

THE BULLETIN

A Publication of the Texas School Assessors Association
Volume LVI Issue I May, 2022

PRESIDENT'S MESSAGE

It is indeed an honor to serve as your President for the Texas School Assessors Association! Thank you all for this privilege and your support. And if you didn't notice, we had an in-person conference in March! Thank you to those that attended and supported the March conference. Those of you who were unable to make it were missed.

A special thank you to the Honorable Paul Villarreal for serving our association as President last year. And a very special thank you to Colette Ballinger for serving our association as Executive Director. She does an excellent job of keeping the organization running smoothly.

I would like to introduce you to your TSAA 2022-23 Executive Board. Your Executive Board deserves some thanks for their willingness to serve our association. Your board consists of Kristi Williams, Tomball ISD serving as Vice-President, Patricia Davis, Howard CAD serving as Secretary-Treasurer, Dorset Neeley, Spring ISD serving as Trustee 1, Anita Henry, Pasadena ISD, serving as Trustee 2, Debi Sevcik, Lavaca County, serving as Trustee 3, Sheila Bennett, Andrews ISD, serving as Trustee 4. Cheryl Jordan, Dallas CAD, serving as Trustee 5, Michelle Matus, Bee County, serving as Trustee 6, and Cher Elzy, Irving ISD, serving as Trustee 7 AND editor of the bulletin. Thanks Cher!

At the conference I asked you what makes school assessors unique. Don't expect to get the answer by reading here. Each one of you has a story about what makes your office unique. Each one of you has a story to tell. We need to hear your story and you need to get comfortable telling your story. Why, you may ask? Well, the simple answer is that we are discussed every legislative session. Whether it's appraisal districts being combined with tax offices or a county tax office being consolidated as the only assessor/collector in a county.....YOU are being discussed. So, let's hear your story about what makes your office unique!

Now, get busy telling your story and identify the uniqueness of your office!

Randy Riggs, President
Texas School Assessors Association



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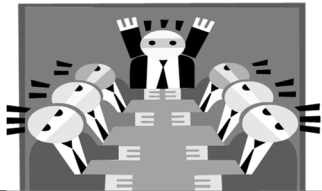
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TSAA 2022-2023 OFFICERS & TRUSTEES

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Vice-President	Kristi Williams	Tomball ISD	281/357-3100
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	Cheryl Jordan	Dallas CAD	214/631-0520
	Michelle Matus	Bee County	361/621-1554
	Cher Elzy	Irving ISD	972/600-5494



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Bulletin

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We Extend A Sincere **Thank You** To All Our Sponsors. Your Continued Support Allows This Organization To Thrive!

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Also a great big Thank You to Lisa Freeman for acquiring and bringing all the door prizes!

FIFTY-FIFTH ANNUAL CONFERENCE EXHIBITORS

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

Spindlemedia, Inc.
Linebarger Goggan Blair & Sampson, LLP.
SPM Document Solutions
CSG Forte
Perdue, Brandon, Fielder, Collins & Mott, LLP.
Wells Fargo Real Estate Tax Services
Certified Payments

2023 - 2025 TSAA CONFERENCE SITE

MARK YOUR CALENDARS AND INCLUDE THIS IN YOUR BUDGET

2023	Embassy Suites in San Marcos	March 26 - 29, 2023
2024	Embassy Suites in San Marcos	March 24 - 27, 2024
2025	Embassy Suites in San Marcos	March 23 - 26, 2025



PAST PRESIDENT'S MESSAGE

Thank you for making this year's 21-22 TSAA conference a great success!

This year's conference, like in the past years, was very informative and full of educational information. I want to commend the Executive Director, the Board, Trustees, and Committee Members for your support and participation as this was a Team effort. I also want to thank the Sponsors and our Vendors because without them this would not be possible. Also, to all our professional attendees, I encourage you to return next year and influence your colleagues to attend so that we may increase participation.

Thank you for entrusting me and allowing me the honor of serving as your TSAA President.

I want to wish the new Board the best of luck and continued success.

Sincerely,

Pablo (Paul) Villarreal, Jr. PCC
Hidalgo County Tax Assessor-Collector
TSAA Past President



CSTA 2022 - 2023 BOARD



Cheryl Jordan - Dallas CAD

Sheila Bennett - Andrews ISD

Cher Elzy - Irving ISD

NEW CSTA'S

**Congratulations to this year's new
Certified School Tax Administrators.**

Scott Stephen Hyde—Van Zandt County
Wendy Gaye Burgess—Tarrant County
Summer Golden—Morris CAD
Carol Dixon—Smith County
Oscar Vasquez—Roma ISD
Antonio (Tony) Chavez—Lyford Consolidated ISD
Ernesto Villarreal—Valentine ISD



FAQ ON CEILINGS - IT'S NOT A FREEZE, PEOPLE!

**By Bruce Medley
Perdue, Brandon, Fielder, Collins & Mott, LLP**

Since we have the SB12 ceiling recalculation ahead of us, I thought I would do a quick FAQ on Ceilings. As always, these are my opinions, based on my understanding of the Code, the Courts, and the TDLR Core Courses – if your counsel disagrees, listen to them. Also, please remember that if the constitutional amendment authorizing SB12 passes, it will only impact 2023 forward. The levies for 2022 and prior years will be unaffected.

What is a Tax Ceiling?

The Texas Constitution of 1876 in Art VIII. §1-b(d) provides the ISD taxes on the residence homestead that a person who is over 65 or disabled may not increase from the first year of qualification as long as the person or their spouse continues to reside at that location and as long as either is over 65 or disabled. This section was added in 1978.

Why do some people call this a Freeze?

Freeze is an old term for the process, the current preferred term of “ceiling” is more accurate. The section does not “freeze” the levy, taxes can always decrease from the first year if rates or values decrease. The levy cannot increase from the first year unless there are improvements added.

Doesn't this process “freeze” the value?

No, this process has no impact on valuation at all. The CAD will continue to appraise property as required by the Code. Any increases in value, if there are no “improvements”, will not result in an increase in the levy as set in the year of qualification. Any additional levy due to a new improvement will be added to the ceiling.

What constitutes an improvement?

The most obvious improvement would be an addition to the property like a pool or a carport. Some CADs will also treat added real property as an improvement – for instance, if Bubba had a ceiling on Lot 1, Blackacre, but later purchased the adjoining lot and asked that it be added to his homestead, the value of the new lot would be multiplied by that year's rate and the levy on the lot added to the ceiling amount.

Will any improvement impact the ceiling?

No, pursuant to 11.26(b), if the improvement is made to meet governmental requirements or is a repair, it does not count. Also under section 11.26(o), if the improvement is a replacement for a structure rendered uninhabitable by casualty, wind, or water, the replacement structure does not count as an improvement unless the square footage increases from the original structure **or** the exterior of the replacement is of higher quality.

FAQ ON CEILINGS - IT'S NOT A FREEZE, PEOPLE!

By Bruce Medley
Perdue, Brandon, Fielder, Collins & Mott, LLP

What happens if one spouse qualifies as disabled and then reapplies once they turn 65? Does that reset the ceiling?

The general understanding is that the ceiling is not reset. Note that the Constitution provides that the ceiling remains in place as long as **either** spouse is over 65 **or** disabled and owns and uses the property as a residence homestead.

Can this be survived into?

Yes, if one spouse dies and the surviving spouse, who was living there at the time of death and remains at that home, is 55 years of age or older, the ceiling will remain.

Can this be moved to another home?

Yes, a ceiling in Texas can be moved to another qualified homestead within the state. The CAD for the old house will provide a certificate showing the information necessary to calculate the "port". The ISD levy on the old house with the ceiling in the last year of qualification is divided by what the levy would have been without the ceiling. The resulting fraction is applied to the new homestead. This process can have problems – for instance, a taxpayer should be cautioned against porting to a house still being worked on to avoid having the ceiling effected by subsequent new improvements.

Can the property be paced in a trust and still retain the ceiling?

Yes, 11.26(i) allows the property to be placed in a qualifying trust and retain the ceiling. Note, this can only happen if either spouse is the **trustor** and the trust allows them to inhabit the property.

Whose responsibility is the calculation/maintenance of the ceiling?

The constitution places this responsibility on the school, acting through its agents. In some counties, the schools rely on the CAD for calculation/maintenance since the CAD is required to keep a record of the ceiling in their records. **See** 11.26(e). Without that arrangement/understanding with the CAD, the school's assessor would need to calculate and maintain.

Unfortunately, I cannot handle every possible complication (and there are a few) in a short article. Again, if you have a question, please reach out to your attorney. And don't call this a freeze.

CSTA Application

Dorset Neeley is accepting and processing applications for the Certified School Tax Administrator designation. Those of you who hold an RTA or RTC certification from TDLR or PCC certification from TACA 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:

TSAA
% Dorset Neeley
PO BOX 90458
Houston TX 77290-0458

281-891-6163

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

Address: _____

TDLR # _____

TACA # _____

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: _____

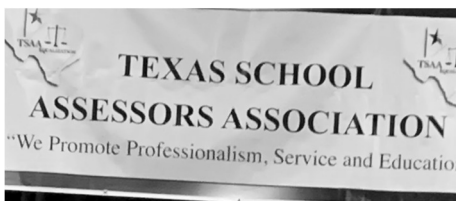
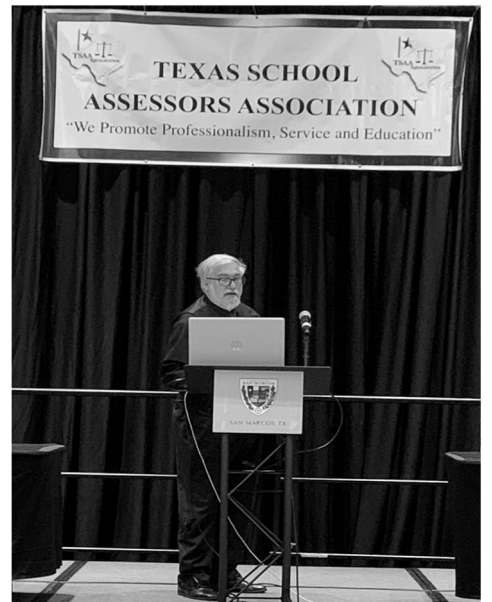
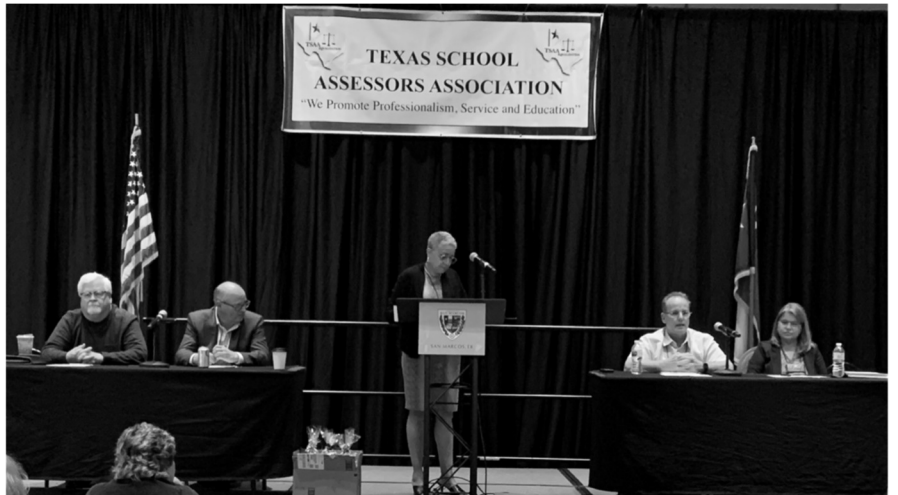
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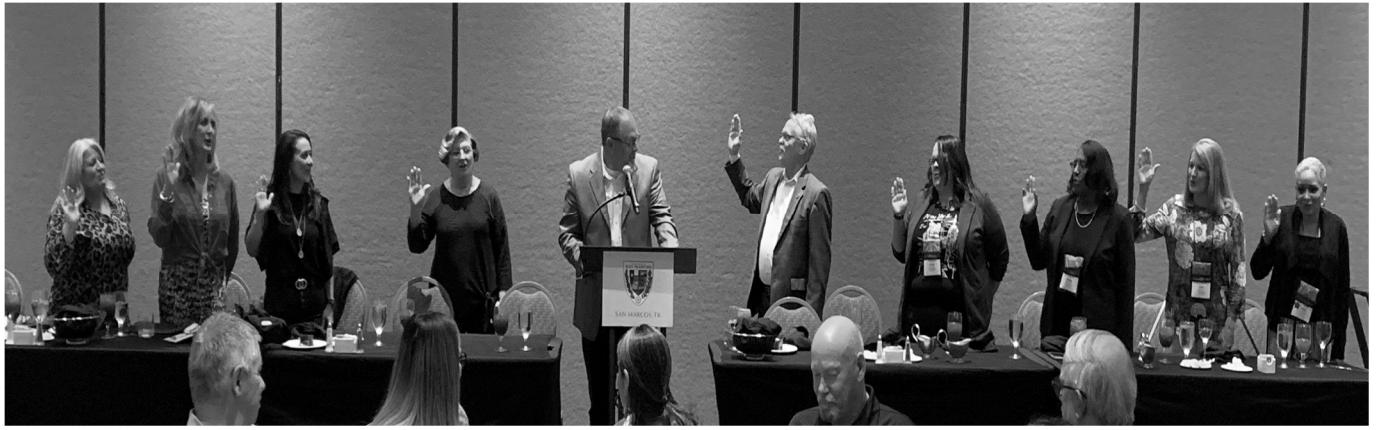
Professional designations and what they stand for: _____

New and updated website coming soon!

Follow us on Social Media!







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