

FREESTONE COUNTY APPRAISAL REVIEW BOARD

Minutes of May 25, 2023

Meeting #2023-3

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 1:01 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 May 18, 2023 at 8:13 a.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 March 16, 2023. Mr. Brokmeyer pointed out that under the title 'Action Taken' where a motion was made for the request for a hearing, the motion included 'with opposition by Mr. Samford'. He added that an opposition was not included in the minutes in previous years. After brief discussion Mr. Brokmeyer made a motion to approve the minutes with the correction to strike the opposition. A motion was seconded by Mr. Hansel. The motion carried.

Mr. Awalt proceeded with his presentation of the Chief Appraiser's 2023 Summary Appraisal Report. He reminded the board that the report is submitted in accordance with the laws of the State of Texas and Uniform Standards of Professional Appraisal Practices (USPAP) as stated in the first page of his report.

Under Section 1 of the report Mr. Awalt pointed out the taxing authorities under which the district appraises all taxable property. The Area Analysis on page 3 stated that the district is responsible for establishing and maintaining appraisal records for 228,185 real, personal, mineral, and industrial property records within the district. A total of \$59,338,886 was added to the appraisal roll. There are \$50,904,349 in new improvements, and \$8,434,537 in new personal property. The 2023 appraisal roll as of this report date has a total market value of \$6,843,470, an increase of \$1,428,612,541 as compared to the certified value of \$5,414,857,778 for 2022.

The following two pages had charts showing the breakdown of appraisal notices; the first chart had the market value distribution, and the second chart had the taxable value distribution. The taxable value is before the homestead exemption.

Mr. Awalt briefly reviewed the reappraisal plan explaining that the district appraised 'Area A' which included areas in the southern part of the county; cities and communities of Teague, Donie, Freestone, and Dew.

Section 5.00 *Valuation Requirements Applied* listed the primary steps involved in the reappraisal process. The valuations are based on gathering sales information, performance of local sales ratio studies, Property Value Studies performed by PTAD, and field review of the properties. Also included are exemptions and special valuations, and certification of the roll.

Mr. Awalt reviewed the certification on page 29 then read the oath on the foot of the page.

Mr. Awalt briefly reviewed Addendum 1 regarding the districts Internal Ratio Study Analysis Report. Pointing out the overall level of appraisal stating the 95 percent confidence interval being .098 for lower and 1.02 for upper. The number of sales being 427. The Sale Ratio Recap Summary in Exhibit1 had a mean of .07634 and a median of 0.7158. The following pages included graphs that showed the Sales Trend Analysis from the first quarter 2021 through the fourth quarter 2022. The Outlier Analysis had a lower boundary of 0.48 and an upper boundary of 1.56. At the conclusion of his report, Mr. Awalt asked the board to accept his report. Mr. Ratcliff made a motion to approve the Chief Appraiser's 2023 Summary Appraisal Report. Mr. Brokmeyer seconded the motion. The motion carried.

Mr. Awalt reminded the board that all property in Freestone County had been appraised and placed on the preliminary 2023 appraisal roll and asked that they accept the records for review. A motion was made by Mr. Beagles Jr. with a second by Mr. Hansel to accept the 2023 appraisal records. The motion carried.

Mr. Samford referred to Item VII on the agenda to allow Mr. Awalt to continue making changes to the appraisal roll as in previous years. Mr. Hansel made a motion to allow Mr. Awalt to continue making changes to the 2023 appraisal records. Mr. Brokmeyer seconded the motion. The motion carried.

Consideration and action were taken on the Chief Appraiser's ARB Approved Changes for the First Quarter 2023. Mr. Awalt pointed out that the properties listed are for 2022 and prior years. He also stated that none of the properties were under protest and is in agreement with the tax payers. All changes have been sent to the tax office. Mr. Hansel pointed out some protests that were listed. Mr. Awalt explained to the board that there are no changes in values as those protests have not been heard at this time. Mr. Samford made a motion to accept the Chief Appraiser's ARB Approved Changes as presented. Mr. Hansel seconded the motion. The motion carried.

The board agreed to table Item IX *Motions to Correct Appraisal Roll* as the two protests listed were scheduled for a hearing later in the meeting.

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

Case Number	Scheduled Hearing Time	Property Owner	Action Taken
20230561		HUFFMAN DAVID D	A motion was made by Mr Brokmeyer for the protest to be dismissed for filing late. Mr Ratcliff seconded the motion Motion carried.
20230563		HUFFMAN DAVID D	A motion was made by Mr Brokmeyer for the protest to be dismissed for filing late. Mr Hansel seconded the motion Motion carried.
20230565		HUFFMAN DAVID D	A motion was made by Mr Brokmeyer for the protest to be dismissed for filing late. Mr Ratcliff seconded the motion Motion carried.
20230567		HUFFMAN DAVID D	A motion was made by Mr Ratcliff for the protest to be dismissed for filing late. Mr Beagles Jr. seconded the motion Motion carried.

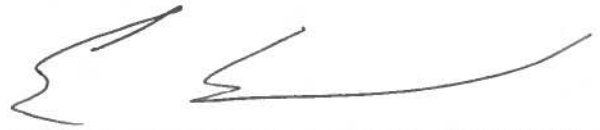
Case Number	Scheduled Hearing Time	Property Owner	Action Taken
20230568		HUFFMAN DAVID D	A motion was made by Mr Beagles for the protest to be dismissed for filing late. Mr Hansel seconded the motion Motion carried.
20230570		HUFFMAN DAVID D	A motion was made by Mr Ratcliff for the protest to be dismissed for filing late. Mr Brokmeyer seconded the motion Motion carried.
20230573		HUFFMAN DAVID D	A motion was made by Mr Beagles Jr. for the protest to be dismissed for filing late. Mr Hansel seconded the motion Motion carried.
20230511		HUFFMAN DAVID D	A motion was made by Mr Brokmeyer for the protest to be dismissed for filing late. Mr Hansel seconded the motion Motion carried.
20230582		JOHNSON KACIE	A motion was made by Mr Beagles Jr. for the protest to be dismissed for filing late. Mr Brokmeyer seconded the motion Motion carried.
20230579		JOHNSON ZACHARY R & KACIE S	A motion was made by Mr Brokmeyer for the protest to be dismissed for filing late. Mr Beagles Jr. seconded the motion Motion carried.
20230510		MCILVEEN LOYD EST	A motion was made by Mr Ratcliff for the protest to be heard. Mr. Beagles Jr. seconded the motion. Motion carried.
20230632		HALL BRITTNEY M	A motion was made by Mr Ratcliff for the protest to be dismissed for filing late. Mr Brokmeyer seconded the motion Motion carried.
20230631		ENROTH RION	A motion was made by Mr Brokmeyer for the protest to be heard. Mr. Beagles Jr. seconded the motion. Motion carried.
2023442		CAWTHON MONICA PAIGE	A motion was made by Mr Brokmeyer for the protest to be heard. Mr. Beagles Jr. seconded the motion. Motion carried.
20230731		CALEME CHERYL	A motion was made by Mr Brokmeyer for the protest to be

Case Number	Scheduled Hearing Time	Property Owner	Action Taken
			dismissed for filing late. Mr Beagles Jr. seconded the motion Motion carried.
20230512		NERO MARTHA HATCHER	A motion was made by Mr Brokmeyer for the protest to be dismissed for filing late. Mr Ratcliff seconded the motion Motion carried.
20230513		NERO MARTHA HATCHER	A motion was made by Mr Brokmeyer for the protest to be dismissed for filing late. Mr Ratcliff seconded the motion Motion carried.
20230732		SATTERWHITE CHAD & LANA	A motion was made by Mr Beagles Jr. for the protest to be dismissed for filing late. Mr Hansel seconded the motion Motion carried.
20230768		COBB RUSSELL & LISA	A motion was made by Mr Samford for the protest to be dismissed for filing late. Mr Ratcliff seconded the motion Motion carried.
20230769		DERRICK MORGAN & LAKEISHA	A motion was made by Mr Brokmeyer for the protest to be dismissed for filing late. Mr Beagles Jr. seconded the motion Motion carried.

The Board then considered Item XI Scheduled Taxpayer Protests with the following results:

Case Number	Scheduled Hearing Time	Property Owner	Action Taken
202200732		GATSON DANIEL EST	No Change
202200733		JACKSON NORMAN & LENDIA	No Change
202200733	2:00 PM	4N LAND & CATTLE LLC	Motion by Mr. Ratcliff seconded by Mr. Hansel that the case be dismissed for failure to appear at 2:49 p.m. Motion carried.
202290144	2:00 PM	NORWESCO INC	Motion by Mr. Ratcliff seconded by Mr. Hansel that the case be dismissed for failure to appear at 2:49 p.m. Motion carried.

There being no public comment, and no further business the meeting was adjourned at 3.17 p.m.



Chairman



Secretary