

Williamson Central Appraisal District

Board of Directors Meeting

Minutes of September 7, 2022

Jon Lux, Chairman, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Wednesday, September 7, 2022, at 9:02 a.m. Board members present; Jon Lux, Harry Gibbs, Lora Weber, Hope Hisle-Piper, Mason Moses, and Larry Gaddes. 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 was pleased with his dealings with staff pertaining to his property owner calls.

2021 Financial Audit Report

Lankford announced that Kevin Randolph, with the District's financial auditing firm, was present virtually to report on the District's financial audit. Randolph reviewed the audit numbers. He announced the unobligated fund balance to be \$407,510 and indicated that there had been no disagreements with management and no difficulties with completing the audit. Randolph announced that he had no recommended changes.

2023 Budget Workshop

Entity Budget Overview Meetings

Lankford reminded the Board that a packet containing the District's budget information is provided to its taxing units. He announced that each year generally a meeting is conducted with the top twelve units, by amount paid into the District's budget, to discuss the budget numbers. Lankford indicated that this year, due to the amount of the budget increase, in salary specifically, he had personally visited each of the top twelve taxing units. He announced that nearly all taxing units were experiencing the same type of issues and there were no concerns voiced. He mentioned that the taxing units were appreciative that the District was attempting to provide its staff with competitive pay.

Building Short Lived Items

Lankford informed the members that each year the list of building items in need of replacement are reviewed. Monies are placed in the District's budget in order to replace these items. Lankford mentioned a few of the District's troublesome air conditioning units.

Major Equipment Replacement Items

Lankford discussed the District's Wi-Fi access points and their need of replacement. He announced that the cost would be around \$2,500 to replace these.

Compensation Study Update

Lankford informed the Board that the District had been working with the Segal Group regarding a compensation study. He reported that a survey of other comparable districts had been completed and that an initial review had been provided. Lankford displayed this document. He announced that Segal had reviewed thirty of the District's positions and those reviewed were showing to be 24-29% below the market average in most positions. He indicated that the budget numbers would not need to be increased, since these numbers were showing to be close to the initial assessment. He also announced that since only thirty positions were reviewed, the District may see an increase in the budget for the other positions.

Lankford reviewed the next steps in the process indicating that Segal would design a salary schedule and recommend placement on the new salary structure for individual positions. Then the cost impact will be analyzed. He announced that the District was already anticipating the cost in its 2023 budget.

Moses inquired about the District's pay philosophy and wondered if this should be included in its policies for future consistency. The District's goal is to maintain its pay structure to maintain a market level. Discussion followed.

Assigned Obligated Funds

Lankford announced that the unassigned fund balance was \$407,510. His recommendation was to buydown the District's budget by \$300,000 and obligate the remaining funds to the building reserve account in order to have funds to replace necessary items.

2023 Budget Review

Lankford announced that with the issues with the newspaper posting, the public hearing and the approval of the final budget resolution would now take place at the Board's meeting scheduled for September 14, 2022 at 8 a.m.

Public Hearing on 2023 Proposed Budget

This item was postponed until September 14, 2022.

2023-2024 Reappraisal Plan

Chris Connelly, the District's Deputy Chief Appraiser, presented the changes made to the District's reappraisal plan. He announced that, although the District must reappraise properties at least once every three years, this is done annually at the District. Connelly indicated that the District must have a biannually written plan which outlines the appraisal process. He reviewed the changes to the plan.

Public Hearing on 2023-2024 Reappraisal Plan

Lux opened the public hearing on the 2023-2024 Reappraisal Plan. There were no public comments. The public hearing was closed.

Approval of 2023 Budget (Resolution #2022-04)

This item was postponed until September 14, 2022.

Approval of 2023-2024 Reappraisal Plan (Resolution #2022-05)

Moses moved for approval of resolution #2022-05 approving the District's Reappraisal Plan as submitted. Gibbs seconded. The motion carried unanimously.

2021 Financial Audit Report

Weber made a motion to approve the 2021 Financial Audit Report as presented. Moses seconded. The motion carried unanimously.

Assigned Obligated Funds

Mason moved to obligate a total of \$407,510 from unobligated funds in the audit for the following purposes: \$300,000 to buydown the District's budget and \$107,510 to move to the District's building reserve account. Hisle-Piper seconded. The motion carried unanimously.

Building Short Lived Items

Hisle-Piper made a motion to take \$35,000 from the building reserve account to replace two troublesome heating and air conditioning units. Weber seconded. The motion carried unanimously.

Major Equipment Replacement Items

Moses made a motion to take \$2,500 from the technology short-lived reserve account to replace Wi-Fi access points. Gibbs seconded. The motion carried unanimously.

Board of Directors Policy Revision

Lankford informed the Board that Carol Frey, the Appraisal Review Board (ARB) Chair, had approached him regarding a possible update to the Board of Directors Policy regarding the ARB pay. Mary Bonnet, the ARB's Secretary, was present at the meeting. Bonnet voiced that she and Frey discussed updating the policy to be more in line with legislation regarding the members terms. An update to the Policy would help with future consistency.

Weber moved to amend the previous motion approving Resolution #2022-03 regarding the Board of Directors Policy, revising the wording regarding the ARB compensation. Hisle-Piper seconded. The motion carried unanimously.

Chief Appraiser Review Questions

Lankford announced that the evaluation form provided to the members had not changed in a number of years and asked if the Board would like any revisions to be made.

Hisle-Piper made a motion to approve the Chief Appraiser Review questions as presented. Moses seconded. The motion carried unanimously.

Employee Holiday Approval

Lankford announced that the District generally follows Williamson County when it comes to employee holidays. He indicated a slight change from previous years, whereas the County had previously given July 3rd as a holiday, this was changed to recognize Emancipation Day on June 19th.

The County also provides two floating holidays, which the District's calendar does not allow for and therefore the District dedicates specific days. Lankford announced that the District would like to add Wednesday, November 23rd to the Thanksgiving holiday and Tuesday, September 5th prior to the Labor Day holiday.

Moses moved to adopt the District's holidays as presented. Gibbs seconded. The motion carried unanimously.

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 – July 7, 2022

Monthly Financials

Quarterly Investment Report

Quarterly Taxing Unit Payments

Weber moved to approve the consent agenda as presented, Items XIII. A-D. Moses seconded. The motion carried unanimously.

Chief Appraiser's Report

Protest Season Update

Lankford announced this to be a record year indicating a near 50% increase in market value. He displayed the protest graph and announced the District hit its 95% unprotested value number on Saturday, July 9th. He indicated that, by law, this must happen by July 25th. Lankford congratulated staff for accomplishing this goal. He announced that this also is helpful to the District's taxing units. The Board applauded staff.

Lankford discussed working with tax agents and how the District had developed good working relationships in order to certify timely. He announced that, since the District had gone to the sales comparison approach, it was much more accurate than it had been in previous years.

Property Owner Surveys / Google Reviews

Lankford informed the Board that he had anticipated, with the massive amount of value increase in the past year, that the District's property owner survey scores would be lower. He was happy to announce that due to the District staff's treatment of its customers, the overall satisfaction rate was showing at 98%. Lankford indicated that the District had over 14,000 responses and over 2,000 returned surveys. He expressed in a year where values were increased over 45%, this was outstanding.

Lankford discussed the survey question regarding why the customer visited the District's office. He announced that the number of owners indicating they were present to discuss value, which is the only item that can be discussed at the District's office, had increased greatly. He felt this increase was directly related to removing the tax estimate from the appraisal notice and the new tax rate website.

Google reviews were discussed. Lankford announced that the District currently was up to 191 reviews at 4.5 stars; he anticipated that any day this number would increase to 4.6 stars. Lankford recognized the customer service team as well as appraisers who are handling the public. This is a true reflection of what the public thinks of the District's staff.

Tax Rate Website

Lankford reminded the Board of the tax rate website located at williamsonpropertytaxes.org. This website shows each of the taxing units in which the property is located. It shows last year's taxes and the rates the taxing unit/County collects. The no new revenue rate and the voter approval rate are also included as well as the proposed taxes based on the proposed tax rates.

WCAD Initiatives

Lankford expressed how proud he was of staff for an award that was received by the District. He expressed his appreciation to the Board for their increase in pay provided to staff.

IAAO Election

Lankford announced that he was named the Texas Association of Appraisal District (TAAD) president and that the term for President goes through the TAAD Conference in late February. He also announced that Dinah Kilgore, who is currently on the International Association of Assessing Officers (IAAO) board, has a term that expires at the end of the year, and he had been asked to run for this position. Lankford announced that he is running unopposed. He indicated that he would be starting this position in January, and it would be a 3-year term. He indicated that along with others in the office, he had multiple designations and was proud to be able to serve on the board and help others achieve these designations as well.

Lawsuit, Arbitration and SOAH Reports

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

WCAD Christmas Party

Lankford announced that the District's Christmas party was scheduled for Saturday, December 10th. He indicated that this event would take place at Kalahari Resorts in Round Rock again this year.

Board Agenda Additions for Future Meeting

There were no agenda additions discussed for future meetings. Lankford reminded the Board of their meeting that had been set for September 14th at 8 a.m.

Board Announcements

There were no Board announcements.

Lankford reminded the Board about the previously set meeting dates. Those dates are as follows:

- Wednesday, September 14th at 8 a.m.
- Thursday, October 13th at 9 a.m.
- Thursday, November 17th at 9 a.m.

The regular meeting adjourned at 10:51 a.m.

Respectfully,



Jon Lux, Chairman



Lora H. Weber, Secretary