

Minutes of the meeting of the Board of Directors for Chambers County Appraisal District, held on January 19, 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
Tan Williams, Member
Denise Hutter, Member Ex-Officio

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

The meeting was called to order by Chairman Crumpler at 10:03 am.

Assistant Chief Administrator, Muniz administered the Oath of Office to all members present. Each member of the Board of Director's present at the meeting signed their Oath of Office.

Chief Appraiser McCullough asked the Board to elect their 2021-2022 officers. Member, Williams nominated Joe Crumpler to serve as Chairman of the Board of Directors. Member Presnall seconded the motion. Motion passed unanimously. Member, Williams nominated Alecia Tuner to serve as Secretary of the Board of Directors. Member Presnall seconded the motion. Motion passed unanimously.

The Minutes of the November 17, 2020 Board Meeting were presented to the Board for review and with a motion from Secretary Turner and second by Member Presnall, to approve the minutes as presented. Motion passed unanimously.

Chief Appraiser McCullough presented the November, 2020 expenditures to the board for review and after discussion, motion was made by Member Williams and seconded by Secretary Turner to approve same. Motion passed unanimously.

Chief Appraiser McCullough presented the December, 2020 expenditures to the board for review and after discussion, motion was made by Member Williams and seconded by Secretary Turner to approve same. Motion passed unanimously.

Chief Appraiser McCullough presented the November & December, 2020 Financial Report to the board and after discussion, motion was made by Member Hutter and seconded by Secretary Turner to approve same. Motion passed unanimously.

Chief Appraiser McCullough presented the Board of Director's policy to the board for review and after discussion, motion was made by Member Williams and seconded by Member Presnall, to approve same. Motion Passed unanimously.

Chief Appraiser McCullough asked the Board to appoint two members to our Ag Advisory Board. Member Williams made a motion to appoint Tommy Gilbert to our Ag Advisory Board. Secretary, Turner seconded the motion. Motion passed unanimously. Member Williams made a motion to appoint Dave Wilcox to our Ag Advisory Board. Secretary, Turner seconded the motion. Motion passed unanimously.

Personnel: None

Legal: None

No Public Comment.

Chief Appraiser McCullough updated the Board of Directors regarding the ongoing discussion and potential issue with the County, BHISD, AISD and ECISD regarding the school equalization tax rate. He explained that the school equalization tax rate is one component of County's overall rate. The assertion from the school districts is that Commercial and Industrial property owners that are receiving tax abatements from Chambers County are not being tax in regards to their market value as it relates to the school equalization tax rate.

He explained that the appraisal district's attorneys, Perdue, Brandon, Fielder, Collins & Mott represent the majority of the parties involved in the case. As such, it was necessary for them to withdraw from representing the Appraisal District based on a potential conflict of interest. He advised that he contacted Tony Brown with McLeod, Alexander, Powel and Apffel in Galveston, Texas. Chief Appraiser McCullough explained that he had worked with Mr. Brown when he was the Deputy Chief of the Galveston Central Appraisal District. He further explained that Mr. Brown is a knowledgeable and well-regarded attorney in the property tax field. Mr. McCullough told the Board that he had forwarded demand letters that he received from the Anahuac, Barbers Hill and East Chambers ISD's to Mr. Brown and that, we will be asking Mr. Brown to represent the Appraisal District in this case.

Mr. McCullough explained that he had asked Mr. Brown to focus initially on two specific areas. First, to draft a response to letters referenced above. Second, he asked Mr. Brown to investigate the matter to help us make sure, (at the very least) that we would correct the error (if necessary) moving forward.

The board discussed the potential that this could cost a great deal in attorney's fees. Chief Appraiser McCullough reiterated that the district's position is ultimately ensure that property owner's pay their fair share of taxes and we are prepared to correct any errors the Appraisal District may have made in the handling of these accounts. He maintains he will keep the Board apprised on the situation.

Chief appraiser McCullough also discussed with the board the potential that we may need to have quarterly ARB meetings to consider changes to the certified appraisal rolls based on section 25.25b of the Texas Property Tax Code. The appraisal roll changes are required by the tax code in response to some feedback we received from the MAPS auditor with the comptroller's office. He advised that Assistant Chief Appraiser Pelham and Assistant Chief Administrator Muniz will be attending a meeting tomorrow to see how fellow appraisal districts are handling these changes.

No Board comment.

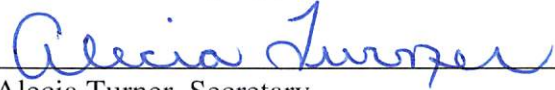
Chairman Crumpler set the next regular meeting for March 16, 2021 at 10:00 am.

With a motion from Secretary Turner and second by Member Presnall, Board adjourned at 11:25 pm.

Approved the 16 day of March, 2021.



Joe Crumpler, Chairman
Board of Directors
Chambers County Appraisal District



Alecia Turner, Secretary
Board of Directors
Chambers County Appraisal District