



Nueces County Appraisal District  
201 N. Chaparral, Ste. 206  
Corpus Christi, Texas 78401-2503

*Ramiro "Ronnie" Canales*  
Nueces County Chief Appraiser

Direct: (361) 879-0766  
Cell: (361) 765-1190  
Fax: (361) 887-6138  
rcanales@nuecescad.net

**MINUTES OF THE BOARD OF DIRECTORS  
NUECES COUNTY APPRAISAL DISTRICT**

**\*\*\*NOTICE OF PUBLIC HEARING AND SPECIAL MEETING\*\*\***

The Board of Directors held a Public Hearing and Special Meetings on **Wednesday, August 21, 2024.**

**INVOCATION**

Mr. Luis Elizondo led the invocation.

**PLEDGE OF ALLEGIANCE**

Mr. Elizondo led the Pledge of Allegiance

**ROLL CALL OF THE BOARD OF DIRECTORS**

**DIRECTORS:**

Jerry Garcia, Chair	<u>Absent</u>
Luis Elizondo, Vice Chair	<u>Present</u>
Leo Gonzalez, Secretary	<u>Absent</u>
Deven Bhakta	<u>Present*</u>
DeeAnna Heavilin	<u>Absent</u>
Caitlin Chupe	<u>Present</u>
Gabriele Hilpold	<u>Present</u>
Susie Sullivan	<u>Present</u>
James Magill	<u>Present</u>
John M. Cudd	<u>Present</u>
Ed Bennett	<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>

***Mr. Bhakta & Mr. Bennett 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 at 9:01 am. A quorum was present, 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.

**PRESENTATION OF PROPOSED 2025-2026 REAPPRAISAL PLAN.**

Ms. Roberts, Assistant Chief Appraiser, stated that she has been with the Appraisal District for sixteen years. She started as a seasonal clerk, worked up to Appraiser, and is now Assistant Chief. The Property Tax Code requires the reappraisal plan to be adopted by the board every two years. Each department will give its presentation on the reappraisal process.

Ms. Kristi Hill, Manager & Yasmin Sanchez, Supervisor. Ms. Hill has been with the District since 2016 as a Coordinator and, in 2019, Manager; prior to Working with the District, she was Deputy Chief Appraiser for Hockley County for thirteen years. Taxpayer Services consists of ten clerks, five of whom take care of exemptions and five of whom take care of property records. The Property Taxes Code exemptions are general homestead, disabled persons over 65, disabled veterans, solar, or end-of-power wind. The records staff handles legal documents about ownership for tax purposes. The records group works with the county clerk's office, title companies, and attorneys to obtain accurate property information. They also maintain mail addresses. Standard documents are general warranty deeds, wills, affidavit heirship, divorce decrees, foreclosures, and tax liens. Ms. Sanchez, the Supervisor, has been with the District since 2021 as a residential appraiser and has now moved to her position. She handles specialties such as Community Housing Development Organizations, Solar, Charitable Religious, Abatements, and other matters. Mr. Kieschnick, Tax Assessor commented that he is grateful for the help that Taxpayer Services provides his staff.

Ms. Jessica Moya manages the Business Personal Property department. She started working for the District in 2001 as a clerk in the Exemptions and Records Department. In 2004, she was promoted to Appraiser for Market Analysis. Her family relocated to Houston in 2007, and she worked in the Harris County Appraisal District. 2010 returned to Corpus and worked for Jim Wells Appraisal, commuting until getting hired in 2012 at the Nueces County Appraisal District as an Appraiser and then became Manager. Mr. Brian Fields, Coordinator, worked from 2013 to 2017 for Duval County Appraisal District as an Appraiser and Chief Appraiser. In 2017, He started working for the District as an appraiser and was promoted to Coordinator two months ago. The department has seventeen employees: a Manager, a Coordinator, nine appraisers, one lead clerk, and five clerks. The duties and responsibilities are to discover and identify all taxable personal property in the County. The department's process starts with a field inspection of all business personal property. Some businesses are closed, others are open, and some have moved locations. Sources that are used to identify are the Comptroller's office, the Nueces County Clerk's Office, the Texas Department of Motor Vehicles, Texas Parks and Wildlife, US Coast Guard, FAA aircraft registration, Texas Department of Community Affairs, Nueces Health Department, tenant letters, social media and other sources. Reappraisals start in August, doing fieldwork to



discover all tangible property, such as furniture, machinery equipment, computer supplies inventory, industrial equipment, vehicles, aircraft, watercraft, and other things that qualify as taxable tangible property. All Personal Property accounts must be recognized for legal consideration and searched to see if they are charitable, religious, or government organizations. The appraisers must determine the property's physical location, address, and site, ensuring that value is placed in the proper jurisdictions. The cost approach is commonly reviewed and used to place value on personal property. Renditions are mailed out in January to all personal property accounts and the defensive value phase checks methods and conclusions at all appraisal review hearings.

The Commercial/Agricultural Land Manager is Willie Carrington, and Mr. Michael Kirkham is the Coordinator. The Reappraisal Plan for 2025 is as follows. The department has 23,000 overall accounts that are reviewed at every three years. Nueces County has thirteen school districts and is divided into four sections. CCISD is the largest district, divided into three districts, so five districts can be appraised yearly. The school districts that will be looked at are CCISD Southside, Driscoll ISD, London ISD, Calallen ISD, and Flour Bluff ISD. Staff start with sales ratio reports, which is very important to begin with sales because the Comptroller has the Property Value Study, which is how grading is done for the districts to see if they are meeting valuation. Other districts not included in the sections are still looked at in case there is new activity due to the property value study. The standard that the District has to meet are 95 to 105 percent of the Comptroller's values, which is the grading, and if they hold value, the school funding will not be affected. When the appraiser gets ready for field inspection, they ensure everything on the card is correct and has a cost schedule. The appraiser makes sure that every commercial property card is under cost, and later, it looks at income-producing property to see if it meets the category. The Comptroller's office, because of the property value study, wants state-wide to look at all property as income producers. The Agricultural/Land Appraisers visit the property with agricultural exemption, which lowers the property's market value. New permits, as well as permits from last year, are being worked on. Approximately eight to ten thousand accounts have been added this year besides the reappraisal districts, and we are looking at income categories. Two categories that are looked at each year are apartments and hotels, and four other categories: urgent and surgical hospitals, assistant living and skill nursing, and industrial flex. Along with the categories, the department will be updating income schedules and reviewing property codes. Ms. Hilpold commented that Mr. Carrington's expertise speaks for itself and doesn't change his demeanor. Mr. Kieschnick asked how sales data was obtained. Since the district is undisclosed, commercial sales are hard to get. The District uses outside vendors, but a lot is geared to residential and not to commercial. The Comptrollers, on the other hand, have access to MLS and can afford other sources.

The Residential Department Manager Debra Morin, Residential Coordinator Mr. Jared Garcia, and Manager of Market Analysis Mr. Chris Burnette. Ms. Morin has been with the District since 1985, starting as an entry-level clerk working in various departments and eventually achieving her certification as a Registered Professional Appraiser and becoming a residential director. Two years as a Property Tax Consultant and working for eight years as Chief Appraiser and Tax



Collector for Jim Wells County, and was licensed as a Texas Realtor for nineteen years. Mr. Garcia has been with the District since 2018 and became Coordinator in 2021. Chris Burnette has been with the District for fourteen years. His department comprises three residential and one land appraiser and seven clerks who handle data entry and calculations. Residential consists of seventeen Appraisers, including the manager and coordinator. The 2025-2026 Reappraisal Plan is outlined for the Residential department. The County has over two hundred thousand parcels, and the Residential department has over one hundred thousand parcels. Appraisers appraise family homes, townhomes, condos, family dwellings, and manufactured homes. The process starts after the previous year's tax roll is certified on July 25th. One-third of the County is identified, inspected, and reappraised. Any changes to the property are utilized when setting market value. Properties that obtain city permits are inspected to see if the work outlined was completed and entered into the property account on the District's appraisal systems. Another phase is resales activities, which are analyzed throughout the County to get market values. Equalization starts after notices are mailed out and starts the protest season. Appraisers help taxpayers throughout the protest process, and they defend values at the ARB hearings, arbitration hearings, and in lawsuits.

Market Analysis is responsible for updating the cost tables. The function of the department is to gather sales data from different sources. The market team confirms the sales price, verifies amenities on the properties, and, when necessary, adjusts based on photos and sales flyers. Neighborhoods are defined based on geographic location and age of the property. Analyzing the neighborhood is done to make sure that the property value is uniform and equal. Field inspections are done on new and existing subdivisions to grasp the overall market trend in the County. Ms. Hilpold stated that the department's expertise is beneficial. Mr. Kieschnick asked about what changes affect property value. Ms. Morin stated that permits new construction, reappraisals, and sales.

Mr. Doug Osterloh and Mr. Ricardo Guzman represent Thomas Y. Pickett, and they appraise unique properties for the Appraisal District. The business was established in 1926 and has been working exclusively for taxing jurisdictions and CADS. Appraisals are done every year. The unique properties for the Appraisal District are regulated and use an accepted method for appraising in Texas. The company's expertise is in appraising minerals, industrial and chemical plants, public utilities, railroads, pipelines, and casinos. Mr. Guzman appraises producing mineral properties. The income approach establishes net market value as of January 1 for every lease in the County. It identifies all producing leases in the County to establish an account, coordinates with the operator from the lease to acquire division order so that notices can be mailed out as well and the tax office sends the tax billings. There are three parameters for doing an appraisal, including how much oil and gas remains in the ground, how fast will it produce for the life of the well, and what will it sell for that time. Seven hundred and fifty leases are appraised annually, including twenty-four thousand document owners across thirty-seven Nueces County entities. The Tax Assistance Division checks and submits the value to the Property Value Study. Notices are sent in April and appraisals are defended during ARB in June and July.



**RECESS MEETING**

Meeting recessed at 10 am

**PUBLIC HEARING.**

**OPEN PUBLIC HEARING**

The Public Hearing opened at 10 am

**The Board of Directors will conduct a public hearing on the 2025-2026 reappraisal plan.**

**CLOSE PUBLIC HEARING**

Public Hearing closed at 10 am

**RECONVENE MEETING**

The meeting conveyed at 10 am

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

- a) Approval of the July 10, 2024, Regular Board Meeting Minutes.
- b) Receipt of August 2024 Litigation Report.

Ms. Hilpold motioned to approve consent agenda as presented and Ms. Chupe seconded. Motion passed.

**DISCUSSION AND/OR ACTION RELATED TO 2025-2026 REAPPRAISAL PLAN**

Ms. Sullivan motioned to approve the 2025-2026 Reappraisal Plan as presented and Ms. Hilpold seconded. Motion passed.

**TAXPAYER LIAISON OFFICER'S REPORT.**

Ms. Noack stated that Appraisal Review Board completed two thousand seven hundred sixty-nine protests prior to certification on July 25. Eight days were added to work on write-ins and some in-person hearings. More hearings will be added in September, October, and November. Ms. Jennifer Williams in Human Resources will advertise for ARB applicants for the 2025 season. The ARB has eight openings, pending the Board's approval of four additional auxiliary positions.



**DISCUSSION AND/OR ACTION TO ADD AUXILLARY ARB MEMBERS.**

Ms. Noack stated that Mr. Tiller, ARB Chair, is requesting that the Board of Directors approve four more Auxiliary members. It will not affect the budget but will give more flexibility and opportunity to be more efficient. With more members available, they will be able to add a sixth panel to help with write-in protests. Mr. Kieschnick motioned to add four Auxiliary ARB members and Ms. Hilpold second. Motion passed.

**DISCUSSION AND/OR ACTION RELATED TO THE 2023 FINANCIAL AUDIT.**

Jeff Smith, with Gowland, Morales & Smith CPAs conducted the District's 2023 financial audit and briefly discussed key financial elements included in the audit packet. The District received an unqualified clean opinion. Ms. Hilpold inquired about the Board's ability to change the GASB 54 fund balance designations. Mr. Sissamis replied that this would be covered in the next agenda item. Mr. Bennett asked if there were any material adjustments to the books. Mr. Smith replied that there were none. Mr. Bennett asked if there were any weaknesses in internal controls found. Mr. Smith replied that there were none found. Ms. Sullivan inquired about why the taxing unit funding equaled the adopted budget to the dollar. Mr. Smith explained that the entity payments are determined by the budget and billed to the entities, which pay the exact dollar amounts. Ms. Sullivan motioned to approve financial audit and Mr. Kieschnick seconded. Motion passed.

*The board recessed the meeting at 10:35 am.*

*The board reconvened the meeting at 10:42 am.*

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

Mr. Sissamis reported that the audited fund balance as of December 31, 2023, was \$3,390,775. Last December, designations were adopted using forecasted year end fund balance. The three designation categories are non-spendable which are not in spendable form, committed is restricted for a purpose by a government's highest level of authority and assigned, and assigned is restricted for a specific purpose by a board and delegated to the Chief Appraiser. Using the board's most recently adopted designations, the non-spendable amount is \$148,426, committed is \$2,246,989 and assigned is \$995,360. Mr. Sissamis explained the various project details within each category. Staff requested that the Board either reaffirm the prior designation plan or alter and adopt a revised plan. In response to Ms. Hildpold, Mr. Sissamis stated that the designations may changed at any time through board action. Ms. Sullivan motioned to approve the designations presented and Mr. Kieschnick seconded. Motion passed.



**DISCUSSION AND/OR ACTION TO APPROVE THE FISCAL 2025 BUDGET.**

Mr. Sissamis discussed that all actions published in the budget calendar have been accomplished and asked that the board move to adopt the 2025 draft budget. Ms. Sullivan motioned to approve the 2025 budget and Ms. Chupe seconded. Motion passed.

**DISCUSSION AND/OR ACTION RELATED TO THE 2<sup>ND</sup> QUARTER 2024 INVESTMENT REPORT.**

Mr. Sissamis reported that average of \$6.3 million was available to invest for the quarter and earned 4.67% the return on investment versus the portfolio's benchmark of 5.24%. All funds held in the depository bank were sufficient collateralized or covered with FDIC insurance. He explained that the Fed is expected to decrease rates in September, which will ultimately impact portfolio yields. Motion was made by Ms. Hilpold to approve the investment report and Mr. Kieschnick seconded. Motion passed.

**DISCUSSION OF BOARD OF DIRECTOR APPOINTMENT PROCESS.**

Mr. Sissamis stated that the item is for information purposes to explain changes to the entity-appointed board member process. He referenced a letter contained in the board member packets that had been emailed to all eligible entities and copying the Board members. The letter explains the relevant legislative changes affecting the process and the various steps involved in the current year's process, including number of votes each eligible entity has.

**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 the Executive Session, the Board of Directors may take such action as appropriate in open session.**

*The Board of Directors went into executive session at 11:01 am.*

*The Board of Directors returned to open session at 11:07 am.*

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

No action was taken.



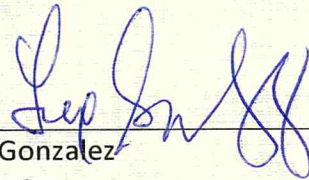
**CHIEF APPRAISER'S REPORT.**

Mr. Canales stated that certification was accomplished and that the certified rolls were sent to the entities. Some staff members will be going to Ad Valorem Legal Seminar in San Antonio, while others will go to the IAAO Conference in Denver, Colorado. Mr. Canales reported that two staff appraisers were involved in a car accident. The other driver ran the stop sign and t-boned the District vehicle. Appraisers were bruised and sore. The car is in the police impound and a TML adjuster would be checking it out.

**ADJOURNMENT.**

Mr. Kieschnick motion to adjourn at 11:20 am.

SIGNED:



---

Leo Gonzalez  
Secretary

