



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

The Board of Directors held a Regular Meeting on **Wednesday December 13, 2023**

INVOCATION

Irene Lugo led the invocation.

PLEDGE OF ALLEGIANCE

Mr. Garcia led the Pledge of Allegiance

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>
Deven Bhakta	<u>Present</u>
Armando Chapa	<u>Absent</u>
Caitlin Chupe	<u>Present*</u>
Gabriele Hilpold	<u>Present*</u>
Butch Pool	<u>Present</u>
Kevin Kieschnick, Ex Officio	<u>Present</u>

NON-DIRECTORS:

Ramiro Canales, Chief Appraiser	<u>Present</u>
Leticia Roberts, Asst. Chief Appraiser	<u>Present</u>
Melissa Vela, Attorney	<u>Present</u>
Terri Noack, TLO	<u>Present</u>

*** *Attended remotely***

CALL TO ORDER & DETERMINATION OF A QUORUM

The meeting of the Board of Directors of the Nueces County Appraisal District was duly called to order at 9:02 am. A quorum was present, with notice properly 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 November 15, 2023, Regular Meeting Minutes
- b) Approval of the November 2023 Disbursements
- c) Receipt of the December 2023 Litigation Report

Mr. Garcia requested a motion to approve the consent agenda. Mr. Elizondo motioned to approve and Mr. Pool seconded. Motion passed.

TAXPAYER LIAISON OFFICER'S REPORT.

Ms. Noack reported receiving the appointment letter from Judge Stith on November 20th, and all vacancies on the Appraisal Review Board have been filled. Gaye White and Joseph Turner were reassigned to the Regular Review Board to fill the two vacant positions and the four new auxiliary members with the remaining positions.

DISCUSSION AND/OR ACTION TO EXECUTE AN AGREEMENT WITH LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, FOR HOMESTEAD EXEMPTION MONITORING SERVICES.

Mr. Pete Slover of Linebarger presented an overview of the homestead exemption program. His firm worked with the District about ten years ago on this type of audit as a pilot program. In 2020, the District contracted the Linebarger firm to audit the homestead exemptions, which resulted in correcting erroneous exemptions and collecting about \$3.6 million of tax revenues to NCAD's taxing entities. Since then, Linebarger has had a new approach that offers yearly maintenance reviews instead of every five-year ad and tries to keep the rolls clean. The Texas Legislature passed Senate Bill 1801 mandating that CAD Chiefs periodically confirm exemptions to keep the rolls clean. The Chief feels that an annual maintenance program offers the best value to NCAD's taxing entities by detecting invalid homestead exemptions and capturing tax collections on a more real time basis. Mr. Slover recommends auditing the homestead exemptions every year, which will keep the costs lower. A motion was made by Mr. Kieschnick to authorize the Chief to continue negotiating with Linebarger the contract and Mr. Pool seconded. Motion passed.

DISCUSSION AND/OR ACTION TO APPROVE YEAR-END BUDGET LINE-ITEM TRANSFERS.

Mr. Sissamis, Director of Administration, recommended that the Board of Directors approve the line-item transfer plan to reallocate budget funding between line items. Mr. Pool motioned to approve and Mr. Elizondo seconded. Motion passed.



DISCUSSION AND/OR ACTION RELATED TO GASB 54 DESIGNATIONS FO THE PROJECTED YEAR-END 2023 FUND BLANCE.

Mr. Sissamis reviewed the current fund balance designations and a proposed plan of where to assign any residual 2023 surplus funds using estimates of year-end. The designations will be revisited by the Board and finalized after the District's 2023 financial audit is completed. Mr. Kieschnick motioned to approve the transfers and Mr. Bhakta seconded. Motion passed.

DISCUSSION AND/OR ACTION TO TERMINATE THE ENGAGEMENT OF GREER, HERZ & ADAMS, LLP IN THE VALERO LITIGATION.

Ms. Vela requested to terminate the District's engagement with Greer, Herz & Adams outside counsel that represents the District in litigation against Valero Refinery. Mr. Mike Adams and Mr. Scott Andrews will be moving to the Doyle Law Firm. Mr. Elizondo motion to terminate and Mr. Gonzalez second the motion. Motion Passed.

DISCUSSION AND/OR ACTION RELATING TO ENGAGEMENT LETTER WITH THE DOYLE LAW FIRM, PLLC TO REPRESENT THE DISTRICT IN THE VALERO LITIGATION; AND AUTHORIZE CHIEF APPRAISER TO EXECUTE AGREEMENT.

Ms. Vela requested that the Board authorize the Chief to execute an agreement with Doyle Law Firm. Mr. Kieschnick motioned to approve and Mr. Elizondo seconded. Motion passed.

EXECUTIVE SESSION: PUBLIC NOTICE is given that the Board of Directors may elect to go into Executive Session anytime during the meeting to discuss matters listed anywhere on the Agenda, when authorized by the Open Meetings Act, Chapter 551 of the Texas Government Code. **Should the Board of Directors elect to go into Executive Session, the section or sections of the Open Meetings Act authorizing the Executive Session will be publicly announced by the presiding officer. Upon completion of Executive Session, the Board of Directors may take such action as appropriate in open session.**

The Board of Directors went into executive session at 9:49 am.

The Board of Directors went into open session at 9:57 am.

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

No action taken.



CHIEF APPRAISER'S REPORT

Mr. Canales reported that the District underwent a cybersecurity preliminary assessment by an outside firm recommended by the City of Corpus Christi. Neil Lindeen, IT Manager, reported that the District's systems were deemed fine and some enhancements were recommended by the cybersecurity firm. IT staff are drafting a cyber security policy and some Microsoft tools already available within the District's current subscriptions may be used to enhance the District's cyber security.

Mr. Canales presented Mr. Pool with a plaque recognizing him for his good service to the District and expressed the Board members' appreciation for a job well done. Mr. Canales also recognized Mr. Chapa for his service; however, Mr. Chapa was not in attendance.

Mr. Canales also reported that he wants to start third floor remodeling in order to have room for more appraisers.


SUGGESTED ITEMS FOR NEXT REGULAR MEETING

No suggested items to discuss.

ADJOURNMENT

A motion was made by Mr. Elizondo and second by Mr. Pool to adjourn. The meeting adjourned at 10:05 am.

SIGNED:



Leo Gonzalez
Secretary

