

Freestone Central Appraisal District
Directors Meeting

Minutes of February 14, 2018

Regular Meeting #462

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

Mr. Craig Dunlap, secretary, called the meeting to order at 7:02 p.m. in the absence of the board chairman.

Prior to the meeting Oaths of office were administered to Ms. Lovie Whyte by Carol Clark, Notary authorizing Ms. Whyte to assume her duties as board member for 2018 and 2019.

Mr. Dunlap asked Mr. Black to confirm that the agenda for this meeting had been posted in accordance with the Texas Open Meeting Act. Mr. Black stated that the posting requirements had been met as the notice was posted on the district's website and on the office front door on February 8, 2018 well in advance of the required seventy-two-hour notice of the public meeting.

Mr. Dunlap then declared a quorum of members present.

Consideration and action were taken on the minutes of January 10, 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 January as prepared by Mr. Black. Ms. Whyte 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 Chief Appraiser's Report on ARB Approved Changes for quarter ending December 31, 2017. Mr. Black informed the board that the changes listed were presented to the ARB for their approval. There were no outstanding protests on any of the parcels listed, and that all of the change orders had been issued to the appropriate tax collectors for tax roll corrections. Mr. Black reminded the board that he is statutorily required to report these changes to the board quarterly after the ARB has approved them, to validate to the board that changes and corrections were being made to the appraisal records as needed. After the presentation, there was a motion by Mr. Utley, seconded by Ms. Foree to approve the Chief Appraiser's Report on ARB Approved Changes. Motion carried.

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

Noted in the report:

1. The staff continues to work towards the completion of its appraisal task for 2018. Due to illnesses, on-site inspections are behind schedule. Some adaptations and reassignments have been made to ensure that the process continues, and hopefully the majority of the inspections will be completed before appraisal notices must go out.

Parcels that have been flagged for an inspection due to new construction or per owner request will be completed as scheduled during March and April prior to appraisal notice preparation.

After certification, those remaining routes will be inspected first for the 2019 cycle.

2. Frank Campos has been reviewing the district's financial records in his preparation of the district's 2017 financial audit. His report is scheduled for presentation during the board's regular meeting in April.
3. The PTAD Map reviewer completed her inspection of our procedures and records this week. She indicated upon her exit that all of the mandatory requirements had been met. Only one question in the administrative section was answered "no". The Appraisal Roll Quarterly Change Report for January 2016 was presented to the ARB for approval but never presented to the BOD. This was recognized as an oversight by the reviewer as a regular pattern of submission and approval was proven but a negative answer still had to be reported on the preliminary report. The final report will contain a "yes" on this item and the district will be at 100% compliance.

The preliminary results will be issued later this year and the final report will be issued by December 31, 2018.

4. The results of PTAD's 2017 Property Value Study were released on January 31, 2018. The appraisal level for all schools was within the confidence interval with the exception of Wortham ISD, which currently has an assigned overall ratio of 58%. This appraisal level is so severe that Wortham ISD is not eligible for a "grace period" in its funding, and the state's value of \$217M will be reported to TEA for funding purposes rather than the appraisal districts certified value of \$126M.

The most significant problem with the study is the assignment of a 28% ratio to a pipeline, causing the overall appraisal ratio of Category J Utilities to be set at 47%.

Additionally, the state's appraiser assigned an appraisal ratio of 88% to Single Family Homes and 86% to Rural Land and Homesites.

Mr. Black states that he strongly disagrees with appraisal levels in all groups. According to the state's procedures, all changes and corrections are made through the filing of a formal appeal. And to further complicate matters, the appeal must be filed by Wortham ISD as the appraisal district has no authority to appeal the matter.

He has contacted an appeals specialist with the Perdue, Brandon, Collins, & Mott firm to represent Wortham ISD in this matter.

5. Mr. Black will be attending the Texas Association of Appraisal District's Annual Conference next week in Fort Worth.
6. Mr. Black is scheduled to receive his biennial continuing education hours in public funds investment the first week of March. Once completed, the certification is good for two years.

There being no public comment and there being no further business, Mr. Dunlap declared the meeting adjourned at 8:07 p.m.



Chairman



Secretary