

*Jefferson Central Appraisal District
Board of Directors*

*Regular Board Meeting
March 17, 2021 - 11:00 a.m.*

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Wednesday, March 17, 2021 at the Appraisal District office, 4610 S. Fourth Street, Beaumont, Texas. The meeting was called to order by Acting Chairperson Eugene Landry.

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.

CALL TO ORDER AND ROLL CALL

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

ESTABLISHMENT OF QUORUM

Acting Chairperson Landry declared a quorum present.

CONSENT AGENDA ACTION ITEMS

1. Approval of Minutes: February 24, 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 March 11, 2021.

Mrs. Getz moved and Mrs. Mason seconded to approve the consent agenda items as submitted.

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

REGULAR AGENDA ACTION ITEMS

3. Receive Audit Report on 2020 Financial Records

The independent auditors, Mitchell Fontenote and Christa Wofford, of Mitchell T. Fontenote CPA, Inc., submitted the audit report on the 2020 financial records to the Board. The auditors found that the financial statements of the District present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of December 31, 2020, and the respective changes in financial position for the year then ended, in accordance with generally accepted accounting principles. There were no significant findings to report to the Board.

Mr. Fontenote stated that the audit was a clean report, and a management letter was not necessary.

Dr. Reed moved and Mrs. Getz seconded to receive the audit report on the 2020 financial records as submitted by Mitchell T. Fontenote CPA, Inc.

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

4. Receive Chief Appraiser's Report

2021 REAPPRAISAL UPDATE

The appraisers are completing their field work for the 2021 reappraisal. Notices of appraised value are scheduled to be mailed starting April 23, 2021.

UPDATE ON 2020 PRELIMINARY PTAD PROPERTY VALUE STUDY

The Chief Appraiser and several staff members reviewed the 2020 preliminary findings of the Property Value Study (PVS), and many issues were discovered. Appeals are being filed by both Beaumont ISD and Port Arthur ISD. If the Comptroller corrects some of these issues, Port Arthur ISD may be successful in their appeal.

There were some areas where the District's values were under market value, and after researching other sources including some of the credible data received from the Comptroller, the District made some scheduling changes for the 2021 tax year to ensure that all school districts successfully pass the 2021 PVS.

PERSONNEL UPDATE

Mr. Jim Aulbaugh resigned his position as an Appraiser effective March 11, 2021 to take a position with Comal County Appraisal District to be closer to his grandchildren. Mr. Aulbaugh was hired on March 29, 2011 and was a great asset to the District.

CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending March 11, 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.

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

Yeas: Getz, Landry, Mason, and Reed

Nays: None

5. Authorize/Ratify Expenditures from Equipment Replacement Fund

There being no expenditures to authorize or ratify, this item was deferred.

6. 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.

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

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

INFORMATION ITEMS

1. March Board Meeting

The April Board meeting was scheduled for Wednesday, April 21, 2021 at 4:00 p.m.

PUBLIC COMMENTS

None

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 11:23 a.m.

Terry Schwertner, Chairperson
Board of Directors
Jefferson Central Appraisal District

Eugene Landry, Secretary
Board of Directors
Jefferson Central Appraisal District