

Williamson Central Appraisal District

Board of Directors Meeting

Minutes of July 31, 2025

Jon Lux, Chair, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Thursday, July 31, 2025, at 9:00 a.m. Board members present; Jon Lux, Hope Hisle-Piper, Harry Gibbs, Lisa Birkman, and Larry Gaddes. Lora Weber and Mason Moses were absent. Quorum declared. Michael Wei and Mike Sanders arrived later in the meeting.

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

Pledges of Allegiance

Receipt of Public Comments

There were no public comments.

Employee Health Insurance Presentation

Debra Spellings and Letty De La Garza, the District's insurance consultants, were present to address the Board. Spellings discussed the rates received from potential insurance providers for the District. She indicated that proposals with comparable benefits were received with a lower rate than the District's current provider, Blue Cross Blue Shield.

Wei arrived at 9:03 a.m. Sanders arrived at 9:07 a.m.

Spellings reviewed the benefit package of United Health Care, one of the proposed vendors, indicating that the benefits comparison was similar to the other providers. The Board asked that Spellings look into a possible bundling discount for including dental and vision coverage. Discussion followed.

It was discussed that the next step in the process would be requesting proposals from providers.

2024 Financial Audit Presentation

Kevin Randolph, with the District's financial auditing firm Eide Bailly, was in attendance. Randolph summarized the information in the audit. He confirmed that the District's audit complied with appropriate accounting standards. Randolph reported a remaining fund balance number of \$494,038 for future obligation. Discussion followed. Lux reminded the Board members of the District's efficiency compared to other appraisal districts.

The Board moved to agenda item VIII. Consultation with Attorney on Current Litigation

Executive session began at 9:40 a.m. and ended at 10:47 a.m. The Board recessed at 10:48 a.m. and returned to open session at 10:54 a.m.

Consultation with Attorney on Current Litigation

Lawsuit, Arbitration and SOAH Reports

No action was taken as a result of executive session.

2026 Budget Workshop

Entity Budget Overview Meetings

Lankford informed the Board that he and other District staff had been meeting with the top twelve taxing units by value to review the District's proposed budget. He reported that these meetings have been very well received, even with the budget increase.

Lankford reviewed the budget overview packet.

Gibbs left the meeting at 11:21 a.m.

2026 Proposed Budget

Lankford reported that no changes had been made to the proposed budget since the Board's last meeting. He reminded the members that a decision on the District health insurance was still pending and would be addressed at a future meeting.

Taxpayer Liaison Officer's Report

Report on Property Owner Contacts

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

Consider approval of minutes of the Board of Directors for the regular meeting – June 12, 2025.

Birkman made a motion to approve the June 12, 2025 minutes as presented. Hisle-Piper seconded. The motion carried.

Consideration of Monthly Financials

The May 2025 financials and expenditures were reviewed and filed for audit.

Employee Health Insurance Request for Proposals

Birkman moved to approve for the Chief Appraiser to request proposals for employee health insurance. Sanders seconded. The motion carried.

Lankford reminded the members the need for a Board Meeting in the month of August.

2024 Financial Audit Report

Hisle-Piper moved to approve the 2024 Financial Audit Report as presented. Sanders seconded. Birkman amended the motion to read "move to accept the 2024 Financial Audit Report as presented". Hisle-Piper seconded. The motion carried.

Assigned Obligated Funds

Lankford discussed the unobligated revenue amount of \$494,038. He mentioned obligating these funds as follows: \$250,000 to the Technology Short Lived reserve, \$50,000 to the Building reserve account, \$100,000 to the CAMA / Cloud reserve and \$94,038 to the Street Level Imagery reserve account.

Birkman moved to obligate a total of \$494,038 from unobligated funds in the audit as presented. Hisle-Piper seconded. The motion carried.

Capitol Appraisal Group Contract

Lankford explained to the Board that Capitol Appraisal Group (CAG) values the District's utilities and large industrial property. He mentioned that the cost in 2024 was \$83,000. In 2025 the cost was increased to \$84,660. He indicated that the Samsung property had been added to this contract and that this was a fixed fee.

Hisle-Piper moved to approve the contract with Capitol Appraisal Group for the 2026-2027 tax years as presented for a fee of \$86,010 for the tax year 2026, and a fee of \$87,730 for the tax year 2027. Sanders seconded. The motion carried.

Subcommittee Report: General Meeting Guidelines *(Subcommittee: Birkman, Hisle-Piper, and Gibbs)*

The updated version of the Board's general meeting guidelines was distributed to the Board. Birkman indicated that some of the items discussed at previous meetings had been incorporated into the updated version.

Wei commented on the time limit item indicating that this would be helpful in keeping discussion moving forward as well as providing more efficiency.

Lux reminded the members that these guidelines could be adjusted as needed in the future.

Lisa moved to approve the Board operating procedures dated July 31, 2025 "Board Rules of Conduct" as presented. Wei seconded. The motion carried. Lux thanked the committee members.

Executive session began at 11:48 a.m. and ended at 12:09 p.m. The Board returned to open session at 12:10 p.m.

Chief Appraiser Contract Update

Hisle-Piper moved to approve the update to the Chief Appraiser's contract as presented. Wei seconded. Gaddes abstained due to his personal relationship with the Chief Appraiser. Hisle-Piper, Wei, Lux, Birkman and Sanders voted for. The motion carried.

Chief Appraiser's Report

Protest Season Update

Lankford provided an update pertaining to the recent meetings with one property tax consulting firm, Ownwell, Inc.

Major Economic Developments

Lankford requested clarification from the Board regarding reporting on major economic development. Lux mentioned keeping the Board informed should Lankford receive communication from the taxing units pertaining to these developments.

Exemption Update

Lankford discussed the Public Finance Corporation (PFC) and Housing Finance Corporation (HFC) exemptions.

Temporary Disaster Exemption

Lankford discussed the recent flooding that occurred in Williamson County. He indicated that a map showing the affected properties was created and postcards were sent to these owners letting them know of a temporary disaster exemption.

WCAD Presentations

Lankford reported that he had presented to the City of Taylor where he had given a valuation update.

Legislative Updates

Lankford informed the Board of the Texas Association of Appraisal District's Legislative Conference which would be held August 11th and 12th. He indicated that a more thorough review of legislation would be done at the Board's September meeting. The legislation affecting the timing of the posting of the Board's agenda was discussed.

Property Owner Surveys

Lankford reported a 97-98% satisfaction rating from property owners regarding their surveys. He indicated that the District utilizes the comments received on these surveys on an individual basis and that they are used when conducting employee valuations.

Taxing Unit Board Election Reminder

Lankford reminded the Board that the two one-year Board member candidates would be up for re-election by the taxing units. He reviewed the timeline.

Board Agenda Additions for Future Meeting

- Lux asked Board members to contact him with future meeting additions.

Board Announcements

- There were no Board announcements.

The Board set the following meeting date:

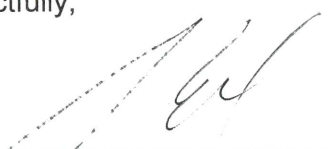
- Thursday, August 28, 2025 at 2 p.m.

The Board had previously set the following meeting dates:

- Thursday, September 11, 2025 at 9 a.m.
- Thursday, October 9, 2025 at 9 a.m.
- Thursday, November 13, 2025 at 9 a.m.

The meeting adjourned at 12:32 p.m.

Respectfully,



Jon Lux, Chair



Harry Gibbs, Member