

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, May 1, 2024, in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of February 7, 2004
3. Hear Liaison activity report
4. Approve the 2023 outside financial audit
5. Approve the 2023 fund balance expenditures
6. Advise and consent to banking and auditing procedure changes
7. Appoint vacancy in elective position for the Board of Directors
8. Approve resolution to increase the Appraisal Review Board by 2 auxiliary board members
9. Review proposed 2025 budgets
10. Hear report of delinquent tax collection activities
11. Hear report of pending litigation
12. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
13. Hear Public Comments
14. Adjourn

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, February 7, 2024, in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Elect Officers
3. Approve minutes of Board of Directors meeting of November 1, 2023 and December 6, 2023
4. Hear Liaison activity report
5. Hear report of delinquent tax collection activities
6. Hear update on Homestead Audit
7. Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)
8. Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines
9. Advise and consent to chief appraiser appointments to Ag Advisory Board
10. Hear update on heating and cooling air handler
11. Hear report of pending litigation
12. Hear legislative changes regarding BOD election and TLO evaluation
13. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
14. Hear Public Comments
15. Executive Session – Chief Appraiser District Goals and Evaluations
16. Adjourn

Be it remembered that at 9:30 a.m. on this the 7th day of February, 2024, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Elect Officers
3. Approve minutes of Board of Directors meeting of November 1, 2023 and December 6, 2023
4. Hear Liaison activity report
5. Hear report of delinquent tax collection activities
6. Hear update on Homestead Audit
7. Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)
8. Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines
9. Advise and consent to chief appraiser appointments to Ag Advisory Board
10. Hear update on heating and cooling air handler
11. Hear report of pending litigation
12. Hear legislative changes regarding BOD election and TLO evaluation
13. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
14. Hear Public Comments
15. Executive Session – Chief Appraiser District Goals and Evaluations
16. Adjourn

Members Present:

Mr. Gary Johnson
Mr. David Dunn
Mr. Jeff Fambro
Mr. Austin Keith
Mr. Greg Simmons
Ms. Mari Willis

Members Absent:

Ms. Feliz Abalos
Mr. Robert Chavez
Ms. Dorothy Jackson

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Mr. Layne Young, Chief Appraiser
Ms. Shelby Bryant, Director of Information Technology
Ms. Kimberly Johnson, Director of Appraisal
Mr. Jarrod Lawson, Assistant Director of Appraisal
Mr. David Storrie, Compliance Officer
Ms. Leslie Wright, Director of Administration
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson, LLP
Mr. Gary Bridges

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order. The meeting began with a prayer led by Mr. Austin Keith.

Mr. Johnson moved to agenda item #2.

Agenda Item #2

Elect Officers

Mr. Johnson recommended to continue with the current officers until the new election process of acquiring board members is over.

Currently, Mr. Gary Johnson is chairman of the board, Mr. David Dunn is vice-chairman, and Mr. Austin Keith is secretary. Ms. Mari Willis made a motion to leave the current Board of Directors slate of officers as is. Mr. Jeff Fambro seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Approve minutes of Board of Directors meeting of November 1, 2023 and December 6, 2023.

Mr. Austin Keith made a motion to approve the minutes of both November 1 and December 6 meetings. Mr. David Dunn seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Hear Liaison activity report

Mr. Gary Bridges reported that one complaint was filed with him this quarter. A taxpayer was complaining that her homestead exemption was removed from her property without her knowledge. The removal of the exemption occurred because of an audit that showed that she was claiming a homestead exemption on a house she was occupying in Arkansas. Her mother was residing in the house here in Ector County. Mr. Bridges explained to her that in order to claim an exemption, the owner must occupy the property. He also explained that her homestead exemption can be reinstated if her occupancy changes from Arkansas to Ector County. Mr. Bridges sent a letter outlining all this information but did not hear back from her. The taxpayer had hired a tax agent to protest, but no one showed up for the hearing.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Hear update of Homestead Audit

A homestead audit can be triggered by different scenarios. An appraiser can initiate one when doing a field check. Obituaries, mailing addresses not matching the situs address of the property, and plats & replats can also trigger audits. Mr. Young reported that 109 certified letters were mailed out to homeowners whose homestead exemption was being audited. Thirty days after the initial letter goes out, a second letter is mailed. If there is no response, the next step in the process is to send a back assessment letter.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)

Mr. Young stated the only change made to the investment policy was due to the purchase of a certificate of deposit.

Mr. Greg Simmons made a motion to approve the changes and adopt the current Ector County Appraisal District Public Funds Investment Policy. Mr. David Dunn seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines

Changes were made to ECAD's guidelines to include the new tax code changes regarding the selection of the nine board of directors. Five directors are to be appointed by the taxing units, three directors are to be elected at a general election and the county tax assessor will serve as an ex officio director. The members will serve staggered four-year terms.

The appointments of Appraisal Review Board members also changed. Members will no longer be appointed by the district judge. ARB members will be appointed by the board of directors of the district.

Mr. David Dunn made a motion to approve the changes to the Ector County Appraisal District Policies, Procedures, Rules, and Guidelines. Ms. Mari Willis seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Advise and consent to chief appraiser appointments to Ag Advisory Board

Mr. Young is asking the board to reappoint Mr. Schuyler Wight and Mr. Joe Hurt to the ag board for 2024 and 2025.

Mr. Greg Simmons made a motion to reappoint Mr. Schuyler Wight and Mr. Joe Hurt to the Ag Advisory Board for 2024 and 2025. Mr. Austin Keith seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Hear update on heating and cooling air handler

Mr. Young stated that the installation of the air handler started in November and is complete and working. There was an issue with the boiler where a computer module had to be replaced. Recently, a circuit breaker on the chiller has been tripping. West Techs is working on getting that fixed. They are still working on other minor issues. Mr. Young feels West Techs was the right selection for the job and is very impressed with how quickly they respond when called.

Mr. Johnson moved to agenda item #11.

Agenda Item #11

Hear report of pending litigation

Mr. Young reported that they went to Lubbock for a mediation on the Ashford Dixie Square Apartments case. This case included six years of lawsuits and all were resolved. In December,

a trial was held involving Latter Rain Ministries. The jury sided with ECAD. The exemption Latter Rain was asking for was not granted. Latter Rain filed a petition for a new trial. Mediation was set for the GCC case, but that was cancelled due to their attorney coming down with covid. Mr. Young would like to get this case going again because there is a lot invested in the expert witness.

Mr. Johnson moved to agenda item #12.

Agenda Item #12

Hear legislative changes regarding BOD election and TLO evaluation

With the new law regarding the election of board members, a contract for election services was drawn up. The contract between Ector County & Ector County Appraisal District was reviewed and discussed. The cost of the election will run between \$95,000 to \$100,000.

Mr. David Dunn made a motion to approve the contract for election services between Ector County & Ector County Appraisal District. Ms. Mari Willis seconded the motion, and the contract was approved with the following vote:

Mr. Gary Johnson	aye
Ms. Feliz Abalos	absent
Mr. Robert Chavez	absent
Mr. David Dunn	aye
Mr. Jeff Fambro	aye
Ms. Dorothy Jackson	absent
Mr. Austin Keith	aye
Mr. Greg Simmons	abstain
Ms. Mari Willis	aye

Mr. Johnson moved to agenda item #13.

Agenda Item #13

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report
- Appraisal roll Section 25.25(b) correction report
- Tax collection report
- Tax refund report
- Budget report
- Appraisal activities
- General comments

Mr. Young presented the quarterly investment earnings report, the appraisal roll Section 25.25(B) correction report, the tax collection report, and the tax refund report.

Mr. David Storrie presented the budget report.

Ms. Kimberly Johnson briefed the board on appraisal activities. She stated that ECAD has completed a full year in the new CAMA system. ECAD is the first district to go live with this software in the state of Texas. The software is new to Texas and implementing new legislative laws has been challenging.

The district received the MAP results for 2022-2023. All requirements were met. The comptroller will perform the Property Value Study this fall. Appraisers are reviewing sales data from 2023 and indication shows a possible increase in property values in 2024.

Ms. Johnson reported 29 arbitrations were filed in 2023 and 17 of those have been completed. Of those 17, only six were in favor of the taxpayer.

Mr. Johnson moved to agenda item #14.

Agenda Item #14

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #15.

Agenda Item #15

Executive Session – Chief Appraiser District Goals and Evaluations

Mr. Greg Simmons made a motion to go into executive session. Mr. David Dunn seconded the motion, which was carried unanimously by members present.

Mr. David Dunn made a motion to come out of executive session. Ms. Mari Willis seconded the motion, which was carried unanimously by members present.

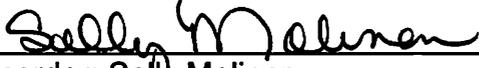
The Board of Directors went into executive session at 11:05 a.m. and ended its executive session at 11:45 a.m. No action was taken.

Mr. Johnson moved to agenda item #16.

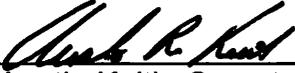
Agenda Item #16

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.



Recorder: Sally Molinar



Mr. Austin Keith, Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a special meeting at 9:30 a.m., Wednesday, December 6, 2023 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Executive session – Interview Chief Appraiser candidates
3. Select Chief Appraiser
4. Discuss Board of Director election
5. Adjourn

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, November 1, 2023, in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of August 2, 2023
3. Hear Liaison activity report
4. Hear report of delinquent tax collection activities
5. Hear report of pending litigation
6. Discuss investment options
7. Amendment to Reappraisal Plan 2023-2024
8. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
9. Hear Public Comments
10. Adjourn

Be it remembered that at 9:30 a.m. on this the 2nd day of August, 2023, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Elect member to fill vacated position of Board Secretary
3. Approve minutes of Board of Directors meeting of May 3, 2023
4. Hear Liaison activity report
5. Authorize chief appraiser to deliver written notice to taxing entities (see Resolution)
6. Hear status report of Texas County and District Retirement System Plan (see Resolution if change adopted)
7. Conduct a public hearing and adoption of the 2024 Appraisal and Collection budgets (see Resolutions)
8. Review banking bids and designate the depository for the district
9. Hear report of delinquent tax collection activities
10. Authorize advertisement for chief appraiser search and appoint search committee members
11. Hear report of pending litigation
12. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities – ARB Hearings report
 - Appraisal activities – Certified Value report
 - General comments
13. Hear Public Comments
14. Adjourn

Members Present:

Mr. Gary Johnson
Mr. Robert Chavez
Ms. Dorothy Jackson
Mr. Austin Keith
Ms. Mari Willis

Members Absent:

Mr. David Dunn
Mr. Tommy Ervin
Mr. Jeff Fambro
Mr. Greg Simmons

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Mr. Layne Young, Assistant Chief Appraiser
Mr. Jarrod Lawson, Assistant Director of Appraisal
Ms. Lory Olivas, Director of Collections
Mr. David Storrie, Compliance Officer
Ms. Leslie Wright, Director of Administration
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson, LLP
Mr. Gary Bridges
Mr. Seth Boles, City of Odessa

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order. The meeting began with a prayer led by Mr. Robert Chavez.

Mr. Johnson welcomed a new member to the board, Ms. Mari Willis. She was appointed by ECISD to replace Mr. Tom Sprawls. Ms. Willis signed her Oath of Office and Statement of Officer.

Mr. Johnson moved to agenda item #2.

Agenda Item #2

Elect member to fill vacated position of Board Secretary.

A motion was made to elect Austin Keith to the office of board secretary. Ms. Dorothy Jackson seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3

Agenda Item #3

Approve minutes of Board of Directors meeting of May 3, 2023

Mr. Austin Keith made a motion to approve the minutes as written. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Hear Liaison activity report

Mr. Gary Bridges had three items to report on. There was a gentleman complaining about paying the convenience fee when using a credit or debit card. He didn't want to pay the fee, so he went to get cash instead. He didn't get back to the district until after his taxes went delinquent and was upset because he had to pay a penalty. Mr. Young stated that the information about a convenience fee is on the tax statement and other locations within the building. Another item Mr. Bridges reported on was about a homeowner that lost her homestead exemption. The homeowner divorced her husband, and the homestead exemption came off when the property changed into her name. She contacted the appraisal district and the exemption was reinstated, but her mortgage company charged her with additional taxes. The taxpayer requested a refund from the appraisal district. She was concerned because she had not received the refund yet. The refund went to the mortgage company because they paid the taxes, so she needs to get with the mortgage company to resolve that matter. The last item was a tax agent being denied a reschedule appointment by the ARB. The agent requested a reschedule stating they had hearings at a different appraisal district at the same time as ECAD. The Appraisal Review Board denied the request because the agent did not provide proof of the other hearing. The agent requested a reschedule a second time, this time with proof, and the ARB granted their request for a hearing at a later date.

Mr. Johnson moved to agenda item #5

Agenda Item #5

Authorize chief appraiser to deliver written notice to taxing entities (see Resolution)

Mr. Layne Young stated that during the MAP audit, it came to the surface that the district did not have authority to deliver documents to the taxing entities on behalf of the Board of Directors. This resolution gives the chief appraiser and designees of the ECAD the authority to do so.

Ms. Dorothy Jackson made a motion to approve the resolution authorizing the chief appraiser and designees of Ector County Appraisal District to deliver documents on behalf of the Board of Directors. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Hear status report of Texas County and District Retirement System Plan (see Resolution if change adopted)

Mr. Young reported that no changes were made to the TCDRS plan this year. The district is in good standing with what is being contributed to the plan. No changes are recommended at this time.

Mr. Austin Keith made a motion that no changes are necessary to the Texas County and District Retirement System Plan. Ms. Mari Willis seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Conduct a public hearing and adoption of the 2024 Appraisal and Collection budgets (see Resolutions)

Mr. Johnson opened a public hearing for the adoption of the 2024 Appraisal and Collection budgets.

The budgets are the same as the proposed budgets that were presented at the previous board meeting. The budgets were also submitted to all finance directors and no concerns were expressed. Mr. Young stated that after the last board meeting, he did an analysis of other districts as well as the local entities and feels that his findings will support what the district is proposing.

Mr. Johnson closed the public hearing and called for a motion on the adoption of the budgets.

Mr. Austin Keith made a motion to adopt the Ector County Appraisal District Appraisal and Collection budgets. Mr. Robert Chavez seconded the motion, and the budgets were approved with the following vote:

Mr. Gary Johnson	aye
Mr. Robert Chavez	aye
Mr. David Dunn	absent
Mr. Tommy Ervin	absent
Mr. Jeff Fambro	absent
Ms. Dorothy Jackson	aye
Mr. Austin Keith	aye
Mr. Greg Simmons	absent
Ms. Mari Willis	aye

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Review banking bids and designate the depository for the district

Mr. David Storrie reported that the district mailed out a bid packet to 15 different banks. The only response received was from the district's current depository, Prosperity Bank. The bid proposal was opened at the meeting and reviewed.

Mr. Robert Chavez made a motion to designate Prosperity Bank as the district's bank depository on the condition that all are in agreement with the terms. Ms. Mari Willis seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Authorize advertisement for chief appraiser search and appoint search committee members

With the retirement of our current chief appraiser, Ms. Anita Campbell, in February 2024, the district will start advertising for the position. Mr. Young is asking the board to authorize posting the vacancy on the Texas Association of Appraisal Districts' website. The vacancy announcement asks that all resumes be submitted to Mr. Gary Johnson by October 1, 2023. The resumes will be reviewed by the search committee members and presented at the next board meeting. Mr. Johnson recommended that the officers of the board of directors be appointed as the search committee members.

Mr. Robert Chavez made a motion to authorize advertisement for the chief appraiser position and the appointment of board officers as search committee members. Mr. Austin Keith seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #11

Agenda Item #11

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He stated that 7 more cases have been transferred to Lowe, Swinney, Evans, and James since the report was printed. He reported that the attorneys for the GCC case that was set for trial the week of August 21st, requested the case be sent to non-binding arbitration instead. Depending on the outcome of the arbitration, the case can still go to trial.

Mr. Johnson moved to agenda item #12.

Agenda Item #12

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report
- Appraisal roll Section 25.25(b) correction report
- Tax collection report
- Tax refund report
- Budget report
- Appraisal activities – ARB Hearings report
- Appraisal activities – Certified Value report
- General comments

Mr. Young presented the quarterly investment earnings report, the appraisal roll Section 25.25(B) correction report, the tax collection report, and the tax refund report.

Mr. David Storrie presented the budget report.

Mr. Jarrod Lawson gave a summary of the ARB hearings. He reported that 99,142

appraisal notices were mailed out. Appraisers had 4,380 informal meetings and resolved 2,442 cases. This year, 5,961 owners filed a notice of protest, a 30% increase from last year. 4,351 protests were scheduled for an ARB hearing. The total ARB value reduction, excluding exemptions, was \$366,428,318, a 5% increase from last year.

Mr. Young presented the certified value report. He stated that this year the district had to deliver two certified values to ECISD. One that included the current \$40,000 homestead exemption and the other that included the possible \$100,000 homestead exemption that will be voted on in November. The taxable values increased this year due to an increase in mineral values, utility personal property and commercial personal property.

Mr. Johnson moved to agenda item #13.

Agenda Item #13

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #14.

Agenda Item #14

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.



Recorder: Sally Molinar



Mr. Austin Keith, Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, August 2, 2023, in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

- I. Call meeting to order
2. Elect member to fill vacated position of Board Secretary
3. Approve minutes of Board of Directors meeting of May 3, 2023
4. Hear Liaison activity report
5. Authorize chief appraiser to deliver written notice to taxing entities (see Resolution)
6. Hear status report of Texas County and District Retirement System Plan (see Resolution if change adopted)
7. Conduct a public hearing and adoption of the 2024 Appraisal and Collection budgets (see Resolutions)
8. Review banking bids and designate the depository for the district
9. Hear report of delinquent tax collection activities
10. Authorize advertisement for chief appraiser search and appoint search committee members
11. Hear report of pending litigation
12. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities - ARB Hearings report
 - Appraisal activities- Certified Value report
 - General comments
13. Hear Public Comments
14. Adjourn

Be it remembered that at 9:30 a.m. on this the 3rd day of May, 2023, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of February 1, 2023 and April 4, 2023
3. Hear Liaison activity report
4. Review bids and select vendor for HVAC
5. Approve the 2022 outside financial audit
6. Approve the 2022 fund balance expenditures
7. Review proposed 2024 budgets
8. Hear report of delinquent tax collection activities
9. Hear report of pending litigation
10. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
11. Hear Public Comments
12. Executive Session – Discuss personnel matters
13. Adjourn

Members Present:

Mr. Gary Johnson
Mr. Robert Chavez
Mr. David Dunn
Mr. Tommy Ervin
Mr. Jeff Fambro
Ms. Dorothy Jackson
Mr. Austin Keith
Mr. Greg Simmons

Mr. Tom Sprawls

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Mr. Layne Young, Assistant Chief Appraiser
Ms. Shelby Bryant, Director of Information Technology
Ms. Kimberly Johnson, Director of Appraisal
Mr. Jarrod Lawson, Assistant Director of Appraisal
Ms. Lory Olivas, Director of Collections
Ms. Christy Ruiz, Assistant Director of Collections
Mr. David Storrie, Compliance Officer
Ms. Leslie Wright, Director of Administration
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson, LLP
Mr. Gary Bridges
Ms. Rebecca Goldstein, Weaver and Tidwell, LLP
Ms. Nikki Day, Weaver and Tidwell, LLP

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order. The meeting began with a prayer led by Mr. David Dunn.

Mr. Johnson moved to agenda item #2.

Agenda Item #2

Approve minutes of Board of Directors meetings of February 1, 2023 & April 4, 2023

Mr. David Dunn made a motion to approve the minutes of both February 1 & April 4 meetings. Ms. Dorothy Jackson seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report

Mr. Gary Bridges reported that Mr. John Kerr had contacted him about the valuation of his property. Mr. Kerr was upset that his improvement value had increased and stated there was no justification for that. Mr. Bridges informed him of the process of protesting the value with the district, from having an informal hearing with the appraiser to filing a protest with the Appraisal Review Board.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Review bids and select vender for HVAC

Mr. Layne Young stated that West Techs and First Service were the two companies submitting bids for the HVAC replacement. Both companies provided very good references. Mr. Young went over a comparison worksheet he prepared of the two. They're both quoting a similar type of unit with similar warranties. West Techs quoted \$283,793 and First Service quoted \$247,843, a difference of about \$36,000. The district used West Techs earlier in the year when the boiler was malfunctioning. The district was impressed with their work and excellent response time.

After some discussion, Mr. Tommy Ervin made a motion to award the bid of \$283,793 with a possibility of an additional \$35,000 in contingency fees, to West Techs for the HVAC replacement. Mr. Jeff Fambro seconded the motion. The motion passed with the following vote:

Mr. Gary Johnson	aye
Mr. Robert Chavez	aye
Mr. David Dunn	aye
Mr. Tommy Ervin	aye
Mr. Jeff Fambro	aye
Ms. Dorothy Jackson	aye
Mr. Austin Keith	aye
Mr. Greg Simmons	nay
Mr. Tom Sprawls	aye

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Approve the 2022 outside financial audit

Ms. Rebecca Goldstein, of the Austin branch of Weaver & Tidwell, presented the financial audit report of the 2022 appraisal district operation and collection records. Ms. Nicki Day, of the Midland office, was also present.

Ms. Goldstein went over the responsibility of the firm in relation to the financial audit. She stated the audit is conducted in accordance with accounting principles accepted in the United States of America. Not only are the financial statements looked at, but also the internal control process of initiating and recording transactions.

Ms. Goldstein presented the audit report. She stated it was a clean audit. No material weaknesses were identified. Under Government Auditing Standards, no instances of noncompliance were found.

Mr. David Dunn made a motion to approve the 2022 outside financial audit. Mr. Greg Simmons seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Approve the 2022 fund balance expenditures

Ms. Campbell is asking for approval of the committed fund balance as stated on page 16 of the financial report. Specifically, \$547,471 committed for building maintenance and repair, \$329,203 for legal awards and operations contingencies, \$70,000 for additional IT support, and \$296,710 for the collection software replacement.

Mr. David Dunn made a motion to approve the committed fund balance as stated above. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Review proposed 2024 budgets

Mr. Layne Young presented the proposed 2024 appraisal and collection budgets. He stated the appraisal budget increased by 8.7% and the collection budget by 6.5%. The increase is mainly due to a 5% cost of living raise based on salary surveys and comparisons. The litigation & expert witness accounts increased, as well as the postage account due to the rising cost of postage. The

district has acquired a new postage machine which will save on certified mailing costs.

Mr. Young and Ms. Lory Olivas met with the finance directors and presented these same proposed budgets for their review. Pending comments from the taxing entities, the budgets will be ready for adoption at the August board meeting.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He stated that 2 additional cases have been dismissed since the report was printed. He also wanted the board to know that 17 cases have been formally transferred to Lowe, Swinney, Evans, and James.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report
- Appraisal roll Section 25.25(b) correction report
- Tax collection report
- Tax refund report
- Budget report
- Appraisal activities
- General comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(B) correction report, the tax collection report, and the tax refund report.

Mr. David Storrie presented the budget report.

Mr. Young briefed the board on the certified estimates that were sent to the entities. He stated the net taxable value for ECISD increased by 11%, Ector County, Ector County Hospital District, and Odessa College increased by 10%.

Mr. Johnson moved to agenda item #11.

Agenda Item #11

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #12.

Agenda Item #12

Executive Session – Chief Appraiser District Goals and Evaluations

Mr. David Dunn made a motion to go into executive session. Mr. Austin Keith seconded the motion, which carried unanimously by members present.

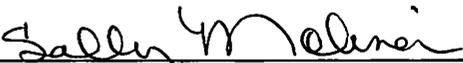
The Board of Directors went into executive session at 11:50 a.m. and ended its executive session at 12:00 p.m. No action was taken.

Mr. Johnson moved to agenda item #13.

Agenda Item #13

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.



Recorder: Sally Molinar



Board of Directors Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, May 3, 2023 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of February 1, 2023 and April 4, 2023
3. Hear Liaison activity report
4. Review bids and select vendor for HVAC
5. Approve the 2022 outside financial audit
6. Approve the 2022 fund balance expenditures
7. Review proposed 2024 budgets
8. Hear report of delinquent tax collection activities
9. Hear report of pending litigation
10. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
11. Hear Public Comments
12. Executive Session – Discuss personnel matters
13. Adjourn

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a special meeting at 9:30 a.m., Tuesday, April 4, 2023 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Discuss 2021 Financial Report fund balance and amount payable to taxing jurisdictions
3. Approve amount payable to taxing jurisdictions/committed funds
4. Adjourn

Be it remembered that at 9:30 a.m. of this the 4TH day of April 2023, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Discuss 2021 Financial Report fund balance and amount payable to taxing jurisdictions
3. Approve amount payable to taxing jurisdictions/committed funds
4. Consider and approve contract for legal services with Low, Swinney, Evans, and James
5. Adjourn

Members Present:

Mr. Gary Johnson
Mr. Robert Chavez
Mr. David Dunn
Mr. Tommy Ervin
Mr. Jeff Fambro
Ms. Dorothy Jackson
Mr. Austin Keith
Mr. Greg Simmons

Members Absent:

Mr. Tom Sprawls

Legal Counsel:

Mr. Stewart McKeehan – by Zoom

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Mr. Layne Young, Assistant Chief Appraiser
Mr. David Storrie, Compliance Officer
Ms. Sally Molinar, Executive Administrative Assistant

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson moved to agenda item #2.

Agenda Item #2

Discuss 2021 Financial Report fund balance and amount payable to taxing jurisdictions

Ms. Anita Campbell explained that the fund balance payable to the taxing jurisdictions from the 2021 audit was never refunded back to the jurisdictions. The auditors provided numbers for committed funds and fund balances in one lump sum the day before the board meeting. The district did not have time to review a draft of the audit. When the audit was presented to the board, there's an amount payable to the taxing jurisdictions of \$279,203 and a committed amount for the collection software of \$296,710. For some reason, Ms. Campbell thought they were one and the same, so the district did not refund anything to the taxing entities at third quarter like it should have been done. The auditors discovered this error while conducting the 2022 audit. If the board makes a decision today as to what to do with the funds, the auditors will provide the district a management letter instead of a finding on the 2022 audit.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Approve amount payable to taxing jurisdictions/committed funds

After some discussion, and the fact that current counsel is retiring and legal expense will increase, Mr. Johnson recommended the fund balance of \$279,203 be committed.

Mr. Tommy Ervin made a motion to move \$150,000 to the committed building maintenance fund to offset the cost of replacing the air handler, and the balance of \$129,203 to the legal account. Mr. David Dunn seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Consider and approve contract for legal services with Low, Swinney, Evans, and James

After some discussion and with the recommendation of Mr. Stewart McKeehan, the board decided to use the law firm out of Austin for legal representation.

Mr. Greg Simmons made a motion to approve the contract for legal services with Low, Swinney, Evans, and James. Mr. Austin Keith seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #5.

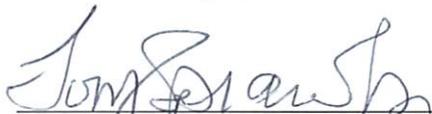
Agenda Item #5

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.



Recorder: Sally Molinar



Mr. Tom Sprawls, Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, February 8, 2023 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Elect Officers
3. Approve minutes of Board of Directors meeting of November 2, 2022
4. Hear Liaison activity report
5. Hear report of delinquent tax collection activities
6. Hear final report of 2020 Linebarger Homestead Audit
7. Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)
8. Approve changes to the current Ector County Appraisal District Board of Director Policies, Procedures, Rules, and Guidelines
9. Advise and consent to chief appraiser appointments to Ag Advisory Board
10. Advise and consent to bid process for Heating and Cooling Air Handler and associated roof and equipment repairs
11. Hear report of pending litigation
12. Discuss future contract for litigation defense
13. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
14. Hear Public Comments
15. Executive Session – Chief Appraiser District Goals and Evaluations
16. Adjourn

Be it remembered that at 9:30 a.m. on this the 8th day of February, 2023, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Elect Officers
3. Approve minutes of Board of Directors meeting of November 2, 2022
4. Hear Liaison activity report
5. Hear report of delinquent tax collection activities
6. Hear final report of 2020 Linebarger Homestead Audit
7. Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)
8. Approve changes to the current Ector County Appraisal District Board of Directors Policies, Procedures, Rules, and Guidelines
9. Advise and consent to chief appraiser appointments to Ag Advisory Board
10. Advise and consent to bid process for Heating and Cooling Air Handler and associated roof and equipment repairs
11. Hear report of pending litigation
12. Discuss future contract for litigation defense
13. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
14. Hear Public Comments
15. Executive Session – Chief Appraiser District Goals and Evaluations

16. Adjourn

Members Present:

Mr. Gary Johnson
Mr. Robert Chavez
Mr. Jeff Fambro
Ms. Dorothy Jackson
Mr. Greg Simmons – by Zoom
Mr. Tom Sprawls

Members Absent:

Mr. David Dunn
Mr. Tommy Ervin
Mr. Austin Keith

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Mr. Layne Young, Assistant Chief Appraiser
Ms. Shelby Bryant, Director of Information Technology
Ms. Kimberly Johnson, Director of Appraisal
Mr. Jarrod Lawson, Assistant Director of Appraisal
Ms. Lory Olivas, Director of Collections
Ms. Christy Ruiz, Assistant Director of Collections
Mr. David Storrie, Compliance Officer
Mr. George Gifford, Building Superintendent
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson, LLP
Mr. William Barnett, Linebarger, Goggan, Blair & Sampson, LLP

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order. The meeting began with a prayer led by Mr. Robert Chavez.

Mr. Johnson introduced Mr. Jeff Fambro as the new board member representing the City of Odessa.

Mr. Johnson moved to agenda item #2.

Agenda Item #2

Elect Officers

Mr. Johnson stated he is the current Chairman of the Board, Mr. David Dunn is Vice-Chairman, and Mr. Tom Sprawls is Secretary. Mr. Robert Chavez made a motion to keep the current slate of officers as is. Ms. Dorothy Jackson seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Approve minutes of Board of Directors meeting of November 2, 2022

Mr. Tom Sprawls made a motion to approve the minutes as written. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Hear Liaison activity report.

Mr. Gary Bridges was not present to give a report. Ms. Campbell stated that Mr. Bridges had emailed her about someone having issues with the website. There have been two or three other complaints about that. The old website had deed history dating back to the 80s. The new website has no history. That information did not transfer correctly during the software conversion. As of now, only the current deed information shows up on the website.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax report. Mr. Flowers also mentioned about an incident he had with Cone Jewelers. Cone Jewelers was advertising a "Going out of Business" sale, so he went to make sure delinquent taxes would be taken care of before they go out of business. Mr. Flowers spoke to the manager about the delinquent property taxes. The manager stated they thought they had paid the taxes and had a receipt, but the receipt was from the Texas Comptroller's Office. They paid the property taxes to the comptroller as if they were sales tax. The manager said she would get the money back and pay the property taxes by the end of the week. Mr. Flowers wanted to address this because he thinks Mr. Bridges would've included it on his report had he been at today's meeting.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Hear final report of 2020 Linebarger Homestead Audit

Mr. William Barnett, manager of the Linebarger Homestead Analysis department, presented a report of the 2020 homestead audit. In September 2020, Linebarger received a file of 28,800 accounts to audit. There are three criteria used to validate homesteads. 1- check to see if homeowner is alive; 2- check for multiple homesteads; 3- check for non-residence. The initial round flagged 3200 as suspect accounts. The 3200 accounts were manually researched and some accounts were verified as valid. Mailings were sent to the remaining suspect accounts and were given up to 70 days to response. The final report resulted in recommendations to remove exemptions from 228 accounts. The total accounts consisted of 154 deceased homeowners, 40 multiple homesteads, and 34 non-resident cases. The removal of these exemptions would result in approximately \$825,360 of addition revenue. Mr. Barnett stated that based on the results of the audit, ECAD is doing a good job in keeping the tax rolls clean.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)

The adoption of the Public Funds Investment Policy is an annual requirement. Ms. Campbell stated no changes were made to the current policy this year.

Mr. Tom Sprawls made a motion to adopt the Ector County Appraisal District Public Funds Investment Policy. Ms. Dorothy Jackson seconded the motion, which was carried unanimously by

members present.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Approve changes to the current Ector County Appraisal District Board of Directors Policies, Procedures, Rules, and Guidelines

Ms. Campbell reported the only change made to the guidelines was a grammatical change. Other than that, the policies and procedures are the same as last year.

Mr. Tom Sprawls made a motion to approve the Ector County Appraisal District Board of Directors Policies, Procedures, Rules, and Guidelines. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Advise and consent to chief appraiser appointments to Ag Advisory Board

Ms. Campbell is asking the board to reappoint Mr. Billy Cole to the Ag Board for 2023 & 2024. She stated there's no limit to the terms one can serve on the Ag Advisory Board.

Mr. Tom Sprawls made a motion to reappoint Mr. Billy Cole to the Ag Advisory Board for 2023 & 2024. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Advise and consent to bid process for Heating and Cooling Air Handler and associated roof and equipment repairs

Mr. Layne Young reported that within the last couple of months, the steam coil has been repaired at least ten times. In January, one of the leaks was so bad it flooded the downstairs restroom and the ceiling tiles caved in. The insurance providers have been contacted and will be sending adjusters to inspect the damage. Mr. Young stated the unit is about 45 years old and the steam coil, air ducts, and some actuators need to be repaired or replaced. Mr. George Gifford has

gathered some bids from a few companies to get an estimate on the costs. After some discussion, the board made a recommendation to replace the existing heating and cooling air handler with a new unit. The district will go out for bids and will hold a special meeting with the board to get the final approval.

Mr. Johnson moved to agenda item #11.

Agenda Item # 11

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He stated that 6 cases had been resolved since the last meeting.

Mr. Johnson moved to agenda item #12.

Agenda Item #12

Discuss future contract for litigation defense

Mr. Stewart McKeehan stated he is slowing down professionally and will be retiring in the near future. Before the new tax roll is certified and new lawsuits start coming in, the district wants to start some kind of transition. Mr. McKeehan has recommended a firm in Austin that mainly represents appraisal districts in these matters. Low, Swinney, Evans & James is already handling some cases, like GCC. There are a couple of other firms in the state of Texas, but this is the one recommended by Mr. McKeehan.

Mr. Johnson moved to agenda item #13.

Agenda Item #13

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report
- Appraisal roll Section 25.25(b) correction report
- Tax collection report
- Tax refund report
- Budget report
- Appraisal activities
- General comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section

25.25(B) correction report, the tax collection report, and the tax refund report.

Mr. David Storrie presented the budget report.

Ms. Campbell commented on the online Customer Service Survey. The survey consists of 5 questions. If there's anything that comes in less than good, she will contact the customer to see what area need improvement.

Ms. Johnson briefed the board on appraisal activities. She introduced Mr. Jarrod Lawson as the new Assistant Director of Appraisal. Before being promoted, Mr. Lawson was a senior appraiser. An appraiser has been hired to start March 16 and interviews are being held to hire an appraiser tech. Appraisers are working hard to finish field work and are getting ready to start working personal property renditions.

Ms. Johnson stated the Property Value Study was conducted on the 2022 values. The district did meet all the standards and received a good report. However, the comptroller still thinks the district's values are low.

Mr. Johnson moved to agenda item #14.

Agenda Item #14

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #15.

Agenda Item #15

Executive Session – Chief Appraiser District Goals and Evaluations

Ms. Dorothy Jackson mad a motion to go into executive session. Mr. Tom Sprawls seconded the motion, which carried unanimously by members present.

The Board of Directors went into executive session at 11:50 a.m. and ended its executive session at 12:08 p.m. No action was taken.

Mr. Johnson moved to agenda item #16.

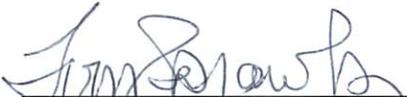
Agenda Item #16

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.



Recorder: Sally Molinar



Mr. Tom Sprawls, Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, November 2, 2022 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of August 3, 2022
3. Hear Liaison activity report
4. Hear report of delinquent tax collection activities
5. Hear report of pending litigation
6. Review bids and select 2022-2023 outside financial auditor
7. Hear status report of appraisal software conversion to GSA
8. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
9. Hear Public Comments
10. Adjourn

Be it remembered that at 9:30 a.m. on this the 2nd day of November, 2022, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of August 3, 2022
3. Hear Liaison activity report
4. Hear report of delinquent tax collection activities
5. Hear report of pending litigation
6. Review bids and select 2022-2023 outside financial auditor
7. Hear status report of appraisal software conversion to GSA
8. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
9. Hear Public Comments
10. Adjourn

Members Present:

Mr. Gary Johnson
Mr. Robert Chavez
Ms. Lori Ruiz-Crutchter
Mr. David Dunn
Mr. Tommy Ervin
Mr. Austin Keith
Mr. Greg Simmons
Mr. Tom Sprawls

Members Absent:

Ms. Dorothy Jackson

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Mr. Layne Young, Assistant Chief Appraiser
Ms. Kimberly Johnson, Director of Appraisal
Ms. Christy Ruiz, Assistant Director of Collections
Mr. David Storrie, Compliance Officer
Mr. Don Tohkubbi, Director of Information Technology
Ms. Leslie Wright, Director of Administration
Mr. David Sunderland, Assistant Director of Information Technology
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Gary Bridges
Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson, LLP

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order. The meeting began with a prayer led by Mr. Austin Keith.

Mr. Johnson moved to agenda item #2.

Agenda Item #2

Approve minutes of Board of Directors meeting of August 3, 2022

Mr. David Dunn made a motion to approve the minutes as written. Mr. Austin Keith seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report.

Mr. Gary Bridges reported on an issue that was brought to his attention dealing with a homestead and a divorce. A taxpayer had the homestead removed off her property when she married because ECAD showed her husband already had a homestead on a property in Goldsmith. The property in Goldsmith was awarded to the gentleman's ex-wife in a divorce, but the divorce decree was not clear on the descriptions of the property. After speaking with Ms. Leslie Wright, the district agreed to grant the homestead for 2022 and subsequent years.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax report.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He reported that 40 new lawsuits have been filed for 2022.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Review bids and select 2022-2023 outside financial auditor

Mr. David Storrie stated that an RFQ was put together and sent to a few auditing firms and also published in the newspaper. Only two bids were submitted to the district. After contacting some of the firms, Mr. Storrie found that a lot of them are no longer conducting governmental audits or have moved out of the area. A comparison table was made of the two bids that were received, which were from Weaver and Haynie & Company. The table includes the estimated hours to complete the audit, team members, experience with governmental auditing, and the estimated fee.

After reviewing the data, Mr. David Dunn made a motion to select Weaver as the outside financial auditor for the district for 2022 and 2023. Mr. Tom Sprawls seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Hear status report of appraisal software conversion to GSA

Ms. Kimberly Johnson updated the board on the software conversion. She stated the district has now gone live and is working in the new GSA system. As with all software conversions, there are a few areas that still need to be worked on. Every Monday morning, there's a group that meets to discuss issues that have been discovered while navigating the new system. The issues are submitted to GSA, and on Wednesdays, the group meets with GSA programmers to discuss resolutions or set up further training sessions that may be needed. Ms. Johnson thinks that once all the issues are worked out, GSA will be a great asset to the district.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report
- Appraisal roll Section 25.25(b) correction report
- Tax collection report
- Tax refund report
- Budget report
- Appraisal activities
- General comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(B) correction report, the tax collection report, and the tax refund report.

Mr. David Storrie presented the budget report.

Mr. Young updated the board on appraisal activities. He stated 2022 is a property value study year, which means the state will be looking at the district's values that were certified in July. BPP appraisal cards, renditions and a utility report were submitted to the state. The state will review all the data sent to make sure the district values are in compliance with what they say they should be.

Another project the district is working on is the Method and Assistance Program (MAP) review for 2023. Currently, documents and information are being gathered pertaining to the questions asked in the study. An appraiser from the state is scheduled to come in May to review all documents and systems that the district has in place.

Mr. Young also stated that the Ag Advisory Board met in October. All three members were in attendance. The board meets once a year to discuss agricultural values and the Texas

Farm and Ranch survey that is submitted to the state annually.

Ms. Campbell informed the board that 2022 was the year to go out for bids for the bank depository, but the district failed to do so. She contacted Ms. Tiny Garza at Prosperity Bank and they agreed to extend the contract another year.

Ms. Campbell reminded the board that the next meeting is scheduled for February 1, 2023.

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #10.

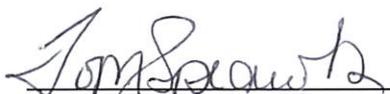
Agenda Item #10

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.



Recorder: Sally Molinar



Mr. Tom Sprawls, Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, August 3, 2022 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of May 4, 2022
3. Hear Liaison activity report
4. Discuss bid process for 2022 year-end outside financial audit
5. Hear status report of Texas County and District Retirement System Plan
6. Hear report of costs and timeline for repairs to Administrative/IT area
7. Conduct a public hearing and adoption of the 2023 Appraisal and Collection budgets (see Resolutions)
8. Adopt 2023-2024 Ector CAD Reappraisal Plan (see resolution)
9. Hear report of delinquent tax collection activities
10. Hear report of pending litigation
11. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities – ARB Hearings report
 - Appraisal activities – Certified Value report
 - General comments
12. Hear Public Comments
13. Adjourn

Be it remembered that at 9:30 a.m. on this the 3rd day of August, 2022, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of May 4, 2022
3. Hear Liaison activity report
4. Discuss bid process for 2022 year-end financial audit
5. Hear status report of Texas County and District Retirement System Plan
6. Hear report of costs and timeline for repairs to Administrative/IT
7. Conduct a public hearing and adoption of the 2023 Appraisal and Collection budgets (see Resolutions)
8. Adopt 2023-2024 Ector CAD Reappraisal Plan (see resolution)
9. Hear report of delinquent tax collection activities
10. Hear report of pending litigation
11. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities – ARB Hearings report
 - Appraisal activities – Certified Value report
 - General comments
12. Hear Public Comments
13. Adjourn

Members Present:

Mr. Gary Johnson
Mr. Robert Chavez
Mr. David Dunn
Mr. Tommy Ervin
Ms. Dorothy Jackson

Mr. Austin Keith – by phone
Mr. Tom Sprawls

Members Absent:

Mr. Lori Ruiz-Crutcher
Mr. Greg Simmons

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Mr. Layne Young, Assistant Chief Appraiser
Ms. Kimberly Johnson, Director of Appraisal
Ms. Christy Ruiz, Assistant Director of Collections
Mr. David Storrie, Compliance Officer
Mr. Don Tohkubbi, Director of Information Technology
Ms. Leslie Wright, Director of Administration
Ms. Shelby Bryant, Assistant Director of Appraisal
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Gary Bridges
Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson, LLP
Mr. Steven Thompson, City Council District 2

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order. The meeting began with a prayer led by Mr. Robert Chavez.

Mr. Johnson moved to agenda item #2.

Agenda Item #2

Approve minutes of Board of Directors meeting of May 4, 2022

Mr. David Dunn made a motion to approve the minutes as written. Ms. Dorothy Jackson seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report.

Mr. Gary Bridges had a few items to report. He reported that a couple of owners called saying the year of their mobile home was wrong and the square footage of their house was incorrect. Mr. Bridges contacted the appraisal district, and those matters have been corrected. Another call was about ownership. The taxpayer said ECAD had her father's property in the wrong name. Mr. Bridges did some research on this matter and found there was a probate and the district's records are correct according to a distribution deed. He suggested the taxpayer should hire an attorney to help her clarify the issue. Another matter Mr. Bridges wanted to report on was about a tax consultant complaining about having to send his evidence by affidavit prior to his ARB telephone hearing. The affidavit was not sent, so the case was dismissed. Since then, the Appraisal Review Board decided to go ahead and hear his case so that matter is resolved.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Discuss bid process for 2022 year-end outside financial audit

Mr. David Storrie reported the district is required to open to the public the bidding process for outside auditing services. He placed legal notice in the Odessa American stating ECAD is seeking Request for Qualifications for Audit Services. He mailed out letters to a few firms that offer services to governmental entities. Sealed bids should be received by 2:00 p.m. August 22nd. Once bids are opened, the information will be gathered and presented to the board at their November meeting for selection.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Hear status report of Texas County and District Retirement System Plan

Mr. Layne Young briefed the board on the TCDRS plan for 2023. He stated the required rate to fund the plan for 2023 is 10.02%. This rate fluctuates each year. The employee & employer deposit rate has not changed. ECAD's plan is a little over 100% funded.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Hear report of costs and timeline for repairs to Administrative/IT area

At the last board meeting, the board consented to taking bids for some remodeling in the Admin/IT area. Request for bids were sent out to about 13 contractors and only 3 responded. Hawkins Construction came in with the lowest bid at \$59,000. The other two were for \$68,000 and \$69,000. Mr. Young is asking the board for approval to move forward with the project.

Mr. Tommy Ervin made a motion to select Hawkins Construction's bid of \$59,000 for the remodeling project. Mr. Tom Sprawls seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Conduct a public hearing and adoption of the 2023 Appraisal and Collection budgets (see Resolution)

Mr. Johnson opened a public hearing for the adoption of the 2023 Appraisal and Collection budgets.

Mr. Young stated the budgets were submitted to the entities and were presented to the finance directors at their annual meeting. The collection budget increased by 3.6% and the appraisal budget by 6.3%. These increases were mainly due to salary increases. In comparison with other appraisal districts, ECAD's salaries were discovered to be a little less than what's typical.

Mr. Johnson closed the public hearing and called for a motion on the adoption of the budgets.

Mr. Tommy Ervin mad a motion to adopt the Ector County Appraisal District Appraisal & Collection budgets. Mr. David Dunn seconded the motion, and the budgets were approved the following vote:

Mr. Gary Johnson	aye
Mr. Robert Chavez	aye
Mr. David Dunn	aye
Mr. Tommy Ervin	aye
Ms. Dorothy Jackson	aye
Mr. Austin Keith	aye
Ms. Lori Ruiz-Crutchter	absent
Mr. Greg Simmons	absent
Mr. Tom Sprawls	aye

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Adopt 2023-2024 Ector CAD Reappraisal Plan (see Resolution)

Each appraisal district must have a written two-year reappraisal plan to comply with the tax code. Mr. Young stated that several new laws have been implemented and the reappraisal plan had to be updated to include those. Once adopted, the plan must be submitted to the Comptroller's office by September 15.

Mr. Tommy Ervin made a motion to adopt the 2023-2024 Ector CAD Reappraisal Plan. Mr. Robert Chavez seconded the motion. The reappraisal plan was approved with the following vote.

Mr. Gary Johnson	aye
Mr. Robert Chavez	aye
Mr. David Dunn	aye
Mr. Tommy Ervin	aye
Ms. Dorothy Jackson	aye
Mr. Austin Keith	aye
Ms. Lori Ruiz-Crutcher	absent
Mr. Greg Simmons	absent
Mr. Tom Sprawls	aye

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He stated no new cases have been added to the list since the last report in May.

Mr. Johnson moved to agenda item #11.

Agenda Item #11

Hear Chief Appraiser comments and reports
Quarterly investment earnings report
Appraisal roll Section 25.25(b) correction report
Tax collection report
Tax refund report
Budget report
Appraisal activities – ARB Hearings report
Appraisal activities – Certified Value report
General comments

Mr. Young presented the quarterly investment earnings report, the appraisal roll Section 25.25(B) correction report, the tax collection report, and the tax refund report.

Mr. David Storrie presented the budget report.

Ms. Kimberly Johnson presented the ARB hearings report. She stated the district received 5,097 inquiries & protests this year. The majority of them, 4,223, were written protests. 2,809 cases were scheduled a hearing with the Appraisal Review Board, but only 1,220 appeared. Out of those, the board reduced the value on only 396 cases.

There were a total of 18 days of ARB hearings. Some days were very long, but the appraisal staff had a lot of support from the administrative, collection and IT departments. Ms. Johnson thought the Appraisal Review Board did a great job this year and appreciated how they listened to all the evidence being presented before making their determination. ARB members can serve a total of 3 2-year terms. Currently, there are two members that have 1 year left, so the district will be looking to replace those individuals.

Mr. Young presented the certified value report. He stated that net taxable value for ECISD increased 11.2% and Odessa College, Ector County, and Ector County Hospital District increased around 13%. Some of the categories that increased in value were mineral property, which doubled due to the price of oil, real estate residential increased by 8.5%, real estate commercial was up 10%, and real estate vacant land increased 27%. There was substantial sales information that shows the district's vacant land values were low. Sales show people paying a lot more for vacant property. Multi-family property values decreased by 7% and commercial personal property went down 4% due to some fracking companies going out of business and other companies cutting down their inventory. Overall, Mr. Young thinks the economy is doing well at the moment.

Mr. Johnson moved to agenda item #12.

Agenda Item #12

Hear Public Comments

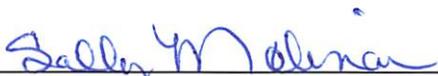
There were no public comments.

Mr. Johnson moved to agenda item #13.

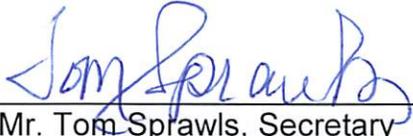
Agenda Item #13

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.



Recorder: Sally Molinar



Mr. Tom Sprawls, Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, May 4, 2022 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of February 2, 2022
3. Hear Liaison activity report
4. Approve the 2021 outside financial audit
5. Approve the 2021 fund balance expenditures
6. Review proposed 2023 budgets
7. Hear report of delinquent tax collection activities
8. Hear report of pending litigation
9. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
10. Hear Public Comments
11. Adjourn

Be it remembered that at 9:30 a.m. on this the 4th day of May, 2022, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of February 2, 2022
3. Hear Liaison activity report
4. Approve the 2021 outside financial audit
5. Approve the 2021 fund balance expenditures
6. Review proposed 2023 budgets
7. Hear report of delinquent tax collection activities
8. Hear report of pending litigation
9. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
10. Hear Public Comments
11. Adjourn

Members Present:

Mr. Gary Johnson
Mr. Robert Chavez
Mr. David Dunn
Ms. Dorothy Jackson
Mr. Austin Keith
Ms. Lori Ruiz-Crutchner
Mr. Greg Simmons
Mr. Tom Sprawls

Members Absent:

Mr. Tommy Ervin

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Ms. Lory Olivas, Director of Collections
Ms. Christy Ruiz, Assistant Director of Collections
Mr. David Storrie, Compliance Officer
Mr. Don Tohkubbi, Director of Information Technology
Ms. Leslie Wright, Director of Administration
Mr. Layne Young, Assistant Chief Appraiser
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Gary Bridges
Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson, LLP
Mr. David Duree, Weaver & Tidwell, LLP
Ms. Nicki Day, Weaver & Tidwell, LLP

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order. The meeting began with a prayer led by Mr. David Dunn.

Mr. Johnson moved to agenda item #2.

Agenda Item #2

Approve minutes of Board of Directors meeting of February 2, 2022

A couple of misspelled names were found in the minutes. With the correction of those names, Mr. Austin Keith made a motion to approve the minutes. Mr. David Dunn seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report.

Mr. Gary Bridges had one item to report. He received a complaint from William Ryan of Wayfinder Tax Relief. Mr. Ryan stated that he is having a difficult time obtaining information from the appraisal district regarding valuation models used for apartment buildings. He said it wasn't a problem in previous years, but this year he is being told that it is confidential information. Mr. Bridges spoke with Ms. Campbell about this issue and Ms. Campbell informed him that in previous years, Mr. Ryan received the information requested because he followed proper procedures by filing a protest with an appointment of agent on file. What Mr. Ryan is asking for this year is all the evidence being presented at ARB hearings on any apartment complex. Some of the evidence contains income, expense, and sales information that is confidential and cannot be sent if a protest and the proper appointment of agent is not on file. Mr. Bridges read the response Ms. Campbell sent him in regards to the complaint. With the board's permission, he will forward it to Mr. Ryan.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Approve the 2021 outside financial audit

Presenting the financial audit report of the 2021 appraisal district operation and collection records was Mr. David Duree, of Weaver & Tidwell, LLP. Also present, was Ms. Nicki Day.

Mr. Duree stated Weaver auditors conduct their audits in accordance with accounting principles generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards.

Mr. Duree went over the audit report. He stated no material weaknesses or compliance issues were found. Last year, auditors found some adjustments that need to be addressed. This year, financial statements, internal control, and compliance are all clean.

Mr. David Dunn made a motion to approve the 2021 outside financial audit for the appraisal district. Mr. Tom Sprawls seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Approve the 2021 fund balance expenditures

Ms. Campbell is asking the board to approve the committed fund balance of \$100,000 for building maintenance, \$150,000 for legal awards and operations, and \$40,000 for a new administrative position. Since the new appraisal software has been completed, Ms. Campbell would like keep the committed funds of \$296,710 for the development of a new collection software. The current collection software does not meet the district's needs.

Mr. Austin Keith made a motion to approve the 2021 fund balance expenditures. Mr. Greg Simmons seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Review proposed 2023 budgets

Ms. Campbell stated the proposed appraisal budget is up \$221,950 over the current year, and the collection budget is up \$21,000. The majority of the change is due to salary increases. She conducted salary surveys and compared other appraisal districts and county and city jobs. Proposed salaries increased between 2 to 4%. The education expense increased as well due to the fact the district has several new appraisers that must attend RPA courses.

Ms. Campbell met with finance directors and presented the proposed budgets for their review. Adoption of the budgets takes place at the August board meeting.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He stated he received notification that Prevarian Odessa LP had nonsuited the 2019 & 2021 cases. They voluntarily dismissed the cases. Also, eight new cases have been added to the list since

the last meeting.

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Hear Chief Appraiser comments and reports
Quarterly investment earnings report
Appraisal roll Section 25.25(b) correction report
Tax collection report
Tax refund report
Budget report
Appraisal activities
General comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(B) correction report, the tax collection report, and the tax refund report.

Mr. David Storrie presented the budget report.

Mr. Layne Young briefed the board on appraisal activities. He stated that the appraisers are out in the field working commercial properties. Over 1,000 residential homes were added to the roll this year and some values are significantly higher than last year. Property value estimates were delivered to the entities. He stated estimated values show an increase in value of 11% for ECISD, Odessa College, and Ector County. He reported mineral values doubled this year, not because of more production, but rather due to an increase oil prices.

Ms. Campbell stated she has estimates for some remodeling in the administrative area for better traffic flow. If the board agrees, she will go out for bids.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #11.

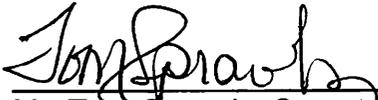
Agenda Item #11

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.



Recorder: Sally Molinar



Mr. Tom Sprawls, Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, February 2, 2022 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Elect Officers
3. Approve minutes of Board of Directors meeting of November 3, 2021
4. Hear Liaison activity report
5. Hear report of delinquent tax collection activities
6. Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)
7. Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines
8. Authorize and direct execution of ECAD-Linebarger lease agreement
9. Advise and consent to chief appraiser appointments to Ag Advisory Board
10. Hear report of final results of Comptroller's 2021 Methods and Assistance Program (MAP) Review
11. Hear report of pending litigation
12. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
13. Hear Public Comments
14. Executive Session- Chief Appraiser District Goals and Evaluations
15. Adjourn

Be it remembered that at 9:30 a.m. on this the 2nd day of February, 2022, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Elect Officers
3. Approve minutes of Board of Directors meeting of November 2, 2021
4. Hear Liaison activity report
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 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
13. Hear Public Comments
14. Executive Session – Chief Appraiser District Goals and Evaluations
15. Adjourn

Members Present:

Mr. Gary Johnson
Mr. David Dunn
Mr. Tommy Ervin
Ms. Dorothy Jackson
Mr. Austin Keith
Mr. Greg Simmons

Members Absent:

Mr. Robert Chavez
Ms. Lori Ruiz-Crutchner
Mr. Tom Sprawls

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Ms. Lory Olivas, Director of Collections
Mr. David Storrie, Compliance Officer
Mr. Don Tohkubbi, Director of Information Technology
Ms. Leslie Wright, Director of Administration
Mr. Layne Young, Assistant Chief Appraiser
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Gary Bridges
Mr. Daniel Albidrez, Linebarger, Goggan, Blair & Sampson, LLP
Mr. Peter J. Slover, Linebarger, Goggan, Blair & Sampson, LLP

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order. Ms. Dorothy Jackson was introduced as a new board member. She signed her Oath of Office and then the meeting began with a prayer led by Mr. Greg Simmons.

Mr. Johnson moved to agenda item #2.

Agenda Item #2

Elect Officers

Current Board of Director officers are Mr. Gary Johnson, Chairman, Mr. David Dunn, Vice-Chairman, and Mr. Tom Sprawls, Secretary. Mr. Tommy Ervin made a motion the keep the current slate of officers as is. Mr. Austin Keith seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Approve minutes of Board of Directors meeting of November 3, 2021

Mr. Austin Keith found an error in the minutes. Ms. Lori Ruiz-Cructher was listed as "Mr." Mr. David Dunn made a motion to approve the minutes with the correction. Mr. Keith seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Hear Liaison activity report

Mr. Gary Bridges stated he had nothing to report this quarter.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Hear report of delinquent tax collection activities

Mr. Daniel Albidrez presented the delinquent tax collection report.

Mr. Pete Slover, a partner with the Linebarger firm in Austin, gave an analysis on the homestead exemption project they are working on. The project started in September 2020 and is expected to be completed by September 2022. The firm has staff that works on nothing but homestead research tasks. Letters are mailed to suspected erroneous exemption cases. If there is no response to the first letter, the next step is to mail a certified letter. After interaction with taxpayers, recommendations are sent to ECAD to remove erroneous exemptions. 28,867 accounts were audited and exemption removal was recommended on 128 accounts, resulting in approximately

\$446,768 of additional revenue. 128 is about .44% of the overall homestead exemptions. Mr. Slover stated this low quota is due to the fact that this is ECAD's second audit. Most of the erroneous exemptions were discovered during the first audit. He also stated that this is an indication that the district is doing a good job keeping the homestead exemptions clean.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)

Ms. Campbell stated no changes were made to the existing policy this year, but it is a required that the board approve it every year.

Mr. Greg Simmons made a motion to approve the current Ector County Appraisal District Public Funds Investment Policy. Mr. Austin Keith seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines

Ms. Campbell reported the changes made to the policies and guidelines were made per the current state tax code.

Mr. David Dunn made a motion to approve the changes to the Ector County Appraisal District Policies, Procedures, Rules, and Guidelines. Mr. Greg Simmons seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Authorize and direct execution of ECAD-Linebarger lease agreement

Ms. Campbell stated the lease agreement with Linebarger expires March 2022. Mr. Mark Flowers and Ms. Campbell got together and agreed on a new 3 year lease beginning March 1,

2022 and ending February 2025. The lease covers 3,014 square feet of office space with access to the breakroom, boardroom, and classroom. It was determined the market value of that area is \$14 per square foot which equals to \$3,516 per month.

Mr. Greg Simmons made a motion to authorize and execute the ECAD-Linebarger lease agreement. Mr. David Dunn seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Advise and consent to chief appraiser appointments to Ag Advisory Board

Ms. Campbell stated that Mr. Schuyler Wight & Mr. Joe Hurt are up for reappointment to the board this year. They both agreed to serve another term if reappointed.

Mr. David Dunn made a motion to reappoint Mr. Schuyler Wight & Mr. Joe Hurt to the Ag Advisory Board. Mr. Austin Keith seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Hear report of final results of Comptroller's 2021 Methods and Assistance Program (MAP) Review

Ms. Campbell presented the Comptroller's MAP Review. The review contained 87 questions. There were no recommendations made by the comptroller on any of the 87 questions, which means the district is doing well in all areas. The next MAP review is in 2023.

Mr. Johnson moved to agenda item #11.

Agenda Item #11

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He stated no new cases have been added since the last meeting, and in addition to the five settled

cases listed on the report, two more cases have been settled.

Mr. Johnson moved to agenda item #12.

Agenda Item #12

Hear Chief Appraiser comments and reports

Quarterly investment earnings report

Appraisal roll Section 25.25(b) correction report

Tax collection report

Tax refund report

Budget report

Appraisal activities

General comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(B) correction report, the tax collection report, and the tax refund report.

Mr. David Storrie presented the budget report.

Mr. Layne Young briefed the board on appraisal activities. He reported that 23 arbitrations were filed in 2021 compared to 30 in 2020. Fifteen cases have been heard and completed. Eight of those cases were won, three were losses, and ECAD is waiting on a determination on the remaining four. The main reason for arbitration is they are asking for economic obsolescence for Covid. The total certified value for the 23 arbitration cases is \$25,247,516. They are requesting a reduction to \$19,319,491, which puts the total value at risk at \$5,928,025. Mr. Young feels like the district has not given away too much value due to the arbitrations.

Mr. Young stated the district is preparing for the 2022 Property Value Study by looking at ratio studies and income producing properties. The district also sent out ag surveys, commercial income surveys, and sales surveys.

Mr. Johnson moved to agenda item #13.

Agenda Item #13

Hear Public Comments

Mr. Johnson moved to agenda item #14.

Agenda Item #14

Executive Session – Chief Appraiser District Goals and Evaluations

Mr. Tommy Ervin made a motion to go into executive session. Mr. Greg Simmons seconded the motion, which carried unanimously by members present.

The Board of Directors went into executive session at 11:05 a.m. and ended its executive session at 11:18 a.m. No action was taken in closed session.

Mr. Johnson moved to agenda item #15

Agenda Item #15

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.


Recorder: Sally Molinar


Mr. Tom Sprawls, Secretary

Be it remembered that at 9:30 a.m. on this the 2nd day of February, 2022, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Elect Officers
3. Approve minutes of Board of Directors meeting of November 2, 2021
4. Hear Liaison activity report
5. Hear report of delinquent tax collection activities
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 - Budget report
 - Appraisal activities
 - General comments
13. Hear Public Comments
14. Executive Session – Chief Appraiser District Goals and Evaluations
15. Adjourn

Members Present:

Mr. Gary Johnson
Mr. David Dunn
Mr. Tommy Ervin
Ms. Dorothy Jackson
Mr. Austin Keith
Mr. Greg Simmons

Members Absent:

Mr. Robert Chavez
Ms. Lori Ruiz-Crutchner
Mr. Tom Sprawls

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Ms. Lory Olivas, Director of Collections
Mr. David Storrie, Compliance Officer
Mr. Don Tohkubbi, Director of Information Technology
Ms. Leslie Wright, Director of Administration
Mr. Layne Young, Assistant Chief Appraiser
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Gary Bridges
Mr. Daniel Albidrez, Linebarger, Goggan, Blair & Sampson, LLP
Mr. Peter J. Slover, Linebarger, Goggan, Blair & Sampson, LLP

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order. Ms. Dorothy Jackson was introduced as a new board member. She signed her Oath of Office and then the meeting began with a prayer led by Mr. Greg Simmons.

Mr. Johnson moved to agenda item #2.

Agenda Item #2

Elect Officers

Current Board of Director officers are Mr. Gary Johnson, Chairman, Mr. David Dunn, Vice-Chairman, and Mr. Tom Sprawls, Secretary. Mr. Tommy Ervin made a motion the keep the current slate of officers as is. Mr. Austin Keith seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Approve minutes of Board of Directors meeting of November 3, 2021

Mr. Austin Keith found an error in the minutes. Ms. Lori Ruiz-Cructher was listed as "Mr." Mr. David Dunn made a motion to approve the minutes with the correction. Mr. Keith seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Hear Liaison activity report

Mr. Gary Bridges stated he had nothing to report this quarter.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Hear report of delinquent tax collection activities

Mr. Daniel Albidrez presented the delinquent tax collection report.

Mr. Pete Slover, a partner with the Linebarger firm in Austin, gave an analysis on the homestead exemption project they are working on. The project started in September 2020 and is expected to be completed by September 2022. The firm has staff that works on nothing but homestead research tasks. Letters are mailed to suspected erroneous exemption cases. If there is no response to the first letter, the next step is to mail a certified letter. After interaction with taxpayers, recommendations are sent to ECAD to remove erroneous exemptions. 28,867 accounts were audited and exemption removal was recommended on 128 accounts, resulting in approximately

\$446,768 of additional revenue. 128 is about .44% of the overall homestead exemptions. Mr. Slover stated this low quota is due to the fact that this is ECAD's second audit. Most of the erroneous exemptions were discovered during the first audit. He also stated that this is an indication that the district is doing a good job keeping the homestead exemptions clean.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)

Ms. Campbell stated no changes were made to the existing policy this year, but it is a required that the board approve it every year.

Mr. Greg Simmons made a motion to approve the current Ector County Appraisal District Public Funds Investment Policy. Mr. Austin Keith seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines

Ms. Campbell reported the changes made to the policies and guidelines were made per the current state tax code.

Mr. David Dunn made a motion to approve the changes to the Ector County Appraisal District Policies, Procedures, Rules, and Guidelines. Mr. Greg Simmons seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Authorize and direct execution of ECAD-Linebarger lease agreement

Ms. Campbell stated the lease agreement with Linebarger expires March 2022. Mr. Mark Flowers and Ms. Campbell got together and agreed on a new 3 year lease beginning March 1,

2022 and ending February 2025. The lease covers 3,014 square feet of office space with access to the breakroom, boardroom, and classroom. It was determined the market value of that area is \$14 per square foot which equals to \$3,516 per month.

Mr. Greg Simmons made a motion to authorize and execute the ECAD-Linebarger lease agreement. Mr. David Dunn seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Advise and consent to chief appraiser appointments to Ag Advisory Board

Ms. Campbell stated that Mr. Schuyler Wight & Mr. Joe Hurt are up for reappointment to the board this year. They both agreed to serve another term if reappointed.

Mr. David Dunn made a motion to reappoint Mr. Schuyler Wight & Mr. Joe Hurt to the Ag Advisory Board. Mr. Austin Keith seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Hear report of final results of Comptroller's 2021 Methods and Assistance Program (MAP) Review

Ms. Campbell presented the Comptroller's MAP Review. The review contained 87 questions. There were no recommendations made by the comptroller on any of the 87 questions, which means the district is doing well in all areas. The next MAP review is in 2023.

Mr. Johnson moved to agenda item #11.

Agenda Item #11

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He stated no new cases have been added since the last meeting, and in addition to the five settled

cases listed on the report, two more cases have been settled.

Mr. Johnson moved to agenda item #12.

Agenda Item #12

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report

- Appraisal roll Section 25.25(b) correction report

- Tax collection report

- Tax refund report

- Budget report

- Appraisal activities

- General comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(B) correction report, the tax collection report, and the tax refund report.

Mr. David Storrie presented the budget report.

Mr. Layne Young briefed the board on appraisal activities. He reported that 23 arbitrations were filed in 2021 compared to 30 in 2020. Fifteen cases have been heard and completed. Eight of those cases were won, three were losses, and ECAD is waiting on a determination on the remaining four. The main reason for arbitration is they are asking for economic obsolescence for Covid. The total certified value for the 23 arbitration cases is \$25,247,516. They are requesting a reduction to \$19,319,491, which puts the total value at risk at \$5,928,025. Mr. Young feels like the district has not given away too much value due to the arbitrations.

Mr. Young stated the district is preparing for the 2022 Property Value Study by looking at ratio studies and income producing properties. The district also sent out ag surveys, commercial income surveys, and sales surveys.

Mr. Johnson moved to agenda item #13.

Agenda Item #13

Hear Public Comments

Mr. Johnson moved to agenda item #14.

Agenda Item #14

Executive Session – Chief Appraiser District Goals and Evaluations

Mr. Tommy Ervin made a motion to go into executive session. Mr. Greg Simmons seconded the motion, which carried unanimously by members present.

The Board of Directors went into executive session at 11:05 a.m. and ended its executive session at 11:18 a.m. No action was taken in closed session.

Mr. Johnson moved to agenda item #15

Agenda Item #15

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.

Recorder: Sally Molinar

Mr. Tom Sprawls, Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, November 3, 2021 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of August 4, 2021
3. Hear Liaison activity report
4. Hear report of delinquent tax collection activities
5. Hear report of pending litigation
6. Hear status report of conversion to GSA real and business personal property appraisal software
7. Approve Texas County and District Retirement System 2022 Plan
8. Hear report of recent legislative changes affecting appraisal district processes
9. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
10. Hear Public Comments
11. Adjourn

Be it remembered that at 9:30 a.m. on this the 3rd day of November, 2021, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of August 4, 2021
3. Hear Liaison activity report
4. Hear report of delinquent tax collection activities
5. Hear report of pending litigation
6. Hear status report of conversion to GSA real and business personal property appraisal software
7. Approve Texas County and District Retirement System 2022 Plan
8. Hear report of recent legislative changes affecting appraisal district processes
9. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
10. Hear Public Comments
11. Adjourn

Members Present:

Mr. Gary Johnson
Mr. Robert Chavez
Mr. David Dunn
Mr. Tommy Ervin
Mr. Austin Keith
Mr. Nelson Minyard
Mr. Tom Sprawls

Members Absent:

Ms. Lori Ruiz-Crutcher
Mr. Greg Simmons

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Ms. Kimberly Johnson, Director of Appraisal
Ms. Lory Olivas, Director of Collections
Ms. Christy Ruiz, Assistant Director of Appraisal
Mr. David Storrie, Compliance Officer
Mr. Don Tohkubbi, Director of Information Technology
Ms. Leslie Wright, Director of Administration
Mr. Layne Young, Assistant Chief Appraiser
Ms. Shelby Bryant, Assistant Director of Appraisal
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Gary Bridges
Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP
Ms. Ashley Watt, North Sisters, LTD – by Zoom

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order. The meeting began with a prayer led by Mr. Robert Chavez.

Mr. Johnson moved to agenda item #2.

Agenda Item #2

Approve minutes of Board of Directors meeting of August 4, 2021

Mr. David Dunn made a motion to approve the minutes as written. Mr. Robert Chavez seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report

Mr. Gary Bridges reported he had been contacted by a representative from North Sisters Ranch requesting a meeting with the Board of Directors concerning an agricultural exemption.

Ms. Ashley Watts, from North Sisters Ranch, zoomed in to the meeting to present her case. She stated they purchased a half section of land that did not have an agricultural exemption. They applied for the exemption for 2021 and knew the 2020 taxes would be calculated on the market value and not the productivity value. When she received the bill in August, it included over \$600 worth of penalty and interest. Ms. Leslie Wright explained that Victoria, from North Sisters Ranch, emailed her a list of accounts that needed to be paid. The account for the half section they purchased was not included on the list, therefore, that account did not get paid. Ms. Wright stated North Sisters Ranch did have the original tax statement and doesn't know why it wasn't on the list. Ms. Watts wants to inform the board that this is not first time she's had problems with ECAD concerning her property and wants to know what can be done about it. Mr. Johnson suggested that representatives from North Sisters and ECAD set a time to meet and compare notes so that each party can correct their records if needed.

On another note, Ms. Campbell informed the board that currently there are five members on the Appraisal Review Board. There are times when it's hard to get a quorum together, so the district is always looking for more members. There are two individuals that have applied to be members. Ms. Campbell checked and they meet all the requirements. She will forward the applications to Mr. Bridges so Judge Whalen can officially appoint them.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

He also updated the board on the homestead audit. About 3,200 accounts were found to have possible erroneous exemptions. These accounts include exemptions for deceased persons, double exemptions, and exemptions for non-resident properties. The firm has made recommendations to ECAD to remove some of these exemptions. There are still over 1,500 accounts that are being reviewed.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. According to the report, 28 cases have been resolved since the last meeting. An additional 2 cases were resolved since printing this report, for a total of 30 resolved cases.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Here status report of conversion to GSA real and business personal property appraisal software

Ms. Campbell reported that ECAD is scheduled to go live with the new software on December 1st. Notice was sent to the current software provider cancelling the contract effective that day as well. IT and other employees meet every Wednesday with GSA software developers to go over different modules of the system in hopes that the conversion will go smoothly.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Approve Texas County and District Retirement System 2022 Plan

Ms. Campbell informed the board that all changes to the retirement plan are due in December. Mr. Tim Krause with TCDRS gave an overview of the plan at the last board meeting and Ms. Campbell is not recommending any changes to the plan at this time.

Mr. David Dunn made a motion to approve the Texas County and District Retirement System Plan for 2022. Mr. Austin Keith seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Hear report of recent legislative changes affecting appraisal district processes

Mr. Layne Young updated the board on some of the revisions that were made to the tax code. Income producing business personal property valued \$500 or less is exempt from taxes. Now, property valued less than \$2,500 will be exempt as well. Last year people were claiming they had economic damage due to Covid. Legislature defined "damaged by disaster" as physical damage. There is no economic damage in the tax code any more. The rules for rollback for

ag-use also changed. If the land changes from ag-use, you can only roll back 3 years instead of 5, and penalty and interest is no longer collected. Another change allows a homestead to be granted in the middle of the year on a non-homesteaded property. A homeowner can now get the benefit of the exemption for the remainder of the year. The legislative update also included some ARB procedural changes.

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Hear Chief Appraiser comments and reports
Quarterly investment earnings report
Appraisal roll Section 25.25(b) correction report
Tax collection report
Tax refund report
Budget report
Appraisal activities
General comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(B) correction report, the tax collection report, and the tax refund report.

Mr. David Storrie presented the budget report.

Mr. Layne Young briefed the board on appraisal activities. The appraisal department has started field work for the 2022 appraisal year. They are in the process of picking up new construction and updating personal property records. There are less arbitrations this year than last year and the reappraisal plan is on track.

Mr. Young discussed Chapter 313 agreements with ECISD. The Legislative intent of Chapter 313 was to enhance the local community, improve the local public education system, create high paying jobs, and advance economic development goals.

Oberon has been approved for a 313 agreement. They rendered a value of the qualified investment amount, but claimed 50% economic obsolescence. The ARB held ECAD's value and now there are 2 years of lawsuits with Oberon.

There is also an application for a 313 agreement with GCC. There are 5 years of lawsuits with GCC. There was discussion on the description of the qualified equipment and what was actually pollution control equipment that was included in the \$230 million investment. According to TCEQ, the pollution control equipment is totally exempt. TCEQ makes that decision based on how the applicant fills out the application. Mr. Young provided photos of the current GCC site and amounts of pollution control equipment already approved.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Hear Public Comments

Mr. Johnson moved to agenda item #11.

Agenda Item #11

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.

Recorder: Sally Molinar

Mr. Tom Sprawls, Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, August 4, 2021 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of May 6, 2021
3. Hear Liaison activity report
4. Hear status of Texas County and District Retirement System Plan
5. Hear report of costs and timeline for repairs to building exterior
6. Conduct a public hearing and adoption of the 2022 Appraisal and Collection budgets (see Resolutions)
7. Hear report of delinquent tax collection activities
8. Advise and consent to banking and auditing procedure changes
9. Hear report of pending litigation
10. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities – ARB Hearings report
 - Appraisal activities – Certified Value report
 - General comments
11. Hear Public Comments
12. Adjourn

Be it remembered that at 9:30 a.m. on this the 4th day of August, 2021, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of May 6, 2021
3. Hear Liaison activity report
4. Hear status of Texas County and District Retirement System Plan
5. Hear report of costs and timeline for repairs to building exterior
6. Conduct a public hearing and adoption of the 2022 Appraisal and Collection budgets (see Resolutions)
7. Hear report of delinquent tax collection activities
8. Advise and consent to banking and auditing procedure changes
9. Hear report of pending litigation
10. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities – ARB Hearings report
 - Appraisal activities – Certified Value report
 - General comments
11. Hear Public Comments
12. Adjourn

Members Present:

Mr. Gary Johnson
Mr. Robert Chavez
Mr. David Dunn
Mr. Austin Keith
Ms. Lory Ruiz-Crutchner

Mr. Greg Simmons
Mr. Tom Sprawls

Members Absent:

Mr. Tommy Ervin
Mr. Nelson Minyard

Legal Counsel:

Mr. Stewart McKeehan – by Zoom

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Ms. Kimberly Johnson, Director of Appraisal
Ms. Lory Olivas, Director of Collections
Ms. Christy Ruiz, Assistant Director of Appraisal
Mr. David Storrie, Compliance Officer
Mr. Don Tohkubbi, Director of Information Technology
Ms. Leslie Wright, Director of Administration
Mr. Layne Young, Assistant Chief Appraiser
Ms. Shelby Bryant, Assistant Director of Appraisal
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Gary Bridges
Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP
Mr. Tim Krause, Texas County & District Retirement System

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order. The meeting began with a prayer led by Mr. Austin Keith.

Mr. Johnson moved to agenda item #2.

Agenda Item #2

Approve minutes of Board of Directors meeting of May 6, 2021

Mr. David Dunn made a motion to approve the minutes as written. Mr. Austin Keith seconded the

motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report

Mr. Gary Bridges had nothing to report this quarter.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Hear status of Texas County and District Retirement System Plan

Mr. Tim Krause with the Texas County and District Retirement System presented the board an overview of ECAD's retirement plan. Currently, the employee deposit rate is the maximum 7%, with ECAD matching at 250% at time of retirement. The district pays at an elected rate of 14%. Vesting is at 5 years of service and retirement eligibility is figured using the Rule of 75 (total age + service years=75) or at any age with 30 years of service. Because the district has paid at a higher rate than required, the plan is currently funded at 101% which means that every employee's retirement is funded in full. The plan is in good standing and ECAD has the best benefits allowed. There are a couple of optional benefits available to the district. Option 1 is Partial Lump Sum, which means a retiree can take out up to 100% of their contributions and still receive a monthly benefit. Option 2 is Group Term Life. The benefit for group term life is 1 x annual salary for all active employees. If the employee passes on, the beneficiary receives that amount as an additional benefit. Both options increase the district's required rate payment. Any changes must be made by December 15, 2021.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Hear report of costs and timeline for repairs to building exterior

Ms. Campbell informed the board on the repairs being done to the outside of the building. Some of the cement panels began falling off after recent storms. ECAD hired a contractor for the repairs. They are replacing the wood under the panels that has rotted from the rain and reattaching the panels. After speaking to the insurance adjuster, it was determined that repairs would not be covered. Estimated cost is \$44,000. This amount will be paid with funds from the

Building Fund account. Repairs should take 2 to 3 weeks to complete.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Conduct a public hearing and adoption of the 2022 Appraisal and Collection budgets (see Resolutions)

Mr. Johnson opened a public hearing for the adoption of the 2022 Appraisal and Collection budgets.

Budgets were submitted to entities in June. Ms. Campbell stated the Appraisal budget increased .3% and the Collection budget increased 1.5%. She met with finance directors to discuss budgets and preliminary value estimates. Entities expressed no concerns over the budgets.

Mr. Johnson closed the public hearing and called for a motion on the adoption of the budgets.

Mr. Greg Simmons made a motion to adopt the Ector County Appraisal District Appraisal and Collection budgets. Mr. Tom Sprawls seconded the motion, and the budgets were approved with the following vote:

Mr. Gary Johnson	aye
Mr. Robert Chavez	aye
Mr. Robert Dunn	aye
Mr. Tommy Ervin	absent
Mr. Austin Keith	aye
Mr. Nelson Minyard	absent
Ms. Lori Ruiz-Crutchner	aye
Mr. Greg Simmons	aye
Mr. Tom Sprawls	aye

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Advise and consent to banking and auditing procedure changes

Ms. Campbell would like the board's opinion on having a backup person for bank signature in her absence. Currently, Ms. Campbell and Mr. Johnson, the BOD chairman, are the only two permitted to sign checks. Mr. Johnson's signature is required on all checks over \$10,000. Ms. Campbell is proposing adding Mr. Layne Young, the assistant chief appraiser, as her backup. Currently, Mr. Young verifies all accounts payables before Ms. Campbell signs checks. In her absence, Ms. Lory Olivas, the Collections Director, will verify all accounts payables before checks are given to Mr. Young for signature. Mr. Johnson also suggested adding Mr. David, the BOD vice-chair, as his backup.

With the board's consent, Ms. Campbell will contact the bank and will update ECAD's procedures with the new changes.

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He reported he recently received an email from an attorney requesting settlement on the three Conn's Appliances cases. The offers made in this email are a lot closer to the district's numbers than the previous offers. He thinks these cases may be resolved soon.

Agenda Item #10

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report
- Appraisal roll Section 25.25(b) correction report
- Tax collection report
- Tax refund report
- Budget report
- Appraisal activities – ARB Hearings report
- Appraisal activities – Certified Value report
- General Comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(B) correction report, the tax collection report, and the tax refund report.

Mr. David Storrie presented the budget report.

Ms. Kimberly Johnson presented the 2021 ARB hearings report. She reported 3,231 protests were received this year. 760 protests requested telephone hearings. If a written

affidavit and evidence was sent for the telephone hearing and they didn't call in for their hearing, the case was handled as a written protest. If no affidavit or evidence was received, the case was considered a "no show". A total of 933 protests received an ARB ruling and 614 were considered "no shows". This year two email addresses were set up especially for the ARB hearings. One was for ARB evidence being emailed in and the other was for ARB reschedules. Both of these email addresses were great in eliminating confusion and receiving evidence in a more timely matter.

Mr. Layne Young presented the certified value report. The estimated values that were given to the entities earlier in the year had a \$600,000,000 mineral error. This was due to the way wells are reported to the Railroad Commission. Sometimes they are reported more than once, therefore, some of those wells were double assessed by the district. Once the correction was made, entities were notified. Final certified market values show ECISD decreased 1% from 2020, Odessa College, Ector County, & Ector County Hospital District decreased .3%. Market value for the City of Odessa increased 1.2% and Ector County Utility District increased .9%.

Ms. Campbell will update the board on the GSA conversion at the next meeting. By then, the district should be switched over to the new system.

Mr. Johnson moved to agenda item #11.

Agenda Item #11

Hear Public Comments

Mr. Johnson moved to agenda item #12.

Agenda Item #12

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.

Recorder: Sally Molinar

Mr. Tom Sprawls, Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, May 5, 2021 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of February 3, 2021
3. Hear Liaison activity report
4. Approve the 2020 outside financial audit
5. Approve the 2020 fund balance expenditures
6. Review proposed 2022 budgets
7. Hear report of delinquent tax collection activities
8. Hear report of pending litigation
9. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
10. Hear Public Comments
 - Property Owner Protest for North Sisters LTD
11. Adjourn

Be it remembered that at 9:30 a.m. on this the 5th day of May, 2021, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of February 3, 2021
3. Hear Liaison activity report
4. Approve the 2020 outside financial audit
5. Approve the 2020 fund balance expenditures
6. Review proposed 2022 budgets
7. Hear report of delinquent tax collection activities
8. Hear report of pending litigation
9. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
10. Hear Public Comments
11. Adjourn

Members Present:

Mr. Gary Johnson – in person
Mr. Robert Chavez – by Zoom
Mr. David Dunn – in person
Mr. Tommy Ervin – in person
Mr. Austin Keith – in person
Mr. Nelson Minyard – in person
Mr. Greg Simmons – in person
Mr. Tom Sprawls – in person

Members Absent:

Ms. Lori Ruiz-Crutchner

Legal Counsel:

Mr. Stewart McKeehan – not present

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Ms. Kimberly Johnson, Director of Appraisal
Ms. Lory Olivas, Director of Collections
Ms. Christy Ruiz, Assistant Director of Appraisal
Mr. Alex Tejada, Compliance Officer
Ms. Latoria Thomas, Assistant Director of Information Technology
Mr. Don Tohkubbi, Director of Information Technology
Ms. Leslie Wright, Director of Administration
Mr. Layne Young, Assistant Chief Appraiser
Ms. Shelby Bryant, Assistant Director of Appraisal
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP
Mr. David Duree, Weaver and Tidwell, LLP
Ms. Ashley Watt, North Sisters, LTD

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order. The meeting began with a prayer led by Mr. David Dunn.

Mr. Johnson moved to agenda item #2.

Agenda Item #2

Approve minutes of Board of Directors meeting of February 3, 2021

Mr. David Dunn made a motion to approve the minutes as written. Mr. Austin Keith seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report

Mr. Gary Bridges was not present to give a report, but Ms. Campbell stated that he did have an item he wanted conveyed. A taxpayer asked to be put on the agenda, so they were placed on Agenda Item #10, Hear Public Comments. The issue relates to an application for special use appraisal (agricultural use appraisal).

There was another issue that Mr. Bridges had. He received a call from a former ECAD employee that wanted him to present some letters to the board. Mr. Bridges explained that his role as a liaison officer does not include getting involved in employee issues. He suggested that the ex-employee contact Ms. Campbell directly and ask to be put on the agenda.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Approve the 2020 outside financial audit

Mr. David Duree, of Weaver & Tidwell, LLP, was present to give the financial audit report of the 2020 appraisal district operation and collection records.

Mr. Duree stated Weaver's responsibility is to express an opinion of the district's financial statements based on an audit conducted in accordance with auditing standards generally accepted in the United States and auditing standards contained in Government Auditing Standards.

Mr. Duree stated the district's assets exceeded its liabilities by \$2,451,763 (net position) at year end 2020. Revenues were higher than expected and expenditures were lower than budgeted. He reported there was only one finding that was considered a significant deficiency in which a payable to jurisdictions was not recorded. This finding is expected to be fully addressed for next year's audit.

Mr. David Dunn made a motion to approve the 2020 outside financial audit for the appraisal district. Mr. Greg Simmons seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Approve the 2020 fund balance expenditures

Ms. Campbell is asking the board to approve the committed fund balance of \$764,696. This total includes \$100,000 for building maintenance and repair, \$150,000 for legal awards and

operations, and \$514,696 for the appraisal software replacement.

Mr. Greg Simmons made a motion to approve the 2020 fund balance expenditures. Mr. Austin Keith seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Review proposed 2022 budgets

Ms. Campbell stated the proposed appraisal budget increased by \$10,600 and the proposed collection budget increased by \$8,700. The proposed postage amount was increased due to the fact that the district will be required to send every taxpayer in Ector County a postcard directing them to the Truth in Texas website where they can get information on the entities' tax rates. Except for some management staff, there's no salary increases in this year's proposed budgets.

Proposed budgets will be submitted to each entity for review. Adoption of the budgets will be at the August board meeting.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Hear report of pending litigation

Mr. Layne Young presented the pending litigation report. He stated that five new cases were added since the last report was given, one case was settled and one case was dismissed by the court.

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Hear Chief Appraiser comments and reports
Quarterly investment earnings report
Appraisal roll Section 25.25(b) correction report
Tax collection report
Tax refund report
Budget report
Appraisal activities
General Comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(B) correction report, the tax collection report, and the tax refund report.

Mr. Alex Tejada presented the budget report.

Mr. Layne Young briefed the board on property value estimates that were sent to the entities. Mineral values show an increase of 13%, real estate commercial increased by 4%, and real estate residential values increased by 6% from last year due to the ongoing construction of new homes. Real estate multi-family decreased by 6% and commercial personal property also decreased in value.

Ms. Kimberly Johnson reported on the schedule changes made for 2021. Sales data indicated that changes were required in some areas. All single family residential classes were increased by 2%. The housing price index shows that Odessa's housing market increased by 2.11% and the housing market does not seem to be slowing down. Townhouse and condo classes were increased based on sales data from 2020. Older commercial building classes increased by 2% as well. Land classes in several areas of Ector County increased in order to equalize the neighborhoods. Some properties will see an increase in both improvement and land.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Hear Public Comments

Ms. Ashley Watt, of North Sisters LTD, addressed the board about concerns regarding ECAD processes affecting rural landowners. She expressed ECAD ag audit procedures always cause problems not encountered in other counties and Ector County has a reputation for being a difficult place to do business. She stated that due to the difficulties, future projects will probably move to other counties.

Mr. Johnson moved to agenda item #11.

Agenda Item #11

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.

Recorder: Sally Molinar

Mr. Tom Sprawls, Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, February 3, 2021 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Elect Officers
3. Approve minutes of Board of Directors meeting of November 4, 2020
4. Hear Liaison activity report
5. Hear report of delinquent tax collection activities
6. Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)
7. Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines
8. Advise and consent to chief appraiser appointments to Ag Advisory Board
9. Advise the chief appraiser regarding bids for 2021 outside financial audit
10. Hear report of preliminary results of Comptroller's 2020 Property Value Study
11. Hear report of pending litigation
12. Hear Chief Appraiser comments and reports
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Quarterly investment earnings report
 - Budget report
 - Appraisal activities
 - General comments
13. Hear Public Comments
14. Executive Session – Chief Appraiser District Goals and Evaluations
15. Adjourn

Be it remembered that at 9:30 a.m. on this the 3rd day of February, 2021, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Elect Officers
3. Approve Minutes of Board of Directors meeting of November 4, 2020
4. Hear Liaison activity report
5. Hear report of delinquent tax collection activities
6. Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)
7. Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines
8. Advise and consent to chief appraiser appointments to Ag Advisory Board
9. Advise the chief appraiser regarding bids for 2021 outside financial audit
10. Hear report of preliminary results of Comptroller's 2020 Property Value Study
11. Hear report of pending litigation
12. Hear Chief Appraiser comments and reports
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Quarterly investment earnings report
 - Budget report
 - Appraisal activities
 - General comments
13. Hear Public Comments
14. Executive Session – Chief Appraiser District Goals and Evaluations
15. Adjourn

Members Present:

Mr. Gary Johnson – in person
Mr. Robert Chavez – in person
Mr. Austin Keith – in person
Mr. Nelson Minyard – by Zoom
Ms. Lori Ruiz-Crutchter – by Zoom
Mr. Greg Simmons – by Zoom
Mr. Tom Sprawls – in person

Members Absent:

Mr. David Dunn
Mr. Tommy Ervin

Legal Counsel:

Mr. Stewart McKeehan – by Zoom

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Ms. Kimberly Johnson, Director of Appraisal
Ms. Lory Olivas, Director of Collections
Mr. Alex Tejada, Compliance Officer
Ms. Latoria Thomas, Assistant Director of Information Technology
Ms. Leslie Wright, Director of Administration
Mr. Layne Young, Assistant Chief Appraiser
Ms. Shelby Bryant, Assistant Director of Appraisal
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP
Mr. Gary Bridges – by Zoom

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson moved to agenda item #2.

Agenda Item #2

Elect Officers

Mr. Johnson stated that he is currently the Chairman, Mr. David Dunn is Vice-Chairman, and Mr. Tom Sprawls is Secretary.

Mr. Austin Keith made a motion for the slate of officers to remain the same. Mr. Robert Chavez seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Approve minutes of Board of Directors meeting of November 4, 2020

Mr. Austin Keith made a motion to approve the minutes as written. Mr. Tom Sprawls seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Hear Liaison activity report

Mr. Gary Bridges reported Mr. Roy Pena contacted him about a property located at 1409 Woodlawn. The property is in the name of Mr. Pena's parents. The family moved the elderly parents to San Antonio before 2014 to be cared for. Mr. Pena is residing in the home which is still in his parents' name. The homestead audit found the mailing address for the elderly Penas was change on their Texas ID, resulting on the removal of exemptions and a back assessment. Ms. Leslie Wright has been in contact with them and they are in the process of setting up a payment plan.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report. He reported that on February 2nd they held their first tax sale since the pandemic started.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)

Ms. Campbell stated she reviewed the policy and the only change made was to clarify the amount of training required for an investment officer.

Mr. Tom Sprawls made a motion to approve and adopt the revised Ector County Appraisal Public Funds Investment Policy. Mr. Austin Keith seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines

Under the section Appraisal Office, Ms. Campbell suggests adding a statement regarding office hours. At the advice of the board, the statement should say “normal hours are 8:00 to 5:00 unless otherwise designated by the board”, or something to that effect. Ms. Campbell will make the changes and will bring this agenda item back to the board to be approved at the next meeting.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Advise and consent to chief appraiser appointments to Ag Advisory Board

Ms. Campbell stated Mr. Billy Cole is up for reappointment for the 2021 and 2022 appraisal years. There is no limit to the amount of time one can serve on the Ag Advisory Board. Other members of the board are Mr. Schuyler Wight & Mr. Joe Hurt.

Mr. Greg Simmons made a motion to reappoint Mr. Billy Cole to the Ag Advisory Board for 2021 and 2022. Mr. Tom Sprawls seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Advise the chief appraiser regarding bids for 2021 outside financial audit

Ms. Campbell is asking the board's preference in regards to keeping Weaver and Tidwell as the outside financial auditor or going out for bids for the 2021 year-end audit. After some discussion, the board recommended keeping Weaver for one more year and going out for bids for the 2022 audit.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Hear report of preliminary results of Comptroller's 2020 Property Value Study

Mr. Layne Young presented the 2020 Property Value Study. The report shows the district is doing really well, receiving an overall median level of 99%. Several categories were reviewed. Single family residences received 99%, commercial real property came in at 93%, and mineral properties came in at 100%, while utilities received a median level of 61%. There aren't many utility accounts in Ector County. The district is going to look into why this category was so low and will work to bring up the score for the next study.

Mr. Johnson moved to agenda item #11

Agenda Item #11

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He stated that 4 new cases were added to the litigation list and 9 cases were resolved since the last meeting.

Mr. Johnson moved to agenda item #12

Agenda Item #12

Hear Chief Appraiser comments and reports
Appraisal roll Section 25.25(b) correction report

Tax collection report
Tax refund report
Quarterly investment earnings report
Budget report
Appraisal activities
General Comments

Ms. Campbell presented the appraisal roll Section 25.25(B) correction report, the tax collection report, the tax refund report, and the quarterly investment earnings report.

Mr. Alex Tejada presented the budget report.

Ms. Kimberly Johnson gave a report on appraisal activities. She stated that after certification in July, 30 accounts filed for arbitration. Currently, 22 arbitrations have been heard and 18 have received determinations. Out of those 18 determinations, 12 have been in the district's favor. Aside from preparing for arbitrations, the appraisers are performing field inspections and making adjustments on individual properties. With the help of the IT department, the appraisal department mailed out all renditions and sales surveys.

Ms. Campbell briefed the board on a new Senate Bill that was passed which requires the appraisal district to mail a post card in August that informs taxpayers of a website containing all tax rates and other information. By doing this, tax estimates can be removed from appraisal notices that are mailed in May.

Mr. Johnson moved to agenda item #13.

Agenda Item #13

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #14.

Agenda Item #14

Executive Session – Chief Appraiser District Goals and Evaluations

Mr. Robert Chavez made a motion to go into executive session. Mr. Austin Keith seconded the motion, which carried unanimously by members present.

The Board of Directors went into executive session at 11:00 a.m. and ended its executive session at 11:10 a.m. No action was taken in closed session.

Mr. Johnson moved to agenda item #15.

Agenda Item #15

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.

Recorder: Sally Molinar

Mr. Tom Sprawls, Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, November 4, 2020 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of August 5, 2020
3. Hear Liaison activity report
4. Hear report of delinquent tax collection activities
5. Hear report of pending litigation
6. Advise and consent to billing schedule for adjusted conversion and installation of real and business personal property appraisal software
7. Here status report of Texas DIR contract for sales information
8. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
9. Hear Public Comments
10. Adjourn

Be it remembered that at 9:30 a.m. on this the 4th day of November, 2020, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of August 5, 2020
3. Hear Liaison activity report
4. Hear report of delinquent tax collection activities
5. Hear report of pending litigation
6. Advise and consent to billing schedule for adjusted conversion and installation of real and business personal property appraisal software
7. Hear status report of Texas DIR contract for sales information
8. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
9. Hear Public Comments
10. Adjourn

Members Present:

Mr. Gary Johnson – in person
Mr. Robert Chavez – in person
Mr. David Dunn – in person
Mr. Tommy Ervin – by Zoom
Mr. Austin Keith – by Zoom
Ms. Lori Ruiz-Crutchter – by Zoom
Mr. Greg Simmons – in person
Mr. Tom Sprawls – in person

Members Absent:

Mr. Nelson Minyard

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Ms. Kimberly Johnson, Director of Appraisal
Ms. Lory Olivas, Director of Collections
Ms. Christy Ruiz, Assistant Director of Collections
Mr. Alex Tejada, Compliance Officer
Ms. Latoria Thomas, Assistant Director of Information Technology
Mr. Don Tohkubbi, Director of Information Technology
Mr. Layne Young, Assistant Chief Appraiser
Ms. Shelby Bryant, Assistant Director of Appraisal
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP
Mr. Gary Bridges

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson moved to agenda item #2.

Agenda Item # 2

Approve minutes of Board of Directors meeting of August 5, 2020

Mr. David Dunn made a motion to approve the minutes as written. Mr. Tom Sprawls seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report

Mr. Gary Bridges reported that a tax agent contacted him complaining that he was denied an ARB hearing on some cases that he filed protest on. The agent submitted his protest and evidence and was given an appointment, but because the appointment of agent and the name on the account did not match, the protest was not presented to the Appraisal Review Board. He sent a motion of good cause letter to the ARB chairman to reschedule the hearing, but the ARB denied his request. The agent is saying the appraisal district failed to notify him of the discrepancy. Ms. Anita Campbell stated the agent did get notification that he had until the time of the hearing to provide the proper forms.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He stated that nine new cases have been added to the current list for a total of 82 cases. Since the last board meeting, six cases have been resolved, including Quail Run Energy Partners.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Advise and consent to billing schedule for adjusted conversion and installation of real and business personal property appraisal software

Mr. Don Tohkubbi gave an update on the new appraisal software. He stated that the new software was scheduled to go live in January, 2021, but GSA recommended that it be postponed until the beginning of the next appraisal year, which is August 2021. GSA wants to do some clean up and make sure all fields pertaining to ECAD work properly. They gave ECAD the option to finish paying them now or wait until the system is installed in August. Payments had been made at 80% after each milestone was reached, but now milestones have

been changed. The board advised to hold off paying them until the software is installed.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Hear status report of Texas DIR contract for sales information

Mr. Layne Young reported that the district has used multiple listing sales from the Odessa Board of Realtors for sales information in the past years. This year the MLS contract was not renewed due to some disagreements with some realtors that filed protest. It was a concern because sales are needed to determine property values. Ms. Campbell and Mr. Young met with chief appraisers from around the state and found a solution. The district found a source that they will probably go into an inter-local agreement with. Other districts are using this source and it is also an approved Texas Department of Information Resources (TX DIR) vendor. The source is Transunion. They have a proprietary dataset containing licensed material that can be subscribed to. The subscription is not very expensive and the inter-local agreement will allow the district to use this source without having to pay the initial cost of \$25,000. The district will be able to get a comprehensive analysis of parcels which contain sensitive information about consumers. This information will be kept confidential. ECAD is confident that this will help in staying compliant with the property value study.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Hear Chief Appraiser comments and reports
Quarterly investment earnings report
Appraisal roll Section 25.25(b) correction report
Tax collection report
Tax refund report
Budget report
Appraisal activities
General Comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(B) correction report, the tax collection report and the tax refund report.

Mr. Alex Tejada presented the budget report.

Ms. Campbell introduced Ms. Kimberly Johnson as the new Director of Appraisal and Ms. Shelby Bryant as the new Assistant Director of Appraisal.

Mr. Layne Young reported that the district is in the process of answering questions from the

Method and Assistance Program review (MAP). It contains over 80 questions that are divided amongst the different departments and some of them are very time consuming. It is also a Property Value Study year, so there are many deadlines that have to be met. The appraisal department is analyzing data for all categories with an emphasis on hotels and apartments. Appraisers are continuing their field work, picking up new construction and business personal property and updating property records. Mr. Young stated that the district continues to have their first Thursday monthly meetings for customer service training.

Ms. Campbell reminded the board that the next meeting is scheduled for February 3, 2021.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #11.

Agenda Item #11

Adjourn

There being no other business before the board, Mr. David Dunn made a motion to adjourn. Mr. Robert Chavez seconded the motion. Mr. Johnson adjourned the meeting.

Recorder: Sally Molinar

Mr. Tom Sprawls, Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, August 5, 2020 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of May 6, 2020
3. Hear Liaison activity report
4. Discuss current contract with Weaver & Tidwell, LLP for 2020 year-end outside financial audit
5. Conduct a public hearing and adoption of the 2021 Appraisal and Collection budgets (see Resolutions)
6. Adopt 2021-2022 Ector CAD Reappraisal Plan (see Resolution)
7. Hear report of delinquent tax collection activities
8. Hear report of pending litigation
9. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities - ARB Hearings report
 - Appraisal activities - Certified Value report
 - General comments
10. Hear Public Comments
11. Adjourn

Be it remembered that at 9:30 a.m. on this the 5th day of August, 2020, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of May 6, 2020
3. Hear Liaison activity report
4. Discuss current contract with Weaver & Tidwell, LLP for 2020 year-end outside financial audit
5. Conduct a public hearing and adoption of the 2021 Appraisal and Collection budgets (see Resolutions)
6. Adopt 2021-2022 Ector CAD Reappraisal Plan (see Resolutions)
7. Hear report of delinquent tax collection activities
8. Hear report of pending litigation
9. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities – ARB Hearings report
 - Appraisal activities – Certified Value report
 - General comments
10. Hear Public Comments
11. Adjourn

Members Present:

Mr. Gary Johnson – by Zoom
Mr. Robert Chavez – by Zoom
Mr. David Dunn – in person
Mr. Austin Keith – in person
Mr. Nelson Minyard – by Zoom
Mr. Tom Sprawls – in person

Members Absent:

Ms. Lori Ruiz-Crutchter
Mr. Tommy Ervin
Mr. Greg Simmons

Legal Counsel:

Mr. Stewart McKeehan – by Zoom

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Mr. Bill Harris, Director of Appraisal
Ms. Lory Olivas, Director of Collections
Ms. Christy Ruiz, Assistant Director of Collections
Mr. Alex Tejada, Compliance Officer
Mr. Don Tohkubbi, Director of Information Technology
Ms. Leslie Wright, Director of Administration
Mr. Layne Young, Assistant Chief Appraiser
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP – in person

Agenda Item #1

Call meeting to order

Mr. David Dunn noted that there was a quorum present and then called the meeting to order.

Mr. Dunn moved to agenda item #2.

Agenda Item # 2

Approve minutes of Board of Directors meeting of May 6, 2020

Mr. Austin Keith made a motion to approve the minutes as written. Mr. Tom Sprawls seconded the motion which was carried unanimously by members present.

Mr. Dunn moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report

Mr. Gary Bridges was unable to attend the meeting, but spoke with Ms. Campbell earlier. Ms. Campbell reported that Mr. Bridges didn't receive any phone calls or complains this quarter.

Mr. Dunn moved to agenda item #4.

Agenda Item #4

Discuss current contract with Weaver & Tidwell, LLP for 2020 year-end outside financial audit

Ms. Campbell stated that in 2019, ECAD went out for bids for an auditor. Weaver and Tidwell, LLP was selected for a two year term with an option for an additional year. The 2020 year-end audit that will be conducted by Weaver and Tidwell will be year two of the contract.

Mr. Dunn moved to agenda item #5.

Agenda Item #5

Conduct a public hearing and adoption of the 2021 Appraisal and Collection budgets (see Resolutions)

Mr. Dunn opened a public hearing for the adoption of the 2021 Appraisal and Collection budgets.

The budgets were submitted to the entities in May. Ms. Campbell stated that this is the first year that she hasn't met personally with finance directors to go over the budgets and value estimates. They communicated by email and phone calls mainly about values and estimates, but did not have any questions or concerns about the budgets.

Mr. Dunn closed the public hearing and called for a motion on the adoption of the budgets.

Mr. Tom Sprawls made a motion to adopt the Ector County Appraisal District 2021 Appraisal and Collection budgets. Mr. Gary Johnson seconded the motion, and the budgets were approved with the following vote:

Mr. Gary Johnson	aye
Mr. Robert Chavez	aye
Mr. David Dunn	aye
Mr. Tommy Ervin	absent
Mr. Austin Keith	aye
Mr. Nelson Minyard	aye
Ms. Lory Ruiz-Cructher	absent

Mr. Greg Simmons	absent
Mr. Tom Sprawls	aye

Mr. Dunn moved to agenda item #6.

Agenda Item #6

Adopt 2021-2022 Ector CAD Reappraisal Plan (see Resolution)

Ms. Campbell informed the board that in order to comply with Section 25 of the tax code, appraisal districts must have a written two-year reappraisal plan. ECAD's 2021-2022 reappraisal plan incorporates process changes related to the upcoming software conversion. A copy of the plan must be submitted to the Comptroller's office once it is adopted by the board.

Mr. Austin Keith made a motion to adopt the Ector CAD Reappraisal Plan for 2021-2022. Mr. Tom Sprawls seconded the motion. The reappraisal plan was approved with the following vote:

Mr. Gary Johnson	aye
Mr. Robert Chavez	aye
Mr. David Dunn	aye
Mr. Tommy Ervin	absent
Mr. Austin Keith	aye
Mr. Nelson Minyard	aye
Ms. Lory Ruiz-Cructher	absent
Mr. Greg Simmons	absent
Mr. Tom Sprawls	aye

Mr. Dunn moved to agenda item #7.

Agenda Item #7

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Dunn moved to agenda item #8.

Agenda Item #8

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He reported that the LQ Texas Properties case was settled in May for all years they were in the litigation, and the Storage Select Ltd case was dismissed by the plaintiff.

Mr. Dunn moved to agenda item #9.

Agenda Item #9

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report
- Appraisal roll Section 25.25(b) correction report
- Tax collection report
- Tax refund report
- Budget report
- Appraisal activities – ARB Hearings report
- Appraisal activities – Certified Value report
- General Comments

Ms. Campbell presented the quarterly investment earnings report, the tax collection report and the tax refund report. There were two appraisal roll Section 25.25(B) correction reports for the first two quarters of the year.

Mr. Alex Tejada presented the budget report.

Mr. Bill Harris gave a summary of the 2020 Appraisal Review Board hearings. The district mailed out 128,424 appraisal notices. A total of 4,120 inquiries and protests were received by the district. 1,132 of those protests were resolved in informal meetings with appraisers, and 1,224 were scheduled to go before the Appraisal Review Board. Of the scheduled appointments, only 277 appeared and the remainder were settled, withdrawn or were no shows. Telephone protest hearings doubled this year due to the Covid-19 situation.

Mr. Layne Young presented the certified value report. He reported that the 2020 certified total value for ECISD, Ector County, Odessa College, and Ector County Hospital District is down approximately 2% compared to last year. The City of Odessa value is up about 1% and Ector County Utility District is up 4%. The categories of residential, farm & ranch, real estate commercial, and personal property mobile homes all increased in value this year. Minerals, multifamily, and commercial personal property had a significant decrease in value due to the economic downturn in the oil and gas industry.

Ms. Campbell would like to know the board's opinion on whether the district should reopen their doors from 8:00 to 5:00 to the public since tax season will begin soon. Currently the doors are open from 8:00 to 4:00 in order to clean and sanitize the office at the end of the day. After some discussion, the board suggested to keep the same routine for now and

look into a different plan once it starts getting busy.

Mr. Dunn moved to agenda item #10.

Agenda Item #10

Hear Public Comments

There were no public comments.

Mr. Dunn moved to agenda item #11.

Agenda Item #11

Adjourn

There being no other business before the board, Mr. Dunn adjourned the meeting.

Recorder: Sally Molinar

Mr. Tom Sprawls, Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, May 6, 2020 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of February 18, 2020
3. Hear Liaison activity report
4. Approve the 2019 outside financial audit
5. Approve the 2019 fund balance expenditures
6. Review proposed 2021 budgets
7. Hear report of delinquent tax collection activities
8. Hear report of pending litigation
9. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
10. Hear Public Comments
11. Adjourn

Be it remembered that at 9:30 a.m. on this the 6th day of May, 2020, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of February 18, 2020
3. Hear Liaison activity report
4. Approve the 2019 outside financial audit
5. Approve the 2019 fund balance expenditures
6. Review proposed 2021 budgets
7. Hear report of delinquent tax collection activities
8. Hear report of pending litigation
9. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
10. Hear Public Comments
11. Adjourn

Members Present:

Mr. Gary Johnson – in person
Mr. Robert Chavez – in person
Mr. David Dunn – by Zoom
Ms. Lori Ruiz-Crutchter – by Zoom
Mr. Austin Keith – by Zoom
Mr. Nelson Minyard – by Zoom
Mr. Greg Simmons – in person
Mr. Tom Sprawls – by Zoom

Members Absent:

Mr. Tommy Ervin

Legal Counsel:

Mr. Stewart McKeehan – by Zoom

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Mr. Bill Harris, Director of Appraisal
Ms. Lory Olivas, Director of Collections
Ms. Christy Ruiz, Assistant Director of Collections
Mr. Alex Tejada, Compliance Officer
Ms. Latoria Thomas, Assistant Director of Information Technology
Mr. Don Tohkubbi, Director of Information Technology
Mr. Layne Young, Assistant Chief Appraiser
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP – in person
Mr. Gary Bridges – by Zoom
David Duree, Weaver and Tidwell, LLP – in person

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson moved to agenda item #2.

Agenda Item # 2

Approve minutes of Board of Directors meeting of February 18, 2020

Mr. Austin Keith made a motion to approve the minutes as written. Mr. Greg Simmons seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report

Mr. Bridges reported on two incidents that occurred this quarter. The first one was Ms. Grace Ybarra. She is the owner of three smaller apartment complexes and was looking for some relief on penalty & interest on her taxes. He informed her he didn't know if that was possible and directed her to get in contact with Ms. Campbell. The second incident came in the form of a copy of a letter addressed to the appraisal district written by Mr. Jim Rector for Tierra Estates Partnership. He was complaining that the taxes on the property had jumped substantially. The previously unplatted property was platted and the district increased the value accordingly. The last Mr. Bridges heard of Mr. Rector was that he was filing a 25.25 motion with the ARB.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Approve the 2019 outside financial audit

Mr. David Duree, of Weaver and Tidwell, LLP, presented the 2019 financial audit of the appraisal district's operation and collection records.

Weaver and Tidwell, LLP auditors conduct their audits in accordance with standards contained in Government Auditing Standards and standards generally accepted in the United States of America.

Mr. Duree reported there was an increase in assets compared to the previous year. Also, a slight increase in liabilities, but the liabilities include the excess funds payable to the jurisdictions. He stated that findings in internal control were down from previous years. There was only one finding this year, and it was a significant deficiency in financial reporting of capital assets. Ms. Campbell will develop a process to correctly report capital assets for the 2020 year.

Mr. Greg Simmons made a motion to approve the 2019 outside financial audit for the appraisal district. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Approve the 2019 fund balance expenditures

Ms. Campbell is asking the board that the fund balance of \$100,000 in building maintenance and repair, \$150,000 in legal awards and operations, and \$305,000 in appraisal software replacement all be committed. She stated that completion of the new appraisal software is estimated to be year-end 2020, and she expects some customizing may be needed once the program is utilized.

A total of \$258,347 will be rebated back to the entities.

Mr. Tom Sprawls made a motion to approve the 2019 fund balance of \$555,000. Mr. Greg Simmons seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Review proposed 2021 budgets

Ms. Campbell informed the board that she did not have her annual meeting with the finance directors to review the proposed budgets, but they did communicate by email and phone calls. Directors were provided the budgets, an updated litigation value at risk list, and a preliminary amount of the fund balance rebate each entity is receiving.

Ms. Campbell reported that the total increase for both budgets combined is \$149,163. The increase is due to reclassification of some capital assets, and the 2nd payment of the homestead audit. It's also due to the difference in changing the pictometry flight from every other year to every year, which will better aid in the appraisal process.

Adoption of the budgets is set for the August board meeting. Any questions or concerns between now and then, should be directed to Ms. Campbell.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Ms. Campbell stated that ECAD is finalizing an agreement with the Linebarger firm for a second homestead audit. The first half of the audit fee will be paid from this year's budget, and the second half will come from the 2021 budget.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He reported that since the last meeting, three cases have been settled and two were dismissed at plaintiff's request.

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Hear Chief Appraiser comments and reports
Quarterly investment earnings report
Appraisal roll Section 25.25(b) correction report
Tax collection report
Tax refund report
Budget report
Appraisal activities
General Comments

Ms. Campbell presented the quarterly investment earnings report, the tax collection report and the tax refund report. There was no appraisal roll Section 25.25(B) correction report this quarter.

Mr. Alex Tejada presented the budget report. He stated that some new accounts were set up at the request of the auditors.

Mr. Layne Young updated the board on property values. He said there was an increase in values for 2020. The housing price index for 2019 was above 6%, which means people were paying more for homes. Commercial real estate, real estate multi-family, and residential properties increased based on new construction. Personal property mobile homes also increased in value. Mineral property and industrial property decreased. Overall, property value estimates show an increase in taxable value for all jurisdictions.

Ms. Campbell reported that most of the staff has completed their cyber security training and everyone should be done by June. She said the topic at the next 1st Thursday training session for the staff, will be on how to reopen the doors to the public.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #11.

Agenda Item #11

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.

Recorder: Sally Molinar

Mr. Tom Sprawls, Secretary

ECTOR COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

The Ector County Appraisal District Board of Directors will hold a regular meeting at 9:30 a.m., Wednesday, February 18, 2020 in the board room, second floor, Ector County Appraisal District, 1301 East Eighth Street, Odessa, Texas 79761.

AGENDA

1. Call meeting to order
2. Elect Officers
3. Approve minutes of Board of Directors meeting of November 6, 2019
4. Hear Liaison activity report
5. Hear report of delinquent tax collection activities
6. Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)
7. Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines
8. Advise and consent to chief appraiser appointments to Ag Advisory Board
9. Hear report of final results of Comptroller's 2019 Methods and Assistance Program (MAP) Review
10. Hear report of pending litigation
11. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
12. Hear Public Comments
13. Executive Session – Chief Appraiser District Goals and Evaluations
14. Adjourn

Be it remembered that at 9:30 a.m. on this the 18th day of February, 2020, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Elect Officers
3. Approve minutes of Board of Directors meeting of November 6, 2019
4. Hear Liaison activity report
5. Hear report of delinquent tax collection activities
6. Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)
7. Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines
8. Advise and consent to chief appraiser appointments to Ag Advisory Board
9. Hear report of final results of Comptroller's 2019 Methods and Assistance Program (MAP) Review
10. Hear report of pending litigation
11. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
12. Hear Public Comments
13. Executive Session – Chief Appraiser District Goals and Evaluations
14. Adjourn

Members Present:

Mr. Gary Johnson, Chairman

Mr. Robert Chavez
Mr. Tommy Ervin
Ms. Lori Ruiz-Crutchner
Mr. Austin Keith
Mr. Greg Simmons
Mr. Tom Sprawls

Members Absent:

Mr. David Dunn
Mr. Nelson Minyard

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Mr. Bill Harris, Director of Appraisal
Ms. Lory Olivas, Interim Director of Collections
Mr. Ron Patterson, Director of Collections
Mr. Alex Tejada, Compliance Officer
Ms. Latoria Thomas, Assistant Director of Information Technology
Mr. Don Tohkubbi, Director of Information Technology
Ms. Leslie Wright, Director of Administration
Mr. Layne Young, Assistant Chief Appraiser
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP
Mr. Gary Bridges

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson introduced and welcomed a new member to the board, Mr. Austin Keith. Mr. Keith was appointed by ECISD. Mr. Keith took his Oath of Office and signed his Statement of Officer.

Mr. Johnson moved to agenda item #2.

Agenda Item # 2

Elect Officers

Current Board of Director officers are Mr. Gary Johnson, Chairman, Mr. David Dunn, Vice-Chairman, and Mr. Tom Sprawls, Secretary.

Mr. Robert Chavez made a motion that the slate of officers remains the same. Mr. Austin Keith seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Approve minutes of Board of Directors meeting of November 6, 2019

Mr. Greg Simmons made a motion to approve the minutes as written. Mr. Tom Sprawls seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Hear Liaison activity report

Mr. Bridges stated he had complaints to report this quarter. He said a couple of gentlemen went in to see him about penalty and interest on a tax bill. Mr. Bridges told them he didn't have any authority over that and they should go see Ms. Campbell at the appraisal district.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Hear report of delinquent tax collection activities.

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Approve changes and adopt the current Ector County Appraisal District Public Funds Investment Policy (annual requirement) (see resolution)

Ms. Campbell stated she took the required Public Funds Investment training early this year to be able to analyze the district's current policy and make any amendments if necessary. The only change made this year was the wording under the "Qualifications for Approval of Broker/Dealers". The word 'person' was changed to 'business organization' and 'registered principal' was changed to 'qualified representative'. Ms. Campbell also discovered that the policy should be adopted with a resolution.

Mr. Greg Simmons made a motion to approve and adopt the revised Ector County Appraisal Public Funds Investment Policy. Mr. Tom Sprawls seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines

Ms. Campbell went over the few changes she made to the guidelines. She stated she added some state tax code references to be in compliance with the MAP review. Changes were made to the section regarding Ex Parte for appraisal review board members. Those changes were added straight out of the tax code.

Mr. Tom Sprawls made a motion to approve the changes made to the Ector County Appraisal District Policies, Procedures, Rules and Guidelines. Mr. Tommy Ervin seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Advise and consent to chief appraiser appointments to Ag Advisory Board

Ms. Campbell stated the appraisal district is required to meet with the Ag Advisory Board once a year. This year it's time to reappoint 2 members to the board, Mr. Schuyler Wight and Mr. Joe Hurt, for the 2020-2021 term. They have agreed to serve if reappointed.

The board consented to the chief appraiser appointments.

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Hear report of final results of Comptroller's 2019 Methods and Assistance Program (MAP) Review

Ms. Campbell presented the 2019 MAP review. She stated that the reviewer visited ECAD in April and stayed for a few days analyzing the procedures of the district. There's a questionnaire of about 80 questions the district has to answer. The reviewer requested additional information on five items. Once the additional information was provided, the final report came back with a score of 100. ECAD met all of the requirements.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Hear report of pending litigation.

Mr. Stewart McKeehan briefed the board on current and pending litigation. He reported that the Bass Fishing & Rentals case that was in litigation for four years finally settled. He also stated that the Walgreens 2018 and 2019 cases were settled recently. The Butts Realty Inc. did not file their lawsuit in a timely manner, so it will be dismissed.

Mr. Johnson moved to agenda item #11.

Agenda Item #11

Hear Chief Appraiser comments and reports
Quarterly investment earnings report
Appraisal roll Section 25.25(b) correction report
Tax collection report
Tax refund report
Budget report
Appraisal activities
General Comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(b) correction report, the tax collection report and the tax refund report.

Ms. Lory Olivas presented the budget report. Mr. Alex Tejada, the new Compliance Officer, will present the budget report after today. Ms. Lory Olivas will be promoted to

Director of Collections when Mr. Ron Patterson retires in March.

Mr. Bill Harris reported on the appraisal activities for this quarter. He stated that the district has had two arbitrations so far this year. There were eight other cases that were going to arbitration, but those have been settled. Mr. Harris informed the board that Ms. Ashley Mendoza was hired as an appraiser to replace Mr. Tejada. Ms. Mendoza has a BA from Sul Ross University. Also, hired to fill the mineral appraiser vacancy was Ms. Erin Welch. Ms. Welch has a master's degree in Geology from UTPB. Mr. Harris reported that during the months of January and February, the district sends several mail-outs to property owners. These mail-outs include mobile home letters, letters to industrial plants and aircraft owners, Freeport letters, ag exemption letters and over 3,000 renditions. Information gathered from these mail-outs aids in the appraisal process.

Ms. Campbell stated she is looking forward to the Texas Association of Appraisal Districts conference this year to learn all about new legislation. There's new legislation for appraisal notices and electronic mailings. There's also legislation regarding cyber security. She stated that all of ECAD's staff will receive cyber security training. The other item Ms. Campbell is interested in learning about is the rules the TEA will use to calculate the compression rate for school districts.

Mr. Johnson moved to agenda item #12.

Agenda Item #12

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #13.

Agenda Item #13

Executive Session – Chief Appraiser District Goals and Evaluations

Mr. Tom Sprawls made a motion to go into executive session. Mr. Robert Chavez seconded the motion, which carried unanimously by members present.

The Board of Directors went into executive session at 10:50 a.m. and ended its executive session at 11:05 a.m. No action was taken in closed session.

Mr. Johnson moved to agenda item #14.

Agenda Item #14

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.

Recorder: Sally Molinar

Mr. Tom Sprawls, Secretary

Be it remembered that at 9:30 a.m. on this the 6th day of November, 2019, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of August 7, 2019
3. Hear Liaison activity report
4. Hear report of delinquent tax collection activities
5. Hear report of pending litigation
6. Hear status report of conversion and installation of real and business personal property appraisal software
7. Hear report of recent legislative changes affecting appraisal district processes
8. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
9. Hear Public Comments
10. Adjourn

Members Present:

Mr. Gary Johnson, Chairman
Mr. Tommy Ervin
Mr. Nelson Minyard
Mr. Greg Simmons
Mr. Tom Sprawls

Members Absent:

Mr. Robert Chavez
Mr. David Dunn
Mr. Tom Pace
Ms. Lori Ruiz-Crutcher

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Mr. Bill Harris, Director of Appraisal
Ms. Kimberly Johnson, Assistant Director of Appraisal
Ms. Lory Olivas, Compliance Officer
Mr. Ron Patterson, Director of Collections
Ms. Crystal Rivera, Assistant Director of Collections
Mr. Don Tohkubbi, Director of Information Technology
Ms. Leslie Wright, Director of Administration
Mr. Layne Young, Assistant Chief Appraiser
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP
Mr. Gary Bridges

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson moved to agenda item #2.

Agenda Item # 2

Approve minutes of Board of Directors meeting of August 7, 2019

Mr. Nelson Minyard made a motion to approve the minutes as written. Mr. Tom Sprawls seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report

Mr. Bridges stated he had a taxpayer calling in from Hawaii that was upset about the addresses that were listed on various mineral interests located in Midland County that fall within the City of Odessa. Mr. Bridges spoke with Ms. Leslie Wright, who in turn contacted the taxpayer. Ms. Wright was able to correct our records and the taxpayer was very thankful.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Hear report of delinquent tax collection activities.

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He commented on the large number of lawsuits that were added to the list since the last meeting. He said that it is happening statewide.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Hear status of conversion and installation of real and business personal property appraisal software

Mr. Don Tohkubbi updated the board on the progress of the conversion of the new appraisal software. He stated that the data conversion is divided into three sections. Phases one and two have been completed. All of the sketches have been transferred over to the new system and they are currently working on a few clean-ups. Phase three of the data conversion process is due to be completed by the end of this year. They are also working on reports, the roll over process for a new appraisal year, and the ARB module that ECAD will be using. There will also be an online user manual available.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Hear report of recent legislative changes affecting appraisal district processes

Mr. Layne Young briefed the board on legislative changes that took place this year affecting appraisal districts. Following are some of the bills that passed. HB1743 changed the number of years appraisal districts can back assess land that has been changed from ag-use from 5 years to 3 years with 5% interest. HB1802 changes the number of days to file arbitration from 45 days to 60. And, the threshold for filing a motion to correct on residential homestead was change from 1/3 error to ¼ on HB2159.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report
- Appraisal roll Section 25.25(b) correction report
- Tax collection report
- Tax refund report
- Budget report
- Appraisal activities
- General Comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(b) correction report, and the tax collection report. There was no tax refund report for this period.

Ms. Lory Olivas presented the budget report.

Mr. Bill Harris introduced himself as the new Director of Appraisal for ECAD. Mr. Harris has been at the district for 15 years as a field appraiser and was honored to be selected as the new director. He introduced Ms. Kimberly Johnson as the Assistant Director of Appraisal. Ms. Johnson has been with the district for 4 years and is working towards her RPA designation. Mr. Harris also mentioned the district has 2 new appraisers, Ms. Cassandra Carbajal and Mr. Alex Tejada and an appraiser tech, Ms. Katarina Garcia. Currently, the appraisal staff is in the discovery phase, picking up new construction, mobile homes and additions. He said the pictometry system used by the district has been a big help in keeping up with all the growth in Ector County.

Mr. Johnson moved to agenda item #9.

Agenda Item #9

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.

Recorder: Sally Molinar

Mr. Tom Sprawls, Secretary

Be it remembered that at 9:30 a.m. on this the 7th day of August, 2019, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of May 1, 2019
3. Hear Liaison activity report
4. Hear presentation of Texas County and District Retirement System employer options for Plan Year 2020
5. Review bids and select 2019 outside financial auditor
6. Review bids and select vendor for boiler
7. Conduct a public hearing and adoption of the 2020 Appraisal and Collection budgets (see Resolutions)
8. Hear report of delinquent tax collection activities
9. Hear report of pending litigation
10. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities – ARB Hearings report
 - Appraisal activities – Certified Value report
 - General comments
11. Hear Public Comments
12. Executive Session – Chief Appraiser District Goals and Evaluations
13. Adjourn

Members Present:

Mr. Gary Johnson, Chairman
Mr. Robert Chavez
Mr. David Dunn
Mr. Nelson Minyard

Mr. Tom Pace
Ms. Lori Ruiz-Crutchler
Mr. Tom Sprawls

Members Absent:

Mr. Tommy Ervin
Mr. Greg Simmons

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Mr. Bill Harris, Assistant Director of Appraisal
Ms. Lory Olivas, Compliance Officer
Ms. Crystal Rivera, Assistant Director of Collections
Mr. Don Tohkubbi, Director of Information Technology
Ms. Leslie Wright, Director of Administration
Mr. Layne Young, Assistant Chief Appraiser
Ms. Sally Molinar, Executive Administrative Assistant
Mr. George Gifford, Building Superintendent

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP
Mr. Gary Bridges
Mr. Tim Krause, Texas County & District Retirement System

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson moved to agenda item #2.

Agenda Item # 2

Approve minutes of Board of Directors meeting of May 1, 2019

Mr. David Dunn made a motion to approve the minutes as written. Mr. Robert Chavez seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report

Mr. Bridges stated he had nothing to report. He's had no complaints or inquiries from taxpayers.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Hear presentation of Texas County and District Retirement System employer options for Plan Year 2020.

Mr. Tim Krause, of TCDRS, gave a brief presentation of the plan the district has with the Texas County and District Retirement System. He stated TCDRS was created in 1967 and is self-funded, receiving no funds from the State of Texas. It is like a savings based plan. Employees and employers, deposit a certain percentage into the account which earns a 7% annual interest. Employees' deposit rate can be from 4 to 7 percent. The employers' matching amount at retirement ranges from 100 to 250%. The employer monthly contribution rate is determined every year when the plan is reviewed. The required rate will fund every employees' benefits sufficiently.

Currently, ECAD's employees' deposit rate is 7%, the maximum. The matching amount is 200% and the district monthly contribution rate is 14%.

In 2018, when the employee rate changed from 6% to 7%, the matching amount changed to 200%, from the original 250%. Ms. Campbell is asking the board to consider changing the match back to 250% and to make it retroactive.

Mr. Nelson Minyard made a motion to keep the employee deposit rate at 7%, the employer contribution rate at 14%, and to change the matching rate to 250% and make it retroactive for 2018 & 2019. Mr. David Dunn seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Review bids and select 2019 outside financial auditor

Ms. Campbell stated that only 2 bids were submitted, one from Johnson Miller & one from

Weaver. The district has used both firms at one time or another. Both have experience with government accounting.

Mr. Nelson Minyard made a motion to select Weaver and Tidwell, LLP as the outside financial auditor for the next two years with an option for a third year. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Review bids and select vendor for boiler

Ms. Campbell stated that Bailey Boiler Works and TD Industries were the only companies that submitted bids. Both companies are based out of Lubbock, and have been in business for several years. Both have a presence in the Midland/Odessa area. She presented a comparison worksheet of the two companies. The bids were so different that Ms. Campbell asked Mr. George Gifford, ECAD's maintenance person, to make some phone calls and get a better understanding of what the two companies would commit to in replacing and maintaining the boiler. We learned that the boiler will require chemical and water treatments to maintain the unit properly. After his research, Mr. Gifford feels like Bailey Boiler is the better option.

Mr. Nelson Minyard made a motion to select Bailey Boiler Works for the boiler replacement and Basin Water Conditioning and Chem-Aqua as the water treatment providers. Mr. David Dunn seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Conduct a public hearing and adoption of the 2020 Appraisal and Collection budgets (see Resolutions)

Mr. Johnson opened a public hearing for the adoption of the 2020 Appraisal and Collection budgets.

The budgets were submitted to the finance directors and no concerns have been expressed.

There being no public comments, Mr. Johnson closed the public hearing and called for a motion on the adoption of the budgets.

Mr. Tom Sprawls made a motion to adopt the Ector County Appraisal District Appraisal and Collection budgets for year 2020. Mr. Tom Pace seconded the motion and the budgets were approved with the following vote:

Mr. Gary Johnson	aye
Mr. Robert Chavez	aye
Mr. David Dunn	aye
Mr. Tommy Ervin	absent
Mr. Nelson Minyard	aye
Mr. Tom Pace	aye
Ms. Lory Ruiz-Crutchner	aye
Mr. Greg Simmons	absent
Mr. Tom Sprawls	aye

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #9.

Agenda Item # 9

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Hear Chief Appraiser comments and reports
Quarterly investment earnings report
Appraisal roll Section 25.25(b) correction report
Tax collection report
Tax refund report
Budget report
Appraisal activities – ARB Hearings report
Appraisal activities – Certified Value report
General Comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section

25.25(b) correction report, the tax collection report and the tax refund report.

Ms. Lory Olivas presented the budget report.

Mr. Layne Young briefed the board on the Appraisal Review Board hearing stats. He reported that 125,934 appraisal notices were mailed out. The district received approximately 4,136 phone calls and written protests. Appraisers resolved 1,148 inquiries informally and 1,037 protests were scheduled to appear before the Appraisal Review Board. The ARB reduced the value on 214 cases and 489 failed to appear. The other cases were either settled and waived or withdrawn.

Mr. Young also presented the certified value report. He reported that the net taxable value for all entities, except City of Odessa, increased about 15%. The City of Odessa net taxable value is up by 22% due to the increase in residential and land values in the city limits. The multi-family category increased in value about 77%.

Mr. Don Tohkubbi updated the board on the software conversion. He reported that GSA, our new software provider, is ahead in all of their completion phase dates by about a couple of months. So far, everything they've done looks good.

Mr. Johnson moved to agenda item #11.

Agenda Item #11

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #12.

Agenda Item #12

Executive Session – Chief Appraiser District Goals and Evaluations

The board did not go into executive session.

Mr. Johnson stated he did not receive any comments on the Chief Appraiser Goals and Evaluations.

Mr. Nelson Minyard made a motion to accept the Chief Appraiser Goals and Evaluations as is. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #13.

Agenda Item #13

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.

Recorder: Sally Molinar

Mr. Tom Sprawls, Secretary

Be it remembered that at 9:30 a.m. on this the 1st day of May, 2019, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Approve minutes of Board of Directors meeting of February 20, 2019
3. Hear Liaison activity report
4. Approve the 2018 outside financial audit
5. Approve the 2018 fund balance expenditures
6. Consider a resolution authorizing the Chief Appraiser to amend the Texas County and District Retirement System plan regarding employer match and prior years' service fund
7. Review proposed 2020 budgets
8. Hear report of delinquent tax collection activities
9. Hear report of pending litigation
10. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
11. Hear Public Comments
12. Executive Session – Chief Appraiser District Goals and Evaluations
13. Adjourn

Members Present:

Mr. Gary Johnson, Chairman
Mr. Robert Chavez
Mr. David Dunn
Mr. Tommy Ervin
Mr. Nelson Minyard

Mr. Tom Pace
Ms. Lori Ruiz-Crutchner
Mr. Tom Sprawls
Mr. Greg Simmons

Members Absent:

None

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Ms. Lory Olivas, Compliance Officer
Mr. Ron Patterson, Director of Collections
Ms. Crystal Rivera, Assistant Director of Collections
Mr. Don Tohkubbi, Director of Information Technology
Ms. Leslie Wright, Director of Administration
Mr. Layne Young, Director of Appraisal
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP
Mr. Gary Bridges
Mr. David Duree, Weaver and Tidwell, LLP
Mr. Cody Jones, Weaver and Tidwell, LLP

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson moved to agenda item #2.

Agenda Item # 2

Approve minutes of Board of Directors meeting of February 20, 2019

Mr. David Dunn made a motion to approve the minutes as written. Mr. Tommy Ervin seconded the motion which was carried unanimously by members present.

Mr. Johnson moved to agenda item #3.

Agenda Item #3

Hear Liaison activity report

Mr. Bridges stated he has nothing to report. He's had no complaints or inquiries since the last board meeting.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Approve the 2018 outside financial audit

Mr. David Duree, of Weaver and Tidwell LLP, presented the financial audit of the appraisal district's operation and collection records for 2018. Mr. Cody Jones was the job manager.

Mr. Duree stated they use two sets of accounting standards, the Generally Accepted Auditing Standards and the Government Auditing Standards. The audit process consists of a risk-based approach focused on specific risks, walkthroughs of accounting controls, and testing of financial statement balances.

Mr. Duree reported that findings in internal control were down from last year. Only two findings were reported this year, one was a material weakness, and the other was considered to be a significant deficiency. Auditors met with management to discuss ways to eliminate these findings.

Mr. Greg Simmons made a motion to approve the 2018 outside financial audit for the appraisal district. Mr. Tom Pace seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Approve the 2018 fund balance expenditures

Currently the committed fund balance is comprised of the following:

Building maintenance and repair	\$100,000
Legal awards and operations	\$150,000
Parking lot improvements	\$230,000
Appraisal software replacement	\$186,158

Mr. David Dunn made a motion to approve the 2018 fund balance of \$666,158. Mr. Tom Sprawls seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Consider a resolution authorizing the Chief Appraiser to amend the Texas County and District Retirement System plan regarding employer match and prior years' service fund

Ms. Campbell informed the board that representatives from TCDRS came and spoke to the district's employees about how the system works and what options they have.

Ms. Campbell stated that the original employee contribution was 6% and the district's contribution was 14%, with the district matching 250% at retirement. Last year, the board approved to increase the employees' contribution to 7%. In doing so, the district's matching was changed to 200%, which we thought was automatic. After discussing this with the representatives, they said the matching did not have to change to 200%, so the district is asking the board to change the matching back to 250%.

Ms. Campbell asked the board if they would like Tim Krause, the district's TCDRS representative, to come and give a better explanation of the process.

Mr. David Dunn made a motion to table this agenda item until the August meeting when Mr. Krause can come give a presentation. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Review proposed 2020 budgets

Ms. Campbell informed the board that she met the finance directors and went over the budgets with them.

Ms. Campbell stated the appraisal budget increased by 3.6% from last year. The personnel resources account increased by \$22,125 to cover management salary changes. Professional and technical resources increased by \$96,851 to cover the cost of a new homestead audit. The previous homestead audit, which was conducted five years ago, brought in over \$2.5 million to the entities. And the capital expenditure resources increased by \$4,300 for the new telephone lease. The collection budget was increased by 1.1% over last year.

The proposed budgets will be submitted to all entities. Any questions or concerns should be

directed to Ms. Campbell. Adoption of the budgets will be at the August board meeting.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #9.

Agenda Item # 9

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He reported that the three Conn's Appliance cases went to mediation, but did not settle.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Hear Chief Appraiser comments and reports
Quarterly investment earnings report
Appraisal roll Section 25.25(b) correction report
Tax collection report
Tax refund report
Budget report
Appraisal activities
General Comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(b) correction report, and the tax collection report. There was no tax refund report this quarter.

Ms. Lory Olivas presented the budget report.

Mr. Layne Young reported that values are up this year. According to sales data collected, residential real estate is up 14% in value. Real estate commercial is up about 15% due to new construction. VIT reports, which show new mobile home sales and transactions,

indicated that mobile home values were low, so there was a significant increase in personal property mobile homes this year. Real estate industrial accounts increased 6% and multi-family properties increased 124%. The significant increase in multi-family was due to the property value study conducted earlier this year and the parameters used by the comptroller in their income approach.

Ms. Campbell reminded the board of the next meeting on August 7.

Mr. Johnson moved to agenda item #11.

Agenda Item #11

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #12.

Agenda Item #12

Executive Session – Chief Appraiser District Goals and Evaluations

Mr. Gary Johnson excused himself from the meeting to attend a doctor's appointment. Mr. David Dunn resumed the meeting.

Mr. Tom Sprawls made a motion to go into executive session. Mr. Greg Simmons seconded the motion, which carried unanimously by members present.

The Board of Directors went into executive session at 11:23 a.m. and ended its executive session at 11:35 a.m. No action was taken in closed session.

Mr. Dunn moved to agenda item #13.

Agenda Item #13

Adjourn

There being no other business before the board, Mr. Dunn adjourned the meeting.

Recorder: Sally Molinar

Mr. Tom Sprawls, Secretary

Be it remembered that at 9:30 a.m. on this the 20th day of February, 2019, A.D. the Ector County Appraisal District Board of Directors convened to hear and consider the following items.

1. Call meeting to order
2. Elect Officers
3. Approve minutes of Board of Directors meeting of November 7, 2018
4. Hear Liaison activity report
5. Hear report of delinquent tax collection activities
6. Approve changes to the current Ector County Appraisal District Public Funds Investment Policy (annual requirement)
7. Approve Changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines
8. Advise and consent to chief appraiser appointments to Ag Advisory Board
9. Hear report of 2018 final results of Comptroller's 2018 Property Value Study
10. Hear report of pending litigation
11. Hear Chief Appraiser comments and reports
 - Quarterly investment earnings report
 - Appraisal roll Section 25.25 (b) correction report
 - Tax collection report
 - Tax refund report
 - Budget report
 - Appraisal activities
 - General comments
12. Hear Public Comments
13. Executive Session – Chief Appraiser District Goals and Evaluations
14. Adjourn

Members Present:

Mr. Gary Johnson, Chairman

Mr. Robert Chavez
Ms. Barbara Graff
Mr. Tom Pace
Mr. Tom Sprawls
Mr. Greg Simmons

Members Absent:

Mr. David Dunn
Mr. Tommy Ervin
Mr. Nelson Minyard

Legal Counsel:

Mr. Stewart McKeehan

Staff Present:

Ms. Anita Campbell, Chief Appraiser
Mr. Mike Foutz, Assistant Chief Appraiser
Ms. Lory Olivas, Compliance Officer
Mr. Ron Patterson, Director of Collections
Ms. Leslie Wright, Director of Administration
Mr. Layne Young, Director of Appraisal
Ms. Sally Molinar, Executive Administrative Assistant

Registered Visitors:

Mr. Mark Flowers, Linebarger, Goggan, Blair & Sampson LLP
Mr. Gary Bridges

Agenda Item #1

Call meeting to order

Mr. Gary Johnson noted that there was a quorum present and then called the meeting to order.

Mr. Johnson moved to agenda item #2.

Agenda Item # 2

Elect Officers

Board of Director officers are Mr. Gary Johnson, Chairman, Mr. David Dunn, Vice-Chairman, and Mr. Tom Sprawls, Secretary. Current officers are willing to serve again if elected.

Mr. Tom Pace made a motion to keep the current slate of officers as is. Mr. Robert Chavez seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item # 3.

Agenda Item #3

Approve minutes of Board of Directors meeting of November 7, 2018

Mr. Robert Chavez made a motion to approve the minutes as written. Mr. Tom Sprawls seconded the motion which carried unanimously by members present.

Mr. Johnson moved to agenda item #4.

Agenda Item #4

Hear Liaison activity report

Mr. Gary Bridges stated he had one potential complaint. He said there was a taxpayer who had set up an appointment to speak to him, but called a few days later to cancel because she and Ms. Campbell had taken care of the situation.

Mr. Johnson moved to agenda item #5.

Agenda Item #5

Hear report of delinquent tax collection activities

Mr. Mark Flowers presented the delinquent tax collection report.

Mr. Johnson moved to agenda item #6.

Agenda Item #6

Approve changes to the current Ector County Appraisal District Public Funds Investment Policy (annual requirement)

Ms. Campbell stated no changes were made to the investment policy this year, but it is

required that the board approve it annually.

Mr. Greg Simmons made a motion to approve the Ector County Appraisal District Public Funds Investment Policy for the current year. Ms. Barbara Graff seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #7.

Agenda Item #7

Approve changes to the current Ector County Appraisal District Policies, Procedures, Rules, and Guidelines

Ms. Campbell stated no changes were required on any policies or procedures this year.

Ms. Barbara Graff made a motion to approve the Ector County Appraisal District Policies, Procedures, Rules and Guidelines as is. Mr. Tom Pace seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #8.

Agenda Item #8

Advise and consent to chief appraiser appointments to Ag Advisory Board

Mr. Billy Cole is up for reappointment for the 2019-2020 appraisal years. Ms. Campbell stated Mr. Cole is willing to serve another term if reappointed.

Mr. Robert Chavez made a motion to appoint Mr. Billy Cole to the Ag Advisory Board for 2019-2020. Mr. Greg Simmons seconded the motion, which was carried unanimously by members present.

Mr. Johnson moved to agenda item #9.

Agenda Item # 9

Hear report of 2018 final results of Comptroller's 2018 Property Value Study

Mr. Layne Young presented the results of the 2018 Property Value Study. The Comptroller's office comes in on even number years and looks at all the sales data from the prior year to conduct the study. There are five major categories the state studies and

for 2018 the district received an overall median level of 97%. Ms. Campbell stated that to remain in the confidence level the district score can be 5% high or 5% low. This year the category of multi-family residences scored a 72%. The district is working to bring up that score for the next study.

Mr. Johnson moved to agenda item #10.

Agenda Item #10

Hear report of pending litigation

Mr. Stewart McKeehan briefed the board on current and pending litigation. He stated that the three Conn's Appliance cases will be going to mediation in April. He also reported that the Southwest Parkway, LLC case has been settled.

Mr. Johnson moved to agenda item #11.

Agenda Item #11

Hear Chief Appraiser comments and reports

- Quarterly investment earnings report
- Appraisal roll Section 25.25(b) correction report
- Tax collection report
- Tax refund report
- Budget report
- Appraisal activities
- General Comments

Ms. Campbell presented the quarterly investment earnings report, the appraisal roll Section 25.25(b) correction report, the tax collection report and the tax refund report.

Ms. Lory Olivas presented the budget report.

Mr. Layne Young briefed the board on appraisal activities. He said the appraisers will be finishing up field work by the middle of March and will transition to working business personal property. He reported 500 homes were picked up as new construction and about 600 new mobile homes were added to the appraisal roll. Mr. Young is expecting an increase in ARB hearings this year and said the appraisers will be preparing for that.

Ms. Campbell informed the board that the boiler is out and the district will be going out for bids to replace it.

Mr. Johnson moved to agenda item #12.

Agenda Item #12

Hear Public Comments

There were no public comments.

Mr. Johnson moved to agenda item #13.

Agenda Item #13

Executive Session – chief Appraiser District Goals and Evaluations

Mr. Tom Sprawls made a motion to go into executive session. Mr. Tom Pace seconded the motion, which carried unanimously by members present.

The Board of Directors went into executive session at 10:40 a.m. and ended its executive session at 11:00 a.m. No action was taken in closed session.

Mr. Johnson moved to agenda item #14.

Agenda Item #14

Adjourn

There being no other business before the board, Mr. Johnson adjourned the meeting.

Recorder: Sally Molinar

Mr. Tom Sprawls, Secretary