

# Williamson Central Appraisal District

## Board of Directors Meeting

### Minutes of June 13, 2024

---

Lora Weber, Vice Chairman, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Thursday, June 13, 2024 at 9:01 a.m. Board members present; Lora Weber, Hope Hisle-Piper, Harry Gibbs, and Larry Gaddes. Jon Lux and Michael Wei were absent. Quorum declared.

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

#### Pledges of Allegiance

#### Receipt of Public Comments

Lisa Birkman addressed the Board indicating that she had been nominated unanimously by the Commissioner's Court to fill the vacancy on the Board of Directors and that she would be honored if the Board would support that nomination.

#### 2023 Financial Audit Report

Lankford introduced Kevin Randolph with the District's financial auditing firm, Eide Bailly LLP, who had conducted the District's 2023 financial audit. Randolph reviewed the audit report. He discussed the total assets as of December of 2023 as well as the District's liabilities. Randolph reviewed the monies that had been set aside for reserve accounts and the assigned fund balance of \$1,051,448.

Randolph reviewed the District's revenues and expenditures. He announced that District personnel were cooperative and that the audit went well. He had no issues with District policies and procedures. It was mentioned that the unassigned fund balance, showing to be \$296,050, could be utilized at the Board's discretion.

#### Receipt of Public Comments

The Board opened the public comments portion of the meeting again.

Jeff Guthrie discussed concerns over the last three years regarding his property value increases as well as his dealings with property tax agents and having the ability to attend his value hearing.

Lankford discussed the process the District uses when a tax agent is involved with a property, explaining that tax agents are scheduled in bulk due to the workload. He mentioned that the order of accounts is chosen randomly; thereby making it extremely difficult for a property owner to be involved. Lankford asked that Guthrie speak with the District's Assistant Director of Appraisal, Johnny Robins, to help understand how the District arrives at its values.

### Entity Budget Overview Meetings

Lankford discussed the Entity budget overview meetings that had begun directly following the Board's approval of the proposed budget. He announced that he and others had met with the top ten of twelve entities by size of levy and expressed hearing nothing but positive comments about the job the District performed. He announced that this budget packet was also shared with all remaining taxing units.

Lankford reviewed the budget overview packet and invited Board members to attend these meetings. He announced that it was a bit early in the process to receive input and indicated that half of the expenses for the Board public election were included in the budget. He announced that the entities had expressed their appreciation for the District keeping reserve accounts, so they don't see the fluctuation in the budget numbers. He informed the Board of the plan to create a new reserve account in 2026 for the public election. Lankford announced that the Operations budget had been reduced over the years due to the use of technology. He also expressed that even though the District was located in one of the fastest growing counties in the State and the United States, it was one of the least expensive appraisal districts of its size in Texas, due to the controlling of its expenses.

Lankford expressed that the District is one of the most transparent appraisal districts in the State of Texas. He also mentioned the QR (Quick Response) code located on the property appraisal notices (Notice). This QR code will lead owners to a full explanation of the Notice. Lankford announced that the District is still the only appraisal district in the state to provide the comparable sales by showing exactly how the District arrived at the owner's value. He also mentioned the vast amount of information contained on the District's website and how these items, along with others had positively impacted the number of property owners protesting their value. Lankford gave many examples of the District's transparency.

The importance of participating in both sides of the equation was discussed, the value side as well as the taxes through attending budget hearings. The District also provides a map of the location of the comparable properties; these comparable properties are highlighted along with properties that were sold. Lankford announced that the District's aerial imagery is also shared with its taxing units. He reviewed some of the District's different projects and their high return on investment. He announced that the wait time for residential property owners was currently under three minutes.

Lankford informed the Board that District staff have more professional designations than others of our size in the state. He also indicated that Kimberly Gamboa, the District's Finance HR Manager, was one of the few that has a designation from SHRM (Society of Human Resource Management).

Lankford announced that the District had been awarded Top Workplace again for the year, which means it is named one of the top workplaces in the Austin area. He expressed that this goes back to the management staff who are taking good care of their employees.

Lankford also mentioned that the District received the Certificate of Excellence in Assessment Administration (CEAA) designation from the International Association of Assessing Officers (IAAO). He announced that the District is one of 12 in the state and one of only 59 in the world to have this designation.

He explained that obtaining the designation involved an extremely high-level audit of the District's processes and procedures. Lankford also mentioned that the District had received a score of 100% on the Comptroller's MAP (Methods & Assistance Program) Review.

After a comment made at a previous meeting by a member of the public, Lankford researched the property owner surveys over the last ten years. He proudly announced that in the over 23,000 reviews, the District's positive rating was between 96-99% indicating that District staff are doing an excellent job. Lankford expressed how proud he was of District employees in the taking care of its customers.

Lankford informed the members that he discussed the Board Election calendar of events with the Taxing Units during the budget overview meetings. He also discussed the Board terms of office.

Gibbs expressed his pride in Lankford and District staff for the progress made throughout his years on the Board. He added how amazing it is to consider that the District is probably the top in Texas and maybe even further. He also commented on the tools that had been provided and the use of those tools. Lankford thanked Gibbs and indicated he would share these comments with staff.

#### Assigned Obligated Funds

Lankford suggested that the Board move the unassigned monies that were noted in the audit to several different reserve accounts. He mentioned moving the following to the different reserve accounts: \$50,000 to the Technology account, \$30,000 to the Technology Short Lived account and \$40,000 to the Street Level Imagery account. He also discussed moving \$15,000 to the District's Litigation account, \$31,050 to the Building account and \$40,000 to the CAMA account for appraisal software. Lankford also mentioned placing \$90,000 in the TCDRS (Texas County & District Retirement System) account in order to have funds in case the Board chose to provide a cost-of-living adjustment to retirees. He also discussed moving \$30,000 from the GIS account into the TCDRS account.

#### 2025 Budget Review

The four percent total summary page of the District's budget was displayed. Lankford announced that there had been no changes to the budget since the Board last met.

#### Public Hearing on 2025 Proposed Budget

There were no public comments on the 2025 proposed budget. The public hearing was closed.

#### 2025-2026 Reappraisal Plan

Lankford announced that Chris Connelly, the District's Deputy Chief Appraiser, was the author of the District's Reappraisal Plan. Connelly reviewed the history of the Reappraisal Plan. This plan is presented to the Board of Directors every other year. He reviewed the changes that were made to the Plan.

#### Public Hearing on 2025-2026 Reappraisal Plan

There were no public comments on the 2025-2026 Reappraisal Plan. The public hearing was closed.

## Approval of 2025 Budget (Resolution #2024-04)

Hisle-Piper made a motion for approval of Resolution #2024-04 approving the 2025 budget as submitted with a four percent merit salary increase for employees: for a total budget amount of \$14,081,600. Gibbs seconded. The motion carried.

## Approval of 2025-2026 Reappraisal Plan (Resolution #2024-05)

Hisle-Piper moved for approval of resolution #2024-05 approving the District's 2025-2026 Reappraisal Plan as submitted. Gibbs seconded. The motion carried.

## 2023 Financial Audit Report

Gibbs made a motion to approve the 2023 Financial Audit Report as presented. Hisle-Piper seconded. The motion carried.

## Assigned Obligated Funds

Hisle-Piper moved to obligate a total of \$296,050 from unobligated (unassigned) funds in the audit for the following purposes: move the following monies to the District's reserve accounts as follows:

- \$50,000 to Technology
- \$30,000 to Technology Short Lived
- \$40,000 to Street Level Imagery
- \$15,000 to Litigation
- \$31,050 to Building
- \$40,000 to CAMA
- \$90,000 to TCDRS (for potential COLA to retirees)

Also move \$30,000 from the GIS reserve account to the TCDRS reserve account (for a potential COLA to retirees). Gibbs seconded. The motion carried.

## Interlocal Purchasing Agreement with Williamson County ~ Cyclomedia Technologies

Lankford discussed the proposed interlocal agreement with Williamson County regarding Cyclomedia Technologies. He explained the purpose for the agreement.

Hisle-Piper made a motion to approve the interlocal purchasing agreement with Williamson County for Cyclomedia Technologies. Gibbs seconded. The motion carried.

## 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. Williams reported having had contact with 52 property owners this month. It was mentioned that Williams provides instruction to owners regarding how to obtain the information they are requesting.

Consider approval of minutes of the Board of Directors for the regular meeting – May 9, 2024.

Lankford explained that there were three versions of the May 9, 2024 Board minutes provided to the Board. He indicated that the initial version includes general verbiage on what happened at the meeting. He explained that the minutes are typically kept general, not verbatim. Suggested changes were received from both Weber as well as a member of the public, Mike Sanders.

Gibbs made a motion to approve the May 9, 2024 minutes with the updated public comments portion. Hisle-Piper seconded. The motion carried.

Consider approval of minutes of the Board of Directors for the Public Election Canvassing meeting – May 15, 2024.

Weber made a motion to approve the May 15, 2024 minutes as presented. Hisle-Piper seconded. The motion carried.

#### Consideration of Monthly Financials

The April 2024 financials and expenditures were reviewed and filed for audit.

#### Chief Appraiser's Report

##### Protest Season Update

Lankford announced the District's goal of having 95% of properties unprotested by value to certify the appraisal roll. He displayed the current protest numbers and mentioned that the District is ahead of any other year on the chart. He announced that the District had 85.84% of its values certifiable and indicated that it was trending to hit 95% very early, the projections are showing late June or early July. Lankford expressed his appreciation to District staff, but particularly appraisal staff, Aaron Moore, the District's Director of Appraisal and Johnny Robins, the Assistant Director of Appraisal for the District.

#### WCAD Presentations

Lankford indicated that since the Board last met, he had several meetings with taxing units. He gave his annual valuation update to the County Commissioners, which was very well received. Lankford also met with both the City of Taylor as well as the City of Round Rock to review a valuation update with the City Council members. The taxing units were very complimentary of the job the District does.

#### Property Owner Surveys

Lankford announced that the property owner surveys were discussed earlier in the meeting.

#### Lawsuit, Arbitration and SOAH Reports

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

#### Request for Applications or Nominations to Fill Vacancy on Place 2

Lankford mentioned that because of the vacancy on place 2, he would like to find a way for the public to choose a person to fill this vacancy. He mentioned placing this on the District's website. Lankford announced that a letter had been received from a law firm, who he assumed represented Mike Sanders which outlined why Sanders should not be declared ineligible. Gaddes requested to convene a special called meeting to discuss this issue with the District's attorneys.

#### Taxing Unit Board of Directors Election

Lankford discussed the taxing unit Board election, reminding the Board of the vacancy created by Hisle-Piper leaving her appointed position and joining the elected members.

Lankford reminded the Board that this was the position that Lisa Birkman, who addressed them earlier in the meeting, had been nominated to fill. He mentioned that an email had been sent to all taxing units requesting nominations. He also mentioned that the deadline for the nominations was prior to the July Board Meeting and therefore, choosing from the nominees to fill that vacancy was planned to be included on that agenda. This position will run from July to the end of this year. At the end of this year, the taxing unit election will occur again.

#### Board Agenda Additions for Future Meeting

- Vacancy in Place 2 – Executive Session
- Board Photos – September Board Meeting
- Board Training – September Board Meeting
- Appointment of subcommittee of the Board regarding the issues of the Board election. Weber wanted to ensure these issues are conveyed to the appraisal association to make certain some of the issues we've seen would be clarified in the future. Appointments for this committee could possibly be made at the Board's next meeting.

#### Board Announcements

- There were no Board announcements.

The Board had previously set their next meeting date as follows:

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

Thursday, September 12, 2024 at 9 a.m.

They also set the following meeting date:

Tuesday, June 25, 2024 at 9 a.m.

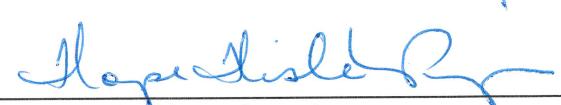
The meeting adjourned at 11:57 a.m.

Respectfully,



---

Lora Weber, Vice Chairperson



---

Hope Hisle-Piper, Secretary