

MINUTES

Property Tax Assistance Advisory Board Meeting August 18, 2020

The second meeting of the Property Tax Assistance Advisory Board Meeting (PTAAB) was held virtually due to COVID-19. The meeting was called to order by Comptroller Glenn Hegar at 2:00 PM via Cisco Webex on Aug. 18, 2020.

Members present:

Michael Amezquita, Bexar County Chief Appraiser
Sheila Bennett, Andrews Independent School District Tax Assessor/Collector
Tracey Carter, El Paso Central Appraisal District Taxpayer Liaison Officer
Carol Dixon, Smith County Chief Appraiser
Larry Gaddes, Williams County Tax Assessor/Collector
Guy Griscom, Retired (Montgomery County Resident)
Elisa Hand, Property Tax Education Coalition Executive Director
Rick Kuehler, Dallas Central Appraisal District Taxpayer Liaison Officer
Tina Morton, Retired (Travis County Resident)
Randy Riggs, McLennan County Tax Assessor/Collector
Kory Ryan, Ryan Law Managing Partner
Mike Soto, Aransas County Chief Appraiser
Martin Villarreal, Webb County Chief Appraiser
Rob Wheelock, Property Tax Consultant and Arbitrator
John Valenta, Retired (Montgomery County Resident)

The Comptroller's office leadership and Board Members introduced themselves with all but one in attendance.

COVID-19

Property Tax Assistance Division (PTAD) employees provided an overview of the division's response to COVID-19, an update on the Methods and Assistance Program (MAP), an overview of the Property Value Study (PVS) with preliminary 2019 PVS results, 2020 Housing trends and recently updated to the Agriculture and Timber manuals.

Lorraine Miller, Field Studies East Supervisor, gave an overview of the field study operations during the pandemic. Ms. Miller explained that PTAD limited staff travel such that overnight trips were not allowed. To accommodate those constraints, PTAD increased daily mileage allowances and work hours, reassigned regions and changed

schedules for field inspections. She explained that field appraisers had no direct contact with appraisal district staff and all data was received electronically. PTAD also implemented virtual informal conferences to limit travel and contact during the 2019 PVS protest process. PTAD collaborated with appraisal districts and agents to successfully host these conferences.

Korry Castillo, PTAD Director, provided details Appraisal Review Board (ARB) training changes made as a result of COVID-19. She explained the live training was suspended on March 13th because these training often included groups of 200 or more in small meeting spaces. PTAD received a waiver from Governor Greg Abbott for the statutory classroom requirement, allowing for virtual training. PTAD recorded the last live training held and converted into a virtual training course. Ms. Castillo also reported on the automatic time extensions PTAD provided to appraisal districts for submission of the Operations Survey, Electronic Appraisal Roll and Electronic Property Transactions.

Lori Fetterman, Methods and Assistance Program (MAP) Supervisor, gave an overview of the Limited Scope MAP Review. Ms. Fetterman explained that performing limited scope reviews during the pandemic took more time than normal but all deadlines were met with no delay in the mid-September preliminary report release.

Several board members provided feedback on their pandemic experiences and on best practices for operations during a pandemic.

Mike Soto stated that the Comptroller's office worked with his office and provided a good level of information on the MAP Review during these times of COVID.

Mike Amezquita echoed Mr. Soto's comments regarding the Comptroller's office and staff. He stated that he thinks it likely that some of the necessary changes such as virtual hearings may continue because of positive tax agent feedback.

Martin Villarreal explained that his office managed more than 9,900 protests by video conference. He stated that he certified his roll at 97 percent. Mr. Villarreal praised his staff's determination and commitment to the taxpayers despite hardships and loss in their community.

Carol Dixon also extended her appreciation to PTAD and the MAP staff for the responsiveness and assistance provided.

Larry Gaddes, Randy Riggs, Tracy Carter and Sheila Bennett discussed safety measures taken in their offices.

Kory Ryan thanked the appraisal districts for working with him and his firm regarding lawsuits and hearing deadlines. He stated that everyone really worked well together during these times.

Rob Wheelock also thanked the appraisal districts for working together to resolve issues.

MAP Update

Ms. Fetterman gave a 2020 MAP report update, indicating all preliminary reports were filed and were being processed for sending to the chief appraisers in mid-September. The 2019 MAP follow up includes 61 districts with 259 recommendations.

Jeff Van Pelt, Outreach and Support Manager, reported on limited scope MAP reviews. He explained that an appraisal district that obtains an IAAO CEAA certification qualifies for one limited scope MAP review, which has 42 percent fewer questions. Only 10 appraisal districts have obtained the CEAA certification.

Property Value Study Update

Casey Bean, Field Appraiser West Supervisor, reported on the 2019 PVS preliminary findings and the 2020 Quarterly Housing Report.

Manual Updates

Rick Parker, Property Tax Data Analysis Manager, discussed changes in the recently revised timberland and agriculture appraisal manuals.

Shannon Murphy, PTAD Assistant Director, reported on the new Arbitrator Training Manual.

Public Comment

Mr. Dan Hart mad public comments.

Meeting adjourned at 3:04 p.m.