

**MINUTES
BOARD OF DIRECTORS
GONZALES CENTRAL APPRAISAL DISTRICT
JANUARY 18, 2024**

The Board of Directors of the Gonzales Central Appraisal District met on Thursday, January 18, 2024 at the appraisal district office located at 301 St. Joseph Street, Gonzales, Texas. Board members present were Sue Gottwald, Frank "Bud" Box, Jr, Josh Gray and Jeff Harvey. Also present were John Liford, Chief Appraiser, Nick Rapoza, Deputy Chief Appraiser and Sherian Cleveland, Recording Secretary.

Sue Gottwald, Vice-Chairman, declared a quorum and called the meeting to order at 5:30 p.m.

It was noted for record that all board members had been administered their oath of office, notarized by Sherian Cleveland, Notary Public.

Josh Gray nominated Sue Gottwald to serve as President. Nominations ceased and Sue Gottwald was elected to serve as President by acclamation.

Sue Gottwald nominated Bud Box to serve as Vice-President. Nominations ceased and Bud Box was elected to serve as Vice-President by acclamation.

Jeff Harvey nominated Josh Gray to serve as Secretary. Nominations ceased and Josh Gray was elected to serve as Secretary by acclamation.

The minutes of the December 12, 2023 meeting were reviewed by the Board. Bud Box motioned to accept the minutes as presented. Jeff Harvey seconded the motion. The motion passed by unanimous vote.

The Board reviewed the financial report for the month of December, 2023. John Liford reported the budget categories that were over the monthly average and stated the district was under budget for the month of December by \$208,580.68 and with the interest income and other miscellaneous income, the district was under for the year by \$218,509.00. Bud Box explained to the new Board members the taxing entity's share of the budget as a percentage based on that entity's tax levy. Bud Box motioned to approve the financial report as presented. Jeff Harvey seconded the motion. The motion passed by unanimous vote.

The investment transaction quarterly report for the quarter ending December 31, 2023 was reviewed by the Board. Mr. Liford stated the beginning balance on October 1, 2023 was \$1,896,757.35 and the ending balance on December 31, 2023 was \$1,982,734.88. The interest rate for the quarter was .50%, reflecting interest earned for the quarter to be \$2,228.79.

There was no report from the Secretary.

There were no Public Comments:

Following discussion on evaluation of the Chief Appraiser, Sue Gottwald motioned to approve the renewal of the Chief Appraiser's contract for 2024 as stated in the employment agreement. Bud Box seconded the motion. The motion passed by unanimous vote.

John Liford reviewed with the Board the contracts/agreements currently in effect with the Gonzales Central Appraisal District. Bud Box motioned to approve the ratification of all contracts/agreements as presented. Josh Gray seconded the motion. The motion passed by unanimous vote.

The Board approved to have Roloff, Hnatek & Co., L.L.P to perform the audit of the appraisal district's financial records for the year 2024, upon motion by Jeff Harvey and seconded by Josh Gray. The motion passed by unanimous vote.

Mr. Liford informed the Board that due to the increase in cost for liability, property and other insurance carried with the Texas Municipal League, a transfer of \$700.00 was necessary to cover the expense. Josh Gray motioned to approve the transfer of \$700.00 from the 2024 budget category of "Unforeseen Contingencies" to the 2024 Budget category of "Insurance: Liability, Property & Other". Jeff Harvey seconded the motion. The motion passed by unanimous vote.

Mr. Liford informed the Board that the district was now having an expense for rent that was not in the 2024 budget and the transfer to cover the cost could come out of the "Employee Insurance" category. Mr. Liford explained that four employees that are over 65 years of age are now required to be enrolled in medicare and will be removed from the district's employee insurance. The district will be reimbursing the employees through a Health Reimbursement Account set up through the government and this will save a cost to the district of about \$1,000.00 per employee for the four employees. Jeff Harvey motioned to transfer \$44,000.00 from the 2024 Budget category of "Employee Insurance" to the 2024 Budget category of "Rent" for the lease of office space per the sublease agreement with the County of Gonzales. Bud Box seconded the motion. The motion passed by unanimous vote.

Discussion was held on obtaining a credit card for the district with a limit of \$5,000.00. Mr. Liford explained to the Board the necessity for paying for motel rooms for conferences and education, as currently each employee attending must use their personal credit card and then each employee is given a reimbursement check. Bud Box stated that he would want a copy of the statement provided to the Board each month. Bud Box motioned to approve the obtaining of a credit card for the district with a limit of \$5,000.00 with the stipulation that the district would provide a copy of the statement to the Board each month. Jeff Harvey seconded the motion. The motion passed by unanimous vote.

The corrections to the appraisal roll were submitted to the Board in compliance with Section 25.25(b), Texas Property Tax Code.

Mr. Liford reported that Dan Brakefield, a new appraiser for Pritchard & Abbott was working in the County for appraisal of the industrial properties.

Due to the recent moving of appraisal district offices, Mr. Liford reported the district is still unpacking and the district is receiving homestead applications, agricultural applications and business personal property renditions.

Mr. Liford reported on litigation and stated the district is having to obtain expert witnesses for the SOAH hearings, and the recent cost for an expert witness that the district recently paid for was \$18,000.00 and he anticipated more of these cases.

Mr. Liford also reported that Nick Rapoza is working on schedules for property values this week and further reported that Sherian Cleveland, the district's Administrative Assistant/Secretary and Charge Bookkeeper is retiring and he will be hiring someone for this position.

As there was no further business at this time, Sue Gottwald adjourned the meeting.



Chairman, Board of Directors

Attest:



Secretary, Board of Directors