

**CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY
109 N. MAIN, CLEBURNE, TX 76033**

August 15, 2024

The Board of Directors of the Central Appraisal District of Johnson County met in regular session on Thursday, August 15, 2024, at 6:00 p.m. at the Cleburne Conference Center, 1501 W. Henderson St., Rm. Cross Timbers Branch, Cleburne, Texas after the agenda was duly posted in accordance with the Open Meetings Act.

Members present were: Duaine Goulding, Chairman; John Wood, Vice Chairman; Toby Ford, Director; Amy Lingo, Director; Tina White, Director; Mike Mizell, Director; and Larry Trammell, Director. Scott Porter, Johnson County Tax Assessor/Collector was absent.

Staff present was Jim Hudspeth, Chief Appraiser and Amy Gill, Customer Service/GIS Director. Jessica White, Administration Manager recorded the minutes of the meeting.

Visitors present were Bruce Medley, Attorney with Perdue, Brandon, Fielder, Collins & Mott, Ginger Allen, Taxpayer Liaison Officer, Matt Smith, Cleburne Times Review, Jim Cockrell, Rose Kurczab. Walter Kurczab, Alex Wright, Stephen Dunson, Mike Petty, Ryan Petty, Jesse Arnold, Corrine Arnold, Jeff Marshall, Taylor Eckstrom, Tracy Estes, Kristin Blaylock, Steve Nunley, Craig Hundley, Peter Svendsen and Greg Cooper. Chairman Goulding welcomed everyone and Director Mizell gave the invocation. The Pledge of Allegiance to the U.S.A flag and Texas pledge was led by Chairman Goulding.

Agenda Item 1. (Consent Agenda) Director Trammell made a motion to approve the consent agenda with amended minutes; seconded by Lingo. 7-Yes; 0-No

A. Minutes of the July 18, 2024 regular meeting– Director White made a motion to amend the minutes to include the discussions regarding the banking agreement and fees, investment pools, and the BOD requesting a more detailed line item for the 2025 budget. Motion by White to amend the July 18, 2024 minutes; seconded by Trammell. 7-Yes; 0-No

B. Financial report for July 2024

C. Taxpayer Liaison Report – Mrs. Allen reported on the phone calls and emails she has received from taxpayers. Chairman Goulding commented on how well Mrs. Allen was helping the taxpayers.

Agenda Item 2-3. (Secretary resignation and appointment of new secretary) Chairman Goulding announced the resignation of secretary Castles has been accepted and asked for nominations from the BOD. Director Lingo nominated Mike Mizell; seconded by Wood. 7-Yes; 0-No

Agenda Item 4. (First Financial Bank agreement amendment) Chairman Goulding stated the BOD had requested the CAD to approach First Financial Bank and request a decrease in monthly banking fees. He reported that the new agreement presented will lower the fees from around \$5,000 a month to \$100 a month for the remainder of the year. Director Trammell suggested the CAD ask the bank for a refund of prior fees. Director White had a concern about asking for a refund then asking for a new bid from the bank might raise suspicion. Motion by Wood to approve the amended agreement regarding bank fees; seconded by Trammell. 7-Yes; 0-No

Jeff Marshall asked the BOD if any of them had a copy of the signed contract from the bank. The BOD told Mr. Marshall a copy of that contract was at the CAD and was signed by the previous BOD.

Agenda Item 5. (Discussion on bank bid for 2025-2026) Chairman Goulding stated he would like for the CAD to go out for bank bids for 2025-2026. He suggested the creation of a committee to develop an updated bank bid request. Director White commented about the possibility of not all banks meeting requirements for public fund accounts. Bruce Medley stated under 6.09 of the tax code, the only real requirement is that the funds be secured by a separate entity or by the FSLIC. Director Trammell recommended the CAD send bank bid requests to the banks the other local entities are using. Chairman Goulding stated Director Lingo has volunteered to be chairman of the subcommittee then asked for volunteers. Vice Chair-man Wood and Director Trammell volunteered.

Agenda Item 6. (2025 CAD Budget) Mr. Hudspeth stated the budget has been decreased another 60 thousand dollars due to the decrease in banking fees. He also suggested the agenda item be tabled until next month to give the CAD time to receive more information regarding health insurance rates. Vice Chairman Wood requested the CAD receive multiple bids for health insurance. Chairman Goulding stated that was a great idea to begin next year as it is too late in the year for the 2025 budget. Discussion was had about needing an earlier meeting due to the September 15th deadline on the 2025 budget. Secretary Mizell stated he would like to be more involved moving forward on budget discussions. Chairman Goulding stated the BOD will be reviewing policies for next year and many other items. Chairman Goulding asked for a motion to table the agenda item. Motion by Mizell to table the 2025 budget; seconded by Wood. 6-Yes; 1-No

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Agenda Item 7 and 8 . (Public Hearing and approval of CAD Reappraisal Plan for 2025-2026) Chairman Goulding stated there are many questions regarding the Reappraisal plan. He asked Director Trammell to be Chairman of a subcommittee then asked for 2 more volunteers. Vice Chairman Wood and Director White volunteered. Director Trammell made a comment that he submitted 101 questions to the CAD regarding the Reappraisal plan. Director Lingo had suggestions on formatting of the plan. She also stated she has done USPAP reviews for banks. Director Trammell recommended replacing Vice Chairman Wood for Director Lingo on this subcommittee. The BOD agreed. Chairman Goulding called for a motion to table the public hearing and action item on the Reappraisal plan. Vice Chairman Wood made a motion to table; seconded by Mizell. 7-Yes; 0-No

Agenda Item 9. (Peter Svendsen discussion) Chairman Goulding called Mr. Peter Svendsen to the podium. Mr. Goulding stated he requested bullet points from Mr. Svendsen on his requested discussion but only received a letter. Chairman Goulding then instructed Mr. Svendsen to read his letter. The letter was also presented to the BOD. Mr. Svendsen spoke on the income and debt of people in Johnson County then spoke on inflation and people losing their homes due to over taxation. He stated he spoke with the County Judge and the county has cut their budget down. He stated the city council is trying to do the same thing with 000.7 increase to their budget. He stated he spoke with the school district and they have asked for no new money this year. He stated the Ft. Worth appraiser has been fired. He also stated that the CAD BOD in Ft. Worth is changing the increase from 10% to 5%. Chairman Goulding corrected Mr. Svendsen stating the BOD does not have the authority to do that. Chairman Goulding spoke to the Chairman in Ft. Worth and what they have done is change the policy to read the CAD may not raise value on residential property more than 5% without clear and convincing evidence. Mr. Svendsen then proceeded to read his letter. Chairman Goulding commented on the CAD not being responsible for the tax bill and the complexity of the property tax system as a whole.

Agenda Item 10. (Appraisal Consultant) Chairman Goulding recommended hiring a consulting company to work with the BOD to look for inequities, systemic issues, training issues and help find a solution. Stephen Dunson, property tax consultant, spoke on the TAD reappraisal plan. He explained there have been implications due to the change. The City of Ft. Worth is raising their tax rate and Ft. Worth ISD voted not to approve the TAD budget for 2025. He then explained his experience with cap rates and how they typically work. He also gave some formulas that are often used within property appraisal. Chairman Goulding thanked him for coming. Bruce Medley made a comment that Mr. Dunson was asked to come speak due to the nature of the agenda item. Jim Cockrell recommended the discussions with any consultant be held in a public meeting. Greg Cooper asked if every property was appraised yearly. Mr. Hudspeth stated the CAD tries to do that. Mr. Cooper stated there's several properties in Johnson County that haven't been appraised in over 10 years. Chairman Goulding recommended the creation of a subcommittee to engage an appraisal consultant to review the appraisal process at JCAD. He then asked for two volunteers to work with him. Vice Chairman Wood and Secretary Mizell volunteered. Chairman Goulding suggested Secretary Mizell be the chairman of this subcommittee. Secretary Mizell agreed. Director White had concerns on the time and resources regarding the hiring of a consultant. Mr. Hudspeth made a comment that money from reserves could possibly be used for the funding of a consultant. Motion by Director White to approve; seconded by Wood. 7-Yes; 0-No

Agenda Item 11. (Non-Agenda Public Communications) Jim Cockrell commented stated he believes the CAD BOD is now listening to it's constituents. He asked the BOD to call the bluff of the Texas State Comptroller and become the first CAD BOD to change the Reappraisal plan to every 3 years. He then thanked the BOD for taking on the task. Michael Petty lifelong resident of Johnson County stated he wants everything to be fair. He stated tenants end up paying the increase and they can't afford it. He would like for rental property to be appraised on rent. He believes the ARB is one sided. He would like to see a record of how the ARB votes and which way they vote, either for the CAD or for the taxpayer. Taylor Eckstrom, a school teacher in Burleson spoke of the neighborhood he lives in and the value increase that has occurred over the years. He went to the ARB and was told they determine the value not the taxes. Steve Nunley thanked the BOD for their diligence. He commented on schools having inappropriate material in their libraries. He gave examples of different circumstances at schools where bullying has occurred. He stated one school had to get an attorney and taxpayer money was being used to pay for these attorneys for the schools to defend the ones being inappropriate. Craig Hundley thanked the Chairman for saying the Pledge of Allegiance and appreciates the transparency. He stated the BOD is doing a stand-up job and deserve a standing ovation.

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Agenda Item 12. (Staff reports) Mr. Hudspeth reported the appraisers are out in the field collecting data for 2025 and the CAD will soon begin working on the Reappraisal plan. He stated everything seems to be running smooth.

Agenda Item 12A. (Chief Appraisers Report) Jim Hudspeth, Chief Appraiser reported on the following items:

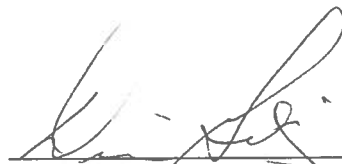
- (1) CAD litigation – The totals for active lawsuits and arbitrations was provided.
- (2) Miscellaneous- Mr. Hudspeth reported the taxing entities received the certified tax roll last month. He also reported that in October the CAD will begin posting ARB reports on the website. The reports will include the voting history of each ARB hearing. He then gave information on the Truth in Taxation website.


Agenda Item 13-14. (Executive Session) No executive session was called for.

Agenda Item 15. (Next Meeting) The next scheduled board meeting will be held on Thursday, September 12th.

Agenda Item 16. (Adjournment) Mr. Goulding reported he has information from his conversation with the Texas State Comptroller and would share with any taxpayer after the meeting. At 7:45 p.m. Chairman Goulding called for a motion to adjourn the meeting. Motion by Ford; seconded by Mizell. 7-Yes; 0-No.

Approved this 9th day of September, 2024.


Duaine Goulding, Chairman


Mike Mizell, Secretary

