

FREESTONE COUNTY APPRAISAL REVIEW BOARD

Minutes of March 16, 2023

Meeting #2023-2

The Freestone County Appraisal Review Board met in the meeting room of the Freestone Central Appraisal District, located at 218 N. Mount Street, Fairfield, Texas. Board members present were Chairman, Eric Samford, Wesley Ratcliff, Secretary; Ron Brokmeyer, Butch Hansel, and Fred Beagles Jr. Representing the appraisal district were Don Awalt, Chief Appraiser; Jason Moore, Deputy Chief Appraiser; Carol Clark, ARB Clerk.

Mr. Eric Samford, chairman, called the meeting to order at 1:00 p.m.

Mr. Samford asked Mr. Awalt to show proof of the posting of public notice of this meeting in accordance with Chapter 551, Texas Government. Mr. Awalt stated that the agenda was posted on the district's front door and on the website on March 9, 2023 at 1:30 p.m. which meets the 72 hours of a public meeting.

Mr. Samford asked that each board member state their name for the record. With Mr. Brokmeyer, Mr. Ratcliff, Mr. Hansel, Mr. Beagles Jr. and Mr. Samford present, he declared a quorum of the board was present.

The board considered the minutes of the meeting held on January 12, 2023. Mr. Brokmeyer made a motion to approve the minutes as presented with a second by Mr. Hansel. The motion carried.

With verification of public notice by Mr. Awalt, the board entered into a public hearing at 1:03 p.m. regarding the Proposed 2023 Hearing Rules and Procedures.

Mr. Awalt proceeded to review the 2023 Hearing Rules and Procedures first addressing the email included in the packet from the ARB attorney Mr. Roy Armstrong. Mr. Awalt explained that last year the board was required to adopt and submit a copy of the Hearing Rules and Procedures to the Texas Comptroller of Public Accounts. They were unable to determine whether the hearing procedures had their model incorporated in each section. They also suggested that the board contact their attorney to review the procedures to be in compliance with the tax code. Mr. Awalt continued to explain that Mr. Armstrong reviewed the procedures and emailed a copy of the draft for the board's consideration. He reminded the board of the current booklet which had 24 pages; the draft submitted by Mr. Armstrong had only 8 pages. Mr. Awalt added that the drafted version would be cost effective for the district when mailing out hearing packets to the property owners.

During a lengthy discussion the board agreed to make some changes to be updated to the hearing procedures.

- Section IV b. *Conduct of ARB Hearings* The second sentence will be changed to say that 'The ARB requests that a property owner bring at least 8 paper copies of any documents, photographs, or other evidence that he/she may present or submit electronic copies at least 1 hour minimum prior to their hearing time (see section VI 5a-c). This allows every member of the ARB to examine the evidence carefully.'
- Section VI 5 *Electronic Evidence and Audiovisual Equipment*. After the sentence 'The parties may exchange evidence in paper or electronic form.', the board added 'The tax payer has the option to submit their evidence on an electric device on the day of their hearing; they must arrive at least one hour prior to the hearing time in order to facilitate the district's staff who will make copies.'
- 5c 'PDF preferred' was added to the end of the sentence.

Mr. Awalt also reviewed the Freestone County ARB Pre-Hearing Information form for the tax payers to complete at the front desk upon their arrival. He pointed out the bullet under 2. Hearing Structure: *The ARB deliberates, considering the evidence of both parties and may ask questions prior to making a determination.* In previous years the board refrained from asking questions to the district and tax payer once the hearing was closed for deliberation; the board will be able to ask questions for clarification.

The last bullet under the same title will change from 'You will know the results of the hearing before you leave today', to say 'You will know the results and recommendation of the hearing before you leave today.'

Mr. Brokmeyer asked Mr. Awalt to explain how the district's staff would prioritize hearings in the event that four people arrived at the same time. Mr. Awalt responded that after prioritizing the over-65 and military tax payers, then property owners who brought evidence packets to distribute and were ready for their hearing. Mr. Moore added that they would inform the board if the property owner who was next in line for a hearing and had to wait for copies of his evidence to be printed; they will have the option to start another hearing to prevent further delay.


On page 6 of the procedures 3. *Conducting Hearings Closed to the Public* Mr. Awalt explained to the board that when a tax payer requested a closed hearing, the board will begin with an open meeting then state that they will be entering into a closed hearing. all other tax payers waiting in the meeting room must exit at this time leaving only the district's appraiser who will present evidence, the tax payer and the ARB. A tape recording or written summary must be kept and marked 'confidential' in the district's records.

The board closed the public hearing at 1:55 p.m. and reconvened the regular meeting. There was a motion by Mr. Ratcliff to approve the proposed 2023 Hearing Rules and Procedures with changes. Mr. Beagles, Jr. seconded the motion. The motion carried unanimously.

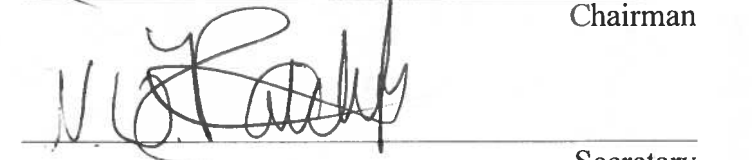
The board considered Item VII Request for Hearing with the following results:

Case Number	Scheduled Hearing Time	Property Owner	Action Taken
202200732		GATSON DANIEL EST	A motion was made by Mr Ratcliff for the protest to be heard Mr. Hansel seconded the motion Motion carried.

There being no public comment, and no further business the meeting was adjourned at 2.04 p.m.



 Chairman



 Secretary