

MINUTES
OF THE
SAN PATRICIO COUNTY APPRAISAL DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
SEPTEMBER 15, 2020

Meeting was called to order by: Mr. Bill Wilson at 8:31 am.

Item #1 Invocation was delivered by: Mr. Robert Cenci.

Item #2 Pledge of Allegiance led by: Mr. Bill Wilson.

Item #3. Texas Pledge led by: Mr. Bill Wilson.

Item #4. Roll Call: Mr. Bill Wilson, Ms. Dalia Sanchez, Dr. Anne Matula and Ms. Billie Jo Tennill were in attendance.

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

Absent: Mr. John Curlee

Item #5. Public Comment: None

Item #6. Approval of the Minutes of the August 18, 2020 Public Hearing for the 2021 Proposed Budget Proposed Budget & 2021-2022 Reappraisal Meeting: Dr. Matula moved to approve, seconded by seconded by Ms. Sanchez, motioned passed unanimously.

Item # 7. Approval of the Minutes of the August 18, 2020 Board of Directors Regular Meeting: Ms. Tennill moved to approved, seconded by Ms. Sanchez.

Item #8. Unfinished Business:

- a). **Discussion and/or Action Regarding San Patricio County Tax Collector's Office to Complete planned Software Conversion:** Mr. Cenci did not have anything new to report.

Item #9. New Business:

- a). **Discussion and/or Action Related to 2019 Property Value Study Invalid Finding's Letter from Comptroller's Office:** Mr. Cenci had reported at the last BOD meeting that we had arrived at the end of the road regarding the protest petition to the comptroller's property value study representative regarding Mathis and Sinton ISD. An informal meeting was conducted via zoom, Shirley, Robert and Frances were present and after much haggling and spending the entire morning going through each account and doing everything we could do and although some changes were made, the bottom line was that the ratios on those two ISD's ended being; Sinton 94.36% and likewise in Mathis

94.42%. Ultimately, we felt that the next step after that would be to go to a state office of administrative hearing and get lawyers and involve people from Austin and get involved in a long drawn out conversation but felt it was not appropriate at that stage to fight for the last little bit based on what we had already experienced. Mr. Cenci stated they signed off and agreed that unfortunately for 2019 the final tally results in those two ISD's remain considered invalid however we are in a grace period, the values submitted and certified will be used and have been used in our calculations so there will be no change. We have looked closely that these two ISD's and everywhere else and have made some significant adjustments to areas we were low on, especially Mathis residential properties. Sinton was more on the commercial side. They have been addressed for 2020. We have a comptroller representative looking at our 2020 values. We are now using the income approach on commercial properties. Mr. Wilson moved to acknowledge the letter from the state. Dr. Matula seconded the motion to acknowledge receipt, under Texas Government code 403.302K, of the notice dated August 24 from Corey Castillo Director of Property Tax Assistance Division. Motion passed unanimously.

b). Discussion and/or Action Regarding the Pritchard & Abbott Industrial/Mineral

Appraisal Contract Renewal: Mr. Cenci explained that it is a basic 4-year contract expiring at the end of this year. He has no problem recommending the board to approve it but Mr. Cenci will have a conversation with Jason and Shannon Starry regarding the data they provide to us, how it is provided and how perhaps may be helpful to us to receive in order to minimize mistakes and have a seamless interaction on looking up properties. They are open to include property id's which we will provide to them in a file. Their appraisal notices have multiple sequences in one notice on subsequent pages. On our side we are used to one property, one notice. At this point they are not prepared to send individual notice. The contract will have an express negligent clause for an exit option built into the contract. Mr. Swinney, AD attorney, called in to discuss the clause. P&A agreed to include the clause in the contract. After executive session, Dr. Matula moved to table this item, giving Mr. Cenci negotiation power, motion was seconded by Ms. Tennill, and passed to be tabled for next month.

c). Discussion and/or Action Regarding the Distribution of the balance in the Agency Fund

Account: Mr. Cenci discussed the agency fund account distribution summary thanks to Dr. Matula's hard work. Dr. Matula mentioned that the staff found a document from Lovvorn & Kieschnick buried somewhere from about 6 or 7 years ago where people were applying for refunds. The documents included copies accounting documents from all these entities and each one may have five or six print outs with amounts of money and written on the face of document, check numbers, 2 check numbers for each entry. Those check numbers did not fit with any of the accounts. The actual column was picked up from those documents. It was decided that those check numbers were checks issues a long time ago by the AD to pay for the attorney fees based on what those print outs were. There was not going to be much money, but the money paid out for actual refunds would leave 43k. Actual check refunds were issued, 12k came back so that money was enrolled into this. Ms. Sanchez moved to approve, seconded by Ms. Tennill, motion passed unanimously.

Item #10. Consideration and/or Action regarding any matter that may take place in executive session as provided by Texas Government Section 551:

Item #11. Executive Session: The Board recessed the open session to go into executive session at 9:22 am.

a). Texas Government Code Section 551.071. To consult with the district's attorney regarding all purposes authorized under this section of the open meeting act, to include pending and contemplated litigation; or a settlement offer; or on a matter in which the

duty of the attorney of the District under the Texas Disciplinary Rules of Professional Conduct clearly conflict with the open's meeting act.

Item #12. Return to Open Session: 10:16

Item #13. Discussion and/or Action on Matters Discussed in Executive Session: No action taken.

Item # 14. Financial Report:

- a. **Review of Balance Sheet:** Mr. Cenci stated no change on balance sheet.
- b. **Accounts Payable:** Mr. Cenci stated 25k was paid to the expert appraiser for an informal opinion of a value on the windfarm.
- c. **Review of P&L:** Mr. Cenci claims, all is on track.
- d. **Monthly Bank Investment Report:** The was Board satisfied.
- e. **Review of Entrust P&L:** The Board was satisfied.

Item #15. Chief Appraiser Report:

- a. **ARB Appointments:** Mr. Cenci updated the board, that 2 members will be swapping out, letters of interest will be requested, there are no term limitations. He mentioned will advertise.
- b. **AG Appointment:** Mr. Cenci informed the board that one member will be terming out. Mr. Cenci recommended keeping him on. We will reach out to him to see if he is interested in serving on the AG board another term.
- c. **Reappraisal follow up:** Mr. Cenci clarified the P&A methodology in the reappraisal plan was an error on our part. P&A has provided the correct methodology they used and we have incorporated that process into our plan.

Item #16. New Business. P&A Contract, Bank Depository Agreement

Item #17. Set date and time for next meeting: October 20, 2020 @ 8:30 am.

Item #18. Adjourn: 10:56


Chairman


Date


Secretary


Date