

MINUTES OF BOARD OF DIRECTORS MEETING COLEMAN COUNTY TAX APPRAISAL DISTRICT

The Board of Directors of the Coleman County Tax Appraisal District met on Wednesday, March 1, 2023, in the Appraisal District Office located at 105 S. Commercial Ave., Coleman, Texas.

Call to Order: Jay Dalton called the meeting to order at 8:05 am.

Present: Jay Dalton, Josh Hale, Scotty Lawrence, Stacey Mendoza, and Eva Bush

Absent: Jo Jones

Minutes of Previous Meeting: The minutes of the previous meeting were read and approved on a motion by Josh Hale and seconded by Stacey Mendoza. The motion passed unanimously.

Monthly Reports and Bills: The Board reviewed the monthly expense reports. Stacey Mendoza made a motion to approve bills and seconded by Josh Hale. The motion passed unanimously.

Collection Reports: The Board reviewed the collections reports.

Review and Approve Auditor Engagement Letter: Josh Hale made a motion to approve the auditor engagement letter from Roberts & McGee, CPA for 2023. The motion was seconded by Scotty Lawrence and the motion passed unanimously.

Approve Depository for 2023-2024: Stacey Mendoza made the motion to approve the bid from InterBank as the depository for the Appraisal District for 2023-2024. The motion was seconded by Josh Hale and the motion carried unanimously.

Appoint Agricultural Advisory Board Members for 2023-2024: Stacey Mendoza made the motion to appoint Mitzi Mays and Ted Taylor to the Agricultural Advisory Board for 2023 and 2024. The motion was seconded by Scotty Lawrence and the motion carried unanimously.

Review and Approve the Agricultural Intensity Standards for 2023: The updated Agricultural Intensity Standards were presented to the Board and Eva Bush discussed some of the changes made to those Intensity Standards. Josh Hale made a motion to approve the updated Agricultural Intensity Standards with Stacey Mendoza giving the second. The motion passed unanimously.

Discuss and Approve Changes to the Coleman CAD Retirement Plan with Security Benefit: Eva Bush discussed updating the current retirement plan with Security Benefit to reflect a more current plan and be more attractive to future employees. There will be a fee of \$250 to update the plan whether it has one amendment or several. Josh Hale made the motion to amend the vesting schedule from the current schedule of 10 years to a 5-year graded schedule of 20% per year; to allow the establishment of a new voluntary 457 (b) deferred compensation plan for those employees who want to invest more into their own retirement, and to allow employees to rollover old retirement accounts into the current plan if they so choose. The motion was seconded by Scotty Lawrence and the motion passed unanimously.

Present Findings from Texas Comptroller's 2022 School District Property Value Study: Eva Bush presented the August 2022 letter showing that Panther Creek CISD received an invalid finding in the 2021 School District Property Value Study and was in Year 1 Grace. The school did receive local value for 2021.

Present Preliminary Findings from the Texas Comptroller's 2022 School District Property Value Study: Eva Bush explained to the Board that Panther Creek CISD, Coleman ISD and Santa Anna ISD all received valid findings in the Property Value Study and that the local value was certified for 2022.

Present 2022 Results from the Texas Comptroller's Methods and Assistance Program (MAP) Review: Eva Bush presented the information to the Board from the 2022 MAP Review showing that Coleman CAD received a score of 100 in all review areas. Coleman CAD had a Pass Score on the 5 Mandatory Requirements questions and no recommendations were given to Coleman CAD.

Review Final Budget Comparison Report: The 2022 Final Budget Comparison Report was reviewed.

Approve 2022 Budget Adjustments: The 2022 Budget Adjustments were presented showing a budget shortfall of \$23,181.88. \$13,095.49 were unbudgeted repairs made to the building. The remaining \$10,086.39 were primarily salary benefits paid off due to the death of the previous chief appraiser and the retirement of 2 other employees along with the overlap of the new chief appraiser's salary for November and December. Also, there were 4th quarter increases in the appraisal contract, software rates and other service rates. Stacey Mendoza made the motion to approve the 2022 Budget Adjustments and seconded by Josh Hale. The motion carried.

Review and Approve 2023 Budget Amendments: The 2023 Budget Amendments were reviewed and discussed. The amended budget shows the line items readjusted and redistributed to categories that were a known shortfall from the 2023 Adopted Budget. The budget amendments were rebalanced to show \$628,670 which is the same amount in the 2023 Adopted Budget. Eva Bush pointed out that due to the unexpected expenses on the building repairs and replacement of broken equipment, that the 2023 Budget is projected to incur a shortfall. Josh Hale made the motion to approve the 2023 Budget Amendments and was seconded by Stacey Mendoza. The motion carried.

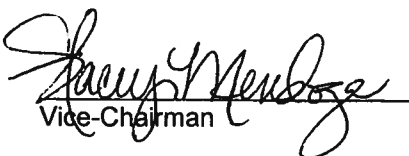
Discuss and Approve Accumulated Fees Collected and Apply to Office Reserves: Eva Bush presented that the accumulated fees are from fees charged for copies, printing of maps, appraisal/collection rolls, etc. As of February 28, there is a cash balance of \$1,246.30. The Appraisal District has used these fees in the past to offset unexpected and unbudgeted small items such as minor repairs, office supplies, etc. The Appraisal District is seeking approval of retaining the fees for office reserves. Stacey Mendoza made the motion to approve the retaining of the accumulated fees for reserves for the office. The motion was seconded by Scotty Lawrence. The motion carried.

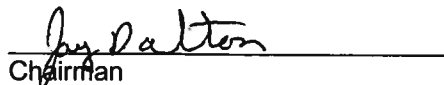
Chief Appraiser Update on Building Repair Expenses and Future Repair Needs: Eva Bush explained that the repairs to the 2nd floor are finished. The work began with reframing and installing 4 – 7' windows located in the front of the building. The windows were replaced with commercial store front windows. The freight elevator has had its ropes replaced and one of the oversized cables was replaced to be the same size as the other 3 cables. Support wall braces were installed with ample shelving installed between the braces. New LED lighting was installed along with handrails for the staircase. The old bathroom was removed. A water pipe had burst in the storeroom and was repaired. The total cost was \$20,308.64. \$13,095.49 was paid in 2022 and \$7,213.15 was paid in 2023. The future needs of the building consist of repairing or replacing the canopy in front along with painting the exterior boards below the newly installed windows. Some rock on the back of the building has fallen out and there is severe cracking in the rock wall. The district is having trouble finding someone to give estimates of repairing the wall due to the age of the building. The district is also in the process of getting an estimate of removing part of the front counter and replacing most of the wall above the counter with plexi-glass along with redesigning the drawers in the counter to hold the cash boxes during the workday.

Public Comments: No one was present.

Other Business: None

Adjournment: The meeting adjourned at 9:30 am on a motion by Stacey Mendoza and a second motion by Josh Hale. The motion passed unanimously.


Vice-Chairman


Chairman