

Williamson Central Appraisal District

Board of Directors Meeting

Minutes of March 8, 2018

Charles Chadwell, Chairman, called the regular meeting of the Williamson Central Appraisal District Board of Directors to order Thursday, March 8, 2018 at 9:05 a.m. Board members present: Charles Chadwell, Harry Gibbs, Donald Hisle, Jon Jewett and Larry Gaddes. Rufus Honeycutt was absent. Quorum declared.

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, was present to report on the status of his contact with property owners. Rouse reported that all property owner issues had been resolved and that District staff had responded quickly.

Update on Appraisal Review Board Appointment

Glenda Lloyd, the District's Entry/ARB Operations Manager, announced that the final appointments had been made for the Appraisal Review Board (ARB); replacing some who had backed out of the position. She indicated that the District had eight new appointments this year with one auxiliary member and that there were a total of 13 full time ARB members and three auxiliary members.

Board Appraisal Review Board Appointment Recommendation

Lankford announced that he had discussed with the District's attorney the process for the Administrative Law Judge making ARB appointments and the possibility of appointing persons to perform the duties of ARB commissioner. Lankford read from the Property Tax Code emphasizing that the Board may not influence the process. He indicated that the District's attorney had recommended that the Taxpayer Liaison Officer (TLO) refer the judge to this portion of the Code as a reminder for the ability to appoint commissioners. Each commissioner shall possess the same qualifications as those required of an ARB member.

It was discussed that the individuals applying for the ARB position sometimes are not aware of the commitment and after the District conducts an orientation, decide they cannot serve. Suggestions were made for improving the procedure. Discussion followed. Lankford was asked to contact the District's attorney regarding handling this process.

Consider approval of minutes of the Board of Directors for the regular meeting – February 8, 2018.

Gaddes moved for approval of the February 8, 2018 minutes as presented. Hisle seconded. The motion carried.

Consideration of Monthly Financials

The January 2018 financials and expenditures were reviewed and filed for audit.

2017 Budget Line Item & Category Adjustment

Lankford discussed a 2017 budget line item and category adjustment. A document showing this proposed adjustment was distributed to the Board. Lankford explained the need to move monies from the computer supplies budget category to the equipment lease/rental category; he mentioned that any category amendment requires Board approval. The amount of \$6,590.00 was in need of being transferred due to the previously discussed TLC copier printer maintenance. Lankford reminded the Board that they had given him authorization to move monies within categories for line item adjustments. He reviewed these adjustments.

Hisle made a motion to move monies from budget category 6160 (computer supplies) to category 6215 (equipment lease/rental) in the amount of \$6,590.00 due to copier/printer toner replace. Jewett seconded. The motion carried.

Office 365 Conversion Reserve Purchase & Budget Category Adjustment

Lankford invited K.C. McDade, the District's Director of Operations, to discuss the Office 365 conversion. Lankford announced to the members that the District was working with an outdated system when it came to email and its office suite; most have moved to a cloud based system like Office 365. Lankford reviewed a document, which was distributed to the Board, showing a comparison of different options. He announced that, of these options, Office 365 seemed to be the best choice; showing a good savings. McDade discussed the many advantages of the District switching to Office 365.

McDade reviewed budget monies that were not spent from 2017 and indicated that the District would like to move these monies into the 2018 budget. Lankford explained that these were surplus funds that were not spent in 2017 and would need to be obligated by Board after the audit. He announced that the District would set aside these funds so that when the time comes they would be obligated into the technology reserve. Lankford asked that the Board allow the District to spend these monies out of the reserves to be replenished at a later date. The investment report, showing the reserve funds, was distributed.

Gibbs made a motion to move \$12,375.30 from the technology reserve account to be spent to purchase Office 365. Hisle seconded. The motion carried.

Firewall Purchase Budget Category Adjustment

Lankford announced that the District's firewall hardware was past due for an upgrade. A firewall upgrade proposal was distributed to the Board. McDade indicated that the ability to connect to additional field devices would be necessary in the coming year. He announced that the upgrade would provide for built-in virus and malware protection.

Lankford mentioned that already budgeted monies could be moved from other categories for this purchase; indicating that the District had budgeted \$18,380.00 for this purpose and that it would need an additional \$11,500. Lankford requested that the Board approve the following budget category adjustments:

- Move \$5,113 from budget category 6280 to category 8010
- Move \$1,978 from budget category 6280 to category 6150
- Move \$1,064 from budget category 6280 to category 6285; and
- Take \$11,500 from the field device reserve account and move this money to the computer licenses/services budget category (6285).

Hisle made a motion to accept the transfer as presented. Jewett seconded. The motion carried.

TAAD Conference Follow-Up

Lankford inquired with the Board of any items they might like to discuss following the TAAD (Texas Association of Appraisal Districts) Conference. Chadwell mentioned a laser measuring device he had noted that might be helpful for the District. Lankford explained that the District had previously purchased a few of these devices; however, these didn't prove to be useful due to connectivity issues and no functioning with the District's current software. Lankford announced that the District would take another look at these devices. Gibbs indicated that he had found the appraisal tract of the Conference to be interesting.

Lankford reminded the Board that it had been mentioned at a previous meeting, that following the TAAD Conference, the Board Training Retreat would be discussed; to see if members would like any discussion items added for the next Retreat. Chadwell asked that discussion regarding the Disto laser measuring device be added to either the Retreat or a future meeting.

No motion was made.

The Board recessed from 10:05 a.m. until 10:15 a.m. and then proceeded to executive session at 10:16 a.m. The Board returned to open session at 10:41 a.m.

Review and Compensation of Taxpayer Liaison Officer

Consideration and possible action on items discussed in Executive Session

Review and Compensation of Taxpayer Liaison Officer

Hisle made a motion to increase the Taxpayer Liaison Officer's salary by \$50.00 per month and increase his mileage reimbursement by \$50 per month. Jewett seconded. The motion carried.

The Board expressed their appreciation and commented on the great job that was done by Rouse. This increase will be effective beginning in April of 2018. Lankford mentioned that staff members enjoy working with Rouse.

Chief Appraiser's Report

Board Procedure for Written Correspondence

Lankford mentioned that he had discussed with the District's attorney the process for handling email correspondence addressed to the Board from property owners. He informed the Board of the attorney's recommendation to announce, during the public comment portion of the agenda, that the correspondence had been received from an individual, that there would be no action and to consider the matter closed. This clarification will be added to the Board's policy.

Late Penalty for Quarterly Taxing Unit Payments

Lankford mentioned that it had come to his attention in the new MAP (Methods and Assistance) Review about imposing penalties and interest on taxing units who do not pay their quarterly payments timely. He reminded the Board that if any questions on the MAP Review (Review) are answered with a "no", that the District fails that portion of the Review.

Lankford mentioned that typically the District had not imposed these penalties; indicating that year's earlier, the Board had taken action on this subject. He announced that he had discussed this issue with the District's attorney who had indicated she would write a letter with her recommendation at the next occurrence.

Lankford indicated that he would bring these issues to the Board in the form of a consent agenda. He mentioned that the District seldom has this issue occur, but that the letter would protect the District on this question on the MAP Review, due to a provision allowing exemption from this question with an attorney letter.

WCAD Presentations

Lankford announced that he had presented an appraisal district general overview to the Mesa Ridge Neighborhood Association.

Website Updates

Lankford informed the Board that the market dashboard located on the District's website, which gives property owners statistics concerning their property, was in the process of being updated. He indicated that the transition button is close to being ready; this will keep property owners from having to copy their record number from the previous screen.

Comptroller's Appraisal Review Board Survey Results

Lankford announced that the Comptroller's ARB Survey results were included in the Board's packet. These results were reviewed.

Notice of Appraised Value Review

Lankford informed the Board that the Notice of Appraised Value, which is reviewed annually by staff, did not require many changes this year. He mentioned that staff focuses on trying to ensure ease of use by property owners when conducting this review.

Lawsuit, Arbitration and SOAH Reports

Lankford reviewed the lawsuit report. There were no State Office of Administrative Hearings (SOAH) or new arbitrations on which to report.

Management Survey Results

Lankford announced that a survey had been sent to staff in order for them to provide feedback about their manager. This same survey will be conducted again at the beginning of the protest season. The compilation of all scores was reviewed. Lankford expressed how proud he was of the management team for the scores they had received.

Board Agenda Additions for Future Meeting

- Late penalty for quarterly payments from taxing units
- Electronic delivery of Board packets was discussed

Board Announcements

- There were no Board announcements.

The next regular meeting was set for Thursday, April 12, 2018 at 9:00 a.m. Lankford reminded members about the Entity Meeting that was scheduled to take place on April 9th. Rouse indicated that he would provide his report, but would not be present for the April 12th meeting.

The meeting adjourned at 11:13 a.m.

Respectfully,


Charles Chadwell, Chairman


Donald L. Hisle, Secretary