

**Jefferson Central Appraisal District  
Board of Directors**

**Regular Board Meeting  
March 10, 2025 – 11:00 a.m.**

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Monday, March 10, 2025 at the Appraisal District office, 4610 S. Fourth Street, Beaumont, Texas. The meeting was called to order by Chairperson Robert Thewman.

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: Kate Carroll, Vernon Durden, Tim Funchess, Michael Gallagher, Kenneth Marks, and Robert Thewman

Absent: Eugene Landry, Lauren Williams Mason, and Larry Weston

**ESTABLISHMENT OF QUORUM**

Chairperson Thewman declared a quorum present.

**OATH OF OFFICE**

The Oath of Office for the 2025 term was administered Kate Carroll.

**PUBLIC COMMENTS**

None

**CONSENT AGENDA ACTION ITEMS**

1. Approval of Minutes: January 13, 2025

Mr. Funchess moved and Mr. Durden seconded to approve the minute of the January 13, 2024 meeting as submitted.

Yeas: Carroll, Durden, Funchess, Gallaher, Marks, and Thewman

Nays: None

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 March 6, 2025.

Mr. Marks moved and Mr. Durden seconded to receive the TLO Report as submitted.

Yeas: Carroll, Durden, Funchess, Gallaher, Marks, and Thewman

Nays: None

**REGULAR AGENDA ACTION ITEMS**

3. Receive Chief Appraiser's Report

**RESULTS OF 2024 PRELIMINARY PROPERTY VALUE STUDY FOR ALL SCHOOL DISTRICTS**

The State Comptroller's Office recently released the results of the 2024 Property Value Study, and all school districts passed. Beaumont ISD's appeal of the 2022 Property Value Study is still pending.

## 2025 APPRAISAL YEAR UPDATE

All field work for the 2025 reappraisal will be completed Friday, March 14, 2025. The District will mail out notice of appraised value as follows: locally appraised real property and mineral accounts on April 11<sup>th</sup>, industrial real property accounts on April 29<sup>th</sup>, and all personal property and ag-use accounts on May 15<sup>th</sup>.

Protest hearings are scheduled to begin on May 21<sup>st</sup>.

## NEW IAAO DESIGNATIONS

Trevor Trevino and Andrew Lee both obtained the Assessment Administration Specialist (AAS) designation from IAAO within the last month. This is the highest level of designation that can be obtained in the property appraisal field. Both also hold the Residential Evaluation Specialist (RES) designation from IAAO in addition to their RPA designations.

## CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending March 6, 2025 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 March 17 – 19, 2025 to attend the Harris Govern Conference in the Dallas area.

Mr. Gallagher moved and Mrs. Carroll seconded to receive the Chief Appraiser's Report as submitted.

Yeas: Carroll, Durden, Funchess, Gallaher, Marks, and Thewman  
Nays: None

### 4. Adopt Resolution #2025-4 Approving Industrial Appraising Contract with Capitol Appraisal Group

Mrs. Bellard informed the Board that the fees for the 2026 tax year increased approximately 5 percent. With the new industrial projects in our area, industrial property comprises close to 50 percent of the total appraised value.

Mr. Funchess moved and Mr. Gallagher seconded to adopt Resolution #2025-4 approving the contract for industrial appraising services with Capitol Appraisal Group in Austin for a one-year period commencing January 1, 2026 and terminating December 31, 2026 at an annual fee of \$512,828.

Yeas: Carroll, Durden, Funchess, Gallaher, Marks, and Thewman  
Nays: None

### 5. Adopt Resolution #2025-5 Approval of Paid Leave to District Employees During Office Closure from 7:00 a.m. on January 21, 2025 through 5:30 p.m. on January 22, 2025 Due to Winter Storm

Mr. Funchess moved and Mr. Gallagher seconded to adopt Resolution #2025-5 approving a paid leave for the affected District employees due to the closure of the office due to the winter storm from 7:00 a.m. on January 21, 2025 through 5:30 p.m. on January 22, 2025.

Yeas: Carroll, Durden, Funchess, Gallaher, Marks, and Thewman  
Nays: None

### 6. Adopt Resolution #2025-6 Revision to Board Policy Manual Section 5-01.05 Business Administration, Payroll and Employee Benefits, Health and Life Insurance

The Medicare Part D donut hole was eliminated on January 1, 2025 and replaced by a \$2,000 annual cap on out-of-pocket costs for covered drugs. Section 5-01.05 of the Board Policy Manual currently states that the District will reimburse employees under the health insurance Option C Medicare Supplement Plan for any expenses incurred due to the donut hole for

Medicare Part D coverage. Accordingly, this section of the Board Policy Manual needs to be revised to comply with the new provisions.

Mr. Gallagher moved and Mrs. Carroll seconded to adopt Resolution #2025-6 revising Section 05-01.05 of the Board Policy Manual to delete the reference to the District reimbursing employees for any expenses incurred due to the donut hole.

Yeas: Carroll, Durden, Funchess, Gallaher, Marks, and Thewman  
Nays: None

7. Receive Annual Report for the 2024 Appraisal Year in Accordance with IAAO Standard on Public Relations

Mrs. Carroll moved and Mr. Durden to receive the Annual Report for the 2024 Appraisal Year as submitted.

Yeas: Carroll, Durden, Funchess, Gallaher, Marks, and Thewman  
Nays: None

8. Authorize/Ratify/Correct Expenditures from Equipment Replacement Fund

Mr. Gallagher moved and Mr. Marks seconded to ratify the below Purchase Approvals:

Purchase Approval #2025-1 ratifying the expenditure of \$1,350 to replace inoperable monitor in the GIS/Mapping Department. The Chief Appraiser was further authorized to dispose of the inoperable monitor, Inventory #1807, in accordance with the District's Disposition of Property Policy.

Purchase Approval #2025-2 ratifying the expenditure of \$550 to replace an inoperable security camera in the Board of Directors' meeting room in the General Department. The Chief Appraiser was further authorized to dispose of the inoperable security camera, Inventory #1511.00, in accordance with the District's Disposition of Property Policy.

Purchase Approval #2025-3 ratifying the expenditure of \$250 to replace a damaged chair in the GIS/Mapping Department. The Chief Appraiser was further authorized to dispose of the damaged chair, Inventory #1061, in accordance with the District's Disposition of Property Policy.

Purchase Approval #2025-4 ratifying the expenditure of \$250 to replace a damaged chair in the GIS/Mapping Department. The Chief Appraiser was further authorized to dispose of the damaged chair, Inventory #1071, in accordance with the District's Disposition of Property Policy.

Yeas: Carroll, Durden, Funchess, Gallaher, Marks, and Thewman  
Nays: None

9. Adopt Resolution #2025-7 Revising Personnel Policies – Sick Leave

Mr. Gallagher moved and Mr. Durden seconded to adopt Resolution #2025-7 revising the sick leave section of the Personnel Policies to clarify the events that sick leave may be used for and to allow sick leave to be used for the immediate family within the household.

Yeas: Carroll, Durden, Funchess, Gallaher, Marks, and Thewman  
Nays: None

10. Receive Amendments to the 2024 and/or 2025 Budget and Instruct the Secretary of the Board to Notify the Taxing Entities

None to submit

11. Adopt Amendments to the 2024 and/or 2025 Budgets

None to submit

**EXECUTIVE SESSION – LEGAL**  
**EXECUTIVE SESSION – PERSONNEL**

Chairperson Thewman recessed the public (open) session at 11:31 a.m. after announcing to those present that the Board would go into executive (closed) session when it reconvened in accordance with Section 551.071 of the Texas Government Code for the purpose of a private consultation with the Board’s attorney to discuss all pending litigation and in accordance with Section 551.074 to discuss personnel issues.

The Board reconvened in public (open) session at 11:45 a.m. with no action being taken.

**INFORMATION ITEMS**

1. Next Meeting Date

The May Meeting was scheduled for Monday, May 12, 2025 at 11:00 a.m.

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

The Chief Appraiser submitted the 25.25b reports for January and March, 2025.

**ADJOURNMENT**

There being no further business to conduct, the meeting was adjourned at 11:45 a.m.

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Robert Thewman, Chairperson  
Board of Directors  
Jefferson Central Appraisal District

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Tim Funchess, Secretary  
Board of Directors  
Jefferson Central Appraisal District