



## MINUTES

**VIRTUAL**  
**PUBLIC HEARING ON HCAD’S 2021-2022**  
**WRITTEN REAPPRAISAL PLAN**  
&  
**REGULAR BOARD OF DIRECTORS MEETING**  
**HIDALGO COUNTY APPRAISAL DISTRICT**  
4405 South Professional Drive  
Edinburg, Texas

August 12, 2020

BOARD MEMBERS PRESENT: Richard A. Garza, Chairman  
Albert Cardenas, Vice-Chairman  
Amador Requenez, Secretary  
Eddy Betancourt, Member  
Joe D. Olivarez, Member  
Pablo “Paul” Villarreal, Jr. Non-Voting Member

BOARD MEMBERS ABSENT: None

OTHERS PRESENT: Rolando Garza, RPA, Chief Appraiser  
Janie Espinoza, Executive Secretary  
Lydia Elizondo, Finance/Personnel Director  
Richard S. Talbert, HCAD Legal Counsel

ITEM 1. DECLARATION OF QUORUM AND CALL TO ORDER - Mr. Richard A. Garza, Chairman of the Board determined a quorum was present and called the meeting to order at 3:00 p.m.

ITEM 2. PLEDGE OF ALLEGIANCE – Pledge of Allegiance not performed due to non-in person presence.

### **PUBLIC HEARING ON HCAD’S 2021-2022 WRITTEN RE-APPRAISAL PLAN**

ITEM 3. PUBLIC HEARING ON HCAD’S 2021-2022 WRITTEN RE-APPRAISAL PLAN -  
a. Open Public Hearing –

Mr. Richard A. Garza, Chairman of the Board, opened the “Public Hearing” on the 2021-2022 Written Re-Appraisal Plan at 3:03 p.m. A copy of the 2021-2022 Written Re-Appraisal Plan was included in the Board packet for the Board to review.

Mr. Rolando Garza, Chief Appraiser informed the Board all participating entities had been notified of the scheduled Public Hearing, and had been advertised in the McAllen Monitor and by public posting of the agenda as required by law.

Mr. Garza stated the reason for the Re-Appraisal Plan was to provide the Texas Comptroller’s Office with the procedures used by Hidalgo County Appraisal District when reappraising property within Hidalgo County.

b. Close Public Hearing -

The Chairman of the Board asked if anyone in the audience had any other comments or questions regarding the 2021-2022 Written Re-Appraisal Plan. After no response, Mr. Garza, Chairman of the Board requested the “Public Hearing” closed at 3:03p.m. A motion to approve HCAD’s 2021-2022 Written Re-Appraisal Plan will be under Item 19 of the agenda.

**REGULAR BOARD OF DIRECTORS MEETING**

ITEM 4. OPEN REGULAR BOARD OF DIRECTORS MEETING -

Mr. Richard A. Garza, Chairman of the Board opened the regular meeting at 3:03 p.m.

ITEM 5. REVIEW AND CONSIDER THE APPROVAL OF THE MINUTES FOR THE REGULAR MEETING HELD JULY 08, 2020 – Mr. Eddy Bettancourt, Member of the Board motion to approve the minutes of the meeting held July 08, 2020. Mr. Joe Olivarez, Member of the Board seconded the motion. Motion passed unanimously.

ITEM 6. PUBLIC COMMENTS ON APPRAISAL DISTRICT AND APPRAISAL REVIEW BOARD POLICIES AND PROCEDURES- Mr. Senon Moya signed in for public comments. Mr. Moya opted to listen to meeting and not speak before the Board.

ITEM 7. REPORT FROM LIAISON OFFICER - Mrs. Tamara Garcia reported to the Board on July 24, 2020 she received a complaint from Mr. Coleman complaining about his wife treated very rudely by Mr. Mark Gonzalez, Real Estate appraiser. Mrs. Garcia informed the Board the detailed email conversation held between Mr. Coleman and Mr. Gonzalez was included in the packet for their review. Mrs. Garcia informed the Board Mrs. Elizondo had responded to Mr. Coleman apologizing on behalf of the Appraisal District for Mr. Gonzalez’s behavior. Mr. Rolando Garza further stated that he spoke to Mr. Gonzalez and Mr. Gonzalez stated he had not been rude or abrasive towards Mrs. Coleman. Mr. Rolando Garza further stated Mr. Coleman’s protest had been resolved.

ITEM 8. ACCOUNTING & FINANCE REPORTS - Mrs. Tamara Garcia, Accountant –

a. Accounts Receivable – - Mrs. Garcia provided the Board with a report that reflected the following entities as delinquent with their 2019-4<sup>th</sup> Quarter assessment fees, 2020 2<sup>nd</sup> Quarter and 3<sup>rd</sup> Quarter:

July Accounts Receivable Report					
	2019 4 <sup>th</sup> Quarter	2020 1st Quarter	2020 2 <sup>nd</sup> Quarter	2020 3 <sup>rd</sup> Quarter	2020 4 <sup>th</sup> Quarter
Special Entities	Red Sands GCD		EMS District #4	Drainage District #1, EMS #2, EMS #3, EMS #4, Red Sands GCD	
Cities			City of Palmview	City of Mercedes, City of Palmview, City of Penitas, City of Pharr	
ISD'S				La Villa ISD South Texas ISD	

8b. Balance Sheet -

Mrs. Garcia explained the Balance Sheet in detail to the Board. After further review of the report, no discussion held.

8c. Budget Report -

Mrs. Garcia explained the Budget Report in detail to the Board. After further review of the report, no discussion held.

8d. Disbursements -

The Board was provided with a list of disbursements for the month of June. Mrs. Garcia stated she would answer any questions the Board had regarding the list of disbursements. After further review of the disbursements lists no discussion was held.

8e. Collection Summary Report for Unrendered Personal Property -

Mrs. Garcia explained the Collection Summary Report in detail to the Board. The report reflected the following penalty fees were collected for the month of June:

<b>Collection Summary Report for Unrendered Personal Property</b>		
HCAD Penalties from Entities (5%)	\$ 1,653.77	\$ 1,653.77
Total for the month July 2020		\$ 33,033.47
Total Year-To-Date (HCAD Penalties (5%))		

ITEM 9. PRESENTATION, DISCUSSION AND POSSIBLE ACTION TO APPROVE HCAD

S 2019 AUDIT– Ms. Melissa Gonzalez, from the office of Mr. Gonzalez, CPA, was present and briefly explain HCAD’s 2019 audit to the Board as follows:

<b>Hidalgo County Appraisal District Statement of Net Position December 31, 2019</b>	
	<b>Primary Government Governmental Activities</b>
<b>Assets</b>	
<i>Current assets:</i>	
Cash and cash equivalents	\$ 1,612,810
Due from governmental entities	57,303
<b>Total Current Assets</b>	<u>1,670,113</u>
<i>Non-current assets:</i>	
Land	174,453
Building and improvements, net	1,041,613
Furniture and equipment, net	77,640
Vehicles, Net of Accumulated Depreciation	52,430
<b>Total non-current assets</b>	
<b>Total Assets</b>	<u>3,016,249</u>
<b>Liabilities</b>	
<i>Current Liabilities</i>	
Account payable	51,615
Payroll Liabilities	86,640
Due to governmental entities	131,545
<b>Total current liabilities</b>	269,800
<i>Long-term liabilities:</i>	
Net Pension Liability	3,320,244
Compensated Absences	125,955
<b>Total Long-term liabilities</b>	
<b>Total Liabilities</b>	\$ 3,715,999
<b>Net Position</b>	
Net Investment in Capital Assets	1,346,136
Restricted	----
Unrestricted	\$ 84,344
<b>Total Net Position</b>	<b>\$ 1,430,480</b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$ 6,037,525</b>

Mr. Albert Cardenas, Vice-Chairman of the Board made a motion to approve the HCAD’s 2019 Audit as presented. Mr. Amador Requenez, Secretary of the Board seconded the motion. Motion passed unanimously.

**ITEM 10. CHIEF APPRAISERS REPORT -**  
**10a. Employees hired & vacant positions -**

Mr. Garza informed the Board he had two vacancies, one position available for a Data Entry Operator and an Appraiser position both in the Real Estate Department. He further stated, interview process was delayed due to the COVID situation, but will he will start video interviews in the next two-three weeks.

**ITEM 11.REPORT ON CERTIFICATION OF 2020 APPRAISAL ROLLS-**The Board was provided with a copy of spreadsheet reflecting the 2020 certified values. Mr. Rolando Garza Chief Appraiser explained there had been a 5.90% increase in value from 2019 to 2020. Mr. Garza, Chief Appraiser informed the Board there were still about 5,000 pending protest accounts. So the value could be dwindling down as protests are heard.


**ITEM 12. APPRAISAL REVIEW BOARD AND ACTION IF NEEDED -**  
**a. ARB member’s attendance report -**

Prior to the meeting, a copy of “ARB Attendance Report” was mail to the Board on the current ARB members. The report reflected very good attendance from the ARB.

**b. Presentation by ARB Chairman to Board of Directors regarding process of 2020 ARB hearings -**  
 Ms. Kellie Flores, ARB Chairman was present to provide the Board with feedback on the process of the 2020 ARB hearings. Ms. Flores informed the Board the hearings were done virtually using the WEBEX app for most the hearings. She also stated the 2020 hearings went very well and had very positive feedback, especially with the property tax agents. The hearing process went very quickly and helped alleviate the process more efficiently and quickly.

**c. Status report on 2020 pending protests and balance of 2020 schedule -**

Mr. Garza, Chief Appraiser provided the Board with a breakdown of the 2020 pending protests as follows:

	
<b>2020 ARB Pending Protests</b>	
41.44 (Timely)	3,135
41.44B (Untimely)	1,041
Pending Accounts	18
<b>Grand Total Protests</b>	<b>4,194</b>

**d. Correction to appraisal roll under Section 25.25(b) -**

Mr. Rolando Garza, Chief Appraiser briefly explained to the Board as required by the Texas Property Tax Code Section 25.25(b), a list of those accounts with changes that exceeded the five-year limitation for the appraisal district to make clerical error changes or changes to the Appraisal Roll.

ITEM 13. DISCUSSION AND POSSIBLE ACTION TO APPEAL ARB ORDER OF DETERMINATION ON PROTESTED ACCOUNTS- The above item is a standard item on the Board of Directors agenda.

ITEM 14. DISCUSSION OF ITEMS TO BE PLACED ON FUTURE BOARD OF DIRECTORS AGENDA - The above item is a standard item on the Board of Directors agenda. The item is used by Board members to place items on Board of Directors agenda.

### **CONSENT AGENDA**

ITEM 15. DEPARTMENT REPORTS - a. Property Records; b. Real Estate; c. Personal Property; d. Data Processing; e. Market Analysis; f. GIS/Mapping; g. Safety Coordinator's Report - All of the above reports were mailed to the Board prior to the meeting.

Item 15 a. Property Records - Mrs. Blanca Perez, Supervisor - The Board reviewed the monthly report for the Property Records department. After review of the report, no further discussion was held.

Item 15 b. Real Estate - Mr. Javier Gonzalez, Supervisor - The Board reviewed the monthly report for the Real Estate department. After review of the report, no further discussion was held.

Item 15 c. Personal Property - Mr. Rolando Mejia, Supervisor - The Board reviewed the monthly report for the Personal Property department. After review of the report, no further discussion was held.

Item 15 d. Data Processing - Mr. George Gandara, Data Processing Supervisor - The Board reviewed the monthly report for the Data Processing department. After review of the report, no further discussion was held.

Item 15 e. Market Analysis - Mrs. Eva Quintanilla, Supervisor - The Board reviewed the monthly report for the Market Analysis department. After review of the report, no further discussion was held.

Item 15 f. GIS/Mapping - Mr. Polo Olivarez, Supervisor - The Board reviewed the monthly report for the GIS/Mapping department. After review of the report, no further discussion was held.

Item 15 g. HCAD Safety Coordinator's Report – Mr. Rolando Garza, Chief Appraiser reported no activities for the month.

### **EXECUTIVE SESSION**

ITEM 16. PERSONNEL MATTERS-EXECUTIVE SESSION AS AUTHORIZED BY SECTION 551.074 OF THE TEXAS OPEN MEETINGS ACT, TEXAS GOVERNMENT CODE – No Action taken on this item.

ITEM 17. PENDING LITIGATION-EXECUTIVE SESSION PURSUANT TO TEXAS GOVERNMENT CODE, SECTION 551.071 OF THE TEXAS OPEN MEETINGS ACTS – No Action taken on this item.

ITEM 18. POSSIBLE ACTION ON EXECUTIVE SESSION ITEMS - No action taken on either Item 16 or 17.

ITEM 19. DISCUSSION, POSSIBLE AMENDMENT AND FINAL APPROVAL OF HCAD'S 2021-2022 WRITTEN RE-APPRAISAL PLAN- Mr. Garza stated a copy of the 2021-2022 Written Reappraisal Plan had been submitted to all entities and he had not received any phone calls regarding the 2021-2022 Written Reappraisal Plan. Mr. Garza recommended the Board approve the 2021-2022 Written Reappraisal Plan as submitted by the Hidalgo County Appraisal District.

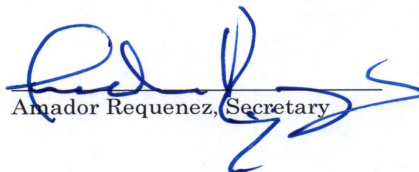
After further review, Mr. Eddy Betancourt, Board member made a motion to accept the chief appraiser's recommendation and approve the 2021-2022 Written Reappraisal Plan as submitted. Mr. Amador Requenez, Secretary of the Board seconded the motion. Motion passed unanimously

ADJOURNMENT - There being no further business before the Board, meeting adjourned at 3:25 p.m.

Board minutes approved this 09<sup>th</sup> day of September 2020.



Richard A. Garza, Chairman



Amador Requenez, Secretary