

Minutes of the meeting of the Board of Directors for Chambers County Appraisal District, held May 18, 2023.

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	Laurie Payton, Ex-Officio
Alecia Turner, Secretary	

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

The meeting was called to order by Chairman Crumpler at 10:00 am.

The Minutes of the April 25, 2023 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 amended. Motion passed unanimously.

Chairman Crumpler invited LeeAnn Brents of Swaim, Brents and Associates to present the 2022 Financial Audit of the District. Ms. Brents explained they tested and reviewed all of our data and found no errors or fraud present in the data. She told the board that we would be refunding \$188,818 to the taxing entities from our 2022 budget. Ms. Brents discussed a new GASB 87 accounting standard that will change the way we account for all leases, not just capital leases. She explained that we are the first client for whom she has had to address the new GASB 87 and we have minimal leases that fit this requirement but they were address in the 2022 financial statements. She also explained to the board that our net pension asset changed significantly this year and it was seemingly because of successful investments and rate of return on TCDRS investments of our funds. Ms. Brents concluded her review and there was no further discussion, motion was made by Member Iles and seconded by Secretary Turner to accept the 2022 financial audit as presented. Motion passed unanimously.

The board recessed for 10 minutes as the auditor met with CAD staff to provide final audit documents and reports.

Chief Appraiser McCullough presented the April, 2023 Expenditures to the board for review and after discussion, motion was made by Member Iles and seconded by Member Presnall to approve same. Motion passed unanimously.

Chief Appraiser McCullough presented the April, 2023 Financial Reports to the board and after discussion, motion was made Member Iles and seconded by Member Presnall to approve same. Motion passed unanimously.

Chief Appraiser McCullough informed the board that agenda item 4-A is a clerical matter where he is required to present the ARB's adopted hearing procedures for their review and requires no board action.

Personnel: None

Chief Appraiser McCullough advised the board that we had a settlement conference May 17, 2023 with A.N. Baytown, owner of two parcels that are subject to a 2022 lawsuit regarding value and we settled the lawsuit during the conference. He also advised that weeks earlier we had an informal settlement conference with Wal-Mart and settled another case that involved six parcels. Chief McCullough informed the board that we do still have some upcoming arbitrations and that the majority of those have concluded and while we have lost a few arbitrations the district has been most successful in appealing our values; he explained regarding the arbitrations we've lost, we are required to pay the arbitrator fees of either \$450 or \$750, which is determine by the market value of the property.

No public comment

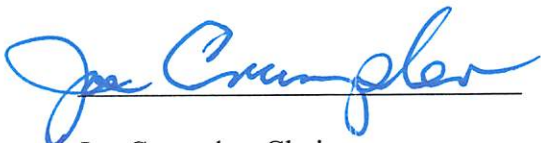
Chief Appraiser McCullough advised the board that the PVS appeals for AISD, BHISD and ECISD have all gone through initial processing; from the initial processing, Barbers Hill was assigned local values. However, Anahuac ISD and East Chambers ISD were still assigned state value. Chief McCullough explained that the next step in the process of the appeal is an informal review in June, 2023 between the attorney for the school districts and the Comptroller's office. He explained that if there is still a disagreement regarding the appeal the next level of appeal would take the case to an SOAH hearing. If they disagree with the SOAH findings, they can file suit against the Comptroller's office in the Travis County District Court. Chief McCullough further explained that the District is supporting the attorneys with the appeals process by reviewing the comptroller data providing evidence to support our differing opinion of the value and in researching areas that may have been overlooked by the Comptroller's office initially.

No board comment.

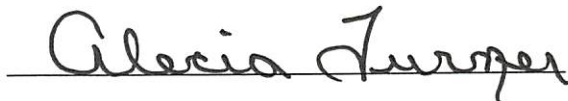
Chairman Crumpler set the next regular meeting for June 15, 2023 at 10:00 am.

With a motion from Member Presnall and second by Secretary Turner, Board adjourned at 11:10 am.

Approved the 15 day of June, 2023.



Joe Crumpler, Chairman
Board of Directors
Chambers County Appraisal District



Alecia Turner, Secretary
Board of Directors
Chambers County Appraisal District