

*Jefferson Central Appraisal District
Board of Directors*

*Regular Board Meeting
October 19, 2022 - 4:00 p.m.*

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Wednesday, October 19, 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: September 14, 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 October 12, 2022.

Mr. Landry moved and Mr. Matt 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 LAWSUITS AND ARBITRATIONS UPDATE

To date 169 lawsuits and 86 arbitrations have been filed for the 2022 tax year. While the deadline for filing has passed, there still may be some lawsuits that were timely filed but not served yet. This compares to 190 lawsuits and 75 arbitrations filed in 2021. In 2022, 25 arbitrations were filed on accounts that had lawsuits in 2021.

2022 PROPERTY VALUE STUDY

The District is currently exchanging information on the 2022 appraisal records with the PTAD field appraiser. The District has not received any information to date from the field appraiser.

CHIEF APPRAISER ACTIVITY REPORT

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

CHIEF APPRAISER TRAVEL

None to report.

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

Yeas: Landry, Mason, Matt, and Reed

Nays: None

4. Approve 2023 Work Calendar

Mr. Matt moved and Mrs. Mason seconded to approve the Work Calendar for 2023. The District office will be closed the following holidays, and employees will be granted vacation in accordance with the Personnel Policies based on years of service:

January 16, 2023: MLK Day

April 7, 2023: Good Friday

May 29, 2023: Memorial Day

July 4, 2023: Fourth of July

September 4, 2023: Labor Day

November 23 and 24, 2023: Thanksgiving

December 22, 25, and 26, 2023: Christmas

Yeas: Landry, Mason, Matt, and Reed

Nays: None

5. Approve Auditor for 2022 Fiscal Year

Mrs. Diana Miller, Business Manager, submitted the tabulation of proposals received for auditing services as follows:

| Company | Annual Charges | Score |
|--------------------|----------------|-------|
| Cook Parker, PLLC | \$17,500 | 330 |
| Mitchell Fontenote | \$17,000 | 360 |

The proposals were reviewed by the Audit Review Committee comprised of Mrs. Mason, Dr. Reed, Mrs. Bellard, and Mrs. Miller. It was the recommendation of the Committee to award the bid for auditing services for the 2022 fiscal year to Mitchell Fontenote in the amount of \$17,000 with the option to renew for three additional years.

Dr. Reed moved and Mrs. Mason seconded to award the bid for auditing services for the 2022 fiscal year to the best bidder, Mitchell Fontenote, in the amount of \$17,000.

Yeas: Landry, Mason, Matt, and Reed

Nays: None

6. Approve Financial Statements for August, 2022

Mr. Matt moved and Dr. Reed seconded to approve the financial statements for the month ending August 31, 2022 indicating expenses of \$392,221.36 and a fund balance of \$1,629,937.67.

Yeas: Landry, Mason, Matt, and Reed

Nays: None

7. Authorize/Ratify Expenditures from Equipment Replacement Fund

None to present

8. Receive Amendments to the 2022 and/or 2023 Budgets and Instruct the Secretary of the Board to Notify the Taxing Entities

None to present

9. Adopt Amendments to the 2022 and/or 2023 Budgets

When the Board of Directors adopted the 2023 budget at their September 14, 2022 meeting, the Board approved a four percent (4%) salary increase for all employees to be funded by the 2023 Salary Contingency Fund. Budget Amendment #2023-1 transfers the necessary funds from Salary Contingency to cover the cost-of-living salary increase.

Dr. Reed moved and Mr. Landry seconded to adopt Resolution #2022-10 transferring \$130,705 from the 2023 Salary Contingency Fund to be allocated as follows:

| Department | Regular Salaries | Employer Taxes | Retirement |
|-------------------|------------------|----------------|------------|
| Administration | \$16,161 | \$275 | \$3,449 |
| Appraisal | \$51,978 | \$884 | \$11,100 |
| Info & Exemptions | \$12,757 | \$158 | \$2,724 |
| Mapping/GIS | \$15,692 | \$266 | \$3,352 |
| Info Technology | \$9,677 | \$165 | \$2,067 |

The amount of the 2023 budget will remain unchanged at \$7,384,972.

Yeas: Landry, Mason, Matt, and Reed

Nays: None

INFORMATION ITEMS

1. November Board Meeting

The November Board meeting was scheduled for Wednesday, November 16, 2022 at 12:30 p.m.

PUBLIC COMMENTS

None

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 4:13 p.m.

Eugene Landry, Chairperson
Board of Directors
Jefferson Central Appraisal District

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