



Mark W. Price
Chief Appraiser
Telephone: (979) 774-4100
Facsimile: (979) 774-4196

MINUTES OF MEETING
16 July 2020
BRAZOS CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS

1. Declaration of Quorum and Call to Order

Bill Lero as Chairman, having determined that a quorum was present, called the meeting to order at 8:42 a.m. on Thursday 16 July 2020 at 4051 Pendleton Dr., Bryan, Texas. A verbal roll call was taken to establish the following:

Members Present: Bill Lero (Chairman), Kyle DeWitt, *Jason Bienski, *Tim Jones, *Kristy Roe; *John Flynn joined the meeting after call to order, at 8:47 a.m.).

Members Absent: Ron Kaiser, Russ Ford

BCAD Staff: Mark Price, *Dana Horton, Debbie Lockledge

BCAD Staff Absent: n/a

Guests: *Jon Miller as BCAD legal counsel; *Paula Lowe with Patillo, Brown & Hill, LLP to present the BCAD 2019 audit report.

* = present via videoconference or teleconference call.

2. Acknowledgement of visitors and hear citizen comments.

Per instructions on the agenda, comments were to be sent to Ms. Lockledge by e-mail; no comments were received for this meeting. Mr. Lero acknowledged Jon Miller's presence as BCAD legal counsel, and identified everyone who was in attendance, as noted above.

3. Recognition of affidavits (if any) filed in response to State law on disclosure of conflict of interest.

None.

4. Consent Agenda.

The following items, being on the consent agenda, were considered:

- a. Approval of cash disbursements for June 2020.
- b. BCAD financial account review.
- c. Board of Director minutes for previous meeting(s).

Mr. DeWitt moved to approve the consent agenda; Mr. Jones seconded the motion. The motion passed unanimously.

5. Presentation of the 2019 Year-End Audit.

Paula Lowe with Patillo, Brown & Hill, LLP presented BCAD's 2019 year-end audit report. She informed the Board at the conclusion of this process, they were able to offer an unmodified opinion (p. 1-2), which is the highest opinion possible. Ms. Lowe outlined the additional liability BCAD assumed with the new building, and that line of credit was moved to a long-term note. She reviewed budgeted vs. final amount expended for salaries, expenditures, fund balance, etc. After further discussion, Mr. Lero asked if the amounts reflected for unfunded pension were caused by the effects of the market. Ms. Lowe confirmed that it was, noting that the market has been very volatile and, therefore, had an impact on the unfunded pension.

At the conclusion of Ms. Lowe's presentation, Mr. Flynn moved to accept the 2019 BCAD audit as presented; Mr. Bienski seconded the motion. The motion passed unanimously. Ms. Lowe then exited the meeting at 8:55 a.m.

6. Convene into Executive Session pursuant to sec. 551 of the Texas Government Code.

a. Under Section 551.071 regarding consultation with an attorney on pending or contemplated litigation, settlement offers, and matters on which the attorney has a duty to advise the Board.

The Board adjourned the regular session and went into Executive Session at 8:57 a.m.

b. Action, if any, on the Executive Session.

No action was taken on the Executive Session. The Executive Session was closed at 9:02 a.m., and the meeting reopened in Regular Session at 9:03 a.m. All members of the Board who were present prior to the Executive Session were still in attendance, as well as Jon Miller, Mark Price, Dana Horton and Debbie Lockledge.

7. Discussion, consideration and possible action on:

a. Proposed Settlement of Pending Litigation.

Ms. Horton presented the following proposed settlements:

1. Cause No. 19-002610-CV-272.

Tax Year 2018	PID 93613	\$5,875,000
---------------	-----------	-------------

2. Cause No. 19-002822-CV-85.

Tax Year 2018	PID 97707	\$5,650,000
---------------	-----------	-------------

After further discussion, Mr. Flynn moved to approve both settlements as presented; Mr. DeWitt seconded the motion. There were no votes against any settlement proposal; the motion to approve these settlement offers passed unanimously.

b. Preliminary 2021 Brazos Central Appraisal District Operating Budget.

Mr. Price noted that there have been no adjustments or changes to any proposals in the preliminary budget. There were no questions and no new business to consider regarding this agenda item at this time.

c. Bi-annual Planned Maintenance Agreement with DXS/VRFS for maintenance of the BCAD air conditioning and heating systems.

Mr. Price presented, noting this agreement provides regular maintenance of a complicated system. This company is affiliated with the manufacturer of the system BCAD had installed. Mr. Price noted that he discussed this service with some more local businesses but found none who were familiar with the system BCAD has. Mr. Jones asked about the threshold at which an expenditure needs to be bid, and it was determined this contract is below that amount. Mr. Jones moved to approve the contract as submitted; Mr. Bienski seconded the motion. The motion passed unanimously.

d. Request(s) for waiver of late entity payment penalty and interest.

College Station ISD's most recent entity payment was a few days after the deadline and they submitted a letter asking for a waiver of penalty and interest. Mr. DeWitt moved to waive CSISD's late payment penalty and interest; Mr. Bienski seconded. The motion passed unanimously.

e. Acknowledgement of the Taxpayer Liaison Officer's Quarterly Report.

So acknowledged by the Board.

8. Chief Appraiser's Update on CAD activities, attendance at meetings and events, and information on upcoming activities, meetings, and events.

Mr. Price noted that BCAD is working through the protests as quickly as they can. He has informed the entities that BCAD will not be at the code mandated 95%, and will be providing the entities with estimates of the certified value. He outlined how the recommendations of the CDC limits how many people can be scheduled to be in the building and how this has slowed down the overall process. He also noted that BCAD has had no incidents of COVID-19 among the staff. Mr. Price anticipates that we will be going into September and possibly later for the remainder of the protests to be scheduled.

8. Consideration of other business and future agenda items.

Ms. Horton noted that she was still working remotely and the Board noted their support of her need to continue doing so.

Mr. Jones asked for Mr. Miller's input about about the confidentiality of Executive Sessions using virtual meeting platforms. Mr. Miller stated that a good faith effort should suffice. Mr. Price noted that he can see everyone who has connected with the meeting virtually, and those who are not members of the Board can be moved to a virtual waiting room while the Board goes into executive session. Mr. Price noted that the Board meetings should be able to be in person and open to the public.

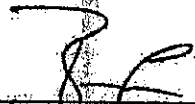
9. Consideration and action for date, place, time and agenda for next meeting.


Mr. Lero reminded the Board that the annual Chief Appraiser's Evaluation will be on the August agenda and asked the Board's preference on use of the evaluation forms to be submitted in advance of that meeting. The Board agreed to utilize the evaluation forms this year. The next regular meeting was set for Thursday 20 August 2020 at 8:30 a.m.


10. Adjournment.

There being no further business, the meeting was adjourned at 9:30 a.m.

Examined and approved this 20th day of August 2020.


Accepted: Chairman


Accepted: Secretary


Accepted: Vice-Chairman