

Freestone Central Appraisal District
Directors Meeting

Minutes of September 9, 2026

Regular Meeting # 565

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, Sid Fryer, Danial Ralstin, Stanton Brown, and Lovie Whyte. Representing the appraisal district was Don Awalt, 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.

Consideration and action were taken on the minutes from the meeting held on August 12, 2026. Mr. Fryer made a motion to approve minutes as presented. Mr. Brown seconded the motion. Motion carried.

The board then considered the district's monthly financial report for August, 2026. Mr. Awalt stated that the highest payment was the Xerox printers with additional costs for the ARB copies for hearings. Though the bill list was typical of the district's expenses for August, \$1,020.00 was paid to register Mr. Awalt, Mr. Bottoms, Ms. Bowden, and Mr. Moore for the TRCA conference. Ms. Whyte made a motion to approve the August 2026 financial report, with a second by Mr. Fryer. Motion carried.

The board considered the Audit Proposal of Financial Records for year ending December 31, 2026. Mr. Awalt stated that he submitted bid requests to seven accounting firms but only two submitted a proposal, and one firm declined. The proposal for Singleton, Clark and Company included a partial list of their clientele; Dew ISD, Terrell CAD, and Washington County. Leal & Carter P.C. included the City of Fairfield in their list of clientele.

Mr. Awalt continued his presentation of the two proposals submitted to audit the district's financial records. Singleton, Clark and Company had base fees of \$16,000 for 2026, \$16,500 for 2027, \$17,000 for 2028, \$17,500 for 2029, and \$18,000 for 2030. Leal & Carter P.C. had a minimum of \$18,000 for 2026, 2027, and 2028; the fees for future years was 'to be determined.' After brief discussion, Mr. Sanders made a motion, with a second by Mr. Brown to engage Singleton, Clark, and Company to audit the district's financial records for year ending December 31, 2026. The motion carried.

At 5:51 p.m., the board entered into a public hearing regarding the proposed 2027-2028 Reappraisal Plan. Mr. Awalt stated that the board is required to adopt a reappraisal plan every two years; the same plan has been implemented in a three-year rotation. On page 3 of the plan, Mr. Awalt pointed out the paragraph titled 'Preservation of Annual Market-value Authority' which was passed during the last legislative session. Senate Bill 973 allowed the Chief Appraiser to retain full authority and the duty to reappraise any property, in any year, whenever market conditions, new construction, corrections, or other circumstances warrant, regardless of the area's position in the appraisal cycle.

Part 2 – Responsibilities, Resources, and Appraisal Methodology lists the staff members and their role and responsibilities that provide a significant mass appraisal assistance; TDLR registration numbers are also listed with the registered appraisers. The three-year inspection areas are shown with similar parcel counts. Area B will be inspected in 2027, and Area C in 2028. The appraisers completed Area A in 2026. The District physically review approximately one-third of the county's real property each year

on a rotating three-year cycle. The field reviews begin in fall of the year preceding the applicable tax year. The target completion date showed the date beginning August 31, 2026 at zero percent. October 9, 2026 showed target completion at 25 percent, November 20, 2026 at 50 percent, January 8, 2027 at 75 percent, and February 12, 2027 at 100 percent. The appraiser's will look at new construction before the appraisal notices are mailed out. Following the target dates, were lists of the route-codes and total parcels for each route for 2027 and 2028.

Mr. Awalt continued his presentation of the 2027-2028 Reappraisal Plan pointing out the mineral, industrial, utility and related personal property included in the plan that was submitted by Pritchard & Abbott. On page 49 of the plan *Addendum B – Market Area (Neighborhood) Listing and Location Map*, listed the District's established market areas, together with a general location map of the reappraisal areas and neighborhoods. Concluding his presentation, Mr. Awalt pointed out the detailed calendar of the scheduled appraisal activities for 2027 and 2028.

After lengthy discussion, Mr. Awalt recommended the board's approval of the proposed 2027-2028 Reappraisal Plan. With no further comments from the board, Mr. Dunlap concluded the public hearing at 6:18 p.m.

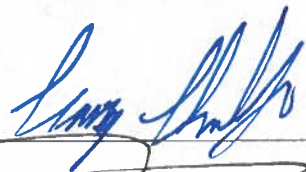
Continuing with the meeting's agenda, Mr. Dunlap called for action regarding the proposed 2027 – 2028 Reappraisal Plan. Mr. Brown made a motion with a second by Mr. Fryer to approve the proposed 2027 – 2028 Reappraisal Plan. The motion carried.

The board considered the approval of the district's official newspaper. Mr. Awalt explained that The Freestone County Times had announced that they were no longer publishing printed newspapers but would only be published online. Mr. Awalt requested that the board approve the Freestone County Recorder-Chronicle being the main newspaper with general circulation in the County for the district to run required publications. Mr. Sanders made a motion to approve the Freestone County Recorder-Chronicle to be the district's official newspaper. A second was made by Ms. Whyte. The motion carried.

There was nothing submitted by the Taxpayer Liaison Officer for the board to review.

Mr. Awalt reported to the board that the appraisers began their 2027 field work on August 31, 2026.

There being no further business, Mr. Dunlap declared the meeting adjourned at 6:25 p.m.



Chairman



Secretary