

*Jefferson Central Appraisal District
Board of Directors*

*Regular Board Meeting
September 9, 2024 – 11:00 a.m.*

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Monday, September 9, 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.

CALL TO ORDER AND ROLL CALL

Present: Vernon Durden, Michael Gallagher, Tim Funchess, Eugene Landry, Kenneth Marks, Lauren Williams Mason, Robert Thewman, and Larry Weston
Absent: Terry Wuenschel

ESTABLISHMENT OF QUORUM

Chairperson Mason declared a quorum present.

PUBLIC COMMENTS

Marc McDonald commented that the District's website was down for two days last week, and square footage of improvements has been removed. The square footage will not be placed back on the website until April, 2025, and everyone needs to work together. A lot of properties show the year built as 1988, which is not correct.

Shawn Webb-Locke expressed the same concern over the removal of square footage from the website. She is a Realtor, and before a house is put on the market, she checks the square footage from the District's website for comparables.

PUBLIC HEARING ON 2025 BUDGET

Mrs. Miller, Business Manager, reported that there were not any changes to the preliminary 2025 budget since it was presented at the August meeting, and there were not any comments.

PUBLIC HEARING ON 2025 – 2026 REAPPRAISAL PLAN

The Board discussed how the lack of sales data will affect values for property tax purposes in the future, and the need for appraisal districts state-wide to have access to sales data.

There were no public comments on the 2025-2026 Reappraisal Plan.

CONSENT AGENDA ACTION ITEMS

1. Approval of Minutes: July 31, 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 September 5, 2024.

Mr. Marks moved and Mr. Weston seconded to approve the consent agenda items as submitted.

Yeas: Durden, Gallagher, Funchess, Landry, Marks, Mason, Thewman, and Weston
Nays: None

REGULAR AGENDA ACTION ITEMS

3. Receive Chief Appraiser's Report

PROPERTY VALUE STUDY APPEAL UPDATE

The Chief Appraiser reported that she had no updates on Beaumont ISD's appeal of the 2022 Property Value Study.

PERSONNEL UPDATE

Mr. James Brown, Assistant Appraiser, was terminated effective August 1, 2024. Mr. Brown had worked for the District since October 26, 2020.

Mrs. Sekeia Colvin, Appraiser, resigned her position effective August 21, 2024 to work for BIS, one of the District's vendors. She had worked for the District since May 14, 2021.

Mr. Eric Maggio was hired as an Assistant Appraiser effective September 26, 2024. Mr. Maggio has an accounting background and is currently working for LL Flooring as Store Manager with 7 years of experience.

BOARD OF DIRECTORS, APPOINTED MEMBERS FOR 2025 AND 2025-2027 TERM

The C&R districts elected Lauren Williams Mason as their nominee. The County, cities, and school districts are in the process of submitting their nominations, which are due October 14th. Once all of the nominees are received, a ballot will be delivered to the eligible taxing entities for the final votes.

CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending September 5, 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 will be out of the office to attend TAAD Regional meetings as President in Midland on September 24, in Tyler on September 27, in Brenham on October 3, and Waco on November 1, 2024; and October 28 – 29, 2024 to attend the rural Chief Appraisers' meeting in San Marcos as TAAD President.

GFOA AWARD

The District's comprehensive annual financial report for the fiscal year ended December 31, 2022, 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 23 consecutive years. Congratulations to Diana Miller, Business Manager, for her excellent work.

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

Yeas: Durden, Gallagher, Funchess, Landry, Marks, Mason, Thewman, and Weston
Nays: None

4. Adopt Resolution #2024-17 Adopting 2025 Budget

Mr. Thewman moved and Mr. Weston seconded to adopt Resolution #2024-17 adopting the 2025 budget in the amount of \$7,310,345.

Yeas: Durden, Gallagher, Funchess, Landry, Marks, Mason, Thewman, and Weston
Nays: None

5. Adopt Resolution #2024-18 Adopting 2025-2026 Reappraisal Plan

Mr. Landry moved and Mr. Gallagher seconded to adopt Resolution #2024-18 adopting the 2025 - 2026 Reappraisal Plan as submitted at the Public Hearing.

Yeas: Durden, Gallagher, Funchess, Landry, Marks, Mason, Thewman, and Weston
Nays: None

6. Approve Financial Statements for January – June, 2024

Mr. Thewman moved and Mr. Weston seconded to approve the financial statements for the months:

For the month ending January 31, 2024 indicating expenses of \$608,662.65 and a fund balance of \$1,436,882.30; for the month ending February, 2024 indicating expenses of \$516,257.48 and a fund balance of \$1,516,861.73; for the month ending March 31, 2024 indicating expenses of \$541,170.95 and a fund balance of \$1,571,884.82; and for the month ending April 30, 2024 indicating expenses of \$542,155.29 and a fund balance of \$1,629,660.91.

The financial statements for May and June, 2024 were deferred.

Yeas: Durden, Gallagher, Funchess, Landry, Marks, Mason, Thewman, and Weston
Nays: None

7. Authorize/Ratify Expenditures from Equipment Replacement Fund

Mr. Gallagher moved and Mr. Funchess seconded to ratify Purchase Approval #2024-9 ratifying the expenditure of \$500 to replace an obsolete printer in the Administration Department. The Chief Appraiser was further authorized to dispose of the obsolete printer, Inventory #1896, in accordance with the District's Disposition of Property Policy.

Yeas: Durden, Gallagher, Funchess, Landry, Marks, Mason, Thewman, and Weston
Nays: None

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

None to receive.

9. Adopt Amendments to the 2024 Budget

None to adopt.

EXECUTIVE SESSION - PERSONNEL

Chairperson Mason recessed the public (open) session at 11:59 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 1:35 p.m., having completed the evaluation with no official action being taken.

INFORMATION ITEMS

1. Next Board Meeting Date

The November meeting was scheduled for Wednesday, November 20, 2024 at 12:30 p.m.

2. Receive PTC Sec. 25.25b Reports – Chief Appraiser Changes

The Chief Appraiser submitted the 25.25b reports for July and August, 2024.

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 1:39 p.m.

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

Robert Thewman, Secretary
Board of Directors
Jefferson Central Appraisal District