



MINUTES  
**VIRTUAL**  
REGULAR BOARD OF DIRECTORS MEETING  
HIDALGO COUNTY APPRAISAL DISTRICT  
4405 South Professional Drive  
Edinburg, Texas

February 10, 2021

BOARD MEMBERS PRESENT: Richard A. Garza, Chairman  
Albert D. Cardenas, Vice-Chairman  
Amador Requenez, Secretary  
Eddy Betancourt, Member  
Joe D Olivarez, Member  
Pablo "Paul" Villarreal, Jr. 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 Garza, Chairman, of the Board determined a quorum was present and called the meeting to order at 3:02 p.m.

ITEM 2. REVIEW AND CONSIDER THE APPROVAL OF THE MINUTES FOR THE REGULAR SCHEDULED MEETING HELD JANUARY 20 2021- Mr.

Albert Cardenas, Vice-Chairman of the Board, made a motion to approve the minutes of the meeting held January 20, 2021. Mr. Richard Garza, Chairman of the Board seconded the motion. Motion passed unanimously.

ITEM 3. PUBLIC COMMENTS ON APPRAISAL DISTRICT AND APPRAISAL REVIEW BOARD POLICIES AND PROCEDURES – The Chairman of the Board was informed there were no taxpayers present for public comments.

ITEM 4. REPORT FROM LIAISON OFFICER – Mrs. Lydia Elizondo reported to the Board no activities for the month. But, Mrs. Lydia Elizondo, Liaison Officer made the Board aware on February 4, 2021 on of the Appraisers was involved in a hit and run accident. A black truck going north bound hit the Hidalgo County Appraisal District's unit going south bound. The unit has damaged around the driver side of the back-tire area and the back bumper. Two ladies were able to get the trucks license plate number. The police report should be ready by tomorrow, February 11, 2021. At that point the information will be submitted to the Texas Municipal League Intergovernmental Risk Pool (TML).

ITEM 5. ACCOUNTING & FINANCE REPORTS - Mrs. Lydia Elizondo, Finance & Personnel Director –

a. Accounts Receivable -

Mrs. Elizondo provided the Board with an updated Accounts Receivable Report and explained the following entities remain delinquent with their 2020 4<sup>th</sup> Quarter Assessment Fees:

<b>January 2020 Accounts Receivable</b>					
	<b>2020 4<sup>th</sup> Quarter</b>	<b>2021 1<sup>st</sup> Quarter</b>	<b>2021 2<sup>nd</sup> Quarter</b>	<b>2021 3<sup>rd</sup> Quarter</b>	<b>2021 4<sup>th</sup> Quarter</b>
Special Entities					
Cities	City of Palmview				
ISD'S					

b. Balance Sheet - Mrs. Elizondo explained the Balance Sheet in detail. After further review of the report, no discussion was held.

c. Budget Report -

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

d. Disbursements -

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

e. Collection Summary Report for Unrendered Personal Property -

Mrs. Elizondo explained the Collection Summary Report for Unrendered Property in detail to the Board. Mrs. Elizondo's report reflected there were no penalty fees collected for the month.

<b>Collection Summary Report for Unrendered Personal Property</b>		
HCAD Penalties from Hidalgo County (5%)	\$11,648.98	
Total for month of January 2021		\$ 11,648.98
Total Year-To-Date (HCAD Penalties 5%)		\$ 11,648.98

ITEM 6. CHIEF APPRAISERS REPORT, Mr. Rolando Garza, Chief Appraiser -

a. Report on Employee's Hired and Vacant Positions -

Prior to the meeting, the Hidalgo County Appraisal District provided a list of vacant positions to the Board. Mr. Garza, Chief Appraiser, provided the Board with an update on the vacant positions. Mr. Garza continued to say he had a Data Entry Operator position in the Real Estate Department and another in the Property Records Department. Mr. Garza continued to say he had just advertised for those two positions and will be interviewing in the near future.

ITEM 7. DISCUSSION AND ACTION TO REVIEW AND APPROVE THE INVESTMENT POLICY -

Mr. Garza, Chief Appraiser, informed the Board it is a requirement under Section 2256 Government Code. This investment policy applies to all financial assets of Hidalgo County Appraisal District (HCAD). Mr. Garza is asking for the approval of the Investment Policy, with the designated officer being Mrs. Lydia Elizondo. After a brief discussion on the subject matter, Mr. Joe D. Olivarez, Member of the Board made a motion to approve the Investment Policy. Mr. Albert Cardenas, Vice-Chairman of the Board seconded the motion. Motion passed unanimously.

ITEM 8. DISCUSSION AND POSSIBLE ACTION TO DECLARE ITEMS AS SALVAGED ITEMS–

The Board was provided with a list of salvaged items. Mr. Garza, Chief Appraiser was requesting authorization to notify all eligible entities of the items available to see if they wished to pick up any of the items.

Mr. Amador Requenez, Secretary of the Board made a motion to notify all eligible entities of the items available for pick up. Mr. Eddy Betancourt, Member of the Board, seconded the motion. Motion passed unanimously.

ITEM 9. UPDATE ON HCAD’S 2020-21 FINAL METHODS & ASSISTANCE PROGRAM REVIEW (MAPS)-

A copy of the 2020-2021 Final Map Review Results were included in the Board packet for the Board to review. Mr. Garza, Chief Appraiser explained the district had done very well. Mr. Garza did mention there was one area where the district had not passed.

Mr. Garza continued to say it was regarding the Board of Directors election. The district failed to place the names on the ballot in alphabetical order by sur name. The district will not have a way of rectifying this issue until the next Board of Directors election. No action was taken.

ITEM 10. UPDATE ON HCAD’S PROPERTY VALUE STUDY -

Mr. Garza, Chief Appraiser informed the Board that the Appraisal District is continuing with the lawsuit against the Comptrollers’ office and has been filed in Travis County for the 2019 Property Value Study for Mission CISD. Also, the results for 2020 Property Value Study for Mission CISD were received and are being appealed informally and hope to remedy the 2020 and also hope to negotiate the 2019 as well.

ITEM 11. LETTER TO BE MAILED TO TAXING ENTITIES REGARDING FORMAT OF 2021 APPRAISAL ROLL AS PER SECTION 26.01(A) OF THE PROPERTY TAX CODE-

Mr. Garza, Chief Appraiser informed the Board this was for information purposes only, advising all entities of the 2021 appraisal rolls format that will be used.

ITEM 12. MEETING WITH AGRICULTURAL APPRAISAL ADVISORY COMMITTEE-

12a. Proposed 2021 Agricultural Use Land Rate Schedule-

The Board was provided with a copy of the 2021 Agricultural-Use Schedule for their review and briefly reviewed the schedule with the Board. Mr. Garza, Chief Appraiser informed the Board he had met with the Agricultural Committee to review and approve the 2021 land rate schedule. Mr. Garza, Chief Appraiser stated the proposed schedule reflected both increases and decreases.

ITEM 13. APPRAISAL REVIEW BOARD & ACTION IF NEEDED–

a. ARB member’s attendance report -

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

b. Continuing Education -

Mr. Garza, Chief Appraiser, informed the Board that all ARB members are scheduled to attend a mandatory meeting during the months of February and March. Due to the ongoing pandemic, this will be a virtual seminar and once the online presentation is up and ready by the Property Tax Assistance Division ARB members can attend on their leisure.

c. Correction to Appraisal Rolls under Section 25.25(b) -

Mr. Garza, Chief Appraiser informed the Board under Section 25.25(b) of the Texas Property Tax Code, he was required to advise the Board quarterly of any changes that are made to the appraisal roll. The Board was provided with 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 14. DISCUSSION AND POSSIBLE ACTION ON HIDALGO COUNTY APPRAISAL DISTRICTS RECORDS MANAGEMENT POLICY - Mr. Garza, Chief Appraiser informed the Board the Records Management Policy is part of the MAPS Review and describes who keeps track of the districts records, what the district does with its records and the number of years records are kept. Mr. Garza added the policy was included for the Board to approve and take action.

After discussion Mr. Albert Cardenas, Vice-Chairman of the Board made a motion to approve the Records Management Policy as submitted. Mr. Amador Requenez, Secretary of the Board seconded the motion. Motion passed unanimously.

ITEM 15. 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 16. 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.

**CONSENT AGENDA**

ITEM 17. DEPARTMENT REPORTS – a. Property Records; b. Real Estate; c. Personal Property; d. Data Processing; e. Market Analysis; f. GIS/Mapping; g. HCAD Safety Coordinator’s Report -

Item 17 a. Property Records – Mrs. Blanca Perez, Supervisor - The Board was provided with a copy of the monthly report for the Property Records department for their review.

Item 17 b. Real Estate - Mr. Javier Gonzalez, Supervisor - The Board was provided with a copy of the monthly report for the Real Estate department for their review.

Item 17 c. Personal Property - Mr. Rolando Mejia, Supervisor - The Board was provided with a copy of the monthly report for the Personal Property department for their review.

Item 17 d. Data Processing - Mr. George Gandara, Data Processing Manager - The Board was provided with a copy of the monthly report for the Data Processing department for their review.

Item 17 e. Market Analysis – Mrs. Eva Quintanilla, Supervisor - The Board was provided with a copy of the monthly report for the Market Analysis department for their review.

Item 17 f. GIS/Mapping - Mr. Polo Olivarez, Supervisor - The Board was provided with a copy of the monthly report for the GIS/Mapping department for their review.

Item 17 g. HCAD Safety Coordinator's Report - Safety Coordinator – No activities were reported for the month.

### **EXECUTIVE SESSION**

ITEM 18. PERSONNEL MATTERS-EXECUTIVE SESSION AS AUTHORIZED BY SECTION 551.074 OF THE TEXAS OPEN MEETINGS ACT, TEXAS GOVERNMENT CODE -

ITEM 19. PENDING LITIGATION-EXECUTIVE SESSION-PURSUANT TO THE TEXAS GOVERNMENT CODE, SECTION 551.071 OF THE TEXAS OPEN MEETINGS ACT -

### **REGULAR SESSION**

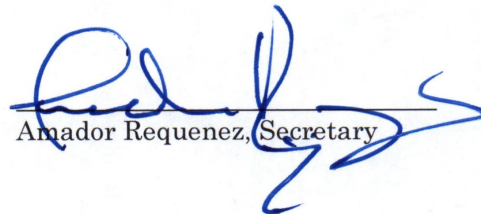
ITEM 20. POSSIBLE ACTION ON EXECUTIVE SESSION ITEMS - No action was necessary on Items 18 or 19.

ADJOURNMENT - There being no further business before the Board, meeting adjourned at 3:24 p.m.

Board Minutes approved this **10th** day of **March** 2021.



Richard A. Garza, Chairman



Amador Requenez, Secretary