

## FREESTONE COUNTY APPRAISAL REVIEW BOARD

Minutes of May 27, 2021

Meeting #2021-02

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, Ron Brokmeyer, and Amanda Beagle. Representing the appraisal district were Bud Black, Chief Appraiser; Don Awalt, Deputy Chief Appraiser, and Carol Clark, ARB Clerk.

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 and website on May 18, 2021, at 9:15 a.m. which met the required 72 hours of a public meeting.

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

The minutes of the February 4, 2021, meeting were presented to the board for review. Mr. Brokmeyer made a motion to approve the minutes as presented with a second by Mr. Glass. Motion carried.

Mr. Black requested that the board consider Item V Motions to Correct Appraisal Roll later in the meeting as the protests listed are scheduled to be heard at 3:00 p.m. After brief discussion, the board agreed to consider Item V later in the meeting.

Consideration and action was taken on the Approval of the 2021 ARB Hearing Rules & Procedures. Mr. Black reminded the board that the ARB Hearing Rules & Procedures was reviewed during their meeting in February. He added that the changes were made since the last meeting including page seven (7) Section 5.00 *Scheduling of Hearings & Challenges* where the meetings would be schedule at 12:00 p.m. instead of 1:00 p.m. Also updated is Section 9.05 *Hearing Time Limits*; the hearings are now limited to twenty (20) minutes instead of thirty (30) minutes.

Mr. Black reminded the board that they had discussed the ARB phone hearings at length, and that the policy and requirements for phone hearings were recommended by the district's attorney. During 2020 protest season the board were lenient regarding the hearing requirements due to COVID-19 and the property owners inability to access the district's office. There were a few problems with scheduling as the property owners would select to appear in person then call for a phone hearing on the day of their hearing. The board would allow time for the district's evidence to be emailed to the property owner; if they were unable to receive the district's evidence and continue their hearing, they would have to use their one free reschedule. The property owner is required to submit an affidavit at least ten (10) days prior to their hearing when selecting a hearing by phone. Members of the ARB agreed that all requirements were to be met by the property owner when considering a phone hearing.

Mr. Black continued to review the policy by pointing out the changes on page 22; the number of terms were removed as the board no longer had a term limit. Mr. Brokmeyer then pointed out that Mr. Samford's term was incorrect. Mr. Black stated that he would verify that Mr. Samford's term was listed correctly.

Mr. Black reviewed the 'ARB Pre-Hearing Information' and the 'ARB Hearing Outline – In Person' included in the ARB packet. He explained that changes had been made regarding the formalities normally

performed at the beginning of the hearings. The first page of the ARB Pre-Hearing Information would be read by the property owner, or they would listen to the recorded message upon arriving for their protest hearing. They would sign the Pre- Hearing questions which will be read by Ms. Marberry upon entering the hearing. The hearing will continue with the ex-parte affidavit, then the sworn testimony. After a lengthy discussion, Mr. Black asked for the board's recommendation on all the changes. Mr. Glass made a motion to approve the 2021 ARB Hearing Rules & Procedures, Mr. Brokmeyer seconded the motion. The motion carried. A motion was made by Mr. Glass to approve the ARB Hearing Outline as presented with a second by Mr. Brokmeyer. The motion carried without opposition.

The board considered the Chief Appraiser's 2021 Summary Appraisal Report. Mr. Black then proceeded to discuss the report pointing 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 2021 appraisal roll as of the report date had a total market value of \$4,241,610,475, an increase of \$137,496,724. The certified value for 2020 is \$4,241,610,475. The Taxable Value Distribution pie graph included in the report showed the largest value being minerals, which included taxable water systems, gas infrastructure, and pipe lines.
- The district's appraisers are required to consider the most appropriate of the three approaches to value when determining a property's value; Cost Approach, Market (or Sales Comparison) Approach, and Income Approach. Improvements should be generally appraised using the district's appraisal models. The replacement cost of a structure should be estimated and adjusted for age and condition of the property, location (neighborhoods), and observed functional or economic obsolescence.
- Appraisal models ("cost schedules") had been tested and calibrated to ensure that they reflected the January 1, 2021 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, 2021. These guides are utilized by appraisers in both the private and governmental sector throughout the United States.
- 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.
- 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, 2021,
  - PTAD's 2020 Preliminary Property Value Study Summary Worksheets for schools,
  - Pritchard & Abbott's 2021-2022 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. Brokmeyer 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 2021 appraisal roll and asked the Board to accept the 2021 appraisal records for review. A motion was made by Mr. Brokmeyer to accept the 2021 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. Brokmeyer and a second by Mr. Glass to allow the chief appraiser to continue making necessary changes to the 2021 appraisal roll until the records are certified. Motion carried.

Due to the arrival of a property owner who was scheduled to be heard at 3:00 p.m. the Board agreed to consider the remaining items on the agenda later in the meeting.

The Board then considered Item V Motion to Correct Appraisal Roll with the following results:

Case Number	Scheduled Hearing Time	Property Owner	Action Taken
202000742	3:00 PM	CHOI ANTHONY/TOD	No Change
202000741	3:00 PM	MARTIN DALE	Changed by ARB
202000747	3:30 PM	WATSON FAMILY LIVING TRUST	Withdrawn prior to hearing

The Board then considered protests for these cases with the following results:

Case Number	Scheduled Hearing Time	Property Owner	Action Taken
202000742	3:00 PM	CHOI ANTHONY/TOD	No Change
202000741	3:00 PM	MARTIN DALE	Changed by ARB
202000747	3:30 PM	WATSON FAMILY LIVING TRUST	Withdrawn prior to hearing
202000745	1:30 PM	STANCZAK DAVID	No Change
202000579	2:00 PM	MYERS JAMES D & LINDA	Motion by Mr. Brokmeyer, seconded by Mr. Glass that the case be dismissed for failure to appear at 4:19 p.m. Motion carried.
202000580	2:00 PM	MYERS JAMES D & LINDA	Motion by Mr. Brokmeyer, seconded by Mr. Glass that the case be dismissed for failure to appear at 4:19 p.m. Motion carried.
202000582	2:00 PM	MYERS JAMES D & LINDA	Motion by Mr. Brokmeyer, seconded by Mr. Glass that the case be dismissed for failure to appear at 4:19 p.m. Motion carried.
202000583	2:00 PM	MYERS JAMES D & LINDA	Motion by Mr. Brokmeyer, seconded by Mr. Glass that the case be dismissed for failure to appear at 4:19 p.m. Motion carried.

Case Number	Scheduled Hearing Time	Property Owner	Action Taken
202000584	2:00 PM	MYERS JAMES D & LINDA	Motion by Mr. Brokmeyer, seconded by Mr. Glass that the case be dismissed for failure to appear at 4:19 p.m. Motion carried.
202000581	2:00 PM	MYERS LINDA COATES	Motion by Mr. Brokmeyer, seconded by Mr. Glass that the case be dismissed for failure to appear at 4:19 p.m. Motion carried.

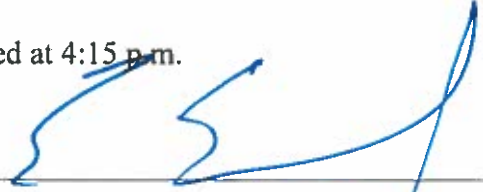
The Board continued with their regular business meeting with Item X on the agenda.


Mr. Black then presented the Chief Appraiser's Quarterly Change Report for the first Quarter of 2021 for the board's consideration. He reminded the board that he is required to report quarterly all 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. Samford then asked Mr. Black to explain the court order change that was listed in the report. He responded that arbitration was filed after the property owner had their protest heard by the ARB; the cases were later settled. 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 first quarterly change report, with a second by Mr. Glass. The motion carried unanimously.

Mr. Samford then called for consideration of Agenda Item XI regarding requests for hearings. Mr. Black reported that there were three protests received after the protest deadline and the board was presented copies of the property owner's protest forms for their consideration with the following results:

Case Number	Property Owner	Action Taken
202000738	LEE MARY ALICE	Motion by Mr. Brokmeyer, seconded by Ms. Beagles that the request for a hearing be denied because the protest was dated September 15, 2020, and the last day to protest this property was June 15, 2020. Motion carried.
202000739	LEE MARY ALICE	Motion by Mr. Brokmeyer, seconded by Ms. Beagles that the request for a hearing be denied because the protest was dated September 15, 2020, and the last day to protest this property was June 15, 2020. Motion carried.
202000740	LEE MARY ALICE	Motion by Mr. Brokmeyer, seconded by Ms. Beagles that the request for a hearing be denied because the protest was dated September 15, 2020, and the last day to protest this property was June 15, 2020. Motion carried.

There being no further business the meeting was adjourned at 4:15 p.m.

  
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 Chairman

  
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 Secretary