

*Jefferson Central Appraisal District
Board of Directors*

*Regular Board Meeting
July 25, 2023 – 11:00 a.m.*

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Tuesday, July 25, 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, Dr. Louis Reed, Jr., and Robert Thewman
Absent: Allison Nathan Getz

ESTABLISHMENT OF QUORUM

Chairperson Mason declared a quorum present.

CONSENT AGENDA ACTION ITEMS

1. Approval of Minutes: May 16, 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 July 19, 2023.

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

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

REGULAR AGENDA ACTION ITEMS

3. Receive Chief Appraiser's Report

2023 VALUE UPDATE

The 2023 values were certified to the taxing entities on July 20, 2023. County-wide values increased 9.38 percent over the 2022 values. Values for school districts were certified with the current \$40,000 homestead exemption; however, a supplement was also provided with the \$100,000 homestead exemption pending voter approval at the November election.

PROPERTY VALUE STUDY APPEAL UPDATE

The Chief Appraiser is still waiting on the results of the appeal of the 2022 Property Value Study for Beaumont ISD. The law firm hired by Beaumont ISD filed an appeal with the State Office of Administrative Hearings (SOAH) while waiting for the results.

LEGISLATIVE UPDATE

The Texas Legislature passed SB 2 in their second called special session. This bill proposes to increase the general homestead exemption for school districts from \$40,000 to \$100,000, compresses the school district tax rates by \$0.107, and changes the composition of the board of directors to include the tax assessor-collector as an ex-officio member and adds three elected officials in addition to the five members elected by the taxing entities. This bill requires the approval of the voters at the November, 2023 election.

GFOA AWARD

The District's comprehensive annual financial report for the fiscal year ended December 31, 2021, 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 22 consecutive years. Congratulations to Diana Miller, Business Manager and Carrie Belknap, Business Assistant. for their excellent work.

PERSONNEL UPDATE

Mrs. Lilly McCauley was hired as an Appraiser effective May 30, 2023. She has her RPA and formerly worked for the Hardin CAD as an appraiser with 5 years of experience. Prior to that, she worked as a dispatcher with the Hardin County Sheriff's Office for a year. Mrs. McCauley filled the vacant Appraiser position due to the resignation of Sheena Mull.

Cathy Norris, Senior Exemption Specialist, is retiring tomorrow, July 26, 2023, with almost 42 years of experience. Mrs. Norris was a great asset to the District and will be missed.

CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending July 19, 2023, to the Board outlining the educational, District, and lawsuits/arbitrations activities of the Chief Appraiser and the District.

CHIEF APPRAISER TRAVEL

The Chief Appraiser was out of the office on June 21, 2023, to appeal the findings of the 2022 Property Value Study before the State Comptroller's Office in Austin and June 26, 2023, to speak before the Institute for Professionals in Taxation at their annual conference in Grapevine.

Mrs. Bellard will be out of the office August 14 and 15, 2023 to attend the TAAD Legislative Update Seminar in Fort Worth.

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

Yeas: Landry, Mason, Reed, and Thewman

Nays: None

4. Approve Financial Statements for March, April, May, and June 2023

Mr. Landry moved and Mr. Thewman seconded to approve the below financial statements:

The month ending March 31, 2023, indicating expenses of \$545,030.71 and a fund balance of \$2,114,098.01; the month ending April 30, 2023, indicating expenses of \$536,310.24 and a fund balance of \$2,159,292.97; the month ending May 31, 2023, indicating expenses in the amount of \$384,953.27 and a fund balance of \$2,356,906.25; and the month ending June 30, 2023, indicating expenses in the amount of \$566,854.70 and a fund balance of \$2,373,649.27.

Yeas: Landry, Mason, Reed, and Thewman

Nays: None

5. Authorize/Ratify Expenditures from Equipment Replacement Fund

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

Purchase Approval #2023-8 approving the expenditure of \$200 to replace an inoperable monitor in the IT Department. The Chief Appraiser was further authorized to dispose of the inoperable monitor, Inventory #1411, in accordance with the District's Disposition of Property Policy.

Purchase Approval #2023-9 approving the expenditure of \$2,000 to replace an inoperable computer in the Administration Department. The Chief Appraiser was further authorized to dispose of the inoperable computer, Inventory #1818, in accordance with the District's Disposition of Property Policy.

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

6. Receive Amendments to the 2023 Budget and Instruct the Secretary of the Board to Notify the Taxing Entities

There were no amendments to receive.

7. Adopt Amendments to the 2023 Budgets

The District estimated the 2022 Fund Balance at \$500,000; however, the audit of the District's 2022 financial records indicates a 2022 Fund Balance of \$1,890,668.

It is the desire of the Board to refund \$390,668 of the additional \$1,390,668 2022 Fund Balance to the taxing entities by reducing their future quarterly allocations. Further, \$1,000,000 of the additional 2022 Fund Balance will be applied to the 2022 Transfers Out – Capital Projects Fund to fund the construction of a new office building. This amount includes \$709,990 recaptured from the 2021 fund balance that was committed for relocation in the 2022 audit report and an additional \$290,010 from the 2022 Fund Balance. If approved, this amendment will have no effect on the 2023 budget of \$7,384,972.

Mr. Thewman moved and Dr. Reed seconded to adopt Resolution #2023-11 approving Budget Amendment #2023-2 as presented.

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

INFORMATION ITEMS

1. August Board Meeting

The July Board meeting was scheduled for Wednesday, August 23, 2023, at 11:00 a.m.

PUBLIC COMMENTS

None

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 11:25 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