

THE BULLETIN

A Publication of the Texas School Assessors Association
Volume XLVII Issue I April, 2013

PRESIDENT'S MESSAGE

Greetings!!!!!!

I hope this article finds you all well and refreshed. First, let me say thank you for the opportunity to serve as your President. It is truly an honor to be chosen by my peers. In this line of work, we don't make a lot of friends!!! As such, we rely on each other in this business to be our friends. As one of the "old guys", I will look back fondly on my association with you.

My sincere thanks to not only those who attended our recent conference, but also to those responsible for those who helped in so many ways. Specifically to Marcia Duggan and the members of the Board of Directors who worked so hard to make our conference a huge success, thank you.

Now on to the next 11 months. At the conference I challenged the attendees to help me by recommending us to another professional who is not a member or has not been attending our conference. **We need new members and ideas.** Please join with me in promoting T.S.A.A.

I have read all of your comments submitted regarding the conference and the Board will act on them accordingly to further improve our conference. Thank you for your suggestions. The Board will meet in October to discuss our next conference and will take your suggestions to heart.

I have been busy with committee selections. Thanks to many of you for volunteering to serve on a committee. There is plenty of work to be done. I know that many of you are also in budget preparation for next year. Please remember to leave enough room for travel to the conference and membership dues.

Finally, when the legislature is in session, we never know what to expect. I urge you to keep an eye on new legislation that might affect us as a professional. Bad things happen when good men and women do nothing!!!!

My best to all of you!!
Ernie



2013-2014 Officers, Trustees & Committee Members.....	Page 2
Forty Sixth Conference Sponsors.....	Page 3
HB 1224 / SB 546.....	Page 4
Forty Sixth Conference Exhibitors.....	Page 5
About Laura Boatright.....	Page 6
Past President's Message.....	Page 7
CSTA 2013-2014 Board.....	Page 7
Future Conference Site.....	Page 7
Legislative Update By Revlynn Lawson.....	Pages 8 - 10
CSTA Application.....	Page 11

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Also a great big Thank You to Norma Farabough & Monica Madrigal for acquiring and bringing all the door prizes!

HB 1224 / SB 546

Hilderbran

Williams



Tax Assessor-Collector Continuing Education Legislation

The Tax Assessor-Collectors Association of Texas is seeking legislation during the 83rd Legislative Session which will increase and expand professional requirements that will more fully educate county tax assessor-collectors. The legislation will diversify the topics covered beyond only property tax issues to encompass all of the duties and responsibilities of the office as well as create more flexible options to complete education requirements which will save counties money. Tax assessor-collectors, unlike any other elected county official, are currently regulated by a state agency and education requirements do not adequately cover all of the duties and responsibilities of the office. Tax assessor-collectors continuing education legislation would align the education requirements and regulation to those of other elected county officials.

SUMMARY

Tax Assessor-Collectors seek to increase and expand continuing education requirements:

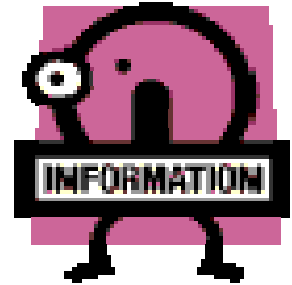
- ❖ To provide Tax Assessor-Collectors a **diverse and comprehensive continuing education program** that better relates to the duties and responsibilities of the office
- ❖ To allow **greater flexibility in meeting requirements** by increasing online options and approved providers
- ❖ To create a continuing education structure that **mirrors the regulation of other elected officials**

Legislation Features:

- A) 20 hours of education per year required:
 - 10 hours property tax education required per year for county tax assessor-collectors who assess or collect property tax
 - 10 hours training in other office duties and responsibilities such as TxDMV, Texas Comptroller, Texas Secretary of State, Texas Alcohol & Beverage Commission, TX Parks & Wildlife, etc...
 - Added requirement for newly elected official training
 - 10 hours of education above required amount carry over from previous year
- B) Certification of completion of hours filed annually with the commissioner's court which goes beyond other elected county official requirements
- C) Tracking and documentation of education hours provided by the Texas Association of Counties
- D) "Incompetency" & Removal procedures for failure to complete required hours
- E) Continuing education courses must be approved by a state agency or an accredited institution of higher education, including an institution that is in part or associated with an accredited institution of higher education such as the V.G. Young Institute of County Government

FORTY SIXTH ANNUAL CONFERENCE EXHIBITORS

We would like to give a Thank You to the Exhibitors.



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ABOUT LAURA BOATRIGT

On the evening of March 26th, at the TSAA Banquet, Richard Wilkinson, Deputy Superintendent for Business and Operations for Frisco ISD, honored Laura Boatright, with a plaque for her dedication and 19 years of service to Frisco ISD.

Laura was hired part time by the Frisco ISD in 1994. In January of 1995 she was asked to step into the position of Assistant Tax Assessor/Collector and begin schooling in the Tax Industry. She earned her RTA in the short time of fourteen months and was promoted to Tax Assessor/Collector in 1996.

In 2002 she received her CSTA designation and completed her courses to earn her CTA, the first in her county to complete this certification.

In her nineteen years of serving the Frisco ISD and taxpayers, Laura has served on the local Collin County Chapter of TAAO as a board Trustee, Secretary/Treasurer, Vice President and several terms as President. She has continued to serve on the board to this day. She also served on the TSAA Board in all capacities and was President in 2007-2008.

She came to Texas with her children in 1993, met and married her husband, Curtis. They have a blended family of five children, Matthew, Christi, Julie, Charla, and Daniel. Their three granddaughters, Alexandra, 15, Morgan, 13, and Violet, 11 months, keep them very busy.

Future plans include some well-deserved time off, travel, and time with their granddaughters.

Laura is grateful for the many friendships she has formed over the years and thanks everyone for the kindness they have shown her.

PAST PRESIDENT'S MESSAGE

I hope everyone had a great time at this year's conference! I know I did! I appreciate all the hard work from the Board and members that ensured we had wonderful speakers and as always great vendors on hand at the conference making it another successful conference. Last but definitely not least huge thanks goes out to all of our sponsors without you we would not be able to have this wonderful event every year.

I would like to take this time to thank all the members for allowing me the honor of serving as your President for the past year. It has been a wonderful year and can't wait to see everyone again next year!

Brian Ludwig



CSTA 2013 - 2014 BOARD



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2014, 2015 & 2016 TSAA CONFERENCE SITES

MARK YOUR CALENDARS AND INCLUDE THIS IN YOUR BUDGET

2014	Hilton Austin Airport	March 23 - March 26
2015	Hilton Austin Airport	March 22 - March 25
2016	Hilton Austin Airport	April 3 - April 6



LEGISLATIVE UPDATE

REVLINN LAWSON

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

The 83rd Legislative Session is well underway. To date, approximately 5,800 House and Senate bills have been filed. More than 2,500 of those were filed in the last 5 days before the filing deadline on Friday, March 8th. With less than 40 days left, following is a summary and status of some relevant legislation:

Homestead Exemptions:

Several of these bills attempt to provide exemptions from ad valorem taxation of the total appraised value of the residence homestead for the following in various degrees and with certain conditions.

HB 862 (King, Susan) - New §11.26(g-1), Tax Code, states the limitation provided by Subsection (g) does not apply to a subsequently qualified residence homestead of an individual if: the individual received a limitation on tax increases imposed by this section on the individual's former homestead in the last tax year in which the individual received an exemption for the homestead under Section 11.13; no school district ad valorem taxes were imposed on the former homestead in that year; and the taxable value of the subsequently qualified homestead in the tax year in which the individual first receives an exemption under Section 11.13 for the homestead exceeds the average taxable value of the homestead in the school district in which the homestead is located in that tax year. Amends §11.261, Tax Code, makes conforming changes. Last Action: 4/15/13: Committee action pending House Ways and Means.

HB 875 (King, Phil) - Amends §11.26(i), Tax Code, provides that if an individual who qualifies for the exemption provided by Section 11.13(c) dies, the surviving spouse of the individual is entitled to the limitation applicable to the residence homestead of the individual if certain conditions are met. Strikes the provision that the individual who dies has to be 65 years of age or older. See HJR 72. Last Action: 4/15/13: Committee action pending House Ways and Means.

SB 163 (Van de Putte) - New §11.132, Tax Code, provides an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed in action if: the surviving spouse has not remarried since the death of the member of the armed services. See SJR 16. Last Action: 3/26/13: Voted favorably from committee as substituted Senate Finance. This bill is identical to HB 548 (Turner, C.) which has been referred to committee on House Ways and Means.

SB 465 (Van de Putte) - Amends §11.22, Tax Code, increases the amount of the exemption from ad valorem taxation to which certain disabled veterans and surviving spouses and children of veterans are entitled. Provides a disabled veteran to an exemption from taxation of a portion of the assessed value of a property in accordance with a schedule. See SJR 30. Last Action: 3/25/13: Committee action pending Senate Finance. This bill is identical to HB 1217 (Menendez) which has been referred to committee on House Ways and Means.

LEGISLATIVE UPDATE CONT'D
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SB 489 (Paxton) - Amends §11.261, Tax Code, changes section title to "Limitation of Tax Imposed by Taxing Unit Other than School District on Homesteads of Individuals Who Are Disabled or Elderly". Eliminates the reference that only county, municipal, and junior college districts may limit ad valorem taxes on the residence homesteads of individuals who are disabled or elderly and their surviving spouses. It now authorizes a political subdivision other than a school district to establish a limitation on the amount of ad valorem taxes that the political subdivision may impose on the residence homesteads of persons who are disabled or elderly and their surviving spouses. Amends §23.19(g), Tax Code, makes conforming changes. Amends §26.012, Tax Code, makes conforming changes. See SJR 32. Last Action: 4/16/13: Passed the Senate.

Exemptions from ad valorem taxation:

HB 561 (Workman) - New §23.55(q), Tax Code, provides an exemption for land owned by a school from the additional tax imposed on the change of use of land appraised for ad valorem tax purposes as open-space land if the school converts the land to a use for which the land is eligible for and exemption under §11.21, Tax Code, within five years. Identical Bill: SB 269. Last Action: 4/22/13: Set on the House Calendar. This bill is identical to SB 269 (Seliger) which is pending in Senate Finance.

HB 1360 (Ritter) New §11.211, Tax Code, authorizes an exemption from ad valorem taxation for real property leased to a school under specific circumstances. Last Action: 4/15/13: Committee action pending House Ways and Means. This bill is identical to SB 1455 (Taylor) which is pending in Senate Finance.

HB 2712 (Perez) - New §11.315, Tax Code, provides for an exemption from ad valorem taxation of energy storage systems used for the control of air pollution in a nonattainment area. Defines "energy storage system". New §42.2512, Education Code, provides that a school district is entitled to additional state aid for the exemption of an energy storage device. Last Action: 4/9/13: Voted favorably from committee as substituted House Ways and Means. This bill is identical to HB 3216 (Strama) and SB 1030 (Taylor).

HB 1360 (Ritter) New §11.211, Tax Code, authorizes an exemption from ad valorem taxation for real property leased to a school under specific circumstances. See HJR 86. Identical Bill: SB 1455. Last Action: 4/15/13: Committee action pending House Ways and Means.

LEGISLATIVE UPDATE CONT'D
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HB 2712 (Perez) New §11.315, Tax Code, provides for an exemption from ad valorem taxation of energy storage systems used for the control of air pollution in a nonattainment area. Defines "energy storage system". New §42.2512, Education Code, provides that a school district is entitled to additional state aid for the exemption of an energy storage device. Identical Bills: SB 1030 & HB 3216. Last Action: 4/9/13: Voted favorably from committee as substituted House Ways and Means.

Continuing Education:

SB 546 (Williams) - New §6.231, Tax Code, provides for requirements of continuing education that a county assessor-collector must complete. Requirements include: 20 hours of continuing education, including 10 hours of instruction on laws relating to the assessment and collection of property taxes for a county assessor-collector who assesses or collects property taxes; and continuing education courses on ethics and the constitutional and statutory duties of the county assessor-collector. Continuing education must be approved by a state agency or an accredited institution of higher education. County assessor-collectors must annually file continuing education certificate of completion with their respective commissioners courts. A county assessor-collector may carry forward from one 12-month period to the next not more than 10 continuing education hours that they complete in excess of the required 20 hours. New §1151.003, Occupations Code, this chapter does not apply to a county assessor-collector described by Section 14, Article VIII, Texas Constitution, or of an employee of the county assessor-collector. Amends §§1151.151 & 1151.160, Occupations Code, makes conforming changes. Last Action: 4/15/13: Passed the Senate. 4/16/13: Received in the House – Not Referred. Identical Bill: HB 1224 (Hilderbran) Recommended for Local and Consent Calendar.

Education Requirements

HB 2232 (Simmons) Amends §1151.152, Occupations Code, increases the education requirements for certain property tax professionals to be eligible to register by requiring the applicant must either hold an associate's degree or more advanced degree or have successfully completed at least 59 hours of college credit from an accredited institution of higher education; or have held: an active license as a real estate broker or salesperson for at least 4 years; or an active license or certificate as a real estate appraiser for at least 12 months. Allows the department to register an applicant actively engaged in appraisal, assessment, or collection for an appraisal district located in a county with a population of less than 25,000 who does not meet the new requirements if the applicant is a graduate of an accredited high school or establishes high school graduation equivalency. Last Action: 3/11/13: Introduced and referred to committee on House Licensing and Administrative Procedures.

CSTA Application

Colette Ballinger is accepting and processing applications for the Certified School Tax Administrator designation. Those of you who hold an RTA or RTC certification from TDLR are required to have completed an appraisal course in order to qualify for the CSTA designation. Those of you who hold an RPA certification from TDLR are required to have completed any tax collection course in order to qualify for the CSTA designation. Applicants must be a current member of TSAA, must complete an application form and include proof of completing the appraisal course or tax collection course. Fee for the designation is \$30.00. Send the completed application and all required documents to:

**Colette Ballinger
Grapevine/Colleyville ISD
3072 Mustang Dr
Grapevine TX 76051**

817/251-5632

Name: _____
(Last) (First) (Middle)

Address: _____

BTPE # _____

Jurisdiction: _____

Present position in assessing and/or appraisal field:

If position is not with a school district, do you do any school tax work? Yes _____ or No _____

If yes, please explain: _____

Education (College, training courses, TAAO, SRA, etc.) _____

Teaching and lecturing experience: _____

Authorship of articles, reports, etc.: _____

Professional designations and what they stand for: _____

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