

FREESTONE COUNTY APPRAISAL REVIEW BOARD

Minutes of June 3, 2020

Meeting #2020-4

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, Eric Samford, 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, Notary.

Ms. Gokey, chairman, called the meeting to order at 1:01 p.m.

Ms. Gokey 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 by Ms. Clark on the website and the office front door well in advance of the required seventy-two-hour notice of the public meeting. Mr. Black added that included on the agenda were links to the YouTube broadcast and a toll-free phone number providing the public the ability to attend the meeting virtually.

Mr. Black verified that the Appraisal Review Board was in compliance with the Governor's Executive Order to meet under special provisions limiting the number of people in a public meeting to follow the social distancing guidelines.

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

Mr. Black then proceeded to discuss the report reminding the board that the report was omitted from the agenda for the last meeting. He pointed out that it had been prepared under the Uniform Standard Professional Appraisal Practices (USPAP) Standard 6. He stated that the purpose of his appraisal activities were exclusively for the production of values for ad valorem taxation for the various taxing jurisdictions within or partially within Freestone County.

Mr. Black continued his report pointing out:

- The total market value of the properties within the county was \$4,306,172,142 as of May 28, 2020 of which \$39,214,655 was added as new improvements;
- Deductions for homestead cap losses and exemption/special valuation ("ag") adjustments brought the county's total taxable value to \$2,634,219,111. Taxable values for the other taxing jurisdictions in the county are included on page seven of the report;
- The district's staff had completed its assigned reappraisal activities as required by the reappraisal plan adopted by the board on August 18, 2018;
- Appraisal models ("cost schedules") had been tested and calibrated to ensure that they reflected the January 1, 2020 market in Freestone County. This calibration included updating the district's cost tables in the Computer Assisted Mass Appraisal (CAMA) software to those published by Marshall & Swift Valuation Service for January 1, 2020. These guides are utilized by appraisers in both the private and governmental sector throughout the United States. The costs were tested against 2019 sales and factored to be reflective of local costs;
- The Texas Comptroller of Public Account's Property Tax Assistance Division (PTAD) biennially conducts value studies to test the appraisal district's performance for school funding purposes. When they determine that the district's values are determined by PTAD to be invalid (not within the range of 95% to 105%), values reported to the Texas Education Agency (TEA) are affected. Local values are reported to TEA for two years when values are determined invalid. The third year, there is no "grace" and PTAD's values are reported to TEA. These values are used to determine the State's funding for schools based upon student wealth. Mr. Black emphasized the importance of local value adjustments to ensure that the district's values were found by PTAD as valid. In 2019, PTAD determined that Fairfield and Wortham ISDs were outside of their confidence intervals. Fairfield is in its first year of grace. Wortham ISD is out for the third year

- and PTAD values will be reported to TEA for funding purposes; and,
- Addendums to the report included copies of:
 - Appraiser On-Site Inspection Schedules,
 - FCAD's Internal Appraisal Ratio Study for Appraisal Model Calibration for January 1, 2020,
 - PTAD's 2019 Preliminary Property Value Study Summary Worksheets for schools.
 - Pritchard & Abbott's 2019-2020 reappraisal plan, and
 - A list of persons providing significant mass appraisal assistance to the Chief Appraiser.


At the conclusion of his report, Mr. Black asked the board to accept his report. Mr. Samford made a motion to accept the report as presented by Mr. Black. Mr. Glass seconded the motion. The motion carried.

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 2020 appraisal roll and asked the Board to accept those records for review. A motion was made by Mr. Samford to accept the 2020 Appraisal Records, Mr. Glass seconded the motion. The motion carried.


Mr. Black 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 Mr. Samford and a second by Mr. Glass to allow the chief appraiser to continue making necessary changes to the 2020 appraisal roll until the records are certified. Motion carried.

There were no public comment via teleconference or YouTube.

There being no further business the meeting was adjourned at 3:59 p.m.



Chairman



Secretary