

FREESTONE COUNTY APPRAISAL REVIEW BOARD

Minutes of May 30, 2019

Meeting #2019-2

The Freestone County Appraisal Review Board met at the Freestone Central Appraisal District located at 218 North Mount, Fairfield, Texas. Board members present were M J Alford, Deb Manahan, Ann Gokey, Wain Glass, Wesley Ratcliff and Ron Brokmeyer. Representing the appraisal district were Bud Black, Chief Appraiser; Don Awalt, Deputy Chief Appraiser; and Carol Clark, ARB Clerk.

Ms. Alford, chairman, called the meeting to order at 1:02 p.m.

Ms. Alford requested proof of the posting of public notice of this meeting in accordance with Chapter 551, Texas Government. Mr. Black pointed out that the notice was posted on the website and the office front door on May 23, 2019 by Ms. Clark well in advance of the required seventy-two-hour notice of the public meeting.

Ms. Alford declared a quorum of the board present and asked that each board member state their name for the record.

Consideration and action were taken on the minutes of January 10, 2019. There was a motion by Mr. Glass and a second by Mr. Ratcliff to approve the minutes of January 10, 2019. The motion carried.

The Board heard the following motions as authorized by PTC. 25.25 to correct the appraisal roll presented by Mr. Black. Mr. Ratcliff made a motion to approve the correction to the appraisal roll. Ms. Manahan second the motion. The motion carried.

| Case Number | Property Owner | Action Taken |
|-------------|----------------------------|-----------------|
| 201800138 | Espinoza Jorge & Guadalupe | Motion Approved |

The board considered the Chief Appraiser's ARB Approved Changes for the 1st Quarter 2019. Mr. Black presented his report which included a recap of total changes and the reason for each change. By previous action of the Appraisal Review Board, he has been given authority to make these changes if they are in agreement between the appraisal district and the property owner. Mr. Black stated that there are no outstanding protests on any of the listed properties, and all changes have been sent to the affected taxing entities for corrections to their rolls. After reviewing the list of change reasons at Ms. Alford's request, Mr. Black states that there was nothing out of the ordinary included in the report. Mr. Glass made a motion seconded by Ms. Manahan to approve the changes as presented.

Mr. Black reviewed the 2019 Summary Appraisal Report and the Appraisal Records with the board addressing various items included in the report. The district is responsible for establishing and maintaining appraisal records for 219,110 real, personal, mineral, and industrial property records within the district. The 2019 appraisal roll as of this report date has a total market value of \$3,910,068,688, an increase of \$15,773,523 over the certified value of \$3,894,295,165 for 2018.

The district's valuation of real estate includes land, improvements, single family homes and business personal property. The district has a contract with Pritchard & Abbott, Inc for the appraisal and valuation of all mineral, utility, and industrial parcels.

Section 6.05(i) of the Property Tax Code requires the board of directors to adopt a reappraisal plan outlining the district's planned activities biennial appraisal activities by September 15 of even numbered years. For 2019 the district was charged with the responsibility of reappraising Wortham, Kirvin, Streetman, Winkler, St. Elmo, and the Richland Chambers Lake area.


The appraisers may consider the most appropriate of the three approaches to value when determining a property's value, which include, cost approach, market (or Sales Comparison) Approach and Income Approach. Improvements should be generally appraised using the district's cost schedules. The replacement cost of a new structure should be estimated and adjusted for age and condition of the property, location, and observed functional or economic obsolescence.

The district adjusts its appraisal models (cost schedules) according to analysis of sales during the previous twelve-month period. Ratio studies are conducted in-house to test and verify that the level of appraisal meets acceptable statistical standards. A copy of this year's report is attached to the summary appraisal report.


The State Comptroller's Property Tax Division (PTD) conducts a property value study (PVS) of each Texas school district and each appraisal district bi-annually. The local values for Wortham ISD were reported to TEA for the funding year under its first year of "grace". Under the grace provisions, PTAD studied the values of Wortham ISD for 2018. The preliminary results of the study indicate that FCAD's values are still outside of the confidence interval; a hearing on this matter is still pending for the district's appeal of this determination. Should Wortham's values be found invalid for 2019, the school district will be penalized in funds it receives from the State of Texas.

Mr. Black presented a notarized affidavit stating that all property in Freestone County subject to his appraisal of which he was aware had been appraised and placed on the preliminary 2019 appraisal roll and asked the Board to accept those records for review. Mr. Black also noted that in the past, the ARB had given him the authority to continue making necessary changes to the appraisal records until the date that appraisal records were approved. He requested that the Board consider granting him that same authority this year. After brief discussion, there was a motion by Ms. Manahan and a second by Mr. Ratcliff to allow the chief appraiser to continue making necessary changes to the 2019 appraisal roll until the records are certified in July 16, 2019. Motion carried.

There being no further business the meeting was adjourned at 2:35 p.m.



Chairman



Secretary