

SABINE COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS NOTICE OF PUBLIC MEETING

The Sabine County Appraisal District Board of Directors will meet in regular session on Thursday, January 24th, 2019. The meeting will begin at 12:00 noon. and be held in the portion of the Sabine County Appraisal District building with the address of 1910 Worth St., Hemphill, TX.

- 2019-001 CALL THE MEETING TO ORDER
- 2019-002 ESTABLISH A QUORUM
- 2019-003 DISCUSS, CONSIDER AND/OR APPROVE BOARD OF DIRECTOR OFFICERS FOR 2019
- 2019-004 PUBLIC ACCESS
- 2019-005 DISCUSS, CONSIDER AND/OR APPROVE THE MINUTES OF THE PREVIOUS MEETINGS
- 2019-006 DISCUSS, CONSIDER AND/OR APPROVE THE EXPENDITURES FOR PERIOD (11/1/18 -- 12/31/18)
- 2019-007 APPOINT 3 ARB MEMBERS (Carl Beall Jr., Jessie Watson, & Geana Russell)
- 2019-008 APPOINT 1 AGRICULTURAL APPRAISAL ADVISORY BOARD MEMBER (Gary Baker)
- 2019-009 REVIEW CHANGES MADE TO THE CERTIFIED APPRAISAL ROLL
- 2019-010 DISCUSS, CONSIDER AND/OR APPROVE AN AMENDED EMERGENCY & DISASTER RECOVERY PLAN
- 2019-011 DISCUSS, CONSIDER AND/OR APPROVE ENGAGEMENT LETTER FOR NORMAN WHITE
- 2019-012 REVIEW & VERIFY ANNUAL CONTRACTS:
 - 1. SOUTHWEST DATA SOLUTIONS - \$12,014.87
 - 2. EAGLE PROPERTY TAX APPRAISAL & CONSULTING, LLC INTERIM CHIEF APPRAISER - \$52,000
 - 3. EAGLE PROPERTY TAX APPRAISAL & CONSULTING, LLC APPRAISAL - \$72,000
 - 4. PRITCHARD & ABBOTT, INC - \$9,500
 - 5. PICTOMETRY - \$6,000 REMAINING FOR 2019
- 2019-013 REVIEW AND SELECT BIDS FOR DEPOSITORY BANK
- 2019-014 DISCUSS, CONSIDER AND/OR APPROVE CHANGING DATES AND PENALTIES FOR ENTITY PAYMENTS
TO THE APPRASIAL DISTRICT TO COMPLY WITH TEXAS PROPERTY TAX CODE SEC 6.06 (e)
- 2019-015 DISTRICT REPORT
- 2019-016 ADJOURNMENT

Items above do not have to be taken in the same order as shown on agenda. If during the course of the meeting, any discussion of any items on the agenda should be held in executive session, the board will convene in such executive or closed session in accordance with the Open Meeting Texas Government Code Chapter 551.

Gary Zatterley

SABINE COUNTY APPRAISAL DISTRICT

FILED FOR RECORD
AT 9:57 O'CLOCK A M

JAN 18 2019

Janice McDaniel
Clerk, Sabine County
By *Brandon Williams* DEPUTY

Thursday, January 24, 2019, the Sabine County Appraisal District Board of Directors met in a regular session. The following members were present:

Lloyd Ford	Chairman – County Representative
Steve Conn	Vice Chairman - HISD Representative
Ronald Barlow	WSISD Representative
Sheilah Martin	HISD Representative
Andrew Mills	County Representative
Wayne Rawls	HISD Representative
Martha Stone	Board Secretary – Tax Assessor

Also present: Sandra Helander – Eagle Property Tax Appraisal & Consulting, Inc.
Cari Papania and Ginger Bailey – Sabine County Appraisal District

AGENDA ITEM 2019-001 CALL THE MEETING TO ORDER

Chairman Lloyd Ford called the meeting to order at 12:17 pm.

AGENDA ITEM 2019-002 ESTABLISH A QUORUM

Chairman Lloyd Ford established a quorum.

AGENDA ITEM 2019-003 DISCUSS, CONSIDER AND/OR APPROVE BOARD OF DIRECTOR OFFICERS FOR 2019.

Steve Conn moved to name Lloyd Ford as Chairman of the Sabine County Appraisal Board of Directors. Ronald Barlow seconded the motion. All voted for and the motion carried.

Sheilah Martin moved to name Steve Conn as Vice Chairman of the Sabine County Appraisal Board of Directors. Ronald Barlow seconded the motion. All voted for and the motion carried.

Ronald Barlow moved to name Martha Stone as the Secretary to the Sabine County Appraisal Board of Directors. Steve Conn seconded the motion. All voted for and the motion carried.

AGENDA ITEM 2019-004 PUBLIC ACCESS

Chairman Lloyd Ford acknowledged that there were no members of the public present.

AGENDA ITEM 2019-005 DISCUSS, CONSIDER AND/OR APPROVE THE MINUTES OF THE PREVIOUS MEETING

Andrew Mills moved to approve the minutes as submitted. Sheilah Martin seconded the motion. All voted for and the motion carried.

AGENDA ITEM 2019-006 DISCUSS, CONSIDER AND/OR APPROVE THE EXPENDITURES FOR PERIOD NOVEMBER 1, 2018 – DECEMBER 31, 2018.

Ronald Barlow moved to approve the expenditures as submitted. Wayne Rawls seconded the motion. All voted for and the motion carried.

AGENDA ITEM 2019-007 APPOINT 3 ARB MEMBERS (Carl Beall, Jr., Jesse Watson & Geana Russell)

Andrew Mills moved to approve Carl Beall, Jr., Jesse Watson, and Geana Russell as members to the Appraisal Review Board. Steve Conn seconded the motion. All voted for and the motion carried.

Sheilah Martin moved to name Jesse Watson as the Chairman and Gena Russell as the Secretary of the Sabine County Appraisal Review Board. Ronald Barlow seconded the motion. All voted for and the motion carried.

AGENDA ITEM 2019-008 APPOINT 1 AGRICULTURAL APPRAISAL ADVISORY BOARD MEMBER (Gary Baker).

Ronald Barlow moved to appoint Gary Baker to the Agricultural Appraisal Advisory Board. Andrew Mills seconded the motion. All voted for and the motion carried.

AGENDA ITEM 2019-009 REVIEW CHANGES MADE TO THE CERTIFIED APPRAISAL ROLL

No action required, for review purposes only.

AGENDA ITEM 2019-010 DISCUSS, CONSIDER AND/OR APPROVE AN AMENDED EMERGENCY & DISASTER RECOVERY PLAN

Andrew Mills moved to approve the amended Emergency & Disaster Recovery Plan. Ronald Barlow seconded the motion. All voted for and the motion carried.

AGENDA ITEM 2019-011 DISCUSS, CONSIDER AND/OR APPROVE ENGAGEMENT LETTER FOR NORMAN WHITE.

Steve Conn moved to approve the annual external audit Engagement Letter for Norman White. Sheilah Martin seconded the motion. All voted for and the motion carried.

AGENDA ITEM 2019-012 REVIEW AND VERIFY THE FOLLOWING ANNUAL CONTRACTS:

1. Southwest Data Solutions - \$12,014.87
2. Eagle property Tax Appraisal & Consulting, LLC Interim Chief Appraiser - \$52,000
3. Eagle Property tax Appraisal & Consulting, LLC Appraisal - \$72,000
4. Pritchard & Abbott, Inc - \$9,500
5. Pictometry - \$6,000 Remaining for 2019

No action required, for review purposes only.

AGENDA ITEM 2019-013 REVIEW AND SELECT BIDS FOR DEPOSITORY BANK

Ronald Barlow moved to approve Southside Bank as the Depository Bank. Sheilah Martin seconded the motion. The motion carried with the majority of four votes. Andrew Mills and Lloyd Ford abstained from voting to avoid any conflicts of interest.

AGENDA ITEM 2019-014 DISCUSS, CONSIDER AND/OR APPROVE CHANGING DATES AND PENALTIES FOR ENTITY PAYMENTS TO THE APPRAISAL DISTRICT TO COMPLY WITH TEXAS PROPERTY TAX CODE SEC 6.06 (e)

Ronald Barlow moved to approve changing the dates and penalties for entity payments to the Sabine County Appraisal District to comply with Texas Property Tax Code 6.06 (e). Andrew Mills seconded the motion. All voted for and the motion carried.

AGENDA ITEM 2019-015 DISTRICT REPORT

No action required, for review purposes only.

AGENDA ITEM 2019-016 ADJOURNMENT

Ronald Barlow moved to adjourn and with a second from Wayne Rawls, the meeting was adjourned at 1:11pm.



Board Chairman



Prepared by Ginger Bailey



Sabine County Appraisal District
1920 Worth Street
PO Box 137
Hemphill, TX 75948

District Report

January 24, 2019

We have had a continual problem with the septic lines. Plumbers have been here multiple times. We were told that the line are the old black pipes and are broken which causes toilet paper to catch on it until it dissolves. They said the building has probably settled which caused the pipes to break. Since the lines are under the building, there is nothing they can do for the situation. Signs are posted in the restrooms requesting no paper or other products to be flushed. Since the signs were posted, we haven't had to call the plumber back. I just thought you should be aware that at some point in the future, you may have to address finding a better solution to the problem.

We are continuing with the reappraisal of the north half of Hemphill ISD. I have been fortunate to have met some very nice, helpful people in this county. We've sent letters to land owners with locked gates of no trespassing signs so we could get access to their property. Those that don't answer will be done by the aerial and sent a Notice of Appraised Value informing them of their estimated value. I can usually obtain access when they receive their notice.

The ARB will have a meeting at 3:00 p.m. today and we will get them registered before January 31st to attend their required seminar.

Form #2201 Rev. 09/2017

Submit to:

SECRETARY OF STATE

Government Filings

Section P O Box 12887

Austin, TX 78711-2887

512-463-6334

512-463-5569 - Fax

Filing Fee: None



STATEMENT OF OFFICER

Statement

I, Lloyd Ford, do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed:

Chairman of the Board of
Directors for the Sabine County Appraisal District

Execution

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

Date:

01-24-19

A handwritten signature in black ink, appearing to be "Lloyd Ford", written over a horizontal line.

Signature of Officer

Form #2201 Rev. 09/2017

Submit to:

SECRETARY OF STATE

Government Filings

Section P O Box 12887

Austin, TX 78711-2887

512-463-6334

512-463-5569 - Fax

Filing Fee: None



STATEMENT OF OFFICER

Statement

I, Steve Conn,

do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: Vice Chairman of the Board of Directors for the Sabine County Appraisal District.

Execution

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

Date: 01-24-19

A handwritten signature in black ink, appearing to read "Steve Conn".

Signature of Officer

Form #2201 Rev. 09/2017

Submit to:

SECRETARY OF STATE

Government Filings

Section P O Box 12887

Austin, TX 78711-2887

512-463-6334

512-463-5569 - Fax

Filing Fee: None



STATEMENT OF OFFICER

Statement

I, Martha M. Stone,

do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: Secretary to the Board of Directors for the Sabine County Appraisal District.

Execution

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

Date: 1-24-19

Martha Stone

Signature of Officer

Sabine County Appraisal District

P.O. BOX 137
HEMPHILL, TX 75948

Detail Trial Balance

11/1/2018 To 12/31/2018

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ID#	Src	Date	Memo	Debit	Credit	Net Activity	Ending Balance
6-1221 Consulting Fee-Chief Appraiser							
Beginning Balance:			\$43,400.00				
00001814	PJ	11/1/2018	Purchase; Eagl	\$4,000.00			\$47,400.00
00001847	PJ	12/1/2018	Purchase; Eagl	\$3,800.00			\$51,200.00
Total:			\$7,800.00	\$0.00	\$7,800.00		\$51,200.00
6-1222 Consulting Fee-Field Appraiser							
Beginning Balance:			\$60,000.00				
00001757	PJ	11/1/2018	Purchase; Eagl	\$6,000.00			\$66,000.00
00001757	PJ	12/1/2018	Purchase; Eagl	\$6,000.00			\$72,000.00
Total:			\$12,000.00	\$0.00	\$12,000.00		\$72,000.00
6-1241 Real Estate Data Contract							
Beginning Balance:			\$36,948.60				
00001758	PJ	11/1/2018	Purchase; Sout	\$2,661.11			\$39,609.71
00001775	PJ	11/1/2018	Purchase; Sout	\$458.33			\$40,068.04
00001866	PJ	11/1/2018	Purchase; Sout	\$200.00			\$40,268.04
00001758	PJ	12/1/2018	Purchase; Sout	\$2,661.11			\$42,929.15
00001775	PJ	12/1/2018	Purchase; Sout	\$458.33			\$43,387.48
00001866	PJ	12/1/2018	Purchase; Sout	\$200.00			\$43,587.48
Total:			\$6,638.88	\$0.00	\$6,638.88		\$43,587.48
6-1242 Computer Hardware Lease							
Beginning Balance:			\$10,860.84				
00001758	PJ	11/1/2018	Purchase; Sout	\$758.50			\$11,619.34
00001775	PJ	11/1/2018	Purchase; Sout	\$327.59			\$11,946.93
00001758	PJ	12/1/2018	Purchase; Sout	\$758.50			\$12,705.43
00001775	PJ	12/1/2018	Purchase; Sout	\$327.58			\$13,033.01
Total:			\$2,172.17	\$0.00	\$2,172.17		\$13,033.01
6-1243 Mineral Contract							
Beginning Balance:			\$6,750.00				
00001823	PJ	11/1/2018	Purchase; Pritc	\$2,250.00			\$9,000.00
Total:			\$2,250.00	\$0.00	\$2,250.00		\$9,000.00
6-1246 Computer-Ipad Service							
Beginning Balance:			\$1,864.28				
EFT	PJ	11/10/2018	Purchase; AT &	\$155.06			\$2,019.34
EFT	PJ	12/10/2018	Purchase; AT &	\$155.06			\$2,174.40
Total:			\$310.12	\$0.00	\$310.12		\$2,174.40
6-1900 Accounting							
Beginning Balance:			\$5,600.00				
00001870	PJ	12/31/2018	Purchase; McG	\$900.00			\$6,500.00
Total:			\$900.00	\$0.00	\$900.00		\$6,500.00
6-2005 Maintenance-Copier							
Beginning Balance:			\$2,649.75				
00001848	PJ	11/27/2018	Purchase; Texa	\$184.19			\$2,833.94
00001877	PJ	12/28/2018	Purchase; Texa	\$175.50			\$3,009.44
Total:			\$359.69	\$0.00	\$359.69		\$3,009.44

Sabine County Appraisal District

Detail Trial Balance

11/1/2018 To 12/31/2018

1/23/2019
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ID#	Src	Date	Memo	Debit	Credit	Net Activity	Ending Balance
6-2008 Maintenance-Supplies							
Beginning Balance:			\$1,695.63				
00697235	PJ	11/9/2018	Purchase; Ritter	\$6.05			\$1,701.68
00697265	PJ	12/19/2018	Purchase; Ritter	\$7.24			\$1,708.92
Total:				\$13.29	\$0.00	\$13.29	\$1,708.92
6-2009 Repairs & Maintenance							
Beginning Balance:			\$4,923.13				
00001821	PJ	11/7/2018	Purchase; Roto-	\$521.00			\$5,444.13
00001839	PJ	11/28/2018	Purchase; Olive	\$386.99			\$5,831.12
Total:				\$907.99	\$0.00	\$907.99	\$5,831.12
6-2015 Mapping (Deed Copies)							
Beginning Balance:			\$1,013.50				
00001853	PJ	12/3/2018	Purchase; Sabi	\$85.50			\$1,099.00
Total:				\$85.50	\$0.00	\$85.50	\$1,099.00
6-2031 Shredding							
Beginning Balance:			\$100.00				
00001830	PJ	11/13/2018	Purchase; Secu	\$50.00			\$150.00
Total:				\$50.00	\$0.00	\$50.00	\$150.00
6-2032 Miscellaneous							
Beginning Balance:			\$416.87				
00697229	PJ	11/2/2018	Purchase; Famil	\$7.58			\$424.45
00697244	PJ	11/26/2018	Purchase; Broo	\$26.17			\$450.62
00697256	PJ	12/10/2018	Purchase; Broo	\$3.56			\$454.18
00697262	PJ	12/19/2018	Purchase; Broo	\$1.67			\$455.85
00697264	PJ	12/19/2018	Purchase; Dolla	\$2.12			\$457.97
Total:				\$41.10	\$0.00	\$41.10	\$457.97
6-2037 TAAD and NADA Dues & Fees							
Beginning Balance:			\$181.94				
00001831	PJ	11/10/2018	Purchase; Bank	\$825.00			\$1,006.94
00001860	PJ	12/10/2018	Purchase; Bank	\$280.00			\$1,286.94
Total:				\$1,105.00	\$0.00	\$1,105.00	\$1,286.94
6-2038 Fed Database Search Fee							
Beginning Balance:			\$866.96				
00001852	PJ	12/7/2018	Purchase; Lexis	\$93.73			\$960.69
00001872	PJ	12/31/2018	Purchase; Lexis	\$93.73			\$1,054.42
Total:				\$187.46	\$0.00	\$187.46	\$1,054.42
6-2051 Office Expenses							
Beginning Balance:			\$1,005.97				
00001840	PJ	11/15/2018	Purchase; Origi	\$8.70			\$1,014.67
00001840	PJ	11/24/2018	Purchase; Origi	\$8.95			\$1,023.62
00001876	PJ	11/30/2018	Purchase; Coun	\$10.00			\$1,033.62
00697254	PJ	12/4/2018	Purchase; Wal	\$22.88			\$1,056.50
00001871	PJ	12/14/2018	Purchase; Origi	\$8.95			\$1,065.45
00697263	PJ	12/19/2018	Purchase; Sam'	\$20.31			\$1,085.76
00001871	PJ	12/24/2018	Purchase; Origi	\$8.70			\$1,094.46
Total:				\$88.49	\$0.00	\$88.49	\$1,094.46

Sabine County Appraisal District

Detail Trial Balance

11/1/2018 To 12/31/2018

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ID#	Src	Date	Memo	Debit	Credit	Net Activity	Ending Balance
6-2053 Postage & Shipping \$1,751.49							
Beginning Balance:							
00697234	PJ	11/9/2018	Purchase; U. S.	\$1.42			\$1,752.91
00697249	PJ	11/30/2018	Purchase; U. S.	\$1.42			\$1,754.33
00001850	PJ	12/7/2018	Purchase; U. S.	\$56.00			\$1,810.33
00001851	PJ	12/7/2018	Purchase; U. S.	\$100.00			\$1,910.33
Total:				\$158.84	\$0.00	\$158.84	\$1,910.33
6-2054 Office Supplies \$5,300.70							
Beginning Balance:							
00001831	PJ	11/10/2018	Purchase; Bank	\$323.42			\$5,624.12
00001831	PJ	11/10/2018	Purchase; Bank		\$32.99		\$5,591.13
00697246	PJ	11/28/2018	Purchase; Dolla	\$16.24			\$5,607.37
00697247	PJ	11/28/2018	Purchase; Famil	\$1.25			\$5,608.62
00001860	PJ	12/10/2018	Purchase; Bank	\$311.85			\$5,920.47
Total:				\$652.76	\$32.99	\$619.77	\$5,920.47
6-5112 Salary - Field Appraiser II \$32,070.20							
Beginning Balance:							
1827	CD	11/15/2018	CARI A. PAPAN	\$1,603.51			\$33,673.71
1836	CD	11/30/2018	CARI A. PAPAN	\$1,603.51			\$35,277.22
1845	CD	11/30/2018	CARI A. PAPAN	\$200.00			\$35,477.22
1858	CD	12/15/2018	CARI A. PAPAN	\$1,603.51			\$37,080.73
1864	CD	12/31/2018	CARI A. PAPAN	\$1,603.51			\$38,684.24
Total:				\$6,614.04	\$0.00	\$6,614.04	\$38,684.24
6-5113 Salary - Mapper \$29,895.80							
Beginning Balance:							
1826	CD	11/15/2018	MARILYN E. LI	\$1,494.79			\$31,390.59
1835	CD	11/30/2018	MARILYN E. LI	\$1,494.79			\$32,885.38
1844	CD	11/30/2018	MARILYN E. LI	\$200.00			\$33,085.38
1857	CD	12/15/2018	MARILYN E. LI	\$1,494.79			\$34,580.17
1863	CD	12/31/2018	MARILYN E. LI	\$1,494.79			\$36,074.96
Total:				\$6,179.16	\$0.00	\$6,179.16	\$36,074.96
6-5114 Salary - Clerical \$21,509.80							
Beginning Balance:							
1828	CD	11/15/2018	PAULA A. PEA	\$1,075.49			\$22,585.29
1837	CD	11/30/2018	PAULA A. PEA	\$1,075.49			\$23,660.78
1846	CD	11/30/2018	PAULA A. PEA	\$200.00			\$23,860.78
1859	CD	12/15/2018	PAULA A. PEA	\$1,075.49			\$24,936.27
1865	CD	12/31/2018	PAULA A. PEA	\$1,075.49			\$26,011.76
Total:				\$4,501.96	\$0.00	\$4,501.96	\$26,011.76
6-5115 Temporary Hourly \$37,333.16							
Beginning Balance:							
1824	CD	11/15/2018	GINGER A. BAI	\$952.47			\$38,285.63
1825	CD	11/15/2018	TINA E. FORD	\$952.47			\$39,238.10
1833	CD	11/30/2018	GINGER A. BAI	\$952.47			\$40,190.57
1834	CD	11/30/2018	TINA E. FORD	\$952.47			\$41,143.04
1842	CD	11/30/2018	GINGER A. BAI	\$200.00			\$41,343.04
1843	CD	11/30/2018	TINA E. FORD	\$200.00			\$41,543.04
1855	CD	12/15/2018	GINGER A. BAI	\$952.47			\$42,495.51
1856	CD	12/15/2018	TINA E. FORD	\$952.47			\$43,447.98
1861	CD	12/31/2018	GINGER A. BAI	\$952.47			\$44,400.45
1862	CD	12/31/2018	TINA E. FORD	\$952.47			\$45,352.92

Sabine County Appraisal District

Detail Trial Balance

1/23/2019

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11/1/2018 To 12/31/2018

ID#	Src	Date	Memo	Debit	Credit	Net Activity	Ending Balance
6-5115 Temporary Hourly							
Beginning Balance:			\$37,333.16				
Total:				\$8,019.76	\$0.00	\$8,019.76	\$45,352.92
6-5151 Employer Expenses			\$9,859.71				
Beginning Balance:							
1824	CD	11/15/2018	GINGER A. BAI	\$13.81			\$9,873.52
1824	CD	11/15/2018	GINGER A. BAI	\$59.05			\$9,932.57
1825	CD	11/15/2018	TINA E. FORD	\$13.81			\$9,946.38
1825	CD	11/15/2018	TINA E. FORD	\$59.05			\$10,005.43
1826	CD	11/15/2018	MARILYN E. LI	\$21.67			\$10,027.10
1826	CD	11/15/2018	MARILYN E. LI	\$92.68			\$10,119.78
1827	CD	11/15/2018	CARI A. PAPAN	\$23.25			\$10,143.03
1827	CD	11/15/2018	CARI A. PAPAN	\$99.42			\$10,242.45
1828	CD	11/15/2018	PAULA A. PEA	\$15.59			\$10,258.04
1828	CD	11/15/2018	PAULA A. PEA	\$66.68			\$10,324.72
1833	CD	11/30/2018	GINGER A. BAI	\$13.81			\$10,338.53
1833	CD	11/30/2018	GINGER A. BAI	\$59.05			\$10,397.58
1834	CD	11/30/2018	TINA E. FORD	\$13.81			\$10,411.39
1834	CD	11/30/2018	TINA E. FORD	\$59.05			\$10,470.44
1835	CD	11/30/2018	MARILYN E. LI	\$21.67			\$10,492.11
1835	CD	11/30/2018	MARILYN E. LI	\$92.68			\$10,584.79
1836	CD	11/30/2018	CARI A. PAPAN	\$23.25			\$10,608.04
1836	CD	11/30/2018	CARI A. PAPAN	\$99.42			\$10,707.46
1837	CD	11/30/2018	PAULA A. PEA	\$15.59			\$10,723.05
1837	CD	11/30/2018	PAULA A. PEA	\$66.68			\$10,789.73
1842	CD	11/30/2018	GINGER A. BAI	\$2.90			\$10,792.63
1842	CD	11/30/2018	GINGER A. BAI	\$12.40			\$10,805.03
1843	CD	11/30/2018	TINA E. FORD	\$2.90			\$10,807.93
1843	CD	11/30/2018	TINA E. FORD	\$12.40			\$10,820.33
1844	CD	11/30/2018	MARILYN E. LI	\$2.90			\$10,823.23
1844	CD	11/30/2018	MARILYN E. LI	\$12.40			\$10,835.63
1845	CD	11/30/2018	CARI A. PAPAN	\$2.90			\$10,838.53
1845	CD	11/30/2018	CARI A. PAPAN	\$12.40			\$10,850.93
1846	CD	11/30/2018	PAULA A. PEA	\$2.90			\$10,853.83
1846	CD	11/30/2018	PAULA A. PEA	\$12.40			\$10,866.23
1855	CD	12/15/2018	GINGER A. BAI	\$13.81			\$10,880.04
1855	CD	12/15/2018	GINGER A. BAI	\$59.05			\$10,939.09
1856	CD	12/15/2018	TINA E. FORD	\$13.81			\$10,952.90
1856	CD	12/15/2018	TINA E. FORD	\$59.05			\$11,011.95
1857	CD	12/15/2018	MARILYN E. LI	\$21.67			\$11,033.62
1857	CD	12/15/2018	MARILYN E. LI	\$92.68			\$11,126.30
1858	CD	12/15/2018	CARI A. PAPAN	\$23.25			\$11,149.55
1858	CD	12/15/2018	CARI A. PAPAN	\$99.42			\$11,248.97
1859	CD	12/15/2018	PAULA A. PEA	\$15.59			\$11,264.56
1859	CD	12/15/2018	PAULA A. PEA	\$66.68			\$11,331.24
1861	CD	12/31/2018	GINGER A. BAI	\$13.81			\$11,345.05
1861	CD	12/31/2018	GINGER A. BAI	\$59.05			\$11,404.10
1862	CD	12/31/2018	TINA E. FORD	\$13.81			\$11,417.91
1862	CD	12/31/2018	TINA E. FORD	\$59.05			\$11,476.96
1863	CD	12/31/2018	MARILYN E. LI	\$21.67			\$11,498.63
1863	CD	12/31/2018	MARILYN E. LI	\$92.68			\$11,591.31
1864	CD	12/31/2018	CARI A. PAPAN	\$23.25			\$11,614.56
1864	CD	12/31/2018	CARI A. PAPAN	\$99.42			\$11,713.98
1865	CD	12/31/2018	CARI A. PAPAN	\$15.59			\$11,729.57
1865	CD	12/31/2018	PAULA A. PEA	\$66.68			\$11,796.25
Total:				\$1,936.54	\$0.00	\$1,936.54	\$11,796.25
6-5152 Health Insurance							
Beginning Balance:			\$20,900.00				

Sabine County Appraisal District

Detail Trial Balance

11/1/2018 To 12/31/2018

1/23/2019
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ID#	Src	Date	Memo	Debit	Credit	Net Activity	Ending Balance
6-5152 Health Insurance							
Beginning Balance: \$20,900.00							
00001854	PJ	11/1/2018	Purchase; Sabi	\$2,200.00			\$23,100.00
00001854	PJ	12/1/2018	Purchase; Sabi	\$2,200.00			\$25,300.00
Total:				\$4,400.00	\$0.00	\$4,400.00	\$25,300.00
6-5153 Texas Retirement							
Beginning Balance: \$5,878.48							
1824	CD	11/15/2018	GINGER A. BAI	\$47.72			\$5,926.20
1825	CD	11/15/2018	TINA E. FORD	\$47.72			\$5,973.92
1826	CD	11/15/2018	MARILYN E. LI	\$74.89			\$6,048.81
1827	CD	11/15/2018	CARI A. PAPAN	\$80.34			\$6,129.15
1828	CD	11/15/2018	PAULA A. PEA	\$53.88			\$6,183.03
1833	CD	11/30/2018	GINGER A. BAI	\$47.72			\$6,230.75
1834	CD	11/30/2018	TINA E. FORD	\$47.72			\$6,278.47
1835	CD	11/30/2018	MARILYN E. LI	\$74.89			\$6,353.36
1836	CD	11/30/2018	CARI A. PAPAN	\$80.34			\$6,433.70
1837	CD	11/30/2018	PAULA A. PEA	\$53.88			\$6,487.58
1842	CD	11/30/2018	GINGER A. BAI	\$10.02			\$6,497.60
1843	CD	11/30/2018	TINA E. FORD	\$10.02			\$6,507.62
1844	CD	11/30/2018	MARILYN E. LI	\$10.02			\$6,517.64
1845	CD	11/30/2018	CARI A. PAPAN	\$10.02			\$6,527.66
1846	CD	11/30/2018	PAULA A. PEA	\$47.72			\$6,537.68
1855	CD	12/15/2018	GINGER A. BAI	\$47.72			\$6,585.40
1856	CD	12/15/2018	TINA E. FORD	\$47.72			\$6,633.12
1857	CD	12/15/2018	MARILYN E. LI	\$74.89			\$6,708.01
1858	CD	12/15/2018	CARI A. PAPAN	\$80.34			\$6,788.35
1859	CD	12/15/2018	PAULA A. PEA	\$53.88			\$6,842.23
1861	CD	12/31/2018	GINGER A. BAI	\$47.72			\$6,889.95
1862	CD	12/31/2018	TINA E. FORD	\$47.72			\$6,937.67
1863	CD	12/31/2018	MARILYN E. LI	\$74.89			\$7,012.56
1864	CD	12/31/2018	CARI A. PAPAN	\$80.34			\$7,092.90
1865	CD	12/31/2018	PAULA A. PEA	\$53.88			\$7,146.78
Total:				\$1,268.30	\$0.00	\$1,268.30	\$7,146.78
6-5506 Mileage/Tax School							
Beginning Balance: \$2,990.16							
00001838	PJ	11/28/2018	Purchase; Ford,	\$481.32			\$3,471.48
00001849	PJ	12/3/2018	Purchase; Papa	\$151.74			\$3,623.22
00001868	PJ	12/31/2018	Purchase; Papa	\$131.76			\$3,754.98
00001869	PJ	12/31/2018	Purchase; Ford,	\$97.20			\$3,852.18
Total:				\$862.02	\$0.00	\$862.02	\$3,852.18
6-5507 Meals							
Beginning Balance: \$192.60							
00697245	PJ	11/27/2018	Purchase; Holm	\$87.60			\$280.20
Total:				\$87.60	\$0.00	\$87.60	\$280.20
6-5508 Overnight Accommodations							
Beginning Balance: \$729.57							
00001860	PJ	12/10/2018	Purchase; Bank	\$1,252.35			\$1,981.92
Total:				\$1,252.35	\$0.00	\$1,252.35	\$1,981.92
6-5605 Utility Expense							
Beginning Balance: \$3,099.43							
EFT	PJ	11/13/2018	Purchase; City	\$140.20			\$3,239.63
EFT	PJ	11/13/2018	Purchase; City	\$116.98			\$3,356.61

Sabine County Appraisal District

Detail Trial Balance

11/1/2018 To 12/31/2018

1/23/2019

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ID#	Src	Date	Memo	Debit	Credit	Net Activity	Ending Balance
6-5605	Utility Expense						
	Beginning Balance:		\$3,099.43				\$3,783.39
EFT	PJ	12/14/2018	Purchase; City	\$426.78			
	Total:			\$683.96	\$0.00	\$683.96	\$3,783.39
6-5610	Telephone						
	Beginning Balance:		\$3,070.81				\$3,378.52
EFT	PJ	11/7/2018	Purchase; Wind	\$307.71			
EFT	PJ	12/7/2018	Purchase; Wind	\$307.71			\$3,686.23
	Total:			\$615.42	\$0.00	\$615.42	\$3,686.23
Grand Total:				\$72,142.40	\$32.99		

Sabine County Appraisal District

P.O. BOX 137
HEMPHILL, TX 75948

Balance Sheet

As of December 2018

1/22/2019
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Assets		
Current Assets		
Cash On Hand		
Checking Account	\$26,685.06	
Petty Cash	\$158.49	
Undeposited Funds	\$10,126.57	
Total Cash On Hand	\$36,970.12	
Accounts Receivable	\$5,771.83	\$42,741.95
Total Current Assets	\$18,000.00	\$18,000.00
Other Assets		
Prepaid Expenses		
Total Other Assets		
Property & Equipment		
Land		
Land Cost	\$10,000.00	
Total Land	\$10,000.00	
Buildings & Improvements		
Building	\$96,042.75	
Two A/C Units	\$11,330.00	
Windows & Doors	\$13,967.00	
Total Buildings & Improvements	\$121,339.75	
Accumulated Depreciation	(\$47,700.10)	
Office Equipment		
Furniture & Fixtures Pre-1998		
Mapping Computer	\$1,702.00	
Refrigerator	\$400.00	
Signs	\$1,169.00	
Chairs	\$398.00	
Mapping Printer	\$445.00	
Telephone System	\$3,485.37	
Sharp AR-M207 Copier	\$2,995.00	
2018-4 Line Phone System	\$1,119.00	
2018-Office Furniture	\$4,563.00	
Total Office Equipment	\$34,987.37	
Office Equip Accum Dep	(\$29,305.37)	
Total Property & Equipment	\$89,321.65	\$150,063.60
Total Assets		
Liabilities		
Current Liabilities		
Accounts Payable	\$8,657.12	
Accrued Employee Expenses	\$376.34	
Total Current Liabilities	\$9,033.46	\$9,033.46
Total Liabilities		
Equity		
Owner's Equity		
Net Investment Capital Assets	\$83,639.65	
Total Owner's Equity	\$83,639.65	
Current Year Earnings	(\$4,045.97)	
Unrestricted	\$61,436.46	
Total Equity	\$141,030.14	\$141,030.14
Total Liability & Equity	\$150,063.60	\$150,063.60

Sabine County Appraisal District

P.O. BOX 137
HEMPHILL, TX 75948

Profit & Loss Statement

January 2018 through December 2018

1/22/2019
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Income		
Revenue from Taxing Entities		
Tax-HISD	\$203,923.92	
Tax-WSISD	\$42,568.20	
Tax-Sabine County	\$115,746.84	
Tax-SCHD	\$57,957.36	
Tax-COP	\$5,772.00	
Tax-BISD	\$9,756.96	
Tax-SISD	<u>\$1,547.64</u>	
Total Revenue from Taxing Entities	\$437,272.92	
Rental Income	\$3,300.00	
Late Fees Collected	\$5.43	
Miscellaneous Income		
Miscellaneous Income	\$265.00	
Copy Fees	\$1,487.50	
Record Fees	<u>\$65.00</u>	
Total Miscellaneous Income	\$1,817.50	
Total Income	\$442,395.85	
Cost of Sales		
Gross Profit		<u>\$442,395.85</u>
General & Adm. Expenses		
ARB Expenses		
ARB Registration Fee	\$150.00	
ARB Expense	<u>\$1,371.24</u>	
Total ARB Expenses	\$1,521.24	
Consulting Fees		
Consulting Fee-Chief Appraiser	\$51,200.00	
Consulting Fee-Field Appraiser	<u>\$72,000.00</u>	
Total Consulting Fees	\$123,200.00	
Computer Services		
Real Estate Data Contract	\$43,587.48	
Computer Hardware Lease	\$13,033.01	
Mineral Contract	\$9,000.00	
Computer-Ipad Service	\$2,174.40	
Computer-Repairs	\$557.49	
Computer Software Maintenance	<u>\$403.00</u>	
Total Computer Services	\$68,755.38	
Commercial Regis CD Fee	\$494.00	
Building Insurance	\$1,702.00	
Late Fees Paid	\$80.70	
Accounting	\$6,500.00	
Legal Fees	\$522.00	
Maintenance & Repairs		
Maintenance & Repairs	\$2,515.00	
Maintenance-Copier	\$3,009.44	
Maintenance-Office	\$3,733.78	
Maintenance-Supplies	\$1,708.92	
Repairs & Maintenance	<u>\$5,831.12</u>	
Total Maintenance & Repairs	\$16,798.26	
Mapping Costs		
Mapping Costs	\$225.00	
Mapping (Deed Copies)	<u>\$1,099.00</u>	
Total Mapping Costs	\$1,324.00	
Miscellaneous		
Miscellaneous	\$150.00	
Shredding	\$457.97	
Miscellaneous Supplies	<u>\$96.00</u>	

Sabine County Appraisal District

Profit & Loss Statement

January 2018 through December 2018

1/22/2019
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Advertising		
License Renewal	\$547.81	
TAAD and NADA Dues & Fees	\$335.00	
Fed Database Search Fee	\$1,286.94	
Residential Cost Handbook	\$1,054.42	
Fines & Penalties	\$1,004.15	
Total Miscellaneous	<u>\$64.01</u>	\$4,996.30
Newspaper Notices		\$283.50
Office Expenses		
Office Expenses		
Newspaper Subscription	\$1,094.46	
Postage & Shipping	\$111.04	
Office Supplies	\$1,910.33	
Total Office Expenses	<u>\$5,920.47</u>	\$9,036.30
Payroll		
Salary - Field Appraiser II		
Salary - Mapper	\$38,684.24	
Salary - Clerical	\$36,074.96	
Temporary Hourly	\$26,011.76	
Total Payroll	<u>\$45,352.92</u>	\$146,123.88
Employer Expenses		
Employer Expenses	\$11,796.25	
Health Insurance	\$25,300.00	
Texas Retirement	\$7,146.78	
Unemployment Tax	\$213.53	
Worker's Comp Insurance	\$1,445.00	
Total Employer Expenses	<u></u>	\$45,901.56
Travel & Education		
Appraisal Class Expense	\$1,662.72	
Courses	\$830.00	
Tax School Expense	\$2,822.33	
Travel & Entertainment	\$121.74	
Mileage/Tax School	\$3,852.18	
Meals	\$280.20	
Overnight Accommodations	\$1,981.92	
Total Travel & Education	<u></u>	\$11,551.09
Board of Directors Meetings		\$329.59
Utilities		
Utility Expense	\$3,783.39	
Telephone	\$3,686.23	
Total Utilities	<u></u>	\$7,469.62
Total General & Adm. Expenses		\$446,589.42
Operating Profit		<u>(\$4,193.57)</u>
Other Income		
Interest Income		
Total Other Income	<u>\$147.60</u>	\$147.60
Other Expenses		
Net Profit / (Loss)		<u><u>(\$4,045.97)</u></u>

Sabine County Appraisal District

Profit & Loss Statement

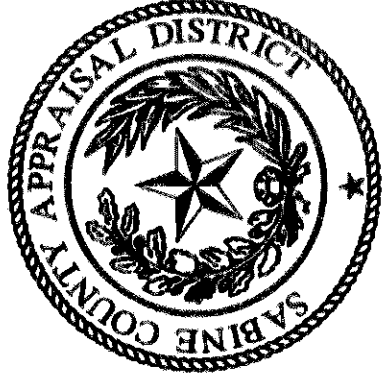
January 2018 through December 2018

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	January	February	March	April	May	June	July	August	September	October	November	December	Total
Travel & Education													
Appraisal Class Expense	\$0.00	\$630.00	\$0.00	\$0.00	\$0.00	\$750.00	\$0.00	\$602.72	(\$350.00)	\$30.00	\$0.00	\$0.00	\$1,662.72
Courses	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$930.00
Tax School Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,072.33	\$0.00	\$0.00	\$0.00	\$0.00	\$2,822.33
Travel & Entertainment	\$0.00	\$0.00	\$0.00	\$1,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,150.00
Mileage/Tax School	\$143.40	\$73.44	\$0.00	\$121.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,822.33
Meals	\$72.60	\$60.00	\$930.24	\$424.32	\$0.00	\$0.00	\$134.46	\$0.00	\$21.06	\$1,263.24	\$481.32	\$380.70	\$3,852.18
Overnight Accommodations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$87.00	\$0.00	\$280.20
Total Travel & Education	\$216.00	\$793.44	\$930.24	\$1,696.06	\$0.00	\$1,550.00	\$134.46	\$2,275.05	(\$328.54)	\$2,082.81	\$568.32	\$1,252.35	\$11,991.92
Board of Directors Meetings	\$0.00	\$0.00	\$71.13	\$0.00	\$0.00	\$119.64	\$0.00	\$198.62	\$0.00	\$0.00	\$0.00	\$0.00	\$328.54
Utilities	\$217.29	\$261.44	\$118.70	\$175.11	\$176.44	\$282.33	\$350.01	\$595.34	\$499.72	\$413.05	\$257.18	\$428.78	\$3,793.39
Utility Expense	\$307.45	\$307.45	\$307.45	\$308.89	\$308.89	\$308.89	\$308.89	\$308.89	\$308.89	\$307.71	\$307.71	\$307.71	\$3,696.23
Telephone	\$524.74	\$388.89	\$426.15	\$482.00	\$483.34	\$599.22	\$658.70	\$802.03	\$806.41	\$720.78	\$664.85	\$734.48	\$7,468.52
Total Utilities	\$32,466.31	\$35,798.42	\$35,422.60	\$37,221.75	\$37,586.04	\$37,754.96	\$38,683.23	\$42,382.19	\$38,228.18	\$41,116.83	\$37,312.97	\$34,798.44	\$446,589.42
Total General & Adm. Expenses	\$4,801.85	\$1,624.42	\$1,629.81	(\$168.34)	(\$107.84)	(\$703.05)	(\$78.82)	(\$5,789.53)	(\$1,875.77)	(\$4,518.27)	(\$713.81)	\$1,699.72	(\$4,193.57)
Operating Profit													
Other Income													
Interest Income	\$9.32	\$11.24	\$13.78	\$11.58	\$15.67	\$14.00	\$13.03	\$17.35	\$16.14	\$9.86	\$0.00	\$15.83	\$147.60
Total Other Income	\$9.32	\$11.24	\$13.78	\$11.58	\$15.67	\$14.00	\$13.03	\$17.35	\$16.14	\$9.86	\$0.00	\$15.83	\$147.60
Other Expenses													
Net Profit / (Loss)	\$4,811.17	\$1,635.88	\$1,643.69	(\$146.76)	(\$92.21)	(\$689.05)	(\$65.79)	(\$5,776.18)	(\$1,859.83)	(\$4,508.41)	(\$713.81)	\$1,715.35	(\$4,045.97)

EMERGENCY AND DISASTER RECOVER PLAN
FOR
SABINE COUNTY APPRAISAL DISTRICT



AMENDED JANUARY 27, 2019

1920 Worth Street
P.O. Box 137
Hemphill, TX 75948

I. PURPOSE

This Plan outlines the Sabine County Appraisal District's (Sabine CAD) approach to emergency operation. It provides general guidance for emergency management activities and an overview of our methods and response and recovery in the event of a disaster. The plan describes and assigns responsibilities for various emergency tasks. The primary focus of this document is to provide a plan to respond to a disaster that impacts the daily operations or destroys/severely damages Sabine CAD's office located at 1920 Worth St., Hemphill, Texas. Our objective is to be operating in at least a limited capacity within twenty four hours of a disaster and restore full operations as quickly as possible with the latest and most up-to-date data available.

II. SITUATION AND ASSUMPTIONS

A. Situation

Sabine CAD is exposed to many hazards including fire, flood, theft and weather related events, all of which have the potential for disrupting the surrounding community, causing casualties and damaging or destroying public or private property. Technological or natural disasters cannot be prevented, but the effects of a disaster can be mitigated by careful planning.

B. Assumptions

Sabine CAD will continue to be exposed to, and subject to, the impact of those hazards described above, as well as other hazards that may develop in the future. It is possible for a major disaster to occur at any time, and at any place. In many cases, warning to the public and implementation of increased readiness measures may be possible. However, some emergency situations occur with little or no warning. Outside assistance will be available in most emergency situations affecting Sabine CAD. Since it takes time to summon external assistance, it is essential for us to be prepared to carry out initial emergency responses on an independent basis. Proper planning can prevent or reduce disaster related losses. Detailed emergency planning can improve our readiness to deal with emergency situations.

III. CONCEPT OF OPERATIONS

The objective of Sabine CAD's emergency management program is to protect the health and safety of its employees and the general public and to preserve public and private property. It is our responsibility to protect public health and safety and preserve property from the effects of hazardous events. We have the primary role in identifying and mitigating hazards, as well as preparing for, responding to, and managing the recovery from emergency situations that affect Sabine CAD. Sabine CAD is responsible for developing a plan and implementing that plan in emergency situations. This plan is based on all hazard approach to emergency planning. It addresses general functions that may need to be performed during any emergency situation and is not a collection of plans for specific types of incidents.

IV. PLAN OBJECTIVE AND OVERVIEW

Immediately following an emergency, the following steps will be taken to ensure that normal business operations resume as soon as possible. The Chief Appraiser and necessary staff members will meet to assess the situation. Communication will begin immediately with the Board of Directors and the Sabine CAD staff members. The need for any emergency meetings will be assessed and if it is determined that "immediate action is required because of an imminent threat to public health and safety" an emergency meeting will be posted and all Board of Director Members will be notified per the Texas Open Meetings Act. Damaged property will be inventoried and photographed. Insurance carriers and appropriate government agencies will be notified. Utilities will be restored if necessary. Coordination with emergency personnel to conduct an investigation will begin immediately. Appropriate Sabine CAD vendors will be contacted for assistance.

V. ORGANIZATION FOR EMERGENCIES OR DISASTER AND ASSIGNMENT OF RESPONSIBILITIES

The Sabine CAD Board of Directors and the Chief Appraiser are responsible for doing everything possible to minimize damage and to help restore the office of Sabine CAD in the event of any disruption of services due to a natural disaster, manmade incident, or national or local emergency. During an emergency, our normal organization responsibilities will be modified to facilitate emergency operations. The executive group will coordinate and direct the disaster recovery functions and determine the necessity of any Emergency Meetings. The executive group will consist of the Board of Directors and the Chief Appraiser.

A. Board of Directors

The Sabine CAD Board of Directors is made up of representation from taxing jurisdictions. The responsibilities of the Board of Directors regarding disaster recovery are:

- a) To work with and direct the Chief Appraiser in any planning and the implementation of any emergency actions.
- b) To establish policies and procedures for the operation of the Sabine CAD should an emergency or disaster situation occur which affects Sabine CAD.

B. Chief Appraiser

The Responsibilities of the Chief Appraiser are to:

- a) Work with and assist the Board of Directors in all phases of emergency preparedness efforts as the Emergency and Disaster Recovery Management Coordinator for Sabine CAD.
- b) Serve as the liaison officer between the Board of Directors and the Emergency Management Coordinator, County Judge, and/or Mayor.
- c) Establish a program to prepare, review, revise, distribute, and maintain the Sabine CAD Emergency and Disaster Recovery Plan.
- d) Coordinate with vendors, contractors and professional service providers to reinstate operations at the Sabine CAD.

- e) Arrange for disaster preparedness and response to meet the needs of staff and property.
- f) Coordinate emergency and recovery actions for the Board of Directors and staff.
- g) Maintain liaison with organized emergency volunteer groups and private agencies.
- h) Activate readiness plan in case of warnings, evacuation, fire and rescue, terror threat and civil disturbances.

V. RECOVERY ACTIONS

The Sabine CAD Chief Appraiser shall provide overall direction for recovery actions and will:

- a) Contact the Board of Directors and staff to re-establish communications.
- b) Assess extent of damage of office and property.
- c) Contact, direct or perform emergency cleanup and debris removal of office and/or property.
- d) Contact outside vendor, contractors and professional service providers requesting assistance or service as needed.
- e) Evaluate the needs and resources needed to resume business activities.
- f) Designate areas restricted to staff as necessary.
- g) Furnish regular status reports to the Board of Directors.
- h) Keep the taxing entities and public informed of the situation and how to contact the Sabine CAD.
- i) Perform the inventory of personnel and equipment for the Sabine CAD's disaster recovery efforts.
- j) Maintain a list of Board of Directors and contact numbers.
- k) Maintain a list of employees and contact numbers.
- l) Maintain a list of service providers, contractors and professional services and contact numbers.
- m) Maintain an inventory list of all fixed assets.
- n) Maintain a list of all insurance providers and contact numbers.
- o) Maintain a list of all local and state offices available to provide assistance with disaster relief.

VI. CONTINUITY OF GOVERNMENT

The Sabine CAD is a separate political entity from the local county government, but in case of an emergency or disaster, the Board of Directors will follow the lines of succession within the county.

An electronic back up of essential records is stored on-site to an in-house server and is backed up nightly to an off-site server located in Waxahachie, Texas. Sabine CAD's software provider, Southwest Data Solutions will be notified of the disaster so that the last off-site backup is preserved.

In the event the building is destroyed or uninhabitable, the Sabine CAD will conduct business in the Sabine County Administration Building.

VII. POLICY DEVELOPMENT, MAINTENANCE AND IMPLEMENTATION

- This policy will be reviewed and approved biennially by the Board of Directors.
- This policy shall be given to all Sabine CAD employees.
- This policy supersedes and rescinds all previous versions of the Sabine CAD Emergency and Disaster Recovery Policy and is effective upon approval of the Sabine CAD Board of Directors as indicated by the signatures of the Chairman of the Sabine CAD Board of Directors and the Chief Appraiser.



Lloyd Ford
Chairman, Board of Directors

Date

1/24/19



Gary Zeidler
Interim Chief Appraiser

Date

1-24-19

CONTACT LIST

<u>STAFF</u>	<u>NAME</u>	<u>ADDRESS</u>	<u>PHONE</u>
Interim Chief Appraiser	Gary Zietler	Jacksboro, TX	(940) 567-1389
Field Appraiser	Sandra Helander	Center, TX	(936) 590-0074
Field Appraiser	Cari Papania	Hemphill, TX	(936) 275-6057
Data Entry Clerk	Paula Pearson	Hemphill, TX	(409) 594-9337
Data Entry Clerk	Tina Ford	Bronson, TX	(936) 275-6990
Data Entry Clerk	Ginger Bailey	Pineland, TX	(936) 465-5458
Mapping Dept.	Marilyn Little	Hemphill, TX	(409) 594-7291

BOARD OF DIRECTORS

PHONE

Lloyd Ford – Chairman	(936) 275-8358 / (409) 787-3529
Steve Conn	(936) 275-6070
Andrew Mills	(936) 275-8153
Sheilah Martin	(936) 635-4508
Wayne Rawls	(409) 594-8508 / (409) 625-3252
Ronald Barlow	(409) 594-7400
Earl Willis	(409) 579-2065
Martha Stone	(936) 596-5004

TAXING ENTITIES

PHONE

Sabine County, Judge Daryl Melton	(409) 787-3543
Sabine County Hospital – Tiffani Bradberry	(409) 787-2214 / (936) 201-7855
BISD Superintendent Kevin McCugh	(409) 698-9738
HISD Superintendent Reese Briggs	(409) 787-3371
SISD Superintendent Ray West	(409) 598-2641
WSISD Superintendent John Lynch	(409) 584-2776

OTHER CONTACTS

PHONE

Sabine County Emergency Management Coordinator - 2K Lloyd	(409) 787-3570
Sabine County Sheriffs' Department	(409) 787-2266
City of Hemphill Police Department	(409) 787-2266
Southwest Data Solutions	1-877-923-2330
Roy Blake Insurance	(936) 564-0433

Norman L. White
Certified Public Accountant
Longview, Texas

January 16, 2019

Sabine County Appraisal District
P.O. Box 137
Hemphill, Texas 75948

I am pleased to confirm my understanding of the services I am to provide for the Sabine County Appraisal District (the District) for the year ended December 31, 2018. I will audit the financial statements of the business-type activities and the major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Sabine County Appraisal District as of and for the year ended December 31, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Sabine County Appraisal District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The Board of Directors of the Sabine County Appraisal District has opted to not present the MD&A. There will be no presentation of any RSI.

I have also been engaged to report on supplementary information other than RSI that accompanies Sabine County Appraisal District's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and I will provide an opinion on it in relation to the financial statements as a whole, in a report combined with my auditor's report on the financial statements:

- Budget to Actual Comparison Schedule

Audit Objective

The objective of my audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplemental information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records, and other procedures I consider necessary to enable me to express such opinions. I will issue a written report on completion of my audit of the District's financial statements. My report will be addressed to the Board of Directors of the District. I cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinions or add emphasis-of-matter or other-matter paragraphs. If my opinions on the financial statements are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed opinions, I may decline to express opinions or may withdraw from this engagement.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements exist

and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditor is limited to the period covered by my audit and does not extend to later periods for which I am not engaged as auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will also require certain written representations from you about the financial statements and related matters.

Audit Procedures – Internal Control

My audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of my audit will not be to provide an opinion on overall compliance, and I will not express such an opinion.

Other Services

I will also assist in preparation of the financial statements of the District in conformity with the modified basis of accounting based on information provided by you. I will perform the services in accordance with U.S. generally accepted accounting principles based on information provided by you. I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the District from whom I determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the management representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud or illegal acts affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, or

others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to me in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services I provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

I understand that you will locate any documents selected by me for testing.

The audit documentation for this engagement is the property of Norman L. White, CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to appropriate regulators or their designees. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Norman L. White, CPA personnel. Furthermore, upon request, I may provide copies of selected audit documentation to appropriate regulators or their designees. The appropriate regulators or their designees may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Norman White will be responsible for supervising the audit engagement and signing the reports. Based on my preliminary estimates, the fee for the audit should approximate \$3,300. I will invoice the District for \$1,000 when I begin my preliminary audit work. The remaining balance will be invoiced when the audit has been completed. This fee is based on anticipated cooperation from you and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss that with you and arrive at a new fee estimate.

I appreciate the opportunity to be of service to District and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign this letter and return it to me.

Very truly yours,

Norman L. White

RESPONSE:

This letter correctly sets forth the understanding of the Sabine County Appraisal District.

By: 

Lloyd P. Ford

Title: Chairman

Date: 1/24/19

Sabine County Appraisal District

Policy on the Solicitation of Bids and Selection of Depository

Pursuant to the Texas Property Tax Code, Section 6.09, the Sabine County Appraisal District Board of Directors sets out the following for the Appraisal District depository:

- (a) The appraisal district depository must be a banking corporation incorporated under the laws of this state or the United States or a Savings and Loan Association in this state whose deposits are insured by the Federal Savings and Loan Insurance Corporation.
- (b) The appraisal district board of directors shall designate as the district depository the financial institution or institutions that offer the most favorable terms and conditions for the handling of the district's funds.
- (c) The board shall solicit bids to be designated as depository for the district. The depository, when designated, shall serve for a term of two years and until its successor is designated and has qualified. The board and the depository may agree to extend a depository contract for one additional two-year period.
- (d) To the extent that funds in the depository are not insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation, they shall be secured in the manner provided by law for the security of funds of counties.

Approved and Adopted this the 24th day of January, 2019.



Chairman, Board of Directors



Secretary, Board of Directors

Shelagh Martin
Member, Board of Directors

[Signature]
Member, Board of Directors

Wendy R. S.
Member, Board of Directors

[Signature]
Member, Board of Directors

[Signature]
Member, Board of Directors

Member, Board of Directors



**Depository Services Proposal
Sabine County Appraisal District
Submitted by Southside Bank**

Southside, a Texas community bank—not just in name, but in philosophy. We are headquartered in Tyler and operate 59 branches in East, North, Central and Southeast Texas with approximately \$6.11B in assets. Southside also operates a network of 84 local ATMs/ITMs and is affiliated with more than 55,000 foreign ATMs worldwide. Southside offers a full range of depository services which would be available to the Sabine County Appraisal District (District).

Southside confirms the ability to provide the below listed services upon the execution of a depository service agreement with a term of two (2) years with the option of one (1) two (2) year extension.

1. DISTRICT may deposit checks, drafts or wire transfer proceeds in any amount into any open DISTRICT accounts at any of Southside's full service locations.
2. Southside shall collateralize all DISTRICT funds in excess of the amounts insured by the FDIC. Collateral provided will comply with Government Code 2257 or other applicable statute and be held by the Federal Home Loan Bank in Dallas in an amount equal to at least 102% of deposit balances.
3. Southside Bank's internet banking product "Business Online" will provide secure internet access to DISTRICT accounts. See Attachments A & B.
4. Southside will provide the following services:
 - a. Immediate availability of all funds deposited to demand accounts;
 - b. Ability to process immediate book transfer activities as necessary for daily activity;
 - c. Provide the ability to download digital images of checks, deposits, deposited items and statements via the internet securely through the "Business Online";
 - d. Submit Stop Payments through "Business Online";
 - e. Ability to view current day or real time processing on all accounts via "Business Online"; and
 - f. Provide any other service normally rendered to banking customers.
5. The interest rate paid on all interest bearing checking accounts will be equal to Southside's current tiered rates – see Attachment D.
6. Analysis fees will be WAIVED for the existing deposit account. Additional products listed in Attachment C will be priced at the time of acceptance.
7. Checks and deposit slips will be provided and passed at cost.



ATTACHMENT A

Southside Bank utilizes state of the art security equipment, measures and techniques to prevent fraud and unauthorized electronic and non-electronic transfers to protect the integrity of computer banking services and internal computer systems. These include but are not limited to:

- Firewalls (internal and external)
- Reverse Proxy Techniques
- IDS systems
- Access Lists
- Automated and Manual Log File Review
- Real-Time system monitoring and notification
- Quarterly external intrusion testing
- Strict password administration
- Virus checking
- Annual Regulatory Examinations
- Ongoing Internal Audit Reviews
- Digital Certificates
- SSL with 128 bit encryption



ATTACHMENT B

BUSINESS ONLINE

Online Banking

BUSINESS ONLINE is a PC banking product which connects to the bank via the Internet through our home page at www.southside.com. Through BUSINESS ONLINE authorized personnel would be allowed to:

- Check daily account balances
- Monitor account activity
- Examine account history
- View and print checks that have paid
- View paper deposit slips
- Place stop payment orders
- Correspond with Southside through email
- Initiate ACH debits or credits (Payroll Direct Deposit/Collections)
- Initiate wire transfers
- Transfer funds between accounts
- Various 'intra' day transactions

Account History may be downloaded into a variety of file formats to ease in the reporting and reconciling of accounts. This information is available 24 hours a day, 7 days a week. (At no charge)



ATTACHMENT C

ADDITIONAL SERVICES AND PRODUCTS

ACH Debit Filter

This product compliments Positive Pay. It protects the District from unauthorized electronic drafts. Each presented ACH draft is cross-referenced with preauthorized companies for payment. Stop fraud before it starts. (At no charge)

CD Publishing

CD Publishing is a compact disc that allows for easy storage and quick reference when searching for specific items. With a click of the mouse you can view and print checks (front and back), view and print deposit slips, view and print bank statements and query accounts using various parameters. The CD is password protected for security but may be loaded to multiple PCs. This is available quarterly or annually. (Charge may apply)

Positive Pay

Positive Pay practically eliminates fraudulent activity before it happens. Send an electronic file each day containing information on checks issued, the bank will make a positive identification of each check before it pays through the District's accounts. Helps protect from potential fraud losses, allows faster reconciliation and locates check encoding errors immediately. (At no charge)

Smart Deposit (Remote Deposit Capture)

Transmit check deposits without ever leaving the office. This product is quick and simple to use and extends the banking day by allowing deposits up to 7:00pm complete with research and reporting capabilities which eliminates transportation risks, expense and time. (\$25-\$50 monthly hard charged)

A demo is available upon request.

MC/VISA Merchant Processing

Southside Bank can provide the District with the best equipment, reasonably priced and customized to meet your needs. Processing methods include: Electronic, PC software, Global Touch Tone and Internet. You will be able to accept VISA/MasterCard, American Express and Discover Card. Benefits to you and your customers: local service with someone you know and trust, fast and reliable network, terminal help desk support available 24/7, personal on-site service and no long term contract required. (Hard Charges would apply)



Southside Prepaid Reloadable card

A card flexible enough to meet all of your cash needs!

Not a credit card but a cash card with a specific cash balance for the user – or anyone designated – perfect for purchase or expense cards. Reload anytime – anywhere with online access to the account. The card carries the MasterCard logo and is accepted anywhere MasterCard/Visa is accepted. This offers great security to the District in that it eliminates carrying large sums of money or uncontrollable spending. The possibilities are endless. (Hard Charges would apply)

Southside Payroll Card

The Payroll Card is designed to allow the District's employees without bank accounts to receive direct deposit. Their payroll checks are direct deposited to their card and the card does not have to be present. It also carries the MasterCard logo and can be used worldwide. Employees can use any ATM that has the PULSE, Cirrus or one of the other logos printed on the back of the card. They can also track card balance and transaction history with ease through the use of the internet or by telephone. This allows 100% participation in direct deposit for the District. (Hard Charges would apply)



ATTACHMENT D

Rates as of 1/18/2019

Business Advantage Investment

Tier	APY	RATE
\$0-\$9,999	0.11%	0.11%
\$10,000-\$19,999	0.16%	0.16%
\$20,000-\$29,999	0.25%	0.25%
\$30,000-\$249,999	0.60%	0.60%
\$250,000 & \$499,999	0.90%	0.90%
\$500,000-\$999,999	1.09%	1.08%
\$1,000,000-\$2,999,999	1.29%	1.28%
\$3,000,000 & Above	1.51%	1.50%

Platinum Advantage Money Market

Tier	APY	RATE
\$0-\$19,999	0.14%	0.14%
\$20,000-\$49,999	0.20%	0.20%
\$50,000-\$74,999	0.34%	0.34%
\$75,000-\$149,999	0.58%	0.58%
\$150,000-\$249,999	0.78%	0.78%
\$250,000-\$499,999	1.00%	1.00%
\$500,000-\$999,999	1.11%	1.10%
\$1,000,000-\$2,999,999	1.31%	1.30%
\$3,000,000 & Above	1.53%	1.52%

Premier Business Account Rates

Tier	APY	RATE
\$0-\$19,999	0.11%	0.11%
\$20,000-\$49,999	0.23%	0.23%
\$50,000-\$99,999	0.31%	0.31%
\$100,000-\$249,999	0.38%	0.38%
\$250,000-\$499,999	0.47%	0.47%
\$500,000 & Above	0.55%	0.55%

First State Bank
Hemphill, Texas

101 Worth Street
P.O. Box 1944
Hemphill, TX 75948-1944
409-787-3361
FAX 409-787-2307
firststatebankhemphill.com
Member FDIC

January 22, 2019

Board of Trustees
Sabine County Appraisal District
1920 Worth Street
Hemphill, Texas 75948

RE: Proposal for Sabine County Appraisal District Depository Services

Dear Sir,

Thank you for the opportunity to present our proposal for depository banking services to the Sabine County Appraisal District (District). First State Bank is proud to be the only independent bank with its corporate office domiciled within Sabine County. Our financial strength and full service capabilities reflect our commitment to this County and its citizenry to provide the best in banking services.

The bank is pleased to offer this proposal to serve as your depository bank and agree to the following:

All funds of the District designated as "Demand Deposits" may be deposited as follows:

- A) in non-interest bearing checking accounts
- B) in NOW checking accounts
 - 1) minimum balance required to earn interest is \$500.00
 - 2) current interest rate is .15%, APY is .15% (rate subject to change)
- C) in SUPER NOW checking accounts
 - 1) minimum balance required to earn interest is \$1,000.00
 - 2) current interest rate is .20%, APY is .20% (rate subject to change)

D) in MONEY MARKET checking accounts

- 1) minimum balance required to earn interest is \$2,500.00
 - 2) current interest rate .20%, APY is .20% payable on balances of \$2,500.00 up to \$4,999.99
- current interest rate .30%, APY is .30% payable on balances of \$5,000.00 or greater

NOTE: Transfers from a Money Market account to another account or to a third party by preauthorized, automatic, or telephone transfer or by check, or similar order to third parties are limited to six per statement cycle.

The bank will execute a standard wire transfer agreement with the District tailored to meet the security and procedural needs of the District. Wire transfer requests from the District will be honored at no additional charge to the District.

Automated Clearing House (ACH) services will be available to the District for processing District-created files (such as Payroll) according to National Automated Clearing House Association (NACHA) specifications. First State Bank will provide this service to the District at no additional charge.

First State Bank offers an automated PC-based reporting system which allows the District access to ledger and available balances on all District accounts at the bank. Through the online banking function, the District can access balance and detail reporting on its accounts 24 hours a day, seven days a week. Also, statement information is available, as well as the ability to perform transfers between District accounts, all available to the District at no additional charge.

Funds of the District which are "Time Deposits" and reduced to a certificate of deposit with a maturity of 60 days or more will earn interest at the competitive rates posted in the lobby for certificates of like maturity periods. Interest shall be computed on the balance and paid at maturity. A copy of our current rate sheet is enclosed for your review.

All items properly drawn and presented for payment against accounts of the District will be paid in a timely manner according to standard disbursing practices.

First State Bank will issue immediate credit to the District on all incoming wire transfers and U.S. Treasury checks upon receipt and all other checks based on the bank's published availability schedule. The bank is conveniently located just off the square in Hemphill and receives deposits during normal banking hours at its main lobby or at the Motor Bank across the street. Two after-hours deposit locations are available for deposits made after normal banking hours. The District will be provided keys to access the after-hours depositaries at no charge to the District.

First State Bank will provide the District with monthly account statements, including printed check images, for each account of the District at no charge to the District. In addition, the District will have access to the information reporting module of First State Bank's internet banking service at no charge.

First State Bank will assign Robert H. Russell as the primary Account Executive to coordinate the account services and expedite the solution of any problem and Tammie Cox as the backup for the Account Representative. Robert or Tammie can be reached at (409) 787-3361 and each brings over 37 years of banking experience to assist the District with its needs.

First State Bank accepts direct deposit transactions into deposit accounts. Credit for deposits resulting from direct deposit activities will be available upon the effective date of such deposit.

The bank will charge an adjustable rate which will always be equal to 150 basis points (1.50%) below the Prime Rate as stated in the Wall Street Journal per annum (simple interest) from the date of the payment of overdrafts of the District originating during the ensuing service agreement period. The District will pay such overdrafts with proceeds from other sources within three (3) business days from payment of the overdraft. An overdraft is defined as a negative demand balance in the District accounts collectively, not by individual account.

All stop payment requests must be received by the bank in time to give us a reasonable opportunity to act on it before our stop payment cutoff time. Our stop payment cutoff time is one hour after the opening of the next banking day after the banking day on which we receive the item. Stop payment requests can be placed through the internet banking product, however, to be effective, such stop payment request must be confirmed, in writing, by an authorized signer on the account within the time limitations as outlined above.

As security for the checking account deposits and time deposits of the District, the bank will pledge to the District securities in an amount which will always be at least 102 percent of the total of all checking account deposits and time deposits of the District exceeding the \$250,000.00 FDIC insurance protection, plus accrued interest. The securities so pledged, the amounts thereon and the time requirements for pledging same shall satisfy the requirements of V.T.C.A. Texas Public Funds Collateral Act statutes.

First State Bank utilizes Raymond James & Associates, Inc, St Petersburg, Florida as its third-party safekeeping agent for all securities owned by the bank. Raymond James issues safekeeping receipts for all securities and those which have been pledged are reflected on the receipt with the secured entity receiving evidence of such pledge directly from the agent.

New services which become available and are provided to the District during the period of the service agreement will be charged at the bank's then published rate.

The bank will make funds available to the District in the form of loans at a rate of interest in accordance with existing law and on financial terms to be negotiated at the time such loans are needed. In addition, any loan made by the District and secured by a certificate of deposit of equal or greater value issued by this bank will be priced at a rate of interest which will always be one percent per annum (1%) above the rate received by the District on said certificate of deposit.

The bank offers the following services to the District at no cost provided such services rendered are requested for transacting the business of the District.

Account maintenance
Statement rendering
Checks paid
Deposits credited
Balance reporting
Charge Back / Return Item processing
Debit Card

Research / Statement Reproduction
One (1) Safe Deposit Box
Night Depository Services with bags
Issuance of Cashier's Checks
Telephone Transfer of Funds
Automatic Transfer of Funds
Internet Banking

We are grateful for the privilege of handling the funds of the District and appreciate the opportunity to present this proposal. Thank you for your consideration. Our first and foremost aim is to provide the Sabine County Appraisal District with a strong, independent banking institution offering the finest in banking services at the lowest possible cost to the District and its patrons.

Very truly yours,



Robert H. Russell
President

Enclosure

Deposit Accounts

<u>Account Type</u>	<u>Rate</u>	<u>Annual Percentage Yield</u>
NOW Checking (BALANCE > \$ 500)	.15	.15
SUPER NOW Checking (BALANCE > \$ 1000)	.20	.20
MONEY MARKET Funds		
Tier 2 (BALANCE > \$ 2,500 < \$ 4,999)	.20	.20
Tier 1 (BALANCE > \$ 5,000)	.30	.30
PASSBOOK SAVINGS	.20	.20

First State Bank Hempill, Texas

SUMMARY OF EFFECTIVE INTEREST RATES

Certificates of Deposit (\$500.00 - \$49,999.99)

<u>Maturity</u>	<u>Rate</u>	<u>Annual Percentage Yield</u>
3 Months	.30	.30
6 Months	.50	.50
12 Months	.75	.75
13 Months (New Money)	1.50	1.50
24 Months	.90	.90
25 Months (New Money)	1.75	1.75
36 Months	1.15	1.15
48 Months	1.35	1.36
60 Months	1.50	1.51

Note: A penalty may be imposed for early withdrawal, \$500 minimum deposit to open
Must maintain minimum balance of \$500 to obtain the disclosed Annual Percentage Yield

Certificates of Deposit (\$50,000.00 - or greater)

<u>Maturity</u>	<u>Rate</u>	<u>Annual Percentage Yield</u>
3 Months	.90	.90
6 Months	1.10	1.10
12 Months	1.35	1.36
13 Months (New Money)	2.00	2.01
24 Months	1.50	1.51
25 Months (New Money)	2.25	2.26
36 Months	1.75	1.76
48 Months	1.85	1.86
60 Months	2.00	2.01

Note: A penalty may be imposed for early withdrawal, \$50,000 minimum deposit to open
Must maintain minimum balance of \$50,000 to obtain the disclosed Annual Percentage Yield

SABINE COUNTY APPRAISAL DISTRICT

P O BOX 137

HEMPHILL, TX 75948

A RESOLUTION

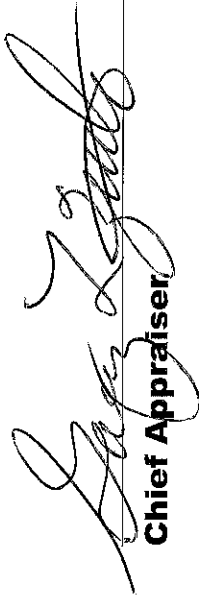
Each taxing unit shall pay its allocation of the District's budget in 12 equal payments to be made monthly. The first payment shall be made in January of the year in which the budget takes effect. A payment is delinquent if not paid by the 20th day of the month it is due. A delinquent payment incurs a penalty of 5 percent of the amount of the payment and accrues interest at an annual rate of 10 percent. If the budget is amended, any change in the amount of a unit's allocation is apportioned among the payments remaining.



Board Chairman

1/24/19

Date



Chief Appraiser

1-24-19

Date

SABINE COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

NOTICE OF SPECIAL CALLED MEETING

The Sabine County Appraisal District Board of Directors will meet in ^{Special} ~~regular~~ session on ^{Wed.} ~~Thursday~~, Feb. 6, 2019. The meeting will begin at 12:00 noon. and be held in the portion of the Sabine County Appraisal District building with the address of 1910 Worth St., Hemphill, Texas.

- ✓ 2019-017 CALL THE MEETING TO ORDER
- ✓ 2019-018 ESTABLISH A QUORUM
- ✓ 2019-019 PUBLIC ACCESS
- ✓ 2019-020 DISCUSS, CONSIDER AND/OR APPROVE THE MINUTES OF THE PREVIOUS MEETING (JAN 24, 2019)
- ✓ 2019-021 CHIEF APPRAISER REPORT (MAP'S & REAPPRAISAL STATUS)
- ✓ 2019-022 DISCUSS, CONSIDER AND/OR APPROVE EAGLE PROPERTY TAX APPRAISAL & CONSULTING, INC. CHIEF APPRAISER CONTRACT STATUS
- ✓ 2019-023 DISCUSS, CONSIDER AND/OR APPROVE EAGLE PROPERTY TAX APPRAISAL & CONSULTING, INC. APPRAISAL CONTRACT STATUS
- ✓ 2019-024 DISCUSS, CONSIDER AND/OR APPROVE HIRING A CHIEF APPRAISER
- ✓ 2019-025 DISCUSS, CONSIDER AND/OR APPROVE AMENDING THE 2018 BUDGET
- 2019-026 DISCUSS, CONSIDER AND/OR APPROVE AMENDING THE 2019 BUDGET
- 2019-027 DISCUSS, CONSIDER AND/OR APPROVE ADJOURNMENT

Items above do not have to be taken in the same order as shown on agenda. If during the course of the meeting, any discussion of any items on the agenda should be held in executive session, the board will convene in such executive or closed session in accordance with the Open Meeting Texas Government Code Chapter 551.

Gary Zuttler Lynch

SABINE COUNTY APPRAISAL DISTRICT

FILED FOR RECORD
AT 9 O'CLOCK A M

FEB 01 2019

Janice McDaniel
Clerk, Sabine County
BY Glenn DEPUTY

Steffma

Wednesday, February 6, 2019, the Sabine County Appraisal District Board of Directors met in a special session. The following members were present:

Lloyd Ford	Chairman – County Representative
Steve Conn	Vice Chairman - HISD Representative
Ronald Barlow	WSISD Representative
Sheilah Martin	HISD Representative
Andrew Mills	County Representative
Wayne Rawls	HISD Representative

Also present: Gary Zeitler, David Ballard, Sandra Helander – Eagle Property Tax Appraisal & Consulting, Inc.

Cari Papania and Ginger Bailey – Sabine County Appraisal District

AGENDA ITEM 2019-017 CALL THE MEETING TO ORDER

Chairman Lloyd Ford called the meeting to order at 12:36 pm.

AGENDA ITEM 2019-018 ESTABLISH A QUORUM

A quorum was established.

AGENDA ITEM 2019-019 PUBLIC ACCESS

Chairman Lloyd Ford acknowledged that there were no members of the public present.

AGENDA ITEM 2019-020 DISCUSS, CONSIDER AND/OR APPROVE THE MINUTES OF THE PREVIOUS MEETING (JANUARY 24, 2019)

Steve Conn moved to approve the minutes from the January 24, 2019 meeting. Andrew Mills seconded the motion. All voted for and the motion carried.

AGENDA ITEM 2019-021 CHIEF APPRAISER REPORT (MAP'S & REAPPRAISAL STATUS)

Gary Zeitler addressed the Board and went over the appraisal report, MAPS review and reappraisal status. No action required.

AGENDA ITEM 2019-022 DISCUSS, CONSIDER AND/OR APPROVE EAGLE PROPERTY TAX APPRAISAL & CONSULTING, INC. CHIEF APPRAISER CONTRACT STATUS

Wayne Rawls moved to give Eagle Property Tax Appraisal & Consulting, Inc. 30 day notice to vacate the Chief Appraisal. Gary Zeitler stated that, if approved, he would agree to vacate the position by February 28, 2019 since it was still close to the beginning of the month. Ronald Barlow seconded the motion. All voted for and the motion carried.

AGENDA ITEM 2019-023 DISCUSS, CONSIDER AND/OR APPROVE EAGLE PROERPTY TAX APPRAISAL & CONSULTING, INC. APPRAISAL CONTRACT STATUS.

Board Members stated to leave the appraisal contract as is, since the contract was approved January 24, 2019. No action taken.

AGENDA ITEM 2019-024 DISCUSS, CONSIDER AND/OR APPROVE HIRING A CHIEF APPRAISER.

Ronald Barlow moved to enter into an Executive Session. Andrew Mills seconded the motion. All voted for and the Board entered into Executive Session at 1:14pm.

Ronald Barlow moved to end the Executive Session. Sheilah Martin seconded the motion. All voted for and the Board ended the Executive Session at 1:28pm

Ronald Barlow moved to extend to Cari Papania the Chief Appraiser position at the currently budgeted Chief Appraiser salary amount of \$52,000 per year, effective March 1, 2019. Wayne Rawls seconded the motion. All voted for and the motion carried.

Cari Papania accepted the position.

AGENDA ITEM 2019-025 DISCUSS, CONSIDER AND/OR APPROVE AMENDING THE 2018 BUDGET

For review purposes only, no action was taken.

AGENDA ITEM 2019-026 DISCUSS, CONSIDER AND/OR APPROVE AMENDING THE 2019 BUDGET

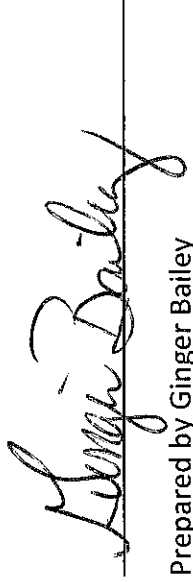
No changes were made to the 2019 budget. No action taken.

AGENDA ITEM 2019-027 DISCUSS, CONSIDER AND/OR APPROVE ADJOURNMENT

Ronald Barlow moved to adjourn and with a second from Steve Conn, the meeting was adjourned at 1:39pm.



Board Chairman



Prepared by Ginger Bailey

	A	B	C	D	E	F	G	H
		2018	CHANGE	2019 ADOPTED	Change from 2019 Budget	2019 AMENDED BUDGET		
1								
2	SALARIES							
3	CHIEF APPRAISER	\$	\$ -	\$ -	\$	52,000	\$	52,000
4	FIELD APPRAISER, RPA	\$	35,844	\$ -	\$	(35,844)	\$	(39,839)
5	MAPPER	\$	31,955	\$ 959	\$	5,196	\$	37,151
6	CLERICAL/CUSTOMER	\$	23,340	\$ 700	\$	3,446	\$	26,786
7	DATA ENTRY (1)	\$	20,800	\$ 624	\$	2,745	\$	23,545
8	DATA ENTRY (2)	\$	20,800	\$ 624	\$	2,745	\$	23,545
9	TOTAL	\$	132,739	\$ 2,907	\$	30,288	\$	163,027
10				\$ 150,866			\$	(39,839)
11	EMPLOYEE BENEFITS							
12	RETIREMENT, SOC SEC, HEALTH INS							
13	CHIEF APPRAISER	\$	-		\$	12,486	\$	12,486
14	FIELD APPRAISER, RPA	\$	11,316	\$ 328	\$	1,828	\$	(11,644)
15	MAPPER	\$	8,079	\$ (3,376)	\$	(3,376)	\$	4,703
16	CLERICAL/CUSTOMER	\$	9,698	\$ 293	\$	293	\$	9,991
17	DATA ENTRY (1)	\$	1,595	\$ 7,986	\$	7,986	\$	9,581
18	DATA ENTRY (2)	\$	1,595	\$ 7,986	\$	7,986	\$	9,581
19	TOTAL	\$	32,283	\$ 13,217	\$	27,203	\$	46,342
20				\$ 45,500			\$	(11,644)
21	WORKER'S COMP/UNEMPLOYMENT							
22	CHIEF APPRAISER	\$	-	\$ -	\$	460	\$	460
23	FIELD APPRAISER, RPA	\$	560	\$ (100)	\$	460		
24	MAPPER	\$	109	\$ 351	\$	351	\$	460
25	CLERICAL/CUSTOMER	\$	90	\$ 370	\$	370	\$	460
26	DATA ENTRY (1)	\$	395	\$ 65	\$	65	\$	460
27	DATA ENTRY (2)	\$	395	\$ 65	\$	65	\$	460
28	TOTAL	\$	1,549	\$ 751	\$	1,311	\$	2,300
29				\$ 2,300				
30	SUPPLIES & MATERIAL							
31	ADVERTISING	\$	500	\$ 100	\$	100	\$	600
32	DEED RECORDS	\$	800	\$ -	\$	800	\$	800
33	GENERAL OFFICE SUPPLIES	\$	3,300	\$ -	\$	3,300	\$	3,300
34	MAPPING SUPPLIES	\$	2,000	\$ (2,000)	\$	(2,000)	\$	-
35	COPIER SERVICE/MAINTENANCE	\$	2,000	\$ -	\$	2,000	\$	2,000
36	POSTAGE	\$	2,000	\$ 1,000	\$	1,000	\$	3,000
37	OFFICE FURNITURE/FIXTURES	\$	14,900	\$ (9,900)	\$	(9,900)	\$	5,000
38	TOTAL	\$	25,500	\$ (10,800)	\$	(10,800)	\$	14,700
39				\$ 14,700			\$	(14,700)
40	PROFESSIONAL SERVICES							
41	CONTRACTED CHIEF APPRAISER	\$	52,000	\$ -	\$	(52,000)	\$	(52,000)
42	CONTRACTED REAL APPRAISAL SERVICES	\$	72,000	\$ -	\$	72,000	\$	72,000
43	BUILDING INSURANCE	\$	1,400	\$ -	\$	1,400	\$	1,400
44	UTILITIES/TELEPHONE	\$	6,600	\$ 3,400	\$	3,400	\$	10,000
45	BUILDING REPAIRS/MAINTENANCE	\$	5,000	\$ -	\$	5,000	\$	5,000
46	COMPUTER SERVICES	\$	47,567	\$ 9,907	\$	9,907	\$	57,474
47	MINERAL, UTILITY & INDUSTRIAL APPR *	\$	7,000	\$ 2,000	\$	2,000	\$	9,000
48	PICTOMETRY	\$	26,385	\$ (19,885)	\$	(19,885)	\$	6,500
49	MAPPING COSTS/ONLINE SERVICES	\$	4,500	\$ -	\$	4,500	\$	4,500
50	AUDIT FEES	\$	2,800	\$ 500	\$	500	\$	3,300
51	TRAVEL & EDUCATION	\$	9,650	\$ -	\$	9,650	\$	9,650
52	ARB EXPENSE	\$	2,000	\$ -	\$	2,000	\$	2,000
53	CONTRACT LABOR	\$	4,000	\$ (4,000)	\$	(4,000)	\$	-
54	PROFESSIONAL DUES/FEES	\$	1,500	\$ -	\$	1,500	\$	1,500
55	FEDERAL DATABASE SEARCH FEE	\$	1,600	\$ -	\$	1,600	\$	1,600
56	ATTORNEY/LEGAL FEES	\$	1,200	\$ -	\$	1,200	\$	1,200
57	ACCOUNTING	\$	-	\$ 5,600	\$	3,500	\$	3,500
58	BOARD OF DIRECTOR EXPENSES	\$	245,202	\$ (2,478)	\$	(2,478)	\$	190,624
59	TOTAL	\$	437,273	\$ 3,597	\$	(8,576)	\$	416,993
60				\$ 455,990			\$	(38,997)
61	GRAND TOTAL	\$	437,273	\$ 3,597	\$	(8,576)	\$	416,993
62				\$ 455,990			\$	(103,483)

2019 BUDGET - ADOPTED 8/30/2018

	2018	CHANGE	2019
SALARIES			
CHIEF APPRAISER			
FIELD APPRAISER, RPA	\$ 35,844	\$ 3,995	\$ 39,839
MAPPER	\$ 31,955	\$ 5,196	\$ 37,151
CLERICAL/CUSTOMER	\$ 23,340	\$ 3,446	\$ 26,786
DATA ENTRY (1)	\$ 20,800	\$ 2,745	\$ 23,545
DATA ENTRY (2)	\$ 20,800	\$ 2,745	\$ 23,545
TOTAL	\$ 132,739	\$ 18,127	\$ 150,866
EMPLOYEE BENEFITS			
RETIREMENT, SOC SEC, HEALTH INS			
CHIEF APPRAISER	\$ -	\$ -	\$ -
FIELD APPRAISER, RPA	\$ 11,316	\$ 328	\$ 11,644
MAPPER	\$ 8,079	\$ (3,376)	\$ 4,703
CLERICAL/CUSTOMER	\$ 9,698	\$ 293	\$ 9,991
DATA ENTRY (1)	\$ 1,595	\$ 7,986	\$ 9,581
DATA ENTRY (2)	\$ 1,595	\$ 7,986	\$ 9,581
TOTAL	\$ 32,283	\$ 13,217	\$ 45,500
WORKER'S COMP/UNEMPLOYMENT			
CHIEF APPRAISER	\$ -	\$ -	\$ -
FIELD APPRAISER, RPA	\$ 560	\$ (100)	\$ 460
MAPPER	\$ 109	\$ 351	\$ 460
CLERICAL/CUSTOMER	\$ 90	\$ 370	\$ 460
DATA ENTRY (1)	\$ 395	\$ 65	\$ 460
DATA ENTRY (2)	\$ 395	\$ 65	\$ 460
TOTAL	\$ 1,549	\$ 751	\$ 2,300
SUPPLIES & MATERIAL			
ADVERTISING	\$ 500	\$ 100	\$ 600
DEED RECORDS	\$ 800	\$ -	\$ 800
GENERAL OFFICE SUPPLIES	\$ 3,300	\$ -	\$ 3,300
MAPPING SUPPLIES	\$ 2,000	\$ (2,000)	\$ -
COPIER SERVICE/MAINTENANCE	\$ 2,000	\$ -	\$ 2,000
POSTAGE	\$ 2,000	\$ 1,000	\$ 3,000
OFFICE FURNITURE/FIXTURES	\$ 14,900	\$ (9,900)	\$ 5,000
TOTAL	\$ 25,500	\$ (10,800)	\$ 14,700
PROFESSIONAL SERVICES			
CONTRACTED CHIEF APPRAISER	\$ 52,000	\$ -	\$ 52,000
CONTRACTED REAL APPRAISAL SERVICES	\$ 72,000	\$ -	\$ 72,000
BUILDING INSURANCE	\$ 1,400	\$ -	\$ 1,400
UTILITIES/TELEPHONE	\$ 6,600	\$ 3,400	\$ 10,000
BUILDING REPAIRS/MAINTENANCE	\$ 5,000	\$ -	\$ 5,000
COMPUTER SERVICES	\$ 47,567	\$ 9,907	\$ 57,474
MINERAL, UTILITY & INDUSTRIAL APPR	\$ 7,000	\$ 2,000	\$ 9,000
PICTOMETRY	\$ 26,385	\$ (19,885)	\$ 6,500
MAPPING COSTS/ONLINE SERVICES	\$ 4,500	\$ -	\$ 4,500
AUDIT FEES	\$ 2,800	\$ 500	\$ 3,300
TRAVEL & EDUCATION	\$ 9,650	\$ -	\$ 9,650
ARB EXPENSE	\$ 2,000	\$ -	\$ 2,000
CONTRACT LABOR	\$ 4,000	\$ (4,000)	\$ -
PROFESSIONAL DUES/FEES	\$ 1,500	\$ -	\$ 1,500
FEDERAL DATABASE SEARCH FEE	\$ 1,600	\$ -	\$ 1,600
ATTORNEY/LEGAL FEES	\$ 1,200	\$ -	\$ 1,200
ACCOUNTING	\$ -	\$ 3,500	\$ 3,500
BOARD OF DIRECTOR EXPENSES	\$ -	\$ 2,000	\$ 2,000
TOTAL	\$ 245,202	\$ (2,578)	\$ 242,624
GRAND TOTAL	\$ 437,273	\$ 18,717	\$ 455,990

SABINE COUNTY APPRAISAL DISTRICT

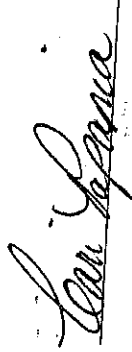
BOARD OF DIRECTORS

NOTICE OF PUBLIC MEETING

The Sabine County Appraisal District Board of Directors will meet in regular session on Wednesday, May 22, 2019. The meeting will begin at 12:00 noon and will be held at the Sabine County Appraisal District, 1920 Worth St. Hemphill, TX.

- ✓ 2019-017 CALL THE MEETING TO ORDER
- ✓ 2019-018 ESTABLISH A QUORUM
- ✓ 2019-019 PUBLIC ACCESS
- ✓ 2019-020 SWEAR IN NEW BOARD MEMBERS
- ✓ 2019-021 DISCUSS & APPROVE THE MINUTES OF THE PREVIOUS MEETING
- ✓ 2019-022 DISCUSS & APPROVE EXPENDITURES FOR PERIOD JAN. 1, 2019 THRU APRIL 30, 2019
- ✓ 2019-023 REVIEW CHANGES MADE TO THE CERTIFIED APPRAISAL ROLL
- ✓ 2019-024 DISCUSS THE RESIGNATION OF HEMPHILL ISD REPRESENTATIVE WAYNE RAWLS
- ✓ 2019-025 DISCUSS & APPROVE SABINE COUNTY APPRAISAL DISTRICT INVESTMENT POLICY
- ✓ 2019-026 CHIEF APPRAISER REPORT
- ✓ 2019-027
 1. DISCUSS THE 2018 PROPERTY VALUE STUDY
 2. DISCUSS THE 2018-2019 MAPS FOLLOW UP
- ✓ 2019-028 DISCUSS & APPROVE THE 2020 BUDGET AND SET A DATE FOR THE PUBLIC HEARING
- 2019-029 DISCUSS & APPROVE REAPPRAISAL PLAN AND SET A DATE FOR THE PUBLIC HEARING
- ADJOURNMENT

Items above do not be taken in the same order as shown on the agenda. If during the course of the meeting, any discussion of any items on the agenda should be held in executive session, the board will convene in such executive or closed session in accordance with the Open Meeting Texas Government Code Chapter 551.



Sabine County Appraisal District

FILED FOR RECORD
AT 9 O'CLOCK A M

MAY 21 2019

Janice McDaniel
Clerk, County Court, Sabine County
By *Lana Y. Garcia* DEPUTY
Staffman

Wednesday, May 22, 2019, the Sabine County Appraisal District Board of Directors met in a regular session. The following members were present:

Lloyd Ford	Chairman – County Representative
Ronald Barlow	WSISD Representative
Sheilah Martin	HISD Representative
Andrew Mills	County Representative
Byron Starr	Hospital Representative
Martha Stone	Secretary to the Board

Also present: Cari Papania and Ginger Bailey – Sabine County Appraisal District

AGENDA ITEM 2019-017 CALL THE MEETING TO ORDER

Chairman Lloyd Ford called the meeting to order at 12:07pm.

AGENDA ITEM 2019-018 ESTABLISH A QUORUM

A quorum was established.

AGENDA ITEM 2019-019 PUBLIC ACCESS

Chairman Lloyd Ford acknowledged that there were no members of the public present.

AGENDA ITEM 2019-020 SWEAR IN NEW BOARD MEMBERS

The Statement of Oath was administered to Byron Starr as a new board member to represent the Sabine County Hospital, and he was sworn into office.

AGENDA ITEM 2019-021 DISCUSS & APPROVE THE MINUTES OF THE PREVIOUS MEETING

Sheilah Martin moved to approve the minutes from the February 6, 2019 meeting.
Andrew Mills seconded the motion. The motion carried with all in favor.

AGENDA ITEM 2019-022 DISCUSS & APPROVE EXPENDITURES FOR PERIOD JANUARY 1, 2019 THRU APRIL 30, 2019.

Ronald Barlow moved to approve the expenditures for the period of January 1, 2019 through April 30, 2019 as submitted. Sheilah Martin seconded the motion. The motion carried with all in favor.

AGENDA ITEM 2019-023 REVIEW CHANGES MADE TO THE CERTIFIED APPRAISAL ROLL

The changes made to the certified appraisal roll were reviewed by the board. No action was required, as the review was for informational purposes only.

AGENDA ITEM 2019-024 DISCUSS THE RESIGNATION OF HEMPHILL ISD REPRESENTATIVE WAYNE RAWLS

Chairman Lloyd Ford stated that Mr. Rawls had submitted his resignation letter to the Board effective May 1, 2019 as he was moving out of the County. Andrew Mills moved to accept the resignation of Wayne Rawls from the Sabine County Appraisal Board of Directors. Ronald Barlow seconded the motion. The motion carried with all in favor.

AGENDA ITEM 2019-025 DISCUSS & APPROVE THE SABINE COUNTY APPRAISAL DISTRICT INVESTMENT POLICY

Sheilah Martin moved to approve the Appraisal District Investment Policy as submitted. Andrew Mills seconded the motion. The motion carried with all in favor.

AGENDA ITEM 2019-026 CHIEF APPRAISER REPORT

1. DISCUSS THE 2018 PROPERTY VALUE STUDY
2. DISCUSS THE 2018-2019 MAPS FOLLOW UP

Chief Appraiser, Cari Papania, discussed the items listed on her report to the Board of Directors. No action by the Board of Directors was required, as the report was for informational purposes only.

AGENDA ITEM 2019-027 DISCUSS & APPROVE THE 2020 BUDGET AND SET A DATE FOR THE PUBLIC HEARING

Sheilah Martin moved to set the Public Hearing to discuss and approve the 2020 Budget for Monday, August 26, 2019. Byron Starr seconded the motion. The motion carried with all in favor.

AGENDA ITEM 2019-028 DISCUSS & APPROVE REAPPRAISAL PLAN AND SET A DATE FOR THE PUBLIC HEARING

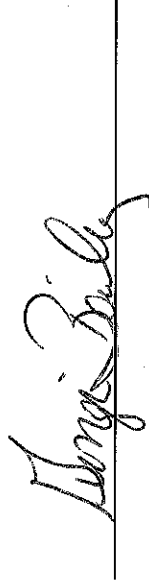
Andrew Mills moved to approve the reappraisal plan and set the Public Hearing date for Monday, August 26, 2019. Sheilah Martin seconded the motion. The motion carried with all in favor.

AGENDA ITEM 2019-029 ADJOURNMENT

Byron Starr moved to adjourn. Sheilah Martin seconded the motion and the meeting was adjourned at 12:57 pm.

A handwritten signature, possibly "Ginger Bailey", written in black ink above a horizontal line.

Board Chairman

A handwritten signature, possibly "Ginger Bailey", written in black ink above a horizontal line.

Prepared by Ginger Bailey

Form #2201 Rev. 09/2017
Submit to:
SECRETARY OF STATE
Government Filings Section
P O Box 12887
Austin, TX 78711-2887
512-463-6334
512-463-5569 - Fax
Filing Fee: None

This space reserved for office use



STATEMENT OF OFFICER

Statement

I, Buron Starr, do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: Board Member of the Sabine

County Appraisal District - Hospital Representative

Execution

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

Date: 5-22-19

A handwritten signature in black ink, appearing to read "Buron Starr", written over a horizontal line.

Signature of Officer

Sabine County Appraisal District

P.O. BOX 137
HEMPHILL, TX 75948

Profit & Loss Statement

January 2019 through April 2019

5/15/2019
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Income	
Revenue from Taxing Entities	
Tax-HISD	\$64,684.72
Tax-WSISD	\$20,578.44
Tax-Sabine County	\$38,899.04
Tax-SCHD	\$19,981.16
Tax-COP	\$3,661.88
Tax-BISD	\$3,657.96
Tax-SISD	\$533.48
Total Revenue from Taxing Entities	\$151,996.68
Miscellaneous Income	
Copy Fees	\$607.50
Total Miscellaneous Income	\$607.50
Total Income	\$152,604.18
Cost of Sales	
Gross Profit	\$152,604.18
General & Adm. Expenses	
ARB Expenses	
ARB Registration Fee	\$150.00
ARB Expense	\$774.32
Board Meeting Expenses	\$84.98
Total ARB Expenses	\$1,009.30
Consulting Fees	
Consulting Fee-Chief Appraiser	\$8,600.00
Consulting Fee-Field Appraiser	\$24,000.00
Total Consulting Fees	\$32,600.00
Computer Services	
Real Estate Data Contract	\$15,682.76
Computer Hardware Lease	\$4,929.52
Mineral Contract	\$2,250.00
Certified Mail-AG Letters	\$3,803.37
Computer-Ipad Service AT&T	\$620.24
Total Computer Services	\$27,285.89
Commercial Regis CD Fee	\$429.00
Accounting	\$750.00
Maintenance & Repairs	
Maintenance & Repairs	\$200.00
Maintenance-Copier	\$823.89
Maintenance-Office	\$131.36
Maintenance-Supplies	\$5.61
Total Maintenance & Repairs	\$1,160.86
Mapping Costs	
Mapping Costs - ArcGIS	\$449.32
Mapping (Deed Copies)	\$286.50
Total Mapping Costs	\$735.82
Miscellaneous	
Shredding	\$50.00
Miscellaneous	\$20.00
Advertising	\$444.00
License Renewal	\$90.00
TAA and NADA Dues & Fees	\$1,096.00
Fed Database Search Fee	\$374.92
Total Miscellaneous	\$2,073.92
Office Expenses	
Office Expenses	\$261.97
Postage & Shipping	\$1,657.45
Office Supplies	\$1,131.00

Sabine County Appraisal District

Profit & Loss Statement

January 2019 through April 2019

5/15/2019
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Total Office Expenses		
Payroll		\$3,050.42
Salary - RPA	\$15,273.11	
Salary - Mapper	\$12,317.04	
Salary - Clerical	\$8,862.00	
Data Entry/Field Appraisers	\$15,696.96	
Total Payroll		\$52,149.11
Employer Expenses		
Employer Expenses	\$3,370.30	
Health Insurance	\$8,800.00	
Texas Retirement	\$3,123.64	
Unemployment Tax	\$661.70	
Total Employer Expenses		\$15,955.64
Travel & Education		
Appraisal Class Expense	\$71.00	
Tax School Expense	\$1,014.80	
Mileage/Tax School	\$1,117.14	
Meals	\$368.77	
Overnight Accommodations	\$1,927.98	
Total Travel & Education		\$4,499.69
Utilities		
Utility Expense	\$1,459.95	
Telephone	\$1,229.89	
Total Utilities		\$2,689.84
Total General & Adm. Expenses		\$144,389.49
Operating Profit		\$8,214.69
Other Income		
Interest Income		
Total Other Income		\$47.24
Other Expenses		
Net Profit / (Loss)		\$8,261.93

Sabine County Appraisal District

P.O. BOX 137
HEMPHILL, TX 75948

Profit & Loss Statement

January 2019 through April 2019

5/15/2019
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Page 1

	January	February	March	April	Total
Income					
Revenue from Taxing Entities					
Tax-HISD	\$16,171.18	\$16,171.18	\$16,171.18	\$16,171.18	\$64,684.72
Tax-WSISD	\$5,144.61	\$5,144.61	\$5,144.61	\$5,144.61	\$20,578.44
Tax-Sabine County	\$9,724.76	\$9,724.76	\$9,724.76	\$9,724.76	\$38,899.04
Tax-SCHD	\$4,995.29	\$4,995.29	\$4,995.29	\$4,995.29	\$19,981.16
Tax-COP	\$915.47	\$915.47	\$915.47	\$915.47	\$3,661.88
Tax-BISD	\$914.49	\$914.49	\$914.49	\$914.49	\$3,657.96
Tax-SISD	\$133.37	\$133.37	\$133.37	\$133.37	\$533.48
Total Revenue from Taxing Entities	\$37,999.17	\$37,999.17	\$37,999.17	\$37,999.17	\$151,996.68
Miscellaneous Income					
Copy Fees	\$244.25	\$259.75	\$49.50	\$54.00	\$607.50
Total Miscellaneous Income	\$244.25	\$259.75	\$49.50	\$54.00	\$607.50
Total Income	\$38,243.42	\$38,258.92	\$38,048.67	\$38,053.17	\$152,604.18
Cost of Sales					
Gross Profit	\$38,243.42	\$38,258.92	\$38,048.67	\$38,053.17	\$152,604.18
General & Adm. Expenses					
ARB Expenses					
ARB Registration Fee	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00
ARB Expense	\$0.00	\$0.00	\$0.00	\$774.32	\$774.32
Board Meeting Expenses	\$0.00	\$84.98	\$0.00	\$0.00	\$84.98
Total ARB Expenses	\$150.00	\$84.98	\$0.00	\$774.32	\$1,009.30
Consulting Fees					
Consulting Fee-Chief Appraiser	\$4,600.00	\$4,000.00	\$0.00	\$0.00	\$8,600.00
Consulting Fee-Field Appraiser	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$24,000.00
Total Consulting Fees	\$10,600.00	\$10,000.00	\$6,000.00	\$6,000.00	\$32,600.00
Computer Services					
Real Estate Data Contract	\$3,970.69	\$3,970.69	\$3,970.69	\$3,770.69	\$15,682.76
Computer Hardware Lease	\$1,232.38	\$1,232.38	\$1,232.38	\$1,232.38	\$4,929.52
Mineral Contract	\$0.00	\$2,250.00	\$0.00	\$0.00	\$2,250.00
Certified Mail-AG Letters	\$0.00	\$0.00	\$503.37	\$3,300.00	\$3,803.37
Computer-Ipad Service AT&T	\$155.06	\$155.06	\$155.06	\$155.06	\$620.24
Total Computer Services	\$5,358.13	\$7,608.13	\$5,861.50	\$8,458.13	\$27,285.89
Commercial Regis CD Fee	\$0.00	\$429.00	\$0.00	\$0.00	\$429.00
Accounting	\$400.00	\$0.00	\$350.00	\$0.00	\$750.00
Maintenance & Repairs					
Maintenance & Repairs	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
Maintenance-Copier	\$173.90	\$271.66	\$192.04	\$186.29	\$823.89
Maintenance-Office	\$131.36	\$0.00	\$0.00	\$0.00	\$131.36

Sabine County Appraisal District

Profit & Loss Statement

January 2019 through April 2019

5/15/2019
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Page 2

	January	February	March	April	Total
Maintenance-Supplies	\$0.00	\$0.00	\$5.61	\$0.00	\$5.61
Total Maintenance & Repairs	\$505.26	\$271.66	\$197.65	\$186.29	\$1,160.86
Mapping Costs					
Mapping Costs - ArcGIS	\$112.33	\$112.33	\$112.33	\$112.33	\$449.32
Mapping (Deed Copies)	\$61.00	\$155.50	\$0.00	\$70.00	\$286.50
Total Mapping Costs	\$173.33	\$267.83	\$112.33	\$182.33	\$735.82
Miscellaneous					
Shredding	\$0.00	\$50.00	\$0.00	\$0.00	\$50.00
Miscellaneous	\$0.00	\$20.00	\$0.00	\$0.00	\$20.00
Advertising	\$120.00	\$324.00	\$0.00	\$0.00	\$444.00
License Renewal	\$90.00	\$0.00	\$0.00	\$0.00	\$90.00
TAAD and NADA Dues & Fees	\$0.00	\$0.00	\$1,095.00	\$0.00	\$1,095.00
Fed Database Search Fee	\$93.73	\$93.73	\$93.73	\$93.73	\$374.92
Total Miscellaneous	\$303.73	\$487.73	\$1,188.73	\$93.73	\$2,073.92
Office Expenses					
Office Expenses	\$94.70	\$77.76	\$26.95	\$62.56	\$261.97
Postage & Shipping	\$245.70	\$376.85	\$144.25	\$890.65	\$1,657.45
Office Supplies	\$161.92	\$264.11	\$287.36	\$417.61	\$1,131.00
Total Office Expenses	\$502.32	\$718.72	\$458.56	\$1,370.82	\$3,050.42
Payroll					
Salary - RPA	\$3,303.24	\$3,303.24	\$4,333.29	\$4,333.34	\$15,273.11
Salary - Mapper	\$3,079.26	\$3,079.26	\$3,079.26	\$3,079.26	\$12,317.04
Salary - Clerical	\$2,215.50	\$2,215.50	\$2,215.50	\$2,215.50	\$8,862.00
Data Entry/Field Appraisers	\$3,924.24	\$3,924.24	\$3,924.24	\$3,924.24	\$15,696.96
Total Payroll	\$12,522.24	\$12,522.24	\$13,552.29	\$13,552.34	\$52,149.11
Employer Expenses					
Employer Expenses	\$957.96	\$957.96	\$417.62	\$1,036.76	\$3,370.30
Health Insurance	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$8,800.00
Texas Retirement	\$750.06	\$750.06	\$811.76	\$811.76	\$3,123.64
Unemployment Tax	\$225.40	\$225.40	\$204.76	\$6.14	\$661.70
Total Employer Expenses	\$4,133.42	\$4,133.42	\$3,634.14	\$4,054.66	\$15,955.64
Travel & Education					
Appraisal Class Expense	\$0.00	\$0.00	\$71.00	\$0.00	\$71.00
Tax School Expense	\$774.80	\$240.00	\$0.00	\$0.00	\$1,014.80
Mileage/Tax School	\$0.00	\$590.50	\$82.36	\$444.28	\$1,117.14
Meals	\$98.77	\$0.00	\$0.00	\$270.00	\$368.77
Overnight Accommodations	\$0.00	\$575.76	\$284.38	\$1,067.84	\$1,927.98
Total Travel & Education	\$873.57	\$1,406.26	\$437.74	\$1,782.12	\$4,499.69
Utilities					
Utility Expense	\$428.71	\$408.23	\$342.54	\$280.47	\$1,459.95
Telephone	\$307.62	\$307.62	\$307.63	\$307.02	\$1,229.89
Total Utilities	\$736.33	\$715.85	\$650.17	\$587.49	\$2,689.84
Total General & Adm. Expenses	\$36,258.33	\$38,645.82	\$32,443.11	\$37,042.23	\$144,389.49
Operating Profit	\$1,985.09	(\$386.90)	\$5,605.56	\$1,010.94	\$7,214.69

Other Income					
Interest Income	<u>\$7.30</u>	<u>\$9.02</u>	<u>\$14.74</u>	<u>\$16.18</u>	<u>\$47.24</u>
Total Other Income	<u>\$7.30</u>	<u>\$9.02</u>	<u>\$14.74</u>	<u>\$16.18</u>	<u>\$47.24</u>
Other Expenses					
Net Profit / (Loss)	<u>\$1,992.39</u>	<u>(\$377.88)</u>	<u>\$5,620.30</u>	<u>\$1,027.12</u>	<u>\$8,261.93</u>

	2019 AMENDED BUDGET	2020 PROPOSED
SALARIES		
CHIEF APPRAISER	\$ 43,533 \$	10,503 \$
FIELD APPRAISER, RPA	6,606 \$	(6,606) \$
MAPPER	37,151 \$	1,736 \$
CLERICAL/CUSTOMER	26,786 \$	1,486 \$
DATA ENTRY (1)/FIELD APPRAISER LEVEL 3	23,545 \$	10,491 \$
DATA ENTRY (2)/FIELD APPRAISER LEVEL 2	23,545 \$	3,691 \$
TOTAL	161,167 \$	21,300 \$
EMPLOYEE BENEFITS		
RETIREMENT, SOC SEC, HEALTH INS		
CHIEF APPRAISER	\$11,438 \$	2,419 \$
FIELD APPRAISER, RPA	52,001 \$	(2,001) \$
MAPPER	5,067 \$	3,221 \$
CLERICAL/CUSTOMER	10,254 \$	143 \$
DATA ENTRY (1)/FIELD APPRAISER LEVEL 3	9,812 \$	1,359 \$
DATA ENTRY (2)/FIELD APPRAISER LEVEL 2	9,812 \$	446 \$
TOTAL	48,383 \$	2,522 \$
WORKER'S COMP/UNEMPLOYMENT		
CHIEF APPRAISER	\$ 383 \$	77 \$
FIELD APPRAISER, RPA	77 \$	(77) \$
MAPPER	460 \$	- \$
CLERICAL/CUSTOMER	460 \$	- \$
DATA ENTRY (1)	460 \$	- \$
DATA ENTRY (2)	460 \$	- \$
TOTAL	2,300 \$	- \$
SUPPLIES & MATERIAL		
ADVERTISING/NEWSPAPER NOTICES	\$ 600 \$	400 \$
DEED RECORDS	800 \$	400 \$
GENERAL OFFICE SUPPLIES	3,516 \$	2,984 \$
MAPPING SUPPLIES	- \$	- \$
COPIER SERVICE/MAINTENANCE	2,000 \$	1,500 \$
POSTAGE	3,000 \$	- \$
OFFICE EXPENSES	1,129 \$	71 \$
MISCELLANEOUS SUPPLIES	96 \$	4 \$
OFFICE FURNITURE/FIXTURES	5,000 \$	(3,000) \$
TOTAL	16,141 \$	2,359 \$
PROFESSIONAL SERVICES		
CONTRACTED CHIEF APPRAISER	\$ 8,600 \$	(8,600) \$
CONTRACTED REAL APPRAISAL SERVICES	72,000 \$	- \$
BUILDING INSURANCE	1,400 \$	600 \$
UTILITIES/TELEPHONE	10,000 \$	2,000 \$
BUILDING REPAIRS/MAINTENANCE	15,000 \$	(12,500) \$
COMPUTER SERVICES	57,474 \$	(39,658) \$
MINERAL, UTILITY & INDUSTRIAL APPR	9,000 \$	- \$
PICTOMETRY	6,500 \$	19,865 \$
MAPPING COST-ARCGIS	4,500 \$	(3,700) \$
AUDIT FEES	3,300 \$	- \$
TRAVEL & EDUCATION	14,650 \$	(2,650) \$
ARB EXPENSE	2,000 \$	- \$
CONTRACT LABOR	12,000 \$	(12,000) \$
PROFESSIONAL DUES/FEES	1,500 \$	- \$
FEDERAL DATABASE SEARCH FEE	1,600 \$	(100) \$
ATTORNEY/LEGAL FEES	1,200 \$	300 \$
ACCOUNTING	6,500 \$	- \$
LICENSE RENEWAL	- \$	500 \$
COMMERCIAL REGIS CD FEE	- \$	500 \$
IPAD SERVICE AT & T	4,500 \$	(2,000) \$
SHREDDING	- \$	150 \$
RESIDENTIAL COST HANDBOOK	- \$	1,100 \$
BOARD OF DIRECTOR EXPENSES	2,000 \$	- \$
TOTAL	233,724 \$	(56,193) \$
GRAND TOTAL	461,715 \$	(30,012) \$
		431,703

April 25, 2019

Lloyd Ford
Chairman of the Sabine County Appraisal Board

Dear Lloyd,

I am moving out of the county and am writing to inform you that I am resigning my position on the Board of the Sabine County Appraisal District, effective May 1, 2019.

It has been my pleasure serving on the Board of the Sabine County Appraisal District.

Best regards,



Wayne Rawls
409 594 8508
waynerawls@yahoo.com

SABINE COUNTY APPRAISAL DISTRICT
INVESTMENT POLICY

Scope

This chapter applies to the district's investment activities and is intended to be in compliance with Chapter 2256 (Public Funds Investment Act) of the Texas Government Code. All district funds shall be administered in accordance with the provisions of this policy to the extent permitted by law and the district's depository contracts.

Investment Objectives

The district's investment officer shall exercise due care, caution and good judgment in making its investments. Consideration shall be given to the safety of capital, liquidity, and a reasonable return of interest income.

Standard of Care

Section 2256.006 of the Public Funds Investment Act provides that investments shall be made with judgment and care, under prevailing circumstances, that a prudent person would exercise in the management of the person's own affairs. Investment of funds shall be governed by the following investment objectives, in order of priority:

- (a) preservation and safety of principal,
- (b) liquidity, and
- (c) diversity and yield

In determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- (a) the investment of all funds, or funds under the entity's control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment; and
- (b) whether the investment decision was consistent with the written investment policy of the entity.

Preservation and Safety of Principal

Safety of principal is a primary object of this policy. In no event, except investments with an authorized local government investment pool (LGIP) shall an investment and earned interest exceed the maximum amount insured by the Federal Deposit Insurance Corporation combined with U. S. government securities pledged as collateral. The investment officer shall make all investments in the name of the district. District funds may be commingled with any funds, which are not district assets. Funds invested in an

authorized LGIP or in direct obligations of the U. S. do not require Federal Deposit Insurance Corporation insurance or collateralization by U. S. government securities.

Liquidity

The investment officer shall structure the investment portfolio in a manner which will provide the liquidity necessary to correspond with the cash flow needs of the district.

Diversification

The investment officer shall move towards a more diversified portfolio, with a goal of investing no more than 80% of total assets in any one institution (excluding U.S. Treasury securities).

Yield

The investment officer shall invest the funds to earn the maximum interest rate allowed within the constraints of safety, liquidity, and convenience.

Maturity

The investment portfolio will be staggered in a way to achieve the highest return of interest and provide for the necessary liquidity to meet the cash needs of the district. In no event shall an investment be made for a maturity period of longer than two years at the time of purchase.

Legal Compliance

The Investment Officer shall make all investment in a manner that complies with all applicable laws and with the district's depository contract.

Investment Responsibility and Control

The Chief Appraiser is the district's chief administrator and chief executive officer and is responsible for the district's assets. The board of directors retains ultimate responsibility as fiduciaries of the assets of the entity.

Investment Officer

The board of directors may appoint one or more employees to perform the activities of an investment officer under the direction of the chief appraiser. In the absence of such appointment, the chief appraiser is the district's investment officer.

Investment Officer Training

The district's investment officer(s) shall attend at least one training session of at least 10 hours relating to investment responsibilities within 12 months after assuming investment officer duties. Investment officer(s) shall attend an investment training session of at least 10 hours not less than once in a two-year period thereafter. These training sessions must include education in investment controls, security risks, strategy risks, market risks, and compliance with Chapter 2256 of the Government Code. The statutory reporting requirements are satisfied by a report to the district's director of administration from the sponsoring or organizing entity of a training program or seminar no later than December 31 of each year.

Accounting and Audit Control

The annual auditor shall insure that all necessary forms for accounting and audit control of investments are safely kept and maintained current. All accounting shall comply with GASB Statement 3, *Deposit with Financial Institutions, Investment (Including Repurchase Agreement), and Reverse Repurchase Agreement*. The district's investments may be audited at any time.

Internal Controls

The district will maintain a written system on internal controls. Controls shall be designed to prevent losses of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the district. Controls shall specifically address:

- (a) control of collusion,
- (b) custodial safekeeping,
- (c) clear delegation of authority,
- (d) written confirmation of telephone transactions, and
- (e) documentation of transactions and strategies.

Audit by Independent Auditing Firm

As required by §6.063, Property Tax code, the board of directors shall require a financial audit to be performed by an independent auditing firm at least annually. In conjunction with its financial audit, the district's auditor shall perform a compliance audit of management controls on investments and adherence to the district's established investment policies. District staff shall review financial matters, controls, and adherence to policy as often as may be necessary to insure compliance with this policy.

Investment Policy Compliance

The district shall provide a copy of this policy to any person seeking to sell investments to the district. The district may not purchase securities from any business organization seeking to sell an investment unless the registered principal of the organization first executes a written instrument stating that the principal has received and thoroughly reviewed the district's investment policy and acknowledges that the organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities.

Investment Reporting

The investment officer shall maintain a detailed listing of the district's investment portfolio along with corresponding pledged securities and safekeeping receipt numbers. The listing shall state:

- (a) the date each certificate or security was purchased,
- (b) the term of the investment,
- (c) the amount of the investment,
- (d) book and market value at the beginning and ending of each reporting period,
- (e) the rate of return on the investment,
- (f) the projected earnings of the investment(s),
- (g) the list of securities pledged to guarantee the investment(s),
- (h) the market value of the pledged securities, and
- (i) comparison to the Fed Funds rate and the 90-day T-Bill rate.

The investment officer shall prepare a quarterly report on the district's investments and present it to the board of directors. The report shall contain the elements required in §2256.023, Government Code. The investment officer shall notify the board of directors of any significant changes in current investment methods and procedures prior to their implementation.

Investment Instruments

Investments are subject to §7.2.2 of this policy concerning safety and preservation of principal. Specifically, to the extent an investment in an instrument(s), including principal and interest, exceeds the amount insured by the Federal Depository Insurance Corporation or other federal agency, the excess must be collateralized by direct obligations of the United States of its agencies.

Authorized Investment Instruments

The investment officer may invest district funds in the following instruments.

- (a) Certificates of Deposit issued by a state or national bank, a savings bank, or a state or federal credit union domiciled in Sabine County. Payment of the

certificates must be insured in full by Federal Deposit Insurance Corporation (FDIC) or the National Credit Unit Share Insurance Fund and/or collateralized by pledged securities. The investment officer must obtain three quotes (orally, in writing, electronically, or in any combination of the three methods), before purchasing a Certificate of Deposit.

Public Funds Investment Pools

The investment officer may invest funds in local government investment pools (LGIP) for political subdivisions of the State of Texas. The board of directors must approve by resolution, the district's participation in a specific pool. Funds invested in local government investment pools do not require Federal Deposit Insurance Corporation insurance or collateralization by U. S. government securities. Authorized local government investment pools must comply with all the reporting requirement of Chapter 2256.016 of the Government Code.

A local government investment pool must be continuously rated no lower than AAA or AAA-m, or at an equivalent rating by at least one nationally recognized rating service. The pool should have a weighted average maturity no greater than 100 days. If the pool falls below the rating requirements, the investment officer should take prudent measures that are consistent with this investment policy to liquidate an investment that does not have the minimum rating.

Unauthorized investment Instruments

No other investment instrument is authorized.

Delivery vs. Payment

All trades where applicable will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

Collateralization and Safekeeping

When investments require pledged collateral, a copy of the safekeeping receipt(s) showing the Federal Reserve System branch bank or other custodian where the securities are held shall be delivered by facsimile to the district by the close of business on the day of the investment. The original safekeeping receipt(s) shall be delivered to the district no later than the second day after the investment is made. The district's depository bank is not permitted to be the custodian of collateral for district investments made through the depository bank. The depository bank may be the custodian for U. S. government securities owned by and held in the name of the district.

Permitted Collateral

United States Treasury bills, notes, bonds, or agency securities shall be pledged as collateral in the same manner as required for deposits in the district depository.

Permitted Custodians

A custodian for collateral for district investments must be approved by the investment officer and may be:

- (a) a state or national bank that has its main office or branch in Sabine County,
- (b) a Federal Reserve Bank or a branch of a Federal Reserve Bank; or
- (c) a federal home loan bank.

The custodian may be a branch of the district's depository.


Directors of the Sabine County Appraisal District, with a majority present and in an open meeting, hereby adopt this Investment Policy on this the 22nd day of


May, 2019.


Chairman, Board of Directors


Vice-Chairman, Board of Directors


Secretary, Board of Directors


Board Member


Board Member


Board Member


Board Member

Board Member

Chief Appraiser district report as of May 22, 2019

2019 MAPS follow up:

Please see attachment.

Governance questions:

- #3 We will have a resolution to approve at the July BOD meeting.
- #7 We will have a New Reappraisal Plan for 2020. The New Reappraisal Plan will have to be approved by the BOD at the July BOD meeting. The entities that are involved with the reappraisal will have to be informed of the date, time, and place of hearing 10 days prior. The hearing is for the public and can be set any time before September 15.
- #8. Allocation will be sent with the proposed budget before June 15.
- #9. & #10. A hearing needs to be set for the public to hear the proposed budget of the Sabine CAD before September 15. A notice of the hearing needs to be run in the newspaper 10 days prior to hearing date.
- #15. Resolution was approved by the BOD at January BOD meeting. Sent to Katharine Reed for approval

Operating Procedures:

- #32. Completed
- #33. Completed
- #36. Completed
- #37. Completed
- #38. Have instructed Ginger with ARB to include values on all final orders of determination.
- #42. Completed

Appraisal Standards:

- #54 through #57 Completed by David Ballard with Eagle
- #59. Completed
- #66. David completed with Eagle
- #70. Updating files in Brookeland and Shelbyville
- #71. Completed by David.
- #72. Completed
- #73. Completed

Mandatory Questions:

- #1. Completed
- #2. Completed by David
- #3. Completed by David

2019 MAP Review

From: Katharine Reed <Katharine.Reed@cpa.texas.gov>
Sent: Tue, Jan 15, 2019 at 4:18 pm
To: carl.papania@co.sabine.tx.us
Cc: eagle.srhelander@yahoo.com

Carli,

For the 2019 MAP Review, we have the following items for follow up:

Governance questions:

3. Calculate the number of votes to which each taxing unit is entitled and delivered written notice of the voting entitlement before October 1 of the most recent odd-numbered year as described in Tax Code Section 6.03(e)
7. The secretary of the board of directors deliver to the governing body of each taxing units participating in the district a written notice of the date, time and place of the public hearing to approve the reappraisal plan.
8. Include the taxing unit allocation with the proposed budget.
9. Run budget notice in newspaper 10 days prior to hearing.
10. Determine if the secretary of the board of directors delivered to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the public hearing to consider the budget.
11. Ag Board needs to meet for ag board meeting each year.
15. Send quarterly tax unit allocation statements and charge penalty and interest for late payments and if waived, show BOD minutes where they were waived for good cause.

Operating Procedures

32. Code supplement changes by correct 25.25 subsection
33. Code 25.25b changes and report quarterly to BOD and ARB.
36. Add offsite recovery location to Disaster Plan.
37. Determine if the completed appraisal records were submitted to the appraisal review board for review and determination of protests by May 15 for the previous two years
38. Include the notice and final values on all final orders of determination.
42. Update exempt properties to use correct classification codes.

Appraisal Standards

- 54 through 57- These questions all relate to running ratio studies and updating cost schedules.
59. Notification to owner and TAC of rendition penalty. Evidence of waiver of penalty.
66. Utilize the correct native pasture valuation based on the 5 year net to land calculations.
70. Ensure the accounts under ag have an up to date ag application with current owner on file.
71. Develop written ag intensity standards.
72. Follow written intensity standards when approving ag applications.
73. Deliver written notice to owner and TAC of imposition of penalty for late ag applications.

Mandatory Questions

1. need to see when map is updated after split. Need to ensure all accounts in sample are mapped, did not have 201261 mapped at all. Others that weren't mapped were found linked to another account with the same owner.
2. To get a pass on this we need to see the notice of the hearing being sent to the entities and the ratio studies ran by market area.

3. Must have a yes to running ratio studies and updating cost schedules.

We have until November 1st to review follow up data on these questions before the final report is released next year. I will schedule a follow up visit in the fall after protest season.

Thank you,

Katharine Reed, RPA
MAP Reviewer
Property Tax Assistance Division
Texas Comptroller of Public Accounts
1711 San Jacinto, Third Floor
Austin, TX 78774
979-230-6620 cell

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TEXAS DEPARTMENT OF LICENSING & REGULATION
Regulatory Program Management Division • PO Box 12157 • Austin, Texas 78711 • (512) 463-6599

May 16, 2019

CARI PAPANIA, CHIEF APPRAISER
SABINE CENTRAL APPRAISAL DISTRICT
PO BOX 137
HEMPHILL TX 75948-0137

Dear Chief Appraiser Papania,

The Property Tax Assistance Division (PTAD) of the Comptroller's office has referred the County Appraisal District to the Texas Department of Licensing and Regulation (TDLR) as required by Tax Code Section 5.102. I have been assigned to assist you and your appraisal district in resolving the remaining unsatisfied recommendations contained within the Methods and Assistance Program 2017 Report. I have attached a copy of the unresolved recommendations summarized by PTAD and sent to TDLR.

Please provide a written response with documentation to demonstrate that each recommendation in the attached letter has been resolved, or that policies/procedures have been adopted to ensure future compliance.

Please respond to each of the separate recommendations.

If you have any questions, please email to Russ.Taulli@tdlr.texas.gov or call me at (512) 334-5535.

Best regards,

A handwritten signature in black ink, appearing to read "Russel Taulli".

Russel Taulli
TPECS Programs Manager, Regulatory Program Management Division
Department of Licensing and Regulation



TEXAS DEPARTMENT OF LICENSING & REGULATION

Regulatory Program Management Division • PO Box 12157 • Austin, Texas 78711 • (512) 463-6599

CAD Name: Sabine

Number of fails in preliminary: 3
Preliminary recommendations: 15

Number of fails in final: 1
Final recommendations: 7

Current number of fails: 0
Current number of recommendations: 1

Question	Reason it is still a 'No'	Category
Operating Procedures 35. Does the chief appraiser submit the completed appraisal records to the appraisal review board for review and determination of protests as described in Tax Code Section 25.22?	Documentation was not provided	Chief Appraiser



Sabine County Appraisal District
1920 Youth Street, PO Box 137
Hempfield, TX 75948
(409) 787-2777 sabinecad@windstream.net

May 20, 2019

Dear Mr. Taulli,

The 2017 MAPS question #35. Does the chief appraiser submit the completed appraisal records to the appraisal review board for review and determination of protests as described in Tax Code Section 25.22 was completed May 9, 2019. I have sent a copy of the oath and the agenda.

if you need anything else, please let me know.

Thank you,

Cari Papania, RPA
Sabine CAD
(409) 787-2777 ext. 3
cari.papania@co.sabine.tx.us

FILED FOR RECORD
AT 3 O'CLOCK P M

MAY 06 2019

NOTICE OF PUBLIC MEETING

Jenice M. Dawley
Clerk, County Court, Sabine County
BY *Steve Huffm* DEPUTY

FOR THE

SABINE COUNTY APPRAISAL DISTRICT, TEXAS

Notice is hereby given that a public meeting of the Appraisal Review Board

Of the Sabine County Appraisal District will be convene at

12:00 p.m. on Thursday, May 9, 2019

In the office of the Appraisal District, 1920 Worth St, Hemphill, TX

AGENDA:

2019-8 The chief appraiser shall make and subscribe an affidavit on the submission of the completed appraisal records to the appraisal review board for review and determination of protests.

2019-9 The chief appraiser shall submit Correction of Appraisal Roll to the appraisal review board.

Items above do not have to be taken in the same order as shown on agenda. If during the course of the meeting, any discussion of any items on the agenda should be held in executive session, the board will convene in such executive or closed session in accordance with the Open Meeting Texas Government Code Chapter 551.



SABINE COUNTY APPRAISAL DISTRICT



Sabine County Appraisal District
1920 Worth Street, PO Box 137
Hemp Hill, TX 75948
(409) 787-2777 sabinecad@windstream.net

"I, Cari Papania, (Chief Appraiser) for Sabine County solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property that I am aware of at an appraised value determined as required by law."



Cari Papania, Chief Appraiser



Date

Chief Appraiser district report as of May 22, 2019

2019 Certified Estimates of Taxable Value: The appraisal office has sent out reappraisal notices on May 3, 2019 and is in the process of informal hearings.

Tina Ford passed her Level 3 State Exam for RPA. She is one year away from taking her Level 4 Exam to obtain her license for RPA.

2019 CERTIFIED ESTIMATES OF TAXABLE VALUE

THE TOTALS ON THIS WORKSHEET ARE **WORKING ESTIMATES ONLY**. THE NOTICE OF APPRAISED VALUES HAVE NOT BEEN MAILED AT THIS TIME AND THESE VALUES MAY CHANGE UP OR DOWN DURING THE INFORMAL & PROTEST HEARINGS. A CONSERVATIVE 10% IS TAKEN OFF THE 2019 ESTIMATES.

	2019 MARKET VALUE	2019 TAXABLE VALUE	2019 TAXABLE LESS 10%	2018 CERTIFIED TAXABLE
SABINE COUNTY				
REAL & PERSONAL	1,507,056,900	812,873,494		
MINERAL & INDUSTRIAL	<u>100,520,425</u>	<u>100,520,425</u>		
TOTALS	1,607,577,325	913,393,919	822,054,527	683,787,008
HEMPHILL CITY				
REAL & PERSONAL	73,646,341	55,538,711		
MINERAL & INDUSTRIAL				
TOTALS	73,646,341	55,538,711	49,984,840	53,440,535
PINELAND CITY				
REAL & PERSONAL	48,374,570	31,569,710		
MINERAL & INDUSTRIAL	<u>34,973,939</u>	<u>34,973,939</u>		
TOTALS	83,348,509	66,543,649	59,889,284	71,104,232
BROOKELAND ISD				
REAL & PERSONAL	57,509,250	23,085,408		
MINERAL & INDUSTRIAL	<u>5,580,267</u>	<u>5,580,267</u>		
TOTALS	63,089,517	28,665,675	25,799,108	26,941,646
HEMPHILL ISD				
REAL & PERSONAL	1,191,438,330	676,258,433		
MINERAL & INDUSTRIAL	<u>27,244,467</u>	<u>27,244,467</u>		
TOTALS	1,218,682,797	703,502,900	633,152,610	498,904,349
SHELBYVILLE ISD				
REAL & PERSONAL	19,074,710	5,051,290		
MINERAL & INDUSTRIAL	<u>154,242</u>	<u>154,242</u>		
TOTALS	19,228,952	5,205,532	4,684,979	3,538,908
WEST SABINE ISD				
REAL & PERSONAL	233,914,660	73,946,573		
MINERAL & INDUSTRIAL	<u>67,541,450</u>	<u>67,541,450</u>		
TOTALS	301,456,110	141,488,023	127,339,221	123,590,580
HOSPITAL DISTRICT				
REAL & PERSONAL	1,501,909,210	851,539,363		
MINERAL & INDUSTRIAL	<u>100,520,425</u>	<u>100,520,425</u>		
TOTALS	1,602,429,635	952,059,788	856,853,809	725,918,040

Chief Appraiser district report as of May 22, 2019
2018 Property Value Study by State Comptroller's Office
202/Sabine

202-903/Hemphill ISD

Category	Local Tax Roll Value	2018 WTD Mean Ratio	2018 PTAD Value Estimate	2018 Value Assigned
A. Single-Family Residences	390,208,526	.7597	513,635,022	513,635,022
B. Multi-Family Residences	421,548	N/A	421,548	421,548
C1. Vacant Lots	33,045,590	.4030	81,998,983	81,998,983
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	18,466,230	.9435	19,572,222	19,572,222
D2. Real Prop Farm & Ranch	107,910	N/A	107,910	107,910
E. Real Prop NonQual Acres	46,889,380	.6457	72,617,903	72,617,903
F1. Commercial Real	40,037,693	.8313	48,162,749	48,162,749
F2. Industrial Real	134,270	N/A	134,270	134,270
G. Oil, Gas, Minerals	520,351	N/A	520,351	520,351
J. Utilities	28,186,830	N/A	28,186,830	28,186,830
L1. Commercial Personal	9,059,820	N/A	9,059,820	9,059,820
L2. Industrial Personal	2,718,170	N/A	2,718,170	2,718,170
M. Other Personal	13,126,580	N/A	13,126,580	13,126,580
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	582,922,898		790,262,358	790,262,358
Less Total Deductions	116,262,533		163,395,241	163,395,241
Total Taxable Value	466,660,365		626,867,117	626,867,117 T2

The taxable values shown here will not match the values reported by your appraisal district

202/Sabine

121-902/Brookeland ISD

Category	Local Tax Roll Value	2018 WTD Mean Ratio	2018 PTAD Value Estimate	2018 Value Assigned
A. Single-Family Residences	20,918,755	.7465	28,022,445	28,022,445
B. Multi-Family Residences	17,460	N/A	17,460	17,460
C1. Vacant Lots	1,056,000	N/A	1,056,000	1,056,000
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	1,942,800	.8342	2,328,803	2,328,803
D2. Real Prop Farm & Ranch	70,970	N/A	70,970	70,970
E. Real Prop NonQual Acres	2,260,380	.7359	3,071,586	3,071,586
F1. Commercial Real	1,824,300	N/A	1,824,300	1,824,300
F2. Industrial Real	41,900	N/A	41,900	41,900
G. Oil, Gas, Minerals	21,520	N/A	21,520	21,520
J. Utilities	6,408,000	N/A	6,408,000	6,408,000
L1. Commercial Personal	125,930	N/A	125,930	125,930
L2. Industrial Personal	143,300	N/A	143,300	143,300
M. Other Personal	348,960	N/A	348,960	348,960
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	24,800	N/A	24,800	24,800
S. Special Inventory	0	N/A	0	0
Subtotal	35,205,075		43,505,974	43,505,974
Less Total Deductions	7,956,122		10,594,982	10,594,982
Total Taxable Value	27,248,953		32,910,992	32,910,992 T2

The taxable values shown here will not match the values reported by your appraisal district

202/Sabine

202-905/West Sabine ISD

* This district is in year 1 of the grace period.

Category	Local Tax Roll Value	2018 WTD Mean Ratio	2018 PTAD Value Estimate	2018 Value Assigned
A. Single-Family Residences	42,508,330	.9330	45,560,911	42,508,330
B. Multi-Family Residences	0	N/A	0	0
C1. Vacant Lots	2,868,160	N/A	2,868,160	2,868,160
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	9,690,100	.8481	11,425,706	9,690,100
D2. Real Prop Farm & Ranch	694,550	N/A	694,550	694,550
E. Real Prop NonQual Acres	25,239,210	.9067	27,836,341	25,239,210
F1. Commercial Real	4,875,250	N/A	4,875,250	4,875,250
F2. Industrial Real	10,043,000	N/A	10,043,000	10,043,000
G. Oil, Gas, Minerals	30,180	N/A	30,180	30,180
J. Utilities	17,419,900	.9537	18,265,597	17,419,900
L1. Commercial Personal	2,188,370	N/A	2,188,370	2,188,370
L2. Industrial Personal	44,016,470	N/A	44,016,470	44,016,470
M. Other Personal	45,414,286	N/A	45,414,286	45,414,286
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	204,987,806		213,218,821	204,987,806
Less Total Deductions	79,713,114		84,617,153	79,713,114
Total Taxable Value	125,274,692		128,601,668	125,274,692 T2*

The taxable values shown here will not match the values reported by your appraisal district

202/Sabine

210-903/Shelbyville ISD

Category	Local Tax Roll Value	2018 WTD Mean Ratio	2018 PTAD Value Estimate	2018 Value Assigned
A. Single-Family Residences	430,360	N/A	430,360	430,360
B. Multi-Family Residences	0	N/A	0	0
C1. Vacant Lots	122,110	N/A	122,110	122,110
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	1,375,170	N/A	1,375,170	1,375,170
D2. Real Prop Farm & Ranch	349,790	N/A	349,790	349,790
E. Real Prop NonQual Acres	1,663,350	N/A	1,663,350	1,663,350
F1. Commercial Real	0	N/A	0	0
F2. Industrial Real	0	N/A	0	0
G. Oil, Gas, Minerals	297,563	N/A	297,563	297,563
J. Utilities	24,070	N/A	24,070	24,070
L1. Commercial Personal	0	N/A	0	0
L2. Industrial Personal	0	N/A	0	0
M. Other Personal	66,080	N/A	66,080	66,080
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	4,328,493		4,328,493	4,328,493
Less Total Deductions	917,681		917,681	917,681
Total Taxable Value	3,410,812		3,410,812	3,410,812 T2

The taxable values shown here will not match the values reported by your appraisal district

BOARD OF DIRECTORS, SABINE COUNTY APPRAISAL DISTRICT

Notice of Public Meeting for the 2020 Budget

Notice is hereby given that a public hearing will be held on

Monday, August 26, 2019 at 12:00 Noon

In the office of the

Sabine County Appraisal District

1910 Worth Street

Hemphill, TX 75948

The purpose of the hearing will be to discuss the 2020 Appraisal District Budget



Cari Papania, Chief Appraiser

Sabine County Appraisal District

FILED FOR RECORD
AT 119 O'CLOCK P M

AUG 21 2019

Janice Anderson
SABINE COUNTY COURT, SABINE COUNTY
AS DEPUTY
Gloria Huffman

Monday, August 26, 2019, the Sabine County Appraisal District Board of Directors held a Public meeting to discuss the 2020 Budget. The following members were present:

Lloyd Ford	Chairman – County Representative
Steve Conn	Vice Chairman – HISD Representative
Ronald Barlow	WSISD Representative
Sheilah Martin	HISD Representative
Andrew Mills	County Representative
Byron Starr	Hospital Representative
Tom Beall	HISD Representative
Martha Stone	Secretary to the Board

Also present: Cari Papania and Ginger Bailey – Sabine County Appraisal District

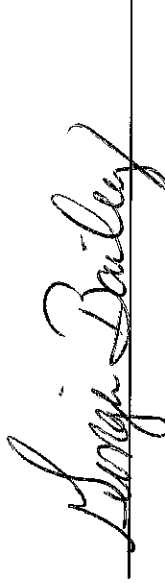
Chairman Lloyd Ford called the hearing to order at 12:09pm.

Chairman Lloyd Ford acknowledged that there were no members of the public present.

Chairman Lloyd Ford moved to adjourn the public hearing at 12:10pm and with a second from Board Member, Byron Starr, the hearing was adjourned.



Board Chairman



Prepared by Ginger Bailey

BOARD OF DIRECTORS, SABINE COUNTY APPRAISAL DISTRICT

Notice of Public Meeting for the

2019-2020 Amended Re-Appraisal Plan

Notice is hereby given that a public meeting will be held on

Monday, August 26, 2019 at 12:15 p.m.

In the office of the

Sabine County Appraisal District

1920 Worth Street

Hemphill, TX 75948

The purpose of the hearing will be to discuss the 2019-2020 Amended Re-Appraisal Plan.

FILED FOR RECORD
AT 1:19 O'CLOCK P M

AUG 21 2019

Janice McDaniel
Clerk, Sabine County
County Court, Sabine County

By Eric Huffman
DEPUTY

Cari Papania

Cari Papania, Chief Appraiser

Sabine County Appraisal District

Monday, August 26, 2019, the Sabine County Appraisal District Board of Directors held a Public meeting to discuss the 2019 - 2020 Amended Re-Appraisal Plan. The following members were present:

Lloyd Ford	Chairman – County Representative
Steve Conn	Vice Chairman – HISD Representative
Ronald Barlow	WSISD Representative
Sheilah Martin	HISD Representative
Andrew Mills	County Representative
Byron Starr	Hospital Representative
Tom Beall	HISD Representative
Martha Stone	Secretary to the Board

Also present: Cari Papania and Ginger Bailey – Sabine County Appraisal District

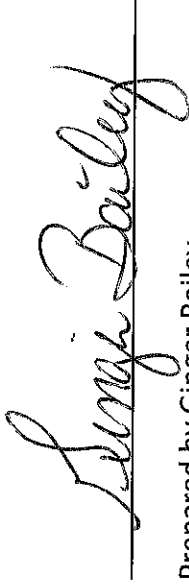
Chairman Lloyd Ford called the hearing to order at 12:15pm.

Chairman Lloyd Ford acknowledged that there were no members of the public present.

Chairman Lloyd Ford moved to adjourn the public hearing at 12:16pm and with a second from Board Member, Ronald Barlow, the hearing was adjourned.



Board Chairman



Prepared by Ginger Bailey