

# Williamson Central Appraisal District

## Board of Directors Meeting

### Minutes of April 27, 2022

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Jon Lux, Chairman, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Wednesday, April 27, 2022, at 9:08 a.m. Board members present; Jon Lux, Harry Gibbs, Lora Weber, and Hope Hisle-Piper. Mason Moses and Larry Gaddes were absent. Quorum declared.

Some of the District's management staff were in attendance.

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 (TLO), was present to report on the status of his contact with property owners. Rouse reported that he had seen an increased number of calls recently. He expressed that a good portion of the calls were related to exemption questions, and some regarding taxes. Rouse indicated that property owners still are under the misconception that the appraisal district can answer property tax questions.

Rouse explained that there are some property owners who are not aware of the District's website and the resources it holds. He also mentioned one owner he had spoken with whose home had sustained fire damage but yet still was appraised at a higher value. Lankford explained that, per the Texas Legislature, all homes must be valued as of January 1<sup>st</sup> of each year. He mentioned that a legislative bill is being proposed to correct this issue. Lankford discussed the ten percent homestead cap and how it has never been more important than it is today.

Consider approval of minutes of the Board of Directors for the regular meeting – March 17, 2022.

Weber made a motion to approve the March 17, 2022, minutes as presented. Gibbs seconded. The motion carried.

Consideration of Monthly Financials

The February 2022 financials and expenditures were reviewed and filed for audit. Lankford pointed out that the District had made its final building payment, which had been approved by the Board to pay out of the District's reserve account. He mentioned that one additional regular payment was made in January.

Appraisal Review Board Pay

Lankford reminded the Board that Carol Frey, the Appraisal Review Board (ARB) Chair, had presented to them at their March meeting to propose a pay increase for the ARB. The original estimate provided to the Board was for five pay range positions. Lankford announced that the actual amount was \$29,400 if all seventy days were utilized.

Lankford indicated that the ARB panels would be tapered as the season progresses. He announced that he was hopeful that this tapering would allow the additional funding to be absorbed in the budget. Lankford reminded the Board that the District would need to ensure that the number of ARB panels be monitored closely for budgetary reasons.

#### Consider Financial Auditor

Lankford announced that the District had received statement of qualifications from three separate auditing firms. Kimberly Gamboa, the District's Finance HR Manager, reviewed the qualifications from these vendors. She mentioned that all three were well qualified and the largest difference was the fee. It was mentioned that the District had budgeted \$10,000 for an auditing service for 2022. Gamboa recommended that the District hire Eide Bailly for auditing its financial statements. She mentioned the quality work they had done for the District in years past.

Weber made a motion to approve the proposal received from financial auditing firm, Eide Bailly for a total of \$8,900 for year one, \$9,350 for year two, \$9,800 for year three, \$10,300 for year four and \$10,800 for auditing the District's financials for the fifth year. Gibbs seconded. The motion carried.

#### Annual Review of Contracts

Lankford reminded the members that one of the items listed in their Board Policy is an annual review of all of the District's contracts, to review the list of those vendors with which the District does business. This listing was discussed. No motion was made.

#### Resolution 2022-02 Adopting Grievance Procedures Policy for Chief Appraiser

Lankford reminded the Board of their discussion at the January, 2022 meeting where a possible grievance process for the Chief Appraiser was mentioned. He had discussed that, as the Board's employee, he felt it would be appropriate to have a grievance procedure. He presented a resolution which had been written by one of the District's Human Resources attorneys. This resolution would provide an avenue for Lankford, and any future Chief Appraiser, to file a grievance against a Board of Director member.

Hisle-Piper moved to approve resolution #2022-02 adopting a grievance procedure policy for the Chief Appraiser. This resolution shall become effective immediately. Weber seconded. The motion carried.

#### Annual Review of Board of Directors Policy (Resolution #2022-03)

Lankford announced that it had been a few years since the Board had a thorough review of their policy. He indicated that Colleen McElroy, the District's Administrative Office Manager, attends sessions at the annual Texas Association of Appraisal Districts Conference to gather items to add to the policy. Lankford reviewed these changes.

Lankford discussed the idea of Board members utilizing a District email address, as opposed to their own, for open records purposes. He mentioned that the District would like to maintain access to these documents in case requests are filed.

Weber made a motion to approve the Board Policy, which includes both the Budget Policy and the Investment Policy, with the changes as presented. Gibbs seconded. The motion carried.

## Chief Appraiser's Report

### WCAD Presentations

Lankford announced that the District had its annual Entity Meeting; this meeting was very well attended and very well received by the taxing units. He indicated that the information provided at this meeting is helpful for the entities with their budgeting process.

Lankford reported that both he and Chris Connelly, the District's Deputy Chief Appraiser, had interviewed with Fox 7 News. He also mentioned that Thrall ISD had invited him to speak to citizens on how property values and taxes are calculated.

Lankford discussed a webinar he had done for the Jorgenson Group, a group of realtors, where he answered questions regarding the homestead exemption and how caps work. He indicated that this meeting was very well attended. He had also been invited by Popp Hutcheson to speak on a panel at a conference with a group of Chief Appraisers from the three fastest growing counties in Texas.

### WCAD Initiatives

Lankford informed the Board of the new dashboard on the District's website. He announced that Connelly and the District's team of Directors had worked to create this dashboard. The website dashboard, which was displayed, was created using the District's open data portal. The market map was reviewed, and Lankford announced that the District's analysis of the market is included on the dashboard. The most significant factors in valuation are also explained, along with analysis using comparable sales. Other explanations included on the dashboard involve how to apply for exemptions and how to review individual property value. Participating in taxing unit budget hearings is explained and discussed that this is an important part of the process.

Lankford indicated that one of the District's goals this year was to improve the explanation of the market to the public. He believed this dashboard accomplished that goal. He also displayed the market data map which shows a map of the property owners' neighborhood and the properties used in comparison.

Lankford announced that property owners can now find their exemption status on the District's website. This should reduce the phone calls received and should also be useful for the tax office. Gibbs mentioned directing those registering their vehicle to the District's website for exemption information.

Lankford reported that one of the news stations had done a report on the express inquiry process. This procedure allows owners who recently purchased their home to provide their settlement statement documentation for easy processing. The District can adjust the value on these homes to their sale price. Lankford announced that the District had received 2,950 settlement statements thus far, which was a much higher number than previous years.

### HyperVerge, Inc. Return on Investment

Lankford explained the HyperVerge project indicating this to be the rollback finder. He explained that this company utilizes artificial intelligence to analyze ariel photos to determine where agricultural properties have changed their use.

Lankford announced that in year one, appraisers spent 350 hours on this project, which equates to an appraiser cost of \$12,250. The total project cost was \$24,850. The total rollback tax dollars (for 1-5 years of rollback) were \$9,172,878. Lankford announced that the return on investment was showing to be 36,913%, which was a very good return. Lankford suggested that the District undergo this project annually.

#### Budget Board Meeting Calendar

Lankford discussed the budget meeting calendar. He announced that the May Board Meeting would be a very important one since the initial budget would be reviewed. He suggested a meeting for June 8<sup>th</sup> to consider the approval of the proposed budget. He indicated the importance of finalizing this budget by June 14<sup>th</sup>, when it must be sent to the entities.

Lankford discussed the budget meetings that would occur with each of the District's larger entities. He indicated that the next important Board Meeting date would be in September when the final approval of the budget has to occur prior to September 14<sup>th</sup> in order for the final budget to be sent to the taxing units. Lankford announced that Board Meetings for the remainder of the year would be proposed at today's meeting.

#### Property Owner Surveys

The property owner surveys were distributed to the members and displayed at the meeting. Lankford proudly announced that the survey numbers were the highest they had ever been. He indicated that a majority of these surveys were from residential property owners. Lankford reported that District staff was doing an excellent job. He also expressed the outstanding job of training done by the Assistant Director of Appraisal, Johnny Robins, for the District's appraisers.

Lankford also mentioned the great job done by Jamie Radke, the District's Customer Service Manager. He announced that property values had increased more than 40-50% and even with that, since appraisal notices were sent, the District had received twelve 5-star reviews. He declared that Radke and her team were doing an outstanding job of serving the District's customers.

#### Board Member Photos Reminder

Lankford announced that he was hopeful to be able to set a date for Board member photographs to be taken. Once this date has been set, the Board will be notified.

#### Lawsuit, Arbitration and SOAH Reports

Lankford reviewed the lawsuit reports. There were no arbitration or State Office of Administrative Hearings (SOAH) on which to report. Lankford announced that the District anticipated an increase in its number of lawsuits.

The members decided to move the Board Training item to the bottom of their agenda.

#### Board Agenda Additions for Future Meeting

There were no items discussed for future Board meetings.

## Board Announcements

There were no Board announcements.

The Board discussed the following dates for their next regular meetings:

- May 19<sup>th</sup>, May 23<sup>rd</sup>, or May 24<sup>th</sup>
- June 8<sup>th</sup>
- July 14<sup>th</sup>
- September 7<sup>th</sup>
- October 13<sup>th</sup>
- November 10<sup>th</sup>

Gibbs left the meeting.

The regular meeting adjourned at 10:10 a.m.

## Board Training


Lux, Jon, Lora and Hope were in attendance. Chris Jackson, one of the District's attorneys was present to provide training for the Board members.

Respectfully,



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Jon Lux, Chairman



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Lora H. Weber, Secretary