

**NOTICE OF REGULAR MEETING
OF
HOUSTON COUNTY APPRAISAL DISTRICT**

DATE: March 22, 2021
TIME: 7:00 P.M.
PLACE: 1512B E LOOP 304
CROCKETT, TX 75835

FILED
HOUSTON COUNTY
COUNTY CLERK
2021 MAR 17 AM 10:30
TERRI MEADOWS

Filed with the County Clerk's Office at 10:30 A.M. on the 17th day of March 2021.

Posted in Appraisal District Office at 11:00 A.M. on the 17th day of March 2021.

AGENDA

1. Call to order and establish a quorum
2. Discuss/Approve 2020 audit presented by Todd, Hamaker & Johnson, LLP
3. Review for approval of minutes from January 19, 2021 regular meeting
4. Financial report, investment report and payment of bills
5. Approve update of previous contract with Linebarger, Goggan, Blair & Sampson, LLP as delinquent tax attorney
6. Present Certification to Correct Appraisal Roll for November 2020
7. Approve yearly revision of investment policy
8. Approve Pritchard & Abbott 2021 Tax Transparency Web Site & Post Card contract
9. Chief Appraiser report
10. Public comment
11. Motion to adjourn

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

NOTICE OF A PUBLIC MEETING

Notice is hereby given that a meeting of Houston County Central Appraisal District ("CAD") Board of Directors meeting will be held on March 22, 2021, at 1512 B East Loop 304, Crockett, TX 75835, for the purpose of considering and taking action on all matters on the agenda for the meeting, including approval of an agreement with the law firm of Linebarger Goggan Blair & Sampson, LLP as special counsel to perform all legal services necessary to collect delinquent property taxes and authorizing the execution of such agreement.

The agreement to be considered is necessary for the collection of delinquent taxes owed to taxing jurisdictions, and collected by the Houston County CAD in the most effective manner. Houston County CAD desires that such delinquent tax, penalties and interest be collected as provided in the Texas Tax Code.

The Linebarger Goggan Blair & Sampson, LLP firm is fully qualified to provide this representation, being the largest delinquent tax collection law firm in the State of Texas, as well as the United States and having been engaged in this specialized legal service for more than 40 years. In addition, the Linebarger Goggan Blair and Sampson, LLP firm possesses infrastructure and technology, such as call center technology, that the County does not currently possess.

Linebarger Goggan Blair & Sampson, LLP has represented taxing jurisdictions within Houston County for over 40 years with competence and professionalism, in the collection of delinquent property taxes.

The specialized legal services required by this agreement cannot be adequately performed by the attorneys and supporting personnel of Houston County CAD due to the high cost of implementing the appropriate infrastructure and technology and employing sufficient in-house attorneys and staff with the level of experience and competence necessary to perform these activities.

Linebarger will be compensated on a contingent fee basis as provided in the Texas Tax Code Sections 6.30, 33.07, 33.08, 33.11, and 33.48. These Texas Tax Code sections specifically provide for an additional penalty on delinquent taxes to compensate collection attorneys. A contract to pay inside or outside attorneys on an hourly basis would represent an additional cost to Houston County CAD.

Entering into the proposed agreement is in the best interests of the residents of Houston County because the delinquent taxes will be professionally and competently collected without the additional costs to the Houston County CAD of implementing infrastructure and technology, and employing in-house personnel or paying outside counsel on an hourly fee basis which would otherwise be required.

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MINUTES OF THE BOARD OF DIRECTORS

HOUSTON COUNTY APPRAISAL DISTRICT

March 22, 2021

On March 22, 2021 the Houston County Appraisal District Board of Directors met in a regular meeting at 7:00 PM in the Appraisal District Office, 1512 B East Loop 304, Crockett, Texas.

Members Present: Kathi Calvert, Laronica Smith, Tommy Lundy, Dick Bridges, Tod English, W.F. (Red) Kitchen

Members Absent: None

Staff Present: Carey Minter, Chief Appraiser

Visitors: Kim Johnson, CPA for Todd, Hamaker & Johnson; James Guest and Kathy Harris with Linebarger, Goggan, Blair & Sampson LLP

The meeting was called to order by Chairman Kathi Calvert who noted that a quorum was present and then the meeting was opened.

Kim Johnson, CPA for Todd, Hamaker & Johnson, presented the 2020 audit. The operating budget had an expenditure carryover amount of \$26,007 and collected other income/interest income in the amount of \$3,986. The collection budget shows an expenditure carryover amount of \$24,817 and \$7,892 collected in tax certificate income. Motion by Dick Bridges, seconded by Tommy Lundy and unanimous approval, the Board approved the 2020 audit.

Motion by Tod English, seconded by Tommy Lundy and unanimous approval, the minutes from the January 19, 2021 regular meeting were approved.

Motion by Dick Bridges, seconded by Tod English and unanimous approval, The Board agreed to the payment of the January and February 2021 bills and investment report.

Motion by W.F. (Red) Kitchen, seconded by Tommy Lundy and unanimous approval, The Board approved the presented updated professional services contract with Linebarger, Goggan, Blair and Sampson LLP for the collection of delinquent property taxes pursuant to the Texas Tax Code. This is an update of the existing contract which will continue for five years.

At this time the Certification to Correct Appraisal Roll form for November 2020 signed by the 2020 ARB members was presented to the Board as required by the tax code. Motion by Dick Bridges, seconded by W.F. (Red) Kitchen and unanimous approval, The Board approved the certification.

Motion by Tod English, seconded by Tommy Lundy and unanimous approval, The Board approved the 2021 Investment Policy presented.

After review of the Pritchard & Abbott 2021 Tax Transparency Web Site and Post Card contract, motion was made by Dick Bridges, seconded by Tod English and unanimous approval, The Board approved this contract.

Carey Minter then presented the Chief Appraiser report. She discussed how our office volunteer is working out. She also stated she was contacted by attorney, Greer, Hertz & Adams, LLP, about settling the current lawsuit with Midcoast Pipeline but will need more information before a decision can be made to settle.

With no further business motion by Tommy Lundy, seconded by Dick Bridges and unanimous approval, the meeting adjourned at 7:56 P.M.

APPROVED THIS 17th DAY May, 2021

Kate Calvert
CHAIRMAN

VICE CHAIRMAN

Tommy Lundy
MEMBER

[Signature]
MEMBER

[Signature]
MEMBER

[Signature]
MEMBER