

## UVALDE COUNTY APPRAISAL DISTRICT

209 NORTH HIGH STREET

UVALDE, TEXAS 78801

(830) 278-1106

(830) 278-8150

[www.uvaldecad.org](http://www.uvaldecad.org)

February 22, 2017

Dr. Jeanette Ball, PhD-Superintendent  
Uvalde CISD  
PO Box 1909  
Uvalde, TX 78802-1909

RE: Cause # 2012-04-28619-TX, *Uvalde County Appraisal District v. Kenneth W. Arthur et al v. Roberto Valdez, in his official capacity as Chief Appraiser*, Allocation of payment;

Dear Dr. Ball,

The Uvalde County Appraisal District, Board of Directors has reviewed and considered all their legal options in the above noted cause number and has relied on the advice of Mr. Walker, lead counsel on same cause, to arrive at the following conclusion:

The UCAD Board of Directors met on Wednesday, February 15, 2017, and voted not appeal the above referenced cause and directed the Chief Appraiser to initiate the payment process.

Please reference enclosed communication dated February 17, 2017 from Karen Evertson, Board of Directors counsel, for explanation and reasoning behind the payment responsibility for the above noted cause number.

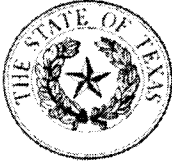
Also enclosed is the allocation of payment calculations. If you have any questions or need additional supporting evidence, please contact me accordingly.

Sincerely,

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

Roberto Valdez, RPA  
Chief Appraiser

Enclosure: Communication from Evertson & Sanchez PC  
Allocation of Payment for Jury Award



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February 22, 2017

Mr. Mickey Gerdes  
Uvalde CISD  
PO Box 1909  
Uvalde, TX 78802-1909

RE: Cause # 2012-04-28619-TX, *Uvalde County Appraisal District v. Kenneth W. Arthur et al v. Roberto Valdez, in his official capacity as Chief Appraiser*, Allocation of payment;

Dear Mr. Gerdes,

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EVERETSON &  
SANCHEZ, P.C.  
ATTORNEYS AT LAW

February 17, 2017

Via e-mail: [rvaldez@uvaldecad.org](mailto:rvaldez@uvaldecad.org)  
Mr. Roberto Valdez, Chief Appraiser  
Uvalde County Appraisal District  
209 North High Street  
Uvalde, Texas 78801

RE: Cause #2012-04-28619-TX, *Uvalde County Appraisal District v. Kenneth W. Arthur, et al v. Roberto Valdez, in his official capacity as Chief Appraiser*; Allocation of payment;

Dear Mr. Valdez,

It is my understanding that you will be sharing the information in this letter with the various taxing units for which the Uvalde County Appraisal District ("UCAD") collects taxes.

Based on the advice of Mr. Walker, lead counsel in cause number 2012-04-28619-TX, *Uvalde County Appraisal District v. Kenneth W. Arthur, et al v. Roberto Valdez, in his official capacity as Chief Appraiser*, UCAD will not be pursuing an appeal of the trial court's Judgment in this matter. As a result, the amount due under the Judgment (hereinafter the "Award") must be paid to the prevailing party. Based on your request for clarification, I have prepared this letter to explain the allocation of the Award.

As you know, the initial lawsuit was filed by Mr. Walker for the collection of delinquent taxes. The Arthurs filed a counter-claim seeking (1) a refund of taxes, and (2) a Declaratory Judgment regarding the actions of former Chief Appraiser, Mr. Mireles. The Arthur's prevailed on both issues during the August 29, 2016 trial. According to the Judgment, the amount of \$160,073.68 is a refund of taxes. The amount of \$81,000.00 is for the legal services of Ms. Arthur's attorney.

The refund of taxes is paid by the taxing units in which the property is located and for which taxes were collected under protest. A Declaratory Judgment action is not a claim under the Texas Property Tax Code. In a Declaratory Judgment proceeding, a court may determine the rights of parties without ordering anything be done or awarding damages. However, the Court still has the discretion to award attorneys fees and is not limited by Texas Property Tax Code §42.29. As a result, the award of attorneys fees was a consequence of the Declaratory Judgment claim asserting the Arthurs' rights resulting from the agreement with Mr. Mireles.



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SANCHEZ, P.C.  
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Since this portion of the Award is incidental to enforcing an agreement for a refund of 2009 taxes credited to 2010 and 2011, it is a liability that is shared by all of the taxing units that the Appraisal District serves.

I hope that this communication clarifies the allocation of the liability for the Award and provides the reason for the allocation you prepared. Do not hesitate to call me if you have any questions or if I can provide any additional assistance.

Sincerely,

Karen Evertson

# Uvalde County Appraisal District Allocation of Payment for Jury Award

Jury Award 241,073.68

Attorney Fees Award	81,000.00
Tax Refund Award	160,073.68
	<u>241,073.68</u>

Appraise Value Adjustment per Jury Award and account listing presented at trial

Appraisal Year	# of Accts	Certified Value	Jury Value	Value Adjmt
2009	87	4,675,111	1,289,391	3,385,720
2010	78	2,103,993	1,225,599	878,394
2011	86	2,175,771	1,282,303	893,468
		<u>8,954,875</u>	<u>3,797,293</u>	<u>5,157,582</u>

## Jury Award Tax Refund

160,073.68

Tax refund calculation based on tax rate percentage

	2009	2010	2011	Ttl Tax Rate	Percentage	Tax Refund
Sabinal ISD	0.8850	0.8700	0.8700	2.6250	49.44%	79,133.96
SWTJC Dist.	0.1300	0.1300	0.1300	0.3900	7.34%	11,757.05
Uvalde County & RB	0.7162	0.7667	0.7629	2.2458	42.29%	67,702.49
UCU Water C. Dist	0.0165	0.0164	0.0162	0.0491	0.92%	1,480.18
	<u>1.7477</u>	<u>1.7831</u>	<u>1.7791</u>	<u>5.3099</u>	<u>100.00%</u>	<u>160,073.68</u>

## Attorney's Fee Calculation

Based on the 2011 UCAD's budget participation and on the breach of contract

Entity	2011 Budget Amount	2011 Budget Allocation Percent	Attorney Fees Award Allocation	Grand Total Due by Entity
Uvalde CISD	225,970	31.50%	25,512.90	25,512.90
Sabinal ISD	46,897	6.54%	5,294.86	84,428.82
Knippa ISD	13,543	1.89%	1,529.06	1,529.06
Nueces C. CISD	9,160	1.28%	1,034.20	1,034.20
Leakey ISD	3,493	0.49%	394.37	394.37
Utopia ISD	13,493	1.88%	1,523.41	1,523.41
SWTJC Dist.	63,678	8.88%	7,189.50	18,946.54
Uvalde County	232,650	32.43%	26,267.10	93,969.60
UCU Water C. Dist	19,679	2.74%	2,221.84	3,702.02
City of Uvalde	79,235	11.04%	8,945.94	8,945.94
Utopia-V. ESD # 1	2,502	0.35%	282.49	282.49
City of Sabinal	7,124	0.99%	804.33	804.33
	<u>717,424</u>	<u>100.00%</u>	<u>81,000.00</u>	<u>241,073.68</u>