

Freestone Central Appraisal District  
Directors Meeting

Minutes of September 11, 2024

Regular Meeting # 541

The Freestone Central Appraisal District Board of Directors met at the appraisal office located at 218 North Mount, Fairfield, Texas. Board members present were Craig Dunlap, Stanton Brown, Jerry Don Sanders, Lovie Whyte, and Sid Fryer. Representing the appraisal district was Don Awalt, Chief Appraiser; Jason Moore, Deputy Chief Appraiser; Carol Clark, Administrative Assistant.

Mr. Dunlap called the meeting to order at 5:32 p.m.

Mr. Dunlap established proof of the posting of public notice of the meeting in accordance with the Texas Open Meeting Act from the affidavit attached to the foot of the posted agenda.

Mr. Dunlap then declared a quorum of members present.

Mr. Awalt asked the board to first consider Item VIII *Public Hearing Regarding Proposed 2025-2026 Reappraisal Plan* as Mr. Sanders is unable to stay until the end of the meeting. He explained that it was necessary for the board to have a quorum as the Reappraisal Plan had to be adopted by September 15.

At this time the board entered into a public hearing at 5:33 p.m. regarding the Proposed 2025-2026 Reappraisal Plan. Mr. Awalt stated that the board must adopt a reappraisal plan every two years to be in compliance with the Property Tax Code. He added that the plan is basically the same as in previous years with dates and other changes made.

Mr. Awalt reviewed sections in his report beginning on page eleven with *Plan Requirements*.

- Discover, list and appraise all properties within the boundaries of the district.
- Inspect each improvement within its boundaries at least once every three years.
- Inspect property that has personal property used for the production of income.
- Contract with an outside firm to furnish appraisals on oil, gas, mineral, industrial, and utilities. The district currently has a contract with Pritchard & Abbott for appraisal services.
- Aggressively seek and collect valid sales information to calibrate its appraisal models. Mr. Awalt has subscriptions with MLS, Metrotax Board of Realtors, and CoStar for commercial sales.
- Annually conduct a performance analysis of its appraisal models appraising at a level between ninety-five percent and one hundred and five percent of their current market value as of January 1 of the current year.
- Consider the income approach to value on commercial properties, that may include apartments, hotels/motels, self-storage units, and RV parks.
- Review Homestead Exemption qualifications every five years. The district has entered into a contract with Linebarger law firm to review and verify existing homestead exemptions for 2025 – 2026.
- Attach digital copies of documents to parcels in the CAMA system. The appraisers documents and photos can be used to build evidence for defending values during protest hearings.
- Maintain current ownership information on its appraisal records. Ms. Marberry is now able to read deeds continuously online.
- Maintain and enhance its digital mapping system.
- Deliver notices of appraised values as provided in the Property Tax Code.
- Defend its values.
- Certify values to taxing authorities.
- Issue a summary report.
- Maintain and enhance its Policies & Procedures.

- Perform all requirements of this reappraisal plan and the reappraisal cycle in a timely manner.

Mr. Awalt briefly reviewed the personnel assignments and the organizational chart. The Reappraisal Inspection Schedule showed the county separated into three sections with Area C to be inspected in 2025 appraisal year. Area A will be inspected in 2026. The following pages listed the county split up into routes for 2025 and 2026 with the target completion dates. Mr. Awalt added that the appraisers started their reviews a month early making them ahead of the dates listed.

On page thirty-seven of the plan is the beginning of the calendar for 2025 and 2026 schedule of appraisal activities. Also included at the back of the report is the Mineral, Utility, Industrial Reappraisal Plan from Pritchard & Abbott.

Mr. Awalt concluded his review of the reappraisal plan pointing out the Homestead Exemption Analysis Project for 2025-2026 from Linebarger Attorneys at Law with a list of the Monitoring Process.

After brief discussion, the board closed the public hearing at 6.01 p.m. and reconvened the regular meeting. There was a motion by Mr. Fryer to approve and adopt the Proposed 2025-2026 Reappraisal Plan, with a second by Mr. Sanders. The motion carried.

At this time Mr. Sanders exited the board meeting. With the remaining board members present they considered the remaining items listed for discussion.

Consideration and action were taken on the minutes of the meeting held on August 14, 2024. Mr. Brown made a motion to approve the minutes as presented. Ms. White seconded the motion. Motion carried.

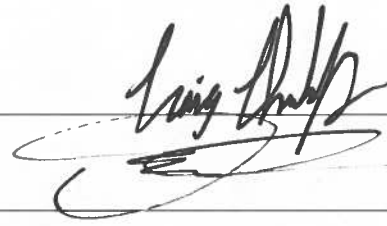
The board then considered the district's monthly financial report for August 2024. Mr. Awalt reviewed the bill list pointing out the multiple payments for the ARB July expenses. Additional payments to Xerox for copies and payments for ARB refreshments to Card Service Center were also for July. A payment of \$58,125.00 was made to Pritchard & Abbott towards the mineral account. A payment of \$225.00 was made to Johnson Air to replace the capacitor in the central air unit. Mr. Dunlap asked Mr. Awalt to explain why the account for ARB Travel & Training was over budgeted by 262.5 percent. Mr. Awalt explained that typically the ARB had a larger budget for travelling to their annual training; the budget was reduced as they are now able to complete the training online. He added that he would check to make sure that those expenses were taken from the correct account. Mr. Fryer made a motion with a second by Mr. Brown to approve the monthly financial report for August 2024. The motion carried.

Consideration and action were taken on the Audit Proposal of Financial Records for Year Ending December 31, 2024. Mr. Awalt explained to the board that governmental financial auditors are hard to find and has worked well with Mr. Frank Campos while performing the district's financial audits. After reviewing the QuickBooks files, Mr. Campos sends Ms. Clark a list of requested invoices to submit, eliminating the need for him to perform the audit on-site. The gross fees and expenses for the 2024 financial audit will range between \$7,460 to \$7,840. The district budgeted \$7,500 towards the audit in 2025; the total fees paid to Mr. Campos in 2024 was \$7,430. Mr. Fryer made a motion to approve the audit proposal of financial records for year ending December 31, 2024. Ms. Whyte seconded the motion. Motion carried.

Mr. Dunlap asked if there was a report from the Taxpayer Liaison Officer. Mr. Awalt stated that there was non submitted for the board to review.

Mr. Awalt stated that he had nothing to report but wanted to inform the board that the internet service was down from Thursday to Tuesday due to a fiber optic line that Windstream had to replace. The office closed at noon each day; the staff was unable to answer the phones or access software as everything is now cloud based.

There being no further business, and a motion made by Mr. Brown, Mr. Dunlap declared the meeting adjourned at 6:16 p.m.

A handwritten signature in black ink, appearing to read "Craig Dunlap", is written over a horizontal line. Below this line is another horizontal line, and the signature also overlaps this second line.

Chairman

Secretary