

## ECTOR COUNTY APPRAISAL DISTRICT

### BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, May 5, 2021 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

### AGENDA

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of February 3, 2021
3. Hear Liaison activity report
4. Approve the 2020 outside financial audit
5. Approve the 2020 fund balance expenditures
6. Review proposed 2022 budgets
7. Hear report of delinquent tax collection activities
8. Hear report of pending litigation
9. Hear Chief Appraiser comments and reports
  - Quarterly investment earnings report
  - Appraisal roll Section 25.25 (b) correction report
  - Tax collection report
  - Tax refund report
  - Budget report
  - Appraisal activities
  - General comments
10. Hear Public Comments
  - Property Owner Protest for North Sisters LTD
11. Adjourn

## ECTOR COUNTY APPRAISAL DISTRICT

### BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, February 3, 2021 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

### AGENDA

1. Call meeting to order
2. Elect Officers
3. Approve minutes of Board of Directors meeting of November 4, 2020
4. Hear Liaison activity report
5. Hear report of delinquent tax collection activities
6. Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)
7. Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines
8. Advise and consent to chief appraiser appointments to Ag Advisory Board
9. Advise the chief appraiser regarding bids for 2021 outside financial audit
10. Hear report of preliminary results of Comptroller's 2020 Property Value Study
11. Hear report of pending litigation
12. Hear Chief Appraiser comments and reports
  - Appraisal roll Section 25.25 (b) correction report
  - Tax collection report
  - Tax refund report
  - Quarterly investment earnings report
  - Budget report
  - Appraisal activities
  - General comments
13. Hear Public Comments
14. Executive Session – Chief Appraiser District Goals and Evaluations
15. Adjourn

Be it remembered that at 9:30 a.m. on this the 4<sup>th</sup> day of November, 2020, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of August 5, 2020
3. Hear Liaison activity report
4. Hear report of delinquent tax collection activities
5. Hear report of pending litigation
6. Advise and consent to billing schedule for adjusted conversion and installation of real and business personal property appraisal software
7. Hear status report of Texas DIR contract for sales information
8. Hear Chief Appraiser comments and reports
  - Quarterly investment earnings report
  - Appraisal roll Section 25.25 (b) correction report
  - Tax collection report
  - Tax refund report
  - Budget report
  - Appraisal activities
  - General comments
9. Hear Public Comments
10. Adjourn

Members Present:

Mr. Gary Johnson – in person  
Mr. Robert Chavez – in person  
Mr. David Dunn – in person  
Mr. Tommy Ervin – by Zoom  
Mr. Austin Keith – by Zoom  
Ms. Lori Ruiz-Crutchner – by Zoom  
Mr. Greg Simmons – in person  
Mr. Tom Sprawls – in person

Members Absent:

Mr. Nelson Minyard

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser  
Ms. Kimberly Johnson, Director of Appraisal  
Ms. Lory Olivas, Director of Collections  
Ms. Christy Ruiz, Assistant Director of Collections  
Mr. Alex Tejada, Compliance Officer  
Ms. Latoria Thomas, Assistant Director of Information Technology  
Mr. Don Tohkubbi, Director of Information Technology  
Mr. Layne Young, Assistant Chief Appraiser  
Ms. Shelby Bryant, Assistant Director of Appraisal  
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP  
Mr. Gary Bridges

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson moved to agenda item #2.

Agenda Item # 2

Approve minutes of Board of Directors meeting of August 5, 2020

Mr. David Dunn made a motion to approve the minutes as written. Mr. Tom Sprawls seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report

Mr. Gary Bridges reported that a tax agent contacted him complaining that he was denied an ARB hearing on some cases that he filed protest on. The agent submitted his protest and evidence and was given an appointment, but because the appointment of agent and the name on the account did not match, the protest was not presented to the Appraisal Review Board. He sent a motion of good cause letter to the ARB chairman to reschedule the hearing, but the ARB denied his request. The agent is saying the appraisal district failed to notify him of the discrepancy. Ms. Anita Campbell stated the agent did get notification that he had until the time of the hearing to provide the proper forms.

Mr. Johnson moved to agenda item #4.

#### Agenda Item #4

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #5.

#### Agenda Item #5

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He stated that nine new cases have been added to the current list for a total of 82 cases. Since the last board meeting, six cases have been resolved, including Quail Run Energy Partners.

Mr. Johnson moved to agenda item #6.

#### Agenda Item #6

Advise and consent to billing schedule for adjusted conversion and installation of real and business personal property appraisal software

Mr. Don Tohkubbi gave an update on the new appraisal software. He stated that the new software was scheduled to go live in January, 2021, but GSA recommended that it be postponed until the beginning of the next appraisal year, which is August 2021. GSA wants to do some clean up and make sure all fields pertaining to ECAD work properly. They gave ECAD the option to finish paying them now or wait until the system is installed in August. Payments had been made at 80% after each milestone was reached, but now milestones have

been changed. The board advised to hold off paying them until the software is installed.

Mr. Johnson moved to agenda item #7.

#### Agenda Item #7

Hear status report of Texas DIR contract for sales information

Mr. Layne Young reported that the district has used multiple listing sales from the Odessa Board of Realtors for sales information in the past years. This year the MLS contract was not renewed due to some disagreements with some realtors that filed protest. It was a concern because sales are needed to determine property values. Ms. Campbell and Mr. Young met with chief appraisers from around the state and found a solution. The district found a source that they will probably go into an inter-local agreement with. Other districts are using this source and it is also an approved Texas Department of Information Resources (TX DIR) vendor. The source is Transunion. They have a proprietary dataset containing licensed material that can be subscribed to. The subscription is not very expensive and the inter-local agreement will allow the district to use this source without having to pay the initial cost of \$25,000. The district will be able to get a comprehensive analysis of parcels which contain sensitive information about consumers. This information will be kept confidential. ECAD is confident that this will help in staying compliant with the property value study.

Mr. Johnson moved to agenda item #8.

#### Agenda Item #8

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report
- Appraisal roll Section 25.25(b) correction report
- Tax collection report
- Tax refund report
- Budget report
- Appraisal activities
- General Comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(B) correction report, the tax collection report and the tax refund report.

Mr. Alex Tejada presented the budget report.

Ms. Campbell introduced Ms. Kimberly Johnson as the new Director of Appraisal and Ms. Shelby Bryant as the new Assistant Director of Appraisal.

Mr. Layne Young reported that the district is in the process of answering questions from the

Method and Assistance Program review (MAP). It contains over 80 questions that are divided amongst the different departments and some of them are very time consuming. It is also a Property Value Study year, so there are many deadlines that have to be met. The appraisal department is analyzing data for all categories with an emphasis on hotels and apartments. Appraisers are continuing their field work, picking up new construction and business personal property and updating property records. Mr. Young stated that the district continues to have their first Thursday monthly meetings for customer service training.

Ms. Campbell reminded the board that the next meeting is scheduled for February 3, 2021.

Mr. Johnson moved to agenda item #10.

#### Agenda Item #10

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #11.

#### Agenda Item #11

Adjourn

There being no other business before the board, Mr. David Dunn made a motion to adjourn. Mr. Robert Chavez seconded the motion. Mr. Johnson adjourned the meeting.

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Recorder: Sally Molinar

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Mr. Tom Sprawls, Secretary

Be it remembered that at 9:30 a.m. on this the 5<sup>th</sup> day of August, 2020, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of May 6, 2020
3. Hear Liaison activity report
4. Discuss current contract with Weaver & Tidwell, LLP for 2020 year-end outside financial audit
5. Conduct a public hearing and adoption of the 2021 Appraisal and Collection budgets (see Resolutions)
6. Adopt 2021-2022 Ector CAD Reappraisal Plan (see Resolutions)
7. Hear report of delinquent tax collection activities
8. Hear report of pending litigation
9. Hear Chief Appraiser comments and reports
  - Quarterly investment earnings report
  - Appraisal roll Section 25.25 (b) correction report
  - Tax collection report
  - Tax refund report
  - Budget report
  - Appraisal activities – ARB Hearings report
  - Appraisal activities – Certified Value report
  - General comments
10. Hear Public Comments
11. Adjourn

Members Present:

Mr. Gary Johnson – by Zoom  
Mr. Robert Chavez – by Zoom  
Mr. David Dunn – in person  
Mr. Austin Keith – in person  
Mr. Nelson Minyard – by Zoom  
Mr. Tom Sprawls – in person



Members Absent:

Ms. Lori Ruiz-Crutcher  
Mr. Tommy Ervin  
Mr. Greg Simmons

Legal Counsel:

Mr. Stewart McKeehan – by Zoom

Staff Present:

Ms. Anita Campbell, Chief Appraiser  
Mr. Bill Harris, Director of Appraisal  
Ms. Lory Olivas, Director of Collections  
Ms. Christy Ruiz, Assistant Director of Collections  
Mr. Alex Tejada, Compliance Officer  
Mr. Don Tohkubbi, Director of Information Technology  
Ms. Leslie Wright, Director of Administration  
Mr. Layne Young, Assistant Chief Appraiser  
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP – in person

Agenda Item #1

Call meeting to order

Mr. David Dunn noted that there was a quorum present and then called the meeting to order.

Mr. Dunn moved to agenda item #2.

Agenda Item # 2

Approve minutes of Board of Directors meeting of May 6, 2020

Mr. Austin Keith made a motion to approve the minutes as written. Mr. Tom Sprawls seconded the motion which was carried unanimously by members present.

Mr. Dunn moved to agenda item #3.

### Agenda Item #3

Hear Liaison activity report

Mr. Gary Bridges was unable to attend the meeting, but spoke with Ms. Campbell earlier. Ms. Campbell reported that Mr. Bridges didn't receive any phone calls or complains this quarter.

Mr. Dunn moved to agenda item #4.

### Agenda Item #4

Discuss current contract with Weaver & Tidwell, LLP for 2020 year-end outside financial audit

Ms. Campbell stated that in 2019, ECAD went out for bids for an auditor. Weaver and Tidwell, LLP was selected for a two year term with an option for an additional year. The 2020 year-end audit that will be conducted by Weaver and Tidwell will be year two of the contract.

Mr. Dunn moved to agenda item #5.

### Agenda Item #5

Conduct a public hearing and adoption of the 2021 Appraisal and Collection budgets (see Resolutions)

Mr. Dunn opened a public hearing for the adoption of the 2021 Appraisal and Collection budgets.

The budgets were submitted to the entities in May. Ms. Campbell stated that this is the first year that she hasn't met personally with finance directors to go over the budgets and value estimates. They communicated by email and phone calls mainly about values and estimates, but did not have any questions or concerns about the budgets.

Mr. Dunn closed the public hearing and called for a motion on the adoption of the budgets.

Mr. Tom Sprawls made a motion to adopt the Ector County Appraisal District 2021 Appraisal and Collection budgets. Mr. Gary Johnson seconded the motion, and the budgets were approved with the following vote:

Mr. Gary Johnson	aye
Mr. Robert Chavez	aye
Mr. David Dunn	aye
Mr. Tommy Ervin	absent
Mr. Austin Keith	aye
Mr. Nelson Minyard	aye
Ms. Lory Ruiz-Cruther	absent

Mr. Greg Simmons	absent
Mr. Tom Sprawls	aye

Mr. Dunn moved to agenda item #6.

#### Agenda Item #6

Adopt 2021-2022 Ector CAD Reappraisal Plan (see Resolution)

Ms. Campbell informed the board that in order to comply with Section 25 of the tax code, appraisal districts must have a written two-year reappraisal plan. ECAD's 2021-2022 reappraisal plan incorporates process changes related to the upcoming software conversion. A copy of the plan must be submitted to the Comptroller's office once it is adopted by the board.

Mr. Austin Keith made a motion to adopt the Ector CAD Reappraisal Plan for 2021-2022. Mr. Tom Sprawls seconded the motion. The reappraisal plan was approved with the following vote:

Mr. Gary Johnson	aye
Mr. Robert Chavez	aye
Mr. David Dunn	aye
Mr. Tommy Ervin	absent
Mr. Austin Keith	aye
Mr. Nelson Minyard	aye
Ms. Lory Ruiz-Cructher	absent
Mr. Greg Simmons	absent
Mr. Tom Sprawls	aye

Mr. Dunn moved to agenda item #7.

#### Agenda Item #7

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Dunn moved to agenda item #8.

## Agenda Item #8

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He reported that the LQ Texas Properties case was settled in May for all years they were in the litigation, and the Storage Select Ltd case was dismissed by the plaintiff.

Mr. Dunn moved to agenda item #9.

## Agenda Item #9

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report
- Appraisal roll Section 25.25(b) correction report
- Tax collection report
- Tax refund report
- Budget report
- Appraisal activities – ARB Hearings report
- Appraisal activities – Certified Value report
- General Comments

Ms. Campbell presented the quarterly investment earnings report, the tax collection report and the tax refund report. There were two appraisal roll Section 25.25(B) correction reports for the first two quarters of the year.

Mr. Alex Tejada presented the budget report.

Mr. Bill Harris gave a summary of the 2020 Appraisal Review Board hearings. The district mailed out 128,424 appraisal notices. A total of 4,120 inquiries and protests were received by the district. 1,132 of those protests were resolved in informal meetings with appraisers, and 1,224 were scheduled to go before the Appraisal Review Board. Of the scheduled appointments, only 277 appeared and the remainder were settled, withdrawn or were no shows. Telephone protest hearings doubled this year due to the Covid-19 situation.

Mr. Layne Young presented the certified value report. He reported that the 2020 certified total value for ECISD, Ector County, Odessa College, and Ector County Hospital District is down approximately 2% compared to last year. The City of Odessa value is up about 1% and Ector County Utility District is up 4%. The categories of residential, farm & ranch, real estate commercial, and personal property mobile homes all increased in value this year. Minerals, multifamily, and commercial personal property had a significant decrease in value due to the economic downturn in the oil and gas industry.

Ms. Campbell would like to know the board's opinion on whether the district should reopen their doors from 8:00 to 5:00 to the public since tax season will begin soon. Currently the doors are open from 8:00 to 4:00 in order to clean and sanitize the office at the end of the day. After some discussion, the board suggested to keep the same routine for now and

look into a different plan once it starts getting busy.

Mr. Dunn moved to agenda item #10.

Agenda Item #10

Hear Public Comments

There were no public comments.

Mr. Dunn moved to agenda item #11.

Agenda Item #11

Adjourn

There being no other business before the board, Mr. Dunn adjourned the meeting.

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Recorder: Sally Molinar

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Mr. Tom Sprawls, Secretary

Be it remembered that at 9:30 a.m. on this the 6<sup>th</sup> day of May, 2020, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of February 18, 2020
3. Hear Liaison activity report
4. Approve the 2019 outside financial audit
5. Approve the 2019 fund balance expenditures
6. Review proposed 2021 budgets
7. Hear report of delinquent tax collection activities
8. Hear report of pending litigation
9. Hear Chief Appraiser comments and reports
  - Quarterly investment earnings report
  - Appraisal roll Section 25.25 (b) correction report
  - Tax collection report
  - Tax refund report
  - Budget report
  - Appraisal activities
  - General comments
10. Hear Public Comments
11. Adjourn

Members Present:

Mr. Gary Johnson – in person  
Mr. Robert Chavez – in person  
Mr. David Dunn – by Zoom  
Ms. Lori Ruiz-Crutcher – by Zoom  
Mr. Austin Keith – by Zoom  
Mr. Nelson Minyard – by Zoom  
Mr. Greg Simmons – in person  
Mr. Tom Sprawls – by Zoom

Members Absent:

Mr. Tommy Ervin

Legal Counsel:

Mr. Stewart McKeehan – by Zoom

Staff Present:

Ms. Anita Campbell, Chief Appraiser

Mr. Bill Harris, Director of Appraisal

Ms. Lory Olivas, Director of Collections

Ms. Christy Ruiz, Assistant Director of Collections

Mr. Alex Tejada, Compliance Officer

Ms. Latoria Thomas, Assistant Director of Information Technology

Mr. Don Tohkubbi, Director of Information Technology

Mr. Layne Young, Assistant Chief Appraiser

Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP – in person

Mr. Gary Bridges – by Zoom

David Duree, Weaver and Tidwell, LLP – in person

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson moved to agenda item #2.

Agenda Item # 2

Approve minutes of Board of Directors meeting of February 18, 2020

Mr. Austin Keith made a motion to approve the minutes as written. Mr. Greg Simmons seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report

Mr. Bridges reported on two incidents that occurred this quarter. The first one was Ms. Grace Ybarra. She is the owner of three smaller apartment complexes and was looking for some relief on penalty & interest on her taxes. He informed her he didn't know if that was possible and directed her to get in contact with Ms. Campbell. The second incident came in the form of a copy of a letter addressed to the appraisal district written by Mr. Jim Rector for Tierra Estates Partnership. He was complaining that the taxes on the property had jumped substantially. The previously unplatted property was platted and the district increased the value accordingly. The last Mr. Bridges heard of Mr. Rector was that he was filing a 25.25 motion with the ARB.

Mr. Johnson moved to agenda item #4.

#### Agenda Item #4

Approve the 2019 outside financial audit

Mr. David Duree, of Weaver and Tidwell, LLP, presented the 2019 financial audit of the appraisal district's operation and collection records.

Weaver and Tidwell, LLP auditors conduct their audits in accordance with standards contained in Government Auditing Standards and standards generally accepted in the United States of America.

Mr. Duree reported there was an increase in assets compared to the previous year. Also, a slight increase in liabilities, but the liabilities include the excess funds payable to the jurisdictions. He stated that findings in internal control were down from previous years. There was only one finding this year, and it was a significant deficiency in financial reporting of capital assets. Ms. Campbell will develop a process to correctly report capital assets for the 2020 year.

Mr. Greg Simmons made a motion to approve the 2019 outside financial audit for the appraisal district. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #5.

#### Agenda Item #5

Approve the 2019 fund balance expenditures

Ms. Campbell is asking the board that the fund balance of \$100,000 in building maintenance and repair, \$150,000 in legal awards and operations, and \$305,000 in appraisal software replacement all be committed. She stated that completion of the new appraisal software is estimated to be year-end 2020, and she expects some customizing may be needed once the program is utilized.



A total of \$258,347 will be rebated back to the entities.

Mr. Tom Sprawls made a motion to approve the 2019 fund balance of \$555,000. Mr. Greg Simmons seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #6.

#### Agenda Item #6

Review proposed 2021 budgets

Ms. Campbell informed the board that she did not have her annual meeting with the finance directors to review the proposed budgets, but they did communicate by email and phone calls. Directors were provided the budgets, an updated litigation value at risk list, and a preliminary amount of the fund balance rebate each entity is receiving.

Ms. Campbell reported that the total increase for both budgets combined is \$149,163. The increase is due to reclassification of some capital assets, and the 2<sup>nd</sup> payment of the homestead audit. It's also due to the difference in changing the pictometry flight from every other year to every year, which will better aid in the appraisal process.

Adoption of the budgets is set for the August board meeting. Any questions or concerns between now and then, should be directed to Ms. Campbell.

Mr. Johnson moved to agenda item #7.

#### Agenda Item #7

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Ms. Campbell stated that ECAD is finalizing an agreement with the Linebarger firm for a second homestead audit. The first half of the audit fee will be paid from this year's budget, and the second half will come from the 2021 budget.

Mr. Johnson moved to agenda item #8.

#### Agenda Item #8

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He reported that since the last meeting, three cases have been settled and two were dismissed at plaintiff's request.

Mr. Johnson moved to agenda item #9.

#### Agenda Item #9

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report

- Appraisal roll Section 25.25(b) correction report

- Tax collection report

- Tax refund report

- Budget report

- Appraisal activities

- General Comments

Ms. Campbell presented the quarterly investment earnings report, the tax collection report and the tax refund report. There was no appraisal roll Section 25.25(B) correction report this quarter.

Mr. Alex Tejada presented the budget report. He stated that some new accounts were set up at the request of the auditors.

Mr. Layne Young updated the board on property values. He said there was an increase in values for 2020. The housing price index for 2019 was above 6%, which means people were paying more for homes. Commercial real estate, real estate multi-family, and residential properties increased based on new construction. Personal property mobile homes also increased in value. Mineral property and industrial property decreased. Overall, property value estimates show an increase in taxable value for all jurisdictions.

Ms. Campbell reported that most of the staff has completed their cyber security training and everyone should be done by June. She said the topic at the next 1<sup>st</sup> Thursday training session for the staff, will be on how to reopen the doors to the public.

Mr. Johnson moved to agenda item #10.

#### Agenda Item #10

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #11.

Agenda Item #11

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.

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Recorder: Sally Molinar

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Mr. Tom Sprawls, Secretary

Be it remembered that at 9:30 a.m. on this the 18<sup>th</sup> day of February, 2020, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Elect Officers
3. Approve minutes of Board of Directors meeting of November 6, 2019
4. Hear Liaison activity report
5. Hear report of delinquent tax collection activities
6. Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)
7. Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines
8. Advise and consent to chief appraiser appointments to Ag Advisory Board
9. Hear report of final results of Comptroller's 2019 Methods and Assistance Program (MAP) Review
10. Hear report of pending litigation
11. Hear Chief Appraiser comments and reports
  - Quarterly investment earnings report
  - Appraisal roll Section 25.25 (b) correction report
  - Tax collection report
  - Tax refund report
  - Budget report
  - Appraisal activities
  - General comments
12. Hear Public Comments
13. Executive Session – Chief Appraiser District Goals and Evaluations
14. Adjourn

Members Present:

Mr. Gary Johnson, Chairman

Mr. Robert Chavez  
Mr. Tommy Ervin  
Ms. Lori Ruiz-Crutcher  
Mr. Austin Keith  
Mr. Greg Simmons  
Mr. Tom Sprawls

Members Absent:

Mr. David Dunn  
Mr. Nelson Minyard

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser  
Mr. Bill Harris, Director of Appraisal  
Ms. Lory Olivas, Interim Director of Collections  
Mr. Ron Patterson, Director of Collections  
Mr. Alex Tejada, Compliance Officer  
Ms. Latoria Thomas, Assistant Director of Information Technology  
Mr. Don Tohkubbi, Director of Information Technology  
Ms. Leslie Wright, Director of Administration  
Mr. Layne Young, Assistant Chief Appraiser  
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP  
Mr. Gary Bridges

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson introduced and welcomed a new member to the board, Mr. Austin Keith. Mr. Keith was appointed by ECISD. Mr. Keith took his Oath of Office and signed his Statement of Officer.

Mr. Johnson moved to agenda item #2.

## Agenda Item # 2

### Elect Officers

Current Board of Director officers are Mr. Gary Johnson, Chairman, Mr. David Dunn, Vice-Chairman, and Mr. Tom Sprawls, Secretary.

Mr. Robert Chavez made a motion that the slate of officers remains the same. Mr. Austin Keith seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

## Agenda Item #3

Approve minutes of Board of Directors meeting of November 6, 2019

Mr. Greg Simmons made a motion to approve the minutes as written. Mr. Tom Sprawls seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #4.

## Agenda Item #4

Hear Liaison activity report

Mr. Bridges stated he had complaints to report this quarter. He said a couple of gentlemen went in to see him about penalty and interest on a tax bill. Mr. Bridges told them he didn't have any authority over that and they should go see Ms. Campbell at the appraisal district.

Mr. Johnson moved to agenda item #5.

## Agenda Item #5

Hear report of delinquent tax collection activities.

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #6.

#### Agenda Item #6

Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)

Ms. Campbell stated she took the required Public Funds Investment training early this year to be able to analyze the district's current policy and make any amendments if necessary. The only change made this year was the wording under the "Qualifications for Approval of Broker/Dealers". The word 'person' was changed to 'business organization' and 'registered principal' was changed to 'qualified representative'. Ms. Campbell also discovered that the policy should be adopted with a resolution.

Mr. Greg Simmons made a motion to approve and adopt the revised Ector County Appraisal Public Funds Investment Policy. Mr. Tom Sprawls seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #7.

#### Agenda Item #7

Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines

Ms. Campbell went over the few changes she made to the guidelines. She stated she added some state tax code references to be in compliance with the MAP review. Changes were made to the section regarding Ex Parte for appraisal review board members. Those changes were added straight out of the tax code.

Mr. Tom Sprawls made a motion to approve the changes made to the Ector County Appraisal District Policies, Procedures, Rules and Guidelines. Mr. Tommy Ervin seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #8.

#### Agenda Item #8

Advise and consent to chief appraiser appointments to Ag Advisory Board

Ms. Campbell stated the appraisal district is required to meet with the Ag Advisory Board once a year. This year it's time to reappoint 2 members to the board, Mr. Schuyler Wight and Mr. Joe Hurt, for the 2020-2021 term. They have agreed to serve if reappointed.

The board consented to the chief appraiser appointments.

Mr. Johnson moved to agenda item #9.

#### Agenda Item #9

Hear report of final results of Comptroller's 2019 Methods and Assistance Program (MAP) Review

Ms. Campbell presented the 2019 MAP review. She stated that the reviewer visited ECAD in April and stayed for a few days analyzing the procedures of the district. There's a questionnaire of about 80 questions the district has to answer. The reviewer requested additional information on five items. Once the additional information was provided, the final report came back with a score of 100. ECAD met all of the requirements.

Mr. Johnson moved to agenda item #10.

#### Agenda Item #10

Hear report of pending litigation.

Mr. Stewart McKeehan briefed the board on current and pending litigation. He reported that the Bass Fishing & Rentals case that was in litigation for four years finally settled. He also stated that the Walgreens 2018 and 2019 cases were settled recently. The Butts Realty Inc. did not file their lawsuit in a timely manner, so it will be dismissed.

Mr. Johnson moved to agenda item #11.

#### Agenda Item #11

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report
- Appraisal roll Section 25.25(b) correction report
- Tax collection report
- Tax refund report
- Budget report
- Appraisal activities
- General Comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(b) correction report, the tax collection report and the tax refund report.

Ms. Lory Olivas presented the budget report. Mr. Alex Tejada, the new Compliance Officer, will present the budget report after today. Ms. Lory Olivas will be promoted to



Director of Collections when Mr. Ron Patterson retires in March.

Mr. Bill Harris reported on the appraisal activities for this quarter. He stated that the district has had two arbitrations so far this year. There were eight other cases that were going to arbitration, but those have been settled. Mr. Harris informed the board that Ms. Ashley Mendoza was hired as an appraiser to replace Mr. Tejada. Ms. Mendoza has a BA from Sul Ross University. Also, hired to fill the mineral appraiser vacancy was Ms. Erin Welch. Ms. Welch has a master's degree in Geology from UTPB. Mr. Harris reported that during the months of January and February, the district sends several mail-outs to property owners. These mail-outs include mobile home letters, letters to industrial plants and aircraft owners, Freeport letters, ag exemption letters and over 3,000 renditions. Information gathered from these mail-outs aids in the appraisal process.

Ms. Campbell stated she is looking forward to the Texas Association of Appraisal Districts conference this year to learn all about new legislation. There's new legislation for appraisal notices and electronic mailings. There's also legislation regarding cyber security. She stated that all of ECAD's staff will receive cyber security training. The other item Ms. Campbell is interested in learning about is the rules the TEA will use to calculate the compression rate for school districts.

Mr. Johnson moved to agenda item #12.

#### Agenda Item #12

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #13.

#### Agenda Item #13

Executive Session – Chief Appraiser District Goals and Evaluations

Mr. Tom Sprawls made a motion to go into executive session. Mr. Robert Chavez seconded the motion, which carried unanimously by members present.

The Board of Directors went into executive session at 10:50 a.m. and ended its executive session at 11:05 a.m. No action was taken in closed session.

Mr. Johnson moved to agenda item #14.

Agenda Item #14

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.

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Recorder: Sally Molinar

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Mr. Tom Sprawls, Secretary

Be it remembered that at 9:30 a.m. on this the 6<sup>th</sup> day of November, 2019, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of August 7, 2019
3. Hear Liaison activity report
4. Hear report of delinquent tax collection activities
5. Hear report of pending litigation
6. Hear status report of conversion and installation of real and business personal property appraisal software
7. Hear report of recent legislative changes affecting appraisal district processes
8. Hear Chief Appraiser comments and reports
  - Quarterly investment earnings report
  - Appraisal roll Section 25.25 (b) correction report
  - Tax collection report
  - Tax refund report
  - Budget report
  - Appraisal activities
  - General comments
9. Hear Public Comments
10. Adjourn

Members Present:

Mr. Gary Johnson, Chairman  
Mr. Tommy Ervin  
Mr. Nelson Minyard  
Mr. Greg Simmons  
Mr. Tom Sprawls

Members Absent:

Mr. Robert Chavez  
Mr. David Dunn  
Mr. Tom Pace  
Ms. Lori Ruiz-Crutcher

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser  
Mr. Bill Harris, Director of Appraisal  
Ms. Kimberly Johnson, Assistant Director of Appraisal  
Ms. Lory Olivas, Compliance Officer  
Mr. Ron Patterson, Director of Collections  
Ms. Crystal Rivera, Assistant Director of Collections  
Mr. Don Tohkubbi, Director of Information Technology  
Ms. Leslie Wright, Director of Administration  
Mr. Layne Young, Assistant Chief Appraiser  
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP  
Mr. Gary Bridges

### Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson moved to agenda item #2.

### Agenda Item # 2

Approve minutes of Board of Directors meeting of August 7, 2019

Mr. Nelson Minyard made a motion to approve the minutes as written. Mr. Tom Sprawls seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

### Agenda Item #3

Hear Liaison activity report

Mr. Bridges stated he had a taxpayer calling in from Hawaii that was upset about the addresses that were listed on various mineral interests located in Midland County that fall within the City of Odessa. Mr. Bridges spoke with Ms. Leslie Wright, who in turn contacted the taxpayer. Ms. Wright was able to correct our records and the taxpayer was very thankful.

Mr. Johnson moved to agenda item #4.

#### Agenda Item #4

Hear report of delinquent tax collection activities.

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #5.

#### Agenda Item #5

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He commented on the large number of lawsuits that were added to the list since the last meeting. He said that it is happening statewide.

Mr. Johnson moved to agenda item #6.

#### Agenda Item #6

Hear status of conversion and installation of real and business personal property appraisal software

Mr. Don Tohkubbi updated the board on the progress of the conversion of the new appraisal software. He stated that the data conversion is divided into three sections. Phases one and two have been completed. All of the sketches have been transferred over to the new system and they are currently working on a few clean-ups. Phase three of the data conversion process is due to be completed by the end of this year. They are also working on reports, the roll over process for a new appraisal year, and the ARB module that ECAD will be using. There will also be an online user manual available.

Mr. Johnson moved to agenda item #7.

### Agenda Item #7

Hear report of recent legislative changes affecting appraisal district processes

Mr. Layne Young briefed the board on legislative changes that took place this year affecting appraisal districts. Following are some of the bills that passed. HB1743 changed the number of years appraisal districts can back assess land that has been changed from ag-use from 5 years to 3 years with 5% interest. HB1802 changes the number of days to file arbitration from 45 days to 60. And, the threshold for filing a motion to correct on residential homestead was change from 1/3 error to ¼ on HB2159.

Mr. Johnson moved to agenda item #8.

### Agenda Item #8

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report
- Appraisal roll Section 25.25(b) correction report
- Tax collection report
- Tax refund report
- Budget report
- Appraisal activities
- General Comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(b) correction report, and the tax collection report. There was no tax refund report for this period.

Ms. Lory Olivas presented the budget report.

Mr. Bill Harris introduced himself as the new Director of Appraisal for ECAD. Mr. Harris has been at the district for 15 years as a field appraiser and was honored to be selected as the new director. He introduced Ms. Kimberly Johnson as the Assistant Director of Appraisal. Ms. Johnson has been with the district for 4 years and is working towards her RPA designation. Mr. Harris also mentioned the district has 2 new appraisers, Ms. Cassandra Carbajal and Mr. Alex Tejada and an appraiser tech, Ms. Katarina Garcia. Currently, the appraisal staff is in the discovery phase, picking up new construction, mobile homes and additions. He said the pictometry system used by the district has been a big help in keeping up with all the growth in Ector County.

Mr. Johnson moved to agenda item #9.

### Agenda Item #9

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.

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Recorder: Sally Molinar

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Mr. Tom Sprawls, Secretary

Be it remembered that at 9:30 a.m. on this the 7<sup>th</sup> day of August, 2019, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of May 1, 2019
3. Hear Liaison activity report
4. Hear presentation of Texas County and District Retirement System employer options for Plan Year 2020
5. Review bids and select 2019 outside financial auditor
6. Review bids and select vendor for boiler
7. Conduct a public hearing and adoption of the 2020 Appraisal and Collection budgets (see Resolutions)
8. Hear report of delinquent tax collection activities
9. Hear report of pending litigation
10. Hear Chief Appraiser comments and reports
  - Quarterly investment earnings report
  - Appraisal roll Section 25.25 (b) correction report
  - Tax collection report
  - Tax refund report
  - Budget report
  - Appraisal activities – ARB Hearings report
  - Appraisal activities – Certified Value report
  - General comments
11. Hear Public Comments
12. Executive Session – Chief Appraiser District Goals and Evaluations
13. Adjourn

Members Present:

Mr. Gary Johnson, Chairman  
Mr. Robert Chavez  
Mr. David Dunn  
Mr. Nelson Minyard



Mr. Tom Pace  
Ms. Lori Ruiz-Crutcher  
Mr. Tom Sprawls

Members Absent:

Mr. Tommy Ervin  
Mr. Greg Simmons

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser  
Mr. Bill Harris, Assistant Director of Appraisal  
Ms. Lory Olivas, Compliance Officer  
Ms. Crystal Rivera, Assistant Director of Collections  
Mr. Don Tohkubbi, Director of Information Technology  
Ms. Leslie Wright, Director of Administration  
Mr. Layne Young, Assistant Chief Appraiser  
Ms. Sally Molinar, Executive Administrative Assistant  
Mr. George Gifford, Building Superintendent

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP  
Mr. Gary Bridges  
Mr. Tim Krause, Texas County & District Retirement System

### Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson moved to agenda item #2.

### Agenda Item # 2

Approve minutes of Board of Directors meeting of May 1, 2019

Mr. David Dunn made a motion to approve the minutes as written. Mr. Robert Chavez seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

### Agenda Item #3

Hear Liaison activity report

Mr. Bridges stated he had nothing to report. He's had no complaints or inquiries from taxpayers.

Mr. Johnson moved to agenda item #4.

### Agenda Item #4

Hear presentation of Texas County and District Retirement System employer options for Plan Year 2020.

Mr. Tim Krause, of TCDRS, gave a brief presentation of the plan the district has with the Texas County and District Retirement System. He stated TCDRS was created in 1967 and is self-funded, receiving no funds from the State of Texas. It is like a savings based plan. Employees and employers, deposit a certain percentage into the account which earns a 7% annual interest. Employees' deposit rate can be from 4 to 7 percent. The employers' matching amount at retirement ranges from 100 to 250%. The employer monthly contribution rate is determined every year when the plan is reviewed. The required rate will fund every employees' benefits sufficiently.

Currently, ECAD's employees' deposit rate is 7%, the maximum. The matching amount is 200% and the district monthly contribution rate is 14%.

In 2018, when the employee rate changed from 6% to 7%, the matching amount changed to 200%, from the original 250%. Ms. Campbell is asking the board to consider changing the match back to 250% and to make it retroactive.

Mr. Nelson Minyard made a motion to keep the employee deposit rate at 7%, the employer contribution rate at 14%, and to change the matching rate to 250% and make it retroactive for 2018 & 2019. Mr. David Dunn seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #5.

### Agenda Item #5

Review bids and select 2019 outside financial auditor

Ms. Campbell stated that only 2 bids were submitted, one from Johnson Miller & one from

Weaver. The district has used both firms at one time or another. Both have experience with government accounting.

Mr. Nelson Minyard made a motion to select Weaver and Tidwell, LLP as the outside financial auditor for the next two years with an option for a third year. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #6.

#### Agenda Item #6

Review bids and select vendor for boiler

Ms. Campbell stated that Bailey Boiler Works and TD Industries were the only companies that submitted bids. Both companies are based out of Lubbock, and have been in business for several years. Both have a presence in the Midland/Odessa area. She presented a comparison worksheet of the two companies. The bids were so different that Ms. Campbell asked Mr. George Gifford, ECAD's maintenance person, to make some phone calls and get a better understanding of what the two companies would commit to in replacing and maintaining the boiler. We learned that the boiler will require chemical and water treatments to maintain the unit properly. After his research, Mr. Gifford feels like Bailey Boiler is the better option.

Mr. Nelson Minyard made a motion to select Bailey Boiler Works for the boiler replacement and Basin Water Conditioning and Chem-Aqua as the water treatment providers. Mr. David Dunn seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #7.

#### Agenda Item #7

Conduct a public hearing and adoption of the 2020 Appraisal and Collection budgets (see Resolutions)

Mr. Johnson opened a public hearing for the adoption of the 2020 Appraisal and Collection budgets.

The budgets were submitted to the finance directors and no concerns have been expressed.

There being no public comments, Mr. Johnson closed the public hearing and called for a motion on the adoption of the budgets.

Mr. Tom Sprawls made a motion to adopt the Ector County Appraisal District Appraisal and Collection budgets for year 2020. Mr. Tom Pace seconded the motion and the budgets were approved with the following vote:

Mr. Gary Johnson	aye
Mr. Robert Chavez	aye
Mr. David Dunn	aye
Mr. Tommy Ervin	absent
Mr. Nelson Minyard	aye
Mr. Tom Pace	aye
Ms. Lory Ruiz-Crutcher	aye
Mr. Greg Simmons	absent
Mr. Tom Sprawls	aye

Mr. Johnson moved to agenda item #8.

#### Agenda Item #8

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #9.

#### Agenda Item # 9

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation.

Mr. Johnson moved to agenda item #10.

#### Agenda Item #10

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report

- Appraisal roll Section 25.25(b) correction report

- Tax collection report

- Tax refund report

- Budget report

- Appraisal activities – ARB Hearings report

- Appraisal activities – Certified Value report

- General Comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section

25.25(b) correction report, the tax collection report and the tax refund report.

Ms. Lory Olivas presented the budget report.

Mr. Layne Young briefed the board on the Appraisal Review Board hearing stats. He reported that 125,934 appraisal notices were mailed out. The district received approximately 4,136 phone calls and written protests. Appraisers resolved 1,148 inquiries informally and 1,037 protests were scheduled to appear before the Appraisal Review Board. The ARB reduced the value on 214 cases and 489 failed to appear. The other cases were either settled and waived or withdrawn.

Mr. Young also presented the certified value report. He reported that the net taxable value for all entities, except City of Odessa, increased about 15%. The City of Odessa net taxable value is up by 22% due to the increase in residential and land values in the city limits. The multi-family category increased in value about 77%.

Mr. Don Tohkubbi updated the board on the software conversion. He reported that GSA, our new software provider, is ahead in all of their completion phase dates by about a couple of months. So far, everything they've done looks good.

Mr. Johnson moved to agenda item #11.

#### Agenda Item #11

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #12.

#### Agenda Item #12

Executive Session – Chief Appraiser District Goals and Evaluations

The board did not go into executive session.

Mr. Johnson stated he did not receive any comments on the Chief Appraiser Goals and Evaluations.

Mr. Nelson Minyard made a motion to accept the Chief Appraiser Goals and Evaluations as is. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #13.

Agenda Item #13

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.

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Recorder: Sally Molinar

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Mr. Tom Sprawls, Secretary

Be it remembered that at 9:30 a.m. on this the 1<sup>st</sup> day of May, 2019, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of February 20, 2019
3. Hear Liaison activity report
4. Approve the 2018 outside financial audit
5. Approve the 2018 fund balance expenditures
6. Consider a resolution authorizing the Chief Appraiser to amend the Texas County and District Retirement System plan regarding employer match and prior years' service fund
7. Review proposed 2020 budgets
8. Hear report of delinquent tax collection activities
9. Hear report of pending litigation
10. Hear Chief Appraiser comments and reports
  - Quarterly investment earnings report
  - Appraisal roll Section 25.25 (b) correction report
  - Tax collection report
  - Tax refund report
  - Budget report
  - Appraisal activities
  - General comments
11. Hear Public Comments
12. Executive Session – Chief Appraiser District Goals and Evaluations
13. Adjourn

Members Present:

Mr. Gary Johnson, Chairman  
Mr. Robert Chavez  
Mr. David Dunn  
Mr. Tommy Ervin  
Mr. Nelson Minyard

Mr. Tom Pace  
Ms. Lori Ruiz-Crutcher  
Mr. Tom Sprawls  
Mr. Greg Simmons

Members Absent:

None

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser  
Ms. Lory Olivas, Compliance Officer  
Mr. Ron Patterson, Director of Collections  
Ms. Crystal Rivera, Assistant Director of Collections  
Mr. Don Tohkubbi, Director of Information Technology  
Ms. Leslie Wright, Director of Administration  
Mr. Layne Young, Director of Appraisal  
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP  
Mr. Gary Bridges  
Mr. David Duree, Weaver and Tidwell, LLP  
Mr. Cody Jones, Weaver and Tidwell, LLP

### Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson moved to agenda item #2.

### Agenda Item # 2

Approve minutes of Board of Directors meeting of February 20, 2019

Mr. David Dunn made a motion to approve the minutes as written. Mr. Tommy Ervin seconded the motion which was carried unanimously by members present.



Mr. Johnson moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report

Mr. Bridges stated he has nothing to report. He’s had no complaints or inquiries since the last board meeting.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Approve the 2018 outside financial audit

Mr. David Duree, of Weaver and Tidwell LLP, presented the financial audit of the appraisal district’s operation and collection records for 2018. Mr. Cody Jones was the job manager.

Mr. Duree stated they use two sets of accounting standards, the Generally Accepted Auditing Standards and the Government Auditing Standards. The audit process consists of a risk-based approach focused on specific risks, walkthroughs of accounting controls, and testing of financial statement balances.

Mr. Duree reported that findings in internal control were down from last year. Only two findings were reported this year, one was a material weakness, and the other was considered to be a significant deficiency. Auditors met with management to discuss ways to eliminate these findings.

Mr. Greg Simmons made a motion to approve the 2018 outside financial audit for the appraisal district. Mr. Tom Pace seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Approve the 2018 fund balance expenditures

Currently the committed fund balance is comprised of the following:

Building maintenance and repair	\$100,000
Legal awards and operations	\$150,000
Parking lot improvements	\$230,000
Appraisal software replacement	\$186,158

Mr. David Dunn made a motion to approve the 2018 fund balance of \$666,158. Mr. Tom Sprawls seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #6.

#### Agenda Item #6

Consider a resolution authorizing the Chief Appraiser to amend the Texas County and District Retirement System plan regarding employer match and prior years' service fund

Ms. Campbell informed the board that representatives from TCDRS came and spoke to the district's employees about how the system works and what options they have.

Ms. Campbell stated that the original employee contribution was 6% and the district's contribution was 14%, with the district matching 250% at retirement. Last year, the board approved to increase the employees' contribution to 7%. In doing so, the district's matching was changed to 200%, which we thought was automatic. After discussing this with the representatives, they said the matching did not have to change to 200%, so the district is asking the board to change the matching back to 250%.

Ms. Campbell asked the board if they would like Tim Krause, the district's TCDRS representative, to come and give a better explanation of the process.

Mr. David Dunn made a motion to table this agenda item until the August meeting when Mr. Krause can come give a presentation. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #7.

#### Agenda Item #7

Review proposed 2020 budgets

Ms. Campbell informed the board that she met the finance directors and went over the budgets with them.

Ms. Campbell stated the appraisal budget increased by 3.6% from last year. The personnel resources account increased by \$22,125 to cover management salary changes. Professional and technical resources increased by \$96,851 to cover the cost of a new homestead audit. The previous homestead audit, which was conducted five years ago, brought in over \$2.5 million to the entities. And the capital expenditure resources increased by \$4,300 for the new telephone lease. The collection budget was increased by 1.1% over last year.

The proposed budgets will be submitted to all entities. Any questions or concerns should be

directed to Ms. Campbell. Adoption of the budgets will be at the August board meeting.

Mr. Johnson moved to agenda item #8.

#### Agenda Item #8

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #9.

#### Agenda Item # 9

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He reported that the three Conn's Appliance cases went to mediation, but did not settle.

Mr. Johnson moved to agenda item #10.

#### Agenda Item #10

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report

- Appraisal roll Section 25.25(b) correction report

- Tax collection report

- Tax refund report

- Budget report

- Appraisal activities

- General Comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(b) correction report, and the tax collection report. There was no tax refund report this quarter.

Ms. Lory Olivas presented the budget report.

Mr. Layne Young reported that values are up this year. According to sales data collected, residential real estate is up 14% in value. Real estate commercial is up about 15% due to new construction. VIT reports, which show new mobile home sales and transactions,

indicated that mobile home values were low, so there was a significant increase in personal property mobile homes this year. Real estate industrial accounts increased 6% and multi-family properties increased 124%. The significant increase in multi-family was due to the property value study conducted earlier this year and the parameters used by the comptroller in their income approach.

Ms. Campbell reminded the board of the next meeting on August 7.

Mr. Johnson moved to agenda item #11.

#### Agenda Item #11

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #12.

#### Agenda Item #12

Executive Session – Chief Appraiser District Goals and Evaluations

Mr. Gary Johnson excused himself from the meeting to attend a doctor's appointment. Mr. David Dunn resumed the meeting.

Mr. Tom Sprawls made a motion to go into executive session. Mr. Greg Simmons seconded the motion, which carried unanimously by members present.

The Board of Directors went into executive session at 11:23 a.m. and ended its executive session at 11:35 a.m. No action was taken in closed session.

Mr. Dunn moved to agenda item #13.

#### Agenda Item #13

Adjourn

There being no other business before the board, Mr. Dunn adjourned the meeting.

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Recorder: Sally Molinar

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Mr. Tom Sprawls, Secretary

Be it remembered that at 9:30 a.m. on this the 20<sup>th</sup> day of February, 2019, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Elect Officers
3. Approve minutes of Board of Directors meeting of November 7, 2018
4. Hear Liaison activity report
5. Hear report of delinquent tax collection activities
6. Approve changes to the current Ector County Appraisal District Public Funds Investment Policy (annual requirement)
7. Approve Changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines
8. Advise and consent to chief appraiser appointments to Ag Advisory Board
9. Hear report of 2018 final results of Comptroller's 2018 Property Value Study
10. Hear report of pending litigation
11. Hear Chief Appraiser comments and reports
  - Quarterly investment earnings report
  - Appraisal roll Section 25.25 (b) correction report
  - Tax collection report
  - Tax refund report
  - Budget report
  - Appraisal activities
  - General comments
12. Hear Public Comments
13. Executive Session – Chief Appraiser District Goals and Evaluations
14. Adjourn

Members Present:

Mr. Gary Johnson, Chairman

Mr. Robert Chavez  
Ms. Barbara Graff  
Mr. Tom Pace  
Mr. Tom Sprawls  
Mr. Greg Simmons

Members Absent:

Mr. David Dunn  
Mr. Tommy Ervin  
Mr. Nelson Minyard

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser  
Mr. Mike Foutz, Assistant Chief Appraiser  
Ms. Lory Olivas, Compliance Officer  
Mr. Ron Patterson, Director of Collections  
Ms. Leslie Wright, Director of Administration  
Mr. Layne Young, Director of Appraisal  
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP  
Mr. Gary Bridges

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson moved to agenda item #2.

Agenda Item # 2

Elect Officers

Board of Director officers are Mr. Gary Johnson, Chairman, Mr. David Dunn, Vice-Chairman, and Mr. Tom Sprawls, Secretary. Current officers are willing to serve again if elected.

Mr. Tom Pace made a motion to keep the current slate of officers as is. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item # 3.

#### Agenda Item #3

Approve minutes of Board of Directors meeting of November 7, 2018

Mr. Robert Chavez made a motion to approve the minutes as written. Mr. Tom Sprawls seconded the motion which carried unanimously by members present.

Mr. Johnson moved to agenda item #4.

#### Agenda Item #4

Hear Liaison activity report

Mr. Gary Bridges stated he had one potential complaint. He said there was a taxpayer who had set up an appointment to speak to him, but called a few days later to cancel because she and Ms. Campbell had taken care of the situation.

Mr. Johnson moved to agenda item #5.

#### Agenda Item #5

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #6.

#### Agenda Item #6

Approve changes to the current Ector County Appraisal District Public Funds Investment Policy (annual requirement)

Ms. Campbell stated no changes were made to the investment policy this year, but it is



required that the board approve it annually.

Mr. Greg Simmons made a motion to approve the Ector County Appraisal District Public Funds Investment Policy for the current year. Ms. Barbara Graff seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #7.

#### Agenda Item #7

Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines

Ms. Campbell stated no changes were required on any policies or procedures this year.

Ms. Barbara Graff made a motion to approve the Ector County Appraisal District Policies, Procedures, Rules and Guidelines as is. Mr. Tom Pace seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #8.

#### Agenda Item #8

Advise and consent to chief appraiser appointments to Ag Advisory Board

Mr. Billy Cole is up for reappointment for the 2019-2020 appraisal years. Ms. Campbell stated Mr. Cole is willing to serve another term if reappointed.

Mr. Robert Chavez made a motion to appoint Mr. Billy Cole to the Ag Advisory Board for 2019-2020. Mr. Greg Simmons seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #9.

#### Agenda Item # 9

Hear report of 2018 final results of Comptroller's 2018 Property Value Study

Mr. Layne Young presented the results of the 2018 Property Value Study. The Comptroller's office comes in on even number years and looks at all the sales data from the prior year to conduct the study. There are five major categories the state studies and

for 2018 the district received an overall median level of 97%. Ms. Campbell stated that to remain in the confidence level the district score can be 5% high or 5% low. This year the category of multi-family residences scored a 72%. The district is working to bring up that score for the next study.

Mr. Johnson moved to agenda item #10.

#### Agenda Item #10

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He stated that the three Conn's Appliance cases will be going to mediation in April. He also reported that the Southwest Parkway, LLC case has been settled.

Mr. Johnson moved to agenda item #11.

#### Agenda Item #11

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report
- Appraisal roll Section 25.25(b) correction report
- Tax collection report
- Tax refund report
- Budget report
- Appraisal activities
- General Comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(b) correction report, the tax collection report and the tax refund report.

Ms. Lory Olivas presented the budget report.

Mr. Layne Young briefed the board on appraisal activities. He said the appraisers will be finishing up field work by the middle of March and will transition to working business personal property. He reported 500 homes were picked up as new construction and about 600 new mobile homes were added to the appraisal roll. Mr. Young is expecting an increase in ARB hearings this year and said the appraisers will be preparing for that.

Ms. Campbell informed the board that the boiler is out and the district will be going out for bids to replace it.

Mr. Johnson moved to agenda item #12.

### Agenda Item #12

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #13.

### Agenda Item #13

Executive Session – chief Appraiser District Goals and Evaluations

Mr. Tom Sprawls made a motion to go into executive session. Mr. Tom Pace seconded the motion, which carried unanimously by members present.

The Board of Directors went into executive session at 10:40 a.m. and ended its executive session at 11:00 a.m. No action was taken in closed session.

Mr. Johnson moved to agenda item #14.

### Agenda Item #14

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.

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Recorder: Sally Molinar

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Mr. Tom Sprawls, Secretary