

**Jefferson Central Appraisal District
Board of Directors**

**Regular Board Meeting
May 21, 2021 - 10:00 a.m.**

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Friday, May 21, 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.

CALL TO ORDER AND 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.

CONSENT AGENDA ACTION ITEMS

1. Approval of Minutes: April 21, 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 May 17, 2021.

Mrs. Getz moved and Mrs. Mason 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

Protests are currently being filed, and at this point, the total protest count is below the number of protests filed in 2020. However, the District has later protest deadlines this year, so an increase in the protest count is expected.

UPDATE ON 2020 PRELIMINARY PTAD PROPERTY VALUE STUDY

Yesterday the State Comptroller's Office informed the District of its successful appeal of the 2020 Property Value Study for both Beaumont ISD and Port Arthur ISD. The preliminary results of the Property Value Study indicated that both of these districts were outside the 10 percent confidence level on values, which put their state funding in jeopardy. With the successful appeal, both Beaumont ISD and Port Arthur ISD are now in the two-year grace period. When a school district is in the two-year grace period, the Comptroller will conduct a property value study every year, and the district must pass two consecutive studies.

CAR ALLOWANCES

At the April meeting the Board asked the Chief Appraiser to make a recommendation regarding car/cell phone allowances at this meeting.

Mrs. Ballard surveyed the area appraisal districts, and while Jefferson CAD is the largest in region, it pays the lowest car allowance at \$600 per month. In comparison, the monthly car

allowance paid by Hardin CAD is \$700, Tyler CAD is \$750, Chambers CAD is \$950, and Newton CAD is \$800. The Chief Appraiser recommended increasing the current car/cell phone allowance from \$635 per month to \$750 per month, with the exception of supervisors and exempt personnel in the Appraisal Department who will not receive any increase. In addition, Mrs. Bellard recommended that the four supervisors not in the Appraisal Department receive a cell phone allowance of \$50 per month for the use of their personal cell phones for work purposes. This is in line with a lot of the other entities in Jefferson County. The revisions to car and cell phone allowances will be effective January 1, 2022.

CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending May 17, 2021 to the Board outlining the educational, District, lawsuits/arbitration, and miscellaneous activities of the Chief Appraiser and the District.

CHIEF APPRAISER TRAVEL

None to report.

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

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

Nays: None

4. Adopt Goals

The proposed revisions to the District's Short- and Long-Range Goals are as follows:

Under Appraisal Expectations, Short-Range Goals #11 was added to assist Assistant Appraisers in obtaining their RPA designation from TDLR.

Under Appraisal Review Board, Short-Range Goal #3 to purchase equipment and develop procedures to enable the Appraisal Review Board to conduct audio/visual protest hearings is complete and was deleted. This goal was replaced with training additional staff members in generating protests, scheduling protest hearings, and as Recording Assistants for protest hearings.

Under Geographic Information System, Short-Range Goal #8 to utilize parcel and entity data by sourcing out software development is complete and was deleted. It was replaced with updating to the new mapping program in the District's CAMA system. Long-Range Goal #3 was updated to include 2026/2027 for updates to oblique and ortho imagery. Long-Range Goal #4 to acquire aerial photography every two years rather than every three years to ensure proper measurements of rear additions to property or new construction with limited access was added.

Under Information Systems, Short-Range Goal #3 to produce an electronic file submission to Property Tax Division is complete and was deleted. It was replaced with working toward making the District's computer system more secure from malware and viruses. Short-Range Goal #19 to evaluate the new version of PACS, verify that the data is updated correctly, and verify that the reports are providing the correct data was added. Long-Range Goal #12 to learn how to use Microsoft Business tools such as Power BI Tools and Power Query was added.

Mrs. Mason moved and Mr. Landry seconded to adopt the Goals of the District as revised.

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

Nays: None

5. Adopt Resolution #2021-7 Rescinding Resolution #2021-4 Approving Interlocal Governmental Agreement with Lower Neches Valley Authority for Pictometry Imagery

At the January 20, 2021 meeting, the Board of Directors approved Resolution #2021-4 approving an Interlocal Governmental Agreement with Lower Neches Valley Authority (LNVA) for Pictometry imagery and the most current aerial imagery of the LNVA's jurisdictional boundary for Liberty and Chamber counties. LNVA never executed this agreement since it was for a one-year period due to the expiration of the District's current contract with Pictometry International Corp., and LNVA desires a longer agreement period to

be executed next year when the District's contract with Pictometry International Corp is renewed.

Accordingly, Mr. Landry moved and Mrs. Mason seconded to adopt Resolution #2021-7 rescinding Resolution #2021-4 since LNVA did not execute the Interlocal Governmental Agreement.

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

Nays: None

6. Adopt Resolution #2021-10 Adopting Restated Section 125 Premium Only Plan (Cafeteria Plan) with BASE

At the March 12, 1997 meeting, the Board of Directors authorized a Section 125 (Cafeteria) Plan for its employees. This plan has not been reviewed or revised since its adoption.

Accordingly, Dr. Reed moved and Mrs. Getz seconded to authorize the Chief Appraiser to execute a Section 125 Premium Only Plan with BASE to be reviewed annually by the administration staff. Any future changes to this plan will require approval of the Board of Directors.

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

Nays: None

7. Approve Financial Statements for March and April, 2021

Mr. Landry moved and Mrs. Mason seconded to approve the financial statements for the month ending March 31, 2021 indicating expenses of \$475,473.13 and a fund balance of \$1,610,454.69; and for the month ending April 30, 2021 indicating expenses of \$637,455.72 and a fund balance of \$1,506,374.68.

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

Nays: None

8. Authorize/Ratify Expenditures from Equipment Replacement Fund

Mrs. Getz moved and Mr. Landry seconded to approve the following:

Purchase Approval #2021-3 approving the expenditure of \$800 to replace inoperable outdoor cameras in the General Department. The Chief Appraiser was further authorized to dispose of the inoperable cameras, Inventory #1740.01, in accordance with the District's Disposition of Property Policy.

Purchase Approval #2021-4 approving the expenditure of \$1,000 to replace a broken scanner in the Information and Exemptions Department. The Chief Appraiser was further authorized to dispose of the broken scanner, Inventory #1500, in accordance with the District's Disposition of Property Policy.

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

Nays: None

9. Receive Amendments to the 2021 Budget and Instruct the Secretary of the Board to Notify the Taxing Entities

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

10. Adopt Amendments to the 2021 Budget

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 2020 budget by \$1,324,490.

Mrs. Getz moved and Mr. Landry seconded to adopt Resolution #2021-8 approving Budget Amendment #2021-2 increasing the 2020 Estimated Fund Balance of \$500,000 to the 2020 Audited Fund Balance of \$1,324,490 and reducing the entity allocations to the 2020 budget

by the additional 2020 Fund Balance of \$824,490. The amount of the 2021 budget will remain unchanged at \$6,905,333.

Mrs. Getz moved and Mr. Landry seconded to adopt Resolution #2021-9 approving Budget Amendment #2021-3 transferring \$10,000 from the 2021 Contingency Fund to Contracted Services in the ARB Department to provide for the requested security services for ARB protest hearings.

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

Nays: None

INFORMATION ITEMS

1. May Board Meeting

The July Board meeting was scheduled for Wednesday, July 21, 2021 at 4:00 p.m. *(This meeting was later canceled.)*

PUBLIC COMMENTS

None

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 10:27 a.m.

Terry Schwertner, Chairperson
Board of Directors
Jefferson Central Appraisal District

Eugene Landry, Secretary
Board of Directors
Jefferson Central Appraisal District