

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 12th, 2015 with the following members present: Mr. Royce Rape, Mr. Joe Garcia, Mr. Tom Paben, Mr. Roosevelt Alexander and Mr. Tim Junek

Members absent: Mrs. Ellen Shelburne

Also present: Chris Barzilla, Chief Appraiser
Becky Gurrola, Recording Secretary
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 9:00 a.m.

MINUTES A motion was made and seconded to approve the minutes of the regular meeting of February 10, 2015.

MOTION: Mr. Tim Junek
SECOND: Mr. Roosevelt Alexander
VOTE:

PUBLIC OFFICIAL LIABILITY Chris Barzilla stated that the current policy will expire on May 23, 2015 and the amount paid in 2014 was \$4,568. The proposed renewal rate for 2015 is \$4,897 which was an increase of \$329.

A motion was made and seconded to approve the Public Officials Liability Insurance in the amount of \$4,897.

MOTION: Mr. Tim Junek
SECOND: Mr. Roosevelt Alexander
VOTE: Unanimous

2014 FINANCIAL AUDIT Michelle Kwiatkowski, the district's auditor from Seidel, Schroeder and Company, presented the 2014 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 also commented that the district was now fully funded with TCDRS, in fact, it was overfunded. It was also stated that the district used the wrong percentages in refunding the entities refund for 2013 and that the district's payroll taxes did not get deposited timely for one month. There are remedies in place to fix this in the future. Mr. Joe Garcia asked if this was a onetime glitch or were there errors for other years. Chris Barzilla stated that this was a onetime error. The final comment, from Michelle Kwiatkowski, was that the amount to be refunded to the taxing entities was \$110,453.

A motion was made and seconded to approve the 2014 Financial Audit.

MOTION: Mr. Tom Paben
SECOND: Mr. Roosevelt Alexander
VOTE: Unanimous

UNSPENT PORTION OF BUDGET Chris Barzilla requested that the \$110,453 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 \$110,453 to each of the taxing entities.

MOTION: Mr. Joe Garcia
SECOND: Mr. Tim Junek
VOTE: Unanimous

RECORDS MANAGEMENT PLAN Chris Barzilla mentioned that during the 2015 MAPS review that there was wording in the current plan that needed to be amended or removed. Chris Barzilla went on

to say that if the district did not do what was in the plan then it did not need to be there.

A motion was made and seconded to accept the amended Records Management Plan as presented.

MOTION: Mr. Tim Junek
SECOND: Mr. Tom Paben
VOTE: Unanimous

NEW HIRE

Chris Barzilla requested that the board to consider allowing the appraisal district to hire an additional employee under the present 2015 budget year. Chris Barzilla went on to say that the district currently has an employee out on medical leave due to back surgery and the district is also dealing with the unknown of Belva Kirk, due to her illness. The mapping department is in need of a clerk due to the huge amount of inquiries from the public, filing, splits, and ownership changes. In the MAPS review the deed changes cannot be older than six months out. Mr. Joe Garcia asked if the district had hiring policies, post jobs in the papers and a job description for the job being posted. Chris Barzilla stated yes to all of Mr. Joe Garcia's concerns.

A motion was made and seconded to allow the district to hire an additional clerk in the 2015 budget.

MOTION: Mr. Tom Paben
SECOND: Mr. Roosevelt Alexander
VOTE: Unanimous

RAISES IN 2016

Chris Barzilla stated to the board that the district was in the process of preparing the proposed 2016 budget. Within the budget the district is wanting to build in a salary increase for the employees. It was stated that the last increase was in 2014. In doing so the overall proposed budget should not increase more than \$150,000 over the 2015 budget.

A motion was made and seconded to allow the district to build in a salary increase in the proposed 2016 budget.

MOTION: Mr. Roosevelt Alexander
SECOND: Mr. Tim Junek
VOTE: Unanimous

LITIGATION UPDATE Chris Barzilla mentioned that the district is gearing up to go to court on Jellystone Park. There are four (4) other lawsuits filed by O'Connor that the district has requested them to make an offer. Mr. Joe Garcia inquired about abatements within the county and asked the district how they are handled. Chris Barzilla stated that the district only administers the abatements and makes sure the taxing jurisdictions get the correct values for tax bills.

APPRAISAL UPDATES Chris Barzilla commented that the district had mailed out the reappraisal notices. Chris Barzilla went on to say that the district will be mailing out another certified letter to those who have not been returned stating their ag is denied due to no application and will set them up with a protest hearing.

Mr. Rape asked if there was any further business.

A motion was made and seconded to adjourn.

MOTION: Mr. Tom Paben
SECOND: Mr. Tim Junek
VOTE: Unanimous

There being no further business the meeting adjourned at 10:05 a.m.

Chairman, Board of Directors

Date:

Secretary, Board of Directors

