

Freestone Central Appraisal District  
Directors Meeting

Minutes of March 14, 2018

Regular Meeting #463

The Freestone Central Appraisal District Board of Directors met at the appraisal office located at 218 North Mount, Fairfield, Texas. Board members present were Teresa Duke, Brownie Utley, Sid Fryer, and Lisa Foree. Representing the appraisal district was Bud Black, Chief Appraiser; Don Awalt, Deputy Chief Appraiser; and Carol Clark, Administrative Assistant.

Teresa Duke, board chairman, called the meeting to order at 7:03 p.m.

Ms. Duke pointed out to the board that the agenda for this meeting had been posted in accordance with the Texas Open Meeting Act as evidence by the time stamp and notarized statement of Carol Clark on the posted documents.

Ms. Duke then declared a quorum of members present.

Consideration and action were taken on the minutes of February 14, 2018. There was a motion to approve the minutes by Mr. Utley, seconded by Ms. Foree to approve the minutes as presented. Motion carried.

The board then reviewed the district's monthly financial reports for the month of February as prepared by Mr. Black. Ms. Foree made a motion to approve the monthly financial reports as presented, seconded by Mr. Fryer. Motion carried.

The board's next consideration and action was on Contract with Perdue, Brandon, Fielder, Collins & Mott for Property Value Study Appeal of Wortham ISD. Mr. Black reminded the board of the previous discussion regarding the Property Value Appeal of Wortham ISD. The State conceded that there was an error made on their part regarding the pipeline which they have now corrected. Because of the correction, Wortham ISD is now in a grace period which will allow them to receive their 2018-2019 funding from the State. However, the change was not enough to solve the confidence interval issue and without corrections to other value issues discovered, Wortham ISD will be studied again in 2018 by PTAD; therefore, as school funding is no longer the appeal issue, the value corrections are a matter of concern to the appraisal district. Mr. Black stated that Ms. Pope-Osborn felt sure that errors in the study could be corrected in the appeal process and the district's values could be changed to fall within the confidence interval, thus eliminating the PTAD study for 2018. Mr. Black informed the board that because the appeal had to be filed with the state prior to March 12, 2018, he had authorized the Perdue, Brandon, Fielder, Collins & Mott to file the appeal on the district's behalf. Mr. Black also stated that he had signed a contract with a fee of \$7,500 for handling the matter. There was a motion by Mr. Utley, seconded by Mr. Fryer to approve the contract as presented by Mr. Black. Motion carried.

Mr. Black then presented the Chief Appraiser's Report,

Noted in the report:


1. The Texas Supreme Court issued its opinion regarding the gas compressor lawsuits on March 2, 2018. The case that they considered was EXLP Leasing vs. Galveston Central Appraisal District. In its summary, the court held that:


*The county goes to great lengths to argue the impropriety of both the valuation scheme and situs implications found in 23.1241 and 23.1242. It paints a dire picture of lost tax revenue. And it insists the compressors at issue are massive installations that remain fixed in place for years and should not be treated the same as a truly transitory inventory of bulldozers or backhoes. But even if this were all true, it does not cure our inability to pass judgment on the wisdom of the legislature's chosen tax policies.*

*The legislature is "free to adopt the mode of ascertaining the value of any class of property by such method as it might deem best," Shannon, 100 S.W. at 144, and its statutory scheme sets situs in the county where the dealer does business. If the legislature's chosen taxation scheme produces undesirable results unforeseen by the legislature, the remedy lies in modifying the law through the legislative process. We reverse the court of appeals and render judgment against Galveston County on both issues.*

2. The appraisers continue to make scheduled on-site inspections according to the reappraisal plan. It is doubtful if all inspections scheduled for 2018 will be completed before April 1. This is primarily attributable to two reasons:
  - All residential lot information in Fairfield ISD has been reviewed for the first time in over a decade. Jason Moore has reviewed each parcel via the district's GIS system, validating lot sizes and value codes and making corrections as necessary.
  - Debbie Bowden assumed the responsibilities of an appraiser trainee in October. However, the two-month absence of Tin Gilley in the front office required Debbie to be a part of the group that covered the front office. Additionally, she has had to attend two appraisal classes during a time period when we typically do not schedule education. I am very pleased with her work product. Without the staff shortage and education conflicts, her inspection schedule should progress as planned.
3. We will end our inspections by April 13 to prepare the proposed values for 2018. We will complete the unfinished inspection routes first when we resume the reappraisal activities for 2019 on July 23, 2018. I do not see a reason at this time that the scheduled activities for 2019 would be affected.

There being no public comment and there being no further business, Ms. Duke declared the meeting adjourned at 7.24 p.m.

  
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Chairman

  
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Secretary