



Nueces County Appraisal District  
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**MINUTES**  
**REGULAR MEETING FOR THE BOARD OF DIRECTORS**  
**NUECES COUNTY APPRAISAL DISTRICT**

The Board of Directors held a Regular Meeting on Wednesday **May 12, 2021** via live stream and Board Members present to consider the following agenda.

**INVOCATION**

Invocation was done by District staff Josh Villarreal.

**PLEDGE OF ALLEGIANCE**

Pledge was led by Chairman Garcia.

**ROLL CALL OF THE BOARD OF DIRECTORS**

**DIRECTORS:**

Jerry Garcia, Chairman	<u>Present</u>
Luis Elizondo, Vice Chairman	<u>Present</u>
Leo Gonzalez, Secretary	<u>Present</u>
Robert Adler	<u>Present</u>
Armando Chapa	<u>Present</u>
Gabriele Hilpold	<u>Present</u>
Rex A. Kinnison	<u>Absent</u>
Butch Pool	<u>Present</u>
Kevin Kieschnick, Ex Officio	<u>Present</u>

**NON-DIRECTORS:**

Ramiro Canales, Chief Appraiser	<u>Present</u>
Don Causey, Asst. Chief Appraiser	<u>Present</u>
Tom Wheat, General Counsel	<u>Present</u>
Robert Maupin, TLO	<u>Present</u>

**CALL TO ORDER & DETERMINATION OF A QUORUM**

The meeting of the Board of Directors of the Nueces County Appraisal District will be called to order at 09:04am. Let the record show that a quorum of the Board Members are present; that this meeting has been duly called; and that notice of this meeting has been posted in accordance with the Texas Open Meetings Act, Texas Government Code 551 and that any conflict of interest affidavits have been received and placed on file as required by law.

**PUBLIC COMMENT**

None

**DISCUSSION AND/OR ACTION, CONSENT AGENDA**

- a) Approval of the March 10, 2021 Regular Meeting Minutes
- b) Approval of the May 2021 Litigation Report
- c) Approval of the March and April, 2021 Disbursements
- d) Fund Financial Statement through April, 2021
- e) Section 25.25 (b) Correction of Appraisal Roll Notice

Mr. Garcia stated that if none of the consent agenda items were to be pulled for individual discussion, the he called for a motion to approve the consent agenda as presented. Mr. Chapa motioned and Mr. Kieschnick seconded. Motion passed.

**DISCUSSION AND/OR ACTION RELATED TO THE APPROVAL OF THE 2020 FINANCIAL AUDIT**

Mr. David Morales from the District's financial auditing firm, Gowland, Streatly, Morales, and Company, presented an overview of the District's 2020 financial audit with emphasis on the District's overall activities and results for the year. The District received an Unqualified Opinion, meaning that there were not significant audit issues uncovered and that the financial statements fairly present the District's financial position at December 31, 2020, and financial activities for the fiscal year of 2020.

Ms. Hillpold motioned to approve the 2020 Financial Audit and Mr. Gonzalez seconded. Motion passed.

**DISCUSSION AND/OR ACTION RELATED TO THE GASB 54/DESIGNATION OF FUNDS**

Mr. Elias Sissamis presented a schedule of designated fund balance amounts as a follow up to the previous designations approved by the Board in late 2020 using estimates of year end. After some discussion, the Board requested that \$109,000 of pandemic-related emergency funding previously made available to the Chief Appraiser in the Assigned Category be moved into the operating reserve within the Committed Category. Mr. Sissamis said that the change would be made and resolution updated to be signed by the Chairman and Secretary afterward.

Mr. Keischnick motioned to approve with Ms. Hilpold seconding. Motion passed.



**DISCUSSION AND/OR ACTION RELATED TO THE APPROVAL OF THE APPRAISAL DISTRICT'S 1<sup>ST</sup> QUARTER 2021 INVESTMENT REPORT**

Mr. Sissamis reported that first quarter portfolio averaged \$4.7 million and yielded .08%, which translates into \$962 in cash interest paid and bank fees saved. Funds in Frost Bank earned \$45 for the quarter and Texpool earned \$379 in interest paid in cash. Maintaining sufficient balances with the bank saved \$539 in bank fees and is fully collateralized by the Bank's assets pledged to the District.

Mr. Elizondo motioned to approve the investment report and MR. Gonzalez seconded. Motion passed

**DISCUSSION OF THE 2022 BUDGET CALENDAR**

Mr. Sissamis informed the Board that a draft budget would be presented at the June meeting, a public hearing will be held in July, and adoption of the budget is scheduled for August. The budget will be distributed to the District's participating entities in for estimating their 2022 assessments to the District's in their budgets.

**TAXPAYER LIAISON OFFICER'S REPORT**

Mr. Maupin reported that ARB has completed training and they are ready to start hearing next week.

**MOVE INTO EXECUTIVE SESSION PURSUANT TO THE TEXAS OPEN MEETINGS ACT, TEXAS GOVERNMENT CODE § 551.071**

*The board went into close session at 9:41am.*

*The board returned to open session at 10:42am.*

**DISCUSSION AND/OR ACTION RELATIVE TO ITEMS DISCUSSED IN EXECUTIVE SESSION**

Mr. Adler motioned to extend the Taxpayer Liaison Officer contract through July 31, 2021. Mr. Gonzalez seconded. Motioned passed.

Mr. Chapa motioned to extend the General Council contract with Tom Wheat through December 31, 2022. Mr. Elizondo seconded. Motion passed.

Ms. Hilpold motioned to approve a one-year contingency contract for legal consulting ending in December 31, 2023. Mr. Kieschnick seconded. Motion passed.



**CHIEF APPRAISER'S REPORT**

Mr. Canales stated that most of the approximately 170,000 appraisal notices had been sent out. Preliminary values were emailed to entities on April 30<sup>th</sup>. Values for real-estate and commercial properties, excluding refineries, are on the upside. The District is receiving many calls. Staff is very busy with returning calls and emails because of protests of value. The District remained close to the public and all personnel are reporting to the office, along with 17 temporary call center personnel answering calls. The Homestead audit is still in progress. Mobile offices remained suspended due to the pandemic situation, with hopeful reopening to the public next year. District vehicles are still parked utilizing the Mama Mia's parking lot; however, there may be a buyer for that property. The side parking lot surface must be repaved and striped. Staff await to determine which bushes and shrubs survived the February freeze. Mr. Canales invited any Board members who wish to attend the Ad Valorem Seminar and TAAO Conference to alert staff.

**SUGGESTED ITEMS FOR NEXT REGULAR MEETING**

Update on general counsel replacement search.

**ADJOURNMENT**

Mr. Garcia thanked all Board members for attending this meeting.

Meeting adjourned at 11:00 am.

SIGNED:

  
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Leo Gonzalez  
Secretary

