

September 30, 2021

The Graham City Council met in REGULAR SESSION in the Council Chambers at 9:00 a.m. on Thursday, September 30, 2021, with the following members present:

MEMBERS:	Mayor:	Neal Blanton
	Mayor Pro-Tem:	Shana Weatherbee-Wolfe
	Council Members:	Alex Heartfield
		Jack Little
		Randy Cantin
	City Manager:	Brandon Anderson
	City Secretary:	Sharon McFadden
	City Attorney:	Dan De La Cruz
	Municipal Judge:	Jim Reeves
	Police Chief:	Brent Bullock
	Fire Chief:	Jim Don Laurent

VISITORS: Randall Dawson, Kelli Shifflett, Thomas Wallner, Lisa Kinkead, Jimmy McLeroy, Carla Ritchie, David Aleshire, Dennis Fellows, BJ Cook, Grant Ingram, Pastor Gary Elrod, Colonel Knox Bishop (Ret.), Sonja Ramos, Bonnie Mowrey, Jennifer Neff, Tony Widner, Shannon Potts, Krisa De La Cruz, Darby Brockway, Jimmy Wiley, and Luke Robbins.

ORDER: Mayor Blanton called the meeting to order and opened with prayer.

PUBLIC FORUM: Mayor Blanton asked if anyone would like to speak in the public forum. No comments were made.

#### APPROVAL OF MINUTES:

Regular Session Council meeting held on Thursday, September 16, 2021, were considered. Alex Heartfield made the first motion approving the minutes and Shana Weatherbee-Wolfe seconded. The minutes were unanimously approved 4-0.

#### CONSIDER AND ACT ON ORDINANCE NO. 1112 APPROPRIATION ORDINANCE FOR THE 2021-2022 FISCAL YEAR ADOPTING A BUDGET ESTIMATE OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2022:

Brandon said the next four (4) agenda items will move us (City of Graham) into the next fiscal year that includes approving the budget, tax rate, changing the sewer utility rate that was previously discussed, and an amending ordinance due to COVID-19 related items. Brandon said ordinance number 1112 is to adopt the proposed budget that is accompanied by the adjusted budget. The budget now includes employee raises and capital items that were previously discussed. Brandon said he wanted to inform Council of the capital items for the general fund that are borrowed in a three (3) year note. The Graham City Council approves a loan from Interbank dated October 15, 2021, in the amount of \$256,286.20, payable in 3 annual payments beginning October 15, 2022, and matures October 15, 2024. The purpose for the loan is for capital expenditures as approved in the September 30, 2021, session of the Graham City Council. The Council also authorizes Sharon McFadden, City Secretary to sign any loan documents on behalf of the City of Graham. Brandon said the only change from the previous discussion was the addition of a boat for code enforcement. The previous boat had extensive repairs needed at a cost of approximately \$15,000. Brandon said the previous boat was going to need a new motor installed. Brandon said with the changes and necessities at the lake, the upgraded patrol is needed for the new RV park that is coming. Brandon said he is presenting ordinance number 1112 to Council for consideration. Mayor Blanton made the comment there is a deficit of \$19,407.19 in the general fund budget. Brandon said that is correct and that was discussed during the topic of employee raises. Brandon said a higher tax rate would have to be adopted to accommodate the three (3) percent raise for employees and conservative budgeting on revenue would make up the \$19,407.19 deficit. Jack Little asked where the boat and motor are located on the list (capital item page) and asked if that is the patrol boat for the lake. Brandon said that is correct and the City (of Graham) intends to sell the previous boat rather than make the required repairs. Jack Little asked where that number came from (referring to the \$30,000 designated for the code enforcement boat). Brandon said a quote was provided from a marina in Breckenridge. Randy Cantin asked if there are any specific specifications for a patrol boat. Brandon said there is a need to board and unboard onto other vessels and the new patrol boat includes that capability. Brandon said the boat cost is \$26,000 and the other \$4,000 will be spent on decaling and outfitting with lights. Brandon said, if necessary, the City (of Graham) could issue bids rather than purchase the patrol boat from Breckenridge. Jack Little asked what will be done with the current boat. Brandon said it will be sold, likely through a website through a bid process. Jack Little asked if the boat to be sold is a Boston Whaler. Brandon said, "Yes." Jack Little said the City (of Graham) should receive a decent amount (of money) for the sale of the current boat. Jack Little asked if .6050 tax rate includes the cost of living raises for City (of Graham) employees. Brandon said, "Yes, sir" and that rate will be adopted in the next ordinance (ordinance number 1113). Randy Cantin said he would like to make the motion to approve ordinance number 1112. Jack Little made the second motion. Mayor Blanton said he is going to ask everyone (Council member) to respond "Yaa or Nay" to ordinance number 1112. Jack Little responded with "Yaa." Alex Heartfield responded with "Yaa." Shana Weatherbee-Wolfe responded with "Yaa." Randy Cantin responded with "Yaa." Mayor Blanton announced the ordinance passes unanimously.

#### CONSIDER AND ACT ON ORDINANCE NO. 1113 SETTING THE TAX LEVY FOR THE 2021-2022 FISCAL YEAR ENDING SEPTEMBER 30, 2022:

Brandon said this ordinance is to adopt the tax rate which is the same tax rate adopted last year (2020-2021 fiscal year). It is not the no new tax rate, and the no new tax rate was lower. Brandon said the proper information has been displayed. Brandon read the budget cover sheet that stated this budget will raise more revenue from property taxes than last year's budget by an amount of \$138,267.75, which is a 6.67 percent increase from the no new tax rate. The property tax revenue to be raised from new property added to the tax roll this year is \$14,942.41. Brandon the same tax rate of .6050 (same as last year) and will generate more dollars for the general fund from the ad valorem (property) taxes. There is not an overall increase in our (City of Graham) tax rate. Jack Little motion to approve and Alex Heartfield made the second motion. Mayor Blanton asked each Council member to vote. Jack Little responded with "Yaa." Alex Heartfield responded with "Yaa." Shana Weatherbee-Wolfe responded with, "Yaa." Randy Cantin responded with, "Yaa." Mayor Blanton announced the ordinance passes unanimously.

CONSIDER AND ACT ON ORDINANCE #1114 ADOPTING A NEW SEWER UTILITY RATE:

Brandon said this has been previously discussed and hope not to run into the problem of issuing large amount of bonds when the time comes to make substantial improvements to the sewer plant. Brandon said the increase would be earmarked to pay for the improvements listed on the capital items list. There are about \$700,000 of expenses/improvements over a three (3) year period. Brandon said after those improvements are made, the revenue generated could be used for sewer improvements or sewer lines. Brandon said if there are no other projects at that time, then we (City of Graham) can start to build a reserve fund. The increase (sewer rate) will be \$5.00 across the board (for all customers). Randy Cantin asked when the last time sewer rates was increased. Brandon said he is not sure but knows it has been more than six (6) years. Randy Cantin made the motion to approve Ordinance # 1114. Shana Weatherbee-Wolfe provided the second motion. Ordinance # 1114 was unanimously approved 4-0.

CONSIDER AND ACT ON ORDINANCE #1115 AMENDING ORDINANCE # 1112 FOR THE APPROPRIATION OF FUNDS IN VARIOUS DEPARTMENTS:

Brandon said this is an unusual circumstance to amend the budget just approved (ordinance number 1112). The last fiscal year there were capital expenditures that were budgeted for and funded in the 2020-2021 fiscal year. There were three (3) trucks ordered but not being delivered until the new fiscal year (2021-2022). Brandon said the street slurry seal material project has also been on backorder. Brandon said the funds were made available (by budget) during the 2020-2021 fiscal year. The amounts for the items are being transferred from 2020-2021 budget to the new 2021-2022 budget and it does not affect anything. The amounts are being moved at the recommendation of the auditor. The auditor recommended the new budget be adopted and then amended to account for the items. Alex Heartfield made the motion to approve ordinance number 1115. Jack Little seconded, and ordinance number 1115 was unanimously approved 4-0.

CONSIDER AND ACT ON RESOLUTION # 126 APPROVING THE CITY OF GRAHAM JOINING WITH THE STATE OF TEXAS AND POLITICAL SUBDIVISIONS OF THE STATE AS A PARTY IN THE TEXAS OPIOID SETTLEMENT AGREEMENTS BY THE OFFICE OF THE ATTORNEY GENERAL:

Mayor Blanton said it is his understanding that the City (of Graham) can join this lawsuit, or the City (of Graham) can sue on its own. Brandon said there are funds available and if we (City of Graham) join the lawsuit, the funds will be distributed, likely on a population basis. Brandon said if we (City of Graham) have seen an issue and is compelled to file a separate lawsuit. This settlement provides us (City of Graham) the opportunity to "piggyback" on the current lawsuit. Brandon said the more participants, there will be less funds available to distribute. Brandon said if the resolution is not passed, then the City (of Graham) will not receive any of these funds. Brandon said he does not see the necessity for a separate lawsuit to be filed. Brandon said after the amount of funds is disclosed, then City Council will be notified. Jack Little asked what this is (resolution number 126). Brandon said it is an opioid settlement that is nationwide, but this is a State (of Texas) settlement. Brandon said this is the most prudent way for the City (of Graham) to get involved. Brandon said there may not be many funds, but this is the only way to get involved. Randy Cantin stated that we (City of Graham) join and if there is a settlement then funds are prorated. Jack Little asked if the manufacturers are being sued. Alex Heartfield stated Perdue Pharma is the manufacturer in this lawsuit. Mayor Blanton stated he thinks they (Perdue Pharma) may have declared bankruptcy but is not sure. Jack Little made the first motion and Randy Cantin seconded. Resolution number 126 was unanimously approved 4-0.

CONSIDER AND ACT ON RESOLUTION #127 AUTHORIZING THE CITY MANAGER TO SIGN DOCUMENTS TO REFINANCE GENERAL OBLIGATION BONDS (GRAHAMCO 13, GRAHAMCO 13A) AND SIGNING A CONTRACT OF ENGAGEMENT WITH D.A. DAVIDSON AS A FINANCIAL ADVISOR:

Brandon said the resolution (number 127) is not included and will be postponed until the next Council meeting (October 14, 2021) if the Council choses to take this step. Brandon said the contract (in the Council packet) with D.A. Davidson Companies would bring them on as advisors. Brandon said this group (D.A. Davidson Companies) has reached out. Brandon said previous Councils believed there was a necessity to review our (City of Graham) ability to refinance (refunding). Brandon said due to the credit rating, the City (of Graham) has not been the most attractive for refinance (refunding). Brandon said the credit rating has not improved but we (City of Graham) are getting closer to a term where the current bond is paid down enough that our risk may be favorable for others to take. Brandon said this is the first group to reach out to us (City of Graham) aggressively. Brandon said he requested D.A. Davidson Companies provide (by email) the steps necessary to refinance (refund). Brandon said he and Sharon were concerned with the amount of costs (fees) to refinance (refund) the bond. The email (copy in the Council packet) included the costs associated and the steps we (City of Graham) would have to take. The last page includes the comparison of rolling the two (2) current bonds into one (1) bond and then refinancing (refunding). The savings amount would be \$1,016,559.33. Brandon said the refunding makes sense and he appreciates D.A. Davidson Companies. Brandon said we (City of Graham) could reach out elsewhere for a lower rate. However, rates are low, have been low and will likely continue to be low. Brandon said there is no guarantee. Brandon said if Council approved the request, D.A. Davidson Companies staff would like to attend the next Council meeting (October 14, 2021), to discuss this (refunding of bonds) in depth with Council members and bring the resolution at that time. Jack Little told Brandon that he (Brandon) has obviously been through this and asked Brandon if this is approved, what will the savings be to the City (of Graham). Brandon referred to the far right column on the comparison sheet and stated the anticipated savings, after the fees, is \$1,016,559.33. Mayor Blanton asked what the end of term on the bonds are. Brandon responded the terms end in 2034. Alex Heartfield stated the quote is based on the interest rates at the time of the quote. Mayor Blanton stated there is no escalation clause included. Alex Heartfield said, "No." Jack Little said over the term, the City (of Graham) would save over \$1 million. Brandon said that is correct. Jack Little asked what we (City of Graham) are paying them (D.A. Davidson Companies). Brandon said the savings presented is after the fees are paid. Alex Heartfield said their (referring to D.A. Davidson Companies) are figured in. Mayor Blanton asked if they (D.A. Davidson Companies) deal with a lot of cities. Brandon said, "Yes" and there are offices in Houston and in Dallas. Randy Cantin asked if they (D.A. Davidson Companies) came recommended to us (City of Graham). Brandon said he has not checked the credentials (of D.A. Davidson Companies). Mayor Blanton stated that will be done (verification of credentials). Brandon said the refinance rate on the day of the discussion (with D.A. Davidson Companies) was 2.68 percent. Brandon said he will do more due diligence on them (D.A. Davidson Companies) before signing the contract if authorized to do so. Brandon said he will obtain their credentials before the next Council meeting (October 14, 2021). Brandon said this came about last week and he wanted to make sure, it was on the agenda for Council to possibly pursue. Brandon said this would be beneficial to the City (of Graham). Randy Cantin made the first motion and Alex Heartfield seconded. The motion was unanimously approved 4-0.

DISCUSS BID SCHEDULE FOR TACKETT LIFT STATION (SEE ATTACHED BID SCHEDULES):

Brandon said this item is only for discussion. The Tackett Lift Station has been down for five (5) years on the south end of town. The City (of Graham) has been renting a pump and TCEQ (Texas Commission on Environmental Quality) made the City (of Graham) aware last year (2020) that if repairs are not made, then TCEQ will assess fines. Brandon said federal government funds received for \$1,068,000 and the initial budget was \$1,000,000 to \$1,200,000. The bidding process is critical at this stage. Brandon has told Kyle to move forward with bidding schedule option two (2). Brandon said by the end of October (2021) the amount of cost will be known and then will determine on whether to pursue. Brandon said this is a necessary item that needs to be addressed at this time.

**CONSIDER AND ACT ON A REQUEST BY SHANNON POTTS FOR THE YOUNG COUNTY MUSEUM OF HISTORY AND CULTURE TO DISPLAY SIGNS TO PROMOTE THE MUSEUM. ALSO, TO DISCUSS THE MUSEUMS PURPOSE:**

Ms. Potts distributed documents to Council members. Ms. Potts announce that she and Tony Widner are starting the Young County Museum of History and Culture. They are planning to open to the public during the Christmas holidays and her building is currently hosting. The building is located at 401 Echo Street which was formerly the Bradford Wholesale Grocery Store. The train would come to the back (of the building) and mom and pop wagons would come get groceries and take them. The building is 100 years old, and they (Shannon and Tony) feel that building is a good place to start. In the future, they plan to pursue a building campaign. Ms. Potts for now, she is wanting to make sure there is interest in the museum. Young County has more history than most places and a lot of our (Young County) history impacted the United States. The museum will be a great benefit to the areas economy. The museum will be a hub for attracting people to Fort Belknap, Olney, Old Post Office Museum, and various businesses. When people come in for events, like the Food Truck Championship, the museum will give them a reason to stay a little longer. Ms. Potts said there is hoped to have retail associated with the museum. Since they are intending to start during the holiday season, Ms. Potts said she is asking for permission to advertise in City (of Graham) facilities such as City Hall, the library, and include a very large sign at the arena. Ms. Potts said there is not enough advertising at the arena, and she believes if the museum sign were at the arena, people would visit other businesses around the downtown square. Ms. Potts said they have rodeo pictures from the Hip Rodeo in the 1950's. This weekend Ms. Potts was told by one (1) of the heirs that the museum could have some of their costumes and flags to display. Ms. Potts said they are accepting (from the public) any historical items to display and encouraged people to contact her and Tony Widner. Ms. Potts they are asking for permission to advertise. Mayor Blanton said he has visited and is impressed with what Ms. Potts and Tony Widner have done so far. Jack Little asked where it (museum) is located. Ms. Potts said it is at 401 Echo Street is where Twin Montana used to be. Ms. Potts said it is a hidden little jewel. Mayor Blanton agreed with Ms. Potts comment. Brandon said the back area is very neat. Ms. Potts said there will be Christmas trees and Nativity scenes set up. Jack Little asked if all she (Ms. Potts) is asking for is permission to advertise. Ms. Potts said just to advertise at locations of the City (of Graham). Jack Little said he would like to make a motion to accept. Alex Heartfield made the second motion. The request was unanimously approved by a vote of 4-0.

Ms. Potts said there is another concern involving standpipe mountain and she asked Tony Widner to describe what they are wanting to do there. Mr. Widner said he is aware the City (of Graham) is looking into what to do with standpipe mountain. They would like to make it a tourist venue, adding to the museum. Ms. Potts building sits at the northwest corner of standpipe mountain and turn that area into a venue like a hiking trail with pictographs. The pictographs would be set up along the trail to show former views, like 1899 compared to what it looks like in present time. Mr. Widner said the ideas are to share and provide people with the history of Young County. Mr. Widner said when looking at the 254 counties in Texas, Young County has had more Indian events, more shoot-outs, more political entries, and many other historical events. Mr. Widner said in Abilene, they are advertising historical events of Young County. Ms. Potts said at Frontier Texas in Abilene, three (3) of their displays took place in Young County. Mr. Widner said the Graham brothers mined for gold on standpipe mountain. Jack Little said he has never been up to standpipe mountain. Jack Little asked if there is parking at the base of standpipe mountain. Mr. Widner told Jack Little next to the old Good Year building, there is a grassy area, the trails are overgrown and need work. Jack Little asked about the condition of the tank. Ms. Potts said that is her next subject. Jack Little said he was concerned about the tank falling. Ms. Potts said the tank is not going to fall. Brandon said the tank could possibly fall and that is why the City (of Graham) is very hesitant to clear the paths. Brandon said the tank must be secured in some form or fashion. Mayor Blanton said the tank may need to be torn down. Randy Cantin said there was a recent campaign to save standpipe mountain. Ms. Potts said that organization was Keep Graham Beautiful (KGB) and they are working with KGB. JW Budge is seeking donations to purchase the plaques (pictographs) and likes the idea. Ms. Potts said she and Mr. Widner have already spoke with the Young County Commissioners. Ms. Potts said she made a mistake saying she wanted to discuss the use of inmates to use for cleaning up standpipe mountain. The next meeting, they are going to get permission, if the City (of Graham) is okay with making it a part of the museum, then they are going to ask for permission from the Commissioners to get inmates to help clean the area. Ms. Potts said KGB mentioned asking service organizations to assist. The problem with asking service organizations are that each year they vote for new officers and are always changing. Ms. Potts believes use of the inmates would be more consistent than the service organizations. Brandon suggested looking into a use agreement with the City (of Graham). Brandon said when it comes to parks, the City (of Graham) does not have a lot of funds to do things. If the City (of Graham) could partner with and serve a purpose. Brandon said he has not been a fan of moving the standpipe because it is iconic to Graham but in the current state, it is not safe. Brandon said everyone needs to get together and determine what is wanted on standpipe mountain. Ms. Potts said she likes the idea of entities coming together in a use agreement, and she prefers having things in writing.

Ms. Potts referred to a photo of a tower located at the Frontier Rodeo Grounds in Cheyenne, Wyoming. The tower is a cell tower that looks old fashion. She suggested thinking about shoring up the base of the existing tower and see if there is a possibility of getting one of the cell companies (such as Verizon or AT & T) to take interest. Ms. Potts said funds could be generated for the City (of Graham) since the City (of Graham) owns the Victory Park property. Jack Little said it seems to him the standpipe problem needs to be addressed first. Mr. Widner said people would probably be a lot more comfortable with the tower being removed and there are those who do not want to see the iconic shape change. Ms. Potts said the tank does not have to be on legs (the photo presented shows an elevated tank). Jack Little said he likes all the ideas presented to for the ever changing City (of Graham). Mayor Blanton said one (1) thing that always comes to mind is what the cost is going to be to the City (of Graham) to maintain the facility if the City (of Graham) is to retain the property. Mayor Blanton said there are a lot of generous people in town but at the same time, the City (of Graham) has the responsibility of maintaining those properties. Jack Little said safety of the tank is his concern and then afterward if the walkway is put in, using inmates for the upkeep. Jack wanted to know how that is going to cost the City (of Graham). Mayor Blanton said he is not sure if inmate work is



a reliable source. Brandon said the City (of Graham) does not have the ability to commit the inmate work crew since the (Young) County controls that program. Brandon said there used to be two (2) crews with one (1) for the City (of Graham) and one (1) for the County. Brandon said the question needs to be posed to the Young County Sheriff. Brandon said continual maintenance in the future needs to be considered along with the safety of the standpipe. Jack Little said a few details need to be worked on and he thinks the ideas are good. Brandon suggested Shannon reach out to the County and find a volunteer from City Council, a representative from Commissioners Court, Ms. Potts museum staff, and JW Budge of KGB, let that be a core group (committee) to determine what steps need to be taken and how to move forward. Mr. Widner said he has already reached out to others about the cell tower. Mr. Widner said at one time the City of Orange, Texas was leasing their utility light poles for wireless internet remitters. The only expense to the City of Orange was maintaining the light poles. The company they were contracted with hung the wireless remitters on the poles. Ms. Potts said AT & T was the company who went to Cheyenne, Wyoming Frontier Council with their proposal and was at the cost of AT & T. Brandon said there were issues with AT & T when there was a booster needed at the arena. Ms. Potts said that was needed because there was no cell service out there (at the arena). Ms. Potts said the result could be a money making thing for the City (of Graham). Brandon said he likes the direction, and it is logical to work standpipe into this (museum) project. Ms. Potts encouraged everyone to visit during the holidays. The museum will be included in the tour of homes and will be open during the Christmas Stroll. Brandon said when Ms. Potts visited his office, they discussed how the Third Street arch has become a Christmas picture taking opportunity for families. Brandon said he loves seeing families taking photos at the arch and the back of the museum will be another setting to visit for photo opportunities.

**LUKE ROBBINS TO DISCUSS GUIDELINES AND WAIVING OF FESS FOR THE YOUNG CENTRAL APPRAISAL DISTRICT AND FINAL PROPOSED BUDGET:**

Luke Robbins provided Council with a packet of information and said most of the information has been previously provided to Council. Mr. Robbins said he wanted to explain better as to what is going on. A gentleman contacted his (Mr. Robbins) office and had paid a delinquent tax bill. Mr. Robbins said the bills are sent out in November and as of February 1, those bills become delinquent. After February 1, the delinquent accounts are turned over to Perdue & Brandon for delinquent collections. The first of each month, additional penalties and interest are accrued. The property owner works out of town in Montana and was in and out, had some issues getting it (tax bill) paid on time. On July 1, the penalties and interest go up considerably because the attorney's fees are attached. The attorney fees cause an approximate 20 percent increase. Mr. Robbins said the situation here, on his way back to Montana for work, he dropped his payment in the mail on June 29. He (the property owner) believed his payment would be post marked on June 29 or 30. Mr. Robbins said his office goes by the post mark. When his office received the payment, it was post marked on July 1, which made the tax bill another month delinquent. Mr. Robbins said in 20 years of doing this, there is an avenue to waive the penalty and interest. He referred to page two (2) of information and read aloud "the governing body of a taxing unit may waive penalty and interest on delinquent taxes if the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the taxes before the delinquency date to the United States Postal Service for delivery by mail but an act or omission by the postal service resulted in the taxpayer's payment being postmarked after the delinquency date." Mr. Robbins said there are few instances where you (referring to Council members) can waive penalty and interest, this is one of them. In his 20 years of doing this (tax appraisals and collections), Mr. Robbins said he has never seen the post office admit to possibly making a mistake. The explanation he (Mr. Robbins) received from the Postmaster in Iowa Park, normally when the payment was dropped at the post office, it should have gone to Fort Worth, and post marked there on June 29 or 30. The payment somehow made its way to Dallas and was post parked in Dallas. The Postmaster said that is not common and should not have happened. Mr. Robbins said the statutes in the tax code do provide that the taxpayer can request a waiver from the governing bodies, but the appraiser does not have the authority to waive penalties and interest. Mr. Robbins said the property owner will have to approach all the entities involved, County, City, School, College, Hospital, all that are involved with the tax bill. Alex Heartfield said while he was reviewing all the email chains, Shane (GRMC-CEO) mentioned possibly putting together some type of agreement that would provide you (Luke Robbins) the authority. Alex Heartfield asked Luke Robbins if he had consulted with his attorneys to see if that is acceptable. Mr. Robbins stated he has discussions but there are no provisions in the tax code for the entities to grant him that (authority to waive penalties and interest) permission. Mr. Robbins said this does not happen very often and there are instances where people want it (penalties and interest) waived and he explains the process of presenting their case to all the entities. Property owners rarely do that (submit requests to waive penalties and interest). Jack Little said the taxpayer must go out to each of the entities, County, School, etc. Jack Little asked what happens if the City Council votes to waive it (penalties and interest) and the other entities do not. Jack Little asked if it is just our (City of Graham) part that gets waived. Mr. Robbins said as far as he knows, yes. Jack Little said if they (City Council) decide to waive, that does not mean the entire amount will be waived. Mr. Robbins said Jack Little's comment is correct. Alex Heartfield said the hospital has already said they will not be putting the item on their next meeting agenda. Jack Little asked if everyone (all taxing entities) must agree for it (penalties and interest) to get waived. Mayor Blanton said all must agree for the entire tax bill but the City (of Graham) as an individual entity can waive it regardless of what the School, County, (or other taxing entities) decide to do. Brandon said for full disclosure, the property owner contacted him, and Brandon informed him that he has no control over that (penalty and interest). Brandon referred the property owner to the City (of Graham) representative for that board, Darby Brockway. Brandon said the City (of Graham) has this type of occurrence every single month and the mail is not as dependable as it used to be. Brandon said he understands the bill was delinquent and Brandon does not know what the property owner's payment history is or what is going on. Brandon said we (City of Graham) has not been presented with enough information, technically the items should not have been put onto the agenda because he (property owner) did not submit a letter for the request. Brandon said it is a good topic to discuss for the new Council members. Brandon said he understands it is the City (of Graham) setting these guidelines, not the State (of Texas). Brandon then asked Luke Robbins if that comment is correct. Mr. Robbins said Brandon's comment is correct. Brandon said the City (of Graham) contracts with the appraisal district to take care of the City's business and understands what statute says. Brandon asked if the statute is for the taxing entities that collect the taxes or is there any loophole since the City (of Graham) has contracted that service. Brandon said the other side of this is that as a taxpaying citizen that comes in, he is going to review the previous payment history and determine this could be an error. Brandon said he would step up and say the fee needs waived because the mail is not as dependable as it used to be. Brandon said he would give the property owner the benefit of the doubt because that is how he would want to treat his customers. Brandon said from a City's perspective, he included it in the agenda because it appears this property owner tried to do the right thing and Brandon does not know what the payment history is. Brandon said that if the taxpayer has been delinquent every year, then he would deny the request to teach the taxpayer a lesson. Brandon said he does not have those facts or information and that is why he put the item on the agenda. Brandon said he thinks the hospital is not going to put it on their agenda, but the initial response was to go ahead

and waive (penalties and interest). Brandon told Luke Robbins he is fortunate to not have this occur often because the City (of Graham) deals with this every month. Mr. Robbins said it does happen but when they (property owner) are presented with the avenues to take (for requesting a waiver). Brandon asked Luke Robbins if he holds the line and never waives any of them (penalties and interest). Mr. Robbins responded "No, not in an instance like this, no." Brandon asked Luke Robbins to explain what he means in the comment of "not an instance like this." Mr. Robbins said if the appraisal district has a clerical error and they can supplement the tax roll and correct, then the property owner has 21 days to pay that without penalty and interest. The penalty and interest are not being waived but the error on their (appraisal office) part. Mr. Robbins gave the example that if there is in an incorrect address on the property, but they (appraisal office) have the correct address in the file, the clerical error correction can be made, and a new tax bill is mailed, then the bill can be paid within 21 days without penalty and interest. Mayor Blanton asked if they (appraisal office) have many of those (billing errors). Mr. Robbins said there are some (billing errors). He does not know how exactly how many each year, but said it does happen, it is supplemented and corrected. Mayor Blanton said there may be a piece of property and the appraisal bill is supposed to go to a different address. Luke Robbins said that is generally what happens and even in that instance, he can only correct if they (appraisal office) had prior knowledge of the correct address. Mr. Robbins said it is the property owner's responsibility to provide them (appraisal office) with the correct mailing address. Mr. Robbins compared with a phone bill and stated like AT & T, no fees will be waived because the customer should have provided a change of address. Randy Cantin asked if Mr. Robbins or someone from his office (appraisal district) contacted the Postmaster in Iowa Park. Mr. Robbins said the property owner contacted the Postmaster in Iowa Park and in turn, the Postmaster wrote a letter to his (Mr. Robbins) office. Mr. Robbins said he believed he forwarded that letter to Council. Jack Little and Randy Cantin both said they received the forwarded letter. Randy Cantin said the Postmaster stated that was not normal (mail going to Dallas), went to Fort Worth instead, and going through Dallas takes longer. Jack Little said the Postmaster confirmed what the property owner stated. Randy Cantin asked Luke Robbins if he could make that call (decision on waving penalties and interest). Mr. Robbins told Randy Cantin that he could not make that decision because at the beginning on phase one (1), it clearly states it is the governing body of the taxing units. Jack Little stated to Mr. Robbins that if it is an error on your department (appraisal office), then it can be corrected by your office. Mr. Robbins said he can correct an error made by the appraisal office. Jack Little said he understands that outside of an appraisal officer error, he (Mr. Robbins) does not have the jurisdiction to do that. Mr. Robbins said Jack Little's comment is correct. Mayor Blanton said if someone is late, regardless of a day or two (2) late, he (Mr. Robbins) does not have the ability to waive (late fees). Mr. Robbins said the deadlines are hard and fast to keep for them (appraisal office) as our (taxing entities) collectors (for ad valorem tax). Mr. Robbins said firm deadlines are to keep the system rolling (functioning effectively). Alex Heartfield asked Mr. Robbins that in the future if there is a request received from a taxpayer, is it possible for City Council to request previous payment history. Luke Robbins responded, "Certainly." Jack Little told Mr. Robbins that providing more information helps him (Mr. Robbins). Mr. Robbins said the property owner (requesting late fees be waived) did not have any red flags on his account and was not aware of taxes ever being paid late. Jack Little said if that information (provided in future) would be helpful to everyone. Jack Little said he owed Mr. Robbins and the appraisal staff and apology for getting onto a "riff" without knowing (all the details of the situation). Brandon stated that is why it is good for all of us (referring to tax entities and appraisal office) communicate. Mr. Robbins said he is open to any questions and said to contact him by email or call him. If Mr. Robbins does not know the answer, he will get the answer. Jack Little asked if the request (for penalties and interest) have already been voted on. Alex Heartfield and Mayor Blanton stated the request has already been voted on. Jack Little asked Luke Robbins what the other (taxing) entities are doing (responding to request for waiver of penalties and interest). Mr. Robbins said he does not know at this time. Brandon asked if Young County had made a decision. Mr. Robbins responded that Young County is waiving the penalties and interest requested. Mayor Blanton said the postmark is what determines the date accepted. Mr. Robbins said the date of postmark is what his office uses as date received. Mayor Blanton said that even if the payment is received three (3) to four (4) days later, the payment is posted the date of the postmark. Mr. Robbins said Mayor Blanton's comment is correct. Mr. Robbins said during the busy season, his office may work up to two (2) weeks to post payments received after the actual due date. Jack Little said Council has done all they can do (for the situation of waiving the penalties and interest requested). Jack Little thanked Luke Robbins for coming to the meeting and providing the explanations.

Mayor Blanton asked Luke Robbins to present the budget (for YCAD). Mr. Robbins said there were changes made to the budget to lower it to \$29681 that his board adopted on September 15, 2021. Mr. Robbins said changes were made to the medical, dental, vision, and life (insurance) since he has received more solid numbers from the insurance company. The preliminary budget when sent out in June 2021, there were a lot of unanswered questions with medical insurance, staffing, and different things. The initial preliminary budget is usually a little higher than what they (YCAD) end up with. Mr. Robbins said he does not want to come back after the budget has been approved and must raise it another \$10,000 to \$20,000. He would rather tighten it up and then trim it back. Mr. Robbins said for your (referring to the City of Graham) purposes to get started on the budgeting process, numbers are needed from him to know what appraisal and collection costs are going to be for the City (of Graham) every year. Mr. Robbins said he believes the medical insurance, dental, vision, and life (insurance) was about \$74,000 to \$75,000. The car allowances remain, and he left the money to hire and business and personal property appraiser. Mr. Robbins said the appraisers get an annual car allowance and he feels like the personal property appraiser would not need quite as much car allowance as the regular field appraisers. Mr. Robbins said he backed off from \$36,000 to \$33,600 and the telephone, internet, cell phone data was at \$12,000 or \$12,500 and may have even been \$13,000 but it came down to \$8,850. Brandon said the amount was \$13,500. Mr. Robbins said they (YCAD) is looking into a new phone service. Brandon asked if Mr. Robbins is considering voice over internet. Mr. Robbins said they are reviewing options. Mr. Robbins said those are the changes made to the budget. Jack Little and Randy Cantin were at the YCAD board meeting and Mr. Robbins said he printed the slide show presentation he presented. Mr. Robbins as far as staffing, he reviews the (IAAO) International Association of Assessing Officers guideline that are set forth to assist is the structure of their (YCAD) organization. Mr. Robbins said by their (IAAO) standards, typically there is one (1) full time employee for 2,500 parcels and larger districts it is usually 3,000 to 3,500 parcels per employee. Mr. Robbins said the YCAD organization budget must include appraisal and collection because they (YCAD) appraise for some entities and appraise and collect for ten (10) entities, but only collect for ten (10) or eleven (11) now. Bryson ISD has been added this year (2021). Mr. Robbins said to break it out to the entities to pay the budget if not collecting for the entity, then the entity should not be paying into that collection of the budget. Mr. Robbins how that works is there are five (5) staff members that split their time between appraisal and collections so 70 percent of his time is dedicated to appraisals and 30 percent is dedicated to the collections process. The deputy chief is 85 percent appraisal, administrative assistant is at 65 percent, two (2) clerks that are 60 percent appraisal each. Mr. Robbins said there are two (2) full time appraisers that are at 100

percent and the industrial and gas appraisals are contracted to Pritchard & Abbott. Mr. Robbins estimates they (Pritchard & Abbott appraisers) make up one (1) full appraiser for the year. Mr. Robbins said time equals money based on the time spent and budgeted for appraisal services because of the increase in funds needed is solely for 100 percent appraisal employee. Mr. Robbins said they (YCAD) currently employ, if breaking down the numbers, 6.4 full time employees for appraisal purposes. There are 30,000 parcels so that is 4,687 parcels per employee. Mr. Robbins said that is 46 percent more than the IAAO standard of 3,200 parcels per employee. Based on 3,200 parcels per employee, according to the IAAO, we (YCAD) should have 9.375 full time employees to perform operations. Mr. Robbins said he has also provided a budget history back to 2010 and he began working for YCAD in 2010. At the first part of 2011, YCAD had nine (9) employees and they (YCAD) attrition a bit for a few years, then 2018 the staff was increase to nine (9) for a few years. The fluctuation was based on their (YCAD) needs. Mr. Robbins said needs varied through the years and in 2016 there was a 12.5 percent increase in the budget due to technology for software, aerial flights, and a mapping system purchased. Over the course of about three (3) years, that total was about \$500,000. From picking up omitted property alone and getting onto the tax roll, the technology paid for itself for all the entities. Mr. Robbins said he sent the email out to all the Council members and his YCAD board that describes how the 6.4 employees in appraisal. He selected the most comparable CAD's (Central Appraisal Districts) in the State (of Texas) and sorted into total appraisal budget, total parcel count, and total tax levy. Mr. Robbins said the information provided is based on 2019 data he received from the (State of Texas) Comptrollers Office which they issue every year but run two (2) years behind on providing the data. Mr. Robbins said based on the numbers, that is where they (YCAD) are on the spreadsheet. Cost per appraisal for 2019 per parcel was \$18.99 but the average was \$24.18, and the middle was \$23.78. In comparison to the other twenty (20) districts, YCAD is in the ballpark. The average employee of the twenty (20) was 7.08, the median was 7.00, and YCAD sets at 6.4. If adding another one (appraiser), that would bump YCAD up to 7.4 and that would be a little above median average. Mr. Robbins said some of the districts have nine (9), ten (10), or eleven (11) employees. According to the IAAO, the measure of efficiency for an appraisal district is the budget to levy ratio, which means the appraisal budget ratio to what the total tax levy is. Mr. Robbins said in 2019 the total tax levy for all entities was \$30,093,584. The budget was \$629,876 so that gave them a ratio of 2.09 budget to levy ratio with anything under five (5) percent being efficient and anything nearing or at ten (10) percent is a sign of significant problems. Mr. Robbins said most districts are at or below five (5) percent, so he feels YCAD is doing a pretty good job, but they can do better. The current adopted budget of \$685,126 and a 2021 parcel count of 30,005 properties, the total tax levy in 2021 was \$29,459,284. YCAD is asking for an additional appraiser to bring that to 7.4, that is going to put us (YCAD) at 4,055 parcels per full time employee. Mr. Robbins said that is a little above the median of the twenty (20) but still lower than the average. Obviously lower than the 51.83 that they (YCAD) were working with. The budget to levy ratio will go from 2.09 to 2.33 so that is a minor increase but still within the confines of efficiency. Mr. Robbins said that would cause the per parcel appraisal to rise to \$22.83 and that is still less than the median and the average of the twenty (20) comparable districts. He feels YCAD could better serve you (referring to the City of Graham) with one (1) additional employee, and that is essentially what they (YCAD) are asking for this year. Mayor Blanton said it (YCAD budget approval) is a done deal. Mr. Robbins said it is not until October 15, 2021. Brandon said he has a question about the process. Brandon told Mr. Robbins he provided an initial budget, that is what was presented to City Council, and City Council discussed it (YCAD initial budget). City Council asked for the YCAD budget to be on the agenda so it could be denied. Brandon said that took place and the letter was sent on August 4, 2021 (approximately). Brandon said there was no response or information provided and we (Brandon and Mayor Blanton) went to their (YCAD board) meeting and found out about the meeting through others because notices are not provided. Brandon said when he and Mayor Blanton attended the meeting, Mr. Robbins stated that the City (of Graham) was premature in the action (denial of YCAD budget). Brandon said his question is how the City (of Graham) is supposed to follow the process. Brandon said if the (YCAD) budget was adopted on September 15, 2021, that is when it triggers to taxing entity's ability to review the budget and get it on the agenda. Brandon said if he is only given thirty (30) days, with only two (2) meetings per month, the timing of that comes out, Brandon said he likely does not have time to put it on one (1) agenda and give the City Council time then bring it onto another agenda to deny it. Brandon asked Mr. Robbins what good is it, to Mayor Blanton's point, so why would what we (City Council denial of budget) be considered premature as Mr. Robbins stated in his YCAD board meeting. Mr. Robbins said it was because the budget was the preliminary budget and not the adopted budget. The tax code states the taxing entities can disapprove of the adopted budget. Mr. Robbins said the preliminary budget is to just get the ball rolling. The questions or concerns regarding the budget, he sent it out in June 2021. Mr. Robbins said we (meaning Mr. Robbins and Brandon) could have had numerous conversations. Brandon asked Mr. Robbins if from an educational purpose, could they (YCAD and City of Graham) could have worked better and did better between the time of August 4, 2021, and September 15, 2021. Brandon said that would have helped his new City Council at least understand the process that we are working on. Mr. Robbins said, we could have done a better job in June 2021 when the preliminary (budget) came out. Brandon asked Mr. Robbins if he understands the point, maybe this is going back to the statute, and that is all we are going to worry about. Brandon said if he only has 30 days to get a budget that was adopted on September 15, 2021, as it was this year, and only have until October 15, 2021, to renew it. Brandon said if you (referring to YCAD) do not have a budget on October 15, 2021, then you (YCAD) can not function, then Brandon asked if that was correct. Mr. Robbins said that is not the case, they (YCAD) have 30 days to come up with something. Mr. Robbins said if most of the entities disapprove the (YCAD) budget. Brandon asked for clarification if Mr. Robbins means most of the entities or the majority of the YCAD board. Mr. Robbins said most of the entities. Brandon asked Mr. Robbins if the (YCAD) board never votes again on the budget unless it gets denied. Mr. Robbins said Brandon's statement is correct and then the budget will be reworked. Mr. Robbins said that a new budget will be presented. Brandon asked Mr. Robbins that in the process this year, Brandon said he is frustrated for the comment of being premature, then asked Mr. Robbins how he recommend we (City Council) has questions in the future. Mr. Robbins said we need to start in the month of June when the preliminary budget goes out. Mr. Robbins said if there are concerns, he is happy to come out. Brandon said to Mr. Robbins that how we (City of Graham) handled concerns this year was not premature. Mr. Robbins said the denial (of YCAD budget) was premature because it was denied as the preliminary budget and not the adopted budget. Mayor Blanton told Mr. Robbins that up to that point, that is all we (City Council) had. Mr. Robbins said that is correct but instead of denying that budget, we (YCAD and City Council) should have come together and started talking about it. Brandon asked Mr. Robbins who is responsible for that (planning a meeting for YCAD and City Council). Mr. Robbins told Brandon if you (referring to the City of Graham) have issues then it is yours (City of Graham). Brandon said he took that step and did not receive any answers for a month. Brandon asked Mr. Robbins is there any blame to go his (Mr. Robbins) way in this situation. Mr. Robbins said he could have communicated better, and they (YCAD and the City of Graham) are in this together. Brandon said, "Exactly." Brandon said we (referring to the City of Graham) pays the bills (for YCAD services). Brandon said this goes to a bigger point and the question he has is the previous discussion about the customer (requested waiver of penalties and fees) that he (Brandon) would like to be treated



with a commonsense effect. Brandon said through this process if he (Mr. Robbins) is willing to treat the City (of Graham) way he did for a month, and not offer any information or explanation, then Brandon wanted to know how the taxpayers are being treated in his office (appraisal district). Brandon asked Mr. Robbins what his expectations are in customer service then asked if Mr. Robbins understands why the red light goes off in his head. Brandon said if we (City of Graham) as a tax entity gets treated in this manner, then he has no idea how he (Mr. Robbins) manages the day to day business over there (appraisal office). Brandon said with what the Legislature has done, the ability to reach out to Mr. Robbins, the value has been limited by the Legislature and Brandon said he has concerns. Brandon said he does not like to be the way he has and bring this to the attention in the manner we have. Brandon said he thinks it is time that more accountability is expected from his entity (appraisal office). Brandon said if we (he and Mr. Robbins) can not be professional and expect that from each other, there is where the issue is. Brandon said the breakdown was the month of zero communication. Brandon said that is the concern he has for his (City) Council and for the taxpayers. Mr. Robbins said, "When we know better, we do better." Mayor Blanton asked if anyone had any other questions. Alex Heartfield asked if the new employee he (Mr. Robbins) was wanting to add was the "Dep" the appraiser he wanted to add. Mr. Robbins said, "Yes." Alex Heartfield asked Mr. Robbins if that was for a \$30,000 salary. Mr. Robbins said, "Yes." Alex Heartfield said that leaves about \$14,000 is salaries for a raise which equates to about 3.8 percent. Mr. Robbins said he always pads the budget a little bit and said \$30,000 may not do it for a certified appraiser. Mr. Robbins said there is discussion about promoting from within (YCAD) and there are a lot of moving parts. Mr. Robbins said that just because it is in the budget, does not mean it is going to be spent. Mr. Robbins said he needs some cushion in there for possible turnover, he will have an opportunity to hire an employee that is certified and save on educational expense. Alex Heartfield asked Mr. Robbins what kind of raises he is considering. Mr. Robbins said he is considering 2.5 percent in raises. Jack Little asked Mr. Robbins if he is getting the most out of the YCAD staff. Mr. Robbins said the YCAD staff are working to their abilities. Mr. Robbins said their business is very stressful and if being understaffed in the appraisal area, there is risk of burned out appraisers that get frustrated and walk away (resign). Mr. Robbins said if he can make the environment better and make the organization more efficient, then he is obligated to do so. Jack Little asked Mr. Robbins if he works for the State (of Texas) or for the City (of Graham). Mr. Robbins said he works for everyone, the public, the taxing entities, and is governed and policed by the State of Texas. Mr. Robbins said YCAD is in the middle of a triangle. Mr. Robbins said they (YCAD) are accountable to all three (3). Jack Little asked Mr. Robbins if he thinks communication could improve between the City (of Graham) and the YCAD office. Mr. Robbins said, "Certainly." Mr. Robbins said the way their (YCAD) board is designed, is to have representatives from the various boards, such as, School Boards, Commissioners Court, City Council. Mr. Robbins said when Darby Brockway was appointed, Darby was serving on City Council. Mr. Robbins said Darby was the go-between for the YCAD board and City Council and that is what the YCAD board was designed for. Mr. Robbins said he has always encouraged all the entities to appoint someone on their board. Mr. Robbins said they (YCAD board) meets once a month and that way those lines of communication stay open. Brandon asked Mr. Robbins if that (YCAD) board meets once a month. Mr. Robbins said, "Yes." Mayor Blanton asked Darby Brockway (as the representative for the City of Graham) if he had any comments. Darby Brockway said he has attended all the YCAD board meetings, involved in the (YCAD) budget, and took over as representative for Spencer Street whenever he was no longer able to serve. Darby Brockway said he has been through a lot of budget processes over there (YCAD) and has communicated to Brandon and Luke Robbins and everyone is aware communication needs to improve for new Council members and others to understand the process. Darby Brockway said based on the comparisons and new information Luke Robbins put together, the budget is not so much out of line as originally communicated to the City (of Graham). Darby Brockway said there definitely needs to be improvements made so everyone knows and understands what is being presented. Darby Brockway said that will enable them (City Council) to make the next move. Darby Brockway said informational sessions are good, even with a representative from the (City) Council. Darby Brockway said there are a lot of complexities and changes in the tax code every year. The more education and information everyone has, the better the decisions that can be made. Darby Brockway said he does not think this (YCAD) budget is out of line from scenarios that have been reviewed in the past but with this budget, he asks for improvement in communication and areas asked for. Alex Heartfield said he does not have an issue with the 2.5 percent raise and mentioned the City (of Graham) budget was recently adopted which included a raise for employees. Alex Heartfield said he likes to see everyone gets a cost of living raise when it is appropriate and affordable to the entity. Alex Heartfield asked Mr. Robbins what benefit the City (of Graham) will receive from the new "Dep" appraiser. Mr. Robbins said it is an ongoing issue is that business personal property owners are sent a rendition which is an opportunity for them to declare all their assets. The assets include furniture, fixtures, equipment, and inventory as well as a good faith estimate of what items are worth. The appraiser works through the estimates and may disagree with depreciation on equipment. The appraiser will appraise the property and put a final number on it. Mr. Robbins said the renditions are sent out in January and are due by April 15<sup>th</sup> but if the property owner requests it, a 30 day extension must be granted. Mr. Robbins said that with good cause, the property owner can further request an additional 15 day extension and he has only granted the additional 15 days in one (1) instance. Mr. Robbins said that essentially pushes that deadline to May 15<sup>th</sup> and the bulk of the renditions are received at the beginning of May. Mr. Robbins said the tax code says they (YCAD) are supposed to have all the notices out by May 1<sup>st</sup> and that is difficult to do. Mr. Robbins said taxpayers call with questions and file protests causing all the appraisal work shuts down two (2) days after all the notices are sent out. Mr. Robbins said there are a bulk of 300 to 500 of the renditions to work and try to dispose of before July 25<sup>th</sup> while still going through the protest process. This (new employee) would allow YCAD to dedicate one (1) person to that function and will not stop operations. Mr. Robbins said they can go ahead and send the real property out around May 1<sup>st</sup>. Mr. Robbins said he and the other appraisers can start the protest process while they are finishing up the business personal property. Mr. Robbins said once they finish, then additional notices can be sent to continue with the process. The deadline to certify the appraisal role is July 25<sup>th</sup>. Mr. Robbins said there is nothing stating his office can not certify the appraisal role in June. There must be 95 percent of the appraisal role not under protest to certify. If there is not a substantial amount of property under protest, then YCAD can certify in June. Mr. Robbins would like to be able to obtain certification in June. Mr. Robbins said the next step is to calculate tax rates. When YCAD certifies on or after July 25<sup>th</sup>, there are twelve (12) entities wanting their tax calculations immediately. Mr. Robbins said that demand is very nerve racking and mistakes get made causing resubmissions. Mr. Robbins said he would like to get away from that and certify earlier where there is a larger window of time. Mr. Robbins said he wants to communicate with the entities because there are several things needed from the City (of Graham), (Young) County, and from the schools with what is needed being different. Mr. Robbins said there are changes made to the way the calculations are made where the requirements were eight (8) pages and is now eleven (11) pages. Jack Little told Mr. Robbins he has questions about protests that he has been questioned about. Jack Little said the way he is being told is that when filed, there is a date and time to appear for protest. This year several have told Jack Little that the taxpayer had showed up for their appointment times. Mr. Robbins said there are up to 15 cases set up for the same appointment time and historically there is only about 20 percent who

show up. Mr. Robbins said they scheduled over 500 protests (half of what YCAD had last year) and when no one shows up, the appraisal review board does not accomplish anything. Mr. Robbins said in other times scheduled, many taxpayers may show up, and effective scheduling is difficult. Mr. Robbins said every property owner can meet with an appraiser to work it out informally to reach a settlement. Jack Little said he has been told by several that the appointments were at 10:00 a.m. and the meeting did not actually occur until around 2:00 p.m. to 2:30 p.m. Mr. Robbins said sometimes that does happen. Jack Little asked Mr. Robbins what causes that (appointment delays). Mr. Robbins said, "That is the luck of the draw." Mr. Robbins said some days everyone shows up and it is difficult to get a feel for if the property owner is going to show up (for the appointment). Jack Little said there is no way to notify property owners of time delays. Mr. Robbins said at this time there is no notifications, but he will have to investigate it because he does not know what the logistics would look like. Jack Little said there needs to be more compassion and understand the regulations YCAD has but property owners need more compassion. Jack Little said there needs to be better communication and awareness of what is going on, especially if we (City of Graham) are paying you (YCAD). Mayor Blanton asked Mr. Robbins to explain the error that occurred with the (Young) County and how that resulted in them having to raise taxes to cover that (error). Mr. Robbins said last year during the protest process, there was more than five (5) percent under protest, but they (YCAD) were able to use certified estimated value to calculate the no new revenue rate and the voter approval rate. Mr. Robbins said there was a new process they (YCAD) had not been through before and generally; it is started with the market value then subtract the properties that are under protest. The result is the taxable number. In the scenario they (YCAD) used last year, to get the process going, they (YCAD) should not have removed the value that was under protest. Mr. Robbins said that did inflate the numbers and that error was not caught until they (YCAD) started the calculations. YCAD always saves the previous year since there is information used for the current year. As soon as the error was found, YCAD let them (Young County) know. Mr. Robbins let them (Young County) know there was no avenue to correct the error. The tax rates and the process has been a lot added on and piled onto this. What YCAD is wanting to do for educational purposes, have all taxing entities attend truth and taxation which is a process to set tax rates. Mr. Robbins said he would like to have a seminar with all (taxing) entities participating and hear what the law firm professionals have to say. The goal is not only to educate everyone (taxing entities) but the process. Mr. Robbins said there are certain things he needs to make the calculations from the different entities, and everyone (taxing entities) need to know about that. Mr. Robbins said Mary (employee of YCAD) reaches out to everyone (taxing entities) and gathers the information needed. Mr. Robbins said it has always been a hurry up situation and they (YCAD) intend to get the process started sooner. The taxing entities and YCAD need to work together for making the process as smooth as possible. Mayor Blanton addressed Daniel De La Cruz and asked for his input since Mr. De La Cruz serves on the school board and is also the City Attorney. Mr. De La Cruz said he is aware of communication issues and is not sure if when adopting a budget, he advised to adopt the budget a month earlier. Mr. De La Cruz recommended a budget be adopted in July so there will be time for the City (of Graham) and the other entities more time. There was a lot of discussion into budget and when he (as an attorney) reviews the price per parcel, his opinion is the appraisal district has been outperforming the average with being low per parcel. The taxing entities and taxpayers have benefitted so adding another employee (YCAD) will not have a substantial negative effect. Mr. De La Cruz said he agreed with comments made by Darby Brockway. Mayor Blanton asked if there was anything else from the Council. Shana Weatherbee-Wolfe said that in the budget, there is \$30,000 allocated for an additional appraiser and questioned if a new appraiser, since they are in demand, would Luke Robbins be able to hire a new appraiser for that salary. Mr. Robbins said he will likely not find a new certified appraiser at that salary since they are being hired at that in Wichita Falls. Mr. Robbins said his intent is to hire from within and train that individual. Mr. Robbins said he has been successful with combined years of experience in training with his other appraisers. The most recent appraiser hired is doing a great job, according to Mr. Robbins. Brandon said he has one (1) follow up question on process and there have been a lot of processes already discussed. Brandon said Darby Brockway is no longer a Council member and will be coming off the YCAD board soon. Brandon asked Mr. Robbins how populating the YCAD board will occur. Mr. Robbins said there will be an election, there is an election every two (2) years. There is a pool of 5,000 votes county wide and your (entities) share depends on the percentage of the total tax levy. The tax levy divided by the total results in a percentage and that is the percentage of the votes an entity will receive to cast. Mr. Robbins said the votes can be cast to only one (1) person or can be split on the five (5) persons board. Mr. Robbins said he sends out letters to notify the entities how many votes they have available and the calculations for the entities. The floor is then opened for all the entities to nominate who they want to represent them. Mayor Blanton asked when that will take place. Mr. Robbins said will be soon according to tax code and he believes it may be in October. The process takes place from October to December so there are a couple of months. Jack Little asked if each entity is allowed to represent. Mayor Blanton said that is not necessarily true that each entity has a certain number of votes. Brandon said communication with taxing entities has got to get better. Brandon said there is a five (5) member board that is elected through a voting process. Brandon said on the current (YCAD) board there is a representative from the Olney School District, two (2) representatives from the Graham School District, one (1) representative that was City (of Graham), and one (1) representative that was county elected. Brandon said the way the votes fall in terms of the entities, three (3) of those five (5) members technically represent school districts. Brandon said that is where is has a little bit of concern because those individuals on that board feel they represent that one (1) person. The five (5) members represent all twelve (12) of the entities and Brandon hoped that YCAD reach out either as a board or Mr. Robbins as an individual. The needs of the entities need to be met because there is a possibility to underserve or not get input from some of the entities under the current structure. Brandon said it is not a perfect structure, and if it were, there would be a twelve (12) member committee that has a representative from each entity. Mr. Robbins told Brandon that suggestion would need to be addressed to the State Legislature and he is just following the tax code. Mayor Blanton said Newcastle does not have a representative. Brandon said there needs to be a representative from each entity, and there is not. Mr. Robbins said they (all entities) do have votes to cast and generally Newcastle and Newcastle ISD tend to vote with Olney. The City of Olney and Olney Hospital collaborate. Jack Little asked if Newcastle was voting on this budget (YCAD). Mr. Robbins asked Jack Little if he was asking if Newcastle was voting on approving the budget. Jack Little confirmed Mr. Robbins comment. Mr. Robbins said, "Yes." Mayor Blanton asked if anyone else had a comment or concern. No one responded so Mayor Blanton thanked Luke Robbins.

Mayor Blanton said Council took action previously to decline the (YCAD) budget and asked if that action still held. Brandon said the current adopted budget presented in the Council packet today would have to be put on a future agenda if the City Council would like to either approve, deny, or ability to take no action. Mr. Robbins said he would like to clarify. Mr. Robbins said the process is he presents the budget as adopted by the (YCAD) board of directors. The entities have 30 days to disapprove the (YCAD) budget. If there is no disapproval or no wish to disapprove, then no action is needed. After 30 days, which would be October 15, 2021, then the (YCAD) budget will go into effect. Brandon said if Council wants to disapprove, then the item would need to be on the next agenda



(October 14, 2021) and the only opportunity to take action. Mayor Blanton told Brandon to have the that (YCAD budget) on the agenda for October 14, 2021. Mayor Blanton asked Council members if they were in agreement, all four (4) responded with "yes."

CONSIDER AND ACT ON A REQUEST BY THE GRAHAM LEADER TO HAVE OAK STREET FROM SECOND STREET TO THIRD STREET CLOSED FOR THEIR HAUNTED HOUSE AS WELL AS THE ALLEYWAY BEHIND THEIR OFFICE FROM 5:00 P.M. TO 8:30 P.M. ON SUNDAY, OCTOBER 31, 2021:

Mayor Blanton said there would be a slight alteration to the request. Thomas Wallner said the alleyway needs to be open because the haunted house will be on the side of their (Graham Leader) building by Morrisons (funeral home). Mr. Wallner said that children will be crossing the street to go to the haunted house, so the road closure request is for the safety of the children. Brandon asked Mr. Wallner if he was requesting Second Street be closed too. Mr. Wallner said, "Yes" but does not want the intersection closed and referred to the map provided (in the Council packet). Mayor Blanton asked Mr. Wallner if he had spoken with Morrisons Funeral Home staff. Mr. Wallner said he has not since the request is after 5:00 p.m. on a Sunday. Alex Heartfield made the first motion to approve the request and Jack Little seconded. The request was unanimously approved 4-0.

CONSIDER AND ACT ON A REQUEST MADE BY BONNIE MOWREY TO HOST A WOMAN'S MARCH PARADE ON SATURDAY, OCTOBER 2, 2021, FROM 10:00 A.M. TO 12:00 P.M. THE REQUEST IS TO ALSO HAVE BARRICADES IN THE INTERIOR OF ELM STREET AND THIRD STREET AND THE INTERIOR OF OAK STREET AND THIRD STREET. THEY WOULD ALSO REQUIRE HAVING BARRICADES ON THIRD STREET AT THE ENTRANCE OF CITY HALL/CHAMBER AND BARRICADES ON THE WEST SIDE OF THE OLD POST OFFICE MUSEUM (OPOMAC):

Brandon asked Bonnie Mowrey if she would like to address the Council. Ms. Mowrey introduced herself and told Council she would like to host a Woman's March to peacefully protest. Ms. Mowrey said the request is to ensure safety to those who will be marching and those who may attend to protest against her protest. Ms. Mowrey said this is also, for the cops and she does not want anyone to get hurt. She understands a lot of you all may not agree with this and that is fine. Ms. Mowrey said they just want to peacefully protest. Mayor Blanton asked Police Chief Brent Bullock if this event would be okay. Chief Bullock said a parade permit was completed and met the qualifications according to City (of Graham) code. Brandon said what is being requested, and he is clarifying for Council. to peacefully assemble there is no need for permission from City Council. Brandon said if wanting to enter a public street or march in a parade, a permit is required. Brandon asked Ms. Mowrey to clarify what area she is requesting to be closed. Jennifer Neff said they want the front and side of the Courthouse at Third Street and Elm Street. Brandon said the interior streets of the square and said his concern is on Third Street at the intersection diagonally closed so the Courthouse would be open. Ms. Jennifer Neff said they (parade participants) want to march around twelve (12) times to represent each of the Supreme Court Justices. Ms. Neff said her name is also on the permit request. Jack Little asked Ms. Neff if they are just wanting to march the inside of square and not in the street. Ms. Neff said, "Yes." Mayor Blanton asked if anyone else had a comment. Randy Cantin made the first motion. Alex Heartfield seconded, and the request was unanimously approved 4-0.

#### REPORTS:

- Municipal Judge Jim Reeves said since the last time he reported, there has been \$11,411.50 collected in fines. There has been approximately \$2,909.27, not including yesterdays (September 29, 2021) revenue, would go to the State (of Texas). On September 28, 2021, Mr. De La Cruz came over and pre-trial matters were set. There were five (5) failed to appear and warrants will be issued. Two (2) cases were rescheduled by mutual agreement. One (1) was appealed to County court. One (1) requested a trial by jury. Final disposition was reached on ten (10) cases. Two (2) extensions to pay were granted.
- Krisa De La Cruz, CEO of the Chamber and CVB said they are working on a Trunk or Treat in combination with the Graham Leader's haunted house. They will be working at Oak Street to bring them all together so children can attend in a safe place. If people want to participate, she encouraged them to contact the Chamber. The online marketplace has launched, and she encouraged everyone to visit [shopgrahamtx.com](http://shopgrahamtx.com) to shop convenient and locally.
- Brandon said the lake level is 90.8 percent full as of today, September 30, 2021.

#### ADJOURNMENT:

Jack Little made the motion to adjourn the meeting and Randy Cantin seconded.



Neal Blanton, Mayor

ATTEST:   
Sharon McFadden, City Secretary