## Freestone Central Appraisal District Directors Meeting

Minutes of April 9, 2025

Regular Meeting # 548

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, Jerry Don Sanders, Stanton Brown, 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 5:37 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.

Consideration and action were taken on the minutes of the meeting held on March 12, 2025. Mr. Brown made a motion to approve the minutes as presented. Mr. Sanders seconded the motion. Motion carried.

The board then considered the district's monthly financial report for March 2025. Mr. Awalt first reviewed the bill list. He pointed out the payment amount for each item listed and the total for the month were not included on the report in error. He stated to the board that they were typical monthly payments except for payments to Ms. Gilley Lee, Mr. Bottoms, and Mr. Neely who attended class in the same week. Mr. Bottoms is scheduled to take the Level IV test online in the office. Mr. Awalt added that the Budget vs. Actual showed that the district was still on track and below budget. After brief discussion, the board agreed to approve the minutes as presented without the totals on the bill list. Mr. Fryer made a motion to approve the financial report for March 2025, with a second by Mr. Brown. Motion carried.

Mr. Awalt presented his Quarterly Report of Public Funds Investments to the board. He stated that the report was for the first quarter of 2025. He pointed out the summary of funds held at the district's depository. The general fund account had a beginning balance of \$741,905 with \$387,547 of deposits, \$412,948 of withdrawals, \$774 of interest earned, with an ending balance of \$717,278. The payroll account had a beginning balance of \$1,548, \$259,235 in deposits, and \$258,716 of withdrawals. The payroll account is not an interest bearing account, so the total ending balance was \$2,067.

The pledged securities for the district's funds was very secure with being over pledged for all three months. After brief discussion, Mr. Sanders made a motion to approve the Investment Officer's Quarterly Report as presented. Mr. Fryer seconded the motion. The motion carried.

The board reviewed the Chief Appraiser's Quarterly Report on Changes to the Appraisal Roll. Mr. Awalt stated that the report consisted of changes for the first quarter ending March 31, 2025. Changes are for 2024 and prior years, including late filed homesteads, twenty nine homesteads were for 2023, fifty four for 2024, and twenty four homestead links were applied in 2024. Some of the changes were to correct ownership changes; a few were reworked into undivided interests.

Mr. Awalt added that the district recouped about one million dollars from homesteads that were discovered through the Homestead Project and removed. It was discovered that some of the couples assumed to be husband and wife were either siblings, or a parent and child. In those instances, the property was split into undivided interest, and then the homestead was applied for the owner that lived in the property. Overall, Mr. Awalt stated that the program is working well. Mr. Brown made a motion to accept the report as presented with a second by Mr. Fryer. The motion carried.

Mr. Dunlap asked Mr. Awalt if there was anything to report from the Taxpayer Liaison Officer. Mr. Awalt responded that there was nothing submitted for the board to review.

Mr. Awalt reported to the board that notices would be mailed out next Wednesday, April 16.

Mr. Awalt informed the board that two employees have resigned. Ms. Erin Simpson had moved to Huntsville and found it difficult commuting back and forth. With the beginning of protest season, it would be later in the year around August before hiring new staff.

There being no further business, Mr. Brown made a motion to adjourn the meeting at 5:57 p.m.

Chairman

Secretary