



Minutes from March 16, 2023

The El Paso Central Appraisal District Board of Directors held its regular meeting on Thursday, March 16, 2023, at 5:05 p.m., in the Conference Room of the El Paso Central Appraisal District (EPCAD), 5801 Trowbridge Drive, El Paso, Texas, with the following quorum of six (6) members present.

1. Tanny Berg
2. Sergio Coronado
3. Shane Haggerty
4. Eduardo Mena
5. Cynthia Ramirez
6. Jackie York

7. Joshua Acevedo arrived at 5:02 p.m.

Mr. Joe Longoria of Perdue Brandon Fielder Collins and Mott L. L. P., EPCAD legal counsel, attended the meeting.

The first order of business was to recite the pledge of allegiance to the flag of the United States of America and the pledge of allegiance to the Texas state flag.

AGENDA ITEM 1 – STAFF RECOGNITION

Ms. Dinah Kilgore, EPCAD Chief Appraiser, recognized Michelle Martinez for 20 years of service and Vera Dickerson for 30 years of service.

Chairman Berg stated that Ms. Leticia Lopez, Mr. Rick Medina, and Mr. Gabriel Solis will be recognized during the April 2023 meeting.

Chairman Berg, the board, and all those in attendance congratulated them.

AGENDA ITEM 2 - PUBLIC COMMENT

Ms. Dinah Kilgore, EPCAD Executive Director/Chief Appraiser, stated that no one had signed up to make a public comment.

ACTION AGENDA ITEM 3 - APPROVAL AND SIGNING OF MINUTES – JANUARY 19, 2023, MEETING

Ms. York made a motion to approve the January 19, 2023, Minutes as presented; Mr. Mena seconded; the vote was called and approved.

ACTION AGENDA ITEM 4 - DISCUSSION AND POSSIBLE ACTION REGARDING FINANCIAL AUDIT REPORT – YEARS ENDED SEPTEMBER 30, 2022, AND 2021

Ms. Kilgore stated the board members that the financial packet had been provided to all board members in advance.

Ms. Kilgore introduced Mr. Rene Peña, Auditor, from Peña, Briones, McDaniel & Company.

Mr. Peña presented an overview of the financial audit report and compliance with internal controls. He stated there were no identifiable weaknesses or deficiencies in internal controls.

EPCAD will return \$694,291 to the taxing entities for the 2021/2022 fiscal year, which ended on September 30, 2022. The returned funds will reflect as a credit on the third quarter payment due from the taxing entities.

Mr. Peña responded to questions from the board.

Mr. Coronado moved to approve and accept the 2021/2022 fiscal year financial audit report, which ended September 30, 2022, as presented; Mr. Haggerty seconded; the vote was called and approved.

ACTION AGENDA ITEM 5 - DISCUSSION AND POSSIBLE ACTION REGARDING EPCAD INVESTMENT POLICY

Ms. Kilgore stated that Mr. Rene Peña, Auditor, from Peña, Briones, McDaniel & Co., reviews EPCAD's Investment Policy every year to ensure the policy complies with the Texas Public Fund Investment Act. EPCAD staff suggested the clarification changes to the existing Investment Policy.

Mr. Mena moved to approve the Investment Policy as presented; Ms. York seconded; the vote was called and passed.

ACTION AGENDA ITEM 6 - REVIEW AND APPROVAL OF FINANCIAL REPORTS – OCTOBER 2022, NOVEMBER 2022, DECEMBER 2022, AND JANUARY 2023

Ms. Rosa Goldmann, EPCAD's Chief Financial Officer, presented the financial report for October 2022, November 2022, December 2022, and January 2023. EPCAD's financial reports contain the balance sheet; the report of revenues, expenditures, and changes in cash balance (in actual-to-budget); the investment report; and the notes to the financial report.

The following items were over budget:

- Bonding/General Insurance line item for October 2022 by \$1,889.11 due to a higher rate than anticipated.
- Assets–Building Equipment line item for November 2022 by \$48,052.06 due to security

camera installation and programming.

- Bonding/General Insurance line item for November 2022 by \$142.00 for a public notary license.
- Asset Computer Equipment line item for January 2023 by \$13,200 for hard drive Jet storage equipment not budgeted.

As of January 2023, the litigation reserve encumbered funds balance is \$914,227.82, and the TCERS reserve encumbered funds balance is \$329,000.

Ms. Goldmann responded to questions from the board.

Mr. Berg stated that the financials are approved and subject to audit.

Mr. Mena moved to approve the financial reports for October 2022, November 2022, December 2022, and January 2023 as presented; Ms. York seconded; the vote was called and passed.

AGENDA ITEM 7 - EPCAD DEPARTMENT PRESENTATIONS

Ms. Kilgore introduced EPCAD department managers and informed the board that the presentations would provide a spectrum of what EPCAD has observed community wide.

EPCAD department managers presented information on the appraisal process, methodology, and timelines. Department PowerPoint presentations are on file in the EPCAD Administrative Department.

- Ms. Christal Pickett - Residential Property Department;
- Ms. Michelle Martinez – Commercial Property Department;
- Mr. Arik Wright – Business Personal Property Department, and
- Ms. Beatriz Medina- Compliance Department.

Managers responded to questions from the board.

Ms. Kilgore thanked the managers for their presentations.

AGENDA ITEM 8 - DISCUSSION REGARDING THE PROPERTY VALUE STUDY (PVS) AND THE METHODS AND ASSISTANCE PROGRAM (MAPS)

Ms. Kilgore stated that EPCAD passed the 2022 Property Value Study (PVS) and the 2023 Methods and Assistance Program Study (MAPS). EPCAD passed all the school districts and is within the confidence level of the PVS. Ms. Kilgore read the passing ratios for each entity to the board.

The MAP reviewer came to EPCAD in January 2023, and EPCAD passed all the pass/fail areas. EPCAD staff is providing the MAP reviewer with clarification on some questions answers.

For additional information, please visit - <https://comptroller.texas.gov>.

AGENDA ITEM 9 - TAXPAYER LIAISON REPORT

Ms. Tracy Carter, Taxpayer Liaison Officer (TLO), reported:

- On March 6, 2023, the ARB members had training with John Trabold, an MAI Appraiser.
- On March 7, 2023, the ARB members had training with ARB Attorney Roy Armstrong.
- From March 20-23, 2023, the ARB members will be in session to hear late protests.
- There are currently 44 ARB members since one member resigned.
- During February 18-22, 2023, Ms. Carter attended the TAAD Conference.

With no questions from the board, Ms. Carter concluded her report.

AGENDA ITEM 10 - CHIEF APPRAISER REPORT

Ms. Kilgore informed the board:

- January 25-31, 2023, the City Tax Office had a mobile bank in the EPCAD front parking lot to accept property tax payments.
- EPCAD is currently offering several courses.
- From March 1-16, 2023, EPCAD IT department presented cyber security training to all staff.
- Front March 20-23, 2023, Ms. Dinah Kilgore, Executive Director/ Chief Appraiser, Mr. David Stone, Assistant Chief Appraiser, and Mr. James Thompson, Director of Appraisal Services, will meet with taxing entity financial staff regarding the Notices of Value before property owners receive them.
- Notices of Value will be mailed to property owners at the end of March 2023.

Ms. Kilgore presented the 2023/2024 Proposed Preliminary Budget to the board. The 2023/2024 Proposed Preliminary budget was also emailed to all board members and will also be emailed to all taxing entities. The budget workshop will be held on April 20, 2023.

With no questions from the board, Ms. Kilgore concluded her report.



EL PASO CENTRAL APPRAISAL DISTRICT

**BALANCE SHEET**

October 31, 2022

Assets

Cash In Bank	1,901,282.59	
Investments	6,354,986.11	
Petty Cash	150.00	
Total Cash		8,256,418.70
Prepaid Expenses	12,232.01	12,232.01
Total Current Assets		8,268,650.71
Building	2,354,796.59	
Building Accum Deprec	(951,217.74)	1,403,578.85
Building Refit	637,114.19	
Bldg Refit Accum Deprec	(637,112.19)	2.00
Furniture & Equipment	666,531.71	
Furn & Equip Accum Deprec	(607,774.18)	58,757.53
Computer Equipment	714,879.89	
Computer Equip Accum Deprec	(601,771.83)	113,108.06
Vehicles	631,289.63	
Vehicles Accum Deprec	(211,897.91)	419,391.72
CAMA System	1,378,742.00	
CAMA Sys Accum Deprec	(1,378,738.00)	4.00
Building Improvements	1,806,945.81	
Building Improv Accum Deprec	(1,099,756.19)	707,189.62
Building Equipment	280,835.35	
Build Equip Accum Deprec	(185,982.58)	94,852.77
Total Fixed Assets		2,796,884.55
Deferred Outflow Res-Pension		2,054,835.77
Total Assets		13,120,371.03

Liabilities and Fund Balance

Accounts Payable	553,024.98	
Accrued Expenses	10,500.00	
Accrued Payroll Payable	1,071,655.98	
TCDRS Payable	326,127.58	
Dep. Personal Life Ins & Cobra	(297.69)	
Refunds due to Taxing Entities	694,290.73	
Total Current Liabilities		2,655,301.58
TCDRS Net Pension Liability	1,076,381.00	
Deferred Inflow Res-Pension	850,558.00	
TCDRS Expense-Allowance	1,471,033.37	
TOTAL LIABILITIES		6,053,273.95
Reserved Encumbrance		1,243,227.82
Fund Balance		5,823,869.26
TOTAL LIABILITIES AND FUND BALANCE		13,120,371.03

EL PASO CENTRAL APPRAISAL DIST
REPORT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCE
For Month Ending October 31, 2022

	October	YTD	YTD Budget	Variance
Revenues				
Revenues from Taxing Entities	4,959,605.93	4,959,605.93	4,959,605.93	0.00
Interest Income	13,546.56	13,546.56	13,000.00	546.56
Miscellaneous Income	148.74	148.74	48.74	100.00
Rendition Penalty Income	616.65	616.65	16.65	600.00
Total Revenue	4,973,917.88	4,973,917.88	4,972,671.32	1,246.56
EXPENDITURES				
Wages and Salaries	712,161.14	712,161.14	789,197.57	77,036.43
Payroll Related Expenses	300,768.45	300,768.45	301,000.00	231.55
Payroll tax-mandatory	24,688.93	24,688.93	111,569.88	86,880.95
Computer Expense	0.00	0.00	1,083.33	1,083.33
Software, Support, Licensing	402,491.68	402,491.68	450,000.00	47,508.32
Vehicles - Insurance	13,077.12	13,077.12	15,000.00	1,922.88
Vehicles - Gas/Oil/Maintenance	7,414.08	7,414.08	8,000.00	585.92
Building - Utilities	17,073.20	17,073.20	18,000.00	926.80
Building - Maintenance	14,469.52	14,469.52	18,000.00	3,530.48
Building - Janitorial	199.75	199.75	833.33	633.58
Assets - Furniture Equipment	1,961.37	1,961.37	2,054.17	92.80
Assets - Computer Equipment	1,750.00	1,750.00	2,000.00	250.00
F/E - Lease	81,171.20	81,171.20	90,000.00	8,828.80
F/E - Maintenance	14,261.40	14,261.40	16,000.00	1,738.60
Small Furn & Equip	2,029.83	2,029.83	5,229.17	3,199.34
Paper, supplies, etc	4,050.11	4,050.11	6,297.08	2,246.97
Printing	282.00	282.00	3,291.92	3,009.92
Advertising Req. by Law	0.00	0.00	1,750.00	1,750.00
Advertising Other	0.00	0.00	3,109.75	3,109.75
Postage/Mailing	4.48	4.48	30,097.58	30,093.10
Education, dues	21,388.00	21,388.00	30,000.00	8,612.00
Bonding/General Insurance	32,347.11	32,347.11	30,458.00	(1,889.11)
Audit & Consultation	0.00	0.00	1,974.17	1,974.17
Chief Appraiser-Education,dues	(275.54)	(275.54)	1,618.75	1,894.29
BOD - Education	0.00	0.00	666.67	666.67
Books, Publications, Subscrip	1,583.00	1,583.00	1,922.67	339.67
Legal Fees	72,314.58	72,314.58	80,000.00	7,685.42
Arbitration	0.00	0.00	2,108.33	2,108.33
Appraisal Review Board	22,100.00	22,100.00	29,558.33	7,458.33
Taxpayer Liaison Officer-Expen	102.50	102.50	450.00	347.50
Professional Services	145,276.49	145,276.49	150,000.00	4,723.51
Supplemental Help/Temps	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00
Contingency Fund	0.00	0.00	0.00	0.00
Encumbured Fund - Litigation	0.00	0.00	0.00	0.00
Total Expenditures	1,892,690.40	1,892,690.40	2,201,270.70	
Excess Revenue over Expenditures		<u>3,081,227.48</u>		

**AGENDA ITEM 11 - EXECUTIVE SESSION UNDER THE AUTHORITY OF TEX
GOV'T. CODE § 551.071 & 551.074 TO DISCUSS LEGAL AND PERSONNEL
MATTERS**

No Executive Session

**ACTION AGENDA ITEM 12 - DISCUSSION AND POSSIBLE ACTION REGARDING
THE PREVIOUS LISTED ITEM**

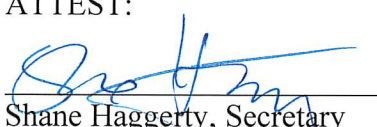
No items to discuss.

With no further business to come before the board, the meeting was adjourned at 7:06 p.m.



Tanny Berg, Chair
El Paso Central Appraisal District
Board of Directors

ATTEST:



Shane Haggerty, Secretary
El Paso Central Appraisal District
Board of Directors

Date Approved: MAY 18, 2023