

**KENDALL APPRAISAL DISTRICT
MINUTES OF REGULAR MEETING OF THE BOARD OF DIRECTORS
CONDUCTED ON NOVEMBER 20TH, 2024**

PLACE: Kendall Appraisal District
118 Market Avenue
Boerne, Texas 78006

MINUTES

1. CALL TO ORDER: Meeting was called to order at 9:01am
2. RECITE PLEDGES OF ALLEGIANCE TO THE UNITED STATES AND THE STATE OF TEXAS.
3. ESTABLISH A QUORUM: Quorum was established by Chairperson Chris Godsey with a roll call of members. Seven members were present including Rodney Edmonson, John Woolard, Joe Paolilli, Rex Sprunger, Jonathan Cluck, and Bud Paulson. Kendall Appraisal District staff included Chief Appraiser Nelia McNeal, Deputy Chief Lanell Pfeiffer, Financial Coordinator Jordan Marcum, Tax Assessor/Collector Crystal Rivera, and recording clerk for the Board Katherine Nini, Administrative Assistant.
4. RECOGNITION OF VISITORS/ PUBLIC COMMENTS:
Chairperson Godsey and the Board of Directors recognized visitors and asked for any public comments. Non Pursued.
5. REQUESTED PRESENTATION OF NEW PROGRAM FOR MAPS ASSISTANCE BY LIZA TREVINO:
Ms. Trevino conducted a presentation on a new software program to help streamline information collection for state regulated M.A.P.S. review of Appraisal Districts. This is a project management tool.
6. APPROVAL OF SEPTEMBER 11th , 2024, BOARD OF DIRECTORS MEETING MINUTES:
MOTION: Motion was made by Director Cluck to approve the September 11th minutes as presented.
Seconded by Director Paulson. **Motion carried 6/0**
7. CONSIDERATION AND POSSIBLE ACTION OF AUTHORIZATION FOR DISPERSMENT OF VARIOUS EXCESS OFFICE INVENTORY UNDER CAPITAL ASSETS VIA PUBLIC NOTICE AND CLOSED BIDDING:
MOTION: Motion was made by Director Cluck to accept and approve the disbursement of various excess office inventory as presented.
Seconded by Director Paolilli. **Motion carried 6/0**
8. DISCUSSION AND POSSIBLE ACTION TO AMEND KAD POLICY MANUAL WITH RECOMMENDATIONS BY LEGAL FOR THE FOLLOWING; SECTION VII. STAFFING, SECTION XIII. ADMINISTRATIVE POLICIES, SECTION XVI. COMPENSATION, AND SECTION XX. OFFICE STANDARDS AND PROCEDURES:
Small discussion ensued to discuss and approve changes individually pending any amendments and recommendation changes by the directors as needed.
MOTION: Motion was made by Director Cluck to accept Change #1 under VII Staffing B(1).
Seconded by Director Paolilli. **Motion carried 6/0**
MOTION: Motion was made by Director Cluck to accept Change #2 under XIII Administrative Policies for A and B.
Seconded by Director Edmondson. **Motion carried 6/0**

Discussion ensued for Change #3, XVI Compensation, C (b1) as to increase in PTO hours for employees.

MOTION: Motion was made by Director Sprunger to amend Line item (1) sentences 2 and 3 to the following, and deletion of sentence 4 regarding service of Twenty-One years and over.

Six through fifteen years – 208 Hours per year;

Sixteen years and over – 240 Hours per year.

Seconded by Director Paolilli.

Motion carried 5/1

MOTION: Motion was made by Director Cluck to eliminate existing paid funeral leave and requests to be taken from awarded yearly PTO.

Seconded by Director Paolilli.

Motion carried 5/1

MOTION: Motion was made by Director Paolilli to accept the FMLA change as presented.

Seconded by Director Cluck.

Motion carried 6/0

Discussion ensued for Change #4, XX Office Standards and Procedures, L. Children in the Workplace.

MOTION: Motion was made by Director Cluck to accept section L per the Chief Appraiser's recommendation.

Seconded by Director Paulson.

Motion carried 6/0

Discussion ensued for new section M under the title of Working from home.

MOTION: Motion was made by Director Cluck to adopt section M as written under the Chief Appraiser's recommendation.

Seconded by Director Paolilli.

Motion carried 6/0

Discussion ensued for new section N under the title of Work on Personal Device and Accounts which is in conjunction with section M. Subject was tabled for this section for Legal counsel's clarification on use of personal cell phones. To be discussed at next meeting.

9. DISCUSSION AND POSSIBLE ACTION OF CYBER LIABILITY AND DATA BREACH COVERAGE CONTRACT BETWEEN TML AND KENDALL APPRAISAL DISTRICT PER *Section III Organization of District, A. Board of Directors, subsection 8 Review of Contracts* IN THE KENDALL APPRAISAL DISTRICT POLICY MANUAL:

MOTION: Motion was made by Director Cluck to increase the coverage to Core Plus and accept the contract.

Seconded by Director Paulson

Motion carried 6/0

MOTION: Motion was made by Director Cluck to amend the 2025 Budget to allow this increase.

Seconded by Director Sprunger

Motion carried 6/0

10. DISCUSSION AND POSSIBLE ACTION TO APPROVE 2025 HOLIDAY SCHEDULE:

Discussion ensued regarding proposed holidays for 2025. Board is leaving New Year's Eve to the discretion of the Chief Appraiser.

MOTION: Motion was made by Director Paolilli to accept the calendar as presented with the exception of New Year's Eve and Veteran's Day.

Seconded by Director Woolard

Motion carried 4/3

Board moved into Executive Session at 10:44am, out of sequence, at the request of Director Cluck to discuss line item 15 due to prior engagement elsewhere. See item 17.

Board convened back into open session at 11:26am. See item 18.

Director Cluck excused himself from the remainder of the meeting.

11. FINANCIALS REPORT OF APPRAISAL AND COLLECTIONS BY JORDAN MARCUM:

-Budget Analysis as of October 31st was presented to board.

- New income line 4076 was created to document late payment penalty fees from entities.
- Per last meeting, questions of bank charges arose under line item 6980. Under the direction of the Board research was conducted and found to be service charges from UHC insurance. We are no longer receiving service charges since we switched to BCBS insurance.
- Board would like to see a specific line item for comparison in the budget.
- Under 6980 Uncategorized Expense, there is a credit that has been carried over through the previous years audits that was never presented to the board for distribution. This will be a future budget committee meeting item. Research is needed to find out what is allowed per Tax Code. Accountant will need to be consulted. This will probably need to be labeled into a Category per the recommendation of the accountant.
- Jordan would like to expand Expense item 5140 Training Expense into subcategories to track different expenses (i.e. training, lodging, classes, per diem, etc.) for transparency.
- Explanation of certain line items over budget was explained to the board.
- Budget is at 71% spent as of October 31st.

12. DISCUSSION AND POSSIBLE ACTION TO WAIVE PENALTY AND INTEREST ON DELINQUENT PAYMENTS PER TAX CODE 6.06(E) BY JORDAN MARCUM:

- 2 entities did not pay on time in September. One entity was in a fiscal year change. Bill was for the 3rd Quarter and did not receive payment till October 17. Entity asked for grace period of Oct 1st and was granted by the Chief Appraiser. Per M.A.P.S audit, late fees must be imposed. Directors gave direction to Jordan on procedures for notification to entities including Certified Mail.

MOTION: Motion was made by Director Paolilli to waive fee for Kendall County.

Seconded by Director Sprunger

Motion carried 5/0

Further discussion ensued. Director Edmondson stated that moving forward, Certified Letters will be sent to all entities stating policy of penalty fees per Tax Code and Comptroller's office. Board agreed that no future penalties will be waived with ample 30-day notification by our Finance office. This to include Certified Letters to entities due to late payment and incurring fees.

- Jordan presented next entity's situation for late payment.

MOTION: Motion was made by Director Paolilli not to waive fees for KCWCID#1.

Seconded by Director Sprunger

Motion carried 5/0

13. PROPERTY TAX COLLECTIONS FOR THE TAXING UNITS BY CRYSTAL RIVERA:

- Tax office is 67% collected for the 2024 tax roll.
- This year, the Tax Office has an additional employee, which helped to relieve the workload in collections and increased posting by 3% compared to postings in October 2023.
- Tax office has collected 99.1% collected for 2023. Mr. Banks has done an amazing job in collections.

14. CHIEF APPRAISER REPORT:

- During a storm, our electricity was out due to a blown transformer. This caused our server to go down and 4 computers were impacted. After troubleshooting situation, BIS needed to be called for service. Rewiring was needed due to electrical surge. All 4 computers were restored. This caused an unexpected expense.
- Our A/C froze due to control unit failure. Company used exiting old control panel when the main unit was replaced earlier this year. This should be covered under warranty per the Company who is looking for a replacement part. However, they are having difficulty finding it.
- We have 2 appraisers training. One has taken over our Commercial aspect of the office. One employee in the Tax office will continue with her RPA license to help on the appraisal side in the Tax office slow season.
- The Miralomas lots were supplemented and notices have been sent out. There were a lot of accounts that did not have special valuations applied. We balanced the value for the school.
- 247 left in Protests for 2024 with most being protested under 1 agent. That leaves 40 individual protests

left for ARB hearings.

- We have one additional appraiser coming in January. We will be fully staffed in our office.
- 2025 will be busy for us with all the development in Kendall county.
- The county of Kendall has decided to implement the Water Catchment system per a resolution. The minimum evaluation is 50k. Requirements include a minimum 25k capacity with a foundation and other requirements in order to qualify for an exemption with the county only. This will increase the value of property owners and increase the workload on the appraisal districts. Most property owners do not know the specifics of this program.
- MAPS audit should be complete. Auditors have asked for same information provided previously. All information has been submitted throughout the year. Copies of certain information were resubmitted.

15. DISCUSSION AND REVIEWAL OF CHIEF APPRAISER END OF YEAR EVALUATION:

Moved after line item 10.

16. DISCUSSION AND POSSIBLE ACTION ON AUTHORITY OF CHIEF APPRAISER, FINANCIAL COMMITTEE AND BOD REGARDING MOVEMENT OF FUNDS WITHIN THE 2024 BUDGET - *"May be discussed in Executive Session."*

17. THE BOARD MAY AT ITS DISCRETION ADJOURN TO EXECUTIVE SESSION TO DELIBERATE ANY MATTER AUTHORIZED BY TEXAS GOVERNMENT CODE SEC. 551.001 *et seq* [THE TEXAS OPEN MEETING ACT] INCLUDING:

SEC. 551.071; Receive information on pending and/or anticipated lawsuits. Consultation with attorney

SEC. 551.074; Personnel matters

18. DISCUSSION AND POSSIBLE ACTION ON INFORMATION RECEIVED AND DISCUSSED IN EXECUTIVE SESSION:

The Kendall Appraisal District Board of Directors convened back into open session at 11:26am. Action was taken and the Chief Appraiser's End of Year Evaluation form was completed and signed by Chairperson Godsey. Board resumed meeting starting at line item 11.

19. SET DATE AND TIME FOR NEXT MEETING: December 18th, 2024 at 9:00am

20. ADJOURNMENT: Director Paulson is retiring and was presented with a plaque in appreciation of his 10 year service to the Kendall Appraisal District Board of Directors.

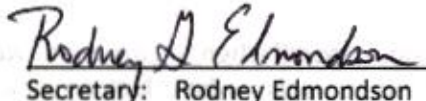
MOTION: Motion was made by Director Woolard for adjournment of meeting at 12:25pm.

Seconded by Director Edmondson

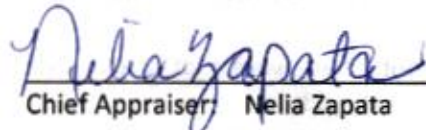
Motion carried 5/0


Chairperson: Chris Godsey

Date: 1/15/2025


Secretary: Rodney Edmondson

Date: 1/15/2025


Chief Appraiser: Nelia Zapata

Date: 1/15/2025