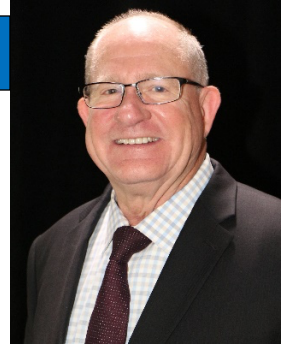




**Harris County Appraisal District  
2023 Annual Report**

## Letter from the Chief



Presiding Officers of Harris County Taxing Units  
Members of the Board of Directors  
Harris Central Appraisal District  
Citizens of Harris County

It has been another unprecedented year, as property values continue to skyrocket. With more than 1.8 million parcels of property within the boundaries of Harris County, the taxable property value increased 14.5 percent to \$585 billion this year.

We faced many challenges and accomplished much this year. Legislative changes over the past few sessions created a surge in homestead exemption applications and slowed down processing. We immediately focused our efforts on implementing various solutions to speed up processing the exemption applications.

Through our continuing use of innovative technology – including our mobile app, iFile, iSettle, and Webex for virtual meeting opportunities – the ARB was able to hand over appraisal records to me on August 18, even as we experienced another year of record protest volume.

The Texas Legislature reconvened for its 88th biennial session (including four special sessions), implementing laws that will alter the way we do business in the coming years. This included a voter-approved increase in the state-mandated homestead exemption for school districts, and adjusted freeze ceilings for those with over 65 or disabled exemptions. Combined with tax rate compression measures, many property owners experienced a significant reduction in their tax liability despite the increased valuations.

A new law also creates changes to our board of directors in 2024. Three additional members will be elected in May. Current members are appointed by the taxing jurisdictions. This new law also expands the board's responsibilities to interviewing and appointing members of the independent Appraisal Review Board.

We continue our proactive partnerships with local political leaders and community development corporations, conducting in-person and virtual property tax workshops on protests, exemptions, and renditions. The virtual forums are recorded, allowing property owners to access vital information at their own convenience. Our goal is to make it easier for property owners to understand the process which provides the primary source of local government revenue in Texas.

We remain adaptable in the face of an evolving workplace. HCAD continues to provide a flexible work environment to improve our employees' quality of life. I am immensely proud of the hard work of our employees, who remain committed to offering First-Class Customer Service.

The appraisal district is responsible for discovering and valuing all taxable property in Harris County in a professional, fair, and equitable manner. This annual report is published to provide our taxing units and taxpayers with a transparent view of the district's responsibilities, activities, and major initiatives.

Sincerely,

A handwritten signature in black ink, appearing to read "Roland Altinger". The signature is written in a cursive style with a large initial "R".

Roland Altinger Chief Appraiser

## District Profile

The Harris Central Appraisal District (HCAD) is a political subdivision of the State of Texas established in 1980, following the codification of property tax laws by the 66<sup>th</sup> Texas Legislature in 1979. The codification established one appraisal district in each of the state's 254 counties for the purpose of discovering and appraising property for ad valorem tax purposes for each taxing unit within the boundaries of that appraisal district. HCAD, the largest district in the state, serves 585 taxing units.

Texas appraisal districts are permitted to contract with their taxing units to perform tax collection functions. HCAD has not contracted with any of its taxing units to provide these services through 2023 and does not anticipate any collection contracts in the foreseeable future.

HCAD has seven board members. Taxing units select members as follows:

Harris County, the City of Houston, and the Houston Independent School District each appoint one representative to the board. The cities other than Houston choose one representative by election. The junior college districts together with school districts other than Houston ISD choose one representative by election. The conservation and reclamation districts choose one representative by election. If the county assessor-collector is not appointed to the board, the county assessor-collector serves as a 7<sup>th</sup>, non-voting member of the board. The chief appraiser administers the selection process in the fall of each odd-numbered year.

The board of directors has general policy-making authority and has primary responsibility for fiscal matters, including approval of major contracts and adoption of the annual budget. The board appoints the chief appraiser, who is chief administrator of the district, and appoints the taxpayer liaison officer, who helps resolve disputes that may arise as a property owner goes through the appraisal process. Beginning in 2010, the administrative judge of the Harris County Civil District Courts appoints members of the Appraisal Review Board (ARB). The board of directors appoints the chairman and secretary of the ARB from among the serving members.

The primary purpose and responsibility of the district is to provide to the taxing units and property owners within its boundaries fair and equitable appraisals of property subject to ad valorem taxation.

In Texas, the property tax is the primary source of funding for local government units (school districts, cities, counties, junior college districts, and other special districts). Property taxes pay much of the cost of public schools, police and fire protection, courts, health services, streets, water and sewage, parks, and most other local government activities. The Harris Central Appraisal District does not determine how much each of these local governments will spend to provide services, nor does it set their tax rates. Each local government adopts its own budget, then sets a tax rate that will generate the amount of money required to pay for its services. The district provides each local government with a list of its taxable property, together with the January 1 value of each property and appropriate exemptions. The appraisals serve to allocate the tax burden among all property owners on an equal and uniform basis, based upon market value.

The Office of the Chief Appraiser is primarily responsible for the overall planning, organizing, staffing, and controlling of district operations as required by the Texas Property Tax Code. The district is organized into two

primary departments: Chief Appraiser and Deputy Chief Appraiser. Those divisions reporting directly to the Chief Appraiser are primarily responsible for the support services divisions consisting of ARB Operations, Jurisdiction Communications, and Information & Assistance. These divisions coordinate support functions, including records maintenance, exemptions, customer service to property owners, support for the ARB, and records management. The Information Technology Division maintains the district's data center, local area networks, software applications, and imaging. The Budget & Finance Division is responsible for the business support functions relating to budget, finance, employee benefits, purchasing, capital assets, facilities, and postal services. Human Resources, Audit Support Services, Communications Services, and Legal Services also report directly to the Chief Appraiser.

Divisions reporting directly to the Deputy Chief Appraiser are the appraisal divisions consisting of Appraisal Operations, Agricultural Valuation, Business and Industrial Property, Commercial Valuation, Residential Valuation, and Review Appraisal. The Appraisal Divisions are responsible for the valuation of all real and personal property accounts. Security Services also reports directly to the Deputy Chief Appraiser.

## Local Economy

The district's activities for the previous 12 months led up to the major event of certification of the appraisal roll. The appraisal roll was certified on August 18, 2023, with less than 5.14 percent of the total appraised value in the district remaining under protest. State law requires that not more than 10 percent of the total value remain in unresolved property owner protests at the time the records are approved and certified as the appraisal roll. The sum of the taxable value for each of the 585 taxing unit appraisal rolls was approximately \$5.4 trillion, resulting in a 2023 ad valorem tax levy of approximately \$15 billion, an increase of 10.47 percent from 2022.

The Harris Central Appraisal District encompasses a 1774-square-mile area, including some of the most complex properties in the world. These include port facilities of the Houston Ship Channel and Port of Houston, the busiest port in the United States in terms of foreign tonnage and the second busiest in overall tonnage. The properties include two major international airports, more than 350 class A high-rise office properties, hundreds of millions of square feet of warehouse and retail properties, tens of thousands of apartment units, and more than 1.3 million homes. Harris County is one of the world's major petrochemical centers and includes five refineries, thousands of miles of pipeline and tank storage, and dozens of petrochemical processing facilities. The City of Houston is the fourth largest city in the United States, and Harris County estimates that the unincorporated area of the county would be the fifth largest city. The appraisal district also appraises business and industrial personal property for taxation, again at full market value.

For the second year in a row, economic forces affecting the entire country caused its share of disruption to the Houston housing market. While 2023 saw significant growth in housing inventory and moderation in pricing, it was ultimately mortgage interest rates, which leapt to 20-year highs, that prompted many would-be buyers to scrap purchasing plans or pivot to rental housing in 2023. As 2024 gets underway, Houston's residential

housing landscape is considered to be on solid footing if you factor out the uncertainty of what the Federal Reserve may do with interest rates and lingering consumer jitters over inflation.

A decline in single-family home sales and total property sales made 2023 the second consecutive negative year for Houston housing. According to the Houston Association of Realtors' (HAR) December/Full-Year 2023 Housing Market Update, single-family homes sales fell 12.0 percent to 83,854. Sales of all property types totaled 102,367, down 13.1 percent from 2022. Total dollar volume dropped 12.6 percent to \$40 billion versus \$45.6 billion in 2022.

The median price of a single-family home – the figure at which half of the homes sold for more and half sold for less – was \$330,000 in December, unchanged from a year earlier. The average price of \$407,817 was also statistically flat.

Demand for residential land fuels demand for commercial land, and with the population influx in Harris County, there is still a healthy market for land development. The housing market continues to run behind the demand for both single family homes and multi-family complexes.

Demand in Houston's multifamily market remained strong, with total absorption of approximately 10,238 units, which is more than 10% above the average amount absorbed annually during the pre-COVID five-year average. Year-over-year rent growth is at 1.5%, which is at its lowest level since 2020 and is significantly underperforming the market's 10-year average of 2.5%. The long-term outlook is favorable. Houston regularly ranks as one of the top markets in the country for population growth. Robust net migration and household growth should continue to fuel demand for Houston-area apartments. Additionally, higher mortgage rates paired with the rapid increase in single-family home prices have raised the homeownership barrier for many households, fueling greater renter retention rates. By the end of the year, occupancy rates were at 89.1%.

The office market continues to face its fair share of challenges. Despite a surprising 10% growth in office-using jobs since its pre-pandemic peak, there has not been a direct correlation in office absorption as companies continue to right-size and become more efficient with their office space footprints, likely due to remote and hybrid work arrangements. Leasing activity decreased 41% year-over-year from the fourth quarter of 2022 to 2023. The overall vacancy rate in the Houston office market increased 30 basis points year-over-year from 24.6% to 24.9%.

Medical office buildings are viewed by investors as safe-haven assets, due to the aging baby boomer generation and the growing Harris County population. Houston is home to the Texas Medical Center (TMC), the 8<sup>th</sup> largest business district in the U.S. and is one of the largest employers in the city. The healthcare real estate market continues to demonstrate strong fundamentals. Major health systems continue to expand their facilities both on campus and off campus (outpatient space) to keep pace with demand.

The Houston industrial/warehouse market seems to be in decent shape after posting its 14<sup>th</sup> year of positive net absorption. While the demand for warehouse/distribution space may be slowing a bit, it is still a bright spot for developers and investors.

## Comparison of Appraised Values To Previous Year

The change in appraised value of taxable property between the years 2023 and 2022 is reflected in the following tables:

HARRIS COUNTY APPRAISAL DISTRICT APPRAISAL VALUES		
Category	Appraised Value (in billions)	
	2022	2023
Residential	\$ 350.0	\$ 393.7
Apartments	59.8	75.6
Commercial	135.9	156.7
Vacant Land	14.6	16.7
Industrial	39.7	42.4
Utilities	7.2	8.0
Commercial Personal	35.0	39.8
Industrial Personal	37.9	45.3
Other	65.9	72.5
<b>Total</b>	<b>\$ 745.9</b>	<b>\$ 850.6</b>

HARRIS COUNTY APPRAISAL DISTRICT APPRAISED VALUES			
2023		2022	
Number of Accounts	Appraised Value (in thousands)	Number of Accounts	Appraised Value (in thousands)
1,741,000	\$ 851,002,565	1,718,008	\$ 759,598,910

*Note: Land that is valued using productivity valuation methodology, such as agricultural or timber use is not included in the total appraised values. All other land is included. Since more than one property parcel is included on some accounts, the actual number of parcels appraised by the district is more than the number of accounts listed above.*

## Taxable Values

The following table compares the taxable values (appraised values less exemptions and special valuations) for the government of Harris County. The information presented here has been updated through January 1, 2024. The change in the appraised and taxable values from 2022 to 2023 varied among taxing units, reflecting the mix of property types, exemptions, and market conditions within each unit.

<b>HARRIS COUNTY TAXABLE VALUES (in thousands)</b>				
	<u>2023</u>	<u>2022</u>	<u>Change</u>	<u>Percent Change</u>
Appraised Value	\$ 851,002,565	\$ 759,598,910	\$ 91,235,478	12.03%
Taxable Value	\$ 653,342,193	\$ 583,851,955	\$ 69,088,812	11.90%

## Texas Comptroller of Public Accounts Ratio Study & Governance Review

Section 5.102, Tax Code requires the Comptroller of Public Accounts to review county appraisal district (CAD) governance, taxpayer assistance, operating and appraisal standards, procedures, and methodology at least once every two years. School districts located in counties that do not receive the Methods and Assistance Program (MAP) reviews in a year will be subject to property value studies in that year. A MAP review was completed for 2022 and the district received a perfect score of 100, which exceeds the mandatory standard of evaluation established by the Texas Comptroller. Another MAP review will be conducted in 2024.

Government Code Section 403.302 requires the Comptroller to conduct a study to determine the degree of uniformity and the median level of appraisals by the appraisal district with each major category of property, as required by Section 5.10, Tax Code. This study is required every other year. If the locally appraised value in a school district is within the statistical margin of error of the state value, the Comptroller’s Property Tax Assistance Division (PTAD) certifies a school district’s local tax roll value to the Commissioner of Education. A 5 percent margin of error is used to establish the upper and lower value limit for each school district. If the local value is outside the acceptable range, the PTAD certifies the state value, unless the school district is eligible for a grace period, which is a period when local value is used even though it is determined to be invalid. A property value study was preliminarily completed for 2023 and all school districts fell within the margin of error.



The district’s median level of appraisal for 2023 is summarized in the following table:

STATE COMPTROLLER'S STUDY	
Property Category	Median Level of Appraisal 2023
Single Family Residential	1.00
Multi-Family Residential	.97
Vacant Lots	.95
Acreage	N/A
Commercial Real Property	.95
Utilities	.94
Commercial Personal Property	1.02
Overall Median Level - All Properties	1.00

Since the statistical median reflects the mid-point of a sample, it is generally desirable to maintain median appraisal levels at or slightly below 1.00 to avoid over-appraisal of properties. The International Association of Assessing Officers (IAAO) guidelines state that the overall level of appraisal for all parcels in the jurisdiction should be within 10 percent of the legal level. Based on these criteria, the district’s 100 percent appraisal level is considered to reflect good appraisal performance.

## Property Owner Protests, Appeals and Litigation

During 2023, property owners and professional tax consultants filed 528,170 protests, resulting in an increase of 6.75 percent from the 2022 protest volume of 494,767. Generally, property owners may protest appraised values placed on their property before the time the appraisal rolls are approved and certified.

The protest period is conducted from May to August each year. Property owners usually resolve disagreements about their appraised value, exemptions, or other issues in an informal meeting with a district appraiser. If no agreement is reached informally, the property owner is heard before the appraisal review board, an independent body. Most panels consist of three members, but a single ARB member can hear a formal protest at the property owner’s request. The panel makes the final determination. The 2023 protest activity data has been updated through April 10, 2024.

The table below shows the protest activity for the last 10 years:

PROTEST ACTIVITY (Dollars in millions)				
Year	Reappraisal Year	Accounts Protested	Value of Accounts	Avg. Percent Reduction
2014	Yes	345,041	\$247,547	8.52%
2015	Yes	372,584	285,432	6.29%
2016	Yes	380,550	311,654	10.79%
2017	Yes	389,642	318,620	10.36%
2018	Yes	372,552	319,572	10.01%
2019	Yes	421,465	363,658	10.69%
2020	Yes	447,203	389,034	11.02%
2021	Yes	453,400	394,506	9.88%
2022	Yes	494,767	455,377	9.49%
2023	Yes	528,170	522,564	8.03%

Property owners who are dissatisfied with their protest hearing result may appeal the appraisal review board decision by filing suit in state district court. They may choose to file an application for binding arbitration, or for a hearing with the State Office of Administrative Hearings.

The volume of litigation for the past 10 years has soared from 4,022 lawsuits in 2014 to this year's record high of 9,601. The number of accounts included in the lawsuits also increased significantly. A change in the rules for arbitration in 2017 caused the large jump in the number of lawsuits and the number of accounts within those suits for 2018.

The volume of litigation for the last 10 years is summarized in the following table:

LITIGATION VOLUME (Dollars in billions)					
Year	Total Lawsuits	Number of Accounts	Value of Accounts	Number Resolved	Value Loss %
2014	4,022	9,734	\$62.5	9,727	9.86%
2015	4,133	10,124	64.6	10,100	11.36%
2016	4,212	12,018	90.8	11,979	11.88%
2017	4,661	11,918	81.1	11,904	11.27%
2018	7,183	16,024	87.9	15,862	10.23%
2019	6,374	15,054	106.5	14,701	11.71%
2020	6,584	16,175	129.9	15,002	11.31%
2021	6,949	15,759	115.0	13,819	10.45%
2022	7,997	18,332	151.7	13,750	11.70%
2023	9,601	22,110	165.7	1,333	11.32%

Rather than filing suit in state district court, property owners may appeal the appraisal review board decision through binding arbitration. Arbitration is available for non-homesteaded properties valued at \$5 million or less. Homesteaded properties have no value limit.

A change in rules for binding arbitration in 2017 caused tax agents to move back to litigation in 2018, causing a substantial drop in arbitration volume, although the number of arbitration cases have continued to rise significantly as values have increased.

Arbitration volume for the last 10 years is summarized in the following table:

ARBITRATION VOLUME				
Year	Number of Accounts	Determined	Dismissed/ Withdrawn	Pending
2014	713	713	73	-
2015	1,239	1,239	495	-
2016	7,780	7,780	4,715	-
2017	7,375	7,375	3,702	-
2018	2,276	2,276	1,332	-
2019	3,548	3,548	2,189	-
2020	5,119	5,119	4,148	-
2021	5,647	5,645	5,237	2
2022	8,456	8,416	7,818	40
2023	12,142	8,964	8,749	3,178

Another option for property owners is to file an appeal with the State Office of Administrative Hearings (SOAH). The Texas Legislature adopted a pilot program for certain counties in 2009 that allowed property owners to appeal ARB orders for real or personal properties with values of more than \$1 million to SOAH. Effective January 1, 2014, the 83<sup>rd</sup> Legislature made the pilot program permanent for every county in the state, allowing SOAH to hear appeals of ARB decisions statewide. Property owners may appeal to SOAH if the appeal concerns the determination of the appraised or market value of the property. The property owner must exercise this option not later than 30 days after receiving the ARB’s Order of Determination, and they must deposit \$1,500 with SOAH. As a member of the initial SOAH pilot program, HCAD has been the leader in the state for this method of property tax appeal. In 2023 HCAD was involved in 32 SOAH cases; three went to trial, three were dismissed, 24 were settled, and two remain unresolved.

## iFile and iSettle Programs

The Harris Central Appraisal District continues its online iFile program that allows property owners and agents to protest their noticed values through the district's website. During 2023, there were 86,536 agent protests and 97,175 property owner protests received through iFile. Both programs have reduced the number of property owners needing to appear in person at the district's office. Additionally, much of the paper handling, data entry, scanning, and filing tasks were eliminated due to the increased use of iFile and iSettle. The iFile program also allows personal property renditions to be submitted online.

The iSettle program was developed to provide a way for property owners to resolve online through our website rather than appear in person to meet with a district appraiser. Residential property owners not represented by agents, who participate in iFile, may use iSettle. Participation requires the property owner to give an opinion of value and a reason for the change requested. A district appraiser reviews the information and decides whether to offer the property owner relief. Acceptance of the appraiser's offer binds the property owner for the tax year. If the appraiser determines that an offer is not warranted, the protest is scheduled for an informal meeting with an appraiser. Rejection of the appraiser's offer, or failure to respond, automatically schedules the property owner to appear for a formal hearing.

In 2017, a new feature was added to the iFile/iSettle program that allows property owners participating in iSettle to upload their hearing evidence via the Owners website. This uploaded evidence is taken under consideration by the district before making an iSettle offer to the property owner. A total of 18,111 property owners used this feature in 2023, and they uploaded a total of 152,669 files. The addition of this new feature plays a significant role in the quality of iSettle offers made by the district.

iFile and iSettle volume is summarized in the following table:

iFILE/iSETTLE VOLUME						
Year	iFile Participants	iFile Renditions Processed	iFile Rendition Extension Requested	iSettle Offers Accepted	Owners Website Accounts Enrolled	Owners Website Accounts Served
2014	97,000	31,258	21,202	13,920	90,000	8,061
2015	109,300	29,669	20,928	13,140	152,000	12,000
2016	119,547	30,452	21,075	13,679	180,000	16,000
2017	118,381	31,154	22,090	19,284	213,000	21,000
2018	118,798	32,098	20,546	9,749	233,000	25,000
2019	146,543	31,019	21,892	23,550	261,000	33,000
2020	172,407	32,931	12,598	32,620	287,000	41,000
2021	168,239	32,725	20,691	38,562	295,000	43,000
2022	287,387	34,364	20,007	36,751	353,102	34,574
2023	287,007	33,645	21,174	35,914	352,183	38,517

## Major Initiatives

We enacted changes passed by lawmakers during the 88<sup>th</sup> Legislative Session in 2023. HCAD’s legislative team monitored more than 600 bills affecting property tax administration. Over 50 of those bills passed. Most notable was the voter-approved SB 2, which raised the homestead exemption in 2023 from \$40,000 to \$100,000. A three-year pilot program was also approved as part of the bill, implementing a “circuit breaker” for non-homestead properties valued at \$5-million or less, where annual values cannot increase by more than a maximum of 20%. The HCAD board of directors will also expand to include three elected members in 2024.

The legislature finally did away with ineffective postcard notices (HB 3273) that had been required under a bill that passed in 2019. Truth-in-Taxation information from the cards is available on hearing notices, district & taxing unit websites, and in news ads. The change saves the district about \$700,000 in annual printing and postage costs, based on current rates.

The district is employing the use of Artificial Intelligence (AI) to speed the processing of Appointment of Agent forms. Information that had previously been keyed manually by staff is now being input into the system through robotic process automation. HCAD is also testing LiveChat as a help tool for property owners who have questions prior to their online appointments. Employees from ARB operations and support are staffing the chat room to assist property owners prior to their virtual meetings.

Our use of technology is prompting a paradigm shift in the way protest hearings are conducted and settled. Remote options such as iFile and iSettle continue to grow in popularity because of the convenience of doing it from home, office, or anywhere in the world. Additional electronic settlement options led to a decrease in the number of remote hearings/meetings in 2023 to 88,870, the fewest since the first remote option was introduced in 2020. The total number of settlements where people did not have to come into the office increased to 343,624 in 2023.

At the suggestion of board members Kathy Blueford-Daniels and Martina Lemond Dixon, HCAD expanded its internship program to include a new High School Summer Hire Program. Ten interns from various universities were selected, along with ten high school students who gained exposure to a professional work environment.

The Harris Central Appraisal District's outreach program educates property owners on assessment and taxation issues. The district conducted a total of 61 virtual and in-person property tax workshops, exemption workshops, and presentations in 2023. Many of these workshops were done with the Harris County Tax Assessor-Collector's office to present a complete picture of the assessment and collection process. The district also conducted workshops with community partners to reach the elderly and inner-city neighborhoods. The goal was to go to the property owners with helpful information rather than make them come to the appraisal district with questions. The district researched and identified communities in the county that underutilized the exemption and protest resources available and then scheduled presentations in those areas. The workshops promoted district resources available and provided individualized and immediate answers to property owner account questions.

The program reached thousands of property owners, including forums in Spanish and Vietnamese. The workshops promote district resources available and provide individualized and immediate answers to property owner account questions. HCAD also created a new program called 'Going the Extra Mile' (GEM), to recognize the 44 employees who worked nights and weekends to assist in the outreach effort.

Some of the district's outstanding 2023 performance measures are summarized in the following table while others can be found throughout this annual report.

2023 PERFORMANCE MEASURES	
Category	Number
Residential Properties Inspected	183,140
Business & Industrial Inspections	44,373
Commercial Property Inspections	43,639
Residential Sales Verified	15,122
New Subdivisions	1,790
Homestead Exemption Applications	163,262
Telephone Questions Answered	217,079
Walk-In Customers	60,492
Property Owner Email Responses	65,546
Community Meetings	61

To provide property owners with easier access to data and maps, the district also created interactive electronic maps for the website. Property owners can search for their property by account number, name, or address and once there, the site will provide the name, address and account number and the neighborhood name. The interactive maps also show additional properties and provide value comparisons in the neighborhood.

## Awards and Acknowledgements

For the seventh year in a row, Harris Central Appraisal District has landed on the Houston Chronicle’s list of Top Workplaces 2023. Each year, the Chronicle recognizes a select number of organizations with high employee engagement as Top Workplaces in Houston. These organizations are recognized solely based on their employees’ survey responses. The Top Workplaces shared a common philosophy, recognizing their workers as their most important assets and the key to their success.

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Report to the Harris Central Appraisal District for its annual comprehensive financial report (ACFR) for the fiscal year ended December 31, 2022. This was the 36<sup>th</sup> consecutive year that the district has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an



easily readable and efficiently organized ACFR that satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The district received the Houston Mayor's Community Engagement Award as one of the partners in the A Month of Service (AMOS) partnership. The award was presented at the mayor's Second Annual Volunteer Appreciation Awards luncheon at City Hall.

HCAD was awarded the Texas Cyberstar Certificate by the Texas Department of Information Resources for successfully implementing a voluntary cybersecurity program that adheres to strict state standards.

Chief Appraiser Roland Altinger was elected for a one-year term as president of the Texas Association of Appraisal Districts (TAAD) for 2023, becoming the third HCAD chief to hold the position.

We had four employees earn their Certified Tax Assessor (CTA) designation in 2023 from the Institute of Certified Tax Administrators: Nhung Pham, Tan Nguyen, Ryan Timlin, and Kerrie Sept. They received their awards at the annual Texas Association of Assessing Officers (TAAO) Conference.

Deputy Chief Appraiser Jason Cunninham was also recognized with the TAAO Legislative Award, for "years of support, service, and dedication to influence positive legislation for all taxpayers in the State of Texas."

Four members of the business and industrial property division (BIPD) received their Personal Property Specialist (PPS) designation at the International Association of Assessing Officers (IAAO) Conference: Pauline Yu, Robbie Moore, Hollie Dunlap, and Jennifer Contreras.