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December 22, 2015

### **Open Letter To The Taxpayers of Jefferson County And Members Of The Media**

Ladies and Gentlemen:

Five months ago we took on the task of defending Elaine Henderson in her property valuation protest in front of the Jefferson County Appraisal District Review Board. Her protest was denied despite specifically pointing out to the review board that Ms. Henderson along with all other 1.5 level homeowners in Jefferson County had been arbitrarily and unilaterally escalated in value without any indication given on their appraisal notice of the change or such information provided to those few taxpayers that protested. This forced us to file a class action lawsuit with Ms. Henderson as the class representative on behalf of all people similarly situated as her.

We met with Rookie Chief Appraiser Angela Bellard who implemented this change in policy and refused to retroact her actions or to explain any detail how the changes were derived other than to comment that she had analysis that it was based on. The appraisal board was put on notice of Ms. Bellard's actions when we filed suit. Ms. Bellard works at their pleasure and as such can be terminated without reason. However, we now have continually mounting evidence to show her fault in this matter.

We now know after five months of prying information out of JCAD and forcing some disclosures (that still had no explanations) via Public Information Act requests that there is no analysis, reports, correspondence, memos, or other paper work aside from raw data that was compiled from 298 self-reported sales transactions that the authenticity of cannot be verified. JCAD used this unreliable raw data to institute an upward valuation on all 1.5 homeowners based on this limited data that only showed 60% of these 298 homes above JCAD's value.

The 40% of the houses shown below market value were not given relief and the overall breakdown of the numbers shows that JCAD should not have increased values beyond 1.4% at best. Instead, it appears that JCAD raised most values to the same rate as two story homes which made the average of homeowners see a ballpark increase of 5% or better. The implementation of Ms. Bellard's new policy change will bring in approximately \$2,000,000 to \$3,000,000 more to the county in tax revenue at a time when the county claims to have a shortfall in the budget. People can draw whatever conclusions they would like from that.

When we confronted the attorneys with this revelation they asked Ms. Bellard if the rates could be scaled back to 1.4% which she denied once again without explanation or any alternative compromises or measures that would give the near 8,000 one and a half story homeowners relief.

We then realized that we were at an impasse and asked the attorneys for JCAD to make Ms. Bellard available for deposition to further investigate these matters. They then agreed to do so and promised to provide us dates in December for the deposition. This correspondence is evidenced in emails attached as exhibits to this package. Then they refused to make her available and have now drastically changed their open informal sharing of information and have attempted to get our lawsuit dismissed as we have pressed for dates for Bellard's deposition.

We now have a hearing scheduled at 8:45 a.m. Thursday, January 7<sup>th</sup> in Judge Floyd's court to attempt to have Ms. Bellard's deposition compelled.

Ms. Bellard claims to want transparency, yet she refuses to give a deposition or explain any of her methodologies for her increase in values to the 1.5 level homeowners in Jefferson County. We once again request that you help us get to the bottom of this matter. Please force this issue by demanding transparency from JCAD via calls, emails, media exposure, and other means as these are your tax dollars at stake. Thank you for your attention and consideration.

Sincerely,

***Brent Coon***

***and***

***Bailey Wingate***