

July 18, 2024

The Board of Directors of the Central Appraisal District of Johnson County met in regular session on Thursday, July 18, 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; Amy Lingo, Director; Tina White, Director Place 1; Mike Mizell, Director Place 2 and Larry Trammell, Director Place 3. Vance Castles, Secretary; Toby Ford, Director and Scott Porter, Johnson County Tax Assessor/Collector were 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, Harry Shaffer, Fernando Rodriguez, Jesse Arnold, Corrine Arnold, Matt Smith, Jean Moss, Mark Williams, James Wagner, Kevin Gee, Mark Anderson, Gloria Walsh, Jim Ross, Gwena Rhodes, Mark Rhodes, Michael Ancy, Craig Hundley, Maudie Tarver, Sarah Lefever, Michael Petty, Peter Svendsen, Sherri Hamilton, Douglas Hartzler, Brannon Potts, Jim Cockrell, Mike Prater, Debbie Prater, Derek Weathers, Carrie Keeton, Will Keeton, Michelle Rohan, Danny Green, JoLynne Braddy, and Greg Cooper. Chairman Goulding welcomed everyone and Director Mizell gave the invocation.

Agenda Item 1. (Oath of Office) Jessica White, Notary administered the oaths of office to the 2024-2026 Board of Directors, Place 1, Place 2 and Place 3.

Agenda Item 2. (BOD Responsibilities) Attorney Bruce Medley gave an overview of the Appraisal District as well as the Board of Directors responsibilities. Eligibility requirements and conflict of interest were reviewed. Open meetings, public information and general requirements of public office apply to the Appraisal District. The board is prohibited by law from ex parte communications with ARB members about anything that is under protest or the Chief Appraiser regarding values outside of a public meeting. The board is a governing body with only one employee, the Chief Appraiser. The board approves the budget and provides resources for the district to operate. Other duties include appointing the Taxpayer Liaison Officer and ARB members; approving contracts and a reappraisal plan along with adopting general operating policies.

Agenda Item 3. (Consent Agenda) Director Lingo made a motion to approve the consent agenda as presented; seconded by Mizell. 6-Yes; 0-No

- A. Minutes of the June 6, 2024 regular meeting
- B. Financial report for June 2024
- C. Taxpayer Liaison Report – Mrs. Allen reported on the phone calls and emails she has received from taxpayers.

Agenda Item 4. (2023 CAD Audit) Steve Lacy with Hankins, Eastup, Deaton, Tonn, Seay & Scarborough LLC presented the Annual Financial Audit for the year ended December 31, 2023. The audit did not identify any material weakness or no instances of noncompliance. There were no significant or other audit findings to report. They gave the district a non-modified opinion and stated the district is in good financial condition. Motion by Trammell to accept the 2023 audit as presented; seconded by Wood. 6-Yes; 0-No

Agenda Item 5. (Public Hearing CAD Budget) Chairman Goulding opened the public hearing on the Appraisal District Budget for 2025 at 7:10 pm. Amy Gill gave an explanation on the addition of 1 new employee. Mr. Hudspeth reported on several line items. Greg Cooper with the Texas Transparency Project suggested the BOD table the budget for the next meeting. Sherri Hamilton asked if multiple bids were received on the homestead exemption project. Mr. Hudspeth explained the district received more than one bid. Doug Hartzler commented that the back and forth between the BOD and the visitors really shouldn't be happening and believes the approval of the budget could happen a lot faster. Chairman Goulding closed the hearing at 7:38 pm.

Agenda Item 6. (2025 Budget) Chairman Goulding asked for a motion from the board. Motion by Wood to table the 2025 budget; seconded by White. 5-Yes; 1-No

Agenda Item 7. (Non- Agenda) Fernando Rodriguez, representing Apos, spoke on property taxes being excessively high. Peter Svendsen passed out documents to the BOD and CAD staff and suggested the CAD is in violation of Texas law. He exceeded his allotted 3 minutes. Mrs. Lingo asked Bruce Medley if a motion could be made to extend Mr. Svendsen's time. Bruce Medley stated if done, the BOD runs the risk of losing control of their agenda. Mrs. Lingo made a motion to extend his time 2 more minutes; seconded by Larry Trammell. 6-Yes; 0-No. Mr. Svendsen then suggest Mr. Hudspeth be fired. Jim Cockrell commented that this was his third time to address the BOD to suggest the reappraisal process

Minutes of CAD Board of Directors Meeting 7/18/24 – Page 2

be adjusted to every three years instead of yearly. Doug Hartzler passed out a handout to the BOD and CAD staff. He suggested the BOD adjust the reappraisal process and also requested instructions on how to protest be posted on the CAD website. Michael Petty commented on the cap rate usage within the valuation process. Stephen Nunely had a complaint regarding the illegal pit mine quarries in Johnson County. He passed out a picture from google maps to the BOD and CAD staff.

Agenda Item 8. (Staff reports) Mr. Hudspeth presented an organizational chart of the District's infrastructure.

Agenda Item 8A. (Chief Appraisers Report) Jim Hudspeth, Chief Appraiser reported on the following

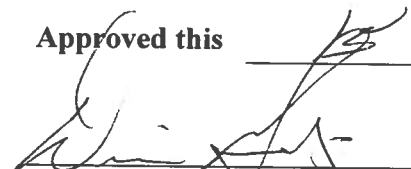
- (1) CAD litigation – The totals for active lawsuits and arbitrations was provided. Mrs. Lingo suggested going into executive session at some point to discuss lawsuits.
- (2) Miscellaneous- Mr. Hudspeth reported there have been 2,005 new homes measured and 16,514 protests for 2024. The quarterly Statement of Investment Assets were given to the board members.

Agenda Item 9-10. (Executive Session) No executive session was called for.

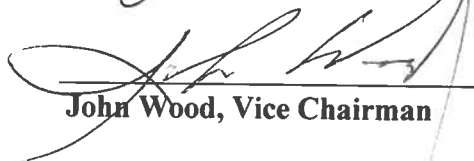
Agenda Item 11. (Next Meeting) The next scheduled board meeting will be held on Thursday, August 15th.

Agenda Item 12. (Adjournment) At 8:39 p.m. Chairman Goulding called for a motion to adjourn the meeting. Motion by Mizell; seconded by Wood. 6-Yes; 0-No.

Approved this _____ day of _____, 2024.



Duaine Goulding, Chairman



John Wood, Vice Chairman

Amendment

Agenda Item 4. (2023 CAD Audit) Mrs. White asked for the CAD to look into putting money into an investment pool.

Agenda Item 6. (2025 Budget) The BOD discussed the banking fees. Mr. Goulding requested a discussion of a new bank bid be placed on next months agenda. The BOD also requested a more detailed line item for the 2025 budget.