

Freestone Central Appraisal District
Directors Meeting

Minutes of October 11, 2023

Regular Meeting #530

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, Stanton Brown, Jerry Don Sanders, Daniel Ralstin, Lovie Whyte, and Sid Fryer. 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 of the meeting held on September 13, 2023. Mr. Brown made a motion to approve the minutes of September 13, 2023. Mr. Fryer seconded the motion. Motion carried.

The board then considered the district's monthly financial report for September 2023. Mr. Awalt stated that there was nothing out of the ordinary to report. The quarterly payment of \$1,650.00 to BIS Consulting was towards the leased server. The quarterly payment to Pritchard & Abbott for the mineral contract and the employee health premium for October will be on the bill list next month. Mr. Fryer made a motion to approve the financial report for September 2023, with a second by Mr. Sanders. Motion carried.

Consideration and action were taken on the Investment Officer's Quarterly Report for the quarter ending on September 30, 2023. Mr. Awalt explained to the board that the previous reports restated the Public Fund Investments policy; he was able to reduce the report to one page. Mr. Awalt then stated that all of the district's funds are operational and remain liquid for ready access in the district's daily operations.

Mr. Awalt briefly reviewed the summary of funds in the two accounts held at the Community National Bank & Trust of Texas. The general fund account has a beginning balance of \$714,745, \$238,192 in deposits with \$364,791 of withdrawals. There was a total of \$318 of interest earned with an ending balance of \$588,464. The payroll account had a beginning balance of \$1,729 and a total of \$204,422 in deposits. The account had \$204,422 of withdrawals and an ending balance of \$1,794. Mr. Awalt explained to the board that the payroll account does not earn interest; funds are transferred to the account for payroll and payroll liabilities.

The pledged securities report showed that the balances were under pledged. Mr. Awalt stated that the bank reports the end of the month balance to the district. The highest daily balance does not always match showing the funds to be over pledged for all three months. After brief discussion Mr. Dunlap suggested that the documents used to show the funds listed may be included in the report to be presented in the meeting. Mr. Awalt then read the certification concluding the presentation of his report. Mr. Sanders made a motion to approve the Public Funds Investments report with a second by Mr. Fryer. The motion carried.

Consideration and action was taken on appointing Agricultural Advisory Board Members for 2024 – 2025. Mr. Awalt recommended that the board re-appoint Mr. Keith Hardwick, Mr. Frank Bonner, and Mr. Scott Holmes for another term. Mr. Sanders made a motion to re-appoint the board members recommended by Mr. Awalt for the 2024 – 2025 term. Mr. Fryer seconded the motion. Motion carried.

Mr. Awalt proceeded to present the 2023 Annual Report reminding the board that this was a summary of the district's activities for the year. He then reviewed each section briefly highlighting a few sections listed in the report beginning with the list of the Board of Directors primary responsibilities and the list of all the taxing jurisdictions. *Property Types Appraised* has a list of the classification of improvements. As of the 2023 certification of the appraisal roll the total market value of \$6,460,274,563 had an increase of \$1,045,416,785 or nineteen percent over \$5,401,857,778 certified for 2022. The majority market value distribution in the chart at the foot of the page showed Category D *Ag Land & Imps* at 33.40 %, Category J *Utilities* had 16.34%, Category E *Rural Land & Imps* made up 14.32%, and Category A *Single Family* had 12.39%.

The overall level of appraisal of Freestone Central Appraisal District was stated under the title *Appraisal Operation Summary*. There was a mean of 1.01 percent with a lower confidence interval of 0.98 percent and 1.02 percent for upper confidence level. There is a median of 1.00 percent, 0.99 of weighted mean and 14.90 percent for coefficient of dispersion.

There is a chart showing the residential homesteads for each jurisdiction on page 5 of the report. Mr. Awalt added that Texas voters will vote on SB2 on November 7, 2023 which will raise the mandatory school homestead exemption from \$40,000 to \$100,000 if passed. Other exemptions include cemetery, religious, charitable organizations, and veterans organizations.

During Mr. Awalt's presentation Mr. Brown pointed out that MLS was omitted from the list of 'Property Discovery'. Mr. Awalt continued to review the report explaining that state law required the district to mail Notice of Appraised Value to property owners where the property had been included on the appraisal roll for the first time, there had been an ownership change, the taxable value had changed at \$1,000 or more, or the property had to be annexed or de-annexed to a taxing jurisdiction. The notices had 10,129 parcels that formally protested with a total protested notice value of \$1,807,067,194. The results of the protests were 3,762 that were informally settled, 759 was withdrawn, 288 received board orders and 5,320 were dismissed for failure to appear. The total value decrease due to protest was \$28,337,252 or 1.6% of the value protested; 0.99% for 2022.

Mr. Awalt briefly reviewed the certified values for each jurisdiction as of the July 25 certification date. The taxable value increase at certification compared to 2022 is a total of \$582,555,341. After values were certified the district is required to provide the Truth In Taxation for the taxes to be posted. The last page had a chart listing the adopted tax rates for each jurisdiction. A motion was made by Mr. Stanton to approve the Annual Report. Mr. Sanders seconded the motion. Motion carried.

The board considered the Chief Appraiser's report on ARB approved changes. Mr. Awalt stated that there were no outstanding protests and that all changes have been sent to the tax office. He then reported that the recap on the second page of the report listed all the changes made during the last quarter. There were twenty late homesteads for 2021 and fifty for 2023. After brief discussion Mr. Fryer made a motion to approve the Chief Appraiser's quarterly report on changes to the appraisal roll, seconded by Ms. Whyte. Motion carried.

Consideration and action were taken on replacing the district's telephone system. Mr. Awalt explained to the board that although there are no issues with the current phone system, the new phone system is operated via internet and the cost would be lower than the current payments to Windstream. He pointed out the email on the front page of his packet where he communicated with Ms. Debbie Baecht the representative from Vested Networks. After reviewing a copy of the district's bill, Ms. Baecht stated that the district will be charged \$414.25 monthly to include equipment, installation, set-up, service, features such as unlimited long distance, and on-going tech support. Mr. Awalt reviewed the itemized list from Windstream to show only the phone related costs of \$474.13 and \$146.40 for the long distance calls paid to AT&T; the balance for both phone services is \$620.53. Mr. Dunlap asked Mr. Awalt if changing services to IP with Windstream will incur additional rates. Mr. Awalt responded that one of the phone numbers would remain under Windstream because it was 'tied' to the internet and that he would contact both Windstream and Vyve Broadband for information. With the current phones belonging to the district

there was a charge of \$185 to speak with a representative for instructions. After lengthy discussion Ms. Whyte made a motion for the board to give Mr. Awalt the authority to replace the phone system. Mr. Brown seconded the motion. Motion carried.

The Taxpayer Liaison Officer had nothing to report at this time.

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

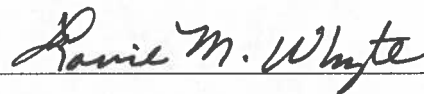
Noted in the report:

- Field appraisers and assistants are well into reviewing scheduled properties for Area "B" of the 2023-2024 reappraisal plan. Please see attached progress chart.
- PTAD field appraisers have completed their field work on the 2023 School District Property Value Study.
- Nominations from the entities for Board of Director's members are due by October 13th. At this time all five sitting members have been nominated. Ballots with voting allotments will be sent out to the entities on October 27th.
- Mr. Jason Moore, Ms. Debbie Hunt, and Mr. Don Awalt will be attending the Texas Rural Chief Appraiser's Conference from October 28th – November 1st.

There being no further business, Mr. Dunlap declared the meeting adjourned at 6:37 p.m.



Chairman



Secretary

Board member

