

Williamson Central Appraisal District

Board of Directors Meeting

Minutes of March 27, 2020

Charles Chadwell, Chairman, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Friday, March 27, 2020 at 9:00 a.m. This meeting was held via telephone conference and was accessible to the public telephonically. Board members present Charles Chadwell, Harry Gibbs, Donald Hisle, Rufus Honeycutt, and Jon Lux. Larry Gaddes was absent. Quorum declared.

Receipt of Public Comments

There were no public comments. Chadwell asked that Board members mute their phones until they were ready to speak.

Potential Procedural Changes Regarding Coronavirus (COVID-19)

Close Office to Public

Lankford provided the Board with an outline of the District's plans regarding closing the office to the public due to the current Coronavirus pandemic. He announced that the office had been closed to the public as of late last week. Lankford indicated that a plan had been established early on in preparation for this possibility and the District had now been keeping with the Stay Home, Stay Safe order that was in effect in Williamson County.

Lankford announced that, although the District will remain closed to the public until May 11, 2020; all services for the public are still available. He mentioned that District personnel were answering phone lines. The public can also communicate through emails and electronically through the District's online chat option through the website. Lankford indicated that since the order was put in place, the District was maintaining a skeleton crew of only a few people in the office at a time on Monday's and Wednesday's. He announced the procedure for accepting and processing mail.

Some Staff Working from Home

Lankford announced that as of Wednesday of this week; a majority of the District's staff began working from home. He also mentioned that he had met with members of management, through a conference call, to ensure staff had enough work and to discuss how work would be tracked. Lankford commended the District's Information Technology department for their quick reaction to getting equipment secured to enable this transformation. He explained how documents were being accessed for employees. Lankford announced that the District was positioned very well for this ordinance. He indicated that he was pleased with the reports he had received from management regarding the progress during staff working from home and that this may be a consideration for the future. Lankford announced that he had spent some emergency funds to purchase the equipment needed to transition to staff working from home; and that he would request approval for these funds at a future meeting.

Hisle made a motion to approve the items above as submitted. Lux seconded. Gibbs reminded the Board to be sure to address both the closure of the office to the public and the staff working from home for action. Hisle rescinded his original motion and moved to approve agenda items A.1. and A.2. (as indicated above). Lux seconded. The motion carried.

Plan for 2020 Protest Season

Valuation & Property Value Study

Lankford reminded the Board that even though the current pandemic was in full swing, this did not change the fact that, as a statutory duty, the appraisal notices would need to be mailed. He also reminded them that properties are valued as of January 1st of each year and for the most part there was not much economic impact to values at that time. Lankford discussed both the Property Value Study (PVS) and the MAP (Methods and Assistance Program) Review from the Texas Comptroller's office. These are conducted in alternating years.

For 2020, the PVS will be conducted; the State will audit the District's values to ensure they fall within an acceptable range of market value from 95% to 105% appraisal level. During the years of the MAP Review, the State audits appraisal districts to ensure their following of State laws and methods.

Lankford announced that after the third failure of a Property Value Study, school districts suffer consequences to their funding. He provided his recommendation that the District send values out at the low end of the appraisal range (95%) to help with the expected increase in protest levels due to what the Coronavirus has already done and will continue to do to the economy. Lankford clarified that this recommendation would be as an exception, for this year only, in order to ensure passing the Property Value Study. Lankford also clarified that sending values at 95% would cause some school districts to fall below the range and push them into their first year of grace; however, he explained, there are two years of grace allowed. Within the two years of grace there is no harm to state funding of schools. This would keep most existing properties to moderate increases. Lankford expressed the importance of protecting District staff, the Appraisal Review Board (during hearing season) and the community against this pandemic. Discussion followed.

Send Notices at Later Date

Honeycutt inquired about the annual Entity Meeting which was recently postponed. Lankford confirmed that this meeting would be conducted via a virtual platform around the time that appraisal notices are mailed in mid-April. He discussed the appraisal notice envelope and insert; informing the members of a few modifications to further communicate to property owners the District's statutory duties. Discussion followed.

Lankford expressed and Chris Connelly, the District's Deputy Chief Appraiser, reiterated that the protest form indicates the owners first (and preferred) option is to perform this process on the District's website. The District hopes to encourage property owners, due to the current Coronavirus situation, to access the website and protest online. Lankford indicated that a link to this information is also included on the notice insert. He informed the Board that, considering the virus issue, the District would not be offering in-person walk in meetings this year. He announced that signage had already been placed on the District's building doors as well as

the website. Further, the District has included on the appraisal notice the recommendation to check the website for the current status of operations.

Honeycutt and Chadwell felt that all aspects of the Coronavirus issue were being handled very well by the District.

Protest Scheduling

Lankford announced that the property owner walk-in period had been eliminated and that property tax agents would be scheduled first. He indicated that the District had already placed calls to its major tax agents who seemed willing to attend digital meetings, maintaining communication while also allowing separation. He indicated that it would take four to five weeks to work through the agent roll and then property owner scheduling would be moved to the end of the season. Those protests received online would be processed and those who preferred an in-person hearing would be moved to the end of the protest season. This would allow for distancing appraisal district staff from possibly infected people.

Lankford mentioned that a majority of the District's Appraisal Review Board (ARB) members were in the most vulnerable demographic for the virus. Lankford reiterated that he was attempting to keep the ARB members, District staff and the public safe.

Certification

Lankford reminded the Board that it is the District's statutory duty to certify the appraisal roll to the taxing units and that this certification was due to them by July 25th of each year. He announced that in recent years, the District has been able to provide this information by mid-July; but indicated that this would not be the case this year.

Lankford announced that, within Senate Bill 2, there was a piece which allowed for a certified estimate by a Chief Appraiser. This portion of the bill, although not intended for this, would allow the District to provide a certified estimate to the taxing units. Lankford announced that this estimate would come with an extreme amount of pressure for accuracy.

Honeycutt mentioned the idea of contacting some of the District's larger entities regarding the impact of this particular process. Discussion followed.

Honeycutt made a motion to approve the plan as it was submitted. Hisle seconded. The motion carried.

Recommendation to Governor's Office for Assistance

Lankford discussed some recommendations that had been made to the Governor's office for appraisal district assistance. He explained that, after a disaster declaration, the Governor is able to suspend an existing law and that any changes appraisal districts might request would need to be extremely specific.

Lankford mentioned the items that had been discussed including the idea of suspending the three-person ARB panel requirement and having one-person ARB panels to help

with the shortened time frame. He pointed out that having a larger number of ARB panels would increase the number of hearings conducted daily.

Lankford also discussed suspending the requirement for the property owner to request a phone hearing so that the appraisal district could schedule property owner phone hearings. This would allow either the property owner or the appraisal district to schedule these hearings. He also discussed suspending the requirement for in-person ARB hearings so an electronic platform could be utilized.

Lankford mentioned another issue that was presented to the Governor regarding suspending the five percent confidence interval which is currently incorporated in the Property Value Study. He discussed the idea of following standards set elsewhere and utilize a ten percent confidence interval. Lankford felt adjusting this interval would place the District well within the range of value to pass the Property Value Study. Another item Lankford discussed was suspending the loss in state funding to school districts that are outside of their grace years and fail the Property Value Study this year.

Lankford posed the idea of delaying the District's certification of its values to allow the certification numbers to be more accurate. He reminded the Board that, with Senate Bill 2, came some alterations to the property tax calendar which shortened the time to certify. He discussed the possibility of providing the taxing units with a certified estimate. Lankford also mentioned a few items that were no longer being considered due to resistance from both the Governor's office as well as the Comptroller's office; one of those items was the thought of simply using the same values on property that were used in 2019. The other idea, also not being considered, was foregoing the 2020 protest season.

Lankford indicated that he had been in contact with a few of the local legislators as well. He asked for the Board members support and asked them to feel free to contact the legislators and taxing units if they chose. Chadwell thanked Lankford for the update and Honeycutt commented on the great example provided by the District and its staff for efficiency and professionalism. Lankford expressed his appreciation indicating he would share this with staff.

Chadwell requested a summarized version of the items being requested from the Governor.

Board Agenda Additions for Future Meeting

Lankford mentioned that the Governor had suspended some of the open meetings act requirements. He reviewed these items. The Board did not discuss any additional items for a future Board Meeting.

The meeting adjourned at 10:23 a.m.

Respectfully,

Charles Chadwell, Chairman

Charles Chadwell, Chairman

Donald Hisle

Donald Hisle, Secretary