

Minutes of the meeting of the Board of Directors for Chambers County Appraisal District, held August 15, 2024.

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  
Laurie Payton, Member Ex-Officio

Also present were Stephanie Muniz, Assistant Chief Administrator & Maria Standley.

The meeting was called to order by Chairman Crumpler at 10:18 am.

The Minutes of the May 16, 2024, Board meeting were presented to the Board for review and with a motion from Member Presnall and second by Secretary Turner, to approve the minutes as presented. Motion passed unanimously.

The Minutes of the May 16, 2024, Board hearing were presented to the Board for review and with a motion from Chairman Crumpler and second by Member Presnall, to approve the hearing as presented. Motion passed unanimously.

Assistant Chief Administrator Muniz presented the June, July, August 2024 Expenditures to the board for review and after discussion motion was made by Member Presnall and seconded by Member Ex-Officio Payton to approve as presented. Motion passed unanimously.

Assistant Chief Administrator Muniz presented the June, July, August 2024 Financial Reports to the board for review and after discussion motion was made by Secretary Turner and seconded by Member Presnall to approve as presented. Motion passed unanimously.

Assistant Chief Administrator Muniz presented the 2<sup>nd</sup> Quarter, Proforma Investment Report report as per section 2256.023 of the Government Code to the Board of Directors for a review. Motion was made by Member Presnall to accept the report as presented and seconded by Chairman Crumpler to approve same. Motion was passed unanimously.

Assistant Chief Administrator Muniz presented the 2025-2026 Pritchard & Abbott Hardware / Computer Software agreement to the Board for review. After review and discussion motion was made by Member Presnall to approve the contract as presented, motion was seconded by Chairman Crumpler. Motion passed unanimously.

Assistant Chief Administrator Muniz presented to the Board of Directors a letter submitted by Cedar Bayou Navigation District requesting the Board waive the penalties and interest billed for late payment of their 3<sup>rd</sup> Quarter revenue payment for 2024 budget obligations as allowed by Texas Property Tax Code Section 6.06(k). Motion was made

by Member Ex-Officio Payton to waive the penalty and interest as requested for good cause and seconded by Secretary Turner to approve same. Motion passed unanimously.

Assistant Chief Administrator Muniz informed the board that agenda item 5-C is a clerical matter where the Chief Appraiser is required to notify them of the corrections that were made to the tax roll during the 2<sup>nd</sup> Quarter of 2024 – these corrections were made under section 25.25(b) of the property tax code; she presented the binder for their review. Motion was made by Chairman Crumpler and seconded by Secretary Turner to approve the report as presented. Motion passed unanimously.

Personnel: None

Assistant Chief Administrator Muniz informed the board that just this week we were served 3 laws suits for 51 accounts. One is a continuation of prior year suits. We have agreed to settle Cedar Crossing Investors with some minor adjustments and that will settle 2 years of law suits with them. We are also in talks with opposing counsel on several of the oldest lawsuits dating back to 2018 in hopes to get those finalized and closed. We have received 6 requests for Binding arbitration of the 2024 protest outcomes thus far and we are in the 45 settlement period with 4 of those at this time; 2 are still pending review with the comptroller for acceptance.

No Public Comment

Assistant Chief Administrator Muniz informed the board that we had 5507 protests for the 2024 tax year and increase over 2023 by 196 protest filed. Our hearings started on June 3<sup>rd</sup> and continued for 5 weeks; we certified on July 17<sup>th</sup> at 100% (meaning there were no outstanding protests or uncertified accounts). The state last requires 95% for certification. Based on our certified numbers, The county grew over \$1.8 Billion for the 2024 tax year due to reappraisal efforts and new construction. Of that value, \$730,931,096 was new value, 66% of that is attributed to new value on the industrial roll. Appraisers are back out in the community working on their 2025 schedules and picking up new construction as we speak. Just reviewing our June 2024 aerials on Nearmap we can see that there is quite a bit of new construction in BHISD between Riceland, Baytown Heights and others. We have begun our contract with Trueroll, they received a pull of our data on June 15<sup>th</sup> and our staff will train on August 20<sup>th</sup> on how to review their reports. We hope to begin seeing the return on our investment with unqualified exemptions, duplicate homesteads and fraudulent homesteads coming off potentially for multiple years. All of our clerical staff will have a role in processing this initial data review as Trueroll reviewed every homestead exemption in our records as of the date of their data pull. Asst. Chief Administrator Muniz advised that her goal is within 6 months to have processed all of the unqualified exemptions and have us on more of a path of maintenance moving forward. We have also started the App Vetter with them where they will be doing an in-depth review on every new application received and also periodically after their qualification is determined. August 23<sup>rd</sup> thru 28<sup>th</sup>, Mitch, Kayla, Maria, Tiffany and Stephanie Muniz will attend the Annual TAAO conference in Round Rock. Mitch will move on from there to San Antonio the 28<sup>th</sup>-30<sup>th</sup> for the Annual Legal Seminar on Ad Valorem Taxation. All of our employees will have completed their annual cyber security training on August 20<sup>th</sup> which is required by the comptroller's office.

No board comments

Member Ex-Officio Laurie Payton advised the board that Capitol Appraisal Group made a substantial error for 2022 and 2023 tax years that caused a refund in real money to the tune of \$1,500,000 on a fractionator in City of Mont Belvieu. Chairman Crumpler asked Assistant Chief Administrator Muniz to elaborate on the issue. Mrs. Muniz explained to the Board of Directors that during the 2024 protest period, Enterprise Products determined that there was a fractionator, namely Frac XII that was being taxed within the City of Mont Belvieu and they were also paying in lieu of taxes to the industrial district on this same fractionator and it in fact was not located within the City's boundaries. After review they found that was the case for 2022 & 2023, however the taxes were already paid for those two years. Immediately upon discovery we reached out to the City of Mont Belvieu to let them know of the error and seek guidance from them on the correction. At that time we advised Enterprise that we would be correcting the error for 2024 but asked that they file a corrective motion for 2022 & 2023. Mrs. Muniz explained that City of Mont Belvieu was understandably very upset as were we and there was a long discussion with Capitol Appraisal Group about expectations moving forward. Mrs. Muniz explained that the CAD has created a new protocol in hopes to prevent this from happening moving forward. Chairman Crumpler stated he found this egregious error very embarrassing for the CAD. He proceeded to ask whether there were other firms that could do the same type of work that Capitol Appraisal Group does. Member Ex-Officio Payton explained that the quality of work is about the same across all firms in this field due to the disjointed systems. Mrs. Muniz again explained that she was working moving forward to review all new accounts added for verification of taxing jurisdictions and we are confident that this will not be an issue as we continue.

Chairman Crumpler set the next regular meeting for September 19, 2024 at 10:00 am.

With a motion from Secretary Turner and second by Chairman Crumpler, Board adjourned at 11:26 am.

Approved the 19 day of September, 2024.



Joe Crumpler, Chairman  
Board of Directors  
Chambers County Appraisal District



Alecia Turner, Secretary  
Board of Directors  
Chambers County Appraisal District