

Minutes of Regular Meeting, May 9, 2023
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 9, 2023, with the following members present: Mr. Royce Rape, Ms. Jaime Davis, Mr. Rick Welch, Mr. Bill Parks, 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, Deputy Chief Appraiser
 Heather Delso, Seidel Schroeder
 Taylor Boeker, 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 9:01 a.m.

MINUTES A motion was made and seconded to approve the minutes of the regular meeting of April 11, 2023.

MOTION: Ms. Jaime Davis
SECOND: Mr. Bill Parks
VOTE: Unanimous

APPROVAL OF PUBLIC LIABILITY INSURANCE Ms. Becky Gurrola, Chief Appraiser, notified the Board of the absence of Kelly Kasper to present the bids for the public liability insurance renewal. However, a renewal quote with U.S. Risk, LLC, was presented to the Board.

Ms. Gurrola recommended the Board approve the renewal of the public liability insurance with U.S. Risk, LLC in the amount of \$8,142.00.

A motion was made and seconded approve the renewal of the public liability insurance policy with U.S. Risk, LLC.

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

FINANCIAL
AUDIT

Ms. Taylor Boeker with Seidel Schroeder presented all the items in the Financial Section of the Independent Auditor's Report. She also apprised the Board of a new government standard which requires moving the lease of the building to a right-of-use lease asset. This accounting method is also done with other leased items, such as the copier, printers, and postage machine.

Mr. Bill Parks inquired about why Pictometry is being classed as a capital asset and how are the images from a flight service different than images uploaded by the individual appraisers. It was the opinion of the auditors that purchasing the additional service of Change Finder makes it a capital asset.

Ms. Heather Delso presented the Communication Letter to the Board and discussed the position and funding of TCDRS. All questions concerning TCDRS were explained to the Board.

A motion was made and seconded approve the 2022 Financial Audit as presented by Seidel Schroeder.

MOTION: Ms. Jaime Davis
SECOND: Mr. Bill Parks
VOTE: Unanimous

DISBURSEMENT
OF UNSPENT
REVENUE

The financial audit reported \$259,231.00 of unspent revenue.

A motion was made and seconded to refund \$259,231.00 proportionally back to the taxing entities that contributed to the District's 2022 budget.

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

LITIGATION

Chief Appraiser Becky Gurrola reported to the Board that the District has received two non-suits from O'Connor & Associates. The District is not settling the other accounts.

APPRAISAL EFFORT

Mrs. Becky Gurrola reported to the Board that the District's workload has substantially increased. Most Ag exemption applications were submitted on the final day to avoid a late filing. There are 3,717 property owners in the county claiming an ag exemption, and half of those needed to reapply to keep their exemption. Therefore, notices were not sent to the property owners claiming the ag exemption. The District is having to review and process the applications before notices can be sent.

The Board had many questions for the Chief Appraiser concerning ag exemptions. Mr. Welch inquired as to the District's policy on removing the exemption from properties. Ms. Gurrola explained the process for an automatic re-set on very old ag exemptions, as well as new owners of properties previously receiving the ag exemption. The District sends out many reminder letters to property owners to reapply for their ag exemptions.

In addition, the Chief Appraiser explained the role of the Ag Advisory Board, as well as the implementation of a five-year history questionnaire and affidavit of use. Mr. Welch asked about the intensity requirement and the "grace period" if a property owner cannot meet the requirements for the ag exemption.

All questions were addressed and answered by the Chief Appraiser.

SECTION
25.25 (B)
CORRECTIONS

Chairman Royce Rape confirmed submission of the Section 25.25 (b) corrections to the Board.

NEXT MEETING

The next scheduled meeting for the Board of Directors will be August 8, 2023.

A motion was made and seconded to close the meeting.

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

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

Date:

Chairman, Board of Directors

Secretary, Board of Directors