

Minutes of Regular Meeting, February 9, 2021
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, February 9, 2021 with the following members present: Mr. Royce Rape, Mr. Rick Welch, Mr. John Amsler, Mrs. Jaime Davis and Mr. Thaddeus Singleton, Jr.

Members absent: Mrs. Ellen Shelburne

Also present: Becky Gurrola, Chief Appraiser
Lori Dehmer, Administrative Assistant/Recording Secretary
Cheryl Liere, Edmonds Insurance
Kelly Kasper, Edmonds Insurance

Chief Appraiser, Becky Gurrola, certified the provisions of section 551.001 of the 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 8:59 a.m.

ELECTION OF CHAIRMAN The Board was given the opportunity to elect a Chairman for the year 2021. A motion was made and seconded to re-elect Mr. Royce Rape as Chairman.

MOTION: Mr. John Amsler
SECOND: Mr. Thaddeus Singleton, Jr.
VOTE: Unanimous

ELECTION OF SECRETARY The Board was given the opportunity to elect a Secretary for the year 2021. A motion was made and seconded to re-elect Mr. Rick Welch as Secretary.

MOTION: Mr. Royce Rape
SECOND: Mr. John Amsler
VOTE: Unanimous

MINUTES A motion was made and seconded to approve the minutes of the regular meeting of December 8, 2020.

MOTION: Mr. Rick Welch
SECOND: Mr. John Amsler
VOTE: Unanimous

Mrs. Cheryl Liere also received a quote from Humana for dental and vision coverage. The quote from Humana was quite higher than the quote from the current provider, United Healthcare.

Mrs. Liere’s professional opinion is for the District to continue with United Healthcare for dental and vision insurance for District employees.

A motion was made and seconded to renew the dental and vision insurance with United Healthcare.

MOTION: Mr. Rick Welch
SECOND: Mrs. Jaime Davis
VOTE: Unanimous

INVESTMENT
POLICY

Chief Appraiser Becky Gurrola advised the Board that there are no changes to the Waller County Appraisal District’s Investment Policy. The Investment Policy has remained the same since 2014.

The District has funds at TexPool, which has a Triple A rating and is approved by the State Comptroller’s office.

She plans to attend a two-day investment training this year.

Chief Appraiser Becky Gurrola recommended the Board approve the WCAD Investment policy for the year 2021.

A motion was made and seconded to accept the District’s Investment Policy.

MOTION: Mr. Royce Rape
SECOND: Mrs. Jaime Davis
VOTE: Unanimous

25.25
CORRECTIONS

Mrs. Gurrola informed the Board the Comptroller's office will conduct the MAPS audit in March.

Chief Appraiser Gurrola discussed the number of exemption applications that have been mailed for taxpayers to fill out and return.

A motion was made and seconded to close the meeting.

MOTION:	Mr. John Amsler
SECOND:	Mrs. Jaime Davis
VOTE:	Unanimous

There being no further business, the meeting adjourned at 9:32 a.m.

Chairman, Board of Directors

Date:

Secretary, Board of Directors

Minutes of Regular Meeting, April 13, 2021
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, April 13, 2021 with the following members present: Mr. Royce Rape, Mr. Rick Welch, Mr. John Amsler, Mrs. Jaime Davis, Mr. Thaddeus Singleton, Jr., and Mrs. Ellen Shelburne.

Members absent: None

Also present: Becky Gurrola, Chief Appraiser
Lori Dehmer, Administrative Assistant/Recording Secretary
Doyleen Fairchild, Deputy Chief Appraiser
Cindy Wells, Edmonds Insurance

Chief Appraiser, Becky Gurrola, certified the provisions of section 551.001 of the 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 9:01 a.m.

MINUTES A motion was made and seconded to approve the minutes of the regular meeting of February 9, 2021.

MOTION: Mr. Rick Welch
SECOND: Mrs. Jaime Davis
VOTE: Unanimous

UBEO CONTRACT Cindy Wells, Ubeo, presented a replacement contract to the Board for consideration. The new revised contract is being presented due to the color printer needing to be replaced and the copier/fax/scan equipment needs to be updated.

The current Ubeo contract is scheduled to be renewed in 2023, however the contract is flexible and can be renewed/updated at any point. The proposed updated contract is an increase of \$88.00 per month.

Mr. Welch inquired about the color printer being replaced under the current contract. Mrs. Wells explained the District has had the current equipment for nine years and owns the equipment at this point. The current contract is for maintenance on the equipment, but when the equipment becomes obsolete and replacement parts are unavailable, the printer must be replaced.

The Board inquired how many hearings are scheduled each day. Mrs. Gurrola explained that 25 to 30 are scheduled for each session; there are two sessions, morning and afternoon. "No shows" have the option of rescheduling once.

Mr. Welch inquired when the District will know if additional days would be needed. Chief Appraiser Gurrola explained it is determined by the number of protests that are received once the scheduling begins. The District will attempt to hear all the protests in the same number of days as last year. Telephone protests could possibly increase for 2021 causing more days to be added.

Mrs. Davis inquired about the process for telephone hearings, and discussion incurred concerning the possibility of updating the District's technology for video hearings, etc., in the future. The Chief Appraiser explained that physical evidence must be submitted to the District 10 days prior to the hearing for a phone hearing to be held by the ARB.

A motion was made and seconded to approve the 2021 ARB Schedule.

MOTION: Mr. Rick Welch
SECOND: Mrs. Jaime Davis
VOTE: Unanimous

LITIGATION

Chief Appraiser Becky Gurrola updated the Board concerning the arbitrations. The District has completed 27 arbitrations, with one remaining. The final one remaining was requested to be an in-person mediation. The Comptroller has assigned this case several times however, the arbitrators have declined. One has finally accepted, and this case will be heard in Hempstead next Tuesday, the 20th.

Chairman Royce Rape inquired as to who pays the fee of the arbitrator. Mrs. Gurrola apprised Mr. Rape that that is determined by the outcome of the case. This year, the District has lost the majority of the arbitrations.

The Board was made aware of the need to increase the 2022 budget for additional staff. The proposed budget will be sent to the taxing entities in May. There was discussion about the county’s growth, including the addition of subdivisions and MUDs. Adding additional MUDs will offset the budget burden to the entities, along with the value increase. The Board agreed that the District needs additional staff.

The Board also discussed the probability of the District outgrowing their current facility and the need to begin now to either research adding an expansion to the current building or moving to a different location to accommodate the growth of the District’s office.

Chief Appraiser Gurrola also advised the Board of Directors that the 2022 budget will reflect an increase in legal fees due to the increased lawsuits being filed.

25.25
CORRECTIONS

The 25.25(b) corrects are included in the Board of Directors monthly packet.

CYBER SECURITY
TRAINING

The District has completed the annual Cyber Security training and is in compliance with State requirements.

FINANCIAL

Chairman Royce Rape replied that the financials looked to be in proportion for the yearly budget.

A motion was made and seconded to close the meeting.

MOTION: Mr. Rick Welch
SECOND: Mrs. Jaime Davis
VOTE: Unanimous

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

Chairman, Board of Directors

Date:

Secretary, Board of Directors

Minutes of Regular Meeting, May 11, 2021
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 11, 2021 with the following members present: Mr. Royce Rape, Mr. Rick Welch, Mr. John Amsler, and Mrs. Jaime Davis.

Members absent: Mr. Thaddeus Singleton, Jr.
Mrs. Ellen Shelburne

Also present: Becky Gurrola, Chief Appraiser
Lori Dehmer, Administrative Assistant/Recording Secretary
Michelle Kwiatkowski, Seidel Schroeder
Heather Delso, Seidel Schroeder

Chief Appraiser, Becky Gurrola, certified the provisions of section 551.001 of the 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 9:06 a.m.

MINUTES A motion was made and seconded to approve the minutes of the regular meeting of April 13, 2021.

MOTION: Mr. Rick Welch
SECOND: Mr. John Amsler
VOTE: Unanimous

PUBLIC Kelly Kasper with Edmonds Insurance was unable to attend
OFFICIAL the meeting to present the insurance quote to the Board.
LIABILITY She had previously submitted a quote from the current
INSURANCE insurance provider. The quote for 2021-2022 did not
increase. Chief Appraiser Becky Gurrola recommended the
Board approve the quoted policy.

Mr. Welch inquired who the policy covered. Mrs. Gurrola informed him it covers all the Board members and herself.

A motion was made and seconded to renew the Public Official Liability Insurance Policy.

MOTION: Mr. Rick Welch
SECOND: Mrs. Jaime Davis
VOTE: Unanimous

In researching with other appraisal districts, Mrs. Gurrola has learned that other districts do, indeed, charge a fee for these estimate of value requests. The fees range from \$500.00 to as much as \$1,500.00.

Mr. Welch inquired as to why the MUDs are making these requests, and Mrs. Gurrola informed him it was concerning the bonds the MUDs are pursuing. Mr. Rape inquired if there was an outside source that could be contracted to perform these requests. Mrs. Gurrola was not aware of a service to perform these requests. Chief Appraiser Gurrola recommended the Board approve a fee of at least \$500.00 for estimate of value requests.

Mr. Amsler supported enforcing the maximum fee of \$1,500.00. A motion was made and seconded to allow the District to charge a fee of \$1,500.00 for value estimates.

MOTION: Mr. John Amsler
SECOND: Mrs. Jaime Davie
VOTE: Unanimous

LITIGATION

Chief Appraiser Becky Gurrola updated the Board of the results from the meeting concerning the Twinwood lawsuits. The lawsuits from 2015 – 2020 were settled. The District agreed to a lowered value. Mrs. Gurrola submitted a summary of the settled agreements to the Board, and there was discussion and explanation concerning the summary. The District has not accepted any other litigation offers.

APPRAISAL EFFORT

The District has sent the information to the vendor for printing and mailing of appraisal notices. Mrs. Becky Gurrola presented the Board with a breakdown of the accounts that will be receiving appraisal notices for 2021.

There are 322 ag exemption applications still outstanding, and the District will send out a third reminder notice for the property owners to file their ag exemption applications.

Minutes of Regular Meeting, August 17, 2021
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, August 17, 2021 with the following members present: Mr. Royce Rape, Mr. Rick Welch, Mr. John Amsler, Mrs. Jaime Davis and Mr. Thaddeus Singleton, Jr.

Members absent: Mrs. Ellen Shelburne

Also present: Becky Gurrola, Chief Appraiser
Lori Dehmer, Administrative Assistant/Recording Secretary
Doyleen Fairchild, Deputy Chief Appraiser
Billie Wilbanks, Assistant to Director of Appraisal

Chief Appraiser, Becky Gurrola, certified the provisions of section 551.001 of the 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 9:02 a.m.

MINUTES A motion was made and seconded to approve the minutes of the regular meeting of May 11, 2021.

MOTION: Mr. Rick Welch
SECOND: Mr. John Amsler
VOTE: Unanimous

RESOLUTION TO AMMEND 2021 BUDGET Chief Appraiser Becky Gurrola reported to the Board of the dissolution of Kickapoo Fresh Water Supply District. The District's legal counsel, Jim Evans, prepared a resolution for the Board to sign that would reallocate the outstanding funds of \$1,277.50 due from Kickapoo FWSD to the remaining taxing entities. The jurisdictions will need a 30-day notice from the District before the District can collect the outstanding funds.

Mr. Welch questioned why Kickapoo was allowed to be relieved of their debt. Mrs. Gurrola explained that they have completely dissolved and there are no longer monies, or a bank account associated with them.

Mr. Welch questioned why the remaining jurisdictions should be penalized for the failure of Kickapoo and suggested that the Waller County Appraisal District simply

Board: if 85% of the property is in ag use, the entire property will receive the exemption.

TEXPOOL

Mrs. Jaime Davis inquired as to why the District does not move its funds from TexPool to Prosperity Bank since Prosperity is paying a higher interest rate.

Becky Gurrola, the District's Chief Appraiser, informed the Board that TexPool is AAA approved and overseen by the State Comptroller. They can pledge the higher funds currently there, and the funds can be transferred immediately, if needed.

Chairman of the Board, Mr. Royce Rape, disclosed that Prosperity Bank pledges with bonds for funds over the limit of the FDIC, and Prosperity Bank is also AAA rated. However, the District's contract with Prosperity will expire in four months and the Board will have to approve a new contract once the District has acquired bids. The current interest rate is only promised for four more months.

Mr. John Amsler gave his opinion that the District's funds should remain in TexPool.

LITIGATION

Chief Appraiser Becky Gurrola apprised the Board of the settlement with Twinwood and Creekside. The District has been served with six more lawsuits for 2021 and currently ten arbitrations have been filed; some of which have requested to settle outside of arbitration. She will be conferring with the District's legal council on the settlement of another lawsuit.

APPRAISAL EFFORT

The appraisers and support staff did an awesome job dealing with the 2021 protests. The District was able to certify the roll on July 15. There is one more day, August 26th, a clean-up day, for hearing protests.

Mr. Royce Rape encouraged Mrs. Gurrola to keep the staff striving to treat the public with respect.

SECTION 25.25
CORRECTIONS

Chairman Royce Rape recognized the required 25.25 corrections were reported to the Board.

A motion was made and seconded to approve the proposed 2022 budget.

MOTION: Mrs. Jaime Davis
SECOND: Mr. Thaddeus Singleton, Jr.
VOTE: Unanimous

APPROVAL OF
2022 CALENDAR

Chief Appraiser Becky Gurrola discussed the proposed calendar for 2022 and requested the Board approve the calendar.

Mrs. Ellen Shelburne suggested changing the Board of Directors meeting in September to the 6th to allow for approval of the 2023 proposed budget.

A motion was made and seconded to approve the proposed 2022 calendar with the change of the September Board of Directors meeting.

MOTION: Mr. Royce Rape
SECOND: Mr. Thaddeus Singleton, Jr.
VOTE: Unanimous

AUDITOR

Mrs. Gurrola presented the proposed contract from Seidel Schroeder to the Board, noting that the fee requested is more than what the District had put in the 2022 budget. However, the increase should not be a concern as there could possibly be excess funds from other line-item expenses in the same category to offset the fee increase in the proposed contract.

A motion was made and seconded to accept the proposed engagement letter from Seidel Schroeder to audit the 2021 financial records of the District.

MOTION: Mr. Royce Rape
SECOND: Mr. John Amsler
VOTE: Unanimous

A motion was made and seconded to close the meeting.

MOTION: Mr. John Amsler
SECOND: Mr. Rick Welch
VOTE: Unanimous

There being no further business, the meeting adjourned at 10:04 a.m.

Chairman, Board of Directors

Date:

Secretary, Board of Directors

Minutes of Regular Meeting, October 12, 2021
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, October 12, 2021, with the following members present: Mr. Royce Rape, Mr. Rick Welch, Mr. John Amsler, Mrs. Jaime Davis, Mr. Thaddeus Singleton, Jr., and Mrs. Ellen Shelburne.

Members absent:

Also present: Becky Gurrola, Chief Appraiser
 Lori Dehmer, Administrative Assistant/Recording Secretary
 Doyleen Fairchild, Deputy Chief Appraiser

Chief Appraiser, Becky Gurrola, certified the provisions of section 551.001 of the 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 9:02 a.m.

MINUTES A motion was made and seconded to approve the minutes of the 2022 Budget meeting of September 14, 2021.

MOTION: Mrs. Jaime Davis
SECOND: Mr. John Amsler
VOTE: Unanimous

MINUTES Mr. Rick Welch was not in agreement with Paragraph 2 of Page 4 of the regular meeting minutes from September 14, 2021. He read Tax Code 41.445 to the Board and "10 days" is not written in 41.445. It was his opinion that the Annual Report does not correctly discuss Tax Code 41.445 and therefore, the minutes are inaccurate.

Mr. Welch proposed to strike Paragraph 2 on Page 4 from the September minutes and make the correction in next year's Annual Report.

A motion was made and seconded to approve the minutes of the regular meeting of September 14, 2021, with the removal of Paragraph 2 on Page 4.

A motion was made and seconded to close the meeting.

MOTION: Mr. John Amsler
SECOND: Mr. Rick Welch
VOTE: Unanimous

There being no further business, the meeting adjourned at 9:23 a.m.

Chairman, Board of Directors

Date:

Secretary, Board of Directors

As in past years, Mrs. Gurrola recommended the Board return 50% of the savings back proportionally to the employees who participated in saving the District's cost of premiums.

A motion was made and seconded to pay each employee proportionally 50% of the savings from the year 2021.

MOTION: Mrs. Jaime Davis
SECOND: Mr. Rick Welch
VOTE: Unanimous

DEPOSITORY CONTRACT

Mrs. Becky Gurrola, Chief Appraiser, reported to the Board of her due diligence in seeking bids from banks for the District's two-year depository contract. Only one bid was returned; Prosperity Bank submitted a bid to be effective 1/1/2022 and will go through 12/31/2023. The contract is for an interest bearing checking account and interest will be paid on the net collected balance at the posted NOW account rate as it changes plus 0.20%. This will be a variable rate and is subject to change from time to time. Prosperity Bank uses securities to guarantee the funds.

A motion was made and seconded to approve the depository contract from Prosperity Bank. Chairperson Royce Rape recused himself from the vote.

MOTION: Mrs. Jaime Davis
SECOND: Mr. John Amsler
VOTE: Unanimous

CHIEF APPRAISER EVALUATION

An evaluation form for 2021 was distributed to the Board to evaluate the performance of Chief Appraiser Gurrola. Each Board member submitted an evaluation.

Several Board members commented that Mrs. Gurrola was doing a great job, and Mr. Amsler reported that Mrs. Gurrola had exceeded his expectations.

LITIGATION

Chief Appraiser Becky Gurrola updated the Board concerning upcoming ZOOM meetings. Northwest Passage is dropping the ag lawsuit but will continue to pursue the lawsuit on the market value.

A motion was made and seconded to close the meeting.

MOTION: Mr. John Amsler
SECOND: Mr. Rick Welch
VOTE: Unanimous

There being no further business, the meeting adjourned at 9:32 a.m.

Chairman, Board of Directors

Date:

Secretary, Board of Directors