

*Jefferson Central Appraisal District
Board of Directors*

*Regular Board Meeting
February 14, 2023 – 11:00 a.m.*

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Tuesday, February 14, 2023 at the Appraisal District office, 4610 S. Fourth Street, Beaumont, Texas. The meeting was called to order by Chairperson Lauren Mason.

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, and Robert Thewman
Absent: Allison Nathan Getz and Dr. Louis Reed, Jr.

ESTABLISHMENT OF QUORUM

Chairperson Mason declared a quorum present.

OATH OF OFFICE

The Oath of Office was administered to Robert Thewman who was recently appointed to fill the vacancy on the Board of Directors for the remaining portion of the 2022 – 2023 term of office.

CONSENT AGENDA ACTION ITEMS

1. Approval of Minutes: January 18, 2023
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 February 9, 2023.

Mr. Landry moved and Mrs. Mason seconded to approve the consent agenda items as submitted.

Yeas: Landry, Mason, and Thewman
Nays: None

REGULAR AGENDA ACTION ITEMS

3. Receive Chief Appraiser's Report

2023 REAPPRAISAL UPDATE

The District is on target to mail the first set of 2023 notices of appraised value in mid-April.

PRELIMINARY RESULTS OF 2022 PTAD PROPERTY VALUE STUDY

The District received invalid findings for all school districts in the 2020 Property Value Study (PVS) conducted by the State Comptroller's Office. Five of the school districts were granted a two-year grace period. However, Beaumont ISD and Port Arthur ISD could not receive the grace period, since their values were lower than 90% of the margin of error. State funding for both of these districts is in jeopardy, if they do not pass the next two Property Value Studies for 2021 and 2022.

The District received local value for all school district for the 2021 Property Value Study with one year remaining in the grace period.

The District just received the results of the 2022 Preliminary Property Value Study, and Beaumont ISD and Port Arthur ISD had invalid findings. All other school districts had valid findings and are no longer in the grace period. Beaumont ISD and Port Arthur ISD are now

in jeopardy of losing State funding, but they can appeal these results. The District is working with the law firm they will hire to conduct the appeal.

One of the flaws with the 2022 Property Value Study is PTAD uses sales that took place starting in July, 2021 through June, 2022. The District sent out notices of appraised value in April, 2022, so it cannot use sales after March. Mrs. Bellard stated that she was informed that the PTAD does this so they can avoid doing time adjustments on late sales. Another flaw is the field appraiser for PTAD does not conduct any onsite inspections of the properties being appraised.

The District will not receive the results of the protests filed by Beaumont ISD and Port Arthur ISD until after notices of appraised value are mailed in April.

PTAD feels that the District's values are low on Big Box properties, such as Lowes, Academy, Walmart, and Target. They also feel that the District's values are low on warehouses.

If Beaumont ISD and Port Arthur ISD are not successful in their appeals, then those districts will be subject to another Property Value Study in 2023.

CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending February 14, 2023 to the Board outlining the educational, District, and lawsuits/arbitration activities of the Chief Appraiser and the District.

CHIEF APPRAISER TRAVEL

The Chief Appraiser will be out of the office February 20 – 22, 2023 to attend the TAAD Conference in Dallas and February 26 – March 1, 2023 to attend Harris Govern's Conference in Frisco.

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

Yeas: Landry, Mason, and Thewman

Nays: None

4. Adopt Resolution #2023-4 Revision to Board Policy Manual Sec. 1-04.02 Board of Directors, Meetings of the Board, Regular Meetings to change Date and Time of Meetings

It is the desire of the Board to change the meeting date and time of its regular meetings. Accordingly, Mr. Landry moved and Mrs. Mason seconded to adopt Resolution #2023-4 changing the date and time for the regular meetings from the third Wednesday of each month at 4:00 p.m. to the third Tuesday of each month at 11:00 a.m.

Yeas: Landry, Mason, and Thewman

Nays: None

5. Adopt Resolution #2023-6 Approval of Paid Leave to District Employees During Office Closure on January 24, 2023 from 1:30 pm until 5:30 pm Due to Severe Weather Alert

On January 24, 2023 Jefferson County and surrounding areas were under a severe weather alert with dangerous high winds, and government offices and schools in the area closed prior to the arrival of the severe weather due to unsafe travel conditions. Accordingly, the Chief Appraiser made the decision to close the office at 1:30 p.m. for the remainder of the workday.

Mrs. Mason moved and Mr. Landry seconded to approve Resolution #2023-6 approving paid leave for District employees during the office closure beginning at 1:30 p.m. through 5:30 p.m. on January 24, 2023 due to the severe weather alert.

Yeas: Landry, Mason, and Thewman

Nays: None

6. Receive Annual Report for the 2022 Appraisal Year in Accordance with IAAO Standard on Public Relations

Mr. Landry moved and Mrs. Mason to receive the Annual Report for the 2022 Appraisal Year as submitted.

Yeas: Landry, Mason, and Thewman

Nays: None

7. Authorize/Ratify Expenditures from Equipment Replacement Fund

Mr. Thewman moved and Mr. Landry seconded to approve the following Purchase Approvals:

Purchase Approval #2023-1 approving the expenditure of \$1,000 to replace a damaged desk in the Mapping/GIS Department. The Chief Appraiser was further authorized to dispose of the broken desk, Inventory #21, in accordance with the District's Disposition of Property Policy.

Purchase Approval #2023-2 approving the expenditure of \$3,400 to replace an All-In-One PC in the Mapping/GIS Department. The Chief Appraiser was further authorized to dispose of the inoperable PC, Inventory #1812, in accordance with the District's Disposition of Property Policy.

Yeas: Landry, Mason, and Thewman

Nays: None

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

There were no amendments to receive.

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

There were no amendments to adopt.

INFORMATION ITEMS

3. April Board Meeting

The April Board meeting was scheduled for Tuesday, April 18, 2023 at 11:00 a.m.

PUBLIC COMMENTS

None

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 11:31 a.m.

Lauren Williams Mason, Chairperson
Board of Directors
Jefferson Central Appraisal District

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