

Freestone Central Appraisal District
Directors Meeting

Minutes of February 8, 2023

Regular Meeting #522

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, Brownie Utley, Jerry Don Sanders, Lovie Whyte, Daniel Ralstin, and Sid Fryer. Representing the appraisal district was Don Awalt, Chief Appraiser; Carol Clark, Administrative Assistant. Also in attendance was Mr. Kevin McBurnett and Ms. Samantha Hogue, from Pritchard & Abbott.

Mr. Dunlap called the meeting to order at 7:01 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.

During public comment Mr. Utley announced to the board that he no longer wished to serve as a member of the board of directors and that this would be his last meeting. He stated that he would submit a letter of resignation before the end of the week. Mr. Dunlap thanked Mr. Utley for his many years of service on both the Appraisal Review Board and the Board of Directors.

Election of Officers for 2023 were called. After brief discussion, Mr. Sanders made a motion to nominate Mr. Dunlap for the office of Chairman, and Mr. Ralstin as board secretary. The motion carried.

The board then considered Item XIV on the agenda to allow Mr. McBurnett and Ms. Hogue to make their presentation ahead of the other items listed. Mr. McBurnett introduced himself and Ms. Hogue to the board then gave a brief description of the web hosting that he had already presented to Mr. Awalt.

Ms. Hogue then proceeded with her presentation to the board answering questions while explaining the various functions available on the website.

- Tax rates are automatically updated on the website when changed in the Paragon program
- Property Search are located in multiple places for easy access
- Interactive Map
- Current Notices
- Online protests
- TNT link to TNT website
- Deed history
- Online forms – prepopulates property owners information
- Disclaimer regarding values
- Ownership changes are live

Mr. Awalt then reviewed the spreadsheet showing the cost of each service separately for BIS Consulting and for Pritchard & Abbott. The total for BIS which included current costs for web hosting, TNT website, and the interactive web map is \$13,393. The total cost for Pritchard & Abbott is \$5,300 which had an adjustment for the website property search which is included in the CAMA contract.

After brief discussion, Mr. Fryer made a motion to approve the web hosting contract with Pritchard & Abbott with the terms as presented. Mr. Utley seconded the motion. Motion carried. Prior to exiting the meeting, Mr. McBurnett signed the contracts, with signatures from Mr. Awalt, and Mr. Dunlap.

Consideration and action were taken on the minutes of the meeting held on December 14, 2022 and January 11, 2023. There was a motion by Mr. Sanders to approve the minutes of both December 14, 2022, and January 11, 2023. Mr. Fryer seconded the motion. Motion carried.

The board then reviewed the district's monthly financial report for December 2022, and January 2023. Reviewing the report for December 2022, Mr. Awalt stated that the district's expenses were fairly typical. He pointed out the two payments for Texas Association of Counties (TAC), the district's health provider. Mr. Awalt reminded the board that the premiums are paid a month in advance. The first payment was for the December premium; the second payment was made for January. The expenses listed on the January bill list had two payments made to the reserve account to download funds on the postage machine. The first payment covered posting the renditions. The second payment should cover the district's postage until June.

Mr. Awalt informed the board that the payments for the Xerox equipment lease did not include a machine that should have been replaced in July once the contract expired. Xerox had not charged the district for the use of the machine but will bill for the whole amount once the new machine is installed. A payment was also made to Pictometry International Corp. for the amount of \$34,265.00 for flight 2 and the 2nd year of oblique imagery. Ms. Whyte made a motion to approve the financial reports for December 2022, and January 2023, with a second by Mr. Sanders. The motion was unanimous.

The board's next consideration and action was on Investment Officer's Quarterly Report ending December 31, 2022. Mr. Awalt referred to section 2.0 *Pledged Securities* pointing out that the district was over pledged during the fourth quarter, and the district's funds was at no time in jeopardy. October was over pledged by \$18,261, \$100,896 in November, and \$170,524 in December.

Summarizing the fund activity, Mr. Awalt reflected that the district had a beginning balance of \$621,434 in both the general fund and the payroll fund. There was a total of \$589,972 in deposits, and \$342 of interest earned in the general fund account. The total expenses for both accounts was \$464,919. The ending for the quarter is \$746,829. Mr. Awalt concluded his report by asking the board if they had questions. There was a motion by Ms. Whyte, seconded by Mr. Sanders to approve the Investment Officer's Quarterly Report as presented. Motion carried.

Consideration and Action were taken on ratifying Public Funds Investment Policy. Mr. Awalt briefly reviewed Section 4.00 *Public Funds Investment Policy* taken from the district's Administrative Policy. He reminded the board that the district is required to have a Public Funds Investment Policy as required by Government Code, Chapter 2256. The district's board of directors intent must be to ensure that the district's fund be invested in a safe manner that provides enough liquidity for its operations. Therefore, the district's funds are general operating funds that remain liquid for the ability in daily operations of the district.

Briefly reviewing the policy, Mr. Awalt pointed out the four basic fund types associated with the district. General operating funds, payroll funds, entity payment reserves, and funds encumbered for specific purposes. Mr. Awalt continued to explain that the Chief Appraiser is designated by the board of directors to serve as the district's public funds investment officer, the board of directors as a whole retains ultimate responsibility as fiduciaries of the assets of the appraisal district. Mr. Awalt recommended that the board approve the Public Funds Investment Policy. Mr. Fryer made a motion, seconded by Mr. Sanders ratifying the Public Funds Investment Policy as presented. The motion carried.

The board next considered Authorized Broker Dealers for the District's Investments. Mr. Awalt reminded the board that in previous years the district's funds have remained invested with the district's designated depository. As the district had no investments, Mr. Awalt recommended that the board does not approve any dealers. Mr. Sanders made a motion not to authorize any Broker Dealers for the District's Investments, but to remain invested with the district's designated depository. Mr. Fryer seconded the motion. The motion carried.

Mr. Awalt briefly discussed the training sources used by the district; he then recommended that the board approve the Training Sources listed for the District's Investment Officers.

- Texas Association of Appraisal Districts (TAAD)
- Texas Association of Assessing Officers (TAAO)
- Texas Association of Counties (TAC)
- Texas Municipal League (TML)

Mr. Fryer made a motion, seconded by Mr. Utley to approve the listed Training Sources for the District's Investment Officers as recommended by Mr. Awalt. Motion carried.

Consideration and Action were taken on designating the district's Investment Officer. After brief discussion Mr. Fryer made a motion to reappoint Mr. Awalt as the district's designating Investment Officer. Mr. Sanders seconded the motion. The motion carried unanimously.

The board then considered Item XIII Appointing a Taxpayer Liaison Officer (TLO) which was tabled during the last board meeting. Mr. Awalt reviewed the job description that was included in the board's packet. He reminded the board that the TLO was not an employee of the Chief Appraiser but worked directly under the authority of the Board of Directors. The duties listed included monitoring the designated TLO email which would have a link on the website for property owners who wish to contact the TLO.

Mr. Awalt stated that he spoke with Ms. LaDonna Mullen and Ms. Bobbi Shepherd who are both previous employees of the appraisal district and were familiar with the ARB. He recommended an annual salary of \$1,000 paid at \$250 each quarter. Mr. Dunlap suggested that the TLO submit their report monthly but they would be asked to attend the meeting if they needed more information regarding the report. Mr. Awalt then recommended that Ms. Shepherd be appointed to serve as the TLO. Mr. Fryer made a motion to appoint Ms. Bobbi Shepherd as the TLO, with an annual salary of \$1,000 to be paid \$250 each quarter. Ms. Whyte seconded the motion. Motion carried.

Consideration and action were taken on the District's Personnel Policy regarding employee benefits. Mr. Awalt reminded the board that he had submitted the district's policy to an attorney to be reviewed. Unfortunately, the attorney has had to rewrite the whole policy. During the review of the policy Mr. Awalt pointed out Section 4.10 *Insurance* and Section 5.40 *Family Medical Leave*. As a public agency, the district is covered by the Family and Medical Leave Act (FMLA) but the district does not meet the threshold of 50 employees.

Under Section 5.140 *Unpaid Leave* Mr. Awalt asked the board for clarification on the written policy stating in the second paragraph that 'In instances where granted, employees on unpaid leave of absence for a period of more than thirty consecutive calendar days will pay their share of group insurance premiums and the full premium for any elected dependent coverage.' He reminded the board that the employees share of their premium is zero as the district pays the full premium. Mr. Awalt continued to explain that he recommended that as the district secures employment for the staff as required by FMLA for up to 12 weeks, he wished to continue to pay the health insurance for the same 12 weeks as the amount of insurance to be paid is already budgeted.

Due to the district's policy not being very clear, Mr. Dunlap suggested that the policy be updated for clarity. After lengthy discussion, the board agreed for the second paragraph under Section 5.140 *Unpaid Leave* of the policy to be updated to say 'In instances where granted, employees on unpaid leave of absence for a period of up to 12 weeks: the district will pay the employees group insurance premiums for

up to 12 weeks; the employee will pay the full premium for any elected additional voluntary insurance and dependent coverage no later than 30 days after the due date.

After lengthy discussion, a motion was made by Mr. Fryer to approve the policy with amendments. Mr. Utley seconded the motion. Motion carried.

Mr. Awalt then presented the Chief Appraiser's Report on ARB Approved Changes ending December 31, 2022. He informed the board that there was a change report for real estate, and one for minerals; the mineral change report was over 600 pages, therefore, only the recap and summary pages were included in the board packet. Mr. Awalt reported that none of the properties listed were under protest, and that all changes have been sent to the County Tax Office. All the changes included in the report were 2022 and prior years. After brief discussion, a motion was made by Ms. Whyte to approve the Chief Appraiser's quarterly report on changes to the appraisal roll, seconded by Mr. Fryer. Motion carried.

Mr. Awalt then presented the Chief Appraiser's Report for the district's activities since the last meeting.

Noted in the report:

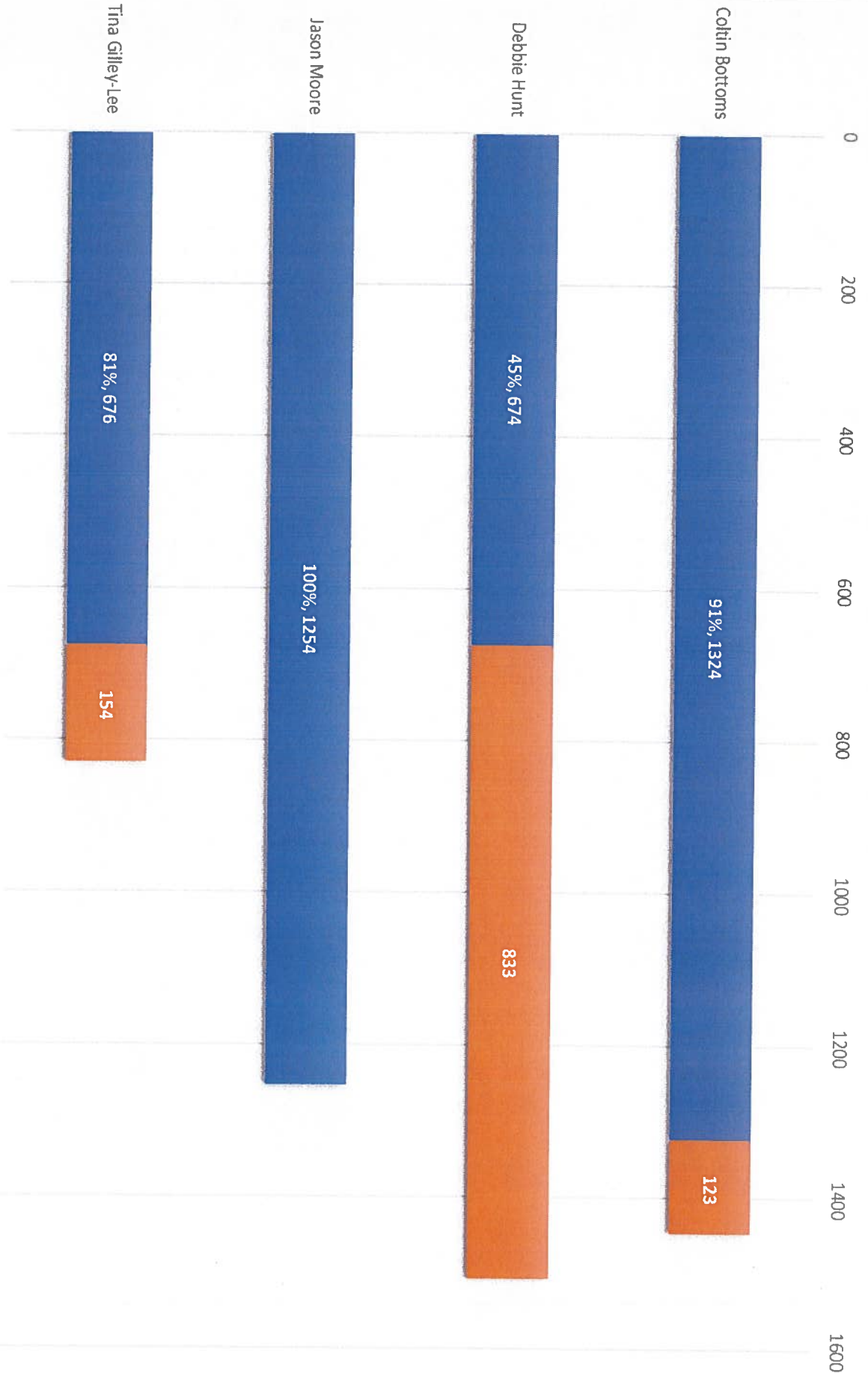
- Scheduled field inspections for 2023 have been completed. Appraisers are now working "checks" for new improvements and other tasks.
- Debbie Bowden has taken and passed her level IV exam and is now a Registered Professional Appraiser.
- Coltin Bottoms is taking a level III review class this week and will be taking his level III exam on Monday.
- Rod Instine, District Manager for the Henderson District of Pritchard & Abbott has announced his appointment of Jennifer Nixon as his Assistant Manager. Also, Jennifer will be serving as Industrial, Utility and Personal Director as Charles Rush has announced his retirement plans. Both Charles and Jennifer have worked with Freestone CAD for many years. Sadly, shortly after this announcement Charles Rush passed away at his home. Please keep the Rush family as well as the Pritchard & Abbott family in your prayers.

There being no further business or public comments, Mr. Dunlap declared the meeting adjourned at 9:12 p.m.


Chairman

Secretary

2023 Field Inspection Progress



| Individual | Completed | Remaining | Total |
|-----------------|-----------|-----------|-------|
| Coltin Bottoms | 1324 | 123 | 1324 |
| Debbie Hunt | 674 | 833 | 833 |
| Jason Moore | 1254 | - | 1254 |
| Tina Gilley-Lee | 676 | 154 | 830 |

■ Completed ■ Remaining