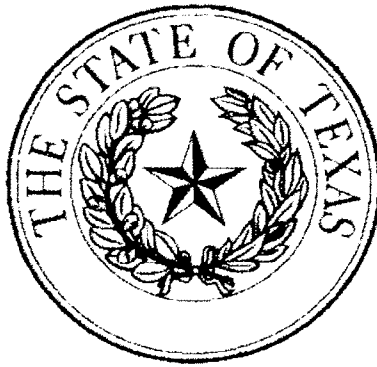
Respectfully,

  
Elida M Sanchez, RPA  
Chief Appraiser/ Tax Assessor-Collector

Enclosure

September 9, 2008

# Uvalde County Appraisal District



## Adopted Budget for Fiscal Year 2009

**Uvalde County Appraisal District  
Adopted Budget For Year 2009**

Meeting date

9/9/2008

	2008 Adopted Budget	2009 Adopted Budget				Change
	Total	Appraisal	Collection	Hotel & Motel	Total	
<b>Revenue:</b> *See Appendix IV						
<b>\$6.06 Revenue from entities</b>	\$765,415	\$574,226	\$166,403	\$1,500	\$742,129	-\$23,286
<b>Other resources:</b>						\$0
<i>Board Designated-GIS/Mapping Purchase*</i>	\$70,998				\$0	-\$70,998
<i>Board Designated Litigation*</i>	\$37,092	\$17,092			\$17,092	-\$20,000
<b>Total Revenue</b>	<b>\$873,505</b>				<b>\$759,221</b>	-\$114,284
<b>Expense Adopted Budget:</b>						
<b>Salaries</b> *See Appendix I	<b>\$407,664</b>	\$291,194	\$120,520	\$1,200	<b>\$412,914</b>	\$5,250
<b>F.I.C.A (Medicare) Liability</b> *See Appendix I	<b>\$5,910</b>	\$4,222	\$1,748	\$17	<b>\$5,987</b>	\$77
<b>Retirement Plan</b> *See Appendix I	<b>\$36,690</b>	\$26,208	\$10,847	\$108	<b>\$37,163</b>	\$473
<b>Insurance</b> *See Appendix II	<b>\$81,252</b>	\$50,333	\$28,193	\$0	<b>\$78,526</b>	-\$2,726
<b>Taxpayer &amp; Admin Publishing/Advertising</b>	<b>\$4,200</b>	\$3,700	\$500	\$0	<b>\$4,200</b>	\$0
<b>Software Maintenance Agreements</b>	<b>\$28,462</b>	\$30,672	\$0	\$0	<b>\$30,672</b>	\$2,210
<b>GIS Maintenance Agreements</b>	<b>\$19,100</b>	\$14,500	\$0	\$0	<b>\$14,500</b>	-\$4,600
<b>Hearings-Board of Review</b>	<b>\$4,600</b>	\$4,600	\$0	\$0	<b>\$4,600</b>	\$0
<b>Appraisal Books &amp; Subscriptions</b>	<b>\$3,000</b>	\$3,000	\$0	\$0	<b>\$3,000</b>	\$0
<b>Field Appraisers Mileage</b>	<b>\$21,000</b>	\$7,134	\$0	\$0	<b>\$7,134</b>	-\$13,866
<b>Education/School Fees</b> *See Appendix III	<b>\$5,020</b>	\$1,230	\$0	\$0	<b>\$1,230</b>	-\$3,790
<b>Educ/School Travel/Accommodation</b> *See Appendix III	<b>\$12,406</b>	\$3,865	\$95	\$0	<b>\$3,960</b>	-\$8,446
<b>Professional Services</b> *See Appendix II	<b>\$26,060</b>	\$24,760	\$500	\$0	<b>\$25,260</b>	-\$800
<b>Lease/Maintenance Agreements</b> *See Appendix II	<b>\$14,087</b>	\$14,160	\$0	\$0	<b>\$14,160</b>	\$73
<b>General Supplies</b>	<b>\$10,200</b>	\$10,605	\$500	\$100	<b>\$11,205</b>	\$1,005
<b>Utilities</b> *See Appendix II	<b>\$27,315</b>	\$28,300	\$0	\$75	<b>\$28,375</b>	\$1,060
<b>Notes Payable-Software</b> *FSB-Software/Hardware Financing	<b>\$26,804</b>	\$26,804	\$0	\$0	<b>\$26,804</b>	\$0
<b>Postage</b>	<b>\$25,300</b>	\$23,059	\$3,000	\$0	<b>\$26,059</b>	\$759
<b>Association Dues &amp; Membership</b> *See Appendix II	<b>\$2,645</b>	\$2,180	\$0	\$0	<b>\$2,180</b>	-\$465
<b>Computer Hardware Maintenance</b>	<b>\$1,000</b>	\$1,000	\$0	\$0	<b>\$1,000</b>	\$0
<b>Repair &amp; Maintenance-Bldg</b>	<b>\$2,200</b>	\$2,200	\$0	\$0	<b>\$2,200</b>	\$0
<b>Capital Outlay-Furn &amp; Equip</b>	<b>\$500</b>	\$500	\$500	\$0	<b>\$1,000</b>	\$500
<b>GIS/Mapping Software</b>	<b>\$70,998</b>	\$0	\$0	\$0	<b>\$0</b>	-\$70,998
<b>Litigation Contingency Expense</b>	<b>\$37,092</b>	\$17,092	\$0	\$0	<b>\$17,092</b>	-\$20,000
<b>Total Budget Expenses</b>	<b>\$873,505</b>	<b>\$591,318</b>	<b>\$166,403</b>	<b>\$1,500</b>	<b>\$759,221</b>	-\$114,284

\*All figures are estimates. Other revenue sources may not reflect actual year-end-balance

\*The district retained 2005 surplus funds in the amount of \$45,250 . Balance year-end 2007 37,092; estimate 20,000 expenditure in 2008. Contingency litigation expenses for 2009 estimate 17,092. 2006 surplus retained for purchase of GIS/Mapping Software \$70,998. Expecting full payment in 2008. Estimate 0 expenditure for 2009 .

# Appendix I Payroll Summary

<u>Appraisal</u>	<u>2008 Adopted Budget</u>	<u>2009 Proposed Budget</u>	Change	
Chief Appraiser	\$54,700	\$54,700	0%	\$0
RPA Appraiser	\$40,050	\$40,050	0%	\$0
RPA Appraiser	\$39,190	\$39,190	0%	\$0
RPA Appraiser	\$39,100	\$39,100	0%	\$0
RPA Appraiser (RPA 2009)	\$29,670	\$29,670	0%	\$0
Appraiser III	\$26,580 <small>actual 27,074</small>	\$27,074	2%	\$494
GIS Operator/Deed Analyst	\$25,960 <small>actual 17,000</small>	\$19,550	15%	-\$6,410
Deputy Tax Clerk/Finance Manager	\$43,060	\$43,060	0%	\$0
Receptionist I	\$15,811	\$0	-100%	-\$15,811
Course/Merit Increase	<u>\$1,100</u>	\$0		-\$1,100
<b>Total Appraisal Salaries</b>	<b><u>\$315,221</u></b>	<b><u>\$292,394</u></b>	-7%	-\$22,827
 <b><u>Collection</u></b>				
Collection Clerk/EXMP/ARB/RCRD MNG	\$39,040	\$39,040	0%	\$0
Collection Clerk RTA	\$33,170	\$34,270	3%	\$1,100
Collection Clerk	\$20,233	\$23,605	17%	\$3,372
Collection Clerk		\$23,605	100%	\$23,605
<b>Total Collections Salaries</b>	<b><u>\$92,443</u></b>	<b><u>\$120,520</u></b>		\$28,077
 <b>Total Salaries</b>	 <b><u>\$407,664</u></b>	 <b><u>\$412,914</u></b>	1%	\$5,250
 <b>**Budget Allocation</b>				
<b><u>Appraisal Budget</u></b>	<b><u>Collection Budget</u></b>	<b><u>Hotel/Motel</u></b>		
\$291,194	\$120,520	\$1,200		

Hotel/Motel Budget paid by county only

Salaries are Possible maximum, The Chief executive officer has full discretion on employee salaries and/or merit increases  
UCAD employee benefits include:retirement benefit,health insurance and worker's compensation insurance.

UCAD field appraisers are reimbursed on mileage rate basis for field work conducted within the district.

# Appendix II

<b>Professional Services</b>	<u>Appraisal</u>	<u>Collections</u>	<u>Hotel &amp; Motel</u>	<u>Totals</u>
<i>Mineral Oil &amp; Gas Valuations</i>	\$15,700			\$15,700
<i>Auditing-Financial</i>	4,500			\$4,500
<i>Legal Retainer-Delinquent Tax Collection</i>		500		\$500
<i>Office Security Service</i>	360			\$360
<i>Bldg Custodial Service</i>	4,200			\$4,200
	<b>\$24,760</b>	<b>\$500</b>		<b><u>\$25,260</u></b>
 <b>Lease/ Maintenance Agreements</b>				
<i>Map Copier Maintenangce</i>	\$1,960			\$1,960
<i>Xerox-Copier Lease</i>	\$5,736			\$5,736
<i>Pitney Bowes-Folding/Inserter Lease</i>	\$3,144			\$3,144
<i>Pitney Bowes-Postage meter Lease</i>	3,320			\$3,320
	<b>\$14,160</b>			<b><u>\$14,160</u></b>
 <b>Utilities</b>				
<i>Telephone</i>	\$6,600		\$75	\$6,675
<i>Water</i>	1,200			\$1,200
<i>Electricity</i>	20,500			\$20,500
	<b>\$28,300</b>		<b>\$75</b>	<b><u>\$28,375</u></b>
 <b>Dues &amp; Membership</b>				
<i>TX School Assessors</i>	0			\$0
<i>TAAO</i>	180			\$180
<i>BTPE</i>	750			\$750
<i>TX Realtors</i>	300			\$300
<i>Association Dues</i>	0			\$0
<i>TAAD</i>	950			\$950
	<b>\$2,180</b>			<b><u>\$2,180</u></b>
 <b>Insurance</b>				
	<i>Personnel</i>	8	4	
<i>Personnel Health Coverage</i>		\$46,231	\$26,753	\$72,984
<i>Property Insurance</i>		736	350	\$1,086
<i>Liability for Officials</i>		1,800		\$1,800
<i>Workers Compensation</i>		1,566	690	\$2,256
<i>Bond Liability</i>			400	\$400
<b>Total insurance</b>		<b>\$50,333</b>	<b>\$28,193</b>	<b><u>\$78,526</u></b>

## Appendix III

### Education/School and related Travel & Mileage Expenses

Employee Name	Course	Seminar	# of Per-Diem Days @35/day	# Rms	# nights	Hotel cost per night	Destination	Total Miles	Per-Diem Costs	Hotel Costs	Registration/Fees Seminar/Course costs	Out-of-District Travel Mileage
<b>Appraisal</b>												
Trapp	RPA Certification Exam		6	1	5	\$110	Austin	325	210	\$550	350	190
	Course (REQ)		6	1	5	\$110	Austin	325	210	\$550	230	190
	Course (REQ)		6	1	5	\$110	Austin	325	210	\$550	230	190
									<b>\$630</b>	<b>\$1,650</b>	<b>\$810</b>	<b>570</b>
Appraisal Review Board	ARB Certification/Training (7)		7				San Antonio	1316	245		420	770
									<b>245</b>	<b>\$0</b>	<b>420</b>	<b>770</b>
<b>Collection</b>												
	2	TNT-Effective Tax Rate Seminar	2				Laredo	rental				95
<b>Totals</b>									<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>95</b>

**Appraisal-School & Education Registration Fees & Costs Only**

**\$1,230**

**Collection-School & Education Registration Fees & Costs Only**

**0**

**Appraisal-Travel & Mileage for School & Continuing Education**

**\$3,865**

**Collection-Travel & Mileage for School & Continuing Education**

**95**

Appraisal Perdiem Costs for education \$875

Appraisal-Hotel Costs \$1,650

Appraisal-Hotel Out Of County Travel \$1,340

Collections- Perdiem Costs for education \$0

Collections-Hotel Costs \$0

Collection-Out Of County Travel \$95

## Appendix IV- 2009 Taxing Entities Budget Allocations

### Entities Allocation (Appraisal per \$6.06 PTC; Collections per current agreements by parcel)

Revenue:	2008 Adopted		2009 Adopted Budgets			Total Change	
	Taxing Entity	Allocation	Appraisal	Collections	Hotel/Motel		Totals
<i>Uvalde Consolidated ISD</i>	\$	299,621	\$229,811	\$ 38,246		\$ 268,057	(\$31,564)
<i>Sabinal ISD</i>	\$	49,212	\$39,456	\$ 10,164		\$ 49,620	\$408
<i>Knippa ISD</i>	\$	15,979	\$12,343	\$ 2,491		\$ 14,834	(\$1,145)
<i>Nueces Canyon ISD</i>	\$	9,689	\$9,946	\$ -		\$ 9,946	\$257
<i>Leakey ISD</i>	\$	4,526	\$4,007	\$ -		\$ 4,007	(\$519)
<i>Utopia ISD</i>	\$	17,656	\$16,596	\$ -		\$ 16,596	(\$1,060)
<i>Southwest Texas Junior College</i>	\$	55,611	\$32,304	\$ 26,481		\$ 58,785	\$3,174
<i>County of Uvalde</i>	\$	209,481	\$160,663	\$ 52,963	\$ 1,500	\$ 215,126	\$5,645
<i>Uvalde County UWCD</i>	\$	15,401	\$4,888	\$ 13,232		\$ 18,120	\$2,719
<i>City of Uvalde</i>	\$	77,822	\$57,131	\$ 18,545		\$ 75,676	(\$2,146)
<i>U/V Emergency Svc District#1</i>	\$	3,010	\$1,674	\$ 1,410		\$ 3,084	\$74
<i>City of Sabinal</i>	\$	7,407	\$5,407	\$ 2,871		\$ 8,278	\$871
<b>Entities Revenues</b>	<b>\$</b>	<b>765,415</b>	<b>\$574,226</b>	<b>\$ 166,403</b>	<b>\$ 1,500</b>	<b>\$ 742,129</b>	<b>(\$23,286)</b>
Other revenue-Board Designated-GIS/Mapping	\$	70,998				\$ -	
*Other revenue- Board Designated -Litigation	\$	37,092				\$ 17,092	
<b>Total Revenue</b>		<b>\$873,505</b>				<b>\$ 759,221</b>	

\*Estimate

	Quarterly Payment			
	2008	2009	Change Qtrly pmnt	
Uvalde Consolidated ISD	\$ 74,905.24	\$ 67,014.25	\$ (7,890.99)	
Sabinal ISD	\$ 12,303.00	\$ 12,405.00	\$ 102.00	
Knippa ISD	\$ 3,994.75	\$ 3,708.50	\$ (286.25)	
Nueces Canyon ISD	\$ 2,422.25	\$ 2,486.50	\$ 64.25	
Leakey ISD	\$ 1,131.50	\$ 1,001.75	\$ (129.75)	
Utopia ISD	\$ 4,414.00	\$ 4,149.00	\$ (265.00)	
Southwest Texas Junior College	\$ 13,902.75	\$ 14,696.25	\$ 793.50	
County of Uvalde	\$ 52,370.25	\$ 53,781.50	\$ 1,411.25	Uvalde County Road & Flood**incl
Uvalde County UWCD	\$ 3,850.25	\$ 4,530.00	\$ 679.75	
City of Uvalde	\$ 19,455.50	\$ 18,919.00	\$ (536.50)	
U/V Emergency Svc District#1	\$ 752.50	\$ 771.00	\$ 18.50	
City of Sabinal	\$ 1,851.75	\$ 2,069.50	\$ 217.75	