

Minutes of the meeting of the Board of Directors for Chambers County Appraisal District, held September 19, 2024.

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

Joe Crumpler, Chairman	John Iles, Member
Joey Presnall, Member	Tan Williams, Member
Alecia Turner, Secretary	Laurie Payton, Ex-Officio

Also present were Mitch McCullough, Chief Appraiser and Stephanie Muniz, Assistant Chief Administrator.

The meeting was called to order by Chairman Crumpler at 10:12 am.

The Minutes of the August 15, 2024 Board Meeting were presented to the Board for review and with a motion from Member Presnall and second by Chairman Crumpler, to approve the minutes as presented. Motion passed unanimously.

The Minutes of the August 15, 2024 Public Hearing to Approve the 2025-2026 Reappraisal Plan 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.

Chief Appraiser McCullough presented the August, 2024 Expenditures to the board for review and after discussion, motion was made by Member Iles and seconded by Secretary Turner to approve same. Motion passed unanimously.

Chief Appraiser McCullough presented the August, 2024 Financial Reports to the board and after discussion, motion was made Member Iles and seconded by Secretary Turner to approve same. Motion passed unanimously.

Operations: None

Chief Appraiser McCullough advised the board that we posted an opening for a clerical position that closes on October 15, 2024. He also advised we are running it in our local paper weekly, it is posted on our website and it will run in the Baytown Sun on Sunday, September 22, 2024.

Chief Appraiser McCullough updated the board on the status of our lawsuits and arbitrations. He advised we recently closed out 16 lawsuits in the last month and we just received the Agreed Final Judgment on those. We have had thirty (30) arbitrations filed to date and nineteen (19) lawsuits covering eighty-two (82) accounts. He explained to the Board that we should be nearing the deadline for taxpayers to qualify to file both arbitrations and lawsuits. Chief Appraiser McCullough advised the Board that the Taxing Unit Challenge is still pending due to attorney scheduling conflicts, but that we are hoping to schedule it for October.

No public comment

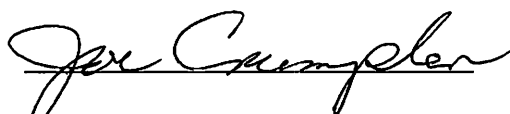
Chief McCullough explained to the Chamber's County Appraisal District Board of Directors that he was present during the Capitol Appraisal Group's 2024 inspection of Enterprises Products LLC. During that inspection they looked at all of the Enterprise units, Chief McCullough went on to explain that this error existed for more than two years on the certified appraisal rolls. At no time during the two-year period did any of the interested parties notice it. Those parties include the Appraisal District, the Capitol Appraisal Group, the City of Mt. Belvieu and Enterprise Products LLC. He went on to explain that every other Fractionator located within the boundaries of the City of Mt. Belvieu has, or has had an abatement agreement with the city. It seemed interesting that this "unabated" Frac failed to capture the attention of the property owners and the city employees for two consecutive tax years. Only when accounting employees at Enterprise discovered that they in fact were paying in lieu of tax payments to the City of Baytown did the error come to light. Ultimately, Enterprise paid almost 1.5 million in taxes to the City of Mt. Belvieu that were not due and the erroneous payments were refunded to Enterprise. Chief McCullough explained to the Board that on many occasions we have discussed this error with Capitol Appraisal Group. They are aware of our disappointment and frustration with the jurisdiction error that occurred with regard to this fractionator. He also explained that we have developed new procedures moving forward so that a mistake of this nature does not happen again. Today we are all moving forward with an improved tracking process and a continued awareness of the severity of the error.

Ex-Officio Member Laurie Payton asked Chief Appraiser McCullough whether we had ever considered getting bids from another appraisal firm like Hugh Landrum and Associates. Chief McCullough explained that the Appraisal District's last request for proposals for new industrial appraisal firms occurred before he arrived at the district in 2013. He explained to the Board that having worked with many of the competing engineering firms his experience was that they all do a pretty good job at appraising industrial properties. He went on to say that he has experienced conversions to new firms and that the painstaking process brings with it numerous difficulties and unforeseen problems. He went on to conclude however that if a majority of the tax units that the appraisal district serves placed enough pressure directly on the CAD Board of Directors that the Board might consider going out for bids.

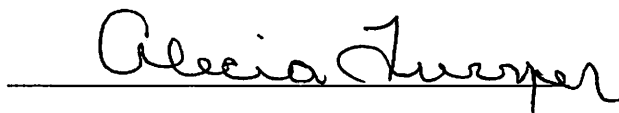
Chairman Crumpler set the next regular meeting for October 17, 2024 at 10:00 am.

With a motion from Chairman Crumpler and second by Member Williams, Board adjourned at 11:45 am.

Approved the 17 day of October, 2024.



Joe Crumpler, Chairman
Board of Directors
Chambers County Appraisal District



Alecia Turner, Secretary
Board of Directors
Chambers County Appraisal District