



Minutes from the October 17, 2024, Meeting

The El Paso Central Appraisal District (EPCAD) Board of Directors held its regular meeting on October 17, 2024, at 5:01 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
- Alfred Gonzalez
- Shane Haggerty
- Melody Jimenez
- Eduardo Mena
- Walter Miller
- Jackie York

Ms. Carmen Hegeman of Dunbar, Armendariz, Hegeman Law Firm and Ms. Chris Borunda of Robles, Bracken & Hughes Law Firm, both EPCAD legal counsel, attended the meeting.

Ms. Hegeman distributed the evaluation packets for the Taxpayer Liaison Officer and the Chief Appraiser.

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

AGENDA ITEM 1 - PUBLIC COMMENT

Ms. Dinah L. Kilgore, EPCAD Executive Director/Chief Appraiser, stated that Ms. Betsy Keller, El Paso County Chief Administrator, had signed up to comment on action agenda item 6.

AGENDA ITEM 2 – STAFF RECOGNITION

Ms. Kilgore acknowledged Mr. Carlos Cordova for his 25 years of service.

Chairman Berg, the Board, and all attendees extended their congratulations to him.

ACTION AGENDA ITEM 3 - APPROVAL AND SIGNING OF MINUTES – SEPTEMBER 19, 2024 MEETING

Mr. Mena made a motion to approve the minutes from the September 19, 2024 meeting as presented; Mr. Haggerty seconded, and the vote was called and approved.

ACTION AGENDA ITEM 4 - REVIEW AND APPROVAL OF FINANCIAL REPORT – AUGUST, 2024

Ms. Rosa Goldmann, EPCAD’s Chief Financial Officer, presented the financial report for August 2024. The report included the balance sheet, revenues expenditures report & change in cash balance (actual-to-budget), investment report, and notes to the financial report.

As of August 2024, building maintenance expenses exceeded the budget by \$11,930.02 due to regular monthly expenses plus door relocation and wall reinstallation. Furniture and equipment lease costs exceeded the budget by \$21,622.22 due to building cabling project. Additional overages include \$343.18 for Board of Directors' travel and \$343.56 for the Appraisal Review Board, which incurred extra costs for hearings due to the rate increase approved by the board of directors.

The encumbered funds balance for the Litigation Reserve is \$889,819.44, and for the Board of Directors Election Reserve is \$527,886.07.

Ms. York made a motion to approve the August 2024 financial report; Mr. Gonzalez seconded, and the vote was called and approved.

AGENDA ITEM 5-WARDLAW APPRAISAL GROUP, LC REPORT

Ms. Kilgore stated that Wardlaw Appraisal Group, LC (WAG), specializes in complex industrial properties in Texas. WAG provides EPCAD with detailed rendition reports on the properties they evaluate.

Ms. Peggy Wardlaw, P.E., R.P.A., of WAG, presented the following details:

- The 2024 certified value is \$5,382,969,270.
- El Paso Electric signed a settlement and waiver for a value of \$883 million.
- Marathon/Western Refining signed a settlement and waiver for a value of \$579 million.

Ms. Wardlaw responded to questions from the board members and concluded her report.

ACTION AGENDA ITEM 6- DISCUSSION AND POSSIBLE ACTION REGARDING COUNTY OF EL PASO QUARTERLY PAYMENT

Ms. Kilgore informed the Board that entities contribute to EPCAD’s budget on a quarterly basis, as outlined by the Property Tax Code. The Property Tax Code specifies the schedule for quarterly payments to appraisal districts, as well as penalties and interest charges for late payments. Recently, El Paso County’s payment was late, resulting in an invoice for penalty and interest, totaling \$60,237.33. For good cause the Board of Directors may waive the penalty and interest on delinquent payments.

Ms. Betsy Keller, Chief Administrator for El Paso County, explained that the \$1.1 million payment was delayed, resulting in an additional penalty and interest charge of \$60,237.33. The delay occurred after two employees unexpectedly left the department for personal reasons. Once the delay was discovered, County staff promptly sent the payment notice to the County auditors for processing. However, because the payment required approval from the Commissioner's Court and the agenda item had not been included in time for the following week's meeting an additional one-week delay occurred. Policy changes have since been implemented to prevent future delays.

Ms. Keller answered questions from the board members.

Mr. Berg recommended they get Commissioners' Court approval of entire fiscal year payments.

Mr. Miller made a motion to waive El Paso County's payment penalty and interest fees; Mr. Haggerty seconded, and the vote was called and approved.

ACTION AGENDA ITEM 7- DISCUSSION AND POSSIBLE ACTION REGARDING THE DECEMBER 2024 BOARD OF DIRECTORS' MEETING

Mr. Berg informed the board that, historically, the board does not meet in December.

Ms. Kilgore requested the cancellation of the December 2024 board of directors' meeting.

Mr. Mena made a motion to approve the cancellation of the December 2024 board meeting; Ms. Jimenez seconded, and the vote was called and approved.

ACTION AGENDA ITEM 8 - DISCUSSION AND POSSIBLE ACTION REGARDING EPCAD'S PROPOSED 2025 HOLIDAY SCHEDULE

Ms. Kilgore informed the Board that the proposed 2025 holiday schedule includes the same fifteen holidays as the approved 2024 schedule.

Ms. Kilgore requested adding Friday, December 26, since Christmas Eve falls on Wednesday, December 24, and Christmas Day on Thursday, December 25.

Ms. York made a motion to approve the EPCAD 2025 holiday schedule with the addition of Friday, December 26; Mr. Mena seconded, and the vote was called and approved.

ACTION AGENDA ITEM 9 - DISCUSSION AND POSSIBLE ACTION ON THE ACCEPTANCE OF EL PASO COUNTY ISD'S RESOLUTIONS REGARDING EPCAD'S AUTHORITY TO PROTEST, IF NECESSARY, THE STATE COMPTROLLER'S PROPERTY VALUE FINDINGS

Ms. Kilgore explained that the Property Value Study (PVS) resolutions authorize EPCAD to handle the PVS and protests if a district falls outside the confidence level. EPCAD must maintain

95% accuracy across all categories and has 45 days to file a protest after receiving the State Comptroller's report.

EPCAD has received resolutions from Anthony, Clint, El Paso, Socorro, and Ysleta Independent School Districts, allowing EPCAD to act if the State Comptroller's PVS places the district outside the confidence level.

Ms. Kilgore requested approval of these resolutions to grant EPCAD authority to act if necessary. The Board must approve the resolutions to authorize any protest.

Ms. Kilgore responded to questions from the board members.

Mr. Mena made a motion to approve the school resolutions from Anthony Independent School District, Clint Independent School District, El Paso Independent School District, Socorro Independent School District, and Ysleta Independent School District, allowing EPCAD to act if the State Comptroller's PVS places the school district outside the confidence level; Ms. Jimenez seconded, and the vote was called and approved.

AGENDA ITEM 10 - TAXPAYER LIAISON REPORT

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

- Out of the total 47 applications received, (16) sixteen are from current ARB members, (5) five from previous ARB members, and (26) twenty-six from new applicants. One applicant applied for ARB Chair, and three applied for Secretary. Twenty-three ARB members need to be appointed.
- The ARB selection committee held its first meeting on October 4, 2024.
- The ARB selection committee will conduct interviews on October 29, 2024, and November 8, 2024.
- On October 9, 2024, the ARB had training with Attorney Roy Armstrong to explain the procedures for Motions to Correct hearings.

Ms. Carter answered questions from the board members, concluding her report.

AGENDA ITEM 11 - CHIEF APPRAISER REPORT – DINAH KILGORE

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

- EPCAD will email Board of Director nomination ballots to entities, and the ballots and resolutions must be submitted to EPCAD by December 15, 2024.
- On October 9, 2024, EPCAD hosted a blood drive on-site and had (21) twenty-one donors.
- On October 23, 2024, EPCAD will hold its health fair with 42 vendors offering health services, free screenings, and wellness resources.
- The Taxpayer Liaison Officer and Chief Appraiser completed evaluations will be presented at the November 21, 2024 meeting.



BALANCE SHEET
August 31, 2024

Assets			
Cash in Bank	4,321,322.56		
Investments	3,840,918.87		
Petty Cash	150.00		
Total Cash		<u>8,162,391.43</u>	
Accrued Interest Receivable	8,513.71		
Prepaid Expenses	166,558.30	175,072.01	
Total Current Assets			<u>8,337,463.44</u>
Building	2,354,796.59		
Building Accum Deprec	(1,015,604.20)	1,339,192.39	
Building Refit	637,114.19		
Bldg Refit Accum Deprec	(637,112.19)	2.00	
Furniture & Equipment	679,878.34		
Furn & Equip Accum Deprec	(617,280.62)	62,597.72	
Computer Equipment	638,619.42		
Computer Equip Accum Deprec	(541,306.57)	97,312.85	
Vehicles	630,871.63		
Vehicles Accum Deprec	(352,255.99)	278,615.64	
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	(1,225,295.54)	581,650.26	
Building Equipment	379,778.52		
Build Equip Accum Deprec	(238,572.44)	141,206.08	
Leases	689,788.00		
Leases Accum Deprec	(157,847.00)	531,941.00	
Total Fixed Assets			<u>3,032,521.94</u>
Deferred Outflow Res-Pension			3,990,025.77
Total Assets			<u><u>15,360,011.15</u></u>
Liabilities and Fund Balance			
Accounts Payable	169,843.31		
Accrued Expenses	10,500.00		
Accrued Payroll Payable	1,224,494.92		
TCDRS Payable	188,561.20		
Dep. Personal Life Ins & Cobra	273.22		
Cafeteria 125	6,307.93		
Leases Payable-Current	126,291.00		
Total Current Liabilities		<u>1,726,271.58</u>	
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	
TOTAL LIABILITIES			<u>7,471,013.95</u>
Reserved Encumbrance			1,417,705.51
Fund Balance			6,471,291.69
TOTAL LIABILITIES AND FUND BALANCE			<u><u>15,360,011.15</u></u>

EL PASO CENTRAL APPRAISAL DIST
REPORT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCE
For Month Ending August 31, 2024

	August	YTD	YTD Budget	Variance
Revenues				
Revenues from Taxing Entities	0.00	22,038,297.75	22,038,297.75	0.00
Interest Income	16,736.32	331,699.82	40,000.00	291,699.82
Miscellaneous Income	136.65	2,969.30	5,000.00	(2,030.70)
Rendition Penalty Income	970.83	118,118.57	5,000.00	113,118.57
Total Revenue	17,843.80	22,491,085.44	22,088,297.75	402,787.69
EXPENDITURES				
Wages and Salaries	829,516.95	9,187,775.89	9,438,552.43	250,776.54
Payroll Related Expenses	246,018.60	2,960,114.32	3,339,519.78	379,405.46
Payroll tax-mandatory	86,503.71	989,028.34	1,206,789.44	217,761.10
Computer Expense	533.29	1,414.89	5,600.00	4,185.11
Software, Support, Licensing	20,693.14	1,105,421.89	1,206,757.00	101,335.11
Vehicles - Insurance	0.00	13,761.16	15,500.00	1,738.84
Vehicles - Gas/Oil/Maintenance	2,508.77	28,768.27	43,171.43	14,403.16
Building - Utilities	21,421.52	193,816.01	219,169.71	25,353.70
Building - Maintenance	11,930.02	233,083.09	172,426.00	(60,657.09)
Building - Janitorial	81.00	6,807.16	12,535.00	5,727.84
Assets - Furniture & Equipment	5,978.28	16,615.39	18,500.00	1,884.61
Assets - Computer Equipment	1,648.96	19,385.80	29,436.84	10,051.04
F/E - Lease	31,967.75	545,681.22	524,059.00	(21,622.22)
F/E - Maintenance	4,152.16	58,531.66	90,775.66	32,244.00
Small Furn & Equip	17,363.77	30,485.47	48,332.50	17,847.03
Paper, supplies, etc	10,680.74	65,579.94	76,000.75	10,420.81
Printing	613.50	45,309.40	46,943.33	1,633.93
Advertising Req. By Law	2,185.22	15,005.03	19,800.00	4,794.97
Advertising Other	572.22	20,322.22	27,600.00	7,277.78
Postage/Mailing	9,066.75	246,321.66	265,000.00	18,678.34
Education, dues	56,634.83	204,226.61	210,000.00	5,773.39
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	2,871.64	6,290.84	13,318.75	7,027.91
BOD - Education	3,812.76	12,013.18	11,670.00	(343.18)
Books, Publications, Subscrptn	1,541.25	26,568.49	27,146.00	577.51
Legal Fees	47,701.75	660,608.38	636,200.00	(24,408.38)
Arbitration	900.00	15,850.00	21,408.33	5,558.33
Appraisal Review Board	6,520.00	424,993.56	424,650.00	(343.56)
Taxpayer Liaison Officer-Expen	2,015.39	5,771.29	5,975.00	203.71
Professional Services	128,085.84	1,288,114.28	1,359,451.00	71,336.72
Supplemental Help/Temps	0.00	0.00	4,000.00	4,000.00
Encumbured Fund - Legal	(24,408.38)	(24,408.38)	0.00	24,408.38
Total Expenditures	1,529,111.43	18,460,201.97	19,582,964.69	
Excess Revenue over Expenditures		<u>4,030,883.47</u>		

El Paso Central Appraisal District

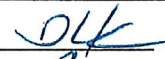
INVESTMENT REPORT

AUGUST 31, 2024

Institution	Type	Issue Date	Maturity Date	Amount	Interest Rate	Interest Earned	Accrued
W/F Securities	WF Gov MMF Sel		none	1,716,404.19	5.230%	7,601.01	
W/F Securities	JP Morgan US Gov		none	186,395.85	5.170%	818.49	
W/F Advisors	Allspring Govt. Money Market		none	2,596.97	4.87%	1,596.18	
						<u>10,015.68</u>	
Wells Fargo	UST T Bill	7/11/2024	9/10/2024	1,935,521.86	5.065%		8,513.71
				<u>3,840,918.87</u>		<u>10,015.68</u>	<u>8,513.71</u>

Executive Director/Chief Appraiser

Dinah Kilgore



Chief Financial Officer

Rosa Goldmann



NOTE TO AUGUST, 2024 FINANCIAL REPORT

Over Budget Accounts:

Building Maintenance	\$11,930.02	Door relocation & Wall reinstallation - 3rd Floor NW side
Furniture & Equipment - Lease	\$21,622.22	Building Cabling SOW
Board of Director Travel	\$343.18	Lodging and Transportation - IAAO 2024 Conference
Apprasier Review Board	\$343.56	Extra Hearings 7/27/2024-8/2/2024

Encumbered Funds:

		1,417,705.51
- BOD Election Reserve		527,886.07
- Litigation Reserve	914,227.82	
August, 2024	(24,408.38)	
Balance - Litigation		889,819.44

The board went into Executive Session at 6:06 p.m.

AGENDA ITEM 12 - EXECUTIVE SESSION UNDER THE AUTHORITY OF TEX GOV'T. CODE § 551.071 & 551.074 TO DISCUSS LEGAL AND PERSONNEL MATTERS.

- a. Discussion and possible action with Attorney Chris Borunda.

ACTION AGENDA ITEM 13 - DISCUSSION REGARDING PREVIOUS ITEM


Mr. Miller made a motion authorizing the Chief Appraiser to accept the legal Council's recommendation; Mr. Mena seconded, and the vote was called and approved.

With no further business, the meeting was adjourned at 6:25 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: 11/21/2024



EL PASO CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS

RESOLUTION

AGENT FOR ANTHONY INDEPENDENT SCHOOL DISTRICT

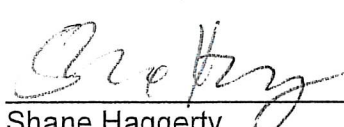
CONCERNING TEXAS COMPTROLLER'S 2024 PROPERTY VALUE STUDY

The El Paso Central Appraisal District Board of Directors in accordance with Texas Administrative Code, Title 34, Part 1, Chapter 9, Subchapter L, Rule 9.4302 hereby accepts agency for the Anthony Independent School District (AISD) concerning the 2024 Comptroller's Property Value Study, resolved by the AISD Board of Trustees effective September 18, 2024.

The resolution was adopted by a majority vote of the El Paso Central Appraisal District Board of Directors on October 17, 2024.



Tanny Berg
Chairman, Board of Directors



Shane Haggerty
Secretary, Board of Directors



EL PASO CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS

RESOLUTION

AGENT FOR CLINT INDEPENDENT SCHOOL DISTRICT

CONCERNING TEXAS COMPTROLLER'S 2024 PROPERTY VALUE STUDY

The El Paso Central Appraisal District Board of Directors in accordance with Texas Administrative Code, Title 34, Part 1, Chapter 9, Subchapter L, Rule 9.4302 hereby accepts agency for the Clint Independent School District (CLINTISD) concerning the 2024 Comptroller's Property Value Study, resolved by the CLINTISD Board of Trustees effective September 18, 2024.

The resolution was adopted by a majority vote of the El Paso Central Appraisal District Board of Directors on October 17, 2024.



Tanny Berg
Chairman, Board of Directors



Shane Haggerty
Secretary, Board of Directors



EL PASO CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS

RESOLUTION

AGENT FOR EL PASO INDEPENDENT SCHOOL DISTRICT

CONCERNING TEXAS COMPTROLLER'S 2024 PROPERTY VALUE STUDY

The El Paso Central Appraisal District Board of Directors in accordance with Texas Administrative Code, Title 34, Part 1, Chapter 9, Subchapter L, Rule 9.4302 hereby accepts agency for the El Paso Independent School District (EPISD) concerning the 2024 Comptroller's Property Value Study, resolved by the EPISD Board of Trustees effective August 20, 2024.

The resolution was adopted by a majority vote of the El Paso Central Appraisal District Board of Directors on October 17, 2024.



Tanny Berg
Chairman, Board of Directors



Shane Haggerty
Secretary, Board of Directors



EL PASO CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS

RESOLUTION

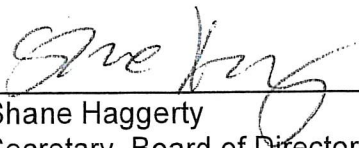
AGENT FOR SOCORRO INDEPENDENT SCHOOL DISTRICT
CONCERNING TEXAS COMPTROLLER'S 2024 PROPERTY VALUE STUDY

The El Paso Central Appraisal District Board of Directors in accordance with Texas Administrative Code, Title 34, Part 1, Chapter 9, Subchapter L, Rule 9.4302 hereby accepts agency for the Socorro Independent School District (SISD) concerning the 2024 Comptroller's Property Value Study, resolved by the SISD Board of Trustees effective October 16, 2024.

The resolution was adopted by a majority vote of the El Paso Central Appraisal District Board of Directors on October 17, 2024.



Tanny Berg
Chairman, Board of Directors



Shane Haggerty
Secretary, Board of Directors



EL PASO CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS

RESOLUTION

AGENT FOR YSLETA INDEPENDENT SCHOOL DISTRICT

CONCERNING TEXAS COMPTROLLER'S 2024 PROPERTY VALUE STUDY

The El Paso Central Appraisal District Board of Directors in accordance with Texas Administrative Code, Title 34, Part 1, Chapter 9, Subchapter L, Rule 9.4302 hereby accepts agency for the Ysleta Independent School District (YISD) concerning the 2024 Comptroller's Property Value Study, resolved by the YISD Board of Trustees effective September 10, 2024.

The resolution was adopted by a majority vote of the El Paso Central Appraisal District Board of Directors on October 17, 2024.



Tanny Berg
Chairman, Board of Directors



Shane Haggerty
Secretary, Board of Directors