

Freestone Central Appraisal District
Directors Meeting

Minutes of December 10, 2025

Regular Meeting # 556

The Freestone Central Appraisal District Board of Directors met at the appraisal office located at 218 North Mount, Fairfield, Texas. Board members present were Craig Dunlap, Daniel Ralstin, Sid Fryer, Stanton Brown, Jerry Don Sanders, and Lovie Whyte. Representing the appraisal district was Don Awalt, Chief Appraiser; Jason Moore, Deputy Chief Appraiser, Carol Clark, Administrative Assistant.

Mr. Dunlap called the meeting to order at 5:30 p.m.

Mr. Dunlap established proof of the posting of public notice of the meeting in accordance with the Texas Open Meeting Act from the affidavit attached to the foot of the posted agenda.

Mr. Dunlap then declared a quorum of members present.

Consideration and action were taken on the minutes of the meeting held on November 12, 2025. Mr. Brown made a motion to approve the minutes as presented. Mr. Sanders seconded the motion. Motion carried.

The board then considered the district's monthly financial report for November 2025. Mr. Awalt stated that the bills that were listed for the district's expenses for November were fairly typical; a payment of \$63,250.00 was made to Pritchard & Abbott towards the mineral contract. There were payments made to Mr. Awalt, Mr. Moore, and Ms. Bowden towards travel to the TRCA Conference. Payments were also made towards the Xerox printing for leasing and copies, and to the district's attorney, Low Swinney Evans & James. Pointing out the payment of \$350.00 to Navarro CAD, Mr. Awalt informed the board that the new appraisers assistants attended TAAD courses in Corsicana eliminating the cost of hotel rooms. Mr. Awalt briefly reviewed the Budget vs. Actual showing the districts total expense being 75 percent of the budget. Mr. Sanders made a motion to approve the financial report for November 2025, with a second by Mr. Fryer. Motion carried.

Consideration and action were taken on the Administrative Policy Update and Corrections. Mr. Awalt proceeded to review 'Chapter I Administration'. He informed the board that any verbiage to be taken out of the policy will be struck out; any verbiage to be replaced or added will be highlighted. Mr. Awalt added that changes had been made due to new laws that were adopted. On page 9 of the policy Mr. Awalt added the verbiage 'The chief Appraiser verifies and certifies that each nominee has signed the "Acknowledgement of Duties of Member of Appraisal District Board of Directors" form, required by PTC 6.0302(c) which was made effective by HB 148 on September 1, 2025. In a number of places in the policy as in Section 2.09 Meetings of the Board, the verbiage has changed from the notices to be posted at least 72 hours before the meeting to 3 business days; this change was effective of September 1, 2025.

Section 2.16: Complaints from the Public, which covers changes in B. Complaints Against the Chief Appraiser, and C. Complaints Against the Appraisal Review Boards (ARB). Complaints against the chief appraiser can be made to the Board of Directors (BOD) or the Taxpayer Liaison Officer (TLO) in writing. The TLO will report any complaints to the Board of Directors. Complaints against the ARB will be submitted to the TLO in writing, as the Board of Directors no longer has authority over the ARB. After reviewing the complaints, the TLO will submit a report to the Board of Directors no later than December 31 of each year, and to the Property Tax Assistance Division of the State Comptroller's Office. Mr. Awalt pointed out the highlighted paragraph on page 14 that was not in the policy but was a stipulation. It stated that if the BOD determined ground for the removal of an ARB member, they would report their findings to the Administrative District Judge no later than 90 days after learning of a potential ground for removal; the BOD and the Administrative District Judge must remove the member or find by official action that removal is not warranted.

Mr. Awalt continued to review the changes to the policy with Section 4 – Ag Advisory Board. Section 4.04: Eligibility Requirements stated that the members must be owners of qualified agriculture or timber land and must have resided in the district for at least five years. Mr. Awalt pointed out to the board that he recommended that the 'five years' to be struck out as it is a local rule and the tax code does not have a limitation. Later in the meeting the board agreed that the 'five years' would be struck out.

Mr. Awalt added verbiage regarding the Chief Appraiser's annual performance review, stating that the board had always followed the correct procedures, but it was not included in the policy. The only change to be made was to strike out the verbiage regarding the Chief Appraisers' forthcoming year's salary to be recorded in the January minutes. In previous years, the performance review and the statement of the salary was done in December, during the same meeting. The salary would be recorded in the minutes as recommended by the district's financial auditor, although there is no statutory deadline.

Effective on September 1, 2025 SB 2237 passed regarding the Board of Directors, in the event that they entered into an employment agreement with the Chief Appraiser regarding severance pay. There would be no more than 20 weeks of pay at the rate at the time of termination. This does not include compensation for accrued compensable time, such as compensatory time or vacation time. Severance pay would not be provided for an employee who was terminated for misconduct. The severance agreement shall be posted on the district's internet website.

On page 26 Section E. Notices, Mr. Awalt added hearing dates and the tax codes for reference as they were not included in the policy. After brief discussion, the board agreed to make a motion for each policy individually. A motion was made by Mr. Brown to approve Chapter I Administration of the district's administrative policy. Ms. Whyte seconded the motion. The motion carried.

Mr. Awalt proceeded to present Chapter VII Appraisal Operational Standards: Section 6 Special Valuations. Reviewing page 6 of the policy the duplicate paragraphs of 'Ineligible Land' was struck out and added at the foot of page 7. Applications for open space has new verbiage stating that 'A property owner who has acquired property where the previous owner has received an open space land valuation, does not need to file an application to be considered for the special valuation when: the new owner continues to use the land in materially the same way, and the agricultural use is conducted or overseen by the same individual (s) as in the previous year.' If the use continues under the control of a different person, an application must be filed timely to be considered for the special valuation.

New verbiage was added regarding the timberland exemption; if a landowner passes away and the land's ownership transfers from the deceased owner to the deceased owner's surviving spouse, the land's ownership is not considered to have changed. The Chief Appraiser may request but not require an updated application from the surviving spouse. Mr. Awalt stated that the district will continue to follow the same procedures by mailing out letters of notification. Ms. Whyte made a motion to approve Chapter VII of the Appraisal Operational Standards Section 6 Special Valuations as presented, with a second by Mr. Fryer. The motion carried.

Mr. Awalt continued with his presentation by reviewing Section 7 Exemptions from Chapter VII Appraisal Operational Standards. Changes to Section 7.01 Absolute Exemptions was updated to show the tangible personal property producing income with a value less than \$2,500 that has increased to \$125,000. Animal feed that is held for resale and is exempt from sales and use taxes was also added.

Verbiage was added for Residential Homestead. 'Persons whose qualified residential homestead structures are rendered uninhabitable or unusable by a casualty or by wind or water damage may continue to receive the exemption on those structures while the owner constructs a replacement homestead structure, provided that the owner does not qualify another property as a homestead. Replacement construction must begin no later than one year after the casualty event as stated in PTC

11.135. In addition to the General homestead, verbiage was added regarding persons who acquire property after January 1 of a tax year receiving an exemption for the applicable portion of the year if the preceding owner did not receive the same exemption for that tax year. This was not a new process but was just added to the policy.

Additional new exemptions were added to the policy which included 'Surviving Spouse of Veterans Who Died as a Result of Exposure to Certain Toxins. Exemptions granted under this section may also be transferred to another qualifying residence equal to the dollar amount of the exemption, so long as the surviving spouse remains unmarried.

If an improvement is destroyed by a fire and has a homestead exemption, the property owner may receive a temporary exemption for the year in which the fire occurs if the property was habitable prior to the fire, then uninhabitable for at least thirty days following the fire. The exemption applies to the destroyed improvements only and prorated based upon the number of days before it was damaged. An application must be submitted within 180 days of the fire; the tax office must recalculate the taxes.

There were late filing provisions for Cemeteries stating that the Chief Appraiser must grant an exemption for a property without an exemption application if a reasonable inspection would reveal that the property is a nonprofit cemetery, and the owner of the property is not identifiable. The Chief Appraiser may request information from a state agency, municipality, county, county historical commission, or other governmental or nonprofit entity.

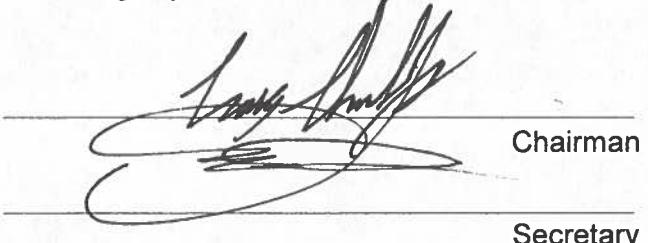
On page 36 of the policy, verbiage was added for limitations on update requirements. The district must believe that a person no longer qualifies for the exemption after attempting to determine whether the person still qualifies before requesting a new homestead application. The Chief Appraiser must review each residence homestead exemption at least once every five years to validate the property owner's qualification for the exemption. Mr. Brown made a motion to approve Chapter VII of the Appraisal Operational Standards Section 7 Exemptions as presented, with a second by Mr. Dunlap. The motion carried.

The board then read the report submitted from the Tax Liaison Officer. Ms. Shepherd stated in her report that the ARB packet was submitted to the District Judge on November 13, 2025. There were only three (3) applicants, Mr. Gene Reynolds, Mr. Robert Childs, and Mr. Eric Samford. Mr. Samford was named Chairman, and Mr. Reynolds named Secretary.

Mr. Awalt reported to the board that MAP review will begin in three weeks; the preliminary data had already been submitted.

The deadline for ballots to be submitted for the Board of Directors' elections will be on December 15, 2025. All board members have received votes and are eligible to serve another two-year term.

There being no further business, Mr. Dunlap declared the meeting adjourned at 6:27 p.m.



Tom Dunlap
Chairman

Linda Reynolds
Secretary