

**HAMILTON COUNTY APPRAISAL DISTRICT
MEETING MINUTES, December 16, 2020
County Annex Meeting Room**

The Hamilton County Board of Directors met on December 16, 2020 at 11:00 AM. Keith Gatewood, Vice Chairman, called the meeting to order and announced that a quorum was present. Other members present included Jeff Serratt and Judge Mark Tynes.

Minutes of the October 21, 2020 meeting were approved with a motion for approval offered by Judge Tynes, seconded by Mr. Serratt, and passing without dissent.

The Board considered the nominations of two individuals to replace Mr. McInnis. Considering that he had represented the City of Hamilton, the Board felt that their nominee should be chosen. Jeff Serratt moved that Linda Catoe be named to fill the unexpired term of Mr. McInnis. Judge Tynes seconded and the motion passed unanimously.

Because of the necessity of reappraising the entire county and the cost associated with that process as well as other issues with the original 2020 budget, the Board considered moving needed funds between various line items so that none of the line items would be in deficit. Mr. Serratt moved that the budget adjustments be approved, Judge Tynes seconded, and the motion passed unanimously.

Heather Donahoo presented several items concerning personnel policies to the Board. There was considerable discussion on the policies and after input, the Board made a decision to postpone action on modification of the policies in order for the management of the District to look at various options as well as other local personnel policies. Information will be gathered and proposed changes will be developed for the February meeting.

Mr. Petree presented the financial report through the end of November and a list of all payments made during the month. The budget continues to be very close and unnecessary expenditures are being postponed.

Mr. Petree presented the collections report indicating that 13.92% of the 2020 taxes have been paid. He commented that he believes we are a bit behind the same time last year due to the delays in getting out the bills this year. Heather explained some of the issues with software and the mailing company. We will be looking at alternative mailers for 2021. He also presented an updated list of the top 100 delinquent accounts.

Mr. Petree also presented the 25.25 changes of value to the board. All 25.25 changes are provided so that the Board can ask questions about any changes of concern. Most of the changes are late homesteads or minor value differences.

The Board moved to executive session at 12:20 PM and returned to open session at 12:35 PM. No action was taken following the executive session, Judge Tynes moved adjournment. It was seconded by Mr. Serratt, and passed without dissent. The adjournment occurred at 12:40 PM. The next meeting of the Board will be in February, 2021, unless a special meeting is needed.

HAMILTON COUNTY APPRAISAL DISTRICT
FINANCIAL REPORT 11-30-2020

	Budget	Actual	Balance	Adjustments
INCOME				
Income from Tax Units	\$ 470,768.00	\$ 470,769.00	\$ (1.00)	
Interest Income	\$ 900.00	\$ 685.67	\$ 214.33	
Tax Certificate Income	\$ 7,000.00	\$ 7,865.00	\$ (865.00)	
Miscellaneous Income	\$	\$ 88.00	\$ (88.00)	
Carryover from 2019 Surplus	\$ 19,000.00	\$	\$ 19,000.00	
Total Income	\$ 497,668.00	\$ 479,407.67	\$ 18,260.33	
EXPENSES				
Accounting Services	\$ -	\$ 5,750.00	\$ (5,750.00)	\$ 6,900
Appraisal Firm Assistance	\$ 50,000.00	\$ 128,973.00	\$ (78,973.00)	\$ 79,000
Audit	\$ 20,000.00	\$ 9,500.00	\$ 10,500.00	\$ (10,500)
Appraisal Review Board	\$ 3,000.00	\$ 1,200.00	\$ 1,800.00	\$ (1,800)
Books and Subscriptions	\$ 100.00	\$ -	\$ 100.00	\$ (100)
Dues and Memberships	\$ 1,000.00	\$ 590.00	\$ 410.00	\$ (410)
Insurance-Bond	\$ 450.00	\$ 671.00	\$ (221.00)	\$ 221
Insurance-Building and Contents	\$ 350.00	\$ -	\$ 350.00	\$ (350)
Insurance-Liability	\$ 900.00	\$ -	\$ 900.00	\$ (900)
Legal Services	\$ 5,000.00	\$ 900.00	\$ 4,100.00	\$ (4,100)
Notices and Advertisments	\$ 1,000.00	\$ 753.50	\$ 246.50	\$ (240)
Payroll-Salaries	\$ 245,100.00	\$ 185,111.48	\$ 59,988.52	\$ (46,000)
Payroll-Medicare & SS	\$ 22,320.00	\$ 11,319.23	\$ 11,000.77	\$ (9,300)
Payroll-Retirement	\$ 14,706.00	\$ 13,924.02	\$ 781.98	\$ 800
Payroll-Medical Insurance	\$ -	\$ 18,070.29	\$ (18,070.29)	\$ 21,000
Payroll-Workers Comp.	\$ 2,043.00	\$ 2,749.38	\$ (706.38)	\$ 800
Postage	\$ 10,000.00	\$ 11,122.13	\$ (1,122.13)	\$ 1,200
Repairs	\$ 6,500.00	\$ 2,067.88	\$ 4,432.12	\$ (4,400)
Education Expenses	\$ 4,000.00	\$ 1,833.29	\$ 2,166.71	\$ (2,000)
Service Contracts	\$ 46,900.00	\$ 56,744.82	\$ (9,844.82)	\$ 10,000
Supplies	\$ 5,000.00	\$ 5,282.62	\$ (282.62)	\$ 1,000
Travel Expense	\$ 3,000.00	\$ 1,467.25	\$ 1,532.75	\$ (1,500)
Utilities	\$ 14,000.00	\$ 10,258.41	\$ 3,741.59	\$ (3,000)
Contingency	\$ 15,000.00	\$ -	\$ 15,000.00	\$ (15,000)
Computer Equipment	\$ 400.00	\$	\$ 400.00	
Miscellaneous	\$	\$ 3.02	\$ (3.02)	
Total Expense	\$ 470,769.00	\$ 468,291.32	\$ 8,227.68	\$ 21,321
Budget Adjustments	\$ 23,321.00			
Total Expense	\$ 494,090.00	\$	\$ 11,116.35	
Net Income to Date				