

*Rolando Garza
381-8466*

- (3) analyze comparable data available to the chief appraiser to estimate rates of capitalization or rates of discount; and
- (4) base projections of future rent or income potential and expenses on reasonably clear and appropriate evidence.
- (b) In developing income and expense statements and cash-flow projections, the chief appraiser shall consider:
- (1) historical information and trends;
 - (2) current supply and demand factors affecting those trends; and
 - (3) anticipated events such as competition from other similar properties under construction.

Added by Acts 1997, 75th Leg., ch. 1039, § 22, eff. Jan. 1, 1998.
Amended by Acts 2003, 78th Leg., ch. 548, § 1, eff. Jan. 1, 2004.

§ 23.013. MARKET DATA COMPARISON METHOD OF APPRAISAL. If the chief appraiser uses the market data comparison method of appraisal to determine the market value of real property, the chief appraiser shall use comparable sales data and shall adjust the comparable sales to the subject property.

Added by Acts 1997, 75th Leg., ch. 1039, § 22, eff. Jan. 1, 1998.
Amended by Acts 1999, 76th Leg., ch. 1295, § 2, eff. Jan. 1, 2000.

§ 23.014. EXCLUSION OF PROPERTY AS REAL PROPERTY. In determining the market value of real property, the chief appraiser shall analyze the effect on that value of, and exclude from that value the value of, any:

- (1) tangible personal property, including trade fixtures;
- (2) intangible personal property; or
- (3) other property that is not subject to appraisal as real property.

Added by Acts 2003, 78th Leg., ch. 548, § 2, eff. Jan. 1, 2004.

§ 23.02. REAPPRAISAL OF PROPERTY DAMAGED IN NATURAL DISASTER AREA. (a) The governing body of a taxing unit that is located partly or entirely inside an area declared to be a natural disaster area by the governor may authorize reappraisal of all property damaged in the disaster at its market value immediately after the disaster.

(b) If a taxing unit authorizes a reappraisal pursuant to this section, the appraisal office shall complete the reappraisal as soon as practicable. The appraisal office shall include on the appraisal records, in addition to other information required or authorized by law:

- (1) the date of the disaster;
- (2) the appraised value of the property after the disaster; and
- (3) if the reappraisal is not authorized by all taxing units in which the property is located, an indication of the taxing units to which the reappraisal applies.

(c) A taxing unit that authorizes a reappraisal under this section must pay the appraisal district all the costs of making the reappraisal. If two or more taxing units provide for the reappraisal in the same territory, each shall share the costs of the reappraisal in that territory in the proportion the total dollar amount of taxes imposed in that territory in the preceding year bears to the total dollar amount of taxes all units providing for reappraisal of that territory imposed in the preceding year.

(d) If property damaged in a natural disaster is reappraised as provided by this section, the governing body shall provide for prorating the taxes on the property for the year in which the disaster occurred. If the taxes are prorated, taxes due on the property are determined as follows: the taxes on the property based on its value on January 1 of that year are multiplied by a fraction,

The denominator of which is 365 and the numerator of which is the number of days before the date the disaster occurred; the taxes on the property based on its reappraised value are multiplied by a fraction, the denominator of which is 365 and the numerator of which is the number of days, including the date the disaster occurred, remaining in the year; and the total of the two amounts is the amount of taxes on the property for the year.

(e) Repealed by Acts 1983, 68th Leg., p. 4829, ch. 851, § 28, eff. Aug. 29, 1983.

Added by Acts 1981, 67th Leg., 1st C.S., p. 136, ch. 13, § 57, eff. Jan. 1, 1982. Amended by Acts 1983, 68th Leg., p. 4829, ch. 851, § 28, eff. Aug. 29, 1983.

§ 23.03. COMPILATION OF LARGE PROPERTIES AND PROPERTIES SUBJECT TO LIMITATION ON APPRAISED VALUE. Each year the chief appraiser shall compile and send to the Texas Department of Economic Development a list of properties in the appraisal district that in that tax year:

- (1) have a market value of \$100 million or more; or
- (2) are subject to a limitation on appraised value under Chapter 313.

Added by Acts 2001, 77th Leg., ch. 1505, § 2, eff. Jan. 1, 2002.

SUBCHAPTER B. SPECIAL APPRAISAL PROVISIONS

§ 23.11. GOVERNMENTAL ACTION THAT CONSTITUTES TAKING.

In appraising private real property, the effect of a governmental action on the market value of private real property as determined in a suit or contested case filed under Chapter 2007, Government Code, shall be taken into consideration by the chief appraiser in determining the market value of the property.

Added by Acts 1995, 74th Leg., ch. 517, § 3, eff. Sept. 1, 1995.

§ 23.12. INVENTORY. (a) Except as provided by Sections 23.121, 23.1241, 23.124, and 23.127, the market value of an inventory is the price for which it would sell as a unit to a purchaser who would continue the business. An inventory shall include residential real property which has never been occupied as a residence and is held for sale in the ordinary course of a trade or business, provided that the residential real property remains unoccupied, is not leased or rented, and produces no income.

(b) The chief appraiser shall establish procedures for the equitable and uniform appraisal of inventory for taxation. In conjunction with the establishment of the procedures, the chief appraiser shall:

(1) establish, publish, and adhere to one procedure for the determination of the quantity of property held in inventory without regard to the kind, nature, or character of the property comprising the inventory; and

(2) apply the same enforcement, verification, and audit procedures, techniques, and criteria to the discovery, physical examination, or quantification of all inventories without regard to the kind, nature, or character of the property comprising the inventory.

(c) In appraising an inventory, the chief appraiser shall use the information obtained pursuant to Subsection (b) of this section and shall apply generally accepted appraisal techniques in computing the market value as defined in Subsection (a) of this section.

(d) Subsections (b) and (c) of this section apply only to an inventory held for sale, lease, or rental.

(e) A person who owns an inventory to which Subsection (b) of this section applies may bring an action to enjoin the chief appraiser from certifying to a taxing unit any portion of the appraisal roll that lists an inventory for which the chief appraiser has not complied with the requirements of Subsection (b)

AI-10565

5.

**Approval of Annual Report
DRAINAGE DISTRICT**

Date: 08/19/2008
Submitted By: Neida Chavana, TAX OFFICE
Submitted For: Armando Barrera Jr., RTA
Department: TAX OFFICE

Information

CAPTION

Approval of Annual Report for July 1st, 2007 through June 30th, 2008.

BACKGROUND

Fiscal Impact

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Neida Chavana Started On: 08/11/2008 09:25
AM
Final Approval Date: 08/15/2008

AI-10613
2008 TAX RATE
DRAINAGE DISTRICT

6.

Date: 08/19/2008

Submitted By: Angela Garcia, BUDGET & MANAGEMENT

Department: BUDGET & MANAGEMENT

Information

CAPTION

- A. Submission of 2008 effective and rollback tax rates.
- B. Discussion of 2008 planning calendar.
- C. Discussion of 2008 tax rates.
- D. Record vote of proposed 2008 tax rate and schedule two public hearings if proposed rate exceeds the effective or rollback tax rate.

BACKGROUND

Fiscal Impact

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Angela
Garcia

Started On: 08/13/2008 03:10
PM

Final Approval Date: 08/15/2008

**Closner Final/Change Orders D&B
DRAINAGE DISTRICT**

Date: 08/19/2008
Submitted By: Minerva Luna, DRAINAGE DISTRICT
Submitted For: Lora Briones
Department: DRAINAGE DISTRICT

Information

CAPTION

A. Request approval of Final Payment Request to Jimmy Closner & Sons Construction Co., Inc. (Final and Release of Retainage) for the Construction of the Alamo Drain-Master Drainage Project Phase II.

B. Request action to recognize Description and Clarification of previously approved Agenda Item 3A from August 1, 2008 for documentation of court record:

1. Change Order No. 1 on the Contract with Ballenger Construction Company for the Construction of Levee DHS Segment 0-5.

2. Change Order No. 1, Change Order No. 2 and Change Order No. 3 on the Contract with SER Construction Partners, LTD for the Construction of Levee DHS Segment 0-7.

3. No change orders were submitted for approval on DHS segments 0-8, 0-9 phase I and 0-10.

C. Request approval of Change Order No. 2 and No. 3 on the Contract with Ballenger Construction Company for the Construction of Levee DHS Segment 0-5.

D. Request approval of payment of Invoices to L & G Engineering for professional engineering services in relation to the following DHS Levee Segments:

1. DHS Segment 0-4, Invoice No. 2008

2. DHS Segment 0-4, Invoice No. 7068

E. Request approval to process a manual check to L & G Engineering pending approval from County Auditor and pending the electronic transfer of funds from Department of Homeland Security (DHS).

F. Request approval of payment of Invoices to Dannenbaum Engineering for professional engineering services in relation to the following DHS Levee Segments:

1. DHS Segment 0-6A, Invoice No. 441007/03/XV

2. DHS Segment 0-6B, Invoice No. 441008/03/XV

G. Request approval to process a manual check to Dannenbaum Engineering pending approval from County Auditor and pending the electronic transfer of funds from Department of Homeland Security (DHS).

H. Discussion, consideration and action to authorize withdrawal of 457 Plan for employee#103268 due to hardship

BACKGROUND

Fiscal Impact

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Minerva Luna Started On: 08/13/2008 09:21
AM

Final Approval Date: 08/15/2008

AI-10649

8.

**Transportation of Bollards
DRAINAGE DISTRICT**

Date: 08/19/2008

Submitted By: Jaime Salazar, DRAINAGE DISTRICT

Department: DRAINAGE DISTRICT

Information

CAPTION

Requesting approval to advertise for "Transportation of Bollards".

BACKGROUND

Fiscal Impact

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Jaime
Salazar

Started On: 08/14/2008 11:52
AM

Final Approval Date: 08/15/2008

AI-10618
DHS Segment 0-4
DRAINAGE DISTRICT

9.

Date: 08/19/2008
Submitted By: Sylvia Sanchez, DRAINAGE DISTRICT
Submitted For: Sylvia Sanchez
Department: DRAINAGE DISTRICT

Information

CAPTION

- A. Discussion & Action regarding rejection on bids received for DHS Segment 0-4.
- B. Authorization to readvertise DHS Segment 0-4 A & DHS Segment 0-4 C.

BACKGROUND

Fiscal Impact

Attachments

No file(s) attached.

Form Routing/Status

Form Started By: Sylvia Sanchez Started On: 08/13/2008 04:12
PM
Final Approval Date: 08/15/2008

AI-10606

10.

**Budget amendment
DRAINAGE DISTRICT**

Date: 08/19/2008
Submitted By: Lora Briones, DRAINAGE DISTRICT
Submitted For: Lora Briones
Department: DRAINAGE DISTRICT

Information

CAPTION

Approval of Budget Amendment to reallocate the awarded amount from the Department of Homeland Security (DHS) Grant; redistribution of funding from the original cost estimates for the DHS segments for accounting purposes. No Budgetary Impact.

BACKGROUND

Fiscal Impact

Attachments

Link: [Budget Amendment -fund 120](#)

Form Routing/Status

Form Started By: Lora Briones Started On: 08/13/2008 02:26 PM
Final Approval Date: 08/15/2008
