



MINUTES

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

September 8, 2021

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
Brent Cavazos, Associate Chief Appraiser
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 3:05 p.m.

ITEM 2. PLEDGE OF ALLEGIANCE – Mr. Richard A. Garza, Chairman of the Board requested for Mr. Paul Villarreal, Board member to lead the Board in the Pledge of Allegiance.

ITEM 3. REVIEW AND CONSIDER THE APPROVAL OF THE MINUTES FOR THE REGULAR MEETING HELD AUGUST 11, 2021 – Mr. Amador Requenez, Secretary of the Board motion to approve the minutes of the meeting held August 11, 2021. Mr. Albert Cardenas, Vice Chairman of the Board seconded the motion. Motion passed unanimously.

ITEM 4. PUBLIC COMMENTS ON APPRAISAL DISTRICT AND APPRAISAL REVIEW BOARD POLICIES AND PROCEDURES- This is a standard item on the agenda. I know of no public comments at this time.

ITEM 5. REPORT FROM LIAISON OFFICER – Mrs. Lydia Elizondo, Liaison Officer, reported to the Board no activities for the month.

ITEM 6. ACCOUNTING & FINANCE REPORTS - Mrs. Lydia Elizondo, Personnel & Finance Director - a. Accounts Receivable –Mrs. Elizondo's report reflected no entities delinquent with their assessment fees.

6b. Balance Sheet -

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

6c. Budget Report -

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

6d. Disbursements -

The Board was provided with a list of disbursements for the month of August. 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 held.

6e. Collection Summary Report for Unrendered Personal Property -

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

| Collection Summary Report for Unrendered Personal Property | | |
|---|----|--------------|
| HCAD Penalties from Entities (5%) | | |
| Total for the month August 2020 | \$ | |
| Total Year-To-Date (HCAD Penalties (5%)) | | \$ 48,687.10 |

ITEM 7. CHIEF APPRAISERS REPORT -

7a. Employees hired & vacant positions -

Mr. Garza informed the Board he had seven vacancies, four positions available for Appraiser position in Real Estate and Personal Property Department. Two Analyst positions for Personal Property Department and One Data Entry position in Property Records Department. He further stated hired Two Commercial/Industrial Appraiser positions in the Real Estate Department, one ARB Coordinator position in the Personal Property Department and one Secretary position in the Market Analysis department. These positions were Internally. Mr. Garza further stated, interviews will be taken place in the near future and will be hiring in the next few weeks.

ITEM 8. PRESENTATION, DISCUSSION AND POSSIBLE ACTION TO APPROVE HCAD’S 2020 AUDIT- Ms. Melissa Gonzalez, from the office of Mr. Gonzalez, CPA, was present and briefly explain HCAD’s 2020 audit to the Board as follows:

| Hidalgo County Appraisal District Statement of Net Position December 31, 2020 | |
|---|------------------------------------|
| | Primary Government |
| | Governmental Activities |
| Assets | |
| <i>Current assets:</i> | |
| Cash and cash equivalents | \$ 1,299,817 |
| Due from governmental entities | 160,681 |
| PrePaid Expense | 9,766 |
| <i>Total Current Assets</i> | 1,470,444 |
| <i>Non-current assets:</i> | |
| Land | 174,453 |
| Building and improvements, net | 949,780 |
| Furniture and equipment, net | 52,347 |
| Vehicles, Net | 41,169 |
| <i>Total Capital Assets</i> | 1,217,749 |
| Total Assets | 2,688,193 |
| Liabilities | |
| Current Liabilities | |
| Account payable | 26,264 |
| Payroll Liabilities | 89,701 |
| Due to governmental entities | 150,146 |
| <i>Total current liabilities</i> | 266,111 |
| <i>Long-term liabilities:</i> | |
| Net Pension Liability | 1,532,477 |
| Compensated Absences | 178,613 |
| <i>Total Long-term liabilities</i> | |
| Total Liabilities | \$ 1,977,201 |
| Net Position | |
| Net Investment in Capital Assets | 1,217,749 |
| Restricted | ---- |
| Unrestricted | \$ (389,269) |
| <i>Total Net Position</i> | \$ 828,480 |
| <i>Total Liabilities, Deferred Inflows of Resources and Net Position</i> | \$ 4,896,652 |

Mr. Amador Requenez, Secretary of the Board made a motion to approve the HCAD’s 2020 Audit as presented. Mr. Joe Olivarez, Member of the Board seconded the motion. Motion passed unanimously.

ITEM 9. SELECTION OF BOARD OF DIRECTORS 2022-2023 -

a. Correspondence mailed to entities, August 16, 2021 -

The Board was provided with a copy of a letter mailed to all voting entities. Mr. Garza, Chief Appraiser stated the letter explained how the Board of Directors are elected and guidelines for submitting nominations.

b. Correspondence mailed to entities, September 01, 2021 -

Mr. Garza explained the second letter was a reminder to all eligible entities of the deadline to submit their nomination for HCAD’s Board of Directors for 2022-2023.

ITEM 10. DISCUSSION AND POSSIBLE ACTION TO DECLARE ITEMS AS SALVAGED ITEMS
Mr. Garza, Chief Appraiser advised the Board there were no salvaged items to report this month.

ITEM 11. APPRAISAL REVIEW BOARD AND ACTION IF NEEDED -

a. ARB member's attendance report -

Prior to the meeting, the Board was mailed a copy of "ARB Attendance Report" 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 -

Mr. Garza, Chief Appraiser informed the Board Ms. Kelly Flores, ARB Chairman was unable to attend the meeting but would be present at the October meeting to provide her feedback on the process of the 2021 ARB hearings.

c. Reappointment or replacement of ARB Members -

Mr. Garza informed the Board two ARB Members terms would be expiring at the end of the year. Mr. Garza stated Ms. Kelly Flores, Place 3 and Mr. Joe D Barrera, Place 5. Ms. Gracie Farias, Place 1 and Ms. Annette M Valadez, Place 7 would be completing their first term and would need to be either reappointed or replaced by the end of the year.

ITEM 12. 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 13. 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

1. Evaluation of Performance, Salary & Benefits of HCAD's Chief Appraiser

CONSENT AGENDA

ITEM 14. 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 14 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 14 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 14 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 14 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 14 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 14 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 14 g. HCAD Safety Coordinator's Report – Mr. Rolando Garza, Chief Appraiser reported no activities for the month.

EXECUTIVE SESSION

ITEM 15. PERSONNEL MATTERS-EXECUTIVE SESSION AS AUTHORIZED BY SECTION 551.074 OF THE TEXAS OPEN MEETINGS ACT, TEXAS GOVERNMENT CODE –

- 15a. Evaluation of Performance, Salary & Benefits of HCAD's Chief Appraiser-
Mr. Rolando Garza recommended for the Board to table Item 15 and place it back on the agenda in October.

ITEM 16. PENDING LITIGATION-EXECUTIVE SESSION PURSUANT TO TEXAS GOVERNMENT CODE, SECTION 551.071 OF THE TEXAS OPEN MEETINGS ACTS – No Action taken.

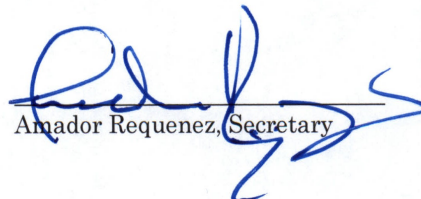
ITEM 17. POSSIBLE ACTION ON EXECUTIVE SESSION ITEMS - No action taken on either Item 15 or 16.

ADJOURNMENT - There being no further business before the Board, meeting adjourned at 3:31 p.m.

Board minutes approved this 20TH day of October 2021.



Richard A. Garza, Chairman



Amador Requenez, Secretary