

*Jefferson Central Appraisal District
Board of Directors*

*Regular Board Meeting
April 18, 2023 – 11:00 a.m.*

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

ROLL CALL

Present: Eugene Landry (from 11:09 a.m.), Lauren Williams Mason, Dr. Louis Reed, Jr., and Robert Thewman

Absent: Allison Nathan Getz

CALL TO ORDER AND ESTABLISHMENT OF QUORUM

Chairperson Mason declared a quorum present.

CONSENT AGENDA ACTION ITEMS

1. Approval of Minutes: February 14, 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 April 13, 2023.

Dr. Reed moved and Mr. Thewman seconded to approve the consent agenda items as submitted.

Yeas: Mason, Reed, and Thewman

Nays: None

REGULAR AGENDA ACTION ITEMS

3. Receive Chief Appraiser's Report

2023 REAPPRAISAL UPDATE

Notices of appraised value on locally appraised real property accounts were mailed late last week.

2023 PTAD PROPERTY VALUE STUDY UPDATE

Beaumont ISD and Port Arthur ISD both filed appeals of the preliminary results of the State Comptroller's Property Value Study. The District has not received any information on the appeal, and it may not be until mid-May before the appeals are finalized.

HOMESTEAD VERIFICATIONS

The District has been approached by Linebarger Goggan Blair & Sampson LLP concerning their homestead verification services. The cost for this service is \$350,000, and the company states that the savings in tax revenue would offset this cost. However, the savings to the entities is based on deleting any ineligible homestead exemptions for any of the previous three years. The District addressed this service a few years ago, and it was the contention of this Board that it did not want to delete ineligible homestead exemptions in prior years, as sending out supplemental tax bills would only cause issues for this office and the Tax Office.

In the past few years, the District has used the services of LexisNexis to verify that the drivers license of the applicant matches the property address. The District also researches obituaries to verify that any survivor would continue to be eligible for the homestead exemption.

The District has attempted to verify the eligibility of some of the older homestead exemptions, but it is a very time-consuming process. Mrs. Ballard stated that she will revisit this issue in the Fall to determine the best course of action.

CHIEF APPRAISER ACTIVITY REPORT

Mrs. Ballard submitted the Chief Appraiser's Activity Report for the period ending April 13, 2023, to the Board outlining the educational, District, and lawsuits/arbitration activities of the Chief Appraiser and the District.

CHIEF APPRAISER TRAVEL

None to report

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

Yeas: Landry, Mason, Reed, and Thewman

Nays: None

4. Receive Audit Report on 2022 Financial Records

The independent auditors, Mitchell Fontenote and Christa Wofford, of Mitchell T. Fontenote CPA, Inc., submitted the audit report on the 2022 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, 2022, 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.

Mr. Thewman moved and Mr. Landry seconded to receive the audit report on the 2022 financial records as submitted by Mitchell T. Fontenote CPA, Inc.

Yeas: Landry, Mason, Reed, and Thewman

Nays: None

5. Adopt Resolution #2023-7 Revision to Board Policy Manual Adding Section 4-05.05 Contracts Requiring Board Approval

It is the desire of the Board to provide clarity on which contracts executed on behalf of the District require Board approval. The proposed revision clarifies that contracts that require competitive bidding, unless specifically exempt, must be approved by the Board. This includes any contract where bids were solicited but the cost was not over \$50,000. Contract renewals may be executed by the Chief Appraiser without Board approval, with the exception of the bank depository contract.

Dr. Reed moved and Mr. Landry seconded to adopt Resolution #2023-7 adding Section 4/05.05 to the Board Policy Manual.

Yeas: Landry, Mason, Reed, and Thewman

Nays: None

6. Adopt Resolution #2023-8 Revising Personnel Policies – Dress Guidelines and Family Medical Leave Act (FMLA)

The proposed revision to the Dress Guidelines Policy clarifies that only body piercings on the ears, instead of earlobes, can be visible. It also clarifies that jeans can be worn with the uniform shirt only at the discretion of the Chief Appraiser.

The proposed revision to the Family Medical Leave Act (FMLA) clarifies the number of employees to be less than 50.

Mr. Landry moved and Dr. Reed seconded to adopt Resolution #2023-8 revising the Personnel Policy for Dress Guideless and Family Medical Leave Act (FMLA) as presented.

Yeas: Landry, Mason, Reed, and Thewman

Nays: None

7. Adopt Goals

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

Appraisal Expectations, Long-Range Goal #3 was deleted in full and replaced with seeking new and alternative avenues for obtaining sales data.

Appraisal Review Board, Short-Range Goal #2 was revised to state the District will continue to improve protest systems for handling all protests and special requests provided by the Property Tax Code.

Facilities, Long-Range Goal #3 was added to maintain sufficient funds in the District's budget to support the relocation of the office.

Geographic Information System, Short-Range Goal #9 was deleted in full and replaced with scanning and indexing all existing maps and research data.

Geographic Information System, Short-Range Goal #10 was deleted in full and replaced with updating oblique and ortho imagery for 2022/2023.

Geographic Information System, Long-Range Goals #2 and #4 were deleted in full and the remaining goals were renumbered.

Geographic Information System, Long-Range Goal #2 as revised for numbering was revised to change the years for updating oblique and ortho imagery to 2025/2026.

Mr. Thewman moved and Mr. Landry seconded to adopt the Goals of the District as presented.

Yeas: Landry, Mason, Reed, and Thewman

Nays: None

8. Authorize/Ratify Expenditures from Equipment Replacement Fund

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

Purchase Approval #2023-3 approving the expenditure of \$1,400 to replace seven damaged desks in the Appraisal and Mapping/GIS Departments. The Chief Appraiser was further authorized to dispose of the broken desks, Inventory #23, #71, #165, #166, #170, #262, and #263 in accordance with the District's Disposition of Property Policy.

Purchase Approval #2023-4 approving the expenditure of \$400 to replace two monitors in the Appraisal and IT Departments. The Chief Appraiser was further authorized to dispose of the inoperable monitors, Inventory #1328 and #1422, in accordance with the District's Disposition of Property Policy.

Yeas: Landry, Mason, Reed, and Thewman

Nays: None

8. 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.

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

There were no amendments to adopt.

INFORMATION ITEMS

1. May Board Meeting

The May Board meeting was scheduled for Tuesday, May 16, 2023, at 11:00 a.m.

PUBLIC COMMENTS

None

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 11:39 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