



Filed
Tarrant County Clerk
12:24 pm, May 05 2023
Mary Louise Nicholson
County Clerk
by LMWillis

Notice is hereby given that on May 12, 2023, the Board of Directors of Tarrant Appraisal District will meet in open session beginning at 9:00 a.m. at 2500 Handley-Ederville Road, Fort Worth, Texas

The meeting will also be broadcast live on Facebook. The link for the broadcast:

<https://www.facebook.com/TarrantAD>

AGENDA

- 1. Call to Order**
- 2. Verify Presence of Quorum and Posting of Meeting Notice**
- 3. Pledges of Allegiance**
- 4. Invocation**
- 5. Recognize Visitors; Hear Public Comments**

- 6. Action Items**
 - a. Consent Agenda Items:
 - (1) Action regarding approval of Board of Directors meeting minutes –February 10, March 3, March 17, April 10, 2023
 - (2) Action regarding staff recommendation for renewal of End User License Agreements (EULA) for Marshall & Swift Rate Tables and Moore's Precision Rate Tables
 - b. Consider accepting the Tarrant Appraisal District Annual Comprehensive Financial Report for the Fiscal Year Ended December 31, 2022

- 7. Discussion Items**
 - a. Discussion about Tarrant Appraisal District's computer systems to include functionality of the website, ability to accept and process online protests and the availability of information for property owners and agents.
 - b. Budget Workshop – discussion only; no action to be taken

12:24 pm, May 05 2023

8. Information Items

Mary Louise Nicholson

a. Report by Taxpayer Liaison Officer

County Clerk

b. Report by Chief Appraiser

by LMWillis

Update on 2023 reappraisal, notifications and appraisal protests

9. Recess to executive session pursuant to the following part(s) of the Texas Open Meetings Act Government Code Ch. 551, for the following purposes:

Section 551.074 - Deliberation on personnel matters related to the Chief Appraiser including deliberations on the "letter of repair" delivered to the Chief Appraiser on April 10, 2023.

10. Return to Open Session

a. Vote on any matters considered in executive session

11. Propose Future Agenda Items; Set Next Meeting Date; Adjourn

Next meeting date: Friday, June 9, 2023

Jeff Law
Executive Director/Chief Appraiser

The public is invited to address the Board during the Public Comments period under Agenda Item 5 regarding any item on the Agenda and other issues under the Board's jurisdiction. During the Public Comments period, the Chairman will allow each speaker five minutes but may expand the time as needed if doing so will not interfere with the Board's completing its business and adjourning its meeting at a reasonable time. The Board may refuse to hear comments on subjects not reasonably related to items on the Agenda, to policies and procedures of Tarrant Appraisal District or Tarrant Appraisal Review Board, or to other issues under the Board's jurisdiction. The Board may not respond to comments regarding items not on the Agenda.

Action Item 6(a)(1): Action Regarding Approval of Board of Directors Meeting Minutes –February 10, March 3, March 17 and April 10, 2023

Staff Recommendation:

Approve February 10, March 3, March 17 and April 10, 2023 Board of Directors Meeting Minutes as presented.

Action Item 6(a)(2): Action regarding staff recommendation for renewal of End User License Agreements (EULA) for Marshall & Swift Rate Tables and Moore's Precision Rate Tables

The Texas Property Tax Code in Section 23.011 specifies that “if the chief appraiser uses the cost method of appraisal to determine the market value of real property, the chief appraiser shall use cost data obtained from generally accepted sources”.

TAD licenses, on an annual basis, the use of rate table data from third party proprietary sources for integration into its appraisal software to aid in the valuation of real properties. The use of that data is permitted through end user license agreements (EULAs). TAD purchases the licenses for the use of Marshall & Swift Cost Data for commercial properties and Moore’s Precision Data for residential properties. Both vendors are nationally recognized to be “generally accepted sources” of cost data. TAD takes advantage of the volume pricing that Manatron, Inc., an approved reseller of the data, has negotiated with Marshall & Swift and Moore’s. By purchasing the data through Manatron, we receive approximately a 20 percent discount versus purchasing directly from the vendors.

The prices for the rate table data for 2023 are:

| | |
|------------------------|-------------|
| Marshall & Swift | \$13,526.65 |
| Moore’s Precision Data | \$63,753.14 |

Staff Recommendation:

Tarrant Appraisal District enter into End User License Agreements for the use of Marshall & Swift and Moore’s Precision Data, through Manatron, Inc., for a one-year term with the annual license fee not to exceed \$77,279.79

Funds are earmarked for the purchase of this data in the 2023 budget

Action Item 6(b): Consider accepting the Tarrant Appraisal District Annual Comprehensive Financial Report for the Fiscal Year Ended December 31, 2022

For the Board's review and consideration, enclosed is the District's Fiscal Year 2022 Annual Comprehensive Financial Report (ACFR) prepared by the District's auditor, Pattillo, Brown & Hill, LLP and the District's administrative staff. Following are a few of the audit results:

- There were no findings or problems in TAD's accounting and reporting of its financial position and transactions
- TAD had \$26,628,543 in revenues in FY 2022
- In FY 2022, TAD's total expenditures were \$25,397,976
- The FY 2022 fund balance is \$11,375,512
- Of the \$11,375,512 fund balance, \$9,007,928 is unassigned, constituting 35.5% of the \$25,397,976. Specifically, \$ 6,697,529 of the fund balance was attributable to the Board-established contingency reserve which represented 25.0% or three months of the 2022 amended budget.

Representatives of Pattillo, Brown & Hill, LLP are available at the board meeting to provide additional information and answer any questions the Board may have.

Staff Recommendation:

Subject to the Board's review of the fiscal year 2022 audit and satisfactory responses to any questions the Board may have, accept the Tarrant Appraisal District Annual Comprehensive Financial Report for the Fiscal Year ended December 31, 2022.

Ref: Texas Property Tax Code Sec. 6.063

Discussion Item 7(a): Discussion about Tarrant Appraisal District's computer systems to include functionality of the website, ability to accept and process online protests and the availability of information for property owners and agents.

Discussion Item 7(b): Budget Workshop – Discussion only; no action to be taken

**Tarrant Appraisal District
Board of Directors Called Meeting Minutes
April 10, 2023**

This meeting was conducted “in person” and in compliance with the Open Meetings Act as written in statute and was broadcast live on Facebook. A quorum of the members of the Board attended in person at TAD offices.

These minutes are a summary of the only subjects the board addressed and the actions it took. For details, see the Agenda and Audio posted on TAD’s website at this URL:

<https://www.tad.org/about/board-of-directors>

and Video Recording posted at:

<https://www.facebook.com/TarrantADD>

Members Present:

Ms. Wendy Burgess, Tax Assessor Collector
Mr. Rich DeOtte, Secretary, Presiding Officer
Mr. Jungus Jordan
Mr. J.R. Martinez
Mr. Tony Pompa (9:18 arrival)

Also Participating:

Mr. Jeff Law, Chief Appraiser
Mr. Matthew Tepper, TAD Attorney

Mr. DeOtte called the meeting to order at 9:03am and verified a quorum was present and the notice was posted timely. After the pledges and invocation, the Board took up the following agenda item.

5. Recognize Visitors; Hear Public Comments

Four members of the public spoke.

6. Recess into executive session pursuant to the following part(s) of the Texas Open Meetings Act, Government Code Ch. 551, for the following purposes:

- a. Section 551.071 & 551.074 Discussion on personnel matters related to the Chief Appraiser and consultation with TAD’s Board attorney regarding personnel matters related to the Chief Appraiser in which the duty of the attorney to the governing body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflict with the Open Meetings Act.

At 9:25am, the Board recessed into Executive Session as provided in Item 6 of the Agenda.
At 12:31pm, the Board returned to Open Session as provided in Item 7 of the Agenda.

7. Return to Open Session

8. Action Item

Discuss and take possible action on sending a letter of repair to the Chief Appraiser.

Mr. DeOtte moved to approve the letter of repair drafted in executive session, and provide a public copy to the Chief Appraiser. Mr. Pompa seconded the motion. The motion passed unanimously.

9. Adjourn

The meeting was adjourned at 12:41pm.

Rich DeOtte, Secretary/ Presiding Officer

**Tarrant Appraisal District
Board of Directors Called Meeting Minutes
March 17, 2023**

This meeting was conducted “in person” and in compliance with the Open Meetings Act as written in statute and was broadcast live on Facebook. A quorum of the members of the Board attended in person at TAD offices.

These minutes are a summary of the only subjects the board addressed and the actions it took. For details, see the Agenda and Audio posted on TAD’s website at this URL:

<https://www.tad.org/about/board-of-directors>

and Video Recording posted at:

<https://www.facebook.com/TarrantADD>

Members Present:

Mr. Rich DeOtte, Secretary, Presiding Officer
Mr. Jungus Jordan
Mr. J.R. Martinez
Mr. Tony Pompa

Also Participating:

Mr. Jeff Law, Chief Appraiser
Mr. Matthew Tepper, TAD Attorney

Not Present:

Ms. Wendy Burgess, Tax Assessor Collector

Mr. DeOtte called the meeting to order at 1:04pm and verified a quorum was present. After the pledges and invocation, the Board took up the following agenda item.

5. Recognize Visitors; Hear Public Comments

Fifteen members of the public spoke.

6. Recess into Executive Session Pursuant to the following part(s) of the Texas Open Meetings Act, Government Code Ch. 551, for the following purposes:

- a. Section 551.071 – Consultation with TAD’s Board attorney regarding matters related to the vacancy on the board of directors in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflict with the Open Meetings Act.
- b. Section 551.074 – To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the chief appraiser or to hear a complaint or charge against the chief appraiser.

At 1:55pm, the Board recessed into Executive Session as provided in Item 6 of the Agenda.
At 3:57pm, the Board returned to Open Session as provided in Item 7 of the Agenda.

7. Return to Open Session

8. Action Item

- a. Discuss and take possible action on the vacancy created by the resignation of Kathryn Wilemon, and the subsequent recall of Ms. Wilemon pursuant to Texas Tax Code, section 6.033.

Mr. Pompa moved to rescind the board decision to accept Kathryn Wilemon's resignation and move to proceed forward with the Section 6.033 process and asked that the taxing entities appoint the representative of their choice. Mr. Jordan seconded the motion. The motion passed unanimously.

- b. Discuss and take possible action on the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the chief appraiser or to hear a complaint or charge against the chief appraiser.

Mr. DeOtte moved to dismiss the Chief Appraiser. The motion failed for lack of a second.

Mr. Pompa moved to allow Mr. Jordan and Mr. Tepper to create a letter of repair that gives the Chief Appraiser 90 days after his receipt, to address issues and get them behind us. Mr. Jordan seconded the motion. The motion passed unanimously.

- c. Discuss and take possible action on the computer systems used by the Tarrant Appraisal District, including the availability of information to the public and the use of online protests in the upcoming appraisal review board season.

Mr. Cal Wood, Director of Information Systems, gave the board a summary of the expected availability of information to the public for the upcoming review board season's computer systems. No motion was made regarding this item.

9. Propose Future Agenda Items; Set Next Meeting Date; Adjourn

No new agenda items were proposed; The next meeting was scheduled for May 12th; The meeting was adjourned at 4:30pm.

Rich DeOtte, Secretary/ Presiding Officer

**Tarrant Appraisal District
Board of Directors Called Meeting Minutes
March 3, 2023**

This meeting was conducted “in person” and in compliance with the Open Meetings Act as written in statute and was broadcast live on Facebook. A quorum of the members of the Board attended in person at TAD offices.

These minutes are a summary of the only subjects the board addressed and the actions it took. For details, see the Agenda and Audio posted on TAD’s website at this URL:

<https://www.tad.org/about/board-of-directors>

and Video Recording posted at:

<https://www.facebook.com/TarrantAD>

Members Present:

Ms. Kathryn Wilemon, Chairman
Mr. Rich DeOtte, Secretary
Mr. Jungus Jordan
Mr. J.R. Martinez
Mr. Tony Pompa

Also Participating:

Mr. Jeff Law, Chief Appraiser
Mr. Matthew Tepper, TAD Attorney

Not Present:

Ms. Wendy Burgess, Tax Assessor Collector

Ms. Wilemon called the meeting to order at 1:02pm, and verified a quorum was present. After the pledges and invocation, the Board took up the following agenda item.

5. Recognize Visitors; Hear Public Comments

Ten members of the public spoke.

6. Recess to executive session pursuant to the following part(s) of the Texas Open Meetings Act Government Code Ch. 551, for the following purposes:

- a. Section 551.071 – Consultation with TAD’s attorney regarding matters related to vacancy on the board of directors in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflict with the Open Meetings Act

At 1:24pm, the Board recessed into Executive Session as provided in Item 6 of the Agenda.
At 2:29pm, the Board returned to Open Session as provided in Item 7 of the Agenda.

7. Return to Open Session

8. Action Item

Discussion and possible action notifying the taxing units of a vacancy on the board of directors pursuant to Texas Tax Code, section 6.03(l).

Mr. Pompa made a motion to direct the Chief Appraiser to notify the taxing units of a vacancy on the board of directors pursuant to Texas Tax Code, section 6.03(l). Mr. Martinez seconded the motion. Mr. Jordan, Mr. Pompa, and Mr. Martinez voted yes, Mr. DeOtte voted no, Ms. Wilemon abstained; therefore, it passed 3 to 1.

9. Adjourn

The meeting was adjourned at 2:43pm.

Kathryn Wilemon, Chairman

Rich DeOtte, Secretary

**Tarrant Appraisal District
Board of Directors Meeting Minutes
February 10, 2023**

This meeting was conducted “in person” and in compliance with the Open Meetings Act as written in statute and was broadcast live on Facebook. A quorum of the members of the Board attended in person at TAD offices.

These minutes are a summary of the only subjects the board addressed and the actions it took. For details, see the Agenda and Video Recording posted on TAD’s website at this URL:

<https://www.facebook.com/TarrantAD>

Members Present:

Ms. Kathryn Wilemon, Chairman
Mr. Rich DeOtte, Secretary
Ms. Wendy Burgess, Tax Assessor Collector
Mr. Jungus Jordan
Mr. J.R. Martinez
Mr. Tony Pompa

Also Participating:

Mr. Jeff Law, Chief Appraiser

Via Phone Conference:

Mr. Matthew Tepper, TAD Attorney

Ms. Wilemon called the meeting to order at 9:05am, and verified a quorum was present. After the pledges and invocation, the Board took up the following agenda items.

5. Recognize Visitors; Hear Public Comments

Three members of the public spoke.

6. Action Items

- a. Consent Agenda Item- Action regarding approval of Board of Directors meeting minutes – January 13, 2023

Mr. Pompa moved to approve item 6a; Mr. Martinez seconded the motion which passed unanimously.

Items 6b, 7a, and 7b were moved to after Item 10.

8. Information Items

- a. Report by Taxpayer Liaison Officer
- b. Report by Chief Appraiser

Jeff Law spoke on reappraisal, values and a few legislative bills that have been proposed.

9. Recess to executive session pursuant to the following part(s) of the Texas Open Meetings Act Government Code Ch. 551, for the following purposes:

- a. Section 551.072 – To deliberate regarding the possible lease of real property.
- b. Section 551.071 – Consultation with TAD’s attorney regarding conflicts of interest on matters in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflict with the Open Meetings Act
- c. Section 551.074 – To deliberate on personnel matters relating to conflicts of interest
- d. Section 551.089 – Deliberation regarding security devices including security assessments or deployments relating to information resources technology and network security information

At 9:41am, the Board recessed into Executive Session as provided in Item 9 of the Agenda. At 12:26pm, the Board returned to Open Session as provided in Item 10 of the Agenda.

10. Return to Open Session

- a. Vote on any matters considered in executive session.

6b. Deliberate and act on authorization of Chief Appraiser to execute sublease for real property.

Mr. Martinez moved to approve the Chief Appraiser to execute the sublease of 5400 square feet of office warehouse space at 2516 Gravel Road for all or part of the remaining 48 months of the current lease running through 12/31/2026. The remaining months of the lease and rates are as follows:

- Months 13-24 (2023) not to exceed \$48,600.00 annually
- Months 25-36 (2024) not to exceed \$50,220.00 annually
- Months 37-48 (2025) not to exceed \$51,840.00 annually
- Months 49-60 (2026) not to exceed \$53,460.00 annually

Mr. DeOtte seconded. The motion passed unanimously.

7. Discussion Items

- a. Discussion and possible action on TAD’s conflict of interest policy

Mr. Pompa made a motion to form a subcommittee consisting of Mr. Martinez, Jeff Craig, TAD Director of Administration, and Matthew Tepper, TAD Attorney, to review TAD’s conflict of interest policy and form a staff recommendation for possible action at a later meeting. Mr. Martinez seconded the motion and it passed unanimously.

- b. Deliberate and possible action on TAD's processes for disaster recovery of its electronic data to include discussion and possible action on how TAD backs up its electronic data and TAD's efforts to ensure cybersecurity.

No action was taken on this item. There will be a staff recommendation for the May meeting.

11. Propose Future Agenda Items; Set Next Meeting Date; Adjourn

The next meeting date is scheduled for Friday, May 12th, 2023. The meeting was adjourned at 12:32pm.

Kathryn Wilemon, Chairman

Rich DeOtte, Secretary