



Live Oak County Appraisal District

P.O. Box 2370 · 205 Bowie Street · George West, Tx 78022-2370

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www.liveoakappraisal.com

PUBLIC NOTICE

NOTICE is hereby given that the Live Oak County Appraisal District Board of Directors will hold a meeting on Wednesday, May 15, 2024 at 5:30 pm at the Appraisal District office located at 205 Bowie St. George West, Tx.

The subjects to be discussed or considered, or upon which any formal action may be taken, are as follows: (Items do not have to be taken in the same order as shown on the meeting notice).

AGENDA

1. Declaration of Quorum and Call to Order
2. Receive Public Comments
3. Consideration/Discussion/Possible Action on the approval of prior meeting minutes:
 - a. February 8, 2024
4. Consideration/Discussion/Possible Action on Financial Reports: Accounts Paid/Payable
5. Consideration/Discussion/Possible Action on:
 - a. Request for Proposals on all services
6. Consideration/Discussion/Possible Action on:
 - a. Consulting Services
7. Chief Appraisers Report
 - a. 2024 MAPS Review
 - b. 2024 Protest Season
 - c. 2025 Proposed Budget Submission
 - d. Residential Appraisal Services: Contract/In-house
8. Consideration of items for next BOD Meeting
9. Adjournment

A handwritten signature in cursive script that reads "Irene R. Gonzales".

Irene R. Gonzales, Chief Appraiser

FILED May 10 A.D. 2024
LIVE OAK COUNTY, TEXAS
DONNA M. VANWAY CLERK, COUNTY COURT
BY Rebecca Munoz DEPUTY
AT 2:45 O'CLOCK pm

The Board of Directors of the Live Oak County Appraisal District reserves the right to enter into Executive Session for any purpose authorized by the Open Meetings Act.

LIVE OAK COUNTY APPRAISAL DISTRICT
Board Of Directors
May 15, 2024
5:30 p.m.

Members Present: Williams, Dye, Likens, Benham
Via Zoom: None
Members Absent: Guerra
Staff Present: Gonzales, Soto, Whitley

- I. Chairman Williams declared a quorum present and called the meeting to order at 5:32 p.m.

Motion Carried

- II. No Public Comments

No Action Taken

- III. Consideration/Action on the approval of prior meeting minutes

A motion was made by Dye and seconded by Likens to approve of prior meeting minutes for the following:

- Feb 8, 2024

“All in Favor”

Dye - In Favor
Likens- In Favor
Benham - In Favor
Williams - In Favor

Motion Carried

- IV. Consideration/Discussion/Possible Action on Financial Reports: Accounts Paid/Payable

Chairman Williams presents reports & accounts paid/payables to the Board of Directors and asked if they have any questions or comments.

A motion was made by Dye and seconded by Likens on the Financial Reports/Accounts Paid/Payables.

“All in Favor”

Dye - In Favor
Benham - In Favor
Williams - In Favor
Likens - In Favor

Motion Carried

- V. Consideration/Discussion/Possible Action on:

- a. Request for Proposals on all services

Chairman Williams is asking for bids on Industrial, Real/BPP, Utility Services

Would like to send out to other Appraisal companies. Have all bids back by June.

Board will come in and study proposals per Chairman Williams. Likens asked if they would have to provide what county's they work for. Chairman Williams would like to meet 2nd week of July to talk about proposals.

A motion was made by Dye and seconded by Likens on the bids for all services

“All in Favor”

Dye - In Favor
Likens - In Favor
Benham - In Favor
Williams - In Favor

Motion Carried

Went into closed/executive session @ 5:45p.m.

Board summoned Chief Gonzales to enter closed session @ 6:25p.m.

Out of closed session @ 6:46p.m.

VI. Consideration/Discussion/Possible Action on:

a. Consulting Services

Board of Directors had a discussion on bringing in a consulting service to help Chief Gonzales as needed with the MAPS Review. A motion was made by Dye and seconded by Likens to bring in Shelby Consulting services.

“All in Favor”

Dye - In Favor
Likens - In Favor
Benham - In Favor
Williams - In Favor

Motion Carried

VII. Chief Appraisers Report

- a. 2024 MAPS Review – They will be here on the 20th of May 2024
- b. 2024 Protest Season - We have close to 400 protests could be more if post marked by 15th of May 2024. Our first ARB protest meeting is June 12th 2024 for Real/BPP and June 14th 2024 for Real/BPP Agents.
- c. 2025 Proposed Budget Submission – Chief Gonzales asked the BOD to look over Information they were given. It is cost of In– House Appraisers and Timeline (Re-appraisal)

Chief Gonzales talks a proposed increase for some line items. The items that are in yellow are the increase and the items in blue stay the same. Would like the BOD to take with them to look over and will talk about in the next meeting. Benham asked why there is a big bump in the attorney’s fees, Chief Gonzales explains it is due to DCP litigation monies that had not been budgeted before. If lawsuit would have gone to court, we would be out a lot more money.

d. Contract/ In-house Appraisal Comparison

Chief Gonzales presents a timeline of all activities beginning Jan. – Dec. comptrollers is very specific about what needs to be done & when.

1. Jan-April: Appraisal Districts are finishing up last minute appraisals. Sales ratio study begins for calculation of values and preparing for notices to go out.
2. May-July: Notices of appraised value go out & protest season begins. Both formal & informal hearings are going on. Certification by July 20th
3. August- Sept.: Most appraisal districts begin their reappraisal cycle for the upcoming year.
4. Oct.- Dec.: Tax Statements go out.

* Updated form has been updated in the system

b. Mathis ISD is being reappraised for the 2024 tax year. There are a total of 1,147 accts. that have been looked at which began in November. Data entry has begun and we are preparing for notices to go out on April 15th.

c. 2023 PVS

Single family Local Tax Roll value 255,218,969 / 2023 WTD Mean Ratio 0.6470/ 2023 Value Assigned 394,465,176. Property Value study Preliminary findings for GWISD were determined "Invalid" states values for residential (A1) property came in at 394,465,176 in comparison to the CAD value of 255,218,969. A difference of 139,246,207.

Gonzales explains that the state has multiple resources to find sales information as well as sending out sales letters. They do their own inspections and run sales ratio studies to determine the outcome.

When the school is determined "invalid" the school loses out on state funding. Their funding is based off of the difference between state value and CAD value.

Law firm Perdue & Brandon is fighting for GWISD. Gonzales is working with Perdue & Brandon and providing all necessary paper work in order to protest findings by March 11th.

IX. Consideration of items for next BOD Meeting

Preliminary Budget, Mr. Swinney draw up letter for bids and Williams sign it.

X. Being No further business Motion was made by Likens and seconded by Benham to Adjourn Meeting @ 6:49pm

"All in Favor"

Benham – In Favor

Dye – In Favor

Williams- In Favor

Guerra – In Favor

Likens – In Favor

*Motion Carried

Mitchell Williams 5-15-24 Keith Likens
CHAIR DATE SECRETARY DATE