

**CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA**

NOTICE OF PUBLIC MEETING
JUNE 25, 2024

NOTICE IS HEREBY GIVEN PURSUANT TO THE REQUIREMENTS OF SECTION 551.001 ET SEQ., TEXAS GOVERNMENT CODE, THAT THE BOARD OF DIRECTORS OF THE CALDWELL COUNTY APPRAISAL DISTRICT WILL MEET TUESDAY, JUNE 25, 2024, AT 5:00 P.M. IN THE CALDWELL COUNTY APPRAISAL DISTRICT OFFICE AT 211 BUFKIN LANE, LOCKHART, TEXAS. THE AGENDA IS AS FOLLOWS:

CALL TO ORDER

1. Pledges of Allegiance.
2. Public Comments. *At this time, comments will be taken from the audience and comments may not exceed 6 minutes. To address the Board, please submit a Public Comment form to the Board Secretary prior to the start of the meeting.*

REGULAR MEETING

3. Collection Reports May 2024.

DISCUSSION/ACTION

4. Consideration and possible approval of Minutes of May 28, 2024, meeting.
5. Consideration of and possible approval of Financial Reports May 2024.
6. Consideration and possible action regarding Texas Property Tax Code Section 6.06(h).
7. Consideration and possible discussion regarding 25.25b report.
8. Chief Appraiser's Report.
 - a. Appraisal Update.
 - b. Collections Update.
 - c. Financial audit update.
9. Board requests for future agenda items. *(No action or discussion may occur during this item)*
10. Adjourn.

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E, including but not limited to consultation with counsel under section 551.071 and personnel-related matters authorized by section 551.074. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA PACKET
JUNE 25, 2024

CALL TO ORDER

1. Pledges of Allegiance.
2. Public Comments.

REGULAR MEETING

3. Collection Reports May 2024.
Handout

DISCUSSION/ACTION

4. Consideration and possible approval of Minutes of May 28, 2024, meeting.
4a-4c
5. Consideration of and possible approval of Financial Reports May 2024.
Handout
6. Consideration and possible action regarding Texas Property Tax Code Section 6.06(h).
7. Consideration and possible discussion regarding 25.25b report.
7a
8. Chief Appraiser's Report.
 - a. Appraisal Update.
 - b. Collections Update.
 - c. Financial audit update.
9. Board requests for future agenda items. *(No action or discussion may occur during this item)*
10. Adjourn.

CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF REGULAR MEETING
MAY 28, 2024

The Board of Directors of the Caldwell County Appraisal District (CCAD) met in regular session on May 28, 2024 at 5:00 PM in the Caldwell County Appraisal District office located at 211 Bufkin, Lockhart, Texas.

Those in attendance were board members Alfredo Munoz, Kathy Haigler, Kayline Cabe, Chief Appraiser Shanna Ramzinski, Administrative Assistant/Recording Secretary Phyllis Fischer, Linebarger, Goggan, Sampson and Blair attorneys JJ Wells and Michael Choate, Linebarger Area Manager Sarah Haney, Caldwell County 911 Coordinator Jaclyn Archer.

Sally Daniel in at 5:21. Linda Hinkle absent.

Call to order at 5:00 PM.

Item #1. Pledges of Allegiance.

Item #2. Public Comments.

No public comments.

REGULAR MEETING

Item #3. Quarterly Delinquent Tax Collection Report.

The Quarterly Delinquent Tax Collection Report was presented by JJ Wells.

Item #4. 911 Quarterly Report

The 911 Quarterly Report was presented by Jaclyn Archer.

Item #5. Collection Reports March and April 2024.

The Collection Reports for March and April 2024 were presented by Shanna Ramzinski.

DISCUSSION/ACTION

Item #6. Consideration and possible approval of Minutes of March 26, 2024, and May 14, 2024, meetings.

The Minutes of the March 26, 2024, and May 14, 2024, meetings were presented by Shanna Ramzinski.

Kathy Haigler made a correction to the minutes – the word “Board” in the introduction was misspelled.

Kathy Haigler made a motion, seconded by Kayline Cabe, to approve the minutes of the March 26, 2024, and May 14, 2024 meetings.

Motion carried 3-0-0.

Item #7. Consideration of and possible approval of Financial Reports March and April 2024.

Shanna Ramzinski presented the Financial Reports of March 2024 and April 2024.

Kayline Cabe made a motion, seconded by Kathy Haigler, to approve the financial reports of March 2024 and April 2024.

Motion carried 3-0-0.

Item #8. Consideration of and possible approval regarding proposal by Linebarger, Goggan, Blair and Sampson LLP for Homestead Exemption Analysis.

JJ Wells presented the proposal by Linebarger ETAL pertaining to Homestead Exemption Analysis. Shanna Ramzinski then addressed the proposal. There was discussion.

Sally Daniel made a motion, seconded by Kathy Haigler, to approve the Homestead Exemption Analysis proposal for the 2025 year.

Motion carried 4-0-0.

Item #9. Consideration and possible approval of 2-year contract extension for Bank Depository.

Shanna Ramzinski addressed the procedures pertaining to the Bank Depository Contract. The 2024 year would warrant a 2-year extension of the contract.

Kayline Cabe made a motion, seconded by Sally Daniel, to extend the Bank Depository Contract for 2 years.

Motion carried 4-0-0.

Item #10. Consideration and possible approval of Assessment and Collection Agreements for Municipal Utility District No. 7 and Emergency Services District No. 5.

Shanna Ramzinski presented Assessment and Collection Agreements for Municipal Utility District No. 7 and Emergency Services District No. 5.

Kathy Haigler made a motion, seconded by Kayline Cabe, to approve the Assessment and Collection Agreement for Municipal Utility District No. 7.

Motion carried 4-0-0.

Kathy Haigler made a motion, seconded by Sally Daniel, to approve the Assessment and Collection Agreement for Emergency Services District No. 5.

Motion carried 4-0-0.

Item #11. Discussion and possible action concerning TCDRS benefits.

Shanna Ramzinski presented information regarding the TCDRS Employer Match. Currently the employer match for TCDRS retirement benefits is 175%. There was discussion regarding the employer match.

Kayline Cabe made a motion, seconded by Sally Daniel, to increase the employer match from 175% to 200% beginning with the 2025 fiscal year.

Motion carried 4-0-0.

Item #12. Discussion of and possible action concerning Employee Benefits Package.

There was discussion among the Board to implement a policy regarding CCAD providing medical insurance for retired employees.

Kathy Haigler made a motion, seconded by Kayline Cabe, in favor of CCAD paying for a retiree's medical insurance if the employee has 30 years of Appraisal District experience, which must include 20 years of CCAD employment, and the employee retires from CCAD. The premium will be paid until the retired employee qualifies for Medicare.

Motion carried 4-0-0.

There was discussion regarding an increase in the number of Sick Leave hours which an employee can accumulate. Sick Leave hours are currently capped at 160 hours.

Sally Daniel made a motion, seconded by Kayline Cabe, opposed by Kathy Haigler, to increase the number of Sick Leave hours which an employee can accumulate from 160 hours to 480 hours.

Motion carried 3-1-0.

Item #13. Discussion of and possible action concerning Board approval of CCAD per diem rates.

Shanna Ramzinski presented information regarding implementation of a CCAD per diem rate.

Kayline Cabe made a motion, seconded by Kathy Haigler, to set the per diem rate for meals and incidentals to \$65 a day for employees travelling to or from a destination and \$50 a day for a one-day class, exam, etc.

Motion carried 4-0-0.

Item #14. Discussion and consideration regarding the 2024 proposed Appraisal and Collection budgets.

There was discussion pertaining to the 2024 proposed Appraisal and Collection budgets. A new line item will be added to the budget to account for the Homestead Exemption Analysis contract discussed and approved in Agenda Line Item #8.

Sally Daniel made a motion, seconded by Kayline Cabe, to approve the 2024 proposed Appraisal and Collection budgets.

Motion carried 4-0-0.

Item #15. Chief Appraiser's Report.

- a. Appraisal Update – there have been 2900 protests so far; everyone is being brought in for informal hearings; mineral and agent ARB hearings will be held June 18 and June 25; ARB hearings will be held from July 8 through July 19; Julia Crawford passed her Level IV exam and is now a RPA; in April, the VCT in the building was stripped and re-waxed; we are in the process of getting an estimate from someone to repair the stucco on the west side of the building; we are in the process of setting up a time to get the outside of the building pressure washed.
- b. Collections Update – preliminary effective tax rates for the ISD's are being calculated; Vicki will next meet with the county; there are 2 collections employees preparing to take their Level 3 RTC and Level 4 RTA exams..
- c. Financial audit update – the audit is close to being finalized and will be presented to the Board when it is done.

Item #16. Board requests for future agenda items.

There were no requests for future agenda items.

Item #17. Adjourn.

Kathy Haigler made a motion, seconded by Sally Daniel, to adjourn.

Motion carried 4-0-0.

Meeting adjourned at 6:29 PM.

Board Chairman

Board Secretary

25.25B REPORT

ID	Taxpayer	Situs Address	Legal
40790	SAN MARCOS CITY OF	2275 AIRPORT DR SAN MARCOS, TX 78666	AIRPORT, IMPROVEMENT ONLY ON SAN MARCOS AIRPORT, LEASED TO HEARN AVIATION
41701	SAN MARCOS CITY OF	1991 AIRPORT DR SAN MARCOS, TX 78666	AIRPORT, IMPROVEMENT ONLY ON SAN MARCOS AIRPORT
40429	SAN MARCOS CITY OF	1823 AIRPORT DR SAN MARCOS, TX 78666	AIRPORT, IMPROVEMENT ONLY ON SAN MARCOS AIRPORT
40789	SAN MARCOS CITY OF	1821 AIRPORT DR SAN MARCOS, TX 78666	AIRPORT, IMPROVEMENT ONLY ON SAN MARCOS AIRPORT
40425	SAN MARCOS CITY OF	1985 AIRPORT DR SAN MARCOS, TX 78666	AIRPORT, IMPROVEMENT ONLY ON SAN MARCOS AIRPORT
37914	SAN MARCOS CITY OF	1731 AIRPORT DR SAN MARCOS, TX 78666	AIRPORT, IMPROVEMENT ONLY ON SAN MARCOS AIRPORT
40791	SAN MARCOS CITY OF	1832 AIRPORT DR SAN MARCOS, TX 78666	AIRPORT, IMPROVEMENT ONLY ON SAN MARCOS AIRPORT
40792	SAN MARCOS CITY OF	1984 AIRPORT DR SAN MARCOS, TX 78666	AIRPORT, IMPROVEMENT ONLY ON SAN MARCOS AIRPORT
40426	SAN MARCOS CITY OF	1981 AIRPORT DR SAN MARCOS, TX 78666	AIRPORT, IMPROVEMENT ONLY ON SAN MARCOS AIRPORT
103266	HI TEX RIGS LP		IND RIGS, 103266, 004584 Use: L2
102660	HI TEX RIGS LP		IND MACHINERY & EQUIPMENT, 102660, 004584 Use: L2

June-24