

Board of Directors  
Waller County Appraisal District

The regular meeting of the Waller County Appraisal District Board of Directors was held in the board room of the Waller County Appraisal District at 9:00 a.m. on Tuesday, May 8<sup>th</sup>, 2018 with the following members present: Mr. Royce Rape, Mr. John Amsler, Mr. Roosevelt Alexander, Mr. Jimmy Henderson and Mr. Michael Glover

Members absent: Mrs. Ellen Shelburne

Also present: Chris Barzilla, Chief Appraiser  
Becky Gurrola, Recording Secretary  
Lori Dehmer, Bookkeeper  
Michelle Kwiatkowski, Seidel, Schroeder & Company CPA  
Heather Delso, Seidel, Schroeder & Company CPA

Chief Appraiser, Chris Barzilla, certified the provisions of section 551.001 Texas Government Code had been complied with in connection with the public notice of the meeting.

The meeting was called to order by Mr. Royce Rape at 9:22 a.m.

MINUTES A motion was made and seconded to approve the minutes of the regular meeting of April 10, 2018.

MOTION: Mr. Roosevelt Alexander  
SECOND: Mr. John Amsler  
VOTE: Unanimous

PUBLIC OFFICIAL LIABILITY Chris Barzilla stated that the current policy will expire on May 23, 2018 and the amount paid in 2017 was \$6,221. The proposed renewal rate for 2018 is \$6,221 which is the same amount as in 2017.

A motion was made and seconded to approve the Public Officials Liability Insurance in the amount of \$6,221.

MOTION: Mr. Roosevelt Alexander  
SECOND: Mr. Michael Glover  
VOTE: Unanimous

2017 FINANCIAL AUDIT Michelle Kwiatkowski, the district's auditor from Seidel, Schroeder and Company, presented the 2017 Financial Audit. Michelle Kwiatkowski expressed an opinion on the effectiveness of the District's internal controls and any deficiencies or weaknesses that may be of any significance. Michelle Kwiatkowski in closing stated that the audit was a good audit with no issues and to keep doing the same practices that are in place.

A motion was made and seconded to approve the 2017 Financial Audit.

MOTION: Mr. Michael Glover  
SECOND: Mr. Roosevelt Alexander  
VOTE: Unanimous

UNSPENT PORTION OF BUDGET Chris Barzilla requested that the \$121,189 be refunded to the taxing units which is required by the Property Tax Code Section 6.06(j).

A motion was made and seconded to refund the \$121,189 to each of the taxing entities.

MOTION: Mr. John Amsler  
SECOND: Mr. Jimmy Henderson  
VOTE: Unanimous

LINE ITEM CHANGE Chris Barzilla spoke to the board about modifying the adopted 2018 budget. The movement from one budget line item from salaries to new line items for Harris Govern - GIS Mapping and Microfiche Data Transfer. The bottom line in the 2018 budget was not affected.

A motion was made and seconded to amend the 2018 budget.

MOTION: Mr. Roosevelt Alexander  
SECOND: Mr. Michael Glover  
VOTE: Unanimous

AMENDED  
FINANCIAL POLICY

Chris Barzilla mentioned that the district updated page 9, Section 2.4.1. The wording was corrected from "payroll contractor" to "bookkeeper". The district no longer contracts out payroll and is now being processed in house. Mr. Amsler questioned the district as to why the appraisal district no longer has a contractor. Lori Dehmer, the district's bookkeeper, stated that it is much easier to keep up with payroll in Quickbooks and less errors made in trying to balance back with an outside contractor.

A motion was made and seconded to amend the Financial Policy.

MOTION: Mr. John Amsler  
SECOND: Mr. Roosevelt Alexander  
VOTE: Unanimous

ARB SCHEDULE

The district presented the board with the dates that the Appraisal Review would be holding its 2018 hearings.

A motion was made and seconded to approve the 2018 ARB hearing dates as presented.

MOTION: Mr. Michael Glover  
SECOND: Mr. Jimmy Henderson  
VOTE: Unanimous

LITIGATION UPDATE

Chris Barzilla spoke about how the district met with Hugh McKinney, the lawyer for O'Connor and Associates, along with the district's council on approximately 29 lawsuits that have been filed by O'Connor. Offers were made and most were agreed upon. The taxing entities would roughly loose around \$30-\$35,000 in tax dollars. Chris Barzilla also spoke on a couple of more lawsuits that have been filed by Twinwood and Parkside Stratford.

APPRAISAL UPDATE      Chris Barzilla stated that the district is finalizing values and doing rechecks, completing exemptions that have been received and the district is still looking at sending reappraisal notices out by the 15th of May.

Mr. Rape asked if there was any further business.

A motion was made and seconded to adjourn.

MOTION:                Mr. Roosevelt Alexander  
SECOND:                Mr. Michael Glover  
VOTE:                    Unanimous

There being no further business the meeting adjourned at 10:15 a.m.

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Chairman, Board of Directors

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Date:

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Secretary, Board of Directors