

DIMITT CENTRAL APPRAISAL DISTRICT

BOARD OF DIRECTORS

REGULAR MEETING # 2024-09

September 18, 2024

Dimmit Central Appraisal District
Board of Director's Regular Meeting

Minutes of August 21, 2024

Regular Meeting No. 2024-08

A Regular meeting of the Board of Directors of the Dimmit Central Appraisal District was held on August 21, 2024, at 12:00 p.m., at the offices of the above named appraisal district and the following subjects were discussed to wit:

I. DECLARATION OF QUORUM AND CALL TO ORDER

Members Present:

Mary Sandoval/Tax Assessor and Collector, Martha Ponce, Albert Sosa, Anita Franco, and Michael Uriegas

Members Absent:

Wilbur Cruz

Call to Order:

There being a sufficient number of members present to constitute a Quorum, Anita Franco called the Regular Meeting #2024-08 of August 21, 2024, to order at 12:14 p.m.

II. PUBLIC COMMENTS

None

III. CONSIDERATION AND/OR ACTION ON

A. Prior BOD Meeting Minutes

1. Minutes of BOD Regular Meeting #2024-07 (held on June 12, 2024)

Martha Ponce made a motion to approve minutes for the BOD Regular Meeting #2024-07 (held on June 12, 2024). Albert Sosa seconds the motions, all in favor, motion carries.

B. Bills Paid

1. June 10-21, 2024
2. June 24-July 5, 2024
3. July 8-19, 2024
4. July 22-August 2, 2024
5. August 5-16, 2024

Albert Sosa made a motion to approve the bills paid for June 10-August 16, 2024. Michael Uriegas seconds the motion, all in favor, motion carries.

C. Approval of Financial Report

1. May 2024
2. June 2024
3. July 2024

Martha Ponce made a motion to approve the May-July 2024 Financial Reports. Albert Sosa seconds the motion, all in favor, motion carries.

D. Approval of the Dimmit Central Appraisal District 2025 Proposed Budget by Resolution# 2024-03

Martha Ponce made a motion to approve the Dimmit Central Appraisal District 2025 Proposed Budget by Resolution# 2024-03. Albert Sosa seconds the motion, all in favor, motion carries.

E. Approval of the 2025-2026 Reappraisal Plan with Resolution# 2024-04 and Resolution# 2024-05

Chief Appraiser, Norma Carrillo informed the board that she was recommending an amendment to the Reappraisal Plan through Resolution# 2024-04 going forward. This would be to only send out notices required for properties with a value of more than \$1000. This would also save on the postage spent yearly. As it stands, all property owners would still receive notification when notices are mailed out through newspaper and website notice. This also would not prevent anyone from being able to protest.

Michael Uriegas made a motion to approve the 2025-2026 Reappraisal Plan with Resolution# 2024-04 and Resolution# 2024-05. Albert Sosa seconds the motion, all in favor, motion carries.

F. Approval of the renewal contract with Eagle Property Tax Appraisal & Consulting Services for the years 2025 and 2026

Everett Quintana, Appraiser representing Eagle Appraisal & Consulting Services informed the board members of the following services that are available to the Dimmit Central Appraisal office through the contract.

- Income approach with hotels
- Ratio studies
- Ag rates
- Consultation up to date
- Available during litigations

Chief Appraiser, Norma Carrillo informed the board members that Eagle Property Tax Appraisal & Consulting Services are always available and ready to help when needed. As of now, they serve as consultation services and assistance with the above-

mentioned services, but they come in very useful when the district gets into a bind with limited appraisals on staff at which time they would be able to assist from one day to the next.

Martha Ponce made a motion to approve renewal contract with Eagle Property Tax Appraisal & Consulting Services for the years 2025 and 2026. Albert Sosa seconds the motion, all in favor, motion carries.

G. 2024/2025 TML Cyber Liability and Data Breach Response Coverage

Chief Appraiser, Norma Carrillo informed the board that during these times of not knowing when you are at risk of cyber-attacks, it is safe to continue the service. TML is increasing their rates for this service to \$1500 and \$1875 coverage. She would recommend that even the minimum coverage would benefit the district. She would leave it up to them to choose which one.

Martha Ponce made a motion to approve the \$1500 2024-2025 TML Cyber Liability and Data Breach Response Coverage. Albert Sosa seconds the motion, all in favor, motion carries.

H. Waive penalty and interest for the Dimmit County 3rd Quarter entity allocation

Chief Appraiser, Norma Carrillo informed the board that the appraisal district had received a late payment for the 3rd Quarter from the Dimmit County Entity. The payment was due on June 30, 2024, and was received until July 10, 2024. The late penalty interest would be an estimate of \$2700 if not waived. This matter of process needs action as per the Property Tax Code.

Albert Sosa made a motion to waive the penalty and interest for Dimmit County 3rd Quarter entity allocation. Michael Uriegas seconds the motion, all in favor, motion carries. Martha Ponce abstained.

I. Line-item transfer from Acct# 833.1 Board of Review Legal to Acct# 838 Legal Services in the amount of \$4500

Chief Appraiser, Norma Carrillo informed the board members that the Appraisal District is \$17,000 over the budget in Legal Services as of now and expects this increase to continue with litigation still in process with cases pending. She would like to move \$4500 from the Board of Review to Acct# 838. She notified the Board that this would be a line item that would need extra funds to cover and would be requesting line-item transfers from here till the end of the year.

Martha Ponce made a motion to accept the line-item transfer from Acct# 833.1 Board of Review Legal to Acct# 838 Legal Services in the amount of \$4500. Albert Sosa seconds the motion, all in favor, motion carries.

J. Receive litigation report from Dimmit CAD's attorney (discussion may take place in executive session); consideration and possible action in open session regarding pending litigation to include possible approval or offers of settlement, regarding but not limited to the following cases: The following is an update on the following cases pending:

1. Cause Number 22-12-14257-DCVAJA Alvin Burns Independent Executor -Ms. Carrillo informed the board members that this lawsuit is still pending.
2. Cause Number 23-09-14415-DCVAJA PID 66477 Rizo Hotels LLC (Hampton Inn) - Ms. Carrillo informed the board members that on July 11th there had been a hearing for a motion to compel for discovery. The property owner has not submitted any information as of yet.

K. Chief Appraiser report

1. Protest season overview-There were 14,000+ protests coded and only 51 went to the ARB members for a final decision. The rest were settled. Most of the protests were mineral/industrial properties.
2. 2024 Value Certification to Entities- Records were approved by the ARB by July 19th and certified and delivered to the entities and Board by the deadline of July 25, 2024.
3. TNT Notice to public-This tax information notice was previously a postcard delivered to each property owner but as of this year, Texas Legislative has mandated that this notice be published on the newspaper to notify and direct the public to the TNT website that the district is mandated to maintain with the information on the entities tax rate process.
4. Personnel-attending class seminars/conferences for CEU's; employees will be getting updated with their CEU's through class/seminar attendance, we currently have a staff member who has been on 12-week employment leave.

IV. ADJOURN TO EXECUTIVE SESSION PURSUANT TO CHAPTER 551 OF THE GOVERNMENT CODE:

V. RECONVENE FROM EXECUTIVE SESSION

VI. CONSIDERATION AND ACTION ON ANY ITEMS DISCUSSED IN EXECUTIVE SESSION

VII. ADJOURNMENT

Martha Ponce motioned to adjourn the meeting @ 12:57 p.m.

Albert Sosa seconds the motion all was in favor, motion carries.

Approved this 18 day of SEPTEMBER, 2024.



Board of Director's ~~Chairperson~~



Board of Director's ~~Secretary~~