

**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, February 28, 2024 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 a.m.

Present: Jay Dalton, Josh Hale, Scotty Lawrence, Stacey Mendoza, Sarah Worsham, and Eva Bush. Also, present were Brandon McDowell, Superintendent and Kristi Greaves, Business Manager with Coleman ISD.

The Statement of Officer and the Oath of Office to Board Members was given to all members by Carol Weaver.

Election of Officers: Stacy Mendoza made the motion to elect Jay Dalton for Chairman with Josh Hale seconding the motion. The motion passed unanimously. Josh Hale made the motion to elect Stacey Mendoza for Vice-Chairman and the motion was seconded by Scotty Lawrence. The motion passed unanimously. Stacey Mendoza made the motion to elect Sarah Worsham as Secretary and the motion was seconded by Scotty Lawrence. The motion passed unanimously.

The preliminary results from the Texas Comptroller's 2023 Property Value Study were presented and discussed. Panther Creek CISD and Santa Anna ISD were both given local value. Coleman ISD was not. Eva Bush explained about the number of high sales that came in after March 2023 that were used by the State. Coleman ISD is expected to lose an estimated \$500,000 in state funding this year. She explained that the district will continue with the reappraisal of Panther Creek ISD as scheduled but has made Coleman ISD a high priority in making sure all residential properties will be moved to the new schedules for 2024 as the other schools were for 2023. Jay Dalton recognized Brandon McDowell and Kristi Greaves from Coleman ISD. They spoke on the concerns with the findings in the 2023 Property Value Study and wanted the board to understand the seriousness of their situation. Robby Harbuck with Linebarger Goggan Blair & Sampson is currently handling their appeal.

No others were present for public comments.

Minutes of the Previous Meetings: The minutes of the December 13, 2023 meeting were read and approved on a motion by Stacey Mendoza and seconded by Josh Hale. The motion passed unanimously. The minutes of the December 19, 2023 special called meeting were read and approved on a motion by Josh Hale and seconded by Scotty Lawrence. The motion passed unanimously.

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

The Collection Reports were reviewed by the Board.

Review and Approve Auditor Engagement Letter: Stacey Mendoza made the motion to approve the auditor engagement letter from Roberts & McGee, CPA for 2024. The motion was seconded by Josh Hale and the motion passed unanimously.

Discuss and Approve Giving the Chief Appraiser Authority to Act as the Secretary of the Board for those duties described in the Texas Property Tax Code Sections 6.05 (i) and 6.06(b): Eva Bush explained that in a Board of Directors meeting held February 14, 2018 they approved Bill Jones, Chief Appraiser, to act as secretary of the board regarding certain duties with regard to sending notices of the reappraisal plans and budget information. The MAP review findings say that they must correct this and grant authority to the chief appraiser rather than a named individual. Eva Bush presented the resolution stating the following: Whereas, sections of the Texas Property Tax Code require certain documents, including reappraisal plan documents in Section 6.05 (i) and budget documents in Section 6.06 (b), to be delivered by the secretary of the Board of Directors to the taxing units, and, any other documents designated to be delivered by any member of the Board of Directors to any party, and, whereas, the staff of the appraisal district has access to all the aforementioned documents and is aware of the statutory deadlines of said documents, now therefore, through this resolution the Board of Directors does hereby grant authority to the Chief Appraiser or his/her designee to deliver all notices, reappraisal plans, budget information, correspondence, and any other documents to the taxing units of Coleman County or to any other party on behalf of the Board of Directors. Josh Hale made the motion to approve and adopt the resolution with a second by Stacey Mendoza. The motion passed unanimously.

Discuss and Approve the Revised Personnel Policy: Eva Bush presented the revised personnel policy with all the necessary language needed to update state and federal requirements. She asked for Board approval for the following changes to the personnel policy regarding vacation and sick leave. Change vacation days to accrue monthly allowing 10 days/year for those with 1-9 years of service; 15 days/year for those with 10-24 years of service; and 20 days/year for those with 25+ years of service. Unused vacation days may be carried forward but those with less than 10 years of service cannot carry forward more than 10 days; those with 10-24 year of service cannot carry forward more than 15 days; and those with 25+ year of service cannot carry forward more than 20 days. New employees that have been previously employed by another appraisal district or collection office and hold a current license with the TDLR as an Appraiser, Collector, or Tax Assessor/Collector, may have their number of years employed with that office count towards the number of years of service regarding vacation days to be accrued. Regarding sick leave, 12 days/year of sick days will accrue at 1 day per month starting immediately upon employment and can accumulate up to a maximum of 60 days. New employees may not use vacation days or sick leave until after completion of the 90-day probationary period. Josh Hale made the motion to approve the revised personnel policy along with the changes regarding vacation days and sick leave. The motion was seconded by Stacey Mendoza. The motion passed unanimously.

Review Final Budget Comparison Report: The Board reviewed and discussed the final budget comparison report.


Discuss and Approve the 2023 Budget Adjustments and Take any Necessary Action to Reserve Excess Funds: Stacey Mendoza made the motion to approve the budget adjustments and allow the budget surplus of \$16,645.91 and the \$811.98 in accumulated fees to be placed in reserve for future needs. The motion was seconded by Josh Hale and the motion passed unanimously.

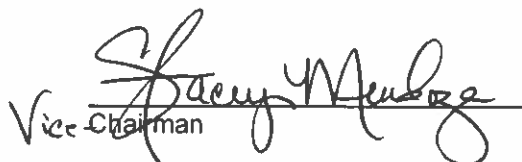
Review and Discuss Preliminary Results from the 2024 Methods and Assistance Program: Eva Bush presented the preliminary results from the MAP review held during the first week of February. She explained the 8 items that need to be addressed during 2024 and her plans to resolve those 8 items.

Chief Appraiser Update on Building Repair Expenses and Future Repair needs: Eva Bush explained that the remodeling of the bathrooms and breakroom discovered other building issues and that the total costs to date are \$17,905.47. The job just started replacing the back freight door with regular shop doors for a cost of \$1,097.26 for the 2 new doors. The labor and other materials needed are not in these figures. The 2024 budget only had \$7,500 for building repairs. Stacey Mendoza made the motion to allow the costs over budget for the building repairs to be taken from the reserve funds. The motion was seconded by Josh Hale and the motion passed unanimously.

Chief Appraiser Report: Eva Bush explained future building repair needs. Despite the new software vendor running into many problems converting the collection and appraisal records database, the new software conversion appears to still be on schedule. She explained that she will be closing the office to the public during training days and reducing the office hours to the public so that the staff can have more time to catch up with the data entry required before appraisal notices can be mailed. The ability to pay with debit or with credit cards online has been disengaged during the conversion. The aerial flight has been completed and the ownership maps are ready to be published as soon as the conversion is completed. The vacancy has been filled and that employee will start on March 18.

Adjournment: The meeting adjourned at 9:55 am on a motion by Stacey Mendoza and seconded by Josh Hale. The motion passed unanimously.


Secretary


Vice Chairman