

Freestone Central Appraisal District
Directors Meeting

Minutes of August 8, 2018

Regular Meeting #468

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, Lovie Whyte, Sid Fryer, Craig Dunlap, and Lisa Foree. Representing the appraisal district was Bud Black, Chief Appraiser; Don Awalt, Deputy Chief Appraiser; and Carol Clark, Administrative Assistant. Also present was Vick & Marjorie Landgrebe, members of the general public.

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

Ms. Duke 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 well in advance of the required seventy-two-hour notice of the public meeting, pointing out the notary stamp at the bottom of the agenda.

Ms. Duke then declared a quorum of members present.

Consideration and action were taken on the minutes of July 11, 2018. Mr. Fryer pointed out that the last paragraph states that Mr. Dunlap seconded the motion to approve the tabling of the Chief Appraiser's Quarter Change Report. He reminded the board that Mr. Dunlap did not attend the meeting of July 11 and agreed that he seconded the motion. There was a motion to approve the minutes by Mr. Fryer, seconded by Ms. Foree to approve the minutes as presented with corrections made. Motion carried.

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

Ms. Duke then asked Mr. Black to verify that the public had been made aware of the scheduled public hearing regarding the proposed 2019 – 2020 Reappraisal Plan. Mr. Black stated that the ad was posted on the district's website and ran in the Freestone County times on July 25, the Fairfield Recorder and The Teague Chronicle, on July 26 as evidenced by copies included in the board's information packet.

With verification of public notice, Ms. Duke announced that the Board was entering into a public hearing regarding the proposed 2019 – 2020 Reappraisal Plan at 7:09 p.m. Mr. Black discussed and gave an overview of the proposed plan. Mr. Black explains what the district anticipates doing in 2019 and 2020 as stated in the resolution for the reappraisal of property within the district. During those years the districts appraisals must be compliant with the requirements of the Uniform Standard Professional Appraisal Practice, the International Association of Assessing Officers and the laws of the State of Texas. In compliance with Section 6.05(i) of the Property Tax Code the board must conduct a public hearing to consider the adoption of the appraisal plan by September 15. Although the board's authority over appraisals is limited but comes through its duties to contract and budget for the district's operation, with governance over operations of parameters of the law through M.A.P. and the State of Texas.

The district is required to perform certain tasks in its reappraisal cycle according to the laws of the State of Texas, and rules established by the Property Tax Assistance Division of the Comptroller's Office, Professional Standards of the International Association of Assessing Officers, and the Appraisal Institutes' Uniform Standard Professional Appraisal Practices. There is

no change in the way the district will discover, list, and appraise properties within the boundaries of the district; the system has worked well in previous years.

Mr. Black states that one-third of the county will be physically inspected every year. A route schedule is included inside the proposed reappraisal plan. Based on that schedule, appraisal cards and worksheets are in sequential order for the ease of the appraisers while working review. The appraisers will remeasure two sides of existing improvements during field review as required by state law. They will be discovering new improvements and modifications to existing properties. They also gather information and look for changes in the condition of properties that may include fire damage, remodeling, additions, demolitions, and presence of or repair of existing physical deterioration of the improvement. All changes, data and documents received into the office from the public and from the appraisers including digital pictures taken in the field will be attached to each parcel and maintained electronically. The District will also use other reliable means of identification such as mechanic liens, septic tank permits, mobile home reports and 911 address reports when discovering new improvements. Properties that has items of personal property used for the production of income that has situs in the district annually will be inspected every two years.

The District maintains its website (freestonecad.org), making information available to the public which includes landmen, realtors, and insurance offices who are able to obtain information via the internet. They can provide information for the districts staff when contacting the district. The districts staff accesses a local intranet hosted by the personal computer network for appraisal manuals, schedules, policies, appraisal rolls and forms.

Pritchard & Abbott, Inc. appraised the districts mineral, utility, and industrial accounts in 2017 and 2018 using reports from the Texas Railroad Commission and owner/operators for the valuation of producing oil, gas, and mineral parcels. Notices for mineral, utility, industrial, real estate and personal property are delivered as required by Section 25.19 of the Property Tax Code by U. S. Postal Services by April 15 or soon thereafter. The district will meet informally with taxpayers in an effort to explain and defend the district's value. Once formal protests with the Freestone Appraisal Review Board has been heard, the district will certify value to taxing authorities by July 25 once the rolls are delivered.

Mr. Black informed the board that routine audits are performed to ensure that the district's systems are being performed as expected. Audits are performed periodically and randomly with all documents filed to meet the records retention requirements adopted by the district's board of directors and the Texas Library and Archives Commission. The board closed the public hearing at 7:55 p.m. and reconvened the regular meeting. There was a motion by Mr. Fryer, seconded by Ms. Whyte to approve and adopt the Proposed 2019 - 2020 Reappraisal Plan. Motion carried.

Mr. Black then presented the Investment Officer's Quarterly Report for the quarter ending June 30, 2018 which was tabled from the July meeting due to Mr. Blacks absence. The report included a statement that the all funds held by the district were deposited with Community National Bank & Trust, the district's depository; and, that all of those funds were adequately insured by FDIC and other securities pledged by the bank during the reporting quarter. Also included were statements regarding fund activity during the quarter which began with a fund balance of \$655,233.70 and ended with a balance of \$696,094.33. He also certified that the district's internal controls were being followed according to the board's policies and that, to the best of his knowledge, all financial matters were being conducted in accordance with the district's policies and in compliance with the Public Funds Investment Act. There was then a motion by Mr. Dunlap, seconded by Ms. Foree that the report be approved as presented. Motion carried.

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


Noted in the report:

1. After the ARB completed its hearings on scheduled protests for 2018 on July 17, 2018, they approved the appraisal records for 2018. The following includes a comparison of certified values from 2017 and 2018.


Jurisdiction	2017	2018	Change
County	2,341,870,835	2,351,942,878	10,072,043
Fairfield	203,933,097	204,792,827	859,730
Streetman	6,401,712	6,836,327	434,615
Teague	120,552,940	121,505,448	952,508
Wortham	27,388,126	28,344,848	956,722
BISD	58,477,540	58,643,714	166,174
FISD	1,126,644,230	1,094,848,653	-31,795,577
OISD	75,531,955	79,055,689	3,523,734
CISD	6,614,493	7,490,250	875,757
DISD	154,127,627	154,045,245	-82,382
TISD	687,858,984	714,455,987	26,597,003
WISD	123,157,030	126,030,717	2,873,687
MISD	2,229,917	2,149,817	-80,100
FHOSP	1,258,924,127	1,232,708,024	-26,216,103
THOSP	757,328,678	787,300,323	29,971,645

2. Appraisers have started on-site reviews of the properties that were not completed earlier in the 2018 appraisal cycle. Hopefully these inspections will be completed before the anticipated startup date for the 2019 reviews.

There being no public comment and there being no further business, Ms. Duke declared the meeting adjourned at 8.03 p.m.



 Chairman



 Secretary