



Minutes from the August 15, 2024, Meeting

The El Paso Central Appraisal District (EPCAD) Board of Directors held its regular meeting on August 15, 2024, at 5:00 p.m. in the Conference Room of the EPCAD office, located at 5801 Trowbridge Drive, El Paso, Texas. A quorum was established with the following seven members present:

- Tanny Berg
- Sergio Coronado
- Jackie York
- Alfred Gonzalez
- Melody Jimenez
- Eduardo Mena
- Walter Miller

Mr. Shane Haggerty arrived at 5:23 p.m.

Elected board members Mr. Alfred Gonzalez and Ms. Melody Jimenez, and Board appointed member Mr. Eduardo Mena were sworn in for the record.

Mr. Joe Longoria and Mr. Chris Jackson of Perdue, Brandon, Fielder, Collins, and Mott LLP, EPCAD legal counsel, attended the meeting.

Ms. Carmen Hegeman of Dunbar, Armendariz, Hegeman Law Firm, EPCAD legal counsel, attended the meeting.

The Pledge of Allegiance to the flag of the United States of America and the Pledge of Allegiance to the Texas flag were recited.

**AGENDA ITEM 2 - PUBLIC COMMENT**

Ms. Kilgore stated that no one had signed up to comment publicly.

Chairman Berg stated that to accommodate the time constraints for some board members, action agenda items 3, 4, 5, 6, and 7 would be addressed first.

**ACTION AGENDA ITEM 3 - APPROVAL AND SIGNING OF MINUTES – MAY 16, 2024 MEETING**

Mr. Mena motioned to approve the minutes from the May 16, 2024, meeting as presented. Ms. York seconded, and the vote was called and approved.

**ACTION AGENDA ITEM 4 - REVIEW AND APPROVAL OF FINANCIAL REPORT – APRIL 2024**

Ms. Rosa Goldmann, EPCAD’s Chief Financial Officer, presented the financial report for April 2024. The report included the balance sheet, revenue and expenditure report (actual-to-budget), investment report, and notes to the financial report.

As of April 2024, building maintenance expenses exceeded the budget by \$18,416.82 due to costs associated with applying a refresher coat to the center deck of the rear parking lot.

The Litigation Reserve encumbered funds balance is \$914,227.82, and the board of directors Election Reserve encumbered funds balance is \$527,886.07.

Mr. Coronado motioned to approve the April 2024 financial report as presented; Ms. York seconded, and the vote was called and approved.

**ACTION AGENDA ITEM 5 - DISCUSSION AND POSSIBLE ACTION REGARDING EPCAD HEALTH AND DENTAL INSURANCE CARRIER**

Ms. Kilgore introduced Mr. Mike Dennis of Compass Benefits to present EPCAD’s health and dental insurance carrier comparisons and to make a recommendation.

Mr. Dennis provided the Board with a packet of findings and recommendations. He stated that Blue Cross and Blue Shield of Texas is proposing a renewal medical insurance rate of \$775.10 per employee and a renewal dental rate of \$28.26 per employee. The contract will be for one year. Both Mr. Dennis and Ms. Kilgore answered questions from the Board.

Mr. Dennis recommended Blue Cross Blue Shield of Texas for both health and dental insurance, to take effect October 1, 2024.

Mr. Mena motioned to approve Blue Cross and Blue Shield of Texas for the health and dental insurance plans; Ms. York seconded, and the vote was called and approved.

**ACTION AGENDA ITEM 6 - DISCUSSION AND POSSIBLE ACTION REGARDING REVISION TO THE BOARD OF DIRECTORS' BY-LAWS**

Ms. Kilgore presented Mr. Longoria's recommendations for revisions to the By-Laws, noting that the changes were prompted by new legislation. She explained that the By-Laws can be revised at any time.

Mr. Berg reminded the board that there is an advisory committee designated to review the By-Laws.

Ms. Kilgore, Mr. Longoria, and the board discussed the matter extensively, and Mr. Miller made additional recommendations.

Mr. Coronado motioned to approve the revisions to the By-Laws; Mr. Haggerty seconded, and the vote was called and approved.

**ACTION AGENDA ITEM 7 - DISCUSSION AND POSSIBLE ACTION REGARDING THE 2025-2026 PROPOSED REAPPRAISAL PLAN**

Ms. Kilgore explained that EPCAD is responsible for appraising property values in El Paso County. EPCAD will follow the proposed 2025-2026 reappraisal plan to ensure fair and equitable valuations in accordance with state property tax code requirements. This plan helps keep valuations current and compliant with state mandates, with EPCAD appraisers evaluating all properties within El Paso County.

EPCAD generally conducts reappraisals every two years, with properties in areas experiencing significant market changes reappraised annually. All real property is inspected at least once every three years. Per state code, the CAD board members must approve the plan by September 15 of each even-numbered year. Additionally, appraisal staff can adjust the plan based on current needs, targeting specific areas within the county and addressing any issues that arise to ensure accuracy and fairness in appraisals.

Mr. Miller requested a report on how EPCAD is addressing a specific part of the plan, and Ms. Kilgore agreed to provide a report on a later date.

Ms. Kilgore then requested the board's approval of the 2025-2026 Reappraisal Plan, which had been discussed extensively.

Mr. Gonzalez motioned to approve the 2025-2026 Proposed Reappraisal Plan as presented; Ms. Jimenez seconded, and the vote was called and approved.

**AGENDA ITEM 1 - STAFF RECOGNITION**

Ms. Dinah L. Kilgore, EPCAD Executive Director/Chief Appraiser, acknowledged Mr. Eduardo Perez for 30 years of service and Ms. Patricia Quinteros for 40 years of service.

## **AGENDA ITEM 8 - TAXPAYER LIAISON REPORT**

Ms. Tracy Carter, Taxpayer Liaison Officer (TLO), informed the Board:

- Ms. Carter provided the Board with a packet containing taxpayer evaluations, ARB complaints, administrative complaints, and follow-up reports.
- Ms. Carter will assist the EPCAD sub-committee in selecting ARB members.
- The state comptroller survey results were made available to the Board.
- The El Paso Times will publish the ARB vacancy announcement on August 18, September 1, and September 15, 2024. El Paso Inc. and El Diario del Paso will publish the announcement on September 1, 2024.
- Entities are entering information into the Truth-in-Taxation (TNT) website at [www.elpaso.truthintaxation.com](http://www.elpaso.truthintaxation.com). This website provides property owners with access to information from the taxing entities, including tax rates, postings, contact details, and hearing dates.

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

## **AGENDA ITEM 9 - CHIEF APPRAISER REPORT**

Ms. Dinah Kilgore, EPCAD Executive Director/Chief Appraiser, informed the Board:

- EPCAD's school supply drive provided 286 backpacks to the Tornillo Independent School District.
- EPCAD certified at 99% on July 24, 2024.
- Ms. Kilgore reminded the Board that taxing entities have been sent a letter regarding the submission of nomination names and resolutions to the Chief Appraiser by October 15, 2024. Two directors will serve one-year terms, and three directors will serve three-year terms.
- EPCAD received a 99% excellent/good rating for employee customer service from the public.
- El Paso County lost a little over a billion dollars in value due to the circuit breaker, which is a 20% cap on the increase in assessed value for non-residential property.
- The International Association of Assessing Officers (IAAO) will recognize EPCAD at their annual conference with a Certificate of Excellence in Assessment Administration award for 2024. The re-certification will be valid for five years.

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

**AGENDA ITEM 10 - EXECUTIVE SESSION UNDER THE AUTHORITY OF TEX  
GOV'T. CODE § 551.071 & 551.074 TO DISCUSS LEGAL AND PERSONNEL  
MATTERS**

**ACTION AGENDA ITEM 11 - DISCUSSION AND POSSIBLE ACTION REGARDING  
PREVIOUS LISTED ITEM**


There are no items to discuss.

With no further business to come before the board, the meeting was adjourned at 6:15 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: 9/19/2024



EL PASO CENTRAL APPRAISAL DISTRICT



**BALANCE SHEET**  
**APRIL 30, 2024**

<b>Assets</b>			
Cash in Bank	3,096,757.05		
Investments	6,252,578.31		
Petty Cash	150.00		
Total Cash		9,349,485.36	
Accrued Interest Receivable	10,452.22		
Prepaid Expenses	261,842.17	272,294.39	
<b>Total Current Assets</b>			<b>9,621,779.75</b>
Building	2,354,796.59		
Building Accum Deprec	(1,003,897.57)	1,350,899.02	
Building Refit	637,114.19		
Bldg Refit Accum Deprec	(637,112.19)	2.00	
Furniture & Equipment	673,900.06		
Furn & Equip Accum Deprec	(612,411.18)	61,488.88	
Computer Equipment	636,970.46		
Computer Equip Accum Deprec	(529,738.02)	107,232.44	
Vehicles	630,871.63		
Vehicles Accum Deprec	(326,736.30)	304,135.33	
CAMA System	1,378,742.00		
CAMA Sys Accum Deprec	(1,378,738.00)	4.00	
Building Improvements	1,806,945.80		
Building Improv Accum Deprec	(1,203,649.35)	603,296.45	
Building Equipment	379,778.52		
Build Equip Accum Deprec	(227,186.71)	152,591.81	
Leases	689,788.00		
Leases Accum Deprec	(157,847.00)	531,941.00	
<b>Total Fixed Assets</b>			<b>3,111,590.93</b>
Deferred Outflow Res-Pension			3,990,025.77
<b>Total Assets</b>			<b>16,723,396.45</b>
<b>Liabilities and Fund Balance</b>			
Accounts Payable	385,858.12		
Accrued Expenses	10,500.00		
Accrued Payroll Payable	1,265,756.47		
TCDRS Payable	193,749.87		
Dep. Personal Life Ins & Cobra	(997.51)		
Cafeteria 125	1,799.11		
Leases Payable-Current	126,291.00		
<b>Total Current Liabilities</b>		<b>1,982,957.06</b>	
TCDRS Net Pension Liability		4,264,609.00	
Deferred Inflow Res-Pension		1,169,960.00	
TCDRS Expense-Allowance		(101,406.63)	
Leases Payable-Long Term		411,580.00	
<b>TOTAL LIABILITIES</b>			<b>7,727,699.43</b>
Reserved Encumbrance			1,442,113.89
Fund Balance			7,553,583.13
<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>16,723,396.45</b>

**EL PASO CENTRAL APPRAISAL DIST**  
**REPORT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCE**  
**For Month Ending April 30, 2024**

<b>Revenues</b>	April	YTD	YTD Budget	Variance
Revenues from Taxing Entities	51,770.62	16,529,009.98	16,529,009.98	0.00
Interest Income	(5,219.17)	184,959.08	40,000.00	144,959.08
Miscellaneous Income	97.34	2,555.94	5,000.00	(2,444.06)
Rendition Penalty Income	2,543.82	100,914.57	5,000.00	95,914.57
<b>Total Revenue</b>	<b>49,192.61</b>	<b>16,817,439.57</b>	<b>16,579,009.98</b>	<b>238,429.59</b>
<b>EXPENDITURES</b>				
Wages and Salaries	823,920.13	5,752,316.29	6,006,351.55	254,035.26
Payroll Related Expenses	254,119.16	1,879,270.76	2,188,319.78	309,049.02
Payroll tax-mandatory	86,569.88	608,077.96	726,789.44	118,711.48
Computer Expense	519.98	881.60	2,000.00	1,118.40
Software, Support, Licensing	78,845.67	963,483.19	1,033,757.00	70,273.81
Vehicles - Insurance	0.00	13,761.16	15,500.00	1,738.84
Vehicles - Gas/Oil/Maintenance	5,224.27	18,628.81	30,571.43	11,942.62
Building - Utilities	11,528.22	113,095.94	132,169.71	19,073.77
Building - Maintenance	38,587.64	190,842.82	172,426.00	(18,416.82)
Building - Janitorial	171.33	2,838.16	8,535.00	5,696.84
Assets - Furniture & Equipment	1,509.54	10,637.11	12,500.00	1,862.89
Assets - Computer Equipment	0.00	17,736.84	27,736.84	10,000.00
F/E - Lease	66,257.35	435,762.23	443,000.00	7,237.77
F/E - Maintenance	4,493.97	47,990.74	73,775.66	25,784.92
Small Furn & Equip	530.29	7,478.68	23,482.50	16,003.82
Paper, supplies, etc	7,860.29	43,924.72	53,500.75	9,576.03
Printing	11,644.40	29,682.90	34,943.33	5,260.43
Advertising Req. by Law	0.00	6,592.30	12,000.00	5,407.70
Advertising Other	7,688.00	9,188.00	13,000.00	3,812.00
Postage/Mailing	3,365.49	36,888.97	42,000.00	5,111.03
Education, dues	17,800.07	108,212.28	155,000.00	46,787.72
Bonding/General Insurance	0.00	34,904.91	37,676.74	2,771.83
Audit & Consultation	0.00	22,040.00	25,000.00	2,960.00
Chief Appraiser-Education,dues	0.00	1,539.51	8,118.75	6,579.24
BOD - Education	0.00	5,687.67	9,500.00	3,812.33
Books, Publications, Subscrip	1,349.96	19,069.24	25,783.00	6,713.76
Legal Fees	72,262.02	369,589.94	405,000.00	35,410.06
Arbitration	2,350.00	4,600.00	9,608.33	5,008.33
Appraisal Review Board	11,682.50	72,353.56	104,887.50	32,533.94
Taxpayer Liaison Officer-Expen	97.00	2,673.41	4,900.00	2,226.59
Professional Services	207,323.04	953,583.95	1,015,451.00	61,867.05
Supplemental Help/Temps	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00
Lease Interest Exp	0.00	0.00	0.00	0.00
Contingency Fund	0.00	0.00	0.00	0.00
Encumbered Fund - Value	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>1,715,700.20</b>	<b>11,783,333.65</b>	<b>12,853,284.31</b>	
<b>Excess Revenue over Expenditures</b>		<b><u>5,034,105.92</u></b>		



El Paso Central Appraisal District

INVESTMENT REPORT

April 30, 2024

Institution	Type	Issue Date	Maturity Date	Amount	Interest Rate	Interest Earned	Accrued
W/F Securities	WF Gov MMF Sel		none	1,632,907.70	5.220%	7,029.19	
W/F Securities	JP Morgan US Gov		none	183,197.04	5.180%	803.94	
W/F Advisors	Fed. Hermes Gov. Obligations Fund		none	611,353.57	5.27%	7,051.28	
W/F Advisors	Allspring Govt. Money Market		none	4,281.33	4.86%	<u>547.28</u>	
						<b>15,431.69</b>	
Wells Fargo	UST T Bill	4/11/2024	6/4/2024	1,334,117.83	5.10%		3,649.40
Wells Fargo	UST T Bill	4/11/2024	7/11/2024	2,486,720.84	5.12%		6,802.82
				<u>6,252,578.31</u>		<u>15,431.69</u>	<u>10,452.22</u>

Executive Director/Chief Appraiser

Dinah L Kilgore *DLK*

Chief Financial Officer

Rosa Goldmann *[Signature]*

NOTE TO APRIL, 2024 FINANCIAL REPORT

Over Budget Accounts:

Building Maintenance \$18,416.82 Refresher coat center deck parking lot

Encumbered Funds:

1,442,113.89

- Litigation Reserve 914,227.82
- BOD Election Reserve 527,886.07