



# UVALDE COUNTY APPRAISAL DISTRICT

209 NORTH HIGH STREET  
UVALDE, TEXAS 78801  
(830) 278-1106  
(830) 278-8150  
www.uvaldecad.org

## BOARD OF DIRECTORS MEETING

### Regular Meeting # 2022- 06

**Tuesday, June 14, 2022; 5:45 p.m.**

Board Room; 209 North High Street; Uvalde, Texas 78801

### Zoom Connectivity

Board members and the public may participate / join the meeting via telephone/video conference due to the ongoing COVID-19 pandemic, by using a computer, tablet or smart phone and connecting through one of the following links:

<https://us02web.zoom.us/j/89503284886?pwd=VllmNkNNeEJONExwMmlmZzZLQVIBUT09>

Meeting ID: **895 0328 4886**

Access passcode: **06142022**

Via phone call by dialing – 1 346 248 7799 (US)

If a member of the public would like to address the Board during the meeting, they must register in advance by emailing their request and subject matter of their comments to [melissapulido@uvaldecad.org](mailto:melissapulido@uvaldecad.org) at least one hour prior to the meeting. The public will be allowed to comment during the public comment section of the meeting.

## AGENDA

CALL TO ORDER, ANNOUNCEMENTS, PRESENTATIONS, RESOLUTIONS, AND GOVERNANCE BUSINESS

### A. MEETING CALLED TO ORDER

1. Roll Call and the recording of Board Members present
2. Pledge of Allegiance to the U.S. Flag
3. Recording of Executive Director and Staff Members present

FILED

This 10 day of June A.D. 2022  
at 1:30 o'clock PM  
VALERIE DEL TORO ROMERO  
County Clerk, Uvalde County, Texas

### B. PUBLIC COMMENTS

1. Public Comments (Comments are limited to three (3) minutes per speaker. The timekeeper will inform the speaker when they have one (1) remaining minute. No more than three (3) persons will be allowed to speak on any side of an issue. Should there be more than three (3) people who wish to speak on a particular issue, they need to select not more than three (3) representatives to speak for them and the presiding officer may limit the public comments further in the interest of an orderly meeting. Complaints, criticisms, and concerns against Appraisal District employees shall be directed through the appropriate channels in accordance with Board policy. The Presiding Officer or designee shall determine whether a person who wishes to address the Board has attempted to solve the matter administratively. If not, the person shall be directed to the appropriate policy to seek resolution before coming to the Board.

By: /s/ Lilitana Pargas  
Deputy County Clerk

**C. PRESENTATIONS, ANNOUNCEMENTS, RECOGNITIONS AND REPORTS**

1. Communications:
  - a. Chief Appraiser's Report – Present / Update the Board on the following:
    1. 2021 Tax Collection report.
    2. 2022 Appraisal Notices and YTD Protest report.
    3. Presentation of adopted 2022 ARB Hearing Procedures.
    4. Uvalde Realtor Meeting.
  - b. Delinquent Tax Attorney Report.
  - c. Review written communications and/or complaints received which are addressed to Presiding Officer of the Board of Directors.

**D. DISCUSSION/ACTION ITEMS**

1. Discussion and action to approve the minutes for the Uvalde County Appraisal District's Board of Directors meetings held on May 17, 2022.
2. Discussion and action to approve Uvalde County Appraisal District's financial reports through May 31<sup>st</sup>, 2022.
3. Discussion and action to approve the 2021 Annual Financial Records Audit for the year ending December 31, 2021, performed by Ede & Company, LLC.
4. Discussion and action to administer the 2021 Entity Fund Balance as identified by the 2021 Financial Audit.
5. Discussion on presentation of the Uvalde County Appraisal District 2023 Proposed Budget.
6. Discussion and action to establish dates for the workshop(s) and public hearing for the 2023 Proposed Budget.
7. Discussion on presentation of the Uvalde County Appraisal District 2023-2024 Reappraisal Plan.
8. Discussion and action to establish dates for the workshop(s) and the public hearing for the 2023-2024 Reappraisal Plan.
9. Consideration and Possible Approval of a contingent fee contract to hire Perdue Brandon Fielder Collins and Mott, LLP as delinquent tax attorney, pursuant to Sec. 6.30, Tex. Tax Code, said contract being for the collection of delinquent taxes owed to the taxing units collected by the Uvalde County Appraisal District, with notice of said contract posted alongside the agenda in accordance with Section 2254 of the Government Code.

**E. CLOSED SESSION**

The Board will convene in Closed Session as authorized by the Texas Government Code, Chapter 551, et. Seq. (Texas Government Code 551.071/551.074).

1. Consultation with the Appraisal District's Attorney pursuant to Section 551.071 of the Texas Open Meeting Act, Chapter 551, Texas Government Code regarding pending litigation.

**F. OPEN SESSION**

The Board will reconvene in Open Session and take appropriate action on items discussed in Closed Session.

**G. OTHER BUSINESS AND ADJOURNMENT**


1. Next Board Meeting Date – July 19, 2022; at 5:45 p.m.
2. Adjournment

The Board may go into closed session at any time during the meeting for personnel, real estate, negotiated contracts, for prospective gifts or donations, consultation and/or legal issues, or as otherwise permitted under the Open Meetings Act, as set out in Subchapter 551 or Title 5 of the Texas Government Code.

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations for persons with disabilities, special assistance or interpretive services must be made at least 48 hours prior to the scheduled time of this meeting. Please call the administrative office of the Appraisal District at (830) 278-1106 for further information.

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the Board of Directors of the above named Appraisal District, is a true and correct copy of Notice; and that I posted a true and correct copy of said Notice on a bulletin board, located at a place convenient and readily accessible to the general public at all times in its central administrative office and located at the Uvalde County Courthouse, Uvalde, Texas, a place so posted continuously for at least 72 hours preceding the scheduled time of said meeting; a true and correct copy of said Notice was on 10<sup>th</sup> day of June 2022, furnished to Valerie Del Toro Romero, County Clerk of Uvalde County, Texas the County in which most, if not all, of the Appraisal District resides.

Dated this the 10<sup>th</sup> day of June 2022  
Uvalde County Appraisal District by

  
Roberto Valdez, Chief Appraiser

**NOTICE PURSUANT TO GOVERNMENT CODE SEC. 2254.1036**

**WHEREAS**, the UVALDE COUNTY APPRAISAL DISTRICT (the "Appraisal District"), will consider entering into a contingent fee contract with the law firm of Perdue, Brandon, Fielder, Collins & Mott, L.L.P. ("Firm") and hereby posts this notice pursuant to Sec. 2254.1036 of the Government Code; and

**WHEREAS**, this notice shall be posted before or at the time of giving the written notice required by Government Code Sec. 551.041 for a meeting described by Sec. 2254.1036(2) of the Government Code;

**NOW THEREFORE**, the Appraisal District shall announce the following:

A. The Appraisal District is pursuing a contract with the Firm for the collection of delinquent ad valorem property taxes owed to the taxing units for which it collects and through this contract the Appraisal District seeks to increase recovery of its delinquent receivables in as expeditious a manner as possible. GOVT. CODE § 2254.1036(1)(A).

B. The Appraisal District believes the Firm has the competency, qualifications, and experience necessary to fulfill this contract. GOVT. CODE § 2254.1036(1)(B). The Firm has collected delinquent government receivables for over fifty (50) years, including the collection of delinquent fines and fees. The Firm currently has fourteen (14) primary offices and multiple satellite offices throughout Texas, Florida, Tennessee, Georgia, New Mexico, Kansas, and Oklahoma. It employs more than 400 individuals, including 67 attorneys. It uses a multi-office, fully integrated team approach allowing the Appraisal District access to all its offices and resources. Its collection team consists of long-term Firm employees, including attorneys, call center associates, paralegals, law clerks, legal secretaries, collection support personnel and information technology experts. The Firm utilizes proprietary collection software that can be tailored to meet any special need the Appraisal District may have. This proprietary software also automates many aspects of the collection process, such as: account/debtor research, mailings and phone calls, return mail and address updates, payment notification and processing and workflow.

C. The nature of any relationship between the Appraisal District and the Firm is as follows. GOVT. CODE § 2254.1036(1)(C).

The Firm has represented the Appraisal District in the collection of delinquent property taxes prior to the execution of the contract to be awarded at this meeting since July 2017. The Firm has also represented the Appraisal District in its Homestead Exemption Audits.

D. The Appraisal District is unable to perform the collection of its delinquent ad valorem property taxes. GOVT. CODE § 2254.1036(1)(D). The Appraisal District currently does not have adequate support staff, computer software/programming, or experience to internally conduct these collection services and acquiring these will result in substantial expense to the Appraisal District.

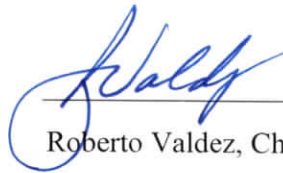
E. These collection services cannot be provided for an hourly fee. GOVT. CODE § 2254.1036(1)(E). The Texas Property Tax Code allows the assessment of a percentage-based fee



to recover the costs of collecting delinquent ad valorem property taxes. This percentage-based fee is assessed only against the delinquent taxpayers and not the Appraisal District. The collection of delinquent ad valorem property taxes is a high volume practice, requiring a significant amount of research, mailing, and handling of outbound/inbound calls. An hourly fee for such work will likely exceed amount of delinquent ad valorem property taxes due. Moreover, the Appraisal District will bear the cost of these hourly fees and not the debtor, because the Texas Property Tax Code does not expressly authorize the Appraisal District to pay for collection services based on an hourly fee.

F. The Appraisal District believes this contingent fee contract is in its best interest. GOVT. CODE § 2254.1036(1)(F). Under the contingent fee contract, the Firm will be paid the amount of the percentage-based collection fee, regardless the number of hours the Firm spends in litigation, and in researching, contacting and mailing to collect the delinquent debt. Additionally, the percentage-based collection penalty is a pass-through expense to the debtor and not an expense to the Appraisal District or taxpayers in the District.

Executed this the 10 day of JUNE, 2022.



Roberto Valdez, Chief Appraiser of  
Uvalde County Appraisal District

FILED

This 10 day of June A.D. 2022

at 1:37 o'clock PM

VALERIE DEL TORO ROMERO

County Clerk, Uvalde County, Texas

By: /s/Liliana Pargas  
Deputy County Clerk