



Live Oak County Appraisal District
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PUBLIC NOTICE

NOTICE is hereby given that the Live Oak County Appraisal District Board of Directors will hold a meeting on February 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. Receive Public Comments
3. Administration of Oaths of Office:
 - a. Nomination and election of Board Chairman
 - b. Nomination and election of Board Secretary
4. Consideration/Discussion/Possible Action on the approval of prior meeting minutes:
 - a. November 14, 2023
5. Consideration/Discussion/Possible Action on Financial Reports: Accounts Paid/Payable
6. Consideration/Discussion/Possible Action on:
 - a. 2022 & 2023 DCP Lawsuit
7. Consideration/Discussion/Possible Action on:
 - a. Capitol Appraisal
 - b. Eagle Appraisal
8. Chief Appraisers Report
 - a. 2021-2022 Final MAPS Notice
 - b. 2024 Reappraisal Cycle (Mathis ISD) – getting ready for Notices
 - c. 2023 PVS
9. Consideration of items for next BOD Meeting
10. Adjournment

A handwritten signature in cursive script, reading "Irene R. Gonzales", is written over a horizontal line.

Irene R. Gonzales, Chief Appraiser

FILED Feb 5 A.D. 2024
LIVE OAK COUNTY, TEXAS
DONNA M. VANWAY CLERK, COUNTY COURT
BY Rebecca Munday DEPUTY
AT 8:47 O'CLOCK am

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.

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

Live Oak County Courthouse

Rebecca Munoz 2/5/24 8:46
County Clerk/Deputy Date Time

Bee County Courthouse

Bee County Clerk/Deputy Date Time

Mathis ISD

Collector/Clerk Date Time

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

Members Present: Dye, Williams, Benham, Guerra, Likens

Members Absent: N/A

Staff Present: Gonzales, Whitley, Soto

Visitors Present: N/A

I. Williams declared a quorum present and called the meeting to order at 5:30 p.m.

*Motion Carried

II. No Public Comments

*Motion Carried

III. Consideration and Possible Action on the Nomination & Election of Board Chairman and Board Secretary;

- a. Nomination & Election of Board Chairman:
Motion was made by Benham and seconded by Dye to nominate and appoint Mitchell Williams as Chairman for the Live Oak County Appraisal District Board of Directors.

"All in Favor"
Benham – In Favor
Dye – In Favor
Guerra – In Favor
Likens – In Favor

- b. Nomination & Election of Board Secretary:
Motion was made by Likens and seconded by Benham to nominate and appoint Diane Dye as Secretary for the Live Oak County Appraisal District Board of Directors.

"All in Favor"
Benham – In Favor
Williams- In Favor
Guerra – In Favor
Likens – In Favor

*Motion Carried

IV. A Motion was made by Likens and seconded by Benham to approve prior meeting minutes;

- November 14, 2023

"All in Favor"
Benham – In Favor
Dye – In Favor
Williams- In Favor
Likens – In Favor
Guerra – In Favor

*Motion Carried

V. Consideration and Possible Action on Financial Reports: Accounts Paid/Payable

Chief Gonzales says postage went over budget on collection side by \$4500 and appraisal side went over by \$3000. Williams then asked if we are still waiting on anymore invoices for attorney's fees. Gonzales said waiting on one more.

A Motion was made by Likens and seconded by Benham to Approve and accept the financial reports and accounts paid/payable.

"All in Favor"

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

*Motion Carried

VI. Consideration/Discussion/ Possible Action on:

- a. 2022 & 2023 DCP Lawsuit
No Action

Chief Gonzales explains that DCP Pipeline runs through all three school districts Three Rivers, George West and Mathis ISD. DCP has been against increase in value due to the way pipeline is appraised. Original lawsuit was filed in 2022 and didn't get started until 2023. Live Oak Appraisal had two reports drawn up by a pipeline expert- first report came in at \$14,000 and 2nd report came in at \$17,000. Kirk Swinney asked to get Chairman Williams involved and talk about what the next step would be. Chairman Williams talks about what it would cost if it went to court; if we won it would be \$400,000 and if we lost about \$500,000 in attorneys fees. We would be looking at \$800,000 to \$1,000,000 in fees. DCP was asking for \$1.1 million dollar discount. Attorneys went back and forth ended up settling with 25% for 2022, 38% for 2023 discount. If added together Live Oak County lost \$205,644.23, Three Rivers lost \$244,344.74, Mathis lost \$15,561.76 and George West lost \$94,416.54. Williams says we did save Three Rivers \$211,000, George West \$273,000, Matis \$12,000 and Live Oak County \$89,000. Williams went on to say that Capitol made a mistake that effected all four entities. Capitol did fix the mistake in 2023 and only came up 5%. Williams wanted to protect the school districts and saved 51% of the money.

VII. Consideration /Discussion/Possible Action on :

- a. Capitol Appraisal

Williams says Capitol cost three schools & County a lot of money. What else have they done? Likens is asking if Capitol could be held liable for the mistake, Gonzales is not sure if they can be. Benham says other entities could go after them also. Williams disliked the fact that they wanted Live Oak Appraisal to take the first offer given. Benham also asked how much we pay them; Gonzales will check into it.

- b. Eagle Appraisal

Williams feels like they treated us like big city and wants to get other bids to see what else is out there. Gonzales wants to check on software also. The software for Tax, Appraisal side has been here since 1984.

III. Chief Appraisers Report

- a. 2021-2022 Final MAPS Notice

Final report from Comptroller's office referred us to Texas Licensing and Regulations because we failed to meet the last two recommendations.

1. One of them was that every property in the county had to have been appraised and dates updated in system. Three Rivers and Mathis had some that had not been done since 2016. When Gonzales started the process in 2022, George West was the only one that had been done. In 2023 Three Rivers was done and this year 2024 is Mathis.
2. Order of determination form in the system was old. Forms need to have the reason why they are protesting. And has to have preliminary value listed as well as value after protest has been settled.

* We were only listing value after protest had been settled.

VII. Consideration/Possible Action on the approval of the 2024 Holiday Schedule

2024 Holiday Schedule presented and approved.

A motion was made by Dye and seconded by Benham on the 2024 Holiday Schedule

“All in Favor”
 Dye - In Favor
 Benham - In Favor
 Williams - In Favor

Motion Carried

VIII. Chief Appraisers Report

a. MAPS 2022 Final Results:

Chief Gonzales submitted report and two recommendations came back with a No.

1. Operating Procedures
 - #53 -Appraisal review board’s orders of determinations do not contain the requirement of Tax Code 41.47(c)(1) and (2).
2. Appraisal Standards, Procedures and Methodology
 - #83 -Low-income multi-family properties are not appraised in accordance with Tax Code Section 23.215 and 11.1185 (q).

b. MAPS 2024 Preliminary Request:

Tiffiney Whitley has started working on the 2024-25 preliminary data request
 MAPS will be here April 29th – May 3rd of 2024

c. 2024/2025 Board of Directors Election:

Waiting on BOD election counts to come in to Chief Appraiser.

IX. Adjournment:

Being no further business, a motion was made by Dye and seconded by Benham to adjourn meeting at 6:14 p.m.

"All in Favor"

Dye - In Favor

Benham - In Favor

Williams - In Favor

Motion Carried

Mitchell Williams 2-8-24 Marne Aye 2/8/24
CHAIR DATE SECRETARY DATE