

*Jefferson Central Appraisal District  
Board of Directors*

*Regular Board Meeting  
February 24, 2021 - 3:00 p.m.*

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Wednesday, February 24, 2021 at the Appraisal District office, 4610 S. Fourth Street, Beaumont, Texas. The meeting was called to order by Chairperson Terry Schwertner.

It was found and determined that in accordance with the policies and orders of the Board, the notice of the meeting was posted in accordance with the terms and provisions of Section 551.001 et. seq. of the Texas Government Code, and that all of the terms and provisions of Section 551.001 have been fully complied with and that the 72-hour notice required by said section has been properly and correctly given.

**ROLL CALL**

Present: Allison Nathan Getz, Eugene Landry, Lauren Williams Mason, Dr. Louis Reed, Jr., and Terry Schwertner

Absent: None

**ESTABLISHMENT OF QUORUM**

Chairperson Schwertner declared a quorum present.

**EXECUTIVE SESSION – LEGAL**

Chairperson Schwertner recessed the public (open) session at 3:03 p.m. after announcing to those present that the Board would go into executive (closed) session when it reconvened in accordance with Section 551.071 of the Texas Government Code for the purpose of a private consultation with the Board's attorneys to discuss all pending litigation.

The Board reconvened in public (open) session at 3:32 p.m. with no action being taken.

**CONSENT AGENDA ACTION ITEMS**

1. Approval of Minutes: January 20, 2021
2. Receive Taxpayer Liaison Officer Report

The TLO Report was submitted indicating that the Taxpayer Liaison Officer did not receive any communications or complaints from taxpayers for the period ending February 18, 2021.

Ms. Mason moved and Dr. Reed seconded to approve the consent agenda items as submitted.

Yeas: Getz, Landry, Mason, Reed, and Schwertner

Nays: None

**REGULAR AGENDA ACTION ITEMS**

3. Receive Chief Appraiser's Report

**2021 REAPPRAISAL UPDATE**

The District is getting back on track with the 2021 reappraisal after being closed for a week due to the winter storm.

**FINAL RESULTS OF 2020 PTAD PROPERTY VALUE STUDY**

The Property Value Study (PVS) conducted by the State Comptroller's Office serves two purposes: it ensures that appraisal district's values are at or near market value and determines the level of state funding for school districts. The District received invalid findings for all school districts for the preliminary 2020 PVS.

If a school district received valid findings in the prior two studies and the margin of error is not less than 90%, then it qualifies for a grace period in which local value is assigned. All of the school districts were granted a grace period with the exception of Beaumont ISD and Port

Arthur ISD since their values were lower than 90% of the margin of error. State funding for both of these districts is now in jeopardy.

School districts can appeal the findings of the PVS. The school districts in the grace period have decided not to appeal in hopes that they will receive valid findings for the 2021 study. However, Beaumont ISD and Port Arthur ISD are both considering filing appeals. If those school districts do file appeals, the District will then have access to the Comptroller's data, including sales and appraisals used to determine their values. The District will assist the school districts with their appeals; however, the results may not be known until August, 2021.

The Chief Appraiser notified all school districts of the results, and they met with a representative from Perdue Brandon Fielder Collins Mott, the firm that will handle any appeals. A large percent of school districts across the state had invalid findings, including districts in Orange, Hardin, Jasper, and Chamber counties.

While the PVS is conducted every two years, once a school district receives invalid findings, they are subject to another study in the following year. Therefore, it is important that the District get values within the acceptable range of the PVS for the 2021 tax year. Based on the Comptroller's findings, the District will need to increase some of the commercial and multi-family properties 25%, with residential properties increasing an average of 10% to 15%.

One of the main reasons for the disparity in values is that the Comptroller has access to sales information that the District cannot obtain. The District has made Open Records Requests for the sales information through the years but has received very few sales as most sales information is submitted to the Comptroller under a promise of confidentiality. The only way the District can obtain confidential sales data is through a PVS appeal. Another reason for the difference in values is the PVS also includes sales obtained by the Comptroller that occurred after the District sends notices of appraised value. The rule is that appraisal districts cannot use sales after January 1<sup>st</sup> of each tax year; however, the Comptroller's office operates under a different set of rules. Also, due to Covid-19, the field appraiser did not come to Jefferson County and conducted appraisals without physically inspecting any of the properties.

#### SERVICE AGREEMENT WITH TREPP, LLC FOR SALES DATA

Texas is a non-disclosure state; however, the District needs to obtain sales data in order to appraise property at market value. Recently the District entered into an agreement with Trans Union for sales data, but it mainly provides residential sales data. Therefore, the Chief Appraiser recently entered into an agreement with Trepp, LLC to obtain sales and loan data to assist us in the appraisal of commercial properties.

#### CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending January 13, 2021 to the Board outlining the educational, District, and lawsuits/arbitration activities of the Chief Appraiser and the District.

#### CHIEF APPRAISER TRAVEL

None to report.

Mr. Landry moved and Mrs. Mason seconded to receive the Chief Appraiser's Report as submitted.

Yeas: Getz, Landry, Mason, Reed, and Schwertner

Nays: None

#### 4. Receive Annual Report for the 2020 Appraisal Year in Accordance with IAAO Standards On Public Relations

Dr. Reed moved and Mrs. Mason to receive the Annual Report for the 2020 Appraisal Year as submitted.

Yeas: Getz, Landry, Mason, Reed, and Schwertner

Nays: None

5. Adopt Resolution #2021-5 Approval of Paid Leave to District Employees During Office Closure Beginning at 7:00 a.m. on February 15, 2021 Through 5:30 p.m. on February 19, 2021 Due to Winter Storm

The winter storm hit Jefferson County in the early morning hours of February 15, 2021 causing severe ice conditions in Jefferson and all surrounding counties, and the public was encouraged not to travel due to unsafe road conditions. In addition, the City of Beaumont was under a boil water notice with severe water pressure issues beginning February 16, 2021.

Mr. Landry moved and Mrs. Mason seconded to adopt Resolution #2021-5 approving the paid leave of District employees during the office closure beginning at 7:00 a.m. on February 15, 2021 through 5:30 p.m. on February 19, 2021 due to Winter Storm.

Yeas: Getz, Landry, Mason, Reed, and Schwertner,  
Nays: None

6. Authorize/Ratify Expenditures from Equipment Replacement Fund

Dr. Reed moved and Mr. Landry seconded to approve the following:

Purchase Approval #2021-1 approving the expenditure of \$1,000 to replace a broken scanner in the Administration Department. The Chief Appraiser was further authorized to dispose of the broken scanner, Inventory #1537, in accordance with the District's Disposition of Property Policy.

Purchase Approval #2021-2 ratifying the actions of the Chief Appraiser in the expenditure of \$1,900 to upgrade the inoperable 16 channel NVR security camera system to a 32 channel NVR system in the General Department. The Chief Appraiser was further authorized to dispose of the inoperable security system, Inventory #1740.04, in accordance with the District's Disposition of Property Policy.

Yeas: Getz, Landry, Mason, Reed, and Schwertner  
Nays: None

7. Receive Amendments to the 2020 and/or 2021 Budgets and Instruct the Secretary of the Board to Notify the Taxing Entities

There being no amendments to receive, this item was deferred.

8. Adopt Amendments to the 2020 and/or 2021 Budgets

There being no amendments to adopt, this item was deferred.

### **EXECUTIVE SESSION**

Chairperson Schwertner recessed the public (open) session at 4:00 p.m. after announcing to those present that the Board would go into executive (closed) session when it reconvened in accordance with Section 551.074 of the Texas Government Code to discuss personnel matters – Chief Appraiser's contract.

The Board reconvened in public (open) session at 4:12 p.m. taking action as outlined below.

### **REGULAR AGENDA ITEMS (Continued)**

9. Approve Employment Contract with Chief Appraiser for Three-Year Period

Mrs. Mason moved and Mr. Landry seconded to approve the Chief Appraiser's Employment Agreement with Mrs. Angela Bellard for an additional three-year period commencing March 9, 2021 at an annual salary of \$168,915 with a \$650 per month car allowance.

Yeas: Getz, Landry, Mason, Reed, and Schwertner  
Nays: None

### **INFORMATION ITEMS**

1. March Board Meeting

The March Board meeting was scheduled for Wednesday, March 17, 2021 at 11:00 a.m.

**PUBLIC COMMENTS**

None

**ADJOURNMENT**

There being no further business to conduct, the meeting was adjourned at 4:17 p.m.

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Terry Schwertner, Chairperson  
Board of Directors  
Jefferson Central Appraisal District

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Eugene Landry, Secretary  
Board of Directors  
Jefferson Central Appraisal District