

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



April 12, 2023

BOARD MEMBERS PRESENT: Joe D Olivarez, Vice-Chairman  
Amador Requenez, Secretary  
Eddy Betancourt, Member  
Pablo "Paul" Villarreal, Jr., Member  
Richard A. Garza, Member

BOARD MEMBERS PRESENT (VIA WEBEX):

BOARD MEMBERS ABSENT: Albert D. Cardenas, Chairman

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

ITEM 1. DECLARATION OF QUORUM AND CALL TO ORDER - Joe D Olivarez, Vice-Chairman of the Board, determined a quorum was present and called the meeting to order at 3:08 p.m.

ITEM 2. PLEDGE OF ALLEGIANCE – Joe D Olivarez, Vice-Chairman of the Board, lead the Board in the Pledge of Allegiance.

ITEM 3. REVIEW AND CONSIDER THE APPROVAL OF THE MINUTES FOR THE REGULAR SCHEDULED MEETING HELD ON MARCH 8, 2023 – Mr. Richard Garza, Member of the Board, made a motion to approve the minutes of the meeting held on March 8, 2023. Amador Requenez, Secretary of the Board, seconded the motion. The motion passed.

ITEM 4. PUBLIC COMMENTS ON APPRAISAL DISTRICT AND APPRAISAL REVIEW BOARD POLICIES AND PROCEDURES – There were no taxpayers present for public comments.

ITEM 5. REPORT FROM LIAISON OFFICER – Mrs. Lydia Elizondo reported no activities for the month.

ITEM 6. ACCOUNTING & FINANCE REPORTS - Mrs. Lydia Elizondo, Finance & Personnel Director – The Board was provided with the March Accounting and Finance Reports.

a. Accounts Receivable – Mrs. Elizondo explained the Accounts Receivable report for the month of March, the report reflected the following entities delinquent with their assessment fees.

	Accounts Receivable				
	2022 4 <sup>TH</sup> Quarter	2023 1 <sup>ST</sup> Quarter	2023 2 <sup>ND</sup> Quarter	2023 3 <sup>RD</sup> Quarter	2023 4 <sup>TH</sup> Quarter
Special Entities	EMS District #4 Brush Country Red Sands	EMS District #4 Kennedy Red Sands			
Cities	La Villa	Sullivan La Villa			
ISD	Lyford Progreso	Progreso			

**b. Balance Sheet** – Mrs. Elizondo explained the Balance Sheet in detail to the Board. After further review of the Balance Sheet, no discussion was held.

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

**d. Disbursements** - The Board was provided with a list of Monthly Disbursements. 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 Un-rendered Personal Property** - Mrs. Elizondo explained the Collection Summary Report for Un-rendered Property in detail to the Board. The report reflected the following penalty fees collected for the month:

Collection Summary Report for Un-rendered Personal Property		
HCAD Penalties from Entities (5%) Hidalgo County	33,667.20	
Total for the month of March, 2023		33,667.20
Total Year-To-Date (HCAD Penalties 5%)		\$ 53,629.14

**ITEM 7. DISCUSSION AND POSSIBLE ACTION TO DECLARE ITEMS AS SALVAGED ITEMS** - Mrs. Elizondo provided the Board with a list of HCAD's salvaged items. Mr. Garza, Chief Appraiser, informed the Board that these are items the district could no longer use and would be discarded. Mr. Richard Garza, Member of the Board, made a motion to approve the list of salvaged items and discard them. Mr. Amador Requenez, Secretary of the Board, seconded the motion. The motion passed unanimously.

ITEM 8. CHIEF APPRAISER REPORT -

a. Report on Employee Hire and Vacant Positions – Mr. Garza, Chief Appraiser, provided the Board with an update on the vacant and hire positions report. Mr. Garza reported that currently there are two vacant positions those being one Personal Property Appraiser and one Property Records Exemptions Specialist. The positions hired were two Real Estate Appraisers, one Personal Property Analyst, and one Property Records, Records Specialist. The job openings have already been advertised for and will soon be filled.

ITEM 9. STATUS REPORT ON PROPERTY VALUE STUDY –

a. 2022 Property Value Study – Mr. Garza, Chief Appraiser, informed the Board that the protest for the Edcouch-Elsa ISD property value study has been filed with the comptrollers' office and is waiting for the results of their review. The results of their review will determine whether to proceed to the next step or if they agree with any of the changes being recommended to them. Mr. Garza is hopeful that the recommendations are of their satisfaction and that will wrap up the value study for Edcouch-Elsa ISD. The 2023 Property Value Study will be a full study on all sixteen school districts.

ITEM 10. APPRAISAL REVIEW BOARD AND ACTION IF NEEDED-

a. ARB Member Attendance Report – Prior to the meeting, the Board was provided with a copy of the ARB Attendance Report of the current Appraisal Review Board (ARB) members. The report reflects very good attendance by the ARB members.

b. Correction to Appraisal Roll under Section 25.25(b)- Mr. Garza, Chief Appraiser briefly explained to the Board that as required by the Texas Property Tax Code Section 25.25(b), a list of accounts that require corrections on the Appraisal Roll are submitted on a quarterly basis. This report is for information purposes only. A list of such accounts has been submitted for correction.

c. Discussion on approved ARB procedures – Prior to the meeting, the Board was provided with a copy of the updated ARB procedures packet as approved by the Arbitration Review Board. Hearings will begin on May 17<sup>th</sup>. This report is also for informational purposes only.

ITEM 11. DISCUSSION AND POSSIBLE ACTION ON THE CONTRACT FROM THE ARCHITECTURAL FIRM SELECTED FOR THE EXPANSION PROJECT. – Mr. Garza,

Chief Appraiser briefly explained to the Board that he has received the notes from HCAD legal counsel to forward to ERO Architects for their review and comments in order to resolve some minor issues with their contract. HCAD legal counsel does not foresee any issues with notes that are being submitted for their review. Once changes are made, the Chief Appraiser already has authorization to proceed to phase one of the contract as discussed in the previous meeting.

ITEM 12. DISCUSSION AND POSSIBLE ACTION TO SCHEDULE A BOARD OF DIRECTORS WORKSHOP TO DISCUSS THE 2024 BUDGET-

Mr. Garza, Chief Appraiser, informed the Board that typically in the month of May is when a workshop is scheduled to review the following year budget. The preliminary budget report is submitted to the taxing entities by June 15<sup>th</sup> for their review and the final budget report gets approved by the month of September. Therefore, the month of May is the time to hold the workshop. In prior years the workshop has been scheduled immediately before the regular Board of Directors Meeting or a separate date is scheduled to hold the workshop by itself, either option has worked well for the Board. The Board agreed to hold the workshop on Wednesday, May 10<sup>th</sup>, at 2:00 p.m. immediately before the regular May Board of Directors Meeting.

ITEM 13. LETTER TO BE MAILED TO TAXING ENTITIES REGARDING CERTIFIED ESTIMATES OF TAXABLE VALUE - Prior to the meeting, the Board was provided with a copy of the letter that will be mailed to the taxing entities regarding the certified estimates of taxable values for the year 2023. This letter is required to be sent out by April 30<sup>th</sup>. Currently, the Chief Appraiser is projecting an increase of approximately 7% to 8% value increase countywide.

ITEM 14. PROPERTY TAX DIVISION BOARD OF DIRECTORS TRAINING - The above item is a standard item on the Board of Directors' agenda. It is a reminder to the Board that if you have not taken the Open Meeting or Open Records class, these videos are available to those needing to take the class.

ITEM 15. INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS (IAAO) ANNUAL CONFERENCE - The Annual Conference for the International Association of Assessing Officers (IAAO) will take place in Salt Lake City Utah at the Salt Palace Convention Center on August 27-30, 2023. If any of the Board members wishes to attend the conference please advise the Chief Appraiser and the necessary accommodations will be made.

ITEM 16. DISCUSSION AND POSSIBLE ACTION TO APPROVE THE THOMAS Y. PICKET & COMPANY APPRAISAL SERVICE CONTRACT FOR 2024-2026 – Mr. Garza, Chief Appraiser, informed the Board that the current contract with The Thomas Y. Picket & Company Appraisal Service contract will be expiring in 2023. Mr. Garza noted there is a slight increase over the three-year period which is accounting for inflation and the addition of wind farms and other new items that might come up. Mr. Garza recommended that the contract be approved by the Board, for the three-year period which will be effective January 1, 2024. Richard Garza, Member of the Board, made a motion to approve the recommendation to accept the Thomas Y. Picket & Company Appraisal Service Contract for 2024-2026 as presented. Amador Requenez, Secretary of the Board, seconded the motion. The motion passed.

ITEM 17. LEGISLATIVE UPDATES – Mr. Garza, Chief Appraiser, explained a copy of the list of some of the legislative updates that are coming up. The biggest issue is the increase in the homestead exemption going from \$40,000 to \$70,000, and the Over 65 exemption from \$10,000 to \$30,000. These increases would take effect this year 2023. Also, the issue not gaining any momentum is having the Board of Directors or Chief Appraisers elected. That item has arisen in prior years and has never passed, and more than likely will not pass this year. Another item being considered is capping all properties at 5% or 10%, not only the homestead properties.

ITEM 18. DISCUSSION AND POSSIBLE ACTION TO APPEAL ARB ORDER OF DETERMINATION ON PROTESTED ACCOUNTS -The Chief Appraiser reported there were no accounts to be appealed.

ITEM 19. 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 20. DEPARTMENT REPORTS – Department Reports are submitted for the month of March.

20a. 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.

20b. Real Estate - Mr. Javier A. Gonzalez Supervisor - The Board was provided with a copy of the monthly report for the Property Records department for their review.

20c. Personal Property - Mr. Rolando Mejia, Supervisor - The Board was provided with a copy of the monthly report for the Property Records department for their review.

20d. Data Processing - Mr. George Gandara, Data Processing Manager - The Board was provided with a copy of the monthly report for the Property Records department for their review.

20e. Market Analysis - Mr. Diego Espinoza, Supervisor - The Board was provided with a copy of the monthly report for the Property Records department for their review.

20f. GIS/Mapping - Mr. Polo Olivarez, Supervisor - The Board was provided with a copy of the monthly report for the Property Records department for their review.

20g. HCAD Safety Coordinator's Report - Safety Coordinator – No activities were reported for the month.

## EXECUTIVE SESSION

ITEM 21. PERSONNEL MATTERS-EXECUTIVE SESSION AS AUTHORIZED BY SECTION 551.074 OF THE TEXAS OPEN MEETINGS ACT, TEXAS GOVERNMENT CODE

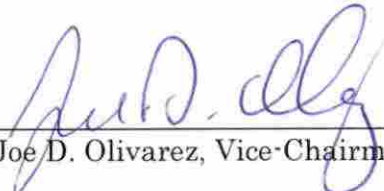
ITEM 22 PENDING LITIGATION-EXECUTIVE SESSION-PURSUANT TO THE TEXAS GOVERNMENT CODE, SECTION 551.071 OF THE TEXAS OPEN MEETINGS ACT

## REGULAR SESSION

ITEM 23. POSSIBLE ACTION ON EXECUTIVE SESSION ITEMS - No action was necessary on Items 21 and 22.

ADJOURNMENT - There being no further business before the Board, the meeting adjourned at 3:53 pm.

Board Minutes approved this 10<sup>th</sup> day of **May** 2023.

  
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Joe D. Olivarez, Vice-Chairman

  
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Amador Requenez, Secretary