

**MINUTES**  
**OF THE**  
**SAN PATRICIO COUNTY APPRAISAL DISTRICT**  
**PUBLIC HEARING OF THE BOARD OF DIRECTORS**  
**FOR THE 2021 PROPOSED BUDGET & 2021-2022 REAPPRAISAL PLAN**  
**AUGUST 18, 2020**

Meeting called to order by Mr. John Curlee at 9:05 am.

**Item #1. Invocation** was delivered by Mr. Curlee

**Item #2. Pledge of Allegiance** was led by Mr. Curlee

**Item #3. Texas Pledge Led** was led by Mr. Curlee

**Item #4. Roll Call:** Mr. John Curlee, Ms. Billie Jo Tennill, Dr. Anne Matula and Mr. Bill Wilson attended in person.

Ms. Dalia Sanchez attended the meeting remotely.

**Also, in attendance;** Mr. Robert Cenci - Chief Appraiser, Ms. Shirley Madej – Assistant Chief Appraiser, Ms. Melinda Garza – HR and Financial Coordinator, Ms. Julie Overstreet - Recording Secretary and Mr. Eddie Guzman for Technical Support.

**Item #5. Public Comment** – Mr. Swinney tuned in to the public meeting via zoom. The board waited the allotted time, and no one showed up in person to speak or came in via zoom.

**Item #6. Action Items**

- A. Pursuant to Section 6.06 (b) of the Texas Property Tax Code. the San Patricio County Appraisal District (SPCAD) will conduct a PUBLIC HEARING to consider The SPCAD proposed 2021 Budget.**

Mr. Cenci discussed having made a few adjustments to the 2021 proposed budget, which had been discussed in the prior meeting. The numbers were tweaked under appraiser position salaries. Those positions were initially budgeted however, not filled. Since that time, we have had the opportunity to interview and hire personnel. We have also realized that hiring individuals who are RPA certified and have experience in an Appraisal District will require us to pay a higher salary. Therefore, we went back to increase budgeted salary amounts for those positions in the event we hire someone at that level.

P&A contract shifted increase to later in the contract with a 3% increase for 2021. P&A, agreed. The other four years are still in discussion. The 2021 amount for P&A is \$174,600.00 which reflects the 3% from 2020. Also adjusted was the maintenance agreements with BIS, and the copy machines. Software contract went from 44k, budgeted 75k and dropped back to 47k due to misunderstanding on our part on what we would be charged on the software licenses which was a one-time fee and already paid. Total budget for 2021 had a 5.12% decrease from the

prior year's budget. Dr. Matula commended staff for working hard to reduce the budget, and to being sensitive to the current circumstances.

**B. Pursuant to Section 25.18 and 6.05 (i) of the Texas Property Tax code, the San Patricio County Appraisal District (SPCAD) will conduct a PUBLIC HEARING to Consider the SPCAD proposed Reappraisal Plan for Tax Years 2021-2022.**

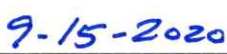
Mr. Cenci stated the reappraisal plan is similar to the proceeding 2 years. The primary differences are that for Residential we were on a two-year appraisal cycle. We had issues accomplishing it in a 2-year period, but to give ourselves more time to cover everything the way we hope to the tax code allows for three-year cycle so we will take advantage of that latitude. We will now change to a three-year cycle. The reappraisal plan for 2021 will be reappraising GPISD, Banquete ISD, very minimal properties there, and Mathis ISD. In 2022 the two (2) school districts in the middle of the county along with the small piece of Skidmore Tynan will be reappraised. In 2023, which is not part of this plan we will cover Aransas Pass and Ingleside. The other important thing is the official reappraisal of these school districts for each appraisal year. Full reappraisal area is more extensive than a non-reappraisal area however sales activity in those areas are not ignored. For non-reappraisals areas we apply a factor across the board by neighborhood based on sales which is the mass appraisal approach.

On commercial real estate, we were using a cost approach due to the hurricane Harvey. We did get dinged on that after going through our processes with the comptroller's office. In order to satisfy the comptroller's office, we have switched to the income approach on commercial properties and have made the necessary adjustments for 2020.


Dr. Matula requested clarification on production / market price on the P&A reappraisal plan. Valuation of special use properties – Mr. Cenci discussed past experiences with the Agriculture committee who give us input. The issue he wanted to get at was the cash verses the shared lease source data to establish net land income. We may well use the state schedules as the farmers will not share the total income of the land under a shared or cash lease. Production information is available with the USDA / FSA, which is public information.

**Item #7. Meeting Adjourned: 10:03**

  
Chairman

  
Date

  
Secretary

  
Date