

# WICHITA APPRAISAL DISTRICT

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## BOARD OF DIRECTORS MEETING

April 12, 2016

Pursuant to notice, a meeting of the Board of Directors ("Board") of the Wichita Appraisal District ("the District") was held in the offices of the District this date at 11:00 a.m. The quorum included Board members Steve Cookingham, Mike Avey, Terry Walker, Glenn Barham, Kenny Haney, Max Schlegel, David Ramsey, and Jeff Watts. Also present were Edward Trigg, Chief Appraiser; Lisa Stephens-Musick, Deputy Chief Appraiser; Dan Conatser, Director of Appraisal; Paul Bata, Cartographer and IT Director; Sherrin Simpson, Administrative Assistant; and Paul Fleming of Edgin, Parkman, Fleming & Fleming P.C. Board members Steve Fairchild and Tommy Smyth were absent.

### Call to Order

The meeting was called to order at 11:05 a.m. and it was established that a quorum was present. Mr. Cookingham asked Mr. Trigg to offer the invocation. Since Mr. Watts arrived after approval of the minutes, the first motion reflects only seven votes. Mr. Cookingham congratulated Mr. Barham on being named Outstanding Citizen of the Year by the Downtown Rotary Club of Wichita Falls.

### Adoption of Minutes

Mr. Barham offered a motion to approve the minutes of the February 2016 board meeting as presented. Mr. Haney seconded the motion, which passed 7-0.

### Discussion & Approval of 2015 Financial Audit

Paul Fleming of Edgin, Parkman, Fleming & Fleming presented the completed audit of the District's 2015 financial records. He said it was a clean audit with no anomalies in the records and District personnel provided all requested work papers for review. He explained that some changes were required to be established with this year's audit, which included adding pension information to the assets or liabilities of the District's net position. For Wichita Appraisal District he said it is an asset. Also added to the net position is a line item for Deferred Outflows of Resources-Pension-related, which represents the 2015 payments made into the pension plan. The District's final numbers reflect \$57,068 excess of revenues over expenditures for the 2015 budget. Mr. Trigg also provided board members with a work-up showing the 2015 fund balance of \$666,733 and an estimate of projected capital expenses that would result in a fund balance of \$473,729 over a three-year period. Mr. Watts made a motion to approve the audit as presented. Mr. Ramsey seconded the motion, which passed 8-0.

### Chief Appraiser's Report

- A. Personnel – Mr. Trigg told board members that the vacant employee position of residential appraiser has been filled by Tia Schaeffer and that the District is excited to have her as a part of the appraisal team.
- B. Appraisal Notice Dates – Mr. Trigg provided board members with a list of dates that are projected for completing various aspects of the appraisal process. These include completion of the initial appraisal process, working quality control in-house, sending out notices, deadlines for property owners and agent protests, protest hearings on the noticed values and certification of the appraisal roll to the taxing jurisdictions. All should be completed by July 22<sup>nd</sup>.
- C. Preliminary Value Estimates – Mr. Trigg reviewed estimates of changes that are expected in various categories of appraisal for the 2016 tax year. These included: Residential values, which are expected to show modest increases; Commercial values, with some specific areas of growth showing increases; and Land and Ag values, which remain pretty steady. He also asked Director of Appraisal, Dan Conatser, to comment on Industrial Properties. Mr. Conatser told board members that, if the Stanley Tool building is refurbished and becomes an active concern, this would mean that there are no vacant industrial buildings in Wichita County, which would be the first time in many years.

- D. Website Aerials – Mr. Trigg asked Paul Bata, Cartographer and IT Director for the District, to make a mapping presentation. Mr. Bata demonstrated the improved access the District's internal software (PACS) has through GIS mapping and that maps are also available on the District's website.

**Discussion & Approval of Handgun Policy**

Mr. Watts offered a motion to approve a Handgun Policy that does not allow an individual to carry a handgun in any meeting held in the District office that meets the definition of an open meeting as described under the Texas Open Meeting Act. Pursuant to Texas Penal Code 30.06 and Penal Code 30.07, signs will be displayed in a conspicuous manner clearly visible to the public and will contain the required wording in both English and Spanish. The Handgun Policy further states that the District will restrict a handgun licensed employee the right to carry a handgun on the premises of the District unless specifically authorized by the Chief Appraiser. Mr. Barham seconded the motion, which passed 7-1, with a dissenting vote from Mr. Avey.

**Discussion & Approval of Amendment to Personnel Manual Regarding Handgun Policy**

Mr. Watts offered a motion to approve an amendment to the District's Personnel Manual that reflects the Handgun Policy as adopted. Mr. Schlegel seconded the motion, which passed 7-1, with a dissenting vote from Mr. Avey.

**Discussion of Homestead Exemption Audit & Contract**

Deputy Chief Appraiser Lisa Stephens-Musick made a presentation for board members in regards to a service proposed by the law firm of Linebarger Goggan Blair & Sampson, LLP. The service proposes to audit district records to find erroneous homestead and over-65 exemptions with the ability to recover lost tax dollars. While Ms. Stephens-Musick indicated this could recover considerable tax dollars for the jurisdictions, she said school districts would stand to benefit the most from the process. However, the district's recommendation was to table a decision for a few weeks until there is time to do further research on vendors qualified to perform the service.

**Discussion & Approval of Amendment to Investment Policy**

Mr. Watts offered a motion to approve an amendment to the Board of Directors Investment Policy, changing the biennial investment training from 5 hours to 10 hours as required by the Texas Property Tax Code. Mr. Barham seconded the motion, which passed 8-0.

**Appointment of Budget Committee for 2017 Budget**

Mr. Cookingham appointed the following board members to serve on the 2016 Budget Committee with him: Mike Avey, Glenn Barham, Ken Haney, David Ramsey, and Jeff Watts.

**Taxpayer Liaison Report**

The taxpayer liaison officer had nothing to report.

**Public Comment**

There were no comments from the public.

**Financial Reports**

Mr. Haney offered a motion to approve the financial reports of February and March 2016. Mr. Barham seconded the motion, which passed 8-0.

**Adjournment**

Mr. Cookingham announced that the next Board meeting would be Tuesday, June 14, 2016. He adjourned the meeting at 12:40 p.m.

  
Jeff Watts, Secretary

  
Steve Cookingham, Chairman