

*Jefferson Central Appraisal District
Board of Directors*

*Regular Board Meeting
May 18, 2022 – 4:00 p.m.*

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Wednesday, May 18, 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.

CALL TO ORDER AND ROLL CALL

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

ESTABLISHMENT OF QUORUM

Chairperson Landry declared a quorum present.

CONSENT AGENDA ACTION ITEMS

1. Approval of Minutes: April 20, 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 May 12, 2022.

Dr. Reed moved and Mr. Landry 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 VALUE UPDATE

All notices of appraised value have been mailed as of May 16, 2022. The ARB will start protest hearings on May 24, 2022. As of May 17, 2022, 7,710 protest have been filed.

County-wide, residential properties increased an average of 10 percent over 2021, multi-family residential properties increased 17 percent, commercial real property accounts increased 10 percent, and industrial real property accounts increased 10 percent.

DISCUSSION OF FUTURE OFFICE RELOCATION

The Chief Appraiser discussed the possibility of relocating the District office due to safety issues and the volume of crimes that have occurred on the District's property. If the Board is agreeable to considering a new location in the future, Mrs. Bellard would like to establish a Contingency for Relocation Fund in the budget.

The Board will be receiving a budget amendment today concerning the additional 2021 Fund Balance of \$709,990. In the past these monies have been either refunded to the taxing entities or reserved in the subsequent year's budget to fund major expenses such as industrial litigation, aerial photography, or new computer equipment. The Chief Appraiser is recommending that these additional monies be reserved in a Contingency for Relocation Fund. If the District does not relocate in the future, these monies would then be refunded to the taxing entities. Mrs. Bellard addressed this action with the District's auditors, and they had no issue with reserving these monies in a contingency fund.

After discussion, the Board had no issues with reserving these monies for a possible relocation of the District's office. Action on the budget amendment will be made under Action Item #8.

CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending May 12, 2022 to the Board outlining the educational, District, and lawsuits/arbitration activities of the Chief Appraiser and the District.

CHIEF APPRAISER TRAVEL

None to report.

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

Yeas: Landry, Mason, Matt, and Reed

Nays: None

4. Adopt Goals

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

Under Appraisal Expectations, the Board asked that Short-Range Goal #3 be reworded for clarification purposes to read, "update images on improved property older than five years, store them in the CAMA system, and continue to make sure all images on newly improved property are captured and stored."

Appraisal Expectations Short-Range Goal #4 was revised to continue to implement updated equipment relating to the constant technology enhancements in our CAMA and GIS systems.

Appraisal Expectations Short-Range Goal #5 was revised to continue to refine the appraisal procedures and software to improve overall department functions.

Appraisal Expectations Short-Range Goal #6 was revised to continue to enhance iPad software to be used in the field by the appraisal staff.

Geographic Information System Short-Range Goal #9 was deleted and replaced with sending out RFP/RFQ for ortho and oblique imagery for Jefferson County.

Geographic Information System Short-Range Goal #10 was added to fly ortho and oblique imagery at the end of December 2022 and beginning of January 2023.

Information Systems Short-Range Goal #20 was added to provide a more efficient way to transfer electronic notifications by text and email.

Mrs. Mason moved and Mr. Matt seconded to adopt the goals of the District with the revision requested to Appraisal Expectations Short-Range Goal #3.

Yeas: Landry, Mason, Matt, and Reed

Nays: None

5. Approve RFP for Acquisition of Aerial Orthophotography and Oblique Imagery

Mrs. Bellard informed the Board that the District obtains new aeriels and obliques every three years, and it is a budgeted item. The RFP is requesting bids for two options in an effort to minimize price increases. Option 1 is for three flights over a six-year period, and Option 2 is for two flights over a six-year period.

Mr. Matt moved and Dr. Reed seconded to approve the Request for Proposals/Bids for the acquisition of aerial orthophotography and oblique imagery and authorized the Chief Appraiser to advertise for bids.

Yeas: Landry, Mason, Matt, and Reed

Nays: None

6. Approve Financial Statements for December, 2021; and January – March, 2022

Dr. Reed moved and Mr. Matt seconded to approve the below financial statements:

The month ending December 31, 2021 indicating expenses of \$539,037.72 and a fund balance of \$1,209,989.55; the month ending January 31, 2022 indicating expenses of \$472,562.30 and a fund balance of \$1,286,480.50; the month ending February 28, 2022 indicating expenses in the amount of \$433,786.38 and a fund balance of \$1,401,689.37; and the month ending March 31, 2022 indicating expenses in the amount of \$707,128.52 and a fund balance of \$1,243,732.03.

Yeas: Landry, Mason, Matt, and Reed

Nays: None

7. Authorize/Ratify Expenditures from Equipment Replacement Fund

There were no Equipment Replacement Fund expenditures to authority or ratify.

8. Receive Amendments to the 2022 Budget and Instruct the Secretary of the Board to Notify the Taxing Entities

The District estimated the 2021 Fund Balance at \$500,000; however, the audit of the District’s 2021 financial records indicates a 2021 Fund Balance of \$1,209,990.

It is the desire of the Board to transfer the additional 2021 Fund Balance of \$709,990 to the 2022 Contingency for Relocation Fund to fund the construction of a new office building. If approved, this amendment will increase the total amount of the 2022 Budget from \$7,092,796 to \$7,802,786; however, no additional monies will be required from the taxing entities.

Mr. Matt moved and Mrs. Mason seconded to receive Budget Amendment #2022-2 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. This amendment will be placed on the agenda for approval at the July, 2022 meeting.

Yeas: Landry, Mason, Matt, and Reed

Nays: None

9. Adopt Amendments to the 2022 Budget

There were no amendments to adopt.

INFORMATION ITEMS

3. July Board Meeting

The July Board meeting was rescheduled from July 20, 2022 at 4:00 p.m. to July 19, 2022 at 4:00 p.m.

PUBLIC COMMENTS

None

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 4:44 p.m.

Eugene Landry, Chairperson
Board of Directors
Jefferson Central Appraisal District

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