

**Jefferson Central Appraisal District
Board of Directors**

**Regular Board Meeting
July 22, 2020 - 4:00 p.m.**

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Wednesday, July 22, 2020 at the Appraisal District office, 4610 S. Fourth Street, Beaumont, Texas. The meeting was called to order by Chairperson Dr. Louis Reed, Jr.,

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 Reed declared a quorum present.

OATH OF OFFICE

The Oath of Office was administered to Terry Schwertner for the 2020 – 2021 term of office.

CONSENT AGENDA ACTION ITEMS

1. Approval of Minutes: May 27, 2020
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 July 16, 2020.

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

2020 VALUE UPDATE

The Appraisal Review Board approved the appraisal records July 21, 2020, and the Chief Appraiser certified the appraisal rolls to the entities July 22, 2020.

The District received a total of 9,025 protests, which is an increase of 33.6 percent over 2019. The Appraisal Review Board met a total of 20.5 days compared to 18 days in 2019.

The District experienced some increases in value due to economic conditions as of January 1, 2020. Since the Covid-19 health crisis occurred after that date, if there are any economic impacts, they will affect the 2021 values.

PERSONNEL UPDATE

Ms. Charlene O'Quinn was hired as a Data Entry Operator on April 30, 2007. She later advanced to an Appraiser and was terminated on June 15, 2020 due to her failure to pass her required RPA exam and other personnel issues.

Mr. Landry asked if the personnel issues were documented, to which the Chief Appraiser replied that they are.

CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending July 16, 2020 to the Board outlining the District activities and the public and entity notifications/meetings of the Chief Appraiser and the District.

CHIEF APPRAISER TRAVEL

None to report.

Mr. Schwertner moved and Mr. Landry 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, Long-Range Goals #1 - #4 were added to obtain sketch verification software, continue to convert land valuations into the matrix land models, use Marshall & Swift cost model software in the CAMA system, and seek new and alternative avenues for obtaining sales data.

Under Appraisal Review Board, Short-Range Goal #3 was added to purchase equipment and develop procedures to enable the Appraisal Review Board to conduct audio/visual protest hearings.

Under Facilities, Long-Range Goal #2 was added to allow more public access to the District's services online, and to purchase equipment and develop procedures to enable the Board of Directors to conduct audio/visual meetings and provide public access and input.

Under Geographic Information System, Short Range Goal #9 was added to fly ortho and oblique imagery for all of Jefferson County in December of 2020 and January of 2021. Long-Range Goal #3 was revised to change the dates to update oblique and ortho imagery from 2020/2021 to 2022/2023 and 2024/2025.

Under Internet, Short Range Goal #3 was revised to include the District's truth in taxation website.

Mr. Landry questioned if the District's budget provided for the goals outlined under Appraisal Expectations and Appraisal Review Board. Mrs. Bellard responded that monies are in the budget for all goals with the exception of the sketch verification software. This is a long-range goal that may be funded in future budgets.

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

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

Nays: None

5. Approve Financial Statements for December, 2019 Through June, 2020

Mr. Landry moved and Mrs. Mason seconded to approve the financial statements as follows:

For the month ending December 31, 2019 indicating expenses of \$485,950.60 and a fund balance of \$1,801,758.38.

For the month ending January 31, 2020 indicating expenses of \$401,796.16 and a fund balance of \$1,906,838.43.

For the month ending February 29, 2020 indicating expenses of \$368,727.48 and a fund balance of \$2,045,002.50.

For the month ending March 31, 2020 indicating expenses of \$459,276.65 and a fund balance of \$2,092,921.98.

For the month ending April 30, 2020 indicating expenses of \$511,425.27 and a fund balance of \$2,086,498.99.

The financial statements for the months of May and June, 2020 were deferred.

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

Nays: None

6. Authorize/Ratify Expenditures from Equipment Replacement Fund

Mr. Schwertner moved and Mrs. Mason seconded to approve the following:

Purchase Approval #2020-1 ratifying the actions of the Chief Appraiser in the expenditure of \$2,400 to replace two inoperable printers in the Appraisal and IT Departments. The Chief Appraiser was further authorized to dispose of the inoperable printers, Inventory #1453 and #1574, in accordance with the District's Disposition of Property Policy.

Purchase Approval #2020-2 ratifying the actions of the Chief Appraiser in the expenditure of \$25,000 to a 25-ton air conditioning unit in the General Department. The Chief Appraiser was further authorized to dispose of the inoperable A/C unit, Inventory #1211.16, 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 Budget 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 Budget

The District estimated the 2019 Fund Balance at \$500,000; however, the audit of the District's 2019 financial records indicates a 2019 Fund Balance of \$1,801,758.

It is the desire of the Board to refund the remaining audited fund balance of \$1,301,758 to the taxing entities, thereby reducing the entity allocations to the 2020 budget by \$1,801,758.

Mr. Schwertner moved and Mr. Landry seconded to adopt Resolution #2020-5 approving Budget Amendment #2020-2 increasing the 2019 Estimated Fund Balance of \$500,000 to the 2020 Audited Fund Balance of \$1,801,758 and reducing the entity allocations to the 2020 budget by the additional 2019 Fund Balance of \$1,301,758. The amount of the 2020 budget will remain unchanged at \$6,543,779.

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

Nays: None

INFORMATION ITEMS

1. August Board Meeting

The August Board meeting was scheduled for Wednesday, August 19, 2020 at 4:00 p.m.

PUBLIC COMMENTS

None

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 4:15 p.m.

Dr. Louis Reed, Jr., Chairperson
Board of Directors
Jefferson Central Appraisal District

Terry Schwertner, Secretary
Board of Directors
Jefferson Central Appraisal District