

# MINUTES OF THE REGULAR MEETING OF THE CENTRAL APPRAISAL DISTRICT OF FANNIN COUNTY

May 31, 2024

**PRESIDING:** Jerry Magness, Board Chairman

**PRESENT:** Jason Walker, A J Self, Richard Glaser, Curtis Smith

**STAFF:** Tylene Gamble, Christie Ussery, Sara Felke

**CALL TO ORDER:** The meeting was called to order at 9:00 am. A quorum was established.

**PUBLIC COMMENTS** None

**CONSENT AGENDA:** A motion was made by Mr. Glaser, seconded by Mr. Walker, to approve the minutes for the Regular Meeting on March 25, 2024, as well as the financials as of April 30, 2024 (expended 24%), as presented. Motion carried 5-0.

**COLLECTION CONTRACT** Motion by Mr. Glaser, second by Mr. Walker to approve the Collection contract with Fannin Farms Municipal Utility District effective 2024 appraisal year. The new tax unit will contribute to the 2025 budget. Contract was the Option 1 version approved by board members. Motion carried 5-0.

**BANK DEPOSITORY** The latest depository award was made to First United Bank, Bonham, Texas effective October 1, 2022 for the required 2 year term. Per Section 6.09(c), the board may extend the current depository for a second 2-year term. Motion by Mr. Walker, second by Mr. Self to extend the second term, effective October 1, 2024 through September 30, 2026. Motion carried 5-0.

**2025 PROPOSED BUDGET** The proposed budget was presented for approval of distribution by Chief Appraiser Gamble. The overall budget increase is limited to a 2.6% increase or \$67,375. Some of the larger changes would be the newly required online taxpayer portal, Software updates for new legislation, upgrade for aerial flyover from 9 inch pixel to 6 inch, as well as an increase of \$25/per person for staff insurance that was adopted in September 2024 for 2024. The new computer software needs are not budgeted but expect to be purchased with existing funds from 2023 Excess. This will help keep the budget increases to a minimum. Motion to distribute the proposed budget as presented made by Mr. Glaser, second by Mr. Self. Motion carried 5-0.

**EAGLE VIEW AERIAL** Motion by Mr. Walker, second by Mr. Smith to allow Mr. Glaser to review an updated draft contract to change our bi-annual flyover from 9-inch pixel to 6 inch in an effort to curb the issue of no access for inspections. Texoma Council of Governments is currently contributing to the project, and the increase is projected in the proposed 2025 budget. After review by Mr. Glaser, the board may amend or adopt at the next meeting. Motion carried 5-0.

**TCDRS RETIREE COLA** The last cost of living on TCDRS retiree payments was for 2022. Generally, this is reviewed on a bi-annual basis. Based on the elected rate currently built in the budget, granting a 2% or 3% COLA, will not increase the budget requirement. Motion by Mr. Glaser, second by Mr. Smith to proceed with the 3% retiree COLA for 2025. Motion carried 4-0, Mr. Walker abstained.



**SET PUBLIC HEARING**

Motion by Mr. Glaser, second by Mr. Walker to set the Public Hearing for the 2025 Budget Adoption for Monday, July 29<sup>th</sup>, 9 AM. Motion carried 5-0.

**SET PUBLIC HEARING**

Motion by Mr. Walker, second by Mr. Glaser to set the Public Hearing for the required adoption of the 2025-2026 Reappraisal Plan for Monday, July 29<sup>th</sup>, 9 AM. Motion carried 5-0.

**EXECUTIVE SESSION**

Motion by Mr. Glaser, second by Mr. Self to enter executive session per Section 551.076 and 551.089(2) to review Security Audit &/or devices – network information. Time: 10:11 AM.

Motion by Mr. Self, second by Mr. Glaser to return to open meeting, 10:40 AM.

**MISC EXPENDITURE**

Motion by Mr. Walker, second by Mr. Self to authorize an expenditure in the amount of \$9,934.92 from miscellaneous revenues to "hold harmless" the tax units for a cyber fraud event. This will reimburse the adopted budget using earned interest money. Motion carried 5-0.

**REPORTS**

Director of Finance/HR – Sara Felke

Roof was complete May 11<sup>th</sup> by 4W Roofing. They did the work on a Saturday so as not to interfere with business hours. Roofing price was \$25,900. The CAD paid a deductible of \$1270, and following the installation, we received the depreciation check. After the final payment to 4W roofing, there remained \$3701.60, less the original deductible of 1270, left the CAD with a net gain of \$2431.60 for the miscellaneous revenues.

TexPool Update: Interest for month of April is \$3130.04, and YTD is \$11,451.21, for a total for TexPool of \$719,746.06 April 30, 2024.

Director of Operations – Amanda Hamiton

Update on the Appraisal Review Board and process – Mr. Bennet resigned from the ARB this year to fulfill a position with the County. As an employee of a tax unit, he is no longer eligible to serve. Statistics of protests thus far: Year 2023- 757 Inquires to Year 2024-489

Total year 2023- 2519, so far for 2024-2062 protests with BPP deadline in June. 56 protests Withdrew with no value changes, while 224 settled and closed protest with a value change. Hearing days set aside are 20, and comp time for ARB support is only up to 6 hours.

Deputy Chief Appraiser Christie Ussery:

Last day to protest has passed, except for Business Personal Property and the first hearing day was yesterday, May 30<sup>th</sup>. Appraisers are working on evidence packets and reaching out to owners. We work hard to be pro-active in customer information. We have authorized reimbursed comp time to so staff has time to prepare as well as visit with owners during office hours.

The new legislation created a 20% cap on non-homestead, and non-ag properties. Our current software vendor did not address this timely and we were held up by 2 weeks waiting. Even then, we ended up hand calculating the new law as the patches were not accurate. After notices were actually mailed they finally provided a mechanism to be able to override the cap so that it could be fixed. We need an updated, functioning CAMA System ASAP and hope to start the Demos in August.

In relations to the collection rate March 1, on target at 89%. We are now at 95% for most units. City of Honey Grove is lower as there are delinquent taxes on a large commercial property there. However, we are being

aggressive with this and expect a suit filed by the end of the week. There will be another boost in revenues by the end of June because attorney fees attach on July 1.

Our lead collector has passed the final exam and is a Registered Tax Assessor, and this will be a great help with tax rate calculations. We also filled one of the collection clerk vacancies who started last month is doing fantastic.

Chief Appraiser Tylene Gamble:


We expect to certify on time and to clear all the pending MAPS items. Our public hearings are set for July, which will then allow time for Christie and I to see several software demos and hopefully get on a conversion calendar. There remain 3 set arbitrations, and 2 still pending for 2023. I attended commissioner's court May 7<sup>th</sup> in regards to the daycare exemption and did a presentation at the Leonard's Chamber Lunch on May 14<sup>th</sup>. My husband has finally gotten a surgery date for knee replacement in mid June, but I will be available as well.

**NEXT MEETING**

Next regular meeting is set for July 29<sup>th</sup>, 9:00 am, CAD offices. Motion by Mr. Self, second by Mr. Walker. Motion carried 5-0.

**ADJOURN:**

A motion was made by Mr. Glaser, seconded by Mr. Smith, to adjourn the meeting. The meeting was adjourned at 11:03 AM.



Jerry Magness, Chairman  
Central Appraisal District of Fannin County