

Williamson Central Appraisal District

Board of Directors Meeting

Minutes of July 14, 2011

Harry Gibbs, chairman, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Thursday, July 14, 2011 at 9:13 a.m. Board members present: Harry Gibbs, Brig Mireles, Robert Tagge and Richard Templeton. Quorum declared. Deborah Hunt was to arrive later.

Receipt of Public Comments

No public comments.

Consider approval of minutes of the Board of Directors for the regular meeting – June 13, 2011.

Tagge moved for approval of the minutes as presented. Mireles seconded. The motion carried unanimously.

Consideration of Monthly Financials

Lankford pointed out that the Visa expenses are now being organized line-by-line to make them easier to read. May 2011 financials and expenditures were reviewed and filed for audit.

Nationwide Retirement Solutions Plan

Miguel Figueroa with Nationwide Retirement Solutions was present and distributed a supplemental retirement summary to the Board members. Nationwide offers a plan administration for the 457 document. Figueroa informed everyone that legislative changes were made permanent at the end of 2010. He indicated that this was a standard document which would bring our account up-to-date. He reviewed other optional additional services that Nationwide could provide.

Mireles moved to authorize the chairman to sign the Nationwide Solutions documents in order to continue with the Nationwide plan. Templeton seconded. The motion carried unanimously.

Business Insurance Review and Approval

Linda Orrick with Texas Municipal League (TML) was present to discuss the District's business insurance. Orrick indicated that each year an update is given and is used to recalculate the District's cost in the pool. The deductibles are an option that the District chooses. Orrick reviewed the property liability insurance summary sheet.

The District has taken advantage of the loss prevention representative, which it was assigned. Training is offered to employees both online and member hosted. Operations are reviewed annually. Participants are charged based on their liabilities.

Lankford informed the Board that other vendors were reviewed. He reminded them that they had mentioned previously wanting to review contracts and agreements that auto renewed. Texas Association of Counties (TAC) did not submit a quote and Texas

Political Subdivisions (TPS) has not responded with a quote. TML appears to be the only current option since we have not heard from the others. Orrick indicated that after doing some calculating, the District should only see a \$450 increase from last year and this increase is due to an increase in the District's payroll. TML will also be applying a \$1500 credit on the liability.

Mireles moved to continue property liability coverage with Texas Municipal League. Templeton seconded. The motion carried unanimously.

Lankford mentioned that worker's compensation coverage is less expensive with TAC and would recommend staying with them for this coverage.

Tagge moved and Templeton seconded to continue using Texas Association of Counties for the District's worker's compensation coverage. The motion carried unanimously.

Board Policy Update

Lankford reported that as a result of Colleen McElroy, the District's Administrative Assistant, and Hunt attending the breakout sessions at the TAAD Conference, there were a few changes that were suggested to the Board of Directors Policy. He indicated that the Appraisal Review Board (ARB) was addressed in two parts of the Policy. An update was distributed to the Board of one section of the Policy. Lankford reviewed the changes made to the ARB sections. These changes are suggested changes and are beneficial in the fact that they will address some items on the MAP Review as well. Lankford indicated that updates to the Policy would continue to be brought to the Board in sections.

Mireles moved to accept the recommended changes to the Board Policy. Tagge seconded. The motion carried unanimously.

Board Election General Information Sheet

Lankford reported that the Board Election general information sheet was in need of updating due to some issues that have recently been discovered at another appraisal district.

In an effort to ensure no issues with nepotism, the District reviewed documents and proposed making changes to the general information sheet indicating any existing relationship between any Board of Directors member and ARB member.

This document will be presented for signature at the time of the next Board Election. No action was taken.

Texas Property Tax Code Section 25.25b Correction of Appraisal Roll Board Rule

Lankford reminded the Board of an error that was previously made on an account where an improvement was placed on the wrong lot. Taxes were never paid by the lot owner and the tax office was having difficulty collecting these taxes. He reminded the Board that a tax roll can be corrected after taxes become delinquent. The Tax Code enables the Board to make policy associated with correcting the appraisal roll after taxes become delinquent under Section 25.25(b).

Lankford indicated that we now have an issue with an easement that was not coded correctly. This went through to the tax office and taxes have become delinquent. In order to correct this issue and enable us to change the prior year appraisal roll, we need a board rule.

Lankford informed the Board that as these issues arise, he has tried to keep the rules themselves very narrow and focused to keep from affecting our entities through collections. Lankford reported that this particular account has been corrected and the District has looked at new ways to check errors to avoid this issue in the future. The tax should be on a nominal value. He indicated that the draft of the Board rule, which was included in the Board packet, has been previously reviewed and approved by one of the District's attorney's, Sandy Griffin.

Mireles moved to adopt the Board rule as stated (on file at the District). Templeton seconded. The motion carried unanimously.

Hunt arrived at 10:01 am.

Designation of 2010 Surplus Funds

Lankford reviewed three options for designating the 2010 surplus funds.

His first suggestion would be to refund the entire amount of surplus funds (\$354,897) back to the entities.

The second option proposed was to use the full amount of surplus (\$354,897) to buy down the 2012 budget, which would drop the current allocated amount to the entities to \$6,177,103; this would be a 4.9% decrease to what they currently pay into the District's budget.

Lankford's third suggestion was to allocate \$196,000 to the building reserve to help with the short-lived items, \$5,280 to the technology reserve and refund the remaining \$153,617 to the entities or apply it to the 2012 budget (if this amount were applied to the 2012 budget, the entities would see a 1.9% decrease to their allocations).

Lankford also reminded the Board that any combination of these options could also be used; and that if we used the entire amount of surplus, we would have to increase our allocations to the entities in the future, because we most-likely will not always have surplus funds.

Tagge moved to proceed with Lankford's third suggestion and allocate \$196,000 to the building reserve, \$5,280 to the technology reserve and pay down the 2012 budget with the remaining \$153,617. Templeton seconded. The motion carried unanimously.

Chief Appraiser's Report

Property Owner Surveys

Lankford reviewed the property owner surveys. He indicated that these surveys have been separated and given to management to share with staff. He also indicated that consistency on addressing particular issues with particular staff members was looked at. We are also attempting to do the same with the positive surveys.

WCAD Presentations

Lankford reported on two WCAD presentations that had been made.

Both Lankford and Chris Connelly, the District's Deputy Chief Appraiser, made a presentation to Heritage Oaks, a community that had concerns on their valuation. This community had contacted Commissioner Covey who asked that the District speak with this group. Lankford indicated that Connelly did the speaking at this presentation and that a lot of positive feedback was given from these individuals.

Lankford also made a presentation at the City of Georgetown City Council Meeting. The City Council had requested he bring the same information that had previously been given to the entities at the Entity Meeting. Lankford presented graphics on value trends, discussed the videos on the District's website, and the website in general. Customer service surveys and the queue were also discussed. Lankford reported receiving very positive feedback from the City Council. Lankford indicated that a majority of the values here in Georgetown have gone up but that in the County overall; more properties have decreased then increased.

Certification Report

Lankford distributed and reviewed with the Board members a graph showing the total number of property owner protests. He indicated that we are running about even with other years and that, as of this morning, the District is at 94.78% not under protest. He reminded the Board that we are trying to get to 95% to certify. He informed the Board that we are at the highest percent at an earlier date than ever before. We have worked 43% more accounts than this time last year. Lankford displayed for the Board members the active protests graph.

The District was able to increase the number of hearings per day. We will accomplish the 95% today and will be able to achieve certification at an earlier timeframe than in recent history. Part of this is attributed to the queue system and the comp grid that is now available in the system; online protests have also helped. Lankford reported that per the queue, the average turnaround time for property owners in our office is around 25 minutes.

Arbitration Report

Lankford reported on a settled arbitration for S4F Ventures. He informed the Board that the District is trying more and more ways to get property owners to bring their items to their hearings. If the appellant loses, they pay the \$250.00 for the express arbitration.

Lawsuit Report

Lankford reviewed the lawsuit report. He reported that we are just now reaching our deadline to file and therefore would probably start seeing new lawsuits by the Boards' next meeting.

Board Agenda Additions for Future Meeting

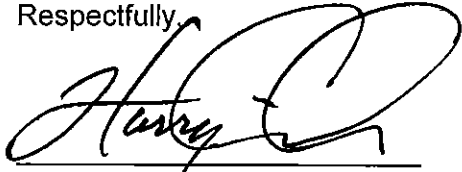
No future agenda items were discussed.

Hunt apologized for arriving late to the meeting. She asked for a review of what was discussed in her absence regarding the 25.25b correction to the appraisal roll board rule.

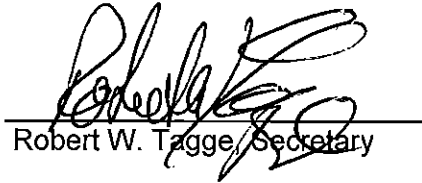
The next regular meeting was set for Thursday, August 11th at 9:00 a.m. Lankford reminded the Board that the September meeting had previously been set for September 8th.

The meeting adjourned at 10:48 a.m.

Respectfully,

A handwritten signature in cursive script, appearing to read "Harry Gibbs", written over a horizontal line.

Harry Gibbs, Chairman

A handwritten signature in cursive script, appearing to read "Robert W. Tagge", written over a horizontal line.

Robert W. Tagge, Secretary