

THE BULLETIN

A Publication of the Texas School Assessors Association
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PRESIDENT'S MESSAGE

Greetings Everyone!!!

Thank you for the opportunity to serve as your President of TSAA for the upcoming 2024-2025 year. I am both honored and humbled.

This is truly a great organization for which I am proud to be a member of for the past 11 years. I would like to encourage all of you, as members, to invite other property tax professionals to be a part of our TSAA family. I can honestly say they will not regret it.

I could not have taken on the role of President without the help and support of our hard-working, enthusiastic Board. They are full of life, ideas and energy!! I want to give a special "SHOUT OUT" to Colette Ballinger, our Executive Director and to Cher Elzy for their tremendous efforts in keeping this organization on task and running smoothly.

We had an excellent conference this year which brought to it some great speakers and key topics. Our profession in the property tax world is an ever-changing, evolving cycle and it is vital that we keep abreast of all that is going on around us in order to better serve our schools, as well as our counties, cities and other jurisdictions.

I would be remiss if I didn't mention our Sponsors and Vendors. Do you know what an important role they play in our organization? We are so very blessed to have their monetary donations and participation at our conferences which allows TSAA to thrive every year. I hope you were able to thank them and invite them back next year.

A huge THANK YOU to all who attended this year. PLEASE mark your calendar for our 58th Annual Conference, March 23-26, 2025 in San Marcos at the Embassy Suites. Be sure and tell all your friends!!

God bless you ALL and may you have a GREAT summer!!

Deborah A Sevcik



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Editorial articles are accepted for publication, but do not reflect the opinion of the officers or membership of TSAA.

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www.tsaatx.org

TSAA 2024-2025 OFFICERS & TRUSTEES

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	Michelle Matus	Bee County	361/621-1554
	Cher Elzy	Irving ISD	972/600-5494



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Elizabeth Ruiz - Chair
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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!

FIFTY-SEVENTH ANNUAL EVENT SPONSORS

PRESIDENT'S RECEPTION SPONSOR

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

FIFTY-SEVENTH ANNUAL CONFERENCE EXHIBITORS

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

Spindlemedia
Linebarger Goggan Blair & Sampson, LLP.
SPM Document Solutions
CSG Forte
Perdue, Brandon, Fielder, Collins & Mott, LLP.
Wells Fargo Tax Operations
Certified Payments by Deluxe
BIS Consultants
Appraisal & Collection Technologies, LLC
Capitol Appraisal Group, LLC
Government Window, LLC
Hamer Enterprises
Zytron, Inc.

2025 - 2027 TSAA CONFERENCE SITE

MARK YOUR CALENDARS AND INCLUDE THIS IN YOUR BUDGET

2025	Embassy Suites in San Marcos	March 23 - 26, 2025
2026	Embassy Suites in San Marcos	March 29 - April 1, 2026
2027	Embassy Suites in San Marcos	March 22 - 25, 2027



PAST PRESIDENT'S MESSAGE

Wow! What a conference to end the 2023-2024 year! From the start to the finish, there were engaging educational sessions benefiting all that attended. A successful conference is defined by all the hard work of several parties. This includes our sponsors, vendors, committee members and board.

Special thanks to your Executive Director, Colette Ballinger, Board Trustee Cher Elzy and Secretary/Treasurer Anita Henry. These three, with the help of others, go above and beyond the normal expectations of their jobs. Thanks to each of you.

Now, let's all get behind your President, Debi Sevcik, from Lavaca County and support her this upcoming year!

Randy Riggs



CSTA 2024 - 2025 BOARD



Cher Elzy - Irving ISD

Crystal Cedillo - Gonzales County

Eddie Olivas - Terry CAD

NEW CSTA'S

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

Eva Bush - Coleman CAD

Christy Ann Turner - Hill CAD

Christie Ussery - Fannin CAD



THE CIRCUIT BREAKER LAW

By Matthew Tepper
McCreary Veselka Bragg & Allen P.C.

The Texas Legislature had promised to provide Texans with meaningful property tax relief in the 88th Legislative Session. However, during the regular session and the first called special session, the House and Senate disagreed over what form property tax relief should take. While many components of property tax relief were agreed upon, the House wanted a limitation or cap on the appraised value of all real property. At the same time, the Senate was opposed to any limitations or caps on appraised values.

Finally, after weeks of negotiations and political posturing, a compromise between the House and Senate was reached in the second called special session. This compromise included a limitation or cap on the appraised value of real property. This new limitation or cap is known as the "Circuit Breaker Limitation on Increases in Value of Real Property Other than Residence Homesteads" and brings relief to certain property owners. This law restricts the increase in appraised values of most non-homestead real property to a maximum of 20% above the prior year's value. As part of the compromise between the House and the Senate, the new Circuit Breaker Limitation is in a three-year pilot program. Unless the Legislature acts to extend the law, it will expire on December 31, 2026.

To implement the law, appraisal districts first determine whether a property qualifies for the limitation. If it does, the appraisal district must correctly apply the limitation. The Circuit Breaker Limitation applies to 'Real Property,' which includes land, improvements, mines or quarries, minerals in place, and standing timber. The limitation applies to vacant land, commercial properties, residential properties not qualifying for a residence homestead exemption, and minerals. However, the limitation does not apply to personal property.

The limitation does not apply to real property that qualifies for a residence homestead exemption under Section 11.13 of the Property Tax Code or to real property that is entitled to special appraisal under the provisions of Subchapters C, D, E, F, G, and H of Chapter 23 of the Property Tax Code. The limitation also does not apply to land appraised as 1-d agricultural land, 1-d-1 agricultural land, timberland, recreational, park, and scenic land, public access airport property, or restricted-use timberland.

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In addition, the Circuit Breaker Limitation does not apply to real property with an appraised value of more than \$5,000,000 adjusted annually to account for changes in the Consumer Price Index. For the 2024 tax year, any property with an appraised value of less than \$5,000,000 may qualify for the limitation. In subsequent years, the \$5,000,000 will be increased or decreased by multiplying the amount in effect during the preceding year by the percentage increase or decrease of the Consumer Price Index during the prior state fiscal year, rounded to the nearest \$10,000. The comptroller will publish the adjusted amount in effect for a tax year as soon as practicable after January 1 of the tax year. Once a property qualifies for the limitation in a year, it qualifies for the remainder of the pilot program regardless of the value in future years. Once the district determines whether a property qualifies for the limitation, it must apply it correctly. For a qualifying property, the appraised value cannot exceed the lesser of the property's market value as determined by the appraisal district or the sum of last year's appraised value, 20% of last year's appraised value, and the market value of all new improvements. Improvements made to replace a structure damaged during a disaster may not qualify as new improvements for this calculation. This portion of the limitation works the same as the 10% residence homestead cap, except the cap for non-resident homestead real property is 20% instead of 10%.

The Circuit Breaker Limitation takes effect as to a parcel of real property on January 1 of the tax year following the first tax year in which the owner owns the property on January 1. A person who acquired real property subject to the limitation before the 2023 tax year is considered to have acquired the property on January 1, 2023. The Circuit Breaker Limitation expires on January 1 of the tax year following the tax year in which the property owner ceases to own the property.

When appraising real property to which the Circuit Breaker Limitation applies, the appraisal district must include in the appraisal records both the market value of the property as determined by the appraisal district and the appraised value after implementation of the Circuit Breaker Limitation. Similarly, the notice of appraised value must include a statement of whether the property qualifies for the Circuit Breaker Limitation and inform property owners of non-homestead real property that there is a three-year pilot program for the Circuit Breaker Limitation.

Texas School Assessors Association, Inc. 2025 Membership Application

Name _____ Professional Designations _____
Title _____ TDLR/TACA# _____
Employer _____
Mailing Address _____
City _____ State _____ Zip _____
Telephone # _____ Fax # _____
Email Address _____

Please check your membership classification:

- ACTIVE \$55.00 Assessors and/or Collectors, Chief Appraisers
- ASSOCIATE \$40.00 Tax Office/Appraisal District Personnel
- AFFILIATE \$55.00 Superintendents, Education Service Center Personnel, Attorneys, Professional Appraisal Company Personnel involved in assessment and/or collection of taxes.

Make check payable to: **Texas School Assessors Association, Inc.**

Mail completed form and check to: TSAA
% Colette Ballinger, Exec. Director
3072 Mustang Dr
Grapevine TX 76051

817-251-5632

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: _____

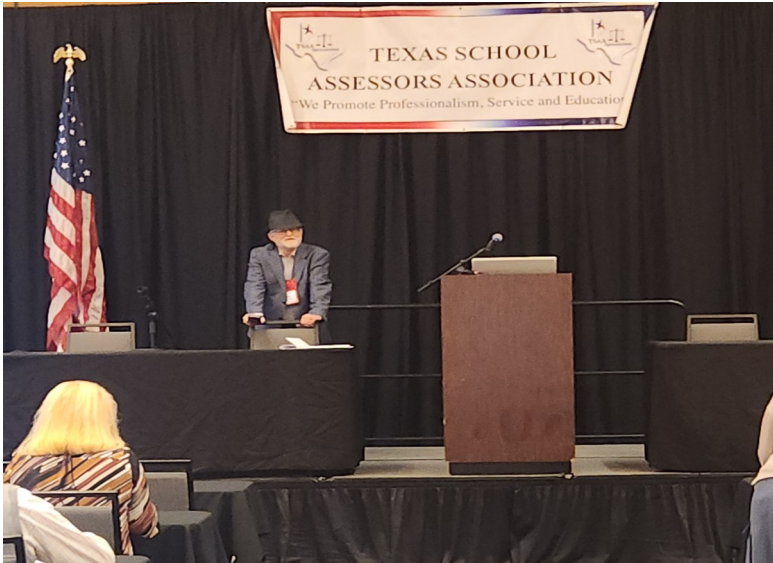
Education (College, training courses, TAAO, SRA, etc.) _____

Teaching and lecturing experience: _____

Authorship of articles, reports, etc.: _____

Professional designations and what they stand for: _____



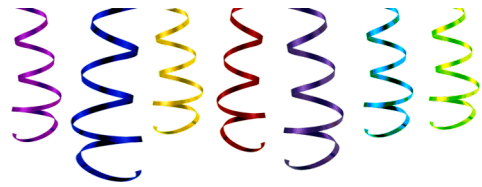




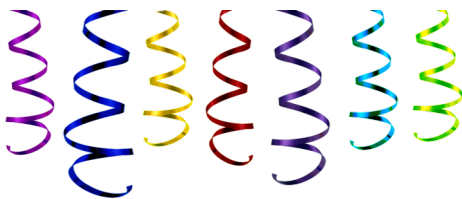


Board Members





Banquet Time





TEXAS SCHOOL ASSESSORS ASSOCIATION

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