

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



September 13, 2023

**BOARD MEMBERS PRESENT:** Albert D. Cardenas, Chairman  
Joe D Olivarez, Vice-Chairman  
Eddy Betancourt, Member  
Richard A. Garza, Member  
Pablo "Paul" Villarreal, Jr., Member

**BOARD MEMBERS ABSENT:** Amador Requenez, Secretary

**OTHERS PRESENT:** Rolando Garza, RPA, Chief Appraiser  
Patricia Garza, Executive Secretary  
Lydia Elizondo, Finance/Personnel Director  
Richard Talbert, HCAD Attorney

ITEM 1. DECLARATION OF QUORUM AND CALL TO ORDER – Mr. Albert D. Cardenas, Chairman of the Board, determined a quorum was present and called the meeting to order at 3:04 p.m.

ITEM 2. PLEDGE OF ALLEGIANCE – Mr. Albert D. Cardenas, Chairman of the Board, lead the Board in the Pledge of Allegiance.

ITEM 3. OPEN REGULAR MEETING – Mr. Albert D. Cardenas, Chairman of the Board, opened the regular meeting.

ITEM 4. REVIEW AND CONSIDER THE APPROVAL OF THE MINUTES FOR THE REGULAR SCHEDULED MEETING HELD ON JULY 12, 2023 – Mr. Eddy Betancourt, Member of the Board, made a motion to approve the minutes of the meeting held on July 12, 2023. Mr. Richard Garza, Member of the Board, seconded the motion. The motion passed.

ITEM 5. PUBLIC COMMENTS ON APPRAISAL DISTRICT AND APPRAISAL REVIEW BOARD POLICIES AND PROCEDURES – There were no taxpayers present for public comments.

ITEM 6. REPORT FROM LIAISON OFFICER – Mrs. Lydia Elizondo had a report from July 22, 2023. Mrs. Elizondo met with met in person with Mrs. Laura Gutierrez, her complaint was that she was not given due process because she had not received her notice of hearing on time to attend her hearing. This issue was forwarded to Mr. Michael Lopez, ARB Coordinator, he met with Mrs. Gutierrez on August 7, 2023, to discuss her accounts. Nevertheless, she still did file a protest with the Comptroller's Office for the mishandling of her accounts.

**ITEM 7. ACCOUNTING & FINANCE REPORTS** - Mrs. Lydia Elizondo, Finance & Personnel Director – The Board was provided with the July Accounting and Finance Reports.

a. Accounts Receivable – Per Mr. Albert Cardenas, Chairman of the Board, July Accounting and Finance Reports were not reviewed at the meeting. The report submitted 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 Red Sands	EMS District #4 Red Sands		
Cities	La Villa	La Villa	La Villa Sullivan City		
ISD	Progreso	Progreso	Progreso		

b. Balance Sheet – Mrs. Elizondo submitted the Balance Sheet report.

c. Budget Report - Mrs. Elizondo submitted the Budget Report.

d. Disbursements - The Board was provided with a list of Monthly Disbursements.

e. Collection Summary Report for Un-rendered Personal Property - Mrs. Elizondo submitted the Collection Summary Report for Un-rendered Property.

Collection Summary Report for Un-rendered Personal Property		
HCAD Penalties from Entities (5%)		
Total for the month of May 2023		
Total Year-To-Date (HCAD Penalties 5%)		\$ 71,344.64

**ITEM 8. ACCOUNTING & FINANCE REPORTS** - Mrs. Lydia Elizondo, Finance & Personnel Director – The Board was provided with the August Accounting and Finance Reports.

a. Accounts Receivable – Mrs. Elizondo explained the Accounts Receivable report for the month of June 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				Donna Irrig #1	
Cities					
ISD					

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	1,495.83	
Total for the month of May 2023		1,495.83
Total Year-To-Date (HCAD Penalties 5%)		\$ 72,840.47

ITEM 9. CHIEF APPRAISER REPORT -

a. Report on Employee Hire and Vacant Positions – Mr. Rolando Garza, Chief Appraiser, provided the Board with an update on the vacant and hire positions report. Mr. Garza reported that there had been two vacancies for the Real Estate Appraiser position and one Data Entry Operator for the Property Records Dept. All these positions have been filled.

ITEM 10. STATUS REPORT ON PROPERTY VALUE STUDY –

a. 2023 Property Value Study – Mr. Rolando Garza, Chief Appraiser, informed the Board that we are waiting for the property value study for the 2023 year, that study will come out in January of 2024. That's where they will check this year's values and hopefully will pass that study.

ITEM 11. 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. Update on 2023 Protest Hearings - Mr. Garza, Chief Appraiser, reported to the Board that ARB Hearings have continued up through yesterday, September 12, 2023, and will continue with more hearings coming up into the month of October. To date, there has been a total of 58,925 protests. The reason for continued hearing dates into the month of October is that the Chief Appraiser reduced the number of protests scheduled per day so that the lobby would not be congested.

c. Members whose terms expire 12/31/2023- Mr. Garza, Chief Appraiser, explained to the Board that due to changes of SB2, it will now be the Board of Directors appointing the ARB members. The duty of appointing the ARB members is coming back to the Board of Directors, it will no longer be the County Judge. Any nominations/applications that are submitted to the office, a list of names will be forwarded to the Board in the November meeting. Four of the current ARB members are eligible to be re-appointed if the Board wishes to re-appoint or select new members from the list of names that will be submitted in November.

ITEM 12. UPDATE ON EXPANSION PROJECT – Mr. Garza, Chief Appraiser, reported that the expansion project is moving forward. There have been meetings with architect Yesenia Suchil of ERO, working on the floor plans. Mr. Garza is hopeful to have some schematics for the Board to review very soon. The project is still geared in the direction of expanding to the north end of the current building and expanding a shell only to the south end of the building. Each of those expansions will have approximately 7,000 square feet. The Board questioned if a 2nd-floor expansion has ever been looked into, maybe go ahead and prep now for that possibility, Mr. Garza said he would present it to the architects for their evaluation of it.

ITEM 13. LEGISLATIVE UPDATES –

a. Voting on the Board of Directors – Prior to the meeting, the Board was provided with a copy of a portion of SB2 that pertains to the Board of Directors selection and voting process. Page 49 states there shall be nine (9) directors, six (6) of those will be elected by the entities, and three (3) of them will be elected at large in the elections conducted in May 2024. Those three (3) directors will take office on July 1, 2024, and will serve a term that expires on December 31, 2026, they will serve for a term of two and a half years. Those three (3) directors that are elected at large by the county voters, will make an application with the county judge and get their name on the ballot, top three (3) names will get elected. In the election of November 2026, three (3), same or new directors, will be elected to begin on January 1, 2027. At the first

meeting of January 2027, those three (3) directors will have to choose who will serve for two years, and who will serve for four years. Election for them will happen on every even number year at the elections.

For the five directors (5) that are elected by the taxing entities, those elections are already happening in the next couple of months. All nomination letters have already been mailed out to all the entities. Those who are elected will serve for a one (1) year term only, that is year 2024. Another election will take place in the fall of 2024 to begin serving in the 2025 year. Those five (5) that get elected need to decide which two (2) of them will serve for a term of one (1) year and which three (3) will serve three (3) years. When your year is up then when the term changes to four (4) years, it will be on a rotational term. At that point, there will never be an election for all five (5) members.

The voting for the taxing entities gets a little bit more complicated. The same regulations will hold true as far as any entity that has 5% or more of the vote, they have to vote within the first two (2) open meetings after they receive the ballot. There are six entities that this applies to (Hidalgo County, City of McAllen, Edinburg CISD, McAllen ISD, PSJA ISD, and South Texas College), which each one has over 250 votes. Mr. Garza will be meeting with all those entities to explain their need to vote within the first two (2) open meetings after they receive the ballot.

b. Homestead Exemption - \$100,000 - Mr. Garza, Chief Appraiser, reported to the Board that the Homestead Exemption has been placed in the appraisal rolls and has been forwarded to the tax office. Tax bills will go out with the \$100,000 exemption applied.

ITEM 14. 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 15. 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 16. DEPARTMENT REPORTS – Department Reports are submitted for the month of September.

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.

b. 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.

c. 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.

d. 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.

e. 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.

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

**EXECUTIVE SESSION**

ITEM 17. PERSONNEL MATTERS-EXECUTIVE SESSION AS AUTHORIZED BY SECTION 551.074 OF THE TEXAS OPEN MEETINGS ACT, TEXAS GOVERNMENT CODE

ITEM 18 PENDING LITIGATION-EXECUTIVE SESSION-PURSUANT TO THE TEXAS GOVERNMENT CODE, SECTION 551.071 OF THE TEXAS OPEN MEETINGS ACT

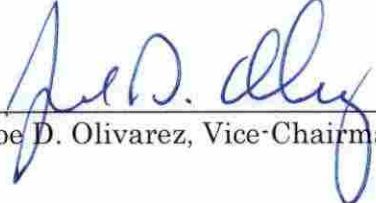
**REGULAR SESSION**

ITEM 19. POSSIBLE ACTION ON EXECUTIVE SESSION ITEMS - No action was necessary on Items 17 and 18.

ADJOURNMENT - There being no further business before the Board, the meeting adjourned at 3:52 p.m.

Board Minutes approved this 11<sup>th</sup> day of **October, 2023**.

  
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Albert Cardenas, Chairman

  
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Joe D. Olivarez, Vice-Chairman