

*Jefferson Central Appraisal District  
Board of Directors*

*Regular Board Meeting  
August 23, 2023 – 11:00 a.m.*

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Wednesday, August 23, 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.

**CONSENT AGENDA ACTION ITEMS**

1. Approval of Minutes: July 25, 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 August 16, 2023.

Mr. Landry moved and Mr. Thewman 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

**PROPERTY VALUE STUDY APPEAL UPDATE**

There has been no progress since the last 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

New legislation increases the size of the Board of Directors to nine members comprised of five members elected by the taxing entities, the tax assessor-collector serving ex-officio with voting rights, and three members elected by the public. The majority of appraisal districts did not consider the expenses relating to the election of the three members, which will take place in May 2024. The District anticipates expenses of \$300,000 related to this election since no other elections will be taking place to share the expenses. Appraisal districts are hoping the Legislature will push this election to November 2024 when other elections are taking place, so the cost to appraisal districts will be less.

Mr. Thewman questioned what will happen if no one runs for the elected positions. Mrs. Bellard responded that the board of directors appoint any vacancies.

Eventually all board members will serve 4-year staggered terms. The County Judge will be responsible for checking the eligibility requirements for the elected members. Starting in 2025, the Board of Directors will again be responsible for appointing ARB members and appointing the ARB chairperson and secretary.

The homestead exemption for school districts will increase from \$40,000 to \$100,000, and the tax rates will be compressed by \$0.107 based on voter approval at the November 2023 election. The over-65 tax freeze will be recalculated based on the \$100,000 homestead exemption.

Also based on voter approval is the 20 percent circuit breaker for non-homestead real property under \$5,000,000. This limit excludes new improvements and will start in 2024.

If the appraisal district has the date of birth for property owners on the homestead application, the over-65 homestead and surviving spouse over-65 homestead will be automatically applied once the property owner becomes eligible.

The District must have an ARB database containing a five-year history of all properties protested to the ARB. This website must be ready by January 1, 2024; however, the database does not need to be updated until October 1, 2024.

## CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending August 16, 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 will be out of the office August 28 – 30, 2023 to attend the IAAO Conference in Salt Lake City and August 31 – September 1, 2023 to attend the Real Estate Center's Legal Seminar in San Antonio.

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 #2023-12 Revision to Board Policy Manual Sec. 1-04.02 Board of Directors, Meetings of the Board, Regular Meetings to Change Frequency of Meetings

Mr. Landry moved and Mr. Thewman seconded to bring this matter to discussion.

After discussion, Mrs. Mason moved and Mr. Landry seconded to table this item until the January 2024 meeting to include the members elected for the 2024 term.

Yeas: Landry, Mason, and Thewman

Nays: None

5. Authorize/Ratify Expenditures from Equipment Replacement Fund

None

6. Approve Financial Statements for July 2023

Deferred

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

There were no amendments to receive.

8. Adopt Amendments to the 2023 Budgets

There were no amendments to adopt.

### **INFORMATION ITEMS**

1. September Board Meeting

The September Board meeting was scheduled for Tuesday, September 12, 2023, at 11:00 a.m.

### **WORKSHOP SESSION ON 2024 BUDGET**

Ms. Diana Miller, Business Manager, reviewed the 2024 budget with the Board. The preliminary budget presented in the amount of \$7,569,688 represents an increase of 2.5 percent from the 2023 amended budget of \$7,384,972.

Each year the preliminary budget is reviewed by a Budget Committee comprised of three representatives from the taxing entities. Mr. Patrick Swain, Jefferson County Auditor; Ms. Courtney Bagwell, Director of Business for Hardin-Jefferson ISD; and Ms. Judy Bettis, Director of Finance for the Port of Port Arthur served on the 2024 Budget Committee.

Changes to the budget since it was presented in June include transferring \$300,000 from Legal to a new account, Board of Directors Election Fees, to cover the costs of the election of three members due to SB 2. Salaries and Benefits increased \$1,704 due to an employee reclassification, and Contract Labor in ARB increased \$11,000 to allow for a temporary clerk to assist with protest hearings.

The 2024 preliminary budget includes \$200,000 in the Salary Contingency Fund to provide monies for any cost-of-living salary increase that may be granted by the Board. Once the salary increases from the taxing entities have been determined, they will be presented to the Board at a future meeting.

The Board will hold a public hearing and adopt the 2024 budget at the September Board Meeting.

### **EXECUTIVE SESSION - PERSONNEL**

Chairperson Mason recessed the public (open) session at 11:55 a.m. after announcing to those present that the Board would go into executive (closed) session when it reconvened in accordance with Section 551.074(a)(1) of the Texas Government Code to discuss and evaluate the Chief Appraiser.

The Board reconvened in public (open) session at 12:54 p.m., having completed the evaluation with no official action being taken.

### **PUBLIC COMMENTS**

None

### **ADJOURNMENT**

There being no further business to conduct, the meeting was adjourned at 12:55 p.m.

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

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