

Williamson Central Appraisal District

Board of Directors Meeting

Minutes of November 12, 2020

Charles Chadwell, Chairman, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Thursday, November 12, 2020 at 9:01 a.m. Board members present Charles Chadwell, Harry Gibbs, Donald Hisle, Rufus Honeycutt, and Jon Lux. Quorum declared. Larry Gaddes was absent.

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, reported on his contact with property owners. Rouse explained how some property owners do not understand the property tax system but that he appreciates the District's quick attention to these issues.

Update on Appointment of Appraisal Review Board by Administrative Law Judge

Rouse also provided an update on the appointment of the Appraisal Review Board (ARB) by the Administrative Law Judge. He mentioned that the applications received for the ARB had been forwarded to the judge electronically. It was also mentioned that the judge can name a committee to make these appointments. Rouse indicated that the District would need to have ARB appointments by the January Board Meeting.

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 – October 7, 2020

Approval of Minutes of the Board of Directors for the regular meeting – October 28, 2020

Monthly Financials

Quarterly Investment Report

Quarterly Taxing Unit Payments

Hisle made a motion to approve agenda items 6. A through E on the Consent Agenda. Lux seconded. The motion carried unanimously.

The September 2020 financials and expenditures were reviewed and filed for audit.

Board of Directors Vacancy Update

Lankford announced that Rufus Honeycutt, one of the District's long standing Board members, had chosen to fully retire. Lankford presented Honeycutt with a State of Texas flag which had been flown over the District's office earlier in the day.

Lankford announced that notification had been sent to the taxing units and Board vacancy nominations were due back the week of Thanksgiving. He mentioned that the Board would appoint, out of the nominees, a member to fill the remainder of the term left by the vacancy of Honeycutt.

Lankford expressed his appreciation to Honeycutt for his service on the District's Board of Directors. Chadwell also thanked him for his service as a veteran. Honeycutt expressed his appreciation for a great organization which he attributed to the District staff.

No motion was made.

Coronavirus (COVID-19) Cares Act Funds Status Update

Lankford provided an update on the Coronavirus Cares Act Funds received from Williamson County. These funds are provided to reimburse for the District's expenses associated with the Coronavirus. He indicated that receiving these funds helped to replenish the District's reserve funds. Lankford announced that these monies were spent to help keep District staff, the public, and the ARB members safe.

No motion was made.

Designation of Public Information Officer

Lankford reminded the Board that Jessica Miller, the District's Assistant Director of Operations, had temporarily been named as the Public Information Officer. He announced that the District would like to switch this assignment to Angie Lugo, the District's Litigation Supervisor, who handles documents for the court system.

Honeycutt made a motion to designate Angie Lugo as the District's Public Information Officer. Hisle seconded. The motion carried unanimously.

Market Data Interlocal Purchasing Agreement

Lankford discussed a market data interlocal purchasing agreement with the Travis Central Appraisal District (TCAD). He reminded members that Texas does not have full sales price disclosure. Lankford mentioned the difficulty TCAD experienced in reappraising this year due to having no data to use from MLS (multiple listing services). Since that time, Transunion, who is doing business as Carahsoft, has contracted with the State as well as TCAD, as a sales data source.

Lankford mentioned that approval of this agreement would include different types of data, not just MLS, and that this is the first opportunity the District has had of this kind. He also mentioned that, by law, all properties are required to be appraised at market value; however, sale prices for these properties are difficult to obtain. Lankford indicated that the District was also looking into obtaining additional sales on land and commercial properties. This company also has a homestead auditing program that the District would like to utilize.

Lankford announced that 25,000 records per year are necessary in order to do business with Carahsoft. The District has between 12,000 to 15,000 valid sales per year and therefore does not have enough sales to accommodate this number. The Chief Appraiser at TCAD, Marya Crigler; however, offered to sign an agreement with Transunion that allows for other appraisal districts to have an interlocal agreement with TCAD, thereby giving them the reduced price point of fifty cents per transaction. This will cost the District between \$6,000 and \$7,500 per year and the data could be accessed as soon as the contract is approved.

Lux expressed his concern regarding property owners possibly disputing the sales data. Lankford reassured the Board that the contract had been thoroughly vetted by the District's attorney.

Honeycutt made a motion to approve the market data interlocal purchasing agreement with TCAD and the data license agreement with Carahsoft. Hisle seconded. Discussion followed. The motion carried unanimously. A copy of the agreement was distributed to the Board members.

25.25(b) Board Rule

Lankford informed the Board that there are rules within the tax code regarding changes being made to a certified appraisal roll. He indicated that, in July, he certifies the values to the taxing units and after July, it is very difficult to change the roll.

Lankford reminded the Board that section 25.25(b) of the tax code allows for a Board rule in order to make a change. He indicated that these rules are written very narrow to be extremely specific. Lankford discussed the need for a Board rule in order to finalize and send appraisal notices for property ownership changes that are received during a certain timeframe when the District is no longer making these changes. The approval of the resolution would allow the Chief Appraiser, for those owners with deeds filed during this time frame, to correct an erroneous value in the appraisal roll or to agree to have the ARB hear a late protest from the new owner.

Hisle made a motion to accept resolution #2020-06 adopting a rule under Texas Property Tax Code 25.25(b). Lux seconded. The motion carried unanimously.

Tyler Assessment Connect Proposal

Lankford reminded the members of the Tyler Assessment Connect proposal that was approved at the Board's last meeting. One provision discussed was that the District could begin the process this year and in order to do so would need to take funds from the District's reserve monies. The dollar amount indicated at the last Board Meeting needed correction. Lankford reviewed the correct figures.

Hisle made a motion to correct a portion of the motion made at the September 10, 2020 Board Meeting and asked to transfer \$80,015 (instead of \$70,015) from the technology reserve account to pay for Tyler Technologies Assessment Connect for year one. Lux seconded. The motion carried unanimously.

2020 WCAD Annual Report

Lankford reviewed the District's Annual Report. The purpose of this report is to highlight the results and some of the significant accomplishments of the District for the 2020 appraisal year. Lankford announced that, by using new software and technology during the COVID crisis, the District staff was able to not only meet safety concerns but also certify the tax roll timely.

Lankford reviewed additional items contained in the report. No motion was made.

Board of Directors Policy Manual Change – Review & Compensation of Chief Appraiser

Honeycutt announced that he would like to propose an update to the Board of Directors manual to add a policy for the Chief Appraiser compensation. Honeycutt read the proposal to the other members. Lankford distributed copies of this proposal with the suggested changes.

Chadwell confirmed the following proposed changes to the evaluation process: The Chief Appraiser compensation will be reviewed annually, and the Chief Appraiser compensation will be included as a line item in the District's budget which provides transparency to taxing units. Honeycutt announced that this would require a change in the current process. The evaluation and compensation consideration would need to be done prior to September 15th to be included in the final budget numbers presented to the taxing units.

Hisle moved to approve the edits as presented to the Board of Directors Policy manual. Gibbs seconded. Discussion followed. The motion carried unanimously.

Chief Appraiser Evaluation & Compensation

Executive Session was originally announced at 10:07 a.m. The Board recessed until 10:12 a.m. Executive Session ended at 10:41 a.m.

The Board recessed from 10:42 a.m. to 10:47 a.m.

Consideration and possible action on items discussed in Executive Session

Chief Appraiser Evaluation

Chadwell mentioned that Board members had met previously to discuss Lankford's evaluation. He announced that Lankford had received great feedback and comments and had accomplished all items from the previous year. Chadwell discussed the evaluation process and how each question is reviewed with the members. It was mentioned that Lankford would draft his goals for the coming year and the finalized document would be presented to the Board.

Honeycutt announced that the next step in the evaluation process would be to establish a subcommittee and finalize changes to the evaluation process.

Chief Appraiser Compensation

Honeycutt moved to provide Lankford with a raise in the sum of \$8,495 per year. Hisle seconded. Chadwell expressed what a phenomenal job Lankford had done; however, he indicated that he would be voting against this motion simply due to the Coronavirus and the impact it has had on other people's wages. He announced that this did not reflect on the great work done by Lankford.

Honeycutt, Hisle, Gibbs, and Lux voted for the motion. Chadwell voted against. The motion carried 4-1. Chadwell congratulated Lankford and once again expressed his appreciation.

Chief Appraiser's Report

2021 TAAD Conference

Lankford reminded the Board members of the annual TAAD (Texas Association of Appraisal Districts) Conference scheduled for Sunday, February 21 through Wednesday, February 24, 2021. This conference is scheduled to take place at the JW Marriott hotel in Austin.

Lawsuit, Arbitration and SOAH Report

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

WCAD Christmas Party

Lankford reminded the members of the District's annual Christmas Party, which was scheduled to be held on Saturday, December 5th at Lonestar River Boat in Austin.

Board Agenda Additions for Future Meeting

The following items were discussed for future meetings:

- Lux inquired about the 25.25(b) Board rule, wondering about the process to withdraw a rule that was already in place. Lankford indicated that, due to a process change, the rule that was discussed at this meeting would not be an issue in the future.

Board Announcements

There were no Board announcements.

The Board set the following meeting dates:

Thursday, December 3, 2020 at 9:00 a.m.
Thursday, January 14, 2021 at 9:00 a.m.

Lux and Honeycutt volunteered to serve on the Chief Appraiser Evaluation sub-committee. Honeycutt mentioned that he could attend sub-committee meetings even though he would no longer be a member of the Board of Directors. This committee will provide an update at a future Board Meeting.

The meeting adjourned at 12:00 p.m.

Respectfully,

Charles H. Chadwell, IV

Charles Chadwell, Chairman

Donald Hisle

Donald Hisle, Secretary