

# Williamson Central Appraisal District

## Board of Directors Meeting

### Minutes of February 11, 2021

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Charles Chadwell, Chairman, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Thursday, February 11, 2021 at 9:02 a.m. Board members present; Charles Chadwell, Harry Gibbs, Donald Hisle, Jon Lux, Lora Weber, and Larry Gaddes. Quorum declared.

This meeting was conducted via a Ring Central videoconference. Some of the District's management staff were in attendance at the virtual meeting.

#### Receipt of Public Comments

There were no public comments. Christopher De Los Santos, a reporter with the Williamson County Sun was present. De Los Santos was inquiring about an issue that was not listed on the Board's agenda and therefore would not be addressed.

#### Taxpayer Liaison Officer's Report

##### Report on Property Owner Contacts

Charley Rouse, the District's Taxpayer Liaison Officer, was present to report on the status of his contact with property owners. He mentioned several calls that he had received and indicated that all had been resolved. Rouse applauded staff for their work on getting these issues resolved quickly.

##### Update on Appointment of Appraisal Review Board by Administrative Law Judge

Rouse also reported on the Appraisal Review Board (ARB) appointments. He announced that ARB members had been selected by the Administrative Law Judge.

The Board returned to the public comment portion of the meeting. Lankford announced that, long time Board of Director member, Brig Mireles had passed away recently.

#### 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 – January 14, 2021

Lux made a motion to accept the January 14, 2021 minutes as presented. Weber seconded. The motion carried unanimously.

Monthly Financials

Quarterly Investment Report

## Quarterly Taxing Unit Payments

Lankford mentioned that a few taxing unit payments were delayed in receipt and others who were in the process of making their payment. The Board indicated that they would waive all penalties.

Gibbs moved to approve items B-D on the consent agenda. Hisle seconded. The motion carried unanimously.

## Coronavirus Plan

Lankford reminded the members of the July deadline for the appraisal roll certification, after sending appraisal notices in April. He expressed his concerns about the possible effects of the Coronavirus on the District staff and mentioned how devastating having staff miss work could be during the appraisal protest season. Lankford mentioned that when it does become available to the general population, he would like to encourage District staff to take the vaccine to help keep the office safe.

Gibbs mentioned that Lankford had communicated with other appraisal district's around the state discussing this matter and was hoping these districts would be included in a recent phase of those able to receive the vaccine. Lux inquired about District staff and if Lankford had indications of what percent of them would be willing to get the vaccine. He also asked if the District would be considering virtual hearings for the coming protest season. Lankford announced that, although an official survey had not been conducted, he suspected around thirty percent of staff would be hesitant to get the vaccination. He also commented that in order to conduct property owner hearings virtually, the owner would need to provide consent. Discussion followed.

Lankford mentioned that, although District employees follow Centers for Disease Control (CDC) guidelines, he felt the office should remain cautious due to the pending deadlines.

The Board asked that this item be placed on their next meeting agenda.

No motion was made.

## Annual Review of Contracts

Lankford announced that one requirement of the Methods and Assistance Program (MAP) Review is the annual review of all District contracts by the Board of Directors. The contract listing was included in the Board's packet. Lankford reminded the members that all new contracts are presented to them at the time of inception.

No motion was made.

## Transfer Funds to Replenish Health Reimbursement Account Reserves

Lankford informed the Board that the non-interest-bearing Health Reimbursement Account (HRA) needed replenishment. He reminded the members that these funds help District employees with health insurance deductibles. Lankford announced that the funds had a higher usage recently. He mentioned his wishes to move monies from the Operating fund to the HRA account.

Hisle made a motion to approve the transfer of funds in the amount of \$100,000 from the Operating Fund to replenish the Health Reimbursement Account reserve funds. Lux seconded. The motion carried unanimously.

## Chief Appraiser's Report

### Notice of Appraised Value Review

Lankford displayed the draft for the 2021 Notice of Appraised Value. He announced that the pandemic had the opposite effect on residential property values than what was expected and that these values would be increasing dramatically for 2021. Lankford indicated that a few items had been added to the notice this year, including some remarks from the media highlighting the reason for the increase in values which were due to increases in the market. He also mentioned that the online option was moved to the first preference of protesting, then via mail and finally in-person as the last choice. Lankford announced that Senate Bill 2 had removed the estimate of taxes from the appraisal notice this year, thereby placing the emphasis on the property value. The notice will include information where property owners can obtain their tax estimate.

Lankford announced that, new this year, a comparable sales report would be included in appraisal notices for about 140,000 properties in Williamson County. He mentioned that the law prevents the District from including sale prices.

Gaddes voiced some confusion among property owners who protest their value due to their increase in property tax. This causes a negative experience at the appraisal district, even though the only item that can be addressed by the District is the actual value of the property. Evidence must be presented to support a lower value. Postcards including tax rate website information will be mailed by August 7<sup>th</sup>. Discussion followed.

Postmark deadlines were discussed, and Gaddes mentioned the possibility of including information on the envelope flap pertaining to these deadlines.

### Website Updates

Lankford announced that the District would be advertising the tax estimate website on its website. This will be displayed for the Board at their March meeting.

### Board Member Property Verification

Lankford reminded the members that before appraisal notices are sent each year, we ask that each Board member verify their property ownership within Williamson County. He mentioned that the property cards would be sent to the Board members and he asked that they be reviewed and returned.

### Annual Entity Meeting

Lankford announced that the District's annual Entity Meeting would take place virtually on Monday, March 29<sup>th</sup>. He mentioned that the District's website would be discussed, and that each entity would receive a packet of information regarding property values. Lankford mentioned that this meeting is scheduled to begin at 8 a.m.

### Employee Recognition Funds

Lankford mentioned a fund that had been created years back that helps recognize events in both employees as well as Board members lives. He reminded the Board that District funds cannot be used for these types of events.

Lankford indicated that donating to this fund was completely optional. He reviewed how these funds are used.

#### Lawsuit, Arbitration and SOAH Reports

Lankford reviewed the lawsuit and arbitration reports, indicating a record number of lawsuits for the year 2020. He also explained how the fees for arbitration are figured. Discussion followed.

There were not any State Office of Administrative Hearings (SOAH) on which to report.

#### Board of Director Packets

Lankford announced the District's wishes to move from printed copies of Board packets to only providing a digital version. He mentioned some of the difficulties with packets arriving timely to Board members through the mail. Lankford indicated that during in-person meetings, a printed agenda would be provided; he asked that the Board members let him know if this would cause any issues.

#### Board of Director Email Addresses

Lankford mentioned Board member email addresses that would be provided for things like public information requests. He announced that the information pertaining to these email addresses would be supplied to the members.

#### Board Agenda Additions for Future Meeting

- Property Value Study Results

#### Board Announcements

- Chadwell congratulated Kim Connelly, Deputy Chief Chris Connelly's wife, who had recently moved to a new elementary school where she will serve as the principal. Connelly thanked Chadwell.
- Gaddes mentioned legislation. Lankford assured the Board that he was watching each piece of legislation that would affect the District very closely. He indicated that he would share any pertinent information with the Board as needed.

The Board set their next meeting date as follows:

Thursday, March 11, 2021 at 9:00 a.m.

A decision will be made closer to this meeting whether it will be held virtually or in-person.

The meeting adjourned at 10:37 a.m.

Respectfully,

  
Charles Chadwell, Chairman

  
Donald L. Hisle, Secretary