

Williamson Central Appraisal District

Board of Directors Meeting

Minutes of September 5, 2019

Charles Chadwell, Chairman, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Thursday, September 5, 2019 at 9:00 a.m. Board members present: Charles Chadwell, Harry Gibbs, Donald Hisle, Rufus Honeycutt and Jon Jewett. Larry Gaddes was absent. Quorum declared.

Pledges of Allegiance

Receipt of Public Comments

There were no public comments.

Taxpayer Liaison Officer's Report

Report on Property Owner Contacts

Charley Rouse, the District's Taxpayer Liaison Officer (TLO), was present to report on the status of his contact with property owners. Rouse mentioned that he goes to great lengths to reconnect with owners to ensure their satisfaction.

Taxpayer Liaison Officer Correspondence

Rouse reported on a forthcoming meeting with the Administrative Law Judge regarding the Appraisal Review Board (ARB) appointments. A letter received by the ARB Chairperson was provided to the Board members. Rouse announced that an ARB member may be removed from the ARB for bias and continued misconduct. He also mentioned that the judge would want to be aware of training provided to the ARB members.

Lankford reminded the members that the Board of Directors appoints the ARB in smaller districts; however, due to its size, the Administrative Law Judge oversees the District's appointments. Since the judge makes these appointments, the Board of Directors does not have the authority to remove the member.

Chadwell read a property owner survey response regarding the ARB indicating his hopes that the judge would address any issues. James Dunham, Vice Chairman of the ARB was present. Dunham mentioned that alternate panel members are only asked to assist if a member is absent. Rouse indicated that he would speak with the ARB member involved once he had met with the judge.

Rouse discussed correspondence received from a property owner who was upset with the way she was treated by an ARB member. After further review, it appeared that there was no misconduct. He indicated that he would meet with the ARB Chairperson and then would provide a letter to this property owner.

Rouse also reported on a letter of employment that had been requested by the ARB Chair. It was reported that this letter had been provided.

2020 Budget Workshop

Entity Budget Overview Meetings

Lankford displayed the updated entity salary survey. He indicated that the entities that have budget overview meetings represent 87% of the District's budget. Those awarding a three and one-half to five percent pay raise represent 67% of the District's budget. Lankford announced that four percent appeared to be the most consistent raise being given. He indicated this to be the largest percent increase he has seen on the District's budget and that in reviewing it with the entities, they had voiced no concerns over the increase.

2020 Budget Review

Lankford announced that the total for the proposed budget sent to the entities was \$9,511,500. He reminded the Board that they had approved a buydown to bring the budget number down to \$9,353,500.

Public Hearing on 2020 Proposed Budget

Chadwell opened the public hearing on the 2020 proposed budget. Hearing nothing the public hearing was closed.

Approval of 2020 Budget (Resolution 2019-04)

Honeycutt moved for approval of the 2020 budget as submitted with a four percent merit salary increase for employees; for a total budget amount of \$9,511,500. Hisle seconded. Chadwell confirmed that this increase would be merit pay and based on the review of the employee. Lankford explained that the District has a valuation system based on performance metrics. He went on to explain that each department receives four percent of their overall salary budget to then be allocated amongst their employees depending on their performance. The motion carried unanimously.

Request for Proposals for District Depository

Lankford explained to the members that every two years the tax code requires that the District obtain bids for its financial depository. He mentioned that this had been done two years ago and that responses were received from four financial institutions. He reminded the members that they had chosen to stay with Vera Bank (formerly Union State Bank). The tax code also allows an appraisal district to extend its agreement with the bank if it recently obtained bids. Lankford mentioned that all aspects of the contract would remain the same if an extension was granted.

Hisle made a motion to extend the contract with Vera Bank, the District's financial depository, for two years. Honeycutt seconded. The motion carried unanimously.

Town Hall Meeting

Lankford reminded the Board that they had discussed conducting a Town Hall meeting at the time when tax bills are mailed. He mentioned that timing could be a factor and that they may consider holding off on this particular meeting for now. The Board discussed Senator John Bucy's speaking at this meeting; as well as conducting it in the March timeframe. Hisle commented that he would mention this to individuals from Leander ISD to discuss a possible location for this meeting.

No motion was made.

Chief Appraiser Compensation Process & Timeline

Lankford announced that the Chief Appraiser Review process and timeline, which were provided previously by Honeycutt, were included in the information provided to the Board members. He reviewed this timeline:

- August – The Board will request performance and salary information from other appraisal districts.
- September – The Board will review data from other appraisal districts.
- October – The Chief Appraiser will provide a review booklet containing a description of each review item. This will facilitate the Board's review of this information.
- November – The Chief Appraiser will present the review booklet to the Board members and the Board will complete the performance review and decide on a salary and other compensation for the Chief Appraiser.

The Chief Appraiser salary survey, along with salary survey information for some of the larger schools and cities in the area, was distributed to the members. Lankford commented on the fact that some of the information received came from novice Chief Appraisers; he hoped this would be taken into consideration. He felt there should be adjustments made to the numbers in response to the way the individual compensation packages were calculated. Lankford mentioned that he would adjust these numbers and provide to the Board for their consideration. Honeycutt commented on two factors to be considered when determining the Chief Appraiser salary; one to compare to other appraisal districts and the other to grade on how the operation performs.

No motion was made.

Chief Appraiser Review Questions

Lankford announced that the evaluation questions included on his review form had not changed for the past several years. Chadwell mentioned that he liked the area provided for comment. Lankford mentioned that he would appreciate any feedback regarding areas on which he might improve.

No changes were requested to the Chief Appraiser review questions and therefore no motion was made.

Employee Holiday Approval

Lankford announced that the District typically follows the Williamson County holiday schedule and that the County had afforded their staff two floating holidays. He explained that, although the County allows staff to choose their holiday's, the District would need to specify these dates due to appraisal deadlines. He discussed that a holiday around Independence Day would not be ideal due to the appraisal certification deadline.

The following additional holidays were discussed:

Thursday, December 26, 2019

Tuesday, September 8, 2020

Lankford explained that having the Monday of Christmas week as a holiday would cause internal issues with the number of staff members in the office. Discussion followed.

Hisle moved to adopt the District's holidays as presented. Honeycutt seconded. The motion carried unanimously.

Consent / Possible Action Items

The consent agenda includes non-controversial and routine items that the Board may act on with one single vote. Any Board member may pull any item from the consent agenda in order that the Board discuss and act upon it individually as part of the regular agenda.

Consent Agenda Items:

Approval of minutes of the Board of Directors for the regular meeting – July 10, 2019.

Monthly Financials

Quarterly Investment Report

Quarterly Taxing Unit Payments

Lankford announced that when one of the District's taxing units does not timely make a payment, the tax code requires that unit to either be penalized or the Board must provide approval to allow the late payment. This item is placed on a consent agenda if the unit provides a logical reason for the late payment. The two units that had paid late had provided legitimate reasoning for their delay.

Gibbs moved for approval of the consent agenda items 9. A-D. Hisle seconded. The motion carried unanimously.

The June and July 2019 financials and expenditures were reviewed and filed for audit. The quarterly investment report was also filed.

Chief Appraiser's Report

New Manager Introduction

Lankford introduced Rae Wilhite, the District's new Records Department Manager. He mentioned that individuals who do an outstanding job, such as Wilhite had done, are promoted. Wilhite was congratulated.

Property Owner Surveys

Lankford announced that the District had seen its best results to date on the property owner surveys and that the surveys presented today represent the final results for the year. He indicated that individual appraisers are able to see their comments and the manager of these appraisers address any necessary issues. Honeycutt commented on how impressed he was with the survey results. Lankford complimented staff, expressing what an outstanding job they had done; he reiterated that customer service is the District's focus.

IAAO CEAA Recertification

Lankford announced that the District had earned its Certificate of Excellence in Assessment Administration (CEAA) about six years ago from IAAO (International Association of Assessing Officers). He indicated that there were around 40 appraisal districts worldwide that had earned this certificate and that the District was one of 11 in the state of Texas. Lankford announced that the District was due to recertify four of its chapters; which entailed the coordinating of multiple documents. Jessica Miller, the District's Assistant Director of Operations, and Bart Edsell, an Appraisal Analyst, were recognized for their many hours of work on this project. Lankford reported that other staff members were involved but that Miller and Edsell had finalized the project.

Truth-in-Taxation Website

Lankford announced that, as a requirement in Senate Bill 2, the District would be removing the estimate of taxes from the appraisal notice; however, this cannot be removed for the 2020 tax year. A postcard, which Lankford discussed, will be sent to direct property owners to the new truth-in-taxation website. Lankford mentioned that BIS (the District's computer consultant) had begun working on this project at the end of last year. He reminded the Board that he had discussed a website Travis Central Appraisal District had begun working on in the prior year and in the continued effort of transparency, he began working on this project early. He explained that the website, which was displayed and reviewed, was not yet final.

The public feedback portion of the website was discussed. This gives the property owner an opportunity to take a survey agreeing or disagreeing with the proposed tax rate. If the owner disagrees with a rate, they are given the ability to provide comment on where they would prefer to cut monies. Lankford indicated that he would be discussing this item with Gaddes to ensure ease of use on the part of the tax office uploading their information.

WCAD Presentations

Lankford indicated that he had participated in a property tax and appraisal panel for a low-income housing apartment association. He also presented to the Cedar Park City Council regarding the District's Board of Directors election. Lankford had given an overview on how the process works. He confirmed that the District notified its entities that the current Board members were willing to serve again.

Lankford also met with Judge Gravel to review the Board election process.

Legislative Updates

Lankford provided the Board members with the highlights of Senate Bill 2; mentioning that the District had 46 actionable items from this bill and 42 from other bills. He displayed a legislative presentation with some of the changes that would affect the District. Lankford announced that the legislature was creating a Property Tax Administration Advisory Board.

Protest Season Update

Lankford displayed graphs showing both web appeals as well as the total number of protests and inquiries. He expressed that property owners finalizing their values online, which had increased, had been a huge benefit to the District. He announced that the District had 61,209 total protests and inquiries. He also indicated that there were around 3,800 walk-ins in the last few years and that this number was down to 2,100; expressing there to be less volume during that time this year. Lankford also indicated that the District had one or two less days in that timeframe.

Lawsuit, Arbitration and SOAH Reports

Lankford reviewed the lawsuit and arbitration reports. There were no State Office of Administrative Hearings (SOAH) on which to report.

Board of Directors Election Process Update

Lankford mentioned the calendar of important dates associated with the Board of Directors election that is provided to the taxing units. He reviewed these dates. He explained that those five individuals receiving the most votes would be elected as members of the Board of Directors. It was mentioned that Gaddes had requested to serve as an ex officio member. Gaddes can make motions but cannot vote.

Board Agenda Additions for Future Meeting

Chadwell requested that members who wish to add items to the Board agenda forward an email to himself and/or Lankford.

Board Announcements

There were no Board announcements.

The Board discussed their next meeting date. They mentioned scheduling their meeting for either Thursday, October 10, 2019 or Thursday, October 17, 2019. It was requested that Gaddes be contacted to help make a final decision.

The meeting adjourned at 10:54 a.m.

Respectfully,


Charles Chadwell, Chairman


Donald Hisle, Secretary