



Live Oak County Appraisal District

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

Phone: (361) 449-2641 · Fax: (361) 449-2774

www.liveoakappraisal.com

PUBLIC NOTICE

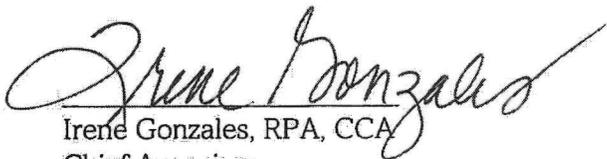
NOTICE is hereby given that Live Oak County Appraisal District Board of Directors will a meeting on Tuesday October 8, 2024 at 5:30 pm at the Appraisal District office located at 205 Bowie St. George West, Tx.

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. Receipt of public comments
3. Valero Discussion w/Dave Popelar from Capitol
4. Lawsuit Discussion w/Kirk Swinney & Odalis Suarez
5. Live Oak County Appraisal District Audit w/Noel Snedeker
6. Consideration and Possible Action on Meeting minutes from:
 - a. August 27, 2024
7. Consideration and Possible Action on Financials
8. MAPS Update w/Irene Gonzales
9. Consideration and Possible Action on the approval of 2025 Holiday Schedule
10. Adjourn

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.


Irene Gonzales, RPA, CCA
Chief Appraiser

FILED Oct. 1 A.D. 2024
LIVE OAK COUNTY, TEXAS
DONNA M. VANWAY CLERK, COUNTY COURT
BY Melinda Abbott DEPUTY
AT 2:43 O'CLOCK PM

This Notice was posted in a place convenient to the public at:

Live Oak County Courthouse	<u>Glenda Nesbitt</u>	<u>10.1.24</u>	<u>2:42</u>
	County Clerk/Depute	Date	Time
Bee County Courthouse	_____	_____	_____
	Bee County Clerk/Deputy	Date	Time
Mathis ISD	_____	_____	_____
	Collector/Clerk	Date	Time

FILED Oct. 1 A.D. 2024
LIVE OAK COUNTY, TEXAS
DONNA M. VANWAY CLERK, COUNTY COURT
BY Glenda Nesbitt DEPUTY
AT 2:43 O'CLOCK Pm

LIVE OAK COUNTY APPRAISAL DISTRICT
Board Of Directors
October 8, 2024
5:30 p.m.

Members Present: Benham, Dye, Guerra, Minnick, Williams
Members Absent: None
Via Zoom: None
Staff Present: Gonzales, Soto
Visitors: S. Noel Snedeker, Dave Popelar, Shelby Presley
Visitors via Telephone Conference: Kirk Swinney, Odalis Suarez

- I. Chairman Williams declared a quorum present and called the meeting to order at 5:31 p.m.

Motion Carried

- II. No Public Comments

No Action Taken

- III. Valero Discussion with Dave Popelar from Capitol Appraisal Group.

Benham opens up the discussion stating that the City of Three Rivers is concerned as to why the Valero values are low. Benham stated he had attended a City Council meeting which is how he became aware of the concern by the City of Three Rivers. In Benham's opinion he believes that Valero should be valued at a billion or more based on his experience. Benham states that Popelar is here to explain to the Board on how Valero's value is approached. Popelar states that there is a 5% decline year after year which is probably why it has become an issue with the City. Popelar introduces himself to the Board, states that he has been appraising Valero down here since 2006. Popelar states that there are three different methods to value properties per the Tax Code. Income approach is the method used to value Valero per Popelar. Popelar explains the differences between the three different methods and explains that Valero is an income producing property which is why the income approach is used. Popelar states that he looks at a multiyear value due to changes always happening. Popelar states that Valero has a fairly new tax manager who works with him very well as far as getting income and profit information. The Board looks over the lists of values of Valero and Diamond Shamrock. Williams asks when the Valero lawsuit was, Popelar believes it was in 2004/2005. Williams asks how Valero was appraised during that time, since it was before Popelar's time, he is not sure, his guess is cost approach. Popelar explains that litigation is an option if needed and it would take years to resolve. Discussion goes back and forth between the Board and Popelar. Benham asks the Board to give the discussion some thought. Discussion over.

No Action Taken

- IV. Lawsuit Discussion with Kirk Swinney & Odalis Suarez via telephone conference.

Soto dials Swinney and Suarez to start the phone conference. Williams explains the purpose of the phone conference which is to have Swinney give an update on the 2024 lawsuits filed by multiple hotels. Williams states that he did receive a text message asking him to reach out but Williams did not, Swinney states that was wise of him. Swinney states that as the Board knows the suits are all hotels which are all fairly low dollar and all represented by a firm called Frazier. Swinney states that they deal with this firm a lot, he states that Odalis has asked if the appraisers can approach them in an attempt to resolve informally and the firm said no, Swinney says that they have a good group of lawyers communicating with them. Swinney says that he would be really

surprised if our hotels are over appraised, in his experience hotels in Texas are under appraised but he hasn't looked into the particular facts of these. Swinney explains that this organization files suits and hope to settle one. Swinney states that Odalis is in the process of setting up a settlement conference and states that if the CAD is wanting to settle with them then it can be done during that time. Swinney states that if the CAD is not wanting to settle then Frazier cases are notoriously easy to beat, it'll take some work and money. Swinney explains the process of all the filings which are ignored by Frazier until the last minute. Swinney believes that there is a good chance that some of the cases can be dismissed. Williams states that Swinney seems to be pretty confident to win these cases for the most part. Williams asks for a rough estimate on what it will cost to proceed with the cases. Swinney states that it's difficult to say but it'll be some thousands of dollars, \$10,000 – \$15,000 getting to the end product of solving these cases. Williams states that he wanted the Board to hear this update by Swinney. Swinney states that the discovery process cannot be started just yet. Swinney asks Suarez when it can start, Suarez states that it cannot start until November. Swinney states that hopefully by April or May the cases can be resolved. Suarez states that Frazier likes to dismiss and delay the process and ultimately not show up to the hearing or nonsuiting it before the hearing starts. Williams explains that he does not plan on giving any money away and does not want to cut the values down. Williams believes if they continue to not fight then more and more lawsuits will keep coming about. Swinney states that Frazier took on these cases as contingency. Discussion over.

No Action Taken

V. Presentation of 2023 audit for calendar year ending December 31, 2023 as presented by S. Noel Snedeker.

- See Annual Financial Audit

A motion was made by Benham and seconded by Dye to approve the 2023 audit.

“All in Favor”

Dye – In Favor
Benham – In Favor
Williams – In Favor
Guerra – In Favor
Minnick – In Favor

Motion Carried

VI. Consideration/Action on the approval of Minutes from August 27, 2024 meeting.

Chairman Williams presents the prior meeting minutes of August 27, 2024 to the Board of Directors, he asks the Board if they had any questions or comments. Williams points out that on the adjournment that Likens was not present and should have been Minnick. Gonzales asks if it needs to be tabled until the next meeting, Williams answers that it can be approved pending the changes to be made.

A motion was made by Minnick and seconded by Benham to approve prior meeting minutes pending the change of Likens to be replaced by Minnick for August 27, 2024.

“All in Favor”

Dye – In Favor
Benham – In Favor
Williams – In Favor
Guerra – In Favor
Minnick – In Favor

Motion Carried

VII. Consideration/Action of Financial Reports and Accounts Paid/Payable.

Chairman Williams presents reports & accounts paid/payables to the Board of Directors and asked if they have any questions or comments. Gonzales states that the only line item that is over is litigation but for 2024, the amount has been increased. Williams explains that litigation is over due to the DCP lawsuits that were filed.

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

“All in Favor”

- Dye – In Favor
- Benham – In Favor
- Williams – In Favor
- Guerra – In Favor
- Minnick – In Favor

Motion Carried

VIII. MAPS Update with Irene Gonzales.

Gonzales presents and explains the following:

Live Oak County Appraisal District
2024 MAP Update
10/8/2024

Preliminary review findings:

Governance:

Before Oct. 30, did the chief appraiser prepare a ballot, listing the candidates whose names were timely submitted and deliver a copy to each taxing unit that is entitled to vote in accordance with Tax Code Section 6.03(f)?	No	Deliver ballots for the appraisal district board candidates to each taxing unit before Oct. 30 as required by Tax Code Section 6.03(j).
---	----	---

*Begin process for 2024-2027, towards the end of 2025. I sent ballots out on Oct. 30 and Tax Code states "Before Oct. 30"

Did the appraisal district board of directors meet at least quarterly in the previous year and with a quorum present at every meeting as required by Tax Code Section 6.04(b) and Government Code Chapter 551?	Oct 8 meeting No	Ensure the appraisal district board meets at least once each calendar quarter with a quorum, as required by Tax Code Section 6.04(b).
--	------------------	---

drafted meeting minutes will be submitted once they are done

Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve the budget before Sept. 15 according to the requirements of Tax Code Section 6.06(b)?	Submitted August 14 No	Ensure a quorum is present when the appraisal district board of directors adopts the budget.
--	------------------------	--

*Meeting minutes submitted as well as the email that was sent to Taxing units advising of Public Hearing

Has the chief appraiser appointed a qualified agricultural appraisal advisory board and has that board met at least once within the previous year, as required by Tax Code Section 6.12?	emailed July 10 No	Receive advice and consent from appraisal district board of directors about the appointment of an agricultural appraisal advisory board as required by Tax Code Section 6.12.
--	--------------------	---

Addressed staggered terms at July 9 B.A.D. Meeting

Operating Procedures:

Do the appraisal review board's orders of determination comply with the requirements of Tax Code Sections 41.47(c)(1) and (2) and the Comptroller's model hearing procedures as they relate to Tax Code Section 5.103(b)(2)?	Submitted 9/5/2024 No	List the original noticed value from the appraisal district and the value as determined by the appraisal review board on the order of determination as required by Tax Code Section 41.47(c)(1) and (2).
--	-----------------------	--

Capital updated forms before the 2024 protest season began.

Has the appraisal district created and maintained a publicly available and searchable online database containing information regarding ARB hearings as required by Tax Code Section 41.13?	Submitted 7/11/2024 No	Create and maintain a publicly available and searchable online database which will be used to contain information regarding ARB hearings as required by Tax Code Section 41.13.
--	------------------------	---

BIS added ARB searchable database to CADs website.

Are Category D and Category E properties correctly categorized according to the Comptroller's Texas Property Tax Assistance Property Classification Guide?	Submitted 9/12/24 No	Correctly categorize properties according to PTAD's Texas Property Assistance Property Classification Guide.
--	----------------------	--

Appraisal Standards & Methodology:

Has the chief appraiser established procedures for the equitable and uniform appraisal of residential inventory for taxation as required by Tax Code Section 23.12?	Submitted 7/9/24 No	Follow procedures for appraising residential inventory for taxation as required by Tax Code Section 23.12(c).
---	---------------------	---

Does the appraisal district make an entry on the appraisal records when agricultural applications are received after April 30 and deliver written notice of imposition of the penalty as described in Tax Code Sections 23.431 and 23.541?	Submitted 9/18/24 No	Make an entry in the appraisal records and provide written notification of the imposition of penalty as required by Tax Code Section 23.541.
--	----------------------	--

Taxpayer Assistance: No deficiencies

No Action Taken

IX. Consideration/Action of 2025 Holiday Schedule.

Chairman Williams presents the 2025 Holiday Schedule to the Board of Directors, he asks the Board if they had any questions or comments. No questions or comments.

