

*Jefferson Central Appraisal District
Board of Directors*

*Regular Board Meeting
April 21, 2021 - 11:00 a.m.*

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Wednesday, April 21, 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: March 17, 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 April 15, 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 Chief Appraiser's Report

2021 REAPPRAISAL UPDATE

Notices of Appraised Value on mineral accounts were mailed on April 19, 2021, and notices on real property in Mid- and South-County are being mailed April 23, 2021. Hopefully notices in Beaumont will be mailed by April 29, 2021.

Preliminary value estimates indicate an overall increase in taxable values for Jefferson County at 7 percent, Beaumont ISD at 10.6 percent, and Port Arthur ISD was even. While Port Arthur ISD experienced substantial increases in residential and commercial properties, projections from the industrial appraisers indicate large reductions in value.

Due to new legislation, estimated taxes will no longer be indicated on the notices. However, as a courtesy to the property owners, the District is providing a link to the Truth in Taxation website that will provide estimated taxes.

UPDATE ON 2020 PRELIMINARY PTAD PROPERTY VALUE STUDY

The District has not received any information on the Property Value Study appeals filed by Beaumont ISD or Port Arthur ISD. The Chief Appraiser will report back to the Board once information is received.

PERSONNEL UPDATE

Ms. Sheena Mull was hired as an Assistant Appraiser effective April 26, 2021. She has worked the past 5 years as the Marketing Manager/Events Coordinator at Cowboy Harley-Davidson of Beaumont. She fills the vacancy due to the resignation of Jim Aulbaugh.

CAR ALLOWANCES

Car allowances to the Appraisal staff have not been reviewed since 2009. The Chief Appraiser reviewed a 2019 car allowance survey conducted on the metro appraisal districts, and also obtained car allowance information from the regional appraisal districts. The results of these surveys indicated that the monthly car allowance provided by the District, which is \$600 with an additional \$35 for personal cell phone usage, is lower than most other districts. These amounts are subject to federal taxes and withholdings for retirement, so the net amount received is much less than \$635.

Mr. Landry asked that the Chief Appraiser make a recommendation regarding car/cell phone allowances at the next meeting.

GFOA AWARD

The District's comprehensive annual financial report for the fiscal year ended December 31, 2019 qualified for a Certificate of Achievement for Excellence in Financial Reporting. This Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment. The District has received this award for 20 consecutive years.

CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending April 15, 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. Getz moved and Dr. Reed seconded to receive the Chief Appraiser's Report as submitted.

Yeas: Getz, Landry, Mason, and Reed

Nays: None

4. Adopt Resolution #2021-6 Revisions to Board Policy Manual Sec. 1-09.00 Public Access, Time Limit Allowing Additional Time for Persons Requiring Translator to Address Board and Sec. 6-01.10 ARB Compensation Clarification

The revision regarding public access is being presented in order to be in compliance with the Open Meetings Act which requires persons requiring a translator to be allowed double the amount of time to address the Board of Directors during the public comments section of each meeting. The revision regarding ARB compensation is for clarification as to what hours constitute a half-day session.

Ms. Getz moved and Mrs. Mason seconded to adopt Resolution #2021-6 revising Sec. 1-09.03 Public Access, Time Limit to allow non-English speaking persons requiring a translator a ten minute presentation to the Board of Directors under the Public Comments section of each meeting. This resolution further clarifies that the morning session for ARB meetings/hearings is defined as any service ending at 12:59 p.m. or before, and the afternoon session is defined as any service beginning at or continuing through 1:00 p.m.

Yeas: Getz, Landry, Mason, and Reed

Nays: None

5. Approve Financial Statements for December, 2020 and January and February, 2021

Mr. Landry moved and Dr. Reed seconded to approve the financial statements for the month ending December 31, 2020 indicating expenses of \$520,460.74 and a fund balance of \$1,324,489.63; for the month ending January 31, 2021 indicating expenses of \$411,215.48

and a fund balance of \$1,446,596.11; and for the month ending February 28, 2021 indicating expenses of \$427,618.62 and a fund balance of \$1,552,368.63.

Yeas: Getz, Landry, Mason, and Reed

Nays: None

6. Authorize/Ratify Expenditures from Equipment Replacement Fund

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

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

The District estimated the 2020 Fund Balance at \$500,000; however, the audit of the District's 2020 financial records indicates a 2020 Fund Balance of \$1,324,490.

It is the desire of the Board to refund the remaining audited fund balance of \$824,490 to the taxing entities, thereby reducing the entity allocations to the 2021 budget by \$1,324,490.

Dr. Reed moved and Mrs. Getz seconded to receive Budget Amendment #2021-2 as presented. The Board also instructed the Secretary of the Board to notify the taxing entities of the proposed amendment in accordance with the Property Tax Code. Approval of this amendment will be placed on the agenda for approval at the May 2021 meeting.

Yeas: Getz, Landry, Mason, and Reed

Nays: None

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

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

INFORMATION ITEMS

1. May Board Meeting

The May Board meeting was scheduled for Wednesday, May 19, 2021 at 4:00 p.m. (*This meeting was later rescheduled to May 21, 2021 at 10:00 a.m.*)

PUBLIC COMMENTS

None

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 4:35 p.m.

Terry Schwertner, Chairperson
Board of Directors
Jefferson Central Appraisal District

Eugene Landry, Secretary
Board of Directors
Jefferson Central Appraisal District