

FREESTONE COUNTY APPRAISAL REVIEW BOARD

Minutes of February 4, 2021

Meeting #2021-01

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, Wain Glass, Secretary, Wesley Ratcliff, Ron Brokmeyer, and Amanda Beagle. Representing the appraisal district were Bud Black, Chief Appraiser; Don Awalt, Deputy Chief Appraiser, and Melissa Marberry, Notary.

Mr. Samford, chairman, called the meeting to order at 1:12 p.m.

Mr. Samford requested that Mr. Black show proof of the posting of public notice of this meeting in accordance with Chapter 551, Texas Government. Mr. Black stated that the agenda was posted on the district's door on January 28, 2020 at 9:00 a.m. and posted on the website at the same time which meets the 72 hours of a public meeting.

Mr. Black verified that the Appraisal Review Board and those attending the meeting were in compliance with the Governor's Executive Order to meet under special provisions with no more than ten people in attendance and are at least six feet apart.

Oath of Office was administered to Mr. Ron Brokmeyer, and Ms. Amanda Beagles by Melissa Marberry, notary.

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

The minutes of the October 15, 2020 meeting were presented to the board for review. Mr. Glass informed the board that a correction had been made to the minutes since the board received a copy from Ms. Clark in an email. He added that he contacted Ms. Clark regarding the omission of a protest that was heard and should have been listed in the minutes. The correction had been made and included in the board's packet for approval. Mr. Ratcliff made a motion to approve the minutes as presented with a second by Mr. Glass. Motion carried.

Consideration and action was taken on the Approval of the 2021 ARB Hearing Rules & Procedures. Mr. Black explained to the board that there are no changes legislatively while the Texas Legislature are meeting; there are no mandates that need to be made. The policy is the same as last year although there are some changes that need to be considered. Mr. Black proposed that changes be made regarding the scheduling of protests to be heard. Property owners who had waited two hours passed their hearing time are entitled to a reschedule. Mr. Black also recommended that the board allow ten to twelve hearings to be scheduled within two hours to utilize appointment times that become available once the board had declared a failure to appear. Affidavits may also be heard at that time. Mr. Ratcliff asked Mr. Black if the property owner can be informed that there are other hearings scheduled at the same time and that they will be heard on a first come, first served basis. Mr. Black explained to Mr. Samford that the property owner can receive notice prior to the hearing, and that a property owner who is over sixty-five had precedence. Mr. Brokmeyer made a motion to approve the changes in scheduling hearings, Mr. Glass seconded the motion. The motion carried.

Mr. Black continued, reminding the board that the ARB hearing rules stated that the property owners are responsible for supplying five sets of copies of their evidence prior to their hearing. In previous years the rule had not been enforced causing a delay while the staff made copies. Mr. Black asked the board for

suggestions on whether to enforce the rule or to make changes. Mr. Samford suggested that the rule must be enforced; the board then agreed that they are willing to review the protestors evidence on the screen in the event that they did not supply copies.

Mr. Black continued to review the ARB Hearing Rules and Procedures stating that he proposed that each property owner review the video prior to their hearing. Following the video, they would sign an affidavit testifying that they watched the video, evidence had been exchanged with the appraisal district, if they are an appraiser, and would they be presenting evidence in that capacity. The affidavit will be presented to the board by Ms. Marberry to attest to the fact that those things have been addressed. She will state the property owner's name and identify the property as they enter into the hearing. The hearing will start with the swearing in of the witnesses then evidence will be heard. Mr. Samford suggested that scheduled phone hearings will have a link sent to them by phone to be watched prior to the hearing. They will need to affirm upon the start of the hearing that they have watched the video.

Mr. Black asked the board to consider having the property owner to submit all electronic evidence at the same time. Mr. Brokmeyer suggested that a submitted revision should be labelled as a revision, with pages dated and numbered as exhibits for all evidence packets.

Mr. Brokmeyer brought to the boards attention the title on page 23 of the ARB Hearing Rules and Procedures regarding the heading '*Current Member of the ARB are:*' He suggested to Mr. Black that the listing of the board members terms is no longer applicable; the board is no longer limited to three terms. He added that he is listed as serving his third term instead of serving his second term. Mr. Black informed the board that those errors would be corrected.

Mr. Brokmeyer asked the board to recommend a time for the 2021 hearings to begin. Mr. Black explained that they have to provide evening and weekend hearing times; in previous years the board adopted evening hearings rather than schedule hearings at the weekend. Mr. Black suggested that the board begin at 12:00 p.m. on the first hearing day, in the event that more hearings need to be scheduled the remaining days may begin at 10:00 a.m.

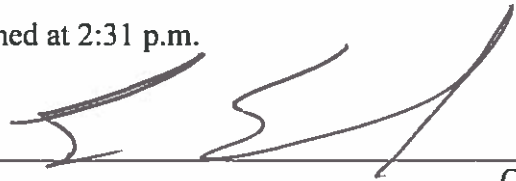
Mr. Black recommended that all changes be made to the ARB Hearing Rules and Procedures then a copy emailed to the board for their review, then approved during the meeting scheduled in May. The board agreed to approve the changes in May.

The board then considered Item VIII Consideration and Action on Adoption Dates for 2021 Hearings. Mr. Samford asked Mr. Black if he had recommendations for the May meeting. He explained that the state required the board to meet within ten days of all the appraisal notices being mailed out to receive the appraisal records from Mr. Black. The board agreed to meet on May 27, 2021 at 1:00 p.m. which would be their second quarter meeting. Mr. Black also reminded the board that hearings are scheduled to be heard during the meeting. On Mr. Black's recommendation the board agreed to continue scheduling hearings on Tuesdays and Thursdays, and quarterly meetings will continue to be scheduled at 1:00 p.m. He recommended that June 29 and July 1 be approved for the first week of hearings. July 8 would be an alternate day, July 13 would be for mineral protest hearings, and July 15 would also be scheduled for real estate hearings. Mr. Black added that the appraisal records would be approved on July 15; values would be certified on July 23. After brief discussion the board agreed that hearings would begin at 12:00 pm; hearings would begin at 10:00 a.m. on the following hearing dates in the event that additional hearings need to be scheduled. The board then agreed to schedule meetings on October 12, and 14 at 12:00 p.m.; October 12 being the board's fourth quarter meeting. A motion was made by Mr. Glass to approve the adoption dates for the 2021 hearings. Mr. Ratcliff seconded the motion. The motion carried.

Mr. Black pointed out the ARB online training information included in the board packet. He informed the board that due to the pandemic there are virtual live sessions via Zoom on May 4 for new members, and continuing education on May 5. There are pre-recorded online videos allowing the board to attend the training in the district's boardroom if they wish. After brief discussion the board agreed to meet on April 6 in the district's board to complete the ARB continuing education training.

Mr. Black then presented the Chief Appraiser's Quarterly Change Report for the fourth Quarter of 2020 for the board's consideration. He reminded the board that he is required to report quarterly for changes that have been made to the appraisal roll. The next 2 pages of the report were recaps for the types of changes that were made, the authorization from the tax code, the year, and the total amount of changes. The pages that follow are the detailed reports that show which parcels were affected by the changes. Mr. Black explained that there were a good number of late applications for homesteads. There were some ownership changes which were predominantly oil and gas interests. Mr. Black added that the properties that do not have a PTC Section Code are affected by the mineral roll or clerical changes. Mr. Black certified that there are no other outstanding protests and that both the property owner and the appraisal district are in agreement with the value and the changes that were made. After brief discussion, Mr. Brokmeyer made a motion to accept the fourth quarterly change report, with a second by Mr. Glass. The motion carried unanimously.

There being no further business the meeting was adjourned at 2:31 p.m.



Chairman



Secretary