

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 9:20 a.m. on Tuesday, May 14<sup>th</sup>, 2013 with the following members present: Mr. Royce Rape, Mr. Joe Garcia, Mr. Tom Paben and Mr. Tim Junek

Members absent: Mrs. Ann Davis and Mrs. Ellen Shelburne

Also present: Chris Barzilla, Chief Appraiser  
Becky Gurrola, Recording Secretary  
Michelle Kwiatkowski, Seidel, Schroeder & Company CPA  
Cheryl Liere, Edmonds Insurance  
Elaine Gross, Bookkeeper

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 9:20 a.m.

MINUTES A motion was made and seconded to approve the minutes of the regular meeting of March 12, 2013.

MOTION: Mr. Tim Junek  
SECOND: Mr. Tom Paben  
VOTE: Three to One  
ABSTAIN: Mr. Garcia

PUBLIC OFFICIAL LIABILITY Chris Barzilla stated that the current policy will expire on May 23, 2013 and the amount paid in 2012 was \$5,004. The proposed renewal rate for 2013 is \$5,154.

A motion was made and seconded to approve the Public Officials Liability Insurance in the amount of \$5,154.

MOTION: Mr. Tom Paben  
SECOND: Mr. Joe Garcia  
VOTE: Unanimous

2012 FINANCIAL AUDIT Michelle Kwiatkowski, the district's auditor from Seidel, Schroeder and Company, presented the 2012 Financial Audit. Michelle Kwiatkowski made the comment on how the accounting rules for governmental agencies have changed over the past ten (10) years. Michelle Kwiatkowski expressed an opinion on the effectiveness of the District's internal controls and any deficiencies that may be of any significance. After all was said and done the auditor stated that the appraisal district did a good job. The final comment, from Michelle Kwiatkowski, was that the amount to be refunded to the taxing entities was \$92,411.

A motion was made and seconded to approve the 2012 Financial Audit.

MOTION: Mr. Joe Garcia  
SECOND: Mr. Tom Paben  
VOTE: Unanimous

UNSPENT PORTION  
OF BUDGET

Chris Barzilla requested that a portion of the \$92,411 that is to be refunded to the taxing unit which is required by the Property Tax Code Section 6.06(j) be retained to compensate the employees as a small stipend for the hard work done this past year. Tim Junek asked what the district was looking at as far as a dollar amount to be considered. Chris Barzilla asked that each employee be given a \$250 dollar bonus.

A motion was made and seconded to retain out of the refund a \$250.00 bonus to each employee.

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

**LITIGATION UPDATE**

Chris Barzilla mentioned that the Harlan Recreational Properties lawsuit is set for trial on September 6<sup>th</sup>, 2013. Chris Barzilla went on to say that he had made an offer to settle the lawsuit. Due to the cost of attorney fees, an outside appraisal and expert witnesses, it would not be to the district's best interest to pursue the case in court. Chris Barzilla also stated that the district settled the U. S. Machine lawsuit.

**APPRAISAL UPDATES**

Chris Barzilla commented that the district had mailed out the reappraisal notices and approximately 170 agricultural applications have not been returned to the district. Chris Barzilla went on to say that the district will be mailing out another reminder letter to those which have not been returned and will set them up for an ARB hearing at the end. Personal property and the minerals will be mailed out around June 1<sup>st</sup>.

**RENEWAL OPTION  
ON MEDICAL  
INSURANCE**

Cheryl Liere with Edmonds Insurance stated that the district has received an offer to renew the medical insurance in December 2013. By renewing in December the district would only see anywhere from a 9% to 19% increase in the medical insurance. If the district opted to wait until April 2014, the district could see as high as a 55% increase in the medical insurance. Mr. Joe Garcia also commented that he to heard the same figures. Cheryl Liere also stated that the district had to make a decision before July 1<sup>st</sup> to be able to lock in the lower rates. Mr. Tim Junek also asked Chris Barzilla his recommendations. Chris Barzilla stated that he had already built into the proposed 2014 budget a 15% increase in the medical insurance. The board decided to reconvene on May 24<sup>th</sup> to take any further action needed on the medical insurance.

**BLUEBONNET GROUND  
CONVERSATION  
DISTRICT**

Chris Barzilla stated that he had talked with one of the commissioners and that he felt like it was not going through. Chris Barzilla went on to say that he sent out a state-wide e-mail to all appraisal districts with only one response. The appraisal district that responded said that they were looking to tax the wells and equipment. Mr. Joe Garcia asked that the district give the board something in writing clarifying the laws on what is taxable.

Mr. Rape asked if there was any further business.

There being no further business the meeting adjourned at 10:25 a.m.

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Chairman, Board of Directors

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Date:

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Secretary, Board of Directors

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 7:30 a.m. on Friday, May 24<sup>th</sup>, 2013 with the following members present: Mr. Royce Rape, Mrs. Ann Davis, Mr. Tom Paben and Mr. Tim Junek

Members absent: Mr. Joe Garcia and Mrs. Ellen Shelburne

Also present: Chris Barzilla, Chief Appraiser  
Becky Gurrola, Recording Secretary

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 7:30 a.m.

MINUTES A motion was made and seconded to approve the minutes of the regular meeting of May 14, 2013.

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

RENEWAL OPTION  
ON MEDICAL  
INSURANCE

Chris Barzilla said that at the last meeting, Mrs. Cheryl Liere stated that by renewing the medical insurance in December the district would only see anywhere from a 9% to 19% increase in the medical insurance. If the district opted to wait until April 2014, the district could see as high as a 55% increase in the medical insurance. Chris Barzilla went on to say that a 16% increase was built into the 2014 budget.

A motion was made and seconded to approve renewing the medial insurance in December 2013.

MOTION: Mr. Royce Rape  
SECOND: Mr. Tim Junek  
VOTE: Unanimous

EXECUTIVE SESSION      The board retired into executive session at 7:40 a.m. based on Texas Government Code, Section 551.074.

RETURN TO OPEN SESSION      The board returned to open session at 7:45 a.m.

Mr. Rape asked if there was any further business.

There being no further business the meeting adjourned at 7:45 a.m.

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Chairman, Board of Directors

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Date:

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Secretary, Board of Directors

Minutes of Regular Meeting, September 10, 2013  
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 9:05 a.m. on Tuesday, September 10, 2013 with the following members present: Mr. Royce Rape, Mr. Tom Paben, Mr. Tim Junek and Mrs. Ann Davis

Members absent: Mrs. Ellen Shelburne and Mr. Joe Garcia

Also present: Chris Barzilla, Chief Appraiser  
Becky Gurrola, Recording Secretary  
Elaine Gross, Bookkeeper  
David J. Piwonka, Katy ISD Tax Representative

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 9:07 a.m.

MINUTES A motion was made and seconded to approve the minutes of the regular meeting from May 24, 2013.

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

CONSIDERATION AND ADOPTION OF BUDGET Chris Barzilla remarked that the budget had an overall increase of \$58,011 over 2013 budget. Chris Barzilla went on to talk about the differences in each category. Chris Barzilla commented that the largest increase was in the payroll expenditures due to proposed salary increases. Mrs. Ann Davis stated that the county was giving a 5% increase in salaries; Mr. Tom Paben stated the Waller I.S.D was giving a 2-4% increase and Mr. David Piwonka said that Katy I.S.D was giving a 3% increase. Mr. Tim Junek went on to say that the county is known for salaries paid to employees.

A motion was made and seconded to approve the 2014 budget.

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

APPROVAL OF  
WCAD CALENDAR

Chris Barzilla asked that the board adopt the 2014 calendar. Chris also mentioned that the proposed calendar has the same number of holidays as the previous year.

A motion was made and seconded to approve the calendar.

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

AUDITOR

Chris Barzilla said that the district is required to have its financial records audited at least once a year. Seidel, Schroeder and Company audited the district's financial records in 2012. The district was pleased with the final audit and requested that the board approve Seidel, Schroeder and Company as the auditor for 2013. The proposed cost will not exceed \$6,200 per the audit engagement letter provided to the district.

A motion was made and seconded to approve Seidel, Schroeder and Company as the district's auditor for 2013.

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

RESOLUTION

Chris Barzilla remarked that during the MAPS review this year that the Comptroller's office failed the district in one category for not being in compliance with Section 6.06 (b) Texas Property Tax Code. This section stated that the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the proposed budget hearing before September 15<sup>th</sup>, not unless the board has given the Chief Appraiser and/or Assistant Chief Appraiser the authority to do so. Chris



Barzilla stated that the district went back to the beginning of the appraisal district and could not find such authority given even though the district had always preformed the duties of the board secretary as so stated in the Tax Code.

A motion was made and seconded to approved and sign a resolution giving the Chief Appraiser and/or the Assistant Chief Appraiser the authority to perform the duties of the secretary of the board under Section 6.06 (b) Texas Property Tax Code.

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

LITIGATION UPDATE

Chris Barzilla commented that six (6) lawsuits were settled per an agreed judgments and that one lawsuit was non-suited by the taxpayer. Chris Barzilla also mentioned that the district had one lawsuit filed for 2013 over the denial of a .98 acre tract of land in Waller I.S.D. Royce Rape asked about row crops and trees being in the fields. Chris Barzilla went on to explain that the tax code states that the property had to be used in an agricultural process to qualify.

APPRAISAL EFFORT

Chris Barzilla mentioned that the appraisers are out in the field working on the 2014 tax year. Chris Barzilla also stated that the new appraiser would be starting September 16<sup>th</sup> and that the ARB hearings went well this year.

CHIEF APPRAISER  
EVALUATION

Chris Barzilla said that an evaluation of the Chief Appraiser is required to be done on an annual basis. Chris also stated that in 2012 the board commented on how hard it was to evaluate the chief appraiser and the form did not best suit the evaluation process. Being that the board of directors' next meeting would be in December, the board opted to do the evaluation at the December meeting on the same form.

There being no further business the meeting adjourned at 10:00 a.m.

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Chairman, Board of Directors

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Date:

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Secretary, Board of Directors

Minutes of Regular Meeting, October 8, 2013  
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 8, 2013 with the following members present: Mr. Royce Rape, Mr. Joe Garcia, Mr. Tom Paben, Mrs. Ann Davis and Mr. Tim Juneke

Members absent: Mrs. Ellen Shelburne

Also present: Chris Barzilla, Chief Appraiser  
Becky Gurrola, Recording Secretary  
Elaine Gross, Bookkeeper

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 9:10 a.m.

MINUTES A motion was made and seconded to approve the minutes of the September 10, 2013 public hearing on the 2014 budget.

MOTION: Mr. Tom Paben  
SECOND: Mrs. Ann Davis  
ABSTAIN: Mr. Joe Garcia  
VOTE: Unanimous

MINUTES A motion was made and seconded to approve the minutes of the regular meeting from September 10, 2013.

MOTION: Mrs. Ann Davis  
SECOND: Mr. Tom Paben  
ABSTAIN: Mr. Joe Garcia  
VOTE: Unanimous

CONSIDERATION  
HEALTH INSURANCE

Cheryl Liere stated that the district received a quote for 2014 in the amount of \$7,329.30 which is an increase of \$850.00 a month or a 13.12% above the 2013 year. Cheryl Liere went on to say that renewing before December the district would be saving on taxes that would be assessed if the district waited to renew after the first of the year. Chris Barzilla asked if the district could go out for bids after the first of the year due to the new make-up of the new employees that will be in effect. Cheryl Liere stated that the rates would be locked in for one year and that the district could go out for new bids. Mr. Royce Rape asked if the board paid 100% for the employees. Mr. Joe Garcia requested that the board be provided with a comparison of benefits with the other government entities verses the appraisal district. Chris Barzilla said that the district would send out a letter requesting the information.

A motion was made and seconded to approve the December renewal health insurance.

MOTION: Mr. Joe Garcia  
SECOND: Mr. Tom Paben  
VOTE: Unanimous

TCDRS

Chris Barzilla mentioned that the employer contribution rate represents the percentage of payroll the district needs to contribute to fund future benefits for the employees upon retirement. In 2013 contribution rate was 9.79% and the contribution rate for 2014 will be 9.33%. The district is 91% funded.

A motion was made and seconded to maintain the TCDRS plan with a contribution rate of 9.33%.

MOTION: Mr. Joe Garcia  
SECOND: Mr. Tom Paben  
VOTE: Unanimous

LITIGATION

Chris Barzilla updated the board on the outstanding lawsuits. Chris Barzilla went on to say that the district received three lawsuits from O'Connor of which two suits were just settled for 2012. The district also received two arbitrations.

There being no further business the meeting adjourned at 9:55 a.m.

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Chairman, Board of Directors

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Date:

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Secretary

Minutes of Regular Meeting, December 12, 2013  
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, December 12, 2013 with the following members present: Mr. Royce Rape, Mr. Joe Garcia, Mr. Tom Paben and Mrs. Ann Davis

Members absent: Mr. Tim Junek and Mrs. Ellen Shelburne

Also present: Chris Barzilla, Chief Appraiser  
Becky Gurrola, Recording Secretary  
Elaine Gross, Bookkeeper  
Sharon Fiallos, Bookkeeper  
Cynthia Power, Prosperity Bank, President  
Amy Carlton, Prosperity Bank  
Cindy Wells, Documation  
Paul Fundeburg, Dahill  
Louis Hernandez, Dahill  
Annie Jackson, Wells Fargo

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 9:10 a.m.

MINUTES A motion was made and seconded to approve the minutes of the regular meeting from October 8, 2013.

MOTION: Mrs. Ann Davis  
SECOND: Mr. Tom Paben  
ABSTAIN: Mr. Joe Garcia  
VOTE: Three to One

**AG ADVISORY BOARD** Chris Barzilla asked that the district re-appoint Mr. Thomas C. Paben to the Ag Advisory Board. Chris Barzilla went on to say that Mr. Paben has been a good board member.

A motion was made and seconded to approve Mr. Thomas C. Paben to the Ag Advisory Board.

MOTION: Mr. Joe Garcia  
SECOND: Mrs. Ann Davis  
VOTE: Unanimous

**ARB BOARD** The board reviewed all applicants that applied for the vacated positions on the Appraisal Review Board. After careful consideration;

A motion was made and seconded to approve Mr. Jim Sette and Mr. Jay Foucheux to the Appraisal Review Board effective January 1, 2014.

MOTION: Mr. Joe Garcia  
SECOND: Mrs. Ann Davis  
VOTE: Unanimous

A motion was made and seconded to approve Mr. Jack Scanlon as chairman of the Appraisal Review Board and Mr. David Hardwick as secretary to the Appraisal Review Board effective January 1, 2014.

MOTION: Mr. Royce Rape  
SECOND: Mrs. Joe Garcia  
VOTE: Unanimous

**DEPOSITORY BANK** Chris Barzilla explained that the district received two (2) bids. The two bids were timely filed. The two bids were from Wells Fargo Bank, N.A. and Prosperity Bank.

Chris Barzilla stated that both bids were similar and the only difference was the amount of interest to be paid. Prosperity Banks rate is with a floor of .30 and could increase if rates rise. Wells Fargo Banks rate is .15.

A motion was made and seconded to approve Prosperity Bank as the district's depository effective January 1, 2014.

MOTION: Mrs. Ann Davis  
SECOND: Mr. Joe Garcia  
ABSTAIN: Mr. Royce Rape  
VOTE: Three to One

CONTRACT FOR  
COPIER & FAX

Mr. Chris Barzilla stated that the district went out for bids. The current contract with Documation will expire March 2014. Chris Barzilla commented on the differences between each bid. Mr. Joe Garcia questioned why the district was locking in a five (5) year contract when technology is constantly changing and said that he was not in favor of it. Both Documation and Dahill explained the reasons for the long term contracts and the flexibility in upgrading. Mrs. Ann Davis asked if the present contract was a five (5) year contract and Chris Barzilla said yes.

A motion was made and seconded to table until the next board meeting and asked that both Dahill and Documation do a presentation at the next board meeting in order that the board can make a better decision.

MOTION: Mr. Joe Garcia  
SECOND: Mrs. Ann Davis  
VOTE: Unanimous

TEXPOOL

Chris Barzilla asked that the district add Sharon Fiallos to TexPool giving her the ability to move money in and out of TexPool and remove Elaine Gross since she will be retiring at the end of December.

A motion was made and seconded to add Sharon Fiallos and remove Elaine Gross from TexPool.

MOTION: Mr. Joe Garcia  
SECOND: Mr. Royce Rape  
VOTE: Unanimous



SOUTHERN SHRED

Chris Barzilla requested that the district enter into a three (3) year agreement with Southern Shred. Chris Barzilla commented that the district had a small in house shredder which had outlived its life. With Southern Shred the company would provide the district with a container and would shred the documents along with providing a Certificate of Destruction. The cost would be \$48.00 every eight weeks.

A motion was made and seconded to contract with Southern Shred.

MOTION: Mr. Tom Paben  
SECOND: Mrs. Ann Davis  
VOTE: Unanimous

EVALUATION OF CHIEF APPRAISER

Mr. Royce Rape, Chairman of the Board of Directors, stated that he has not had any negative feedback from the taxpayers that that the office should not run like other government offices that he had been in and all that he requested is that the appraisal district should keep providing great customer service. Mr. Tom Paben said that he could only respond to what comes in the board packet because he is not around on a daily basis. Mrs. Ann Davis' concern is with the growth in the county now and in the future. Chris commented that when the need arises that he would be increasing staff.

LITIGATION

Chris Barzilla stated that the district would be going to court on the 19<sup>th</sup> of December to get a court order to gain access to one lawsuit that is pending.

APPRAISAL UPDATE

Chris Barzilla updated the board on the appraisers. The district is in the process of measuring the new improvements and all is going as scheduled.

ADJOURN

A motion was made and seconded to adjourn.

MOTION: Mr. Tom Paben  
SECOND: Mr. Royce Rape  
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