

Williamson Central Appraisal District
Board of Directors Meeting
Minutes of May 9, 2024

Jon Lux, Chairman, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Thursday, May 9, 2024 at 8:01 a.m. Board members present; Jon Lux, Lora Weber, Harry Gibbs, Michael Wei, and Larry Gaddes. Hope Hisle-Piper was absent. Quorum declared.

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

Pledges of Allegiance

Canvassing of Election

Lux announced that the Williamson County Elections Department had notified the District that official election results would not be available until Tuesday, May 14th. Therefore, the Board could not certify the results as required until those results were received. A new date and time for the Board to meet and canvass and certify election results would be determined later in the meeting.

Lankford then reviewed eligibility requirements to serve on the Board of the Williamson Central Appraisal District as found in the Property Tax Code which the District could verify in its records. He reported that a review of District records showed that each of the candidates for election met those requirements.

Gaddes then reviewed eligibility requirements regarding delinquent taxes which the Williamson County Tax Assessor-Collector's office could verify in its records. He reported that property taxes had been paid timely, and no delinquent taxes for more than 60 days were found for candidates Hope Hisle-Piper and Mason Moses. Per Gaddes, documentation for candidate Joseph M. Sanders showed delinquent taxes for more than 60 days in years 2011, 2013, 2017, 2020, and 2023.

In his required role as the presiding officer of the canvassing board under Texas Elections Code Subsection 145.003(d), Lux declared candidate Joseph M. Sanders ineligible to serve on the Williamson Central Appraisal District Board of Directors due to delinquent taxes in excess of 60 days as required by the Texas Property Tax Code.

Certificate of Election

Lux announced that certificates of election would be provided once the Board received the official election results and met for the purpose of canvassing and certifying those results.

Authorization for Chief Appraiser to Contact Taxing Units for Vacant Board Position(s)

Lankford announced that there would be at least one vacancy on the Board to fill the position of Hisle-Piper. He informed the Board that there are two vacancy procedures: one for an appointive position (Section 6.03(f) of the Tax Code) and one for an elective position.

He reviewed these procedures. Lankford announced that after certificates of election are issued next week, Lux, the Board Chairman, would be asked to sign a letter to be sent to the entities.

The other vacancy, if it does occur in the elective position would be filled by the Board of Directors, per Tax Code Section 6.03(g). Lankford read the procedure if this should occur. He indicated that, per the Tax Code, the Board of Directors by majority vote of its members, would fill the vacancy. Lankford reviewed the requirements of the position.

Receipt of Public Comments

Lux reminded the public as well as the Board of the rules for the public comment portion of the agenda. He indicated that each person making comment would have three minutes to do so. He reminded the Board members that this is not a question-and-answer period. Just a time for the public to make comments. The Board can ask clarifying questions if they would like.

Mike Sanders, one of the candidates in the public election, spoke about Texas Tax Code section 6.035 and said that it refers to unpaid taxes that are still due and not about taxes that were owed 30 years ago or 3 years ago or 3 months ago.

Marsha Watson, the Executive Director of Citizens Defending Freedom was also present to comment. She mentioned that their organization holds elected and appointed officials accountable to laws and statues. She mentioned that learning was having to occur due to the new legislation that was passed.

Jim Buell, who introduced himself as one of the candidates in the public election, was also present. He indicated that he had gotten acquainted with the new law indicating the importance of the law, but it was the least advertised.

There were no other public comments.

Taxpayer Liaison Officer's Report

Report on Property Owner Contacts

Glenda Williams, the District's Taxpayer Liaison Officer, was present to report on the status of her contact with property owners.

Texas County & District Retirement Systems Presentation

Tim Krause, a representative with the Texas County & District Retirement Systems (TCDRS), the District's retirement provider, was present to address the Board concerning the District's retirement plan. He distributed a packet of information and summarized the savings-based plan. Discussion followed.

It was announced that the required rate went down to 16.72% for the coming year and the elected higher rate was 19%. Discussion followed.

Krause mentioned that changes could be made to the plan and mentioned the possibility of a cost-of-living adjustment (COLA) for retirees. He mentioned the plan calculator and indicated that because the District is paying the elected higher rate it still does not rise above the elected rate that is provided. Lankford reminded the Board that they generally will review the COLA every three years. Discussion followed.

Gibbs inquired about the average current funded ratio. Krause indicated that across 880 employers, the average current funded ratio is 87%. He mentioned that the Board had the opportunity to do these changes later in the year, as they are not due until December 15th.

Employee Health Insurance Presentation

Debra Spellings with Benefit's 360, the District's insurance consultant, was present to discuss the District's health insurance program. She announced that the District had switched providers last year, moving to Blue Cross Blue Shield (BCBS). Spellings mentioned that moving back to this PPO (Preferred Provider Organization) has been very well received by the employees and that the District was in a favorable position for renewal. She mentioned that she expected the renewal in the next couple of weeks.

Lankford mentioned that he had placed a 20% increase in the District's budget in health insurance as was estimated and reminded the Board that the District would not have provider information until after the budget was finalized.

Wei inquired about vision coverage. Spellings confirmed that coverage for vision was indeed included in the plan with BCBS.

2023 Financial Audit Presentation

Lankford announced that he had originally planned to have the District's financial audit back by this month. He indicated that the auditor had a personal issue which had delayed the audit. He was hoping to have the audit available for the Board at their June meeting. No action was necessary.

2025 Budget Review

Lankford presented the changes that had been made to the District's budget since the Board's last meeting. The updated budget pages were provided to the members. He mentioned one possible additional cost to the District that has not yet been received pertaining to an update to the District's website regarding the new ADA (Americans with Disabilities Act) requirements.

Lankford announced that \$14,081,600 would be the total budget number with a possible four percent merit increase. He also indicated that salary numbers would not be available from the entities until later in the year. Lankford announced this to be the proposed budget that is sent to the taxing units. The final budget will be presented to the Board at their June meeting.

Entity Budget Overview Meetings

Lankford announced that the Entity Budget Overview Meetings would begin and that a copy of the overview packet would be provided to the Board. He mentioned that he, Chris Connelly, the District's Deputy Chief Appraiser and Kimberly Gamboa, the District's Finance HR Manager, visit with the top twelve entities by budget and that all taxing units are provided a copy of the overview packet.

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 – April 11, 2024

Monthly Financials

Quarterly Investment Report

Quarterly Taxing Unit Payments

Gibbs moved to approve the items on the consent agenda as presented. Weber seconded. The motion carried unanimously.

Texas County & District Retirement System

Weber moved to approve paying the Texas County & District Retirement System elected higher rate of 19% plus .10% for group term life rate for a total of 19.10%. Wei seconded. The motion carried.

Employee Health Insurance

Lankford indicated that, as was mentioned previously in the meeting, there would be no motion at this meeting for employee health insurance due to the rates not yet being returned. He indicated that this item would be brought back to the Board once the rates were received.

2023 Financial Audit Report

Lux announced that the 2023 Financial Audit Report item would be postponed until a future meeting.

Assigned Obligated Funds

Lux announced that the Assigned Obligated Funds item would be postponed until a future meeting.

Approval of Proposed 2025 Budget

Wei moved to approve the 2025 Williamson Central Appraisal District proposed budget in the amount of \$14,081,600 to include a 4% merit increase. Weber seconded. The motion carried.

Pictometry Sketch Georeferencing Contract Approval

Lankford indicated that the Pictometry contract for sketch georeferencing arrived late last night and was provided at the today's meeting to the members. He discussed the sketch validation and how it ensures that the property the District is valuing is actually on the ground.

Lankford mentioned that sketch validation is done once every six years. He also mentioned that the vendor would be georeferencing the accounts to notify the District of any changes.

Gibbs moved to approve the contract with Pictometry International Corp. for georeferencing sketches and sketch validation in the amount of \$46,530.40 Weber seconded. The motion carried.

Process for the Appointment of the Appraisal Review Board

Lankford mentioned that as part of new legislation the method of which the Appraisal Review Board (ARB) is chosen has changed. The Board of Directors of the appraisal district will now choose the ARB membership. Lankford also mentioned the requirement of having two of the three publicly elected Board members approve the final recommendations. The Board will also be choosing the ARB Chairperson and the Secretary of the ARB. He indicated that this typically occurs late in the year.

Lux inquired of the criteria Judge Lambeth used when choosing ARB members previously. Lankford confirmed that the judge had appointed a committee to make recommendations of the final slate. An interview process was discussed. Lankford expressed his recommendation that two of the members from the publicly elected be part of this committee. Mary Bonnette, the current ARB Chairperson, indicated that generally there are between 15 and 20 applicants in any given year and usually six to eight that need to be hired. Recruiting teachers for this position was discussed. Discussion followed.

Chief Appraiser's Report

Protest Season Update

Lankford provided an update on the District's protest season. He displayed a graph showing property owner protests and announced that the District was showing a decrease of around 18% at this time comparatively with last year. He announced that if this trend continued, the District could certify its values that much sooner to the taxing units.

WCAD Presentations

Lankford announced a few presentations since the Board's last meeting. One at the GFOAT (Government Finance Officers Association of Texas) with Gaddes. Lankford indicated that this presentation is mainly to accountants for cities and that he and Gaddes had provided information on what service each of the offices provide. Lux thanked Gaddes and Lankford.

Lankford also presented to the City of Georgetown Council on an annual value update. He indicated that the City does this as part of their budgeting process.

Lankford also mentioned a few presentations that would be happening for the Williamson County Commissioners Court as well as the City of Taylor.

Property Owner Surveys

Lankford reminded the Board that a survey is handed to each property owner prior to their meeting with staff. The survey asks a number of questions about customer service as well as the District's appraisers. Lankford reviewed the scores and announced that District staff was doing an excellent job taking care of its customers.

Lankford discussed the fact that owners are still coming to the District's office to discuss property taxes, even though that is not within the District's purview. Gibbs mentioned that very few property owners show up at City Council meetings where the tax rates are set.

Lankford addressed this issue and mentioned how unfortunate it was that property owners are not taking the opportunity to address both sides of the equation. He indicated that it is in the state Tax Code to have property appraised at market value. The State audits the District's values and if they are not in compliance, it affects state funding for schools. Discussion followed.

Lux expressed his appreciation to District staff for their efforts. Property owners generally want to understand. The District is educating owners and giving them confidence that their assessed value is accurate. The District has almost 300 Google reviews with 4.6 stars. Lankford again mentioned what an excellent job staff does of taking care of the District's customers.

Lawsuit, Arbitration and SOAH Reports

Lankford reviewed the binding arbitration report. He explained the arbitration process. He also mentioned the determination letter sent to property owners and indicated that owners are given the following options: proceed to binding arbitration, District Court, or SOAH (State Office of Administrative Hearings) to seek further relief. Discussion followed.

2024 WCAD Christmas Party

Lankford announced that the District's annual Christmas Party would be held on Saturday, December 21st. He asked that the members mark their calendars and indicated that this event was taking place a little later than usual due to the reduction in cost to the District.

Board Agenda Additions for Future Meeting

- There were no agenda additions discussed for future meetings.

Board Announcements

- There were no Board announcements.

The Board set their next meeting date as follows:

Wednesday, May 15, 2024 at 3:30 p.m. – Election Canvassing / Election Certificates – Per quorum rules for canvassing only two members are required for this meeting.

Thursday, June 13, 2024 at 9 a.m.

Thursday, July 11, 2024 at 9 a.m.

The meeting adjourned at 10:12 a.m.

Respectfully,



Lora Weber, Vice Chairperson



Harry Gibbs, Member