

Minutes of Regular Meeting, May 10, 2022
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 10, 2022, with the following members present: Mr. Royce Rape, Mr. Rick Welch, Mr. Bill Parks, Mrs. Jaime Davis, Mrs. Paulette Barnett, and Mrs. Ellen Shelburne.

Members absent:

Also present: Becky Gurrola, Chief Appraiser
 Lori Dehmer, Administrative Assistant/Recording Secretary
 Doyleen Fairchild, Deputy Chief Appraiser
 Joe McCown, Appraiser
 Billie Wilbanks, Appraiser
 Marcy Richard, Support Personnel Supervisor
 Heather Delso, Seidel, Schroeder CPAs
 Taylor Boeker, Seidel, Schroeder CPAs

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.

OATH OF OFFICE Chief Appraiser, Mrs. Becky Gurrola, swore in Mrs. Paulette Barnett to serve on the Board of Directors.

MINUTES A motion was made and seconded to approve the minutes of the regular meeting of April 12, 2022.

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

PUBLIC OFFICIAL LIABILITY INSURANCE Chief Appraiser, Becky Gurrola, recommended approval of the quote for renewing the public official liability insurance. The submitted quote was \$8,142.00 and is \$364.00 higher than the previous year's policy.

A motion was made and seconded to approve public official liability insurance policy.

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

FINANCIAL AUDIT

Heather Delso and Taylor Boeker from Seidel, Schroeder CPAs presented the financial audit report to the Board. Heather Delso explained the audit procedures and Taylor Boeker explained the audit notes.

A motion was made and seconded to accept the financial audit as presented.

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

DISBURSEMENT OF UNSPENT REVENUE

The financial audit reported \$126,913.00 of unspent revenue. Mr. Rape inquired if there is any reason not to refund the unspent portion of the revenue. Chief Appraiser Gurrola advised the Board of TCDRS being underfunded.

A motion was made and seconded to refund \$126,913.00 proportionally back to the taxing entities that contributed to the District's 2021 budget.

MOTION: Mr. Rick Welch
SECOND: Mr. Royce Rape
VOTE: Unanimous

DISCUSSION WITH DISTRICT LEGAL COUNSEL

Mr. Jim Evans, the District's legal counsel, was summoned by phone to answer the Board's questions about homestead exemptions. The Board members had an opportunity to ask Mr. Evans about several different situations concerning homestead exemptions.

Mr. Evans informed the Board he has never been asked by a Board of Directors to address the way homestead exemptions are given. He told the Board the tax code does not specifically address what can be considered in a homestead exemption, and granting the exemption is at the discretion of the chief appraiser.

Furthermore, it was the opinion of the District's legal counsel that the proper recourse if a property owner disagrees with the denial of the exemption is to take the case to the ARB for further determination. Mr. Evans also shared that the District should not enforce any policies on exemptions as there are too many variants that can affect the consideration.

Mrs. Jaime Davis shared her concern that it was not cost effective for the District to break out non-homestead areas in a smaller tract of land. Mr. Evans assured her that the District staff can split out portions of land efficiently.

LITIGATION

The Chief Appraiser, Mrs. Becky Gurrola, updated the Board that the District received non-suit notices on six lawsuits from O'Connor & Associates.

The District lost the case with Costco. There were no new updates on any of the remaining lawsuits.

APPRAISAL EFFORT

The Chief Appraiser advised the Board that notices have been mailed. The office is currently working on processing 1000 ag exemptions that were received three days prior to the filing deadline.

Mrs. Jaime Davis requested a list of the accounts that have not filed for their ag in case she may know them and can notify them.

Mrs. Gurrola reported to the Board of the resignation of one staff member. The District will try to fill the vacant position after the ARBs are finished.

Mrs. Davis and Mrs. Gurrola reported to the Board that they went to view a building as an option for District offices. The building had mold and caused Mrs. Gurrola to lose her voice for the remainder of the day. In addition, the building across the street had been leased and is no longer an option.

Chief Appraiser Gurrola presented a drawing for a new building that could be built on vacant property. Mr. Styers would be willing to build on property at the office park on Highway 290, but he would need to hire an architect. He estimated the lease for the new building would increase anywhere from \$1.15 to \$1.20 per square foot.

The Board discussed the cost effectiveness of adding onto the existing building and the problem of the current building s with adequate parking.

Mr. Styers has agreed to come to the next board meeting in August for further discussion.

SECTION 25.25
CORRECTIONS

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

NEXT MEETING

The next Board meeting will be held on August 9, 2022, at 9:00 a.m.

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 10:28 a.m.

Date

Chairman, Board of Directors

Secretary, Board of Director