

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



October 11, 2023

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

BOARD MEMBERS ABSENT:     Albert D. Cardenas, Chairman

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 – Joe D Olivarez, Vice-Chairman of the Board, determined a quorum was present and called the meeting to order at 3:34 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 SEPTEMBER 13, 2023 – Mr. Amador Requenez, Secretary of the Board, made a motion to approve the minutes of the meeting held on September 13, 2023. Mr. Eddy Betancourt, Member 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 had a report on September 13, 2023, received via a telephone call from Ms. Sunjata Krishnan. She has already filed a claim last year with the Texas Comptroller's office and she was following up with her claim regarding corrections that have not been done. She has already been in contact with Mr. Brent Cavazos and Mr. Rick Talbert regarding the matter at hand, she just wants to make sure HCAD is looking into it.

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

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

	Accounts Receivable				
	2023 1st Quarter	2023 2nd Quarter	2023 3rd Quarter	2023 4th Quarter	2022 4th Quarter
Special Entities				EMS #3 EMS #4 Donna #1 Kennedy Red Sands	
Cities				Alamo Alton Edcouch Elsa La Joya La Villa McAllen Palmview Sullivan City Weslaco	
ISD				Edinburg Hidalgo La Villa Progreso South TX ISD	

**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%) County of Hidalgo	\$1,428.17	
Total for the month of September 2023		\$1,428.17
Total Year-To-Date (HCAD Penalties 5%)		\$74,268.64

**ITEM 7. 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 have been two Real Estate appraisers and one Property Records data entry operator hired. Currently, there is only one vacancy for a Real Estate data entry operator.

**ITEM 8. 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. The Chief Appraisal is hopeful that all HCAD school districts in this year. The report is usually out until the end of the month of January. As soon as the report is available Mr. Garza will report to the Board.

**ITEM 9. 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 will continue through next week. There are approximately 2,000 to 2,500 open protests pending, the majority of those are untimely protests protested 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.

**c. Correction to Appraisal Roll under Section 25.25(b)** - Mr. Garza, Chief Appraiser, explained to the Board that there are four accounts being deleted to clean up the appraisal roll and those are accounts that cannot be located and need to be deleted from the appraisal roll and the tax roll.

**ITEM 10. APPOINT HCAD DEPUTY TAXPAYER LIAISON OFFICER.** – Mr. Garza, Chief Appraiser, explained to the Board that one of the changes in the legislation was to HB1285 which allows the Board of Directors to appoint a Taxpayer Liaison Officer, which is currently being held by Mrs. Lydia Elizondo. Now the law also allows the appointment of a Deputy Taxpayer Liaison Officer. Mr. Garza recommended that Mrs. Tammy Garcia be appointed as the Deputy Taxpayer Liaison Officer. Richard Garza, Member of the Board, made a motion to accept the recommendation and appoint Mrs. Garcia as the Deputy Taxpayer Liaison Officer. Amador Requenez, Secretary of the Board, seconded the motion. Motion passed.

ITEM 11. UPDATE ON EXPANSION PROJECT – Mr. Garza, Chief Appraiser, reported that the expansion project is moving forward. We have been meeting with ERO and have come up with some tentative drawings. By the next meeting with ERO there will hopefully be some more definite plans so that we can move on to the cost information to be able to explore all financing options and have the entities approve that cost. The initial plan still consists of adding approximately 9,000 square feet each to the north and the south expansions. The south expansion will be a shell only, the north side will consist of a boardroom, reception area, information area, arb rooms, a bigger lobby to accommodate the traffic we get during protest season, and stations for appraisers who assist property owners. The current building will be remodeled to allow for offices and more workstations. The goal of having the construction not interfere with the protest period is already being looked at very carefully. We will be asking ERO to try to have some kind of presentation for the Board to look at in next month's meeting. Richard Garza, Member of the Board, questioned whether there was any idea of what the approximate cost would be. ERO had mentioned an approximate cost of \$350-\$400 per square foot. They were looking at a more finished-out area than what we are really looking at, but based on their approximate cost of \$350-\$400 per square foot, the approximate cost would be of \$3 to \$4 million. This money would be borrowed and have an approximate 15-year note. The Chief Appraiser has already been talking to some banks to get their input on loan options.

ITEM 12. LEGISLATIVE UPDATES – Mr. Garza, Chief Appraiser, reported to the Board that there is a new session that has been called with the major issue being the school vouchers. As far as ad valorem taxes, there is nothing new.

ITEM 13. HCAD 2024 HOLIDAY SCHEDULE – Mr. Garza, Chief Appraiser, noted the County draft schedule of the 2024 holidays in the packets and made the recommendation that we match the county's holiday schedule for the Appraisal District. Mr. Garza noted that in the past not having matching holidays created a problem for the taxpayers when they were trying to take appraisal/tax matters and sometimes either the Appraisal District or the Tax Office is closed and the taxpayer could not complete their transactions. Eddy Betancourt, Member of Board, made the motion to adopt the same holidays as Hidalgo County for 2024 year. Amador Requenez, Secretary of the Board, seconded the motion. Motion passed.

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 October.

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.

Mr. Garza, Chief Appraiser, opened the floor for any discussion regarding the departments' reports. Mr. Garza also reported to the Board the matter of the nominations for the election of the HCAD Board of Directors 2024-2025. Mr. Garza has given each board member a list of the nine candidates that have been selected so far. The deadline for the nomination is October 15<sup>th</sup>, it falls on a Sunday this year, so he will give it a couple of days over that date. Once nominations are closed, HCAD will mail out the ballots and voting will begin. Mr. Garza has already been in contact with the entities that are affected by the changes of when they need to cast their votes. The entities affected are Hidalgo County, City of McAllen, McAllen ISD, Edinburg ISD, PSJA ISD, and South Texas College, these entities need to vote early.

Mr. Garza informed the Board of a project to co-host with the City of Edinburg on an exemption clinic which will be held today at the Edinburg Activity Center. HCAD staff is there today so that homeowners can go by and fill out homestead applications if they qualify.

Mr. Paul Villarreal, Member of the Board, reported that tomorrow, Thursday, October 9<sup>th</sup>, there will be a press conference at the county commissioners court. Normally appraisal district submits all values by July 25<sup>th</sup> and then all entities submit their tax rates by Sept 30<sup>th</sup>, however this year there are eight school districts that have elected to go for the election on Nov 7<sup>th</sup> to vote to raise the tax rate. Those schools will not be included in the tax statement that the tax office is sending out now. After Nov 7<sup>th</sup> whatever the tax rate that gets adopted and forwarded to the tax office, the rolls will be run again, and have those entities mail out another statement. The eight school districts involved are Edinburg, Hidalgo, La Joya, McAllen, Mission, Monte Alto, Progreso, and PSJA.

### **EXECUTIVE SESSION**

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

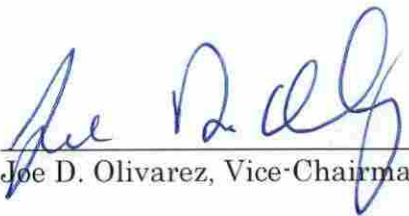
ITEM 18 PENDING LITIGATION-EXECUTIVE SESSION-PURSUANT TO THE TEXAS GOVERNMENT CODE, SECTION 551.071 OF THE TEXAS OPEN MEETINGS ACT

**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 4:20 p.m.

Board Minutes approved this 8<sup>th</sup> day of November, 2023.

  
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Joe D. Olivarez, Vice-Chairman

  
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Amador Requenex, Secretary