

Minutes of the meeting of the Board of Directors for Chambers County Appraisal District, held on May 18, 2021.

A meeting of the Board of Directors for the Chambers County Appraisal District was held with the following members present:

Joe Crumpler, Chairman
Alecia Turner, Secretary
Joey Presnall, Member
John Iles, Member
Denise Hutter, Member Ex-Officio

Also present were Lee Ann Brents & Matt Sjolander of Swaim, Brents & Associates, CPA, Mitch McCullough, Chief Appraiser and Stephanie Muniz, Assistant Chief Administrator.

The meeting was called to order by Chairman Crumpler at 10:20 am.

The Minutes of the April 6, 2021 Board Meeting were presented to the Board for review and with a motion from Member Iles and second by Member Presnall, to approve the minutes as presented. Motion passed unanimously.

Chief Appraiser McCullough presented the April, 2021 Expenditures to the board for review and after discussion motion was made by Member Ex-Officio Hutter and seconded by Member Iles to approve same. Motion passed unanimously.

Chief Appraiser McCullough presented the April, 2021 Financial Report to the board and after discussion, motion was made Member Ex-Officio Hutter and seconded by Member Iles to approve same. Motion passed unanimously.

Chief Appraiser McCullough asked Lee Ann Brents with Swaim, Brents and Associates to present our financial audit. Mrs. Brents advised the board that CCAD audit was perfect and that the CAD does a great job year-round of keeping the books very clean. She explained that our net position changed from the year before and it was primarily due to changes in our pension. She informed that we would refund \$236,591 back to the taxing units that fund the district which is representative of our excess revenue from our 2020 budget. The prior year's excess revenue was \$335,000. After brief discussion, motion was made Chairman Crumpler and seconded by Member Presnall to accept the 2020 Financial audit as presented. Motion passed unanimously.

Chief Appraiser McCullough stated while there is no formal personnel action he would like to update the board regarding a recent employee situation. He advised that Kayla Solis had been employed with the district for 9 years and due to health complications she has enacted FMLA and request time off for health reasons. He

explained that we reached out to our attorney Perdue, Brandon, Fielder, Collins & Mott for legal advice on how to proceed and they referred our office to an employment attorney they use for all of their employment needs and they also refer their CAD clients to. We signed a letter of engagement with the attorney, Michelle Bohreer, who helped us with our correspondence with Ms. Solis. Ms. Solis must return to work on June 4, 2021 or her employment will be terminated with the CAD as we are unable to hold her position indefinitely.

Chief Appraiser McCullough informed the board that there are still several lawsuits pending; we had received a settlement offer yesterday on one of our lawsuits but it was unreasonable as we have quite a bit of market-based information to support our value. He told the Board will visit with the agent informally during the 2021 property tax protest period. He advised the board that we are finished with the interpretation phase of the School Equalization Fund issue and things are in motion now. He stated that the CCSEF has now been set up as a separate taxing unit and our attorney has cleared the way for a five year clerical error correction on these erroneously granted exemptions. In the near future we will send certified exemption removals for 2016-2020. The abated accounts have been noticed for 2021 with no abatement applied to this newly created taxing jurisdiction. Once we send certified removal letters for 2016-2020, each owner will be given 30 days to protest. Those that do appeal the removal will have the opportunity to be heard by the appraisal review board.

No public comment

Chief Appraiser McCullough informed the board currently our values for 2021 are down. We made every effort to provide conservative estimates to each jurisdiction and he advised it would appear we were not conservative enough. He explained that we contribute the values being down in large part due to L2 (inventory) values. He explained that two things have happened in 2021, 1) there have been activation of foreign trade zones and 2) many inventory holders are utilizing Interstate Commerce for their inventories as well both of which completely exempts their inventory from taxation. He explained that we are putting pressure on these companies to provide us with evidence and will make every effort to ensure they truly qualify. Chief Appraiser McCullough also advised that to date we have received and keyed 1,070 protests, approximately 10% of those have been settled or closed and we have more to key but overall this will be a light year for the CAD and the ARB.

No board comments.

Chairman Crumpler set the next regular meeting for September 21, 2021 at 10:00 am.

With a motion from Member Ex-Officio Hutter and second by Member Presnall,
Board adjourned at 11:55 am.

Approved the 28 day of September, 2021.



Joe Crumpler, Chairman
Board of Directors
Chambers County Appraisal District



Alecia Turner, Secretary
Board of Directors
Chambers County Appraisal District