

SABINE COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

NOTICE OF PUBLIC MEETING

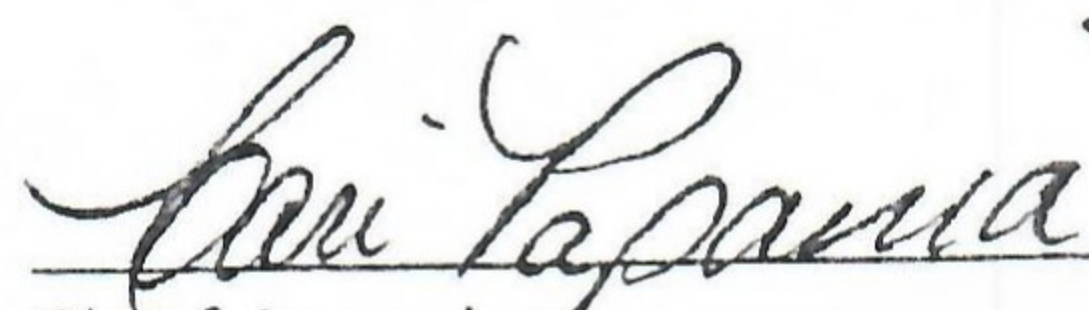
Notice is hereby given that a public meeting will be held on

Thursday, September 3rd, 2020 at 12:30 p.m.

The Sabine County Appraisal District Board of Directors will meet in regular session on Thursday, September 3rd, 2020. The meeting will begin at 12:30 p.m. and will be held at the Sabine County Appraisal District, 1910 Worth St., Hemphill, TX.

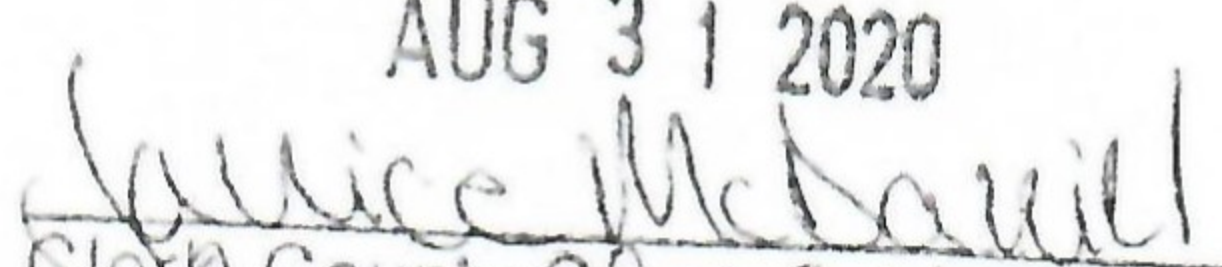
- 2020-022 CALL THE MEETING TO ORDER
- 2020-023 ESTABLISH A QUORUM
- 2020-024 PUBLIC ACCESS
- 2020-025 DISCUSS & APPROVE THE MINUTES OF THE PREVIOUS MEETING
- 2020-026 DISCUSS & APPROVE EXPENDITURES FOR PERIOD MAY 1, 2020 THRU JULY 31, 2020
- 2020-027 REVIEW CHANGES MADE TO THE CERTIFIED APPRAISAL ROLL
- 2020-028 DISCUSS & APPROVE SABINE COUNTY APPRAISAL DISTRICT 2021 BUDGET
- 2020-029 DISCUSS & APPROVE THE 2021-2022 CONTRACT FOR MINERAL, INDUSTRIAL, UTILITY, PERSONAL PROPERTY WITH PRITCHARD & ABBOTT
- 2020-030 DISCUSS & ADOPT THE 2021-2022 REAPPRAISAL PLAN FOR SABINE COUNTY AND THE 2021-2022 REAPPRIASAL PLAN FOR PRITCHARD & ABBOTT, INC
- 2020-031 DISCUSS THE 2019 AUDIT BY NORMAN WHITE, CPA
- 2020-032 DISTRICT REPORT
- 2020-033 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.



Chief Appraiser
Sabine County Appraisal District

FILED FOR RECORD
AT 11:45 O'CLOCK A M

AUG 31 2020

Clerk County Court, Sabine County
By _____ DEPUTY

Thursday, September 3, 2020, 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
Tom Beall	HISD Representative
Andrew Mills	County Representative
Martha Stone	Secretary to the Board

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

AGENDA ITEM 2020-022 CALL THE MEETING TO ORDER.

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

AGENDA ITEM 2020-023 ESTABLISH A QUORUM.

Chairman Lloyd Ford acknowledged that a quorum was established.

AGENDA ITEM 2020-024 PUBLIC ACCESS.

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

AGENDA ITEM 2020-025 DISCUSS & APPROVE THE MINUTES OF THE PREVIOUS MEETING.

Ronald Barlow moved to approve the minutes from the June 11, 2020 Board of Directors meeting. Andrew Mills seconded the motion. The motion carried with all in favor.

AGENDA ITEM 2020-026 REVIEW SUPPLEMENTS MADE TO THE CERTIFIED APPRAISAL ROLL.

The changes to the Certified Appraisal Roll were reviewed by the Board members present. No action was required, as the review was for informational purposes only.

AGENDA ITEM 2020-027 DISCUSS & APPROVE THE SABINE COUNTY APPRAISAL DISTRICT 2021 BUDGET.

Discussion began with Tom Beall stating that the opinion of the HISD Board was that there should be “zero to minimum” employee raises for the Appraisal District included in the 2021 budget due to previous errors made by the office in 2019. Steve Conn read aloud an email that stated the same. Further discussion included previous years minimum salary increases of the personnel, as well as salary increases due to position / job transfers within the office. Ronald Barlow moved to amend the 2021 budget to reflect zero

employee raises, except for increases relating to in-office position / job transfers. Tom Beall seconded the motion. The motion carried with all in favor.

AGENDA ITEM 2020-028 DISCUSS & APPROVE THE 2021-2022 CONTRACT FOR MINERAL, INDUSTRIAL, UTILITY, PERSONAL PROPERTY WITH PRITCHARD & ABBOTT.

The Board discussed exploring options by looking for other such appraisal companies and accepting bids. The Board agreed that the Chief Appraiser should reach out to various other companies for bids before the lapse of the 2021-2022 Pritchard & Abbott contract. Tom Beall moved to approve the 2021-2022 Pritchard & Abbott contract as submitted to the Board. Andrew Mills seconded the motion. With all in favor, the motion carried.

AGENDA ITEM 2020-029 DISCUSS & ADOPT THE 2021-2022 REAPPRAISAL PLAN FOR SABINE COUNTY AND THE 2021-2022 REAPPRAISAL PLAN FOR PRITCHARD & ABBOTT.

Steve Conn moved to approve the Reappraisal Plan for Sabine County and the 2021-2022 Reappraisal Plan for Pritchard & Abbott. Ronal Barlow seconded the motion. The motion carried with all in favor.

AGENDA ITEM 2020-030 DISCUSS THE 2019 AUDIT BY NORMAN WHITE, CPA.

The Board discussed the 2019 audit as submitted by Norman White, CPA. No action was required, as the report was informational purposes only.

AGENDA ITEM 2020-032 DISTRICT REPORT

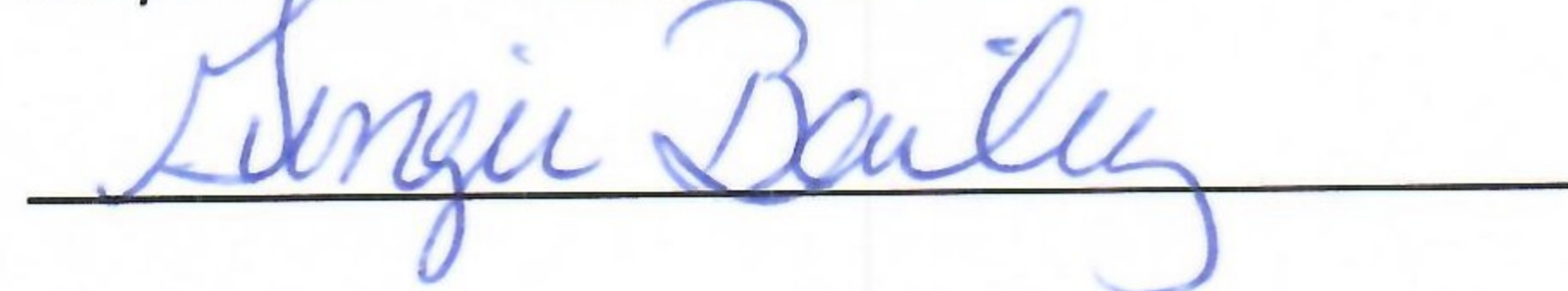
Chief Appraiser, Cari Papania, discussed the items on District Report. No action was required, as the report was for informational purposes only.

AGENDA ITEM 2020-033 ADJOURNMENT

Sheilah Martin moved to adjourn. Steve Conn seconded the motion and the meeting was adjourned at 12:59pm.



Lloyd Ford – Board Chairman



Prepared by Ginger Bailey

Sabine County Appraisal District

P.O. BOX 137
HEMPHILL, TX 75948

Balance Sheet

As of July 2020

8/14/2020
4:01:24 PM

Assets

Current Assets

Cash On Hand

Checking Account

\$86,288.66

Petty Cash

\$99.61

Undeposited Funds

\$65.00

Total Cash On Hand

\$86,453.27

Other Assets

Prepaid Expenses

\$6,000.00

Total Other Assets

\$6,000.00

Total Current Assets

\$92,453.27

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

Office Equipment

Furniture & Fixtures Pre-1998

\$18,711.00

Mapping Computer

\$1,702.00

Refrigerator

\$400.00

Signs

\$1,169.00

Chairs

\$398.00

Mapping Printer

\$445.00

Sharp AR-M207 Copier

\$2,995.00

2018-4 Line Phone System

\$1,119.00

2018-3 Desks

\$4,563.00

2018-Remodel BR & North Office

\$13,843.12

Total Office Equipment

\$45,345.12

Accumulated Depreciation

Buildings & Improvements

(\$51,583.35)

Office Equipment

(\$26,085.73)

Total Accumulated Depreciation

(\$77,669.08)

Total Property & Equipment

\$99,015.79

Total Assets

\$191,469.06

Liabilities

Current Liabilities

Accounts Payable

(\$5,140.82)

Payroll Withholding

Default Payroll Withholding

\$2,455.84

FMed/FSoc Payable

\$1,163.62

SUI/SDI Payable

\$711.93

TCDRS Payable

\$1,943.90

Total Payroll Withholding

\$6,275.29

Accrued Employee Expenses

\$2,652.98

Total Current Liabilities

\$3,787.45

Total Liabilities

\$3,787.45

Net Position

Net Investment Capital Assets

Net Investment Capital Assets

\$99,015.79

Total Net Investment Capital Assets

\$99,015.79

Unrestricted

Retained Earnings

\$23,339.25

Unrestricted

\$46,060.32

Sabine County Appraisal District

Balance Sheet

As of July 2020

8/14/2020
4:02:04 PM

Current Year Earnings	<u>\$19,266.25</u>		
Total Unrestricted		<u>\$88,665.82</u>	
Total Net Position			\$187,681.61
Total Liability & Equity			<u><u>\$191,469.06</u></u>

Sabine County Appraisal District

Profit & Loss Statement

January 2020 through July 2020

8/14/2020
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Page 2

	January	February	March	April	May	June	July	Total
Maintenance-Copier	\$353.86	\$167.19	\$223.46	\$177.87	\$203.73	\$0.00	\$190.02	\$1,316.13
Maintenance-Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00
Maintenance-Supplies	\$21.63	\$9.99	\$0.00	\$0.00	\$0.00	\$65.92	\$0.00	\$97.54
Repairs & Maintenance	\$131.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$131.00
Total Maintenance & Repairs	\$506.49	\$177.18	\$223.46	\$177.87	\$203.73	\$3,565.92	\$190.02	\$5,044.67
Mapping Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mapping Costs - ArcGIS	\$98.00	\$70.50	\$82.00	\$85.50	\$70.00	\$0.00	\$81.50	\$705.25
Mapping (Deed Copies)	\$98.00	\$70.50	\$82.00	\$85.50	\$70.00	\$0.00	\$81.50	\$705.25
Total Mapping Costs	\$98.00	\$70.50	\$82.00	\$85.50	\$70.00	\$0.00	\$81.50	\$705.25
Miscellaneous	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	\$150.00
Shredding	\$0.01	\$48.72	(\$24.99)	\$0.01	\$0.01	\$0.01	\$24.99	\$48.76
Miscellaneous	\$0.00	\$0.00	\$0.00	\$283.50	\$0.00	\$0.00	\$0.00	\$283.50
Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TAAD and NADA Dues & Fees	\$90.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90.00
Fed Database Search Fee	\$96.54	\$96.54	\$96.54	\$96.54	\$0.00	\$96.54	\$96.54	\$579.24
Residential Cost Handbook	\$0.00	\$0.00	\$0.00	\$0.00	\$371.95	\$0.00	\$0.00	\$371.95
Total Miscellaneous	\$236.55	\$145.26	\$71.55	\$380.05	\$421.96	\$96.55	\$171.53	\$1,523.45
Newspaper Notices	\$405.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$405.00
Office Expenses	\$27.65	\$18.95	\$177.65	\$18.95	\$110.89	\$38.60	\$0.00	\$392.69
Postage & Shipping	\$1,422.55	\$20.85	\$384.95	\$1.40	\$360.00	\$761.31	\$680.28	\$3,631.34
Office Supplies	\$748.65	\$739.72	\$51.22	\$111.08	\$354.19	\$439.88	\$439.18	\$2,883.92
Total Office Expenses	\$2,198.85	\$779.52	\$613.82	\$131.43	\$825.08	\$1,239.79	\$1,119.46	\$6,907.95
Payroll	\$4,508.00	\$4,508.00	\$4,508.00	\$4,508.00	\$4,508.00	\$4,508.00	\$4,508.00	\$31,556.00
Salary - RPA	\$3,240.58	\$3,240.58	\$3,240.58	\$3,240.58	\$3,240.58	\$3,240.58	\$3,240.58	\$22,684.06
Salary - Mapper	\$2,356.00	\$2,356.00	\$2,356.00	\$2,356.00	\$2,356.00	\$2,356.00	\$2,356.00	\$16,492.00
Salary - Clerical	\$5,106.00	\$5,106.00	\$5,106.00	\$5,106.00	\$5,106.00	\$5,106.00	\$5,106.00	\$35,742.00
Data Entry/Field Appraisers	\$15,210.58	\$15,210.58	\$15,210.58	\$15,210.58	\$15,210.58	\$15,210.58	\$15,210.58	\$106,474.06
Total Payroll	\$15,210.58	\$15,210.58	\$15,210.58	\$15,210.58	\$15,210.58	\$15,210.58	\$15,210.58	\$106,474.06
Employer Expenses	\$1,163.62	\$1,163.62	\$1,769.42	\$1,282.51	\$1,163.62	\$1,163.62	\$1,163.62	\$8,870.03
Employer Expenses	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,956.80	\$2,956.80	\$2,956.80	\$17,670.40
Health Insurance	\$879.16	\$879.16	\$879.16	\$879.16	\$879.16	\$879.16	\$879.16	\$6,154.12
Texas Retirement	\$15.20	\$15.20	\$9.98	\$124.47	\$243.36	\$198.06	\$100.97	\$707.24
Unemployment Tax	\$4,257.98	\$4,257.98	\$4,858.56	\$4,486.14	\$5,242.94	\$5,197.64	\$5,100.55	\$33,401.79
Total Employer Expenses	\$9,579.56	\$9,579.56	\$13,706.52	\$9,878.31	\$9,713.10	\$9,713.10	\$9,713.10	\$66,453.24
Travel & Education	\$0.00	\$95.70	\$0.00	\$161.82	\$0.00	\$0.00	\$0.00	\$257.52
Mileage/Tax School	\$106.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$106.38
Meals	\$719.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$719.55
Overnight Accommodations	\$825.93	\$95.70	\$0.00	\$161.82	\$0.00	\$0.00	\$0.00	\$1,083.45
Total Travel & Education	\$1,651.66	\$95.70	\$0.00	\$161.82	\$0.00	\$0.00	\$0.00	\$1,909.18
Board of Directors Meetings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55.21	\$0.00	\$55.21
Utilities	\$340.05	\$449.62	\$385.04	\$334.31	\$350.01	\$543.60	\$407.66	\$2,810.29
Utility Expense	\$310.17	\$310.17	\$307.98	\$307.23	\$307.23	\$577.56	\$577.56	\$2,697.90
Telephone	\$650.22	\$759.79	\$693.02	\$641.54	\$657.24	\$1,121.16	\$985.22	\$5,508.19
Total Utilities	\$650.22	\$759.79	\$693.02	\$641.54	\$657.24	\$1,121.16	\$985.22	\$5,508.19

Sabine County Appraisal District

Profit & Loss Statement

January 2020 through July 2020

	January	February	March	April	May	June	July	Total
Total General & Adm. Expenses	\$37,325.59	\$30,566.47	\$29,364.43	\$31,943.89	\$38,695.90	\$37,970.23	\$27,635.15	\$233,501.66
Operating Profit	(\$1,262.85)	\$5,570.53	\$6,748.57	\$4,038.86	(\$2,716.65)	(\$1,991.98)	\$8,809.50	\$19,195.98
Other Income								
Interest Income	\$0.00	\$7.12	\$24.70	\$10.54	\$11.48	\$8.63	\$7.80	\$70.27
Total Other Income	\$0.00	\$7.12	\$24.70	\$10.54	\$11.48	\$8.63	\$7.80	\$70.27
Other Expenses								
Net Profit / (Loss)	(\$1,262.85)	\$5,577.65	\$6,773.27	\$4,049.40	(\$2,705.17)	(\$1,983.35)	\$8,817.30	\$19,266.25

	2020 BUDGET		2021 PROPOSED BUDGET	
SALARIES				
CHIEF APPRAISER	\$ 54,096	2,231	\$ 56,327	
MAPPER	\$ 38,887	2,140	\$ 41,027	
CLERICAL/CUSTOMER SERVICE	\$ 28,272	1,486	\$ 29,758	
FIELD APPRAISER, RPA	\$ 34,036	1,308	\$ 35,344	
DATA ENTRY / MAPPER	\$ 27,236	3,900	\$ 31,136	
FIELD APPRAISER LEVEL 1	\$ -	28,000	\$ 28,000	
CLERICAL/CUSTOMER SERVICE	\$ -	26,000	\$ 26,000	
TOTAL	\$ 182,527	65,065	\$ 247,592	
EMPLOYEE BENEFITS				
RETIREMENT, SOC SEC, HEALTH INS				
CHIEF APPRAISER	\$ 13,979	298	\$ 14,277	
MAPPER	\$ 5,304	288	\$ 5,592	
CLERICAL/CUSTOMER SERVICE	\$ 10,363	293	\$ 10,656	
FIELD APPRAISER, RPA	\$ 11,243	174	\$ 11,417	
DATA ENTRY / MAPPER	\$ 10,225	619	\$ 10,844	
FIELD APPRAISER, LEVEL 1	\$ -	10,416	\$ 10,416	
CLERICAL/CUSTOMER SERVICE	-	10,144	\$ 10,144	
TOTAL	\$ 51,114	22,232	\$ 73,346	
WORKER'S COMP/UNEMPLOYMENT				
CHIEF APPRAISER	\$ 460	0	\$ 460	
MAPPER	\$ 460	0	\$ 460	
CLERICAL/CUSTOMER SERVICE	\$ 460	0	\$ 460	
FIELD APPRAISER/ RPA	\$ 460	0	\$ 460	
DATA ENTRY / MAPPER	\$ 460	0	\$ 460	
FIELD APPRAISER/ LEVEL 1	\$ -	460	\$ 460	
CLERICAL/CUSTOMER SERVICE	-	460	\$ 460	
TOTAL	\$ 2,300	920	\$ 3,220	
SUPPLIES & MATERIAL				
ADVERTISING/NEWSPAPER NOTICES	\$ 1,000	0	\$ 1,000	
DEED RECORDS	\$ 1,200	-200	\$ 1,000	
GENERAL OFFICE SUPPLIES	\$ 6,500	-4000	\$ 2,500	
COPIER SERVICE/MAINTENANCE	\$ 3,500	-1944	\$ 1,556	
POSTAGE	\$ 3,000	1000	\$ 4,000	
OFFICE EXPENSES	\$ 1,200	-200	\$ 1,000	
MISCELLANEOUS SUPPLIES	\$ 100	400	\$ 500	
OFFICE FURNITURE/FIXTURES	\$ 2,000	-1000	\$ 1,000	
TOTAL	\$ 18,500	-5944	\$ 12,556	
PROFESSIONAL SERVICES				
CONTRACT W/EAGLE APPRAISAL	\$ 72,000	-72000	0	
BUILDING INSURANCE	\$ 2,000	1000	\$ 3,000	
UTILITIES/TELEPHONE	\$ 12,000	-3000	\$ 9,000	
BUILDING REPAIRS/MAINTENANCE	\$ 2,231	-231	\$ 2,000	
COMPUTER SERVICES	\$ 17,816	2184	\$ 20,000	
MINERAL, UTILITY & INDUSTRIAL APPR	\$ 9,000	0	\$ 9,000	
PICTOMETRY	\$ 26,365	-13182	\$ 13,183	
MAPPING COST-ARCGIS	\$ 800	1200	\$ 2,000	
AUDIT FEES	\$ 3,300	0	\$ 3,300	
TRAVEL & EDUCATION	\$ 12,000	0	\$ 12,000	
ARB EXPENSE	\$ 2,000	1500	\$ 3,500	
PROFESSIONAL DUES/FEES	\$ 1,500	3500	\$ 5,000	
FEDERAL DATABASE SEARCH FEE	\$ 1,500	0	\$ 1,500	
ATTORNEY/LEGAL FEES	\$ 1,500	3500	\$ 5,000	
ACCOUNTING	\$ 6,500	0	\$ 6,500	
LICENSE RENEWAL	\$ 500	500	\$ 1,000	
COMMERCIAL REGIS CD FEE	\$ 500	0	\$ 500	
IPAD SERVICE AT & T	\$ 2,500	0	\$ 2,500	
SHREDDING	\$ 150	0	\$ 150	
RESIDENTIAL COST HANDBOOK	\$ 1,100	-100	\$ 1,000	
BOARD OF DIRECTOR EXPENSES	\$ 2,000	0	\$ 2,000	
TOTAL	\$ 177,262	-75129	\$ 102,133	
GRAND TOTAL	\$ 431,703	\$ 7,144	\$ 438,847	

	A	B	C	D	E	F	G
1	2021 DIVISION OF SABINE COUNTY APPRAISAL DISTRICT BUDGET						
2							
3	ENTITY	LEVY	% OF LEVY		ANNUAL PMT		MONTHLY PMT
4							
5	Sabine County	\$3,498,205.54	25.44%		\$111,622.63		\$9,301.89
6	City of Hemphill	\$0.00	0.00%		\$0.00		\$0.00
7	City of Pineland	\$343,422.13	2.50%		\$10,958.10		\$913.17
8	Brookeland ISD	\$316,169.58	2.30%		\$10,088.51		\$840.71
9	Hemphill ISD	\$5,724,612.45	41.62%		\$182,664.02		\$15,222.00
10	Shelbyville ISD	\$58,408.10	0.42%		\$1,863.72		\$155.31
11	West Sabine ISD	\$2,030,624.64	14.76%		\$64,794.27		\$5,399.52
12	Hospital District	\$1,781,834.97	12.96%		\$56,855.75		\$4,737.98
13							
14							
15	TOTAL	\$13,753,277.41	100.00%		\$438,847.00		\$36,570.58
16							
17	2021 BUDGET ALLOCATION TO ENTITIES						

	2020 BUDGET		2021 APPROVED BUDGET
SALARIES			
CHIEF APPRAISER	\$ 54,096	-	\$ 54,096
MAPPER	\$ 38,887	-	\$ 38,887
CLERICAL/CUSTOMER SERVICE	\$ 28,272	-	\$ 28,272
FIELD APPRAISER, RPA	\$ 34,036	-	\$ 34,036
DATA ENTRY / MAPPER	\$ 27,236	3,900	\$ 31,136
FIELD APPRAISER LEVEL 1	\$ -	28,000	\$ 28,000
CLERICAL/CUSTOMER SERVICE	\$ -	26,000	\$ 26,000
TOTAL	\$ 182,527	57,900	\$ 240,427
EMPLOYEE BENEFITS			
RETIREMENT, SOC SEC, HEALTH INS			
CHIEF APPRAISER	\$ 13,979	-	\$ 13,979
MAPPER	\$ 5,304	-	\$ 5,304
CLERICAL/CUSTOMER SERVICE	\$ 10,363	-	\$ 10,363
FIELD APPRAISER, RPA	\$ 11,243	-	\$ 11,243
DATA ENTRY / MAPPER	\$ 10,225	619	\$ 10,844
FIELD APPRAISER, LEVEL 1	\$ -	10,416	\$ 10,416
CLERICAL/CUSTOMER SERVICE	-	10,144	\$ 10,144
TOTAL	\$ 51,114	21,179	\$ 72,293
WORKER'S COMP/UNEMPLOYMENT			
CHIEF APPRAISER	\$ 460	0	\$ 460
MAPPER	\$ 460	0	\$ 460
CLERICAL/CUSTOMER SERVICE	\$ 460	0	\$ 460
FIELD APPRAISER/ RPA	\$ 460	0	\$ 460
DATA ENTRY / MAPPER	\$ 460	0	\$ 460
FIELD APPRAISER/ LEVEL 1	\$ -	460	\$ 460
CLERICAL/CUSTOMER SERVICE	-	460	\$ 460
TOTAL	\$ 2,300	920	\$ 3,220
SUPPLIES & MATERIAL			
ADVERTISING/NEWSPAPER NOTICES	\$ 1,000	0	\$ 1,000
DEED RECORDS	\$ 1,200	-200	\$ 1,000
GENERAL OFFICE SUPPLIES	\$ 6,500	-4000	\$ 2,500
COPIER SERVICE/MAINTENANCE	\$ 3,500	-1944	\$ 1,556
POSTAGE	\$ 3,000	1000	\$ 4,000
OFFICE EXPENSES	\$ 1,200	-200	\$ 1,000
MISCELLANEOUS SUPPLIES	\$ 100	400	\$ 500
OFFICE FURNITURE/FIXTURES	\$ 2,000	-1000	\$ 1,000
TOTAL	\$ 18,500	-5944	\$ 12,556
PROFESSIONAL SERVICES			
CONTRACT W/EAGLE APPRAISAL	\$ 72,000	-72000	0
BUILDING INSURANCE	\$ 2,000	1000	\$ 3,000
UTILITIES/TELEPHONE	\$ 12,000	-3000	\$ 9,000
BUILDING REPAIRS/MAINTENANCE	\$ 2,231	-231	\$ 2,000
COMPUTER SERVICES	\$ 17,816	2184	\$ 20,000
MINERAL, UTILITY & INDUSTRIAL APPR	\$ 9,000	0	\$ 9,000
PICTOMETRY	\$ 26,365	-13182	\$ 13,183
MAPPING COST-ARCGIS	\$ 800	1200	\$ 2,000
AUDIT FEES	\$ 3,300	0	\$ 3,300
TRAVEL & EDUCATION	\$ 12,000	0	\$ 12,000
ARB EXPENSE	\$ 2,000	1500	\$ 3,500
PROFESSIONAL DUES/FEES	\$ 1,500	3500	\$ 5,000
FEDERAL DATABASE SEARCH FEE	\$ 1,500	0	\$ 1,500
ATTORNEY/LEGAL FEES	\$ 1,500	3500	\$ 5,000
ACCOUNTING	\$ 6,500	0	\$ 6,500
LICENSE RENEWAL	\$ 500	500	\$ 1,000
COMMERCIAL REGIS CD FEE	\$ 500	0	\$ 500
IPAD SERVICE AT & T	\$ 2,500	0	\$ 2,500
SHREDDING	\$ 150	0	\$ 150
RESIDENTIAL COST HANDBOOK	\$ 1,100	-100	\$ 1,000
BOARD OF DIRECTOR EXPENSES	\$ 2,000	0	\$ 2,000
TOTAL	\$ 177,262	-75129	\$ 102,133
GRAND TOTAL	\$ 431,703	\$ (1,074)	\$ 430,629

CONTRACT FOR PROFESSIONAL APPRAISAL SERVICES
MINERAL – INDUSTRIAL - UTILITY - PERSONAL PROPERTY
TAX YEARS 2021 – 2022

STATE OF TEXAS §
COUNTY OF SABINE §

THIS CONTRACT, made and entered into by and between the **SABINE COUNTY APPRAISAL DISTRICT** a political subdivision of the State of Texas, duly organized and operating pursuant to the provisions of the **Texas Property Tax Code**, acting by and through its **Chief Appraiser**, with the approval of its governing body, the **Board of Directors** (hereinafter referred to as "**Appraisal District**"), and **PRITCHARD & ABBOTT, INC.**, a professional appraisal firm (hereinafter referred to as "**Appraisal Firm**"),

WITNESSETH

WHEREAS, the constitution of Texas specifically provides that taxation shall be equal and uniform and that property shall be taxed according to its value;

WHEREAS, the Texas Legislature following the Constitutional Mandate of equality and uniformity enacted the **Property Tax Code**; and,

WHEREAS, Section 6.01 of the Code established an **Appraisal District** in each County in the State with responsibility for appraising all taxable property in **Appraisal District** for ad valorem tax purposes for all taxing units in the district; and,

WHEREAS, Section 6.03 of the Code provides for the election of a Board of Directors to serve as the governing body of **Appraisal District**; and,

WHEREAS, Section 6.05(c) provides for the appointment of a Chief Appraiser to serve as the chief administrator of the district; and,

WHEREAS, Section 25.01(b) of the Code empowers the Chief Appraiser with the approval of the Board of Directors to contract with a private appraisal firm to perform appraisal services for the district; and,

WHEREAS, the Chief Appraiser and the Board of Directors has determined that it would be wise and to the best interest of **Appraisal District** to employ experts skilled in the matter of appraising and valuing certain hereinafter described property located within the boundaries of **Appraisal District** and subject to ad valorem taxes in said district, and to compile taxation data relating thereto for use by the Chief Appraiser and the Appraisal Review Board of said district; and,

WHEREAS, the Board of Directors has found and determined and does hereby find and determine that **Appraisal Firm** has special skill and experience in appraising the types of property hereinafter described and that **Appraisal Firm** should be retained by **Appraisal District** to assist it and its staff to comply with the uniformity and equality provisions of the

	A	B	C	D	E	F	G
1	2021 DIVISION OF SABINE COUNTY APPRAISAL DISTRICT BUDGET						
2							
3	ENTITY	LEVY	% OF LEVY	ANNUAL PMT	MONTHLY PMT		
4							
5	Sabine County	\$3,498,205.54	25.44%	\$109,532.35	\$9,127.70		
6	City of Hemphill	\$0.00	0.00%	\$0.00	\$0.00		
7	City of Pineland	\$343,422.13	2.50%	\$10,752.89	\$896.07		
8	Brookeland ISD	\$316,169.58	2.30%	\$9,899.59	\$824.97		
9	Hemphill ISD	\$5,724,612.45	41.62%	\$179,243.39	\$14,936.95		
10	Shelbyville ISD	\$58,408.10	0.42%	\$1,828.82	\$152.40		
11	West Sabine ISD	\$2,030,624.64	14.76%	\$63,580.91	\$5,298.41		
12	Hospital District	\$1,781,834.97	12.96%	\$55,791.05	\$4,649.25		
13							
14							
15	TOTAL	\$13,753,277.41	100.00%	\$430,629.00	\$35,885.75		
16							
17	2021 APPROVED BUDGET \$430,629						

the Uniform Standards of Professional Appraisal Practices (USPAP), as it applies to the above-described properties located in **Appraisal District**, for ad valorem tax purposes.

D. **Appraisal Firm** will compile the following appraisal records required by the Property Tax Code in the form and manner required by the Code for the properties covered by this contract and furnish such records to **Appraisal District** prior to or at certification as requested by Chief Appraiser, such records being:

- (1) One (1) copy of Recaps that show estimated value for each taxing unit in **Appraisal District**;
- (2) One (1) copy of Appraisal Records;
- (3) Two (2) copies of Notices of Appraised Value (Including Supplemental Notices);
- (4) One (1) copy of the Appraisal Roll for **Appraisal District**;
- (5) One (1) copy of the Appraisal Roll for each taxing unit in **Appraisal District**; and,
- (6) One (1) copy of Division Orders listing all current record owners of interests in oil and gas producing properties for **Appraisal District** and one (1) copy for each taxing unit in **Appraisal District**.

E. **Appraisal Firm** will make available the appraisals of the property covered by this contract and the supporting data relating to the appraisals to **Appraisal District** for the purpose of equalizing valuations of such properties with other properties in **Appraisal District**. **Appraisal Firm** will furnish expert testimony to support the appraisals submitted to the Appraisal Review Board under this contract.

F. **Appraisal Firm** will meet with taxpayers who respond to the Notices of Appraised Value and review with them appraisals of their property, and will meet with the Appraisal Review Board when necessary and desirable to present testimony and evidence as to the value of any property being protested, and will generally assist **Appraisal District** in the equalization of values of property subject to this contract as **Appraisal District** may see fit until final action is taken fixing and equalizing the values for taxation for the tax years covered by this contract.

G. **Appraisal Firm** will furnish to **Appraisal District** at certification, in the form and manner required by the Property Tax Code, a copy of the appraisals of the properties covered by this contract, together with supporting data of such appraisals. Per Section 25.01(c) "Supporting data" shall not be construed to include personal notes, correspondence, working papers, thought processes or any other matters of a privileged or proprietary nature. In addition, a copy of the mineral appraisal roll for **Appraisal District** will be provided on a Compact Disc (CD) to satisfy public information (open records) requests. The data contained on this CD will not include confidential mineral interest Division Orders or an Appraisal Roll in an electronic format that would allow the assembly of these Division Orders. Two (2) copies of the CD will be provided as part of this contract. Should additional copies of the open records CD be requested by **Appraisal District**, **Appraisal Firm** will provide these additional CDs for an amount of \$25.00 per copy.

H. **Appraisal Firm** will provide to **Appraisal District**, or to the taxing units

Texas Constitution and the statutory provisions of the Property Tax Code.

NOW, THEREFORE, THE PARTIES HERETO HAVE AGREED AND DO CONTRACT AS FOLLOWS:

I.

The terms used in this contract shall be defined as follows:

A. **"Appraisal District"** shall mean the Board of Directors of the **Sabine County Appraisal District**.

B. **"Appraisal Firm"** shall mean **Pritchard & Abbott, Inc.**, a professional appraisal firm, whose address is 4900 Overton Commons Court, Fort Worth, Tarrant County, Texas 76132-3687.

C. **"Mineral Property"** shall mean all properties producing oil, gas, coal, or other hydrocarbons, hard minerals, and all interests therein, including working interests, oil payments, overriding royalties and royalty interests and any other related interest. The term **"Mineral Property"** specifically excludes sand, gravel, caliche and all other non-fuel minerals.

D. **"Industrial Property"** shall mean the real and personal property of manufacturing, processing, assembly and other facilities of an industrial nature.

E. **"Utility Property"** shall mean the personal property of utility companies, including, but not limited to, telephone systems, electric systems, gas distribution systems, cable television systems, water systems, railroad, pipelines, pump stations and compressor stations.

F. **"Personal Property"** shall mean all personal property used or employed in connection with the exploration and production of mineral property, as described above, and specifically includes, but is not limited to, drilling rigs, oilfield service companies, supply stores, trucking & dirt contractors, tank farms, field compressors and/or any other mutually agreed personal property to be included within this contract.

II.

Appraisal Firm agrees as follows:

A. **Appraisal Firm** agrees to perform the following described appraisal and related services for the use and benefit of **Appraisal District**, and that all of such appraisal services will comply with the ad valorem tax laws of the State of Texas.

B. **Appraisal Firm** will appraise for the tax years **2021 and 2022** all of above listed and described properties located in **Appraisal District**, for ad valorem tax purposes, and in the process of so doing, will gather and compile as of January 1st of each of said years all information and data reasonably needed and reasonably available pertaining to the value of such properties, and furnish said data and information to **Appraisal District** for the purpose of equalizing valuations of such properties with other properties in **Appraisal District** for each year covered by this contract. Appraisal Notices will be delivered to **Appraisal District** at a time set by the Chief Appraiser.

C. **Appraisal Firm** will follow Section 23.01 of the Property Tax Code relating to

participating in **Appraisal District**, additional services beyond those described under this contract, at a rate of compensation mutually agreed to by **Appraisal District** and **Appraisal Firm**. Such services, which will be provided upon request, include but are not limited to the following:

- (1) Professional services in connection with bond promotions, including but not limited to research, studies, investigations, materials, reports and letters;
- (2) Professional services in connection with delinquent tax collection litigation, including but not limited to research, studies, investigations, appraisals, consultation, reports, depositions and testimony; and,
- (3) Professional services in connection with appeals of market value studies of the Texas Comptroller of Public Accounts Property Tax Division (**PTAD**), should this become necessary after all **PTAD** hearings have been held, including but not limited to research, studies, investigations, appraisals, reports, depositions and testimony.

I. **Appraisal Firm** will support and defend the value of any contract property through any court of appropriate jurisdiction, at no additional charge. In addition, **Appraisal Firm** will provide, if requested, professional services that are not a part of this contract in connection with appeals from orders of the Appraisal Review Board during hearings before a court of appropriate jurisdiction for a fee of \$ 106.25 per hour, not to exceed \$ 850.00 per day per person, plus all other associated expense for the requested services such as travel, food, lodging and data purchases, if needed. These professional services would provide for a narrative type appraisal and expert witness should this be needed for trial de novo. These additional professional services are at the sole discretion of **Appraisal District**.

J. **Appraisal Firm** will furnish and pay for all supplies needed for the proper execution of this contract. If **Appraisal Firm** is requested to provide services related to mailing Notices of Appraised Value (including Supplemental Notices), the fee for folding, stuffing, inserts, envelopes and postage is not included in this contract agreement fee and will be billed to **Appraisal District** as an additional charge based on the specific service requested.

K. **Appraisal Firm** will disclose any conflicts of interest that exist, as required.

L. **Appraisal Firm** will at all times during the period of this contract, maintain general liability insurance, automobile liability insurance and worker's compensation insurance. A Certificate of Insurance with **Appraisal District** as named insured will be provided by **Appraisal Firm**, if requested. Should **Appraisal Firm** fail to maintain the insurance coverage described above, **Appraisal District** may, at its option, declare this contract null and void and **Appraisal Firm** shall be excused from any further performance.

M. In the event that **Appraisal Firm** receives any documentation pursuant to its duties under this contract that is made confidential by the Texas Property Tax Code, or other applicable law, it shall carefully guard that information and disseminate it only as allowed by

applicable law.

III.

Appraisal District agrees as follows:

A. Appraisal District agrees to employ Appraisal Firm to perform the services as outlined hereinabove for the tax years **2021 and 2022**; and, in consideration for the performance of these services, Appraisal District agrees and obligates itself to pay to Appraisal Firm out of the funds allocated to it by the taxing units in the district as provided in the Property Tax Code, a sum of money equal to **Nine Thousand Dollars (\$ 9,000)** for the year **2021** and **Eleven Thousand Dollars (\$ 11,000)** for the year **2022**, which payments shall be made as follows:

\$ 2,250.00 in February, 2021 after completion of personal property field inspections. If inspections are not completed, the Chief Appraiser will be notified of expected completion date;

\$ 2,250.00 in May, 2021 after completion of 2021 appraisals and Notices of Appraised Value have been mailed. If all appraisals are not complete with Notices ready to mail, the Chief Appraiser will be notified of expected completion date;

\$ 2,250.00 in August, 2021 after completion of 2021 Appraisal Review Board hearings. All hearings covered by this contract, excepting any unscheduled Chapter 25.25 and/or not scheduled hearings, should be completed;

\$ 2,250.00 in November, 2021 after Certification of 2021 Values;

\$ 2,750.00 in February, 2022 after completion of personal property field inspections. If inspections are not completed, the Chief Appraiser will be notified of expected completion date;

\$ 2,750.00 in May, 2022 after completion of 2022 appraisals and Notices of Appraised Value have been mailed. If all appraisals are not complete with Notices ready to mail, the Chief Appraiser will be notified of expected completion date;

\$ 2,750.00 in August, 2022 after completion of 2022 Appraisal Review Board hearings. All hearings covered by this contract, excepting any unscheduled Chapter 25.25 and/or not scheduled hearings, should be completed; and,

\$ 2,750.00 in November, 2022 after Certification of 2022 Values.

B. Should new or additional property be added by Appraisal District requiring Appraisal Firm to provide professional contract services that are additions to the contract after the execution of this contract, Appraisal Firm will provide the added services for a per diem fee of \$ 850.00 plus all other associated out-of-pocket travel expense. This added fee will be discussed with the Chief Appraiser at the time additional services are requested from Appraisal Firm and will be mutually agreed to by Appraisal District and Appraisal Firm, but such amount shall not exceed a per diem fee of \$ 850.00 plus all other associated

out-of-pocket travel expense.

C. **Appraisal District** will at any time same may become necessary, pass and enter of record such orders as may be proper and necessary to legalize and facilitate the payments of all sums due **Appraisal Firm**.

IV.

Appraisal District and **Appraisal Firm** further agree as follows:

A. Each will lend mutual assistance to the other in the effective performance of this contract.

B. The payments to be made hereunder by **Appraisal District** to **Appraisal Firm** are in no way contingent upon the amount of or increase in the appraised, assessed or taxable value of property to be appraised by **Appraisal Firm**.

C. Any language contained herein which might be construed to the contrary notwithstanding, if any word, phrase, sentence, paragraph or provision of this contract shall be for any reason declared or adjudicated to be invalid, such decision or adjudication shall not affect the validity of the remaining portions hereof.

D. The execution of this contract is authorized by proper resolution duly adopted by the Board of Directors of **Appraisal District** and is duly approved by the Chief Appraiser.

E. In the event the Texas Legislature enacts changes to the Property Tax Code during the term of this contract the parties will re-examine this contract and renegotiate same, if necessary. Further, should there be a judicial interpretation of the Property Tax Code which affects the legality or validity of any portion of this contract, the parties will re-examine this contract and renegotiate same, if necessary.

F. Notwithstanding any provision to the contrary, if **Appraisal District** fails to appropriate funds for this contract for a subsequent year, this contract shall be of no force and effect and **Appraisal District** shall be liable for no additional charges for the year for which no funds were appropriated.

G. Notwithstanding any provision to the contrary, if **Appraisal District** determines at any time that **Appraisal Firm** is not performing services as required under this Agreement in a sufficiently accurate or timely matter, it shall notify **Appraisal Firm** in writing of such determination. If **Appraisal Firm** fails to cure such deficiency to District's satisfaction within thirty (30) days after delivery of such notice, **Appraisal District** is entitled: to withhold fees payable to **Appraisal Firm** in an amount reasonably related to the portion of **Appraisal Firm's** total fee under this Contract that is attributable to such services; terminate this Agreement; or both.

H. **Appraisal District** will review performance of **Appraisal Firm** on or before September 15 of each year in determining whether to appropriate funds for this contract for a subsequent year. **Appraisal District** will determine that all deliverables are acceptable to **Appraisal District**. If contract obligations have not been completed, **Appraisal District** will notify **Appraisal Firm** within 20 days and corrective action will be taken.

I. As required by Texas Government Section 2270.002, **Appraisal Firm** verifies that it is not currently engaged in, and agrees, for the duration of this Contract, not

to engage in a boycott of Israel.

J. And for the true and faithful performance of all and every of the agreements and covenants stated, the said parties hereto bind themselves, their successors and legal representatives, each to the other, provided, however, nothing herein is intended to impose liability for payment of the appraisal fees set forth herein upon the District Directors or the Chief Appraiser in their individual capacities, and **Appraisal Firm** does hereby release, indemnify and hold harmless said District Directors and Chief Appraiser in their individual capacities from and for payment of said appraisal fees. **Appraisal Firm** shall further indemnify and hold harmless the **Appraisal District** from liability for any negligent or tortious act it may commit in the course and scope of its duties under this contract.

IN WITNESS, WHEREOF, the parties to this agreement have hereunto set their hands this 3rd day of September, 2020.

SABINE COUNTY APPRAISAL DISTRICT



Chairman, Board of Directors



Secretary, Board of Directors

Approved By:



Chief Appraiser

PRITCHARD & ABBOTT, INC.

By: 

Rodman B. Instine, District Manager

SABINE COUNTY APPRAISAL DISTRICT

FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

SABINE COUNTY APPRAISAL DISTRICT
FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

TABLE OF CONTENTS

Exhibit

FINANCIAL SECTION

Independent Auditor's Report:

Unqualified Opinion on Basic Financial Statements
Accompanied by Supplementary Information

Basic Financial Statements:

Statement of Net Position	A
Statement of Revenues, Expenses, and Changes in Fund Net Position	B
Statement of Cash Flows	C
Notes to the Financial Statements	

Supplemental Information:

Budget to Actual Comparison Schedule	D
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Norman L. White

Certified Public Accountant
Longview, Texas

Independent Auditor's Report

Board of Directors
Sabine County Appraisal District
Hemphill, Texas

I have audited the accompanying financial statements of the business-type activities and each major fund of the Sabine County Appraisal District (the District), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. 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 believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, and each major fund of the Sabine County Appraisal District as of December 31, 2019, and the respective changes in financial position and, where applicable cash flow thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedule of employer's proportionate share of net pension liability/(asset) be presented to supplement the 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. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of

BASIC FINANCIAL STATEMENTS

America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

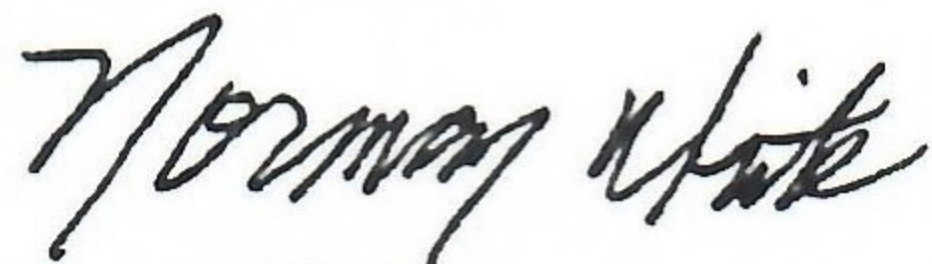
Management has omitted the schedule of employer's proportionate share of net pension liability/(asset), due to immateriality of the net pension liability, and the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. My opinion on the basic financial statements is not affected by this missing information.

Supplemental Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements. The budget to actual comparison is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The budget to actual comparison schedule is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the budget comparison schedule is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,



Norman White
Longview, Texas
August 19, 2020

SABINE COUNTY APPRAISAL DISTRICT
STATEMENT OF NET POSITION -
PROPRIETARY FUND
December 31, 2019

Exhibit A

ASSETS

Current Assets

Cash	\$	36,867
Accounts Receivable		47,990
Total Current Assets		<u>84,857</u>

Noncurrent Assets

Capital Assets

Land		10,000
Buildings & Improvements		121,340
Furniture & Equipment		45,345
Less: Accumulated Depreciation		<u>(83,035)</u>
Property and Equipment, net		<u>93,650</u>
Total Noncurrent Assets		<u>93,650</u>
Total Assets		<u>178,507</u>

LIABILITIES

Current Liabilities

Accounts Payable		11,625
Other Current Liabilities		<u>383</u>
Total Current Liabilities		<u>12,007</u>

Noncurrent Liabilities

Total Liabilities		<u>-</u>
		<u>12,007</u>

NET POSITION

Net Investment in Capital Assets		93,650
Unrestricted		<u>72,850</u>
Total Net Position	\$	<u><u>166,500</u></u>

See accompanying notes and accountant's report.

SABINE COUNTY APPRAISAL DISTRICT
STATEMENT OF REVENUES AND EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUND
For the Year Ended December 31, 2019

Exhibit B

OPERATING REVENUES	
Membership Assessments	\$ 455,990
Miscellaneous	1,405
Total Operating Revenues	<u>457,395</u>
OPERATING EXPENSES	
Salaries	161,568
Retirement	9,678
Health Insurance	26,400
Payroll Taxes	12,405
Workers Comp Insurance	1,445
Office Expenses	7,854
Insurance	1,977
Travel and Tax Schools	14,017
Utilities and Telephone	8,406
Computer Services	84,746
Contracted Chief & Field Appraisers	80,600
Mapping Costs	2,861
Repair and Maintenance	3,236
Legal and Accounting	8,699
ARB Expenses	3,399
Miscellaneous	6,750
Depreciation	5,366
Total Operating Expenses	<u>439,407</u>
Operating Income (Loss)	17,988
NONOPERATING REVENUES/(EXPENSES)	
Interest Income	140
Total Nonoperating Revenues/(Expenses)	<u>140</u>
Change in Net Position	18,127
Net Position at Beginning of Year	<u>148,373</u>
Net Position at End of Year	<u><u>\$ 166,500</u></u>

See accompanying notes and accountant's report.

SABINE COUNTY APPRAISAL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Year Ended December 31, 2019

EXHIBIT C

<hr/>	
Cash Flows From Operating Activities	
Cash received from taxing entities & miscellaneous	\$ 402,650
Cash payments to suppliers for goods and services	(243,931)
Cash payments to employees for services	(158,962)
Net Cash Provided by Operating Activities	<u>(243)</u>
Cash Flows from Capital and Related Financing Activities	
Cash paid for acquisition and construction of capital assets	<u>0</u>
Net Cash Provided from Capital and Related Financing Activities	<u>0</u>
Cash Flows from Investing Activities	
Interest income on investments	<u>140</u>
Net Cash Provided/(Used) from Investing Activities	<u>140</u>
Net Increase/(Decrease) in Cash	(103)
Cash and Cash Equivalents, December 31, 2018	<u>36,970</u>
Cash and Cash Equivalents, December 31, 2019	<u><u>\$ 36,867</u></u>
Reconciliation of Operating Income to Net Cash Flows from Operating Activities	
Operating Income	\$ 17,988
Add Depreciation	5,366
(Increase)/Decrease in Current Assets	
Accounts receivable, net	(42,213)
Prepaid expenses	18,000
Increase/(Decrease) in Liabilities	
Accounts payable	<u>616</u>
Net Cash Flows from Operating Activities	<u><u>\$ (243)</u></u>

See accompanying notes and accountant's report.

SABINE COUNTY APPRAISAL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE A - DESCRIPTION OF THE DISTRICT AND REPORTING ENTITY

Sabine County Appraisal District (the "District") was established under provisions of the Texas Property Tax Code. The District was established to provide the property valuations to be used as a basis of establishing taxable property values for the entities within Sabine County, Texas. The governing boards of the member entities appoint representatives who constitute the Board of Directors of the District.

Reporting Entity

The Board of Directors has governance responsibilities over all activities related to the administration of the District. Because the members of the Board are elected, they have the authority to make decisions, select the Chief Appraiser, and significantly influence operational and fiscal matters. The District, for financial purposes, includes all of the funds relevant to the operation of the Sabine County Appraisal District. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Sabine County Appraisal District.

The financial statements of the District do not include any separately administered organizations. No such organizations exist that are controlled by or are dependent on the District. Control or dependence is determined on the basis of budget adoption, funding, and appointment of the respective governing board.

The District is not included in any other governmental "reporting entity" as defined by Governmental Accounting Standards Board in its Statement No. 14, "The Financial Reporting Entity."

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for governmental accounting and financial reporting principles. The District's reporting entity does not apply FASB pronouncements or APB opinions issued after November 30, 1989 to its business-type activities or enterprise funds. The most significant of the District's accounting policies are described below:

1. Basis of Presentation

The District's basic financial statements consist of fund financial statements including a statement of net assets, a statement of revenues, expenses, and changes in fund net assets. Because the District is engaged only in business-type activities, government-wide financial statements are not presented.

Fund Financial Statements

During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Presently the District has only one fund, the proprietary fund, and it is a major fund.

2. Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District utilizes one category of funds: proprietary.

Proprietary Fund

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, and financial position. The District's proprietary fund is classified as an enterprise fund. Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services.

The Proprietary Fund is used to account for the revenues generated from the appraisal of property values for the various governmental entities in Sabine County, Texas.

3. Measurement Focus

Fund Financial Statements

Proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net assets. The statement of revenues, expenses, and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

4. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Proprietary fund financial statements are prepared using the accrual basis of accounting.

Revenues – Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is reported on the accrual basis when the exchange takes place. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the District, available means expected to be received within thirty (30) days of yearend.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include grants, entitlements, and donations. On an accrual basis, revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

5. Net Position

Net position represents the difference between assets plus deferred outflow of resources, and liabilities plus deferred inflow of resources. Net investment in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets.

6. Net Position Balance Classifications

For purposes of the proprietary fund's fund statements, fund equities are displayed as (a) invested in capital assets net of related debt, (b) restricted, and (c) unrestricted. The District's restricted net position items are indicated where the constraints placed on the resources are externally imposed, such as a grantor, or imposed by law through enabling legislation.

In instances where an expenditure may be made from restricted or unrestricted funds, the policy for determination of which of the net position funds will be used will be made on a case-by-case basis by the District board, or authorized person.

7. Encumbrance System

The District does not use an encumbrance system of recording expenditures.

8. Pension Plan

The District participates in the Texas County and District Retirement System (TCDRS) for the benefit of its employees.

Plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms.

Because of the immateriality of any net pension liability/(asset) for the District for the year ended December 31, 2019, the net pensions liability, the deferred pension costs, and the required supplemental information regarding net pension liability/(asset) history will not be disclosed.

9. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the District, these revenues are charges for property appraisal services for the taxing entities within Sabine County, Texas. Operating expenses are necessary costs that have been incurred in order to provide the service that is the primary activity of the fund. Other revenues and expenses are classified as non-operating in the financial statements.

10. Fair Values of Financial Instruments

The following methods and assumptions were used by the District estimating its fair value disclosures for financial instruments:

Cash and equivalents: The carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

Certificates of deposit: The carrying amounts reported in the statement of financial position are the original costs of the certificates of deposit plus any earned interest added to the certificate principal.

Long-term debt: The fair values of the notes payable are based on their principal balances (carrying amounts).

11. Leases

Where any lease is entered into where the leased equipment is returned to the lessor at the end of the lease term, the lease is considered to be an operating lease. In an operating lease, all periodic payments are considered to be operating expenses. The equipment leased is not capitalized and depreciated.

12. Budget Process

Formal budgetary accounting is employed as a management control for the Proprietary Fund of the District. The same basis of accounting is used to reflect actual revenues and expenditures recognized on a generally accepted accounting principles basis.

The District's Board of Directors adopts an "appropriated budget" for the Proprietary Fund. For the fiscal year ended December 31, 2019, an "appropriated budget" was adopted for the District's operations.

The following procedures are followed in establishing the budgetary data reflected in the general purpose financial statements:

- a. The District's Board prepares a budget for the next succeeding fiscal year beginning January 1. The operating budget includes proposed expenditures and the means of financing them. This proposed budget is presented to the participating entities for their approval.
- b. A meeting of the Board of Directors is called for the purpose of adopting the proposed budget.
- c. Prior to January 1, the budget is legally enacted through the action of the Board of Directors.

Once a budget is approved, it can be amended only by approval of a majority of the Board of Directors. Amendments are presented to the Board at its regular meetings. Each amendment must have Board approval. As required by law, such amendments are made before the fact and are reflected in the official minutes of the Board.

In 2019, the Board voted to amend the budget. There were significant changes in three areas. The budget was amended to increase the salary for a chief appraiser employee and decrease the amount paid during the year for contract chief and field appraisers.

13. Capital Assets

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are reported at their fair market value as of the date received. The District has no formal capitalization threshold policy.

All capital assets, except for land and construction-in-progress, are depreciated over the estimated useful lives of those capital assets. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Improvements	30-40 years
Furniture & Equipment	5 years

14. Inventory

The District maintains no inventory items. Purchases are expensed when purchased.

15. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the District's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses for the reporting period. Actual results could differ from those estimates.

16. Subsequent Events

Subsequent events have been evaluated through August 19, 2020, which is the date the financial statements were issued.

NOTE C - CASH AND INVESTMENTS

The District's depository bank deposits for safekeeping and trust with the District's agent bank approved pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

The Public Funds Investment Act requires an annual audit of investment practices. Audit procedures in this area disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the District was in substantial compliance with the requirements of the Act.

The District's cash deposits on December 31, 2019 were entirely covered by FDIC insurance.

The Public Funds Investment Act (the "Act") (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

State statutes and the District's Investment Policy authorize the District to invest in 1) obligations of the U.S. or its agencies and instrumentalities; 2) obligations of the State of Texas or its agencies; 3) guaranteed or secured certificates of deposit issued by state or national banks domiciled in Texas; 4) fully collateralized repurchase agreements; 5) bankers acceptances, 6) commercial paper, 7) money market mutual funds and no-load mutual funds, and 8) public investment pools. Temporary investments are reported at cost, which approximates market, and are secured, when necessary, by the Federal Deposit Insurance Corporation (FDIC). The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act.

During the year ended December 31, 2019, the District had no types of investments.

NOTE D - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019, was as follows:

	Balance 12/31/18	Additions	Deletions	Balance 12/31/19
Capital Assets not being Depreciated:				
Land	\$ 10,000	-	-	\$ 10,000
Capital Assets being Depreciated:				
Buildings & Improvements	135,183	-	-	135,183
Furniture & Equipment	31,502	-	-	31,502
Total Capital Assets being Depreciated	166,685	-	-	166,685
Less Accumulated Depreciation				
Buildings and Improvements	(51,640)	(4,229)	-	(55,870)
Furniture & Equipment	(26,029)	(1,136)	-	(27,164)
Total Accumulated Depreciation	(77,669)	(5,365)	-	(83,034)
Total Capital Assets being Depreciated, Net	89,016	(5,365)	-	83,651
Business Type Activities Capital Assets, Net	\$ 99,016	\$ (5,365)	-	\$ 93,651

NOTE E - OPERATING LEASE

During 2017, District entered into a capital lease agreement with SouthwestData Solutions LLC for the lease of computer equipment and workstations. The lease is considered to be an operating lease because the equipment is not offered for purchase by the District at the end of the lease term. At that time, the District will be allowed to continue to lease the equipment at a reduced lease cost. The District will pay \$1,086 per month for a period of three years, with payments beginning in January 2018. The lease expense is shown as a Computer Services expense in the financial statements. There is no interest expense related to this agreement.

The annual requirements for the remaining operating lease payments as of December 31, 2019 are as follows:

Year Ending December 31,	Total Annual Payments
2020	\$ 13,033
Subsequent	-
Totals	\$ 13,033

The operating lease expense was 13,033 and 13,033 in 2019 and 2018, respectfully.

NOTE F - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District continues to carry commercial insurance for all of these types of risks of loss, including commercial building and property, vehicle collision, liability, comprehensive, and public official's liability.

NOTE G - EMPLOYEES' PENSION PLAN OBLIGATIONS

The District provides pension benefits for all of its eligible employees through a statewide, agent multiple-employer, public-employee retirement system in the Texas County & District Retirement System (TCDRS). The system serves more than 780 actively participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits.

Each employer has a defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended

that the pension plan be construed and administered in a manner that the retirement system will be considered qualified under Section 401(a) of the Internal Revenue Code.

The District contributes to the TCDRS Plan at an actuarially determined rate that is set by the District's Board of Directors. Both the employees and the District make contributions monthly. Since the District needs to know its contribution rate in advance for budgetary purposes, there is a one-year delay between the actuarial valuation that serves as the basis for the rate and the calendar year when the rate goes into effect.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the district-funded monetary credits with interest were used to purchase an annuity. Retirees elect to receive their lifetime benefit by choosing one of seven actuarially equivalent payment options. Each employee has the right to a monthly benefit at age 60 or older, and possibly earlier under special circumstances. Each employee is vested after 8 years of service.

TCDRS issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information (RSI) for TCDRS; the report also provides detailed explanations of the contributions, benefits and actuarial methods and assumptions used by the System. This report may be obtained by writing to TCDRS, P.O. Box 2034, Austin, TX 78768 or by calling 800-823-7782; in addition, the report is available on TCDRS' website at www.TCDRS.com.

The plan provisions are adopted by the governing body of the District, within the options available in the state statutes governing TCDRS. Plan provisions for the District were as follows:

	Plan Year 2019	Plan Year 2018
Employee deposit rate	7.00%	7.00%
Matching ratio (District to employee)	1 to 1	1 to 1
Employer plan contribution expense	\$ 9,678	\$7,147
Years required for vesting	8	8
Service retirement eligibility (expressed as age/years of service)	60/30	60/30

SUPPLEMENTAL INFORMATION

**SABINE COUNTY APPRAISAL DISTRICT
BUDGET TO ACTUAL COMPARISON SCHEDULE -
OTHER SUPPLEMENTARY INFORMATION -
PROPRIETARY FUND
Year Ended December 31, 2019**

Exhibit D

	Original Budget	Amend.	Amend. Budget	Actual	Variance
REVENUES					
Membership Assessments	\$ 455,990	\$ 0	\$ 455,990	\$ 455,990	\$ 0
Miscellaneous	0	0	0	1,405	1,405
Total Operating Revenues	<u>455,990</u>	<u>0</u>	<u>455,990</u>	<u>457,395</u>	<u>1,405</u>
EXPENDITURES					
Salaries and Benefits	198,666	13,184	211,850	211,495	355
Office Expenses	7,854	216	8,070	7,854	216
Insurance	1,400	0	1,400	1,977	(577)
Travel and Tax Schools	9,650	5,000	14,650	14,017	633
Utilities and Telephone	10,000	0	10,000	8,406	1,594
Computer Services	72,974	0	72,974	84,746	(11,772)
Contracted Chief & Field Appraisers	124,000	(43,400)	80,600	80,600	0
Contract Labor	0	12,000	12,000	0	12,000
Mapping Costs	4,500	0	4,500	2,861	1,639
Repair and Maintenance	5,000	10,000	15,000	3,236	11,764
Legal and Accounting	8,000	3,000	11,000	8,699	2,301
ARB Expense	2,000	0	2,000	3,399	(1,399)
Miscellaneous	6,946	0	6,946	6,750	196
Depreciation	0	0	0	5,366	(5,366)
Total Operating Expenditures	<u>450,990</u>	<u>0</u>	<u>450,990</u>	<u>439,407</u>	<u>11,583</u>
Operating Income (Loss)	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>17,988</u>	<u>(10,179)</u>
NONOPERATING REVENUES/(EXPENSES)					
Rental Income	0	0	0	0	0
Interest Income	0	0	0	140	140
Total Nonoperating Revenues/Exp	<u>0</u>	<u>0</u>	<u>0</u>	<u>140</u>	<u>140</u>
Change In Net Position	5,000	0	5,000	18,127	(10,039)
Fund Balances, Beginning	148,373	0	148,373	148,373	0
Fund Balances, Ending	<u>\$ 153,373</u>	<u>\$ 0</u>	<u>\$ 153,373</u>	<u>\$ 166,500</u>	<u>\$ (10,039)</u>

District Report

September 3rd, 2020

Appraisal Review Board Hearings

The ARB hearings were from June 22 thru June 25, 2020 and July 8 thru July 9, 2020. Attached is the market value changes made by the ARB and hearing totals. Sabine CAD had 119 protestors scheduled for ARB hearings. Out of the 119 scheduled protestors, the appraisers were able to settle 39 informal protests. 31 protestors appeared by conference call. 25 protestors appeared by Affidavit of Evidence. 24 were a no show or failed to appear. Out of the 56 protestors the ARB had to rule on, 40 had no change in value.

Certified Values for 2020

These are the values that were certified to the entities on July 27, 2020. As you can see the values have increased from last year to this year. I am predicting values will continue to rise from the influx of city people escaping suburban lifestyle. Opting for rural living. Less people, less chance of getting exposed to COVID. I have talked to a Windstream technician about the increase of population along the lake. He responded that they have been busy since March. Working 6 days a week on installing new internet accounts. The demand will drive the value up on housing.

Eagle Appraising

With the help from Colten Asbill from Eagle Appraising, Sandra has finished the last three sections of Laguna Shores, Beechwood Subdivisions and Pendleton Harbor T – lots. All that remain to be appraised is some RV parks in the south end of the county. Sandra estimates she will be through by Thursday, September 10, 2020.

Sabine CAD Appraising

Tina has appraised the new mobile home's that have been moved into our county in 2020. She is staying on schedule with the re-appraisal plan and started re-appraising Brookeland ISD.

Medical Information

It was brought to my attention that a board member would like to be informed when employees are being tested for COVID. It is in our personnel policy that medical information on individual employees is treated confidentially. Sabine CAD will take reasonable precautions to protect such information from

inappropriate disclosure. Management and other employees have a responsibility to respect and maintain the confidentiality of employee medical information. Anyone inappropriately disclosing such information is subject to disciplinary actions, up to and including termination of employment.

The COVID testing is new territory for every business and should be handled accordingly. I emailed our lawyer to get his opinion on this subject. He informed me that an employer can require an employee to reveal to the **employer** a **positive** COVID-19 test, but cannot require the employee to reveal a **negative** test. If the employee is working only remotely, and thus poses no risk of transmission to the public or other employees, the CAD could likely not require revelation of a positive test. The CAD could require employees to be tested. In that context, the CAD could require that the testing agency reveal a positive test. By negative implication, the CAD would know whether the test was negative. The CAD should be prepared to pay for mandatory tests. But, if an employee, for reasons unrelated to work, has a test that is negative, there should be no requirement to report that to the CAD. Mr. Sweeney did go on to say if the BOD wishes to enact a policy, it should be done as an amendment to the personnel policy. If the chairman wishes to suggest what type of policy, he would be glad to draft something but he is pretty tied up between now and September 1.

2020 Sabine County Appraisal Review Board

Hearing Totals

Total Number of Protests Present / Conference Call:	31
Total Number of Protests not Present / Failed to Appear:	24
Total Number of Protests Represented by Affidavit of Evidence:	25
Total Number of Protests settled / withdrawn at / before hearing:	<u>39</u>
Total Number of Protests Scheduled:	<u>119</u>
Total Number of Protests with no change in value:	40
Total Number of Protests with value decreased:	<u>14</u>
Total:	<u>56</u>

2020 CERTIFIED VALUES				
	2020 MARKET VALUE	2020 CERTIFIED TAXABLE		2019 CERTIFIED TAXABLE
SABINE COUNTY				
REAL & PERSONAL	1,325,445,739	716,514,766		
MINERAL & INDUSTRIAL	<u>143,240,940</u>	<u>140,205,800</u>		
TOTALS	1,468,686,679	856,720,566	73,132,447	783,588,119
HEMPHILL CITY				
REAL & PERSONAL	74,078,311	56,886,711		
MINERAL & INDUSTRIAL				
TOTALS	74,078,311	56,886,711	1,624,670	55,262,041
PINELAND CITY				
REAL & PERSONAL	48,213,128	31,641,448		
MINERAL & INDUSTRIAL	<u>47,824,250</u>	<u>44,936,820</u>		
TOTALS	96,037,378	76,578,268	6,334,948	70,243,320
BROOKELAND ISD				
REAL & PERSONAL	58,513,020	23,542,350		
MINERAL & INDUSTRIAL	<u>6,811,670</u>	<u>6,811,670</u>		
TOTALS	65,324,690	30,354,020	1,181,000	29,173,020
HEMPHILL ISD				
REAL & PERSONAL	1,009,059,351	585,085,963		
MINERAL & INDUSTRIAL	<u>40,781,100</u>	<u>40,643,220</u>		
TOTALS	1,049,840,451	625,729,183	60,227,357	565,501,826
SHELBYVILLE ISD				
REAL & PERSONAL	19,070,340	3,594,840		
MINERAL & INDUSTRIAL	<u>2,801,760</u>	<u>2,780,860</u>		
TOTALS	21,872,100	6,375,700	1,563,160	4,812,540
WEST SABINE ISD				
REAL & PERSONAL	238,804,128	77,042,082		
MINERAL & INDUSTRIAL	<u>92,846,420</u>	<u>89,958,920</u>		
TOTALS	331,650,548	167,001,002	12,893,228	154,107,774
HOSPITAL DISTRICT				
REAL & PERSONAL	1,325,417,999	764,523,053		
MINERAL & INDUSTRIAL	<u>143,240,940</u>	<u>140,205,800</u>		
TOTALS	1,468,658,939	904,728,853	76,587,125	828,141,728

Submit to:
SECRETARY OF STATE
Government Filings Section
P O Box 12887
Austin, TX 78711-2887
512-463-6334
FAX 512-463-5569
Filing Fee: None



OATH OF OFFICE

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,
I, Andrew Mills, do solemnly swear (or affirm), that I will faithfully
execute the duties of the office of the Sabine County Appraisal District Board of Directors of
the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws
of the United States and of this State, so help me God.

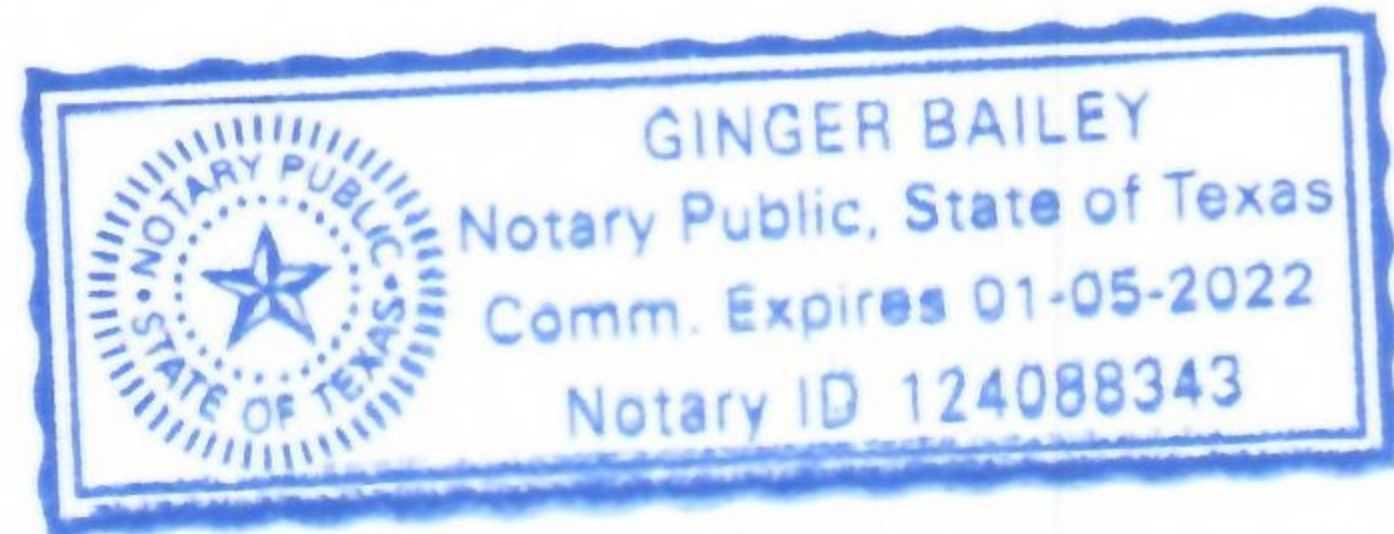
[Signature]
Signature of Officer

Certification of Person Authorized to Administer Oath

State of Texas
County of Sabine

Sworn to and subscribed before me on this 3rd day of September, 2020.

(Affix Notary Seal,
only if oath
administered by a
notary.)



[Signature]
Signature of Notary Public or
Signature of Other Person Authorized to Administer An
Oath

Ginger Bailey
Printed or Typed Name