

*Jefferson Central Appraisal District
Board of Directors*

*Regular Board Meeting
April 20, 2022 – 4:00 p.m.*

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Wednesday, April 20, 2022 at the Appraisal District office, 4610 S. Fourth Street, Beaumont, Texas. The meeting was called to order by 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.

ROLL CALL

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

CALL TO ORDER AND ESTABLISHMENT OF QUORUM

Chairperson Landry declared a quorum present.

CONSENT AGENDA ACTION ITEMS

1. Approval of Minutes: February 28, 2022
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 14, 2022.

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

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

REGULAR AGENDA ACTION ITEMS

3. Receive Chief Appraiser's Report

2022 REAPPRAISAL UPDATE

The first set of notices of appraised value were mailed April 15, 2022. The ARB will start protest hearings on May 24, 2022. Industrial values will be submitted next week. The Chief Appraiser will hold a Value Update Seminar with the entities on April 28, 2022.

Due to new legislation allowing protesting parties to request a single-member panel to hear their protest, the District is setting up a third panel for these hearings.

GFOA AWARD

The District's comprehensive annual financial report for the fiscal year ended December 31, 2020 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 21 consecutive years. Congratulations to Diana Miller, Business Manager, and Carrie Belknap, Business Assistant, for their excellent work.

CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending April 14, 2022 to the Board outlining the educational, District, and lawsuits/arbitration activities of the Chief Appraiser and the District.

CHIEF APPRAISER TRAVEL

The Chief Appraiser was out of the office April 13, 2022 to attend the TAAD Legislative Committee meeting in Dallas.

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

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

4. Receive Audit Report on 2021 Financial Records

The independent auditors, Mitchell Fontenote and Christa Wofford, of Mitchell T. Fontenote CPA, Inc., submitted the audit report on the 2021 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, 2021, 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.

Dr. Reed moved and Mr. Matt seconded to receive the audit report on the 2021 financial records as submitted by Mitchell T. Fontenote CPA, Inc.

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

5. Receive Annual Report for the 2021 Appraisal Year in Accordance with IAAO Standards On Public Relations

Mr. Matt moved and Mrs. Mason to receive the Annual Report for the 2021 Appraisal Year as submitted.

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

5. Authorize/Ratify Expenditures from Equipment Replacement Fund

Dr. Reed moved and Mrs. Mason seconded to approve Purchase Approval #2022-2 ratifying the actions of the Chief Appraiser for the expenditure of \$3,000 to replace an inoperable laptop computer in the Administration Department. The Chief Appraiser was further authorized to dispose of the inoperable laptop, Inventory #1900, in accordance with the District's Disposition of Property Policy.

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

7. Receive Amendments to the 2021 and/or 2022 Budgets and Instruct the Secretary of the Board to Notify the Taxing Entities

There were no amendments to receive.

8. Adopt Amendments to the 2021 and/or 2022 Budgets

There were no amendments to adopt.

EXECUTIVE SESSION – LEGAL

Chairperson Landry recessed the public (open) session at 4:15 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 4:25 p.m. with no action being taken.

INFORMATION ITEMS

3. May Board Meeting

The May Board meeting was scheduled for Wednesday, May 18, 2022 at 4:00 p.m.

PUBLIC COMMENTS

None

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 4:25 p.m.

Eugene Landry, Chairperson
Board of Directors
Jefferson Central Appraisal District

Allison Nathan Getz, Secretary
Board of Directors
Jefferson Central Appraisal District