

**Jefferson Central Appraisal District
Board of Directors**

**Regular Board Meeting
May 15, 2024 – 11:00 a.m.**

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Wednesday, May 15, 2024 at the Appraisal District office, 4610 S. Fourth Street, Beaumont, Texas. The meeting was called to order by Chairperson Lauren Williams 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: Tim Funchess, Eugene Landry, Kenneth Marks, Lauren Williams Mason, Robert Thewman, and Terry Wuenschel

Absent: None

CALL TO ORDER AND ESTABLISHMENT OF QUORUM

Chairperson Mason declared a quorum present.

CONSENT AGENDA ACTION ITEMS

1. Approval of Minutes: March 4, 2024
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 May 7, 2024.

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

Yeas: Funchess, Landry, Marks, Mason, Thewman, and Wuenschel

Nays: None

PUBLIC COMMENTS

(This item was taken out of order from the posted agenda.)

Mr. Terry Metreyeon requested to address the Board on “the turbulent environment created each year and resolution, causing the tax payers and the District undue time, expense, and heartache.” Mr. Metreyeon stated that he ran for a position as an elected Board of Director member. The new elected members can help the Board. The actions of the Appraisal District are hurting this town. Appraisals keep going up, and businesses have to raise their prices due to the increase in taxes. Taxing entities cannot raise taxes more than three percent without triggering an election. In the past the Board of Directors told the Appraisal District to raise values. An appraiser told him that. He has a recording from an appraiser that the Appraisal District has a target on Mid-County.

Mr. Jason Woods requested to address the Board of “the unrealistic property appraisals. Investment property and long term leases is also in my talk.” Mr. Woods stated that he has been self-employed for 23 years. The American dream is what you want to achieve. Appraisals are going through the roof, and people on fixed incomes cannot afford to pay their taxes. He stated that he would like to invest in commercial income for retirement. He has to pass the increase in taxes to the tenant, and they cannot afford it.

Chairperson Mason expressed the Board’s appreciation to the public for attending the meeting and for the comments.

REGULAR AGENDA ACTION ITEMS

3. Receive Chief Appraiser's Report

2024 REAPPRAISAL UPDATE

Notices of appraised value on locally appraised real property accounts were mailed on April 19, 2024 with a protest deadline of May 20, 2024. Notices of appraised value on all personal property accounts and a few other miscellaneous properties are being mailed today with a protest deadline of June 14, 2024.

The District has received approximately 5,900 protests to date. Over 14,000 protests were filed in 2023.

Appointment of the appraisal review board members changes from the Local Administrative District Judge to the Board of Directors effective July 1, 2024. All ARB positions are currently filled, and the ARB is ready to start protest hearings on May 22, 2024. The District anticipates approving the 2024 appraisal records and certifying the appraisal rolls to the taxing entities on July 20, 2024.

PERSONNEL UPDATE

Ms. Landyn Dover was hired as an Assistant Appraiser effective April 26, 2024. She received her Bachelor of Science degree in Agricultural Economics from Texas A&M University in December 2023. She also received her Associate of Applied Science degree in Veterinary Technician from Pima Medical Institute.

Ms. Krystal Byerly was hired as an Exemptions Specialist effective May 3, 2024. She previously worked for Linebarger Goggan Blair and Sampson, who serve as the delinquent tax attorneys for the Tax Office, before taking a leave of absence due to a family emergency.

PROPERTY VALUE STUDY UPDATE

The District has not received an update on Beaumont ISD's appeal for the 2022 Property Value Study, and a hearing has not been set to date. Beaumont ISD is at risk of losing approximately \$6,000,000 in State funds if they lose their appeal. The State Office of Administrative Hearings (SOAH) has ruled in favor of the State Comptroller on every issue in appeals of the Property Value Study. If a school district loses its SOAH hearing, the next step is to file suit in District Court. This issue is occurring throughout the State, and school districts are losing state funding.

The job of appraisal districts is to appraise all property at 100 percent of market value. The Property Tax Assistance Division (PTAD) of the State Comptroller's Office conducts the Property Value Study to ensure that the values of the appraisal districts are at market value. PTAD sets values at what they feel is market value, and not at what the appraisal districts feel the market value should be. All school districts in Jefferson County will be under a PVS for the 2024 tax year, but the results will not be published until January 31, 2025.

CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending May 7, 2024 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 March 7, 2024 to speak before the Texas Oil and Gas Association's Conference in San Antonio regarding the State Comptroller's Property Value Study appeal process.

The Chief Appraiser was out of the office April 25, 2025 to attend the TAAD Executive Board meeting in Austin. As President of TAAD for 2024, Mrs. Bellard will be attending quiet a few meetings either in person or by Zoom.

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

Yeas: Funchess, Landry, Marks, Mason, Thewman, and Wuenschel

Nays: None

4. Receive Audit Report on 2023 Financial Records

The independent auditors, Mitchell Fontenote and Christa Wofford, of Mitchell T. Fontenote CPA, Inc., submitted the audit report on the 2023 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, 2023, and the respective changes in financial position for the year then ended, in accordance with generally accepted accounting principles. The auditors issued an unmodified or "clean" opinion.

Mr. Landry moved and Mrs. Mason seconded to receive the audit report on the 2023 financial records as submitted by Mitchell T. Fontenote CPA, Inc.

Yeas: Funchess, Landry, Marks, Mason, Thewman, and Wuenschel

Nays: None

5. Adopt Resolution #2024-10 Order Canvassing the Returns and Declaring the Results of the May 4, 2024 General Election

Mr. Landry moved and Mr. Thewman seconded to adopt Resolution #2024-10 canvassing the returns and declaring the results of the May 4, 2024 General Election.

Board of Directors Place 1: Vernon Durden received 1,832 votes and Terry Metreyeon received 1,668 votes. Vernon Durden received more votes than any other candidate and is elected as Board of Director for Place 1.

Board of Directors Place 2 (Unopposed): Michael Gallagher received 2,689 votes running unopposed and is elected as Board of Director for Place 2.

Board of Directors Place 3: Steve Megas received 1,535 votes and Larry Weston received 1,636 votes. Larry Weston received more votes than any other candidate and is elected as Board of Director for Place 3.

Yeas: Funchess, Landry, Marks, Mason, Thewman, and Wuenschel

Nays: None

6. Adopt Resolution #2024-11 Certificate of Election for Board of Director Place 1

Mr. Marks moved and Mr. Funchess seconded to adopt Resolution #2024-11 certifying Vernon Durden as duly elected to the position of Jefferson Central Appraisal District Board of Directors Place 1.

Yeas: Funchess, Landry, Marks, Mason, Thewman, and Wuenschel

Nays: None

7. Adopt Resolution #2024-12 Certificate of Election for Board of Director Place 2

Mr. Thewman moved and Mrs. Wuenschel seconded to adopt Resolution #2024-12 certifying Michael James Gallagher as duly elected to the position of Jefferson Central Appraisal District Board of Directors Place 2.

Yeas: Funchess, Landry, Marks, Mason, Thewman, and Wuenschel

Nays: None

8. Adopt Resolution #2024-13 Certificate of Election for Board of Director Place 3

Mr. Thewman moved and Mr. Funchess seconded to adopt Resolution #2024-13 certifying Larry Weston as duly elected to the position of Jefferson Central Appraisal District Board of Directors Place 3.

Yeas: Funchess, Landry, Marks, Mason, Thewman, and Wuenschel

Nays: None

9. Adopt Goals

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

Facilities, Long-Range Goal #3 was deleted in full. The Chief Appraiser informed the Board that this goal was being deleted at this time due to the remodeling of the District's offices to facilitate the ARB hearing rooms with more separation from the District's offices. Should the legislature pass legislation requiring that ARB hearings must be held off-site from the District, then this goal would need to be revisited by the Board.

Geographic Information System, Short-Range Goal #8 was deleted in full and replaced with upgrade from ArcMap to ArcPro GIS software, and upgrade from old Parcel Fabric to ArcPro Parcel Fabric.

Information Systems, Short-Range Goal #3 was deleted in full.

Information Systems, Short-Range Goal #15 was deleted in full.

Information Systems, Short-Range Goal #19 was deleted in full.

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

Yeas: Funchess, Landry, Marks, Mason, Thewman, and Wuenschel

Nays: None

10. Authorize/Ratify Expenditures from Equipment Replacement Fund

Mrs. Wuenschel moved and Mr. Funchess seconded to approve the following Purchase Approvals:

Purchase Approval #2024-2 ratifying the expenditure of \$300 to replace three broken tables in the Appraisal Review Department. The Chief Appraiser was further authorized to dispose of the broken tables, Inventory #7, #333, and #1232 in accordance with the District's Disposition of Property Policy.

Purchase Approval #2024-3 ratifying the expenditure of \$14,000 to replace seven inoperable computers in the Information & Exemption, IT, and Appraisal Review Departments. The Chief Appraiser was further authorized to dispose of the inoperable computers, Inventory #1885, #1886, #1920, #1921, #1923, #1925, and #1927 in accordance with the District's Disposition of Property Policy.

Purchase Approval #2024-4 approving the expenditure of \$18,000 to replace four obsolete computers in the Mapping/GIS Department. The Chief Appraiser was further authorized to dispose of the obsolete computers, Inventory #1882, #1883, #1884, and #1976 in accordance with the District's Disposition of Property Policy.

Purchase Approval #2024-5 ratifying the expenditure of \$800 to replace two inoperable monitors in the IT Department. The Chief Appraiser was further authorized to dispose of the broken tables, Inventory #1393 and #1395 in accordance with the District's Disposition of Property Policy.

Yeas: Funchess, Landry, Marks, Mason, Thewman, and Wuenschel

Nays: None

11. Receive Amendments to the 2024 Budget and Instruct the Secretary of the Board to Notify the Taxing Entities

None to receive

12. Adopt Amendments to the 2024 Budget

None to adopt

INFORMATION ITEMS

1. July Board Meeting Date

Due to conflicts, the July meeting was scheduled for Wednesday, July 31, 2024 at 11:00 a.m.

2. Letter From State Comptroller on 2022 Beaumont ISD Property Value Study Invalid Findings

Mrs. Bellard presented the letter from Shannon Murphy, Director of the Property Tax Assistance Division of the State Comptroller’s Office dated March 18, 2024 addressed to the Board of Directors. The purpose of this letter is to notify the Board members that Beaumont ISD received invalid findings in the 2022 Property Value Study but is eligible for the grace period.

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 11:46 a.m.

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

Robert Thewman, Secretary
Board of Directors
Jefferson Central Appraisal District