

Williamson Central Appraisal District

Board of Directors Meeting

Minutes of March 11, 2021

Charles Chadwell, Chairman, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Thursday, March 11, 2021 at 9:01 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 RingCentral videoconference. Some of the District's management staff attended the virtual meeting.

Receipt of Public Comments

Carol Frey, the Appraisal Review Board Chair, was present and indicated she would speak during an item listed later on the agenda.

Lankford announced that an obituary had been published for former Board of Director member, Brig Mireles. He read a portion of this obituary.

There were no other public comments.

The Taxpayer Liaison Officer's Report was postponed until later in the meeting.

Consider approval of minutes of the Board of Directors for the regular meeting – February 11, 2021.

Weber made a motion to approve the February 11, 2021 minutes as presented. Lux seconded. The motion carried unanimously.

Consideration of Monthly Financials

The January 2021 financials and expenditures were reviewed and filed for audit.

Reserve Expenditure for Portable Building for ARB / Single Member ARB Panels

Lankford indicated that Carol Frey, the Appraisal Review Board (ARB) Chair, was present to discuss some concerns for ARB members. Sound issues as well as the limited size of one panel room were mentioned. The smaller room was used primarily for virtual hearings the previous year. Lankford indicated that he had investigated some options. He informed the Board that one of the District's larger rooms had been converted into two ARB panel rooms to allow for distancing. A curtain had been installed in this room to divide the space. He also indicated that one office was converted into an ARB panel room. Lankford discussed the issue that this room was not designed originally with this wall and therefore sound transference was an issue. He expressed that the District building is out of space and depending on how extensive the changes, and if too substantial a dividing wall is necessary, a building permit would need to be obtained. He mentioned other options which would displace District staff.

Lankford also investigated the purchase of portable buildings. These were found to be quite costly. Lankford reviewed these costs. He also expressed issues with the need to install electric, water and ramp access for this type of building.

Lankford had explored another option of single-member ARB panels. He indicated that this option would solve the sound transference issue; it would allow for one ARB member to conduct individual hearings. He informed the Board that this option would only be available to those property owners who chose it; they would have to waive their right to a panel hearing with three members.

Lankford informed the Board that he had spoken with Frey previously and, in reviewing property values, he felt the District would see an increased number of properties protested this year compared to other years. He recommended utilizing the current ARB panel set up, adding insulation, and only moving to single member panels if necessary, depending on the volume of property owners proceeding to the ARB.

Frey expressed a few concerns pertaining to the ARB. She mentioned that, according to section 41.45(d) of the Texas Property Tax Code, an ARB may sit in panels of no less than three members. Frey also indicated that the ARB consisted of a lot of new people and to have single panel hearings would entail needing strong members. She mentioned deferring single panel hearings until later in the year when new members were trained. Frey informed the Board of a few issues with obtaining ARB members. Lankford indicated that single panels wouldn't be necessary until later in April or May.

Lankford mentioned that a portion of the two ARB panels would be walled off to help with sound issues. Single panel ARB hearings will be discussed later in the process. Gaddes asked Lankford to address again Frey's concerns regarding panel members not being allowed to sit in panels of less than three members. Lankford reminded the Board that the single member ARB panel could only be utilized if the property owner agreed to sign a waiver to give up the right of a three-person hearing. Gaddes expressed that placing this responsibility on one person could be difficult; but he realized the importance of the deadlines for the protest season. He expressed his appreciation for the work done by the appraisal district and mentioned how the efficient way the District handles protests benefits the taxing units as well as the tax office.

Both the Board and Lankford expressed their appreciation to the ARB for the outstanding job they do; it was mentioned what a huge part they play in getting the appraisal roll certified. Lankford will provide an update on this item to the Board at a future meeting.

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 reported having received no calls from property owners within the last month.

Update on Appointment of Appraisal Review Board by Administrative Law Judge

Rouse provided an update on the Appraisal Review Board (ARB) appointments. He thanked Rae Wilhite, the District's Records Manager, for her assistance in keeping in communication with the judge's office.

Wilhite mentioned that the District was still waiting for the judge to name one additional auxiliary ARB member and one regular member. Rouse was thanked for his assistance in the process.

Coronavirus Vaccine for Staff ~ Stipend or Paid Time Off Approval

Lankford reminded the Board of the previous discussion they had regarding the Coronavirus and how he would like to encourage staff to obtain the vaccination. Even though it would be allowed, he did not feel making the vaccination mandatory was a good option. Lankford indicated that he would like to offer a \$100 stipend or four hours of paid time off to those employees who choose to be vaccinated. He informed the Board that Pflugerville ISD had offered their staff a similar stipend and that he had contacted the District's attorney to ensure this was an acceptable use of public funds. Lankford expressed his concern of exposing staff, the ARB, and the public upon entry to the office. He discussed the budget numbers and reminded the Board of the statutory deadlines the District is required to meet for every taxing unit to perform their functions. Discussion followed.

Hisle made a motion to approve a one-time stipend of \$100 or 4 hours of paid time off, per the employee's choice, for District employees who choose to be vaccinated for the COVID-19 virus. Weber seconded. Discussion followed. The motion carried 4-1. Hisle, Weber, Chadwell and Gibbs voted for. Lux opposed. Gaddes is a non-voting member.

Gaddes reminded the other members that he had chosen to serve on the Board of Directors as an ex-officio member. It was indicated that Gaddes can make a motion during a meeting but cannot vote.

Pictometry Change Finder

Lankford displayed the results from the Pictometry Change Finder project. He indicated that once every six years, the District undergoes sketch validation where sketches, with updated imagery, located in the District's software are overlaid onto its properties to detect updates. He announced this year's return-on-investment numbers which were showing at 746%. Lankford expressed that these updates ensure all property owners are being appraised fairly. In doing so, it helps get appropriate funding for the District's taxing units.

Review & Compensation of Taxpayer Liaison Officer / Chief Appraiser Evaluation & Compensation Process

Executive Session began at 9:54 a.m. and ended at 10:24 a.m.

Consideration and possible action on items discussed in Executive Session

Review & Compensation of Taxpayer Liaison Officer

Hisle made a motion to provide Charley Rouse, the District's Taxpayer Liaison Officer, a \$50 per month salary increase. Lux seconded. The motion carried unanimously.

Chadwell voiced his appreciation to Rouse for his work. Rouse expressed his gratitude for being part of the process at the District.

Chief Appraiser Evaluation & Compensation Process

Lux provided a summary of the status of the Chief Appraiser evaluation and compensation process. He indicated that he and Rufus Honeycutt, a former Board member, who comprise the committee working on this process, were still evaluating to attempt to formalize a procedure to align with the District's budget process.

Lux and Honeycutt were planning to reach out to the District's entities to make them aware of the process. The Board members felt this was acceptable and plan to discuss this item at a future meeting. No motion was made.

Gibbs left the meeting at 10:28 a.m.

Chief Appraiser's Report

Notice of Appraised Value Review

Lankford reviewed the notice of appraised value document and pointed out some of the revisions. He reminded the Board that quotes from realtors and others would be included on the front page showing that the real estate market is increasing. He also mentioned that the sales comparison grid would be included with the notice. Lankford reviewed the changes.

Lankford discussed the tax rate website, mentioning that discussions were occurring on when this website would be populated with the District's values.

Gaddes mentioned the property owner postcards and indicated that he would be reaching out with some suggestive language. Lankford informed the Board that this item would be discussed further prior to postcards being mailed. He indicated that notice of appraised values were planned to be placed in the mail to property owners on March 31st.

Website Update / Open Assessment

Lankford displayed the District's website. He indicated that a new temporary exemption for damaged properties was available for certain owners after the recent winter storm. He described how the exemption is calculated and informed the members that a calculator had been included on the District's website. This calculator will estimate if a property owner would qualify for the level of damage covered by this exemption. Lankford mentioned that a press release had also been posted regarding this exemption. Gaddes thanked K.C. McDade, the District's Director of Operations, for his work on providing this information. Discussion followed.

Lankford displayed the open assessment page on the District's website. He expressed that the District would see the most benefit for this information through its public information requests.

Interactive Voice Response (IVR) for Tax Office Calls

Lankford mentioned that the District often receives calls that should have been directed to the tax office. He indicated that the District now has an interactive voice response (IVR) system that assists with transferring these calls directly without staff involvement.

Legislative Updates

Lankford announced that not a lot of movement had taken place with legislation that might affect the District. He mentioned that he had testified recently concerning a procedural violation bill.

Lankford reported that the legislature's current focus was not on property tax bills.

Property Value Study Update

Lankford informed the Board that when deciding to send appraisal notices at a reduced value, he understood that the District would likely see some school district's fall below the margin of error found acceptable by the Comptroller. He reported that there had been five districts that were affected. Lankford mentioned a few items that were being investigated in order to get back into compliance. He also mentioned a two-year grace period, which means there will be no harm to these districts. Lankford announced that this issue would be resolved for the coming year.

Methods & Assistance Program (MAP) Review Update

Lankford announced that the Methods & Assistance Program (MAP) Review occurs the opposite year of the Property Value Study by the Comptroller's office. He indicated this to be a MAP Review year for the District. He announced that this year the District was allowed a limited scope review, due to the issues caused by having the office closed for a short period due to the Coronavirus. This limited review reduces the number of questions required to be answered. Lankford announced that the District had received a passing score for their MAP Review.

Town Hall / Video Broadcast & Recording of Meeting

Lankford discussed the possibility of a Town Hall meeting similar to the one conducted in prior years. He mentioned that property owner questions during this meeting are quite time consuming and conducting in the open format may be difficult. He suggested resuming this meeting in 2022.

Chadwell expressed his wishes to proceed with looking into a virtual Town Hall meeting. He suggested providing an email address for property owners to supply their questions in advance.

Chadwell also discussed the possibility of video broadcasting and recording Board meetings. He felt doing so and providing to the public would help eliminate questions that may arise regarding separating what is done at the appraisal district versus the tax office.

Gaddes expressed his opinion that, with the current format of the Town Hall meeting, it might be best to have a recorded presentation and perhaps forego questions. The possibility of including a list of frequently asked questions was discussed.

Weber suggested a webinar format where property owners could be notified ahead of time that only a limited number of questions would be addressed.

2021 Entity Meeting Reminder

Lankford announced that the Entity Meeting was scheduled for Monday, March 29th and asked that Board members RSVP by March 15th.

Board Packet Printing

Lankford commented regarding the printing of packets for Board meetings. He felt it would be more cost-effective to purchase print cartridges for Board members to print their own documents.

Lawsuit, Arbitration and SOAH Reports

Lankford reviewed the lawsuit and arbitration reports and discussed how costs are calculated. There were not any State Office of Administrative Hearings (SOAH) on which to report.

Board Member Photos

Lankford mentioned the update of the Board photos in the District's lobby. He indicated that this was a low priority item and that he would bring this back to the Board at a future meeting. The Board agreed that there was no urgency in getting the photos replaced.

Board Agenda Additions for Future Meeting

- Chadwell mentioned that Board members are always welcome to request agenda additions through either himself or Lankford.

Board Announcements

- There were no Board announcements.

The Board set their next meeting date as follows:

Thursday, April 8, 2021 at 9:00 a.m.

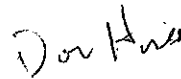
The Board mentioned that this meeting could be a mixture of in person and virtual attendance depending on each individual member's preference.

The meeting adjourned at 11:15 a.m.

Respectfully,



Charles Chadwell, Chairman



Donald L. Hisle, Secretary