

**HUDSPETH APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
APRIL 12, 2016**

**HUDSPETH APPRAISAL DISTRICT OFFICE  
HUDSPETH COUNTY ANNEX BUILDING  
SIERRA BLANCA, TEXAS**

**MINUTES**

1. **Call to Order and Establishing of quorum:**  
The meeting was called to order at 1:07 PM  
  
A quorum was present; namely, Larry Brewton, Jim Ed Miller, and Russell Moore.
2. **Certification and Posting of Public Notices:**  
Secretary Larry Brewton determined that legal posting of meeting had taken place.
3. **Pledge of Allegiance:**  
Pledge was led by Larry Brewton.
4. **Introduction of Guests and Visitors:**  
Carmen Perez, Jose Padilla, and Laura Talavera. Linebarger, Goggan, Blair, & Sampson LLP. Doak Painter CPA
5. **Solicitation of Public Comments:**  
None.
6. **Reading and Approval of Minutes:**  
The minutes of the January 26, 2016 meeting were approved as on a motion by Jim Ed Miller with second by Russell Moore.
7. **Communication Addressed to the Board of Directors:**  
None.
8. **Executive Session:**  
None.
9. **Budget Report (Including action on outstanding bills):**  
The budget report and bills for January was presented to the board. On a motion by Russell Moore with second by Jim Ed Miller , the budget report and bills for January was approved

The budget report and bills for February was presented to the board. On a motion by Russell Moore with second by Jim Ed Miller, the budget report and bills for February was approved.

The budget report and bills for March was presented to the board. On a motion by Russell Moore with second by Jim Ed Miller, the budget report and bills for March was approved.

**10. Chief Appraiser's Report :**

A summary of the 2015 Property Value Study was presented to the board of directors. The board was informed that all the school districts received local value and the accuracy and equity numbers for the appraisal district were good. The board was given a copy of a letter sent to the Dell City I. S. D. by the school district's tax collection attorneys before the preliminary finding of the Property Value Study performed by the Texas Comptroller of Public Accounts (PTAD) concerning increases in value in Category A (Single Family Dwellings), Category L2 (Industrial Personal Property), and Category J (Utilities) which could affect school district state funding. The board was informed that the Category A value was higher because of a removal of a Dell City local modifier which the appraisal district's ratio study indicated was no longer valid and a higher amount of new construction than in most typical years. The board was informed that the appraisal district would continue to change values either up or down depending on market conditions and would continue to place value on properties new to the district to the appraisal roll as required by law. The board was informed that towers which were previously reported in Category J (Utilities) were changed to L2 (Industrial Personal Property) as allowed by the comptroller. The advantage of this move would be that the towers would be given local value instead of being subject to a possible lower ratio on the other utility properties. The board was informed the reason for the increase in Category J was an increase of pipeline values. The findings from the Property Value Study did show a slight under-appraisal of properties in both Categories A & J indicating that according to the comptroller appraisal district values were not too high, but not high enough. The board was informed that an under-appraisal of properties by roughly 5% will result in the loss of state aid to a school district.

The board was informed that appraisal district staff had met with representatives of Hudspeth County Underground Water Conservation District #1 and the Hudspeth County Attorney concerning the omission of what they considered omitted property, actual water and or rights on property where the surface and sub-surface interests were severed. The representatives were informed that in the opinion of appraisal district there was no omitted property. The representatives were informed that what they considered omitted property was in the opinion of the appraisal district intangible property and which is exempt by law. The board was informed the appraisal district would not place water on the appraisal roll for 2016 or prior years and the Hudspeth County Underground Water District #1 would need to challenge the appraisal records before the Appraisal Review Board in order to get a determination for taxation of water in Hudspeth County.

**11. Tax Collection Report (No action required):**

Presented to the board by Rhonda Bowen. The board was informed that the appraisal district was in the process of mailing delinquent tax notices.

## OLD BUSINESS

12. **Report from Linebarger, Goggan, Blair, & Sampson LLP:**  
Carmen Perez and Jose Padilla made a presentation to the board on the firm's progress in the collection of delinquent taxes for their client taxing units.
13. **Report from Perdue, Brandon, Fielder, Collins, & Mott LLP:**  
None.
14. **Approval on Sale of Struck Off Properties:**  
SOP #1605 – Jesus Gomez – 129 PHASE I LOTS 15-16 – 128 PHASE I LOTS 2 & 4-7 & 12-13 & 15-16. On a motion by Russell Moore with second by Jim Ed Miller, the bid of \$2,750 was accepted.  
  
SOP #1604 – Cecilia A. Palomino – 233 PHASE I LOTS 8-11 – On a motion by Jim Ed Miller with second by Russell Moore, the bid of \$1,000.00 was approved.

## NEW BUSINESS

15. **Appointments to the Appraisal Review Board for the 2016-2017 Term:**  
On a motion by Jim Ed Miller with second by Russell Moore, Billie Rose and Manuel Morales were selected to the 2016-2017 term of office
16. **Appointments of Officers to the ARB:**  
On a motion by Jim Ed Miller with second by Russell Moore, Jim Alcorn was appointed as Chairman, Manuel Morales was appointed as Vice-Chairman, and Billie Rose as appointed as Secretary.
17. **2014 Financial Audit – Doak Painter CPA:**  
Then 2014 financial audit of the appraisal district was presented to the board by Doak Painter. On a motion by Russell Moore with second by Jim Ed Miller, the 2014 financial audit was approved.
18. **Engagement Letter to Perform the 2015 Financial Audit – Doak Painter:**  
On a motion by Russell Moore with second by Jim Ed Miller, the engagement letter for Doak Painter to perform the 2015 financial audit was approved and signed.
19. **Adjournment:**  
On a motion by Jim Ed Miller with second by Russell Moore, the meeting adjourned at 2:27 PM.

Zedoch L. Pridgeon  
Recording Secretary