

Minutes of the meeting of the Board of Directors for Chambers County Appraisal District, held April 25, 2024.

A meeting of the Board of Directors for the Chambers County Appraisal District was held with the following members present:

Joe Crumpler, Chairman	John Iles, Member
Tan Williams, Member	Laurie Payton, Ex-Officio
Joey Presnall, Member	

Also present were Mitch McCullough, Chief Appraiser, Stephanie Muniz, Assistant Chief Administrator and Matthew Sterm, member of the public.

The meeting was called to order by Chairman Crumpler at 10:05 am.

The Minutes of the March 21, 2024 Board Meeting were presented to the Board for review. Motion was made by Member Iles and seconded by Member Williams, to approve the minutes as presented. Motion passed unanimously.

Chief Appraiser McCullough presented the March, 2024 Expenditures to the board for review. After discussion, motion was made by Member Williams and seconded by Member Presnall, to approve the minutes as presented. Motion passed unanimously.

Chief Appraiser McCullough presented the March, 2024 Financial Reports to the board. After discussion, motion was made by Member Williams and seconded by Member Presnall, to approve the minutes as presented. Motion passed unanimously.

Chief Appraiser McCullough presented the 1st Quarter, Proforma Investment Report - Quarterly Investments report as per section 2256.023 of the Government Code to the Board of Directors for review. Motion was made by Member Iles to accept the report as presented and seconded by Member Williams to approve same. Motion passed unanimously.

Chief Appraiser McCullough informed the board that agenda item 4.1-A was previously a clerical matter where he only notified them of the corrections that were made to the tax roll during each quarter. He advised this is now an action item requiring their approval. Chief McCullough presented the 1st Quarter, 2024 Section 25.25B corrections which include late filed homestead, ownership and address changes and other clerical changes to the appraisal and tax rolls; Chief McCullough offered the binder for their review. Motion was made by Member Iles to accept the report as presented and seconded by Member Williams to approve same. Motion passed unanimously.

Chief Appraiser McCullough presented the personnel policy to the Board of Directors for review and explained that there were substantial changes made to the policy in accordance with federal employment law requirements and our employment attorney had made the required changes. The policy also provided for potential to earn compensatory time for required overtime hours with prior approval. Chief McCullough also advised that we were requesting that the board approve a policy to pay \$250 per month to retirees who (1) meet the requirements of section 10.05 and (2) had reached 65 years of age and no longer qualify for the retiree medical coinsurance payment of 90%. Member Iles requested that we amend

personnel policy section 5.12 regarding time records to cite that Section 5.12 is adopted in accordance to the Fair Labor Standards Act. Motion was made by Member Williams to accept the Personnel policy as amended and to approve the changes to section 10.05 as retroactive to November 1, 2023 so as to provide for backpay for a qualifying retiree. Motion was seconded by Member Presnall to approve same. Motion passed unanimously.

Chief Appraiser McCullough informed the board that agenda item 4.3-A is a clerical matter where we are required to present the Appraisal Review Board's 2024 Adopted hearing Procedures to the Board of Directors for review and no action is required by them.

Chief Appraiser McCullough presented the proposed 2025 Budget to the Board of directors for review. Chief Appraiser McCullough explained the proposed changes in each category. After discussion, motion was made by Member Iles and seconded by Member Williams to approve proposed budget as presented and to distribute for review to the taxing entities with the Budget Hearing scheduled for May 16, 2024 at 10:00 am.

Personnel: None

Chief Appraiser McCullough advised the board that we have received a few settlement offers, but we were currently in a stalemate as the agents are unwilling to accept our counter offers at this time. We won our last few binding arbitrations with property owners and had very recently concluded our last of the year just as we are beginning to process new protest forms.

Chairman Crumpler asked Matthew Sterm, member of the public in attendance if he would like to make a public comment, to which he declined.

Chief Appraiser McCullough advised the board that Notices of Value were mailed to property owners on April 8, 2024 and the CAD is already beginning to receive and schedule protest hearings. Chief Appraiser McCullough shared with the Board that we had concluded our reappraisal efforts and every taxing unit saw some substantial growth although the increased taxable value was offset in some way by the new Circuit Breaker law, increases in the option Over 65 and Disability Homestead Exemptions offered by both the County and the City of Mont Belvieu. He reviewed the number of new houses constructed in each school district. He explained that in addition to new construction, we increased buildings such as warehouses, hangars, concrete and lower classes single family homes. Chief Appraiser McCullough informed the board that we won our appeal of the 2023 property value study and all ISDs are now within the confidence interval for the 2023 tax year. Chief McCullough congratulated Assistant Chief Appraiser Kayla Pelham and Assistant Chief Administrator Stephanie Muniz for the tremendous amount of data and work they put together for the appeals process. He informed the Board that ECISD and AISD were both very happy with the results. Chief McCullough told the board he had recently read that Chambers County is the fastest growing county at this time and he said it comes as no surprise as new construction of homes and warehouses have not slowed at all in Chambers County. He told the board we are going to keep doing what we do and defend our values during the equalization phase of the tax calendar.

No board comment.

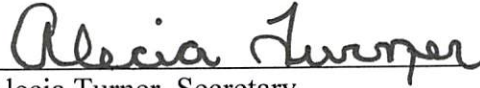
Chairman Crumpler set the next regular meeting for May 16, 2024 at 10:00 am immediately following the 2025 Budget Hearing.

With a motion from Member Ex-Officio Payton and second by Member Williams, Board adjourned at 11:38 am.

Approved the 16 day of May, 2024.



Joe Crumpler, Chairman
Board of Directors
Chambers County Appraisal District



Alecia Turner, Secretary
Board of Directors
Chambers County Appraisal District