



Dana Horton
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MINUTES OF MEETING
19 October 2023
BRAZOS CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS

1. Declaration of Quorum and Call to Order.

Bill Lero as Chair, having determined that a quorum was present, called the meeting to order at 8:32 a.m. on Thursday 19 October 2023 at 4051 Pendleton Dr., Bryan, Texas.

Members Present: Bill Lero (Chair), John Flynn, JJ Ruffino, Dell Seiter, Ron Kaiser, and Kristy Roe.

Members Absent: Kyle DeWitt and Jason Bienski

BCAD Staff: Dana Horton, David Kehlenbrink, Scott Warren, and Debbie Lockledge

BCAD Staff Absent: n/a

Guests: Jon Miller as Brazos CAD legal counsel.

2. Acknowledgement of Visitors and Hear Citizen Comments.

Mr. Lero acknowledged everyone who was in attendance as listed above.

3. Recognition of affidavits (if any) filed in response to State law on disclosure of conflict of interest.

None.

4. Consent Agenda.

The following items, being on the consent agenda, were considered:

- a. Approval of cash disbursements for September 2023.
- b. Brazos CAD financial account review.
- c. Board of Directors minutes for previous meeting(s).

Ms. Horton pulled the September financials from the consent agenda for further discussion, and referred the Board to the last page of that document. She provided additional information on the Bank Fees line item, as well as the Encumbered Funds Use and the Other Non-Budgeted Expenditures.

After further discussion, Dr. Kaiser made the motion to approve the consent agenda; Mr. Seiter seconded the motion. The motion passed unanimously.

5. Executive Session

Mr. Lero asked to move the Executive Session and Agenda item 6(a) to later in the meeting. There being no objection, these items were addressed later in the meeting.

6. Discussion, consideration and possible action on:

b. Resolution 23-006 Adopting the amended Brazos Central Appraisal District's 2024 Operating Budget.

Ms. Horton noted that a budget amendment was added to the budget relative to salaries. Following a brief discussion, Dr. Kaiser made the motion to approve Resolution 23-006; Mr. Ruffino seconded the motion. The motion passed unanimously.

c. Proposed Entity Allotments for 2024.

Ms. Horton noted that she had asked for this to be on the agenda but noted that all required information was not available. No action was taken, and this will be on the November agenda.

d. Proposed Revisions to the Brazos CAD Check Signing Procedures.

Ms. Horton presented, noting that the use of some sort of electronic signature had been discussed once before. She noted that there was an instance last month where everyone with Brazos CAD check signature authority was out of town and checks could not be signed until the following Monday, and asked the Board if they wanted to explore some sort of electronic signature/approval. After further discussion, Mr. Lero noted that he does not see a problem if checks do not go out until Monday, adding that this type of delay does not effect payroll. He added that with no mandate in place to have checks mailed by Friday, 3-5 days should suffice. No action was taken at this time.

e. Proposed Brazos CAD Holidays for 2024.

Mr. Lero noted that Brazos CAD follows Brazos County's holiday schedule and a copy of their approved holidays for 2024 was included for their reference. Dr. Kaiser moved to approve the proposed 2024 holiday schedule; Mr. Seiter seconded the motion. The motion passed unanimously.

f. Chief Appraiser's 3rd Quarter Investment Report for 2023.

Ms. Horton presented, noting the highlights of this report. After further discussion, no action was required.

g. Discussion regarding Board of Directors Appointments and Election.

Ms. Horton noted she has visited with legal counsel and outlined the highlights of that discussion. She added that the timeline is as follows:

- Entities to appoint the typical 7-member Board for 1-year terms, plus Ms. Roe as Tax Assessor/Collector.
- The election will be held in May, with those 3 elected Board members starting July 1. Brazos CAD will then have an 11-member Board for the last 6 months of the year.
- The entities will reappoint the Board members in 2025 for 2-year terms, at which point Brazos CAD will have a 9-member Board of Directors.

Mr. Ruffino noted that he has notified Judge Peters that he would prefer to step aside, but has agreed to stay on until Judge Peters finds someone to replace him. After further discussion, no action was required.

h. Discussion regarding Insurance Brokers and Insurance.

Ms. Horton presented, noting information has been received from Anco and from Brown & Co., and there are several proposals being considered, all within budget. She noted that the proposals being considered are comparable to our current plan. After further discussion, no action was required.

i. Acknowledgement of the Taxpayer Liaison Officer's third quarterly report for 2023.

So acknowledged. Ms. Horton provided additional information about one letter that was part of this report.

Return to Executive Session

The Brazos Central Appraisal District returned to the Executive Session and determined that it is reasonable and necessary to go into an Executive Session, and recessed the regular session at 9:08 a.m. The Board immediately went into Executive Session to discuss the following matters:

a. Consultation with Brazos CAD's legal counsel regarding legal matters or pending and/or contemplated litigation or settlement offers – Texas Government Code Section 551.071.

b. Action, if any, on the Executive Session.

No action was taken on the Executive Session. The Board reconvened in regular session at 10:42 a.m. when the Board returned to Agenda Item 6(a).

Return to Agenda Item 6(a).

a. Proposed Settlements for the following Pending Litigation:

- | | |
|---------------------------------------|--|
| 1. <u>Cause No. 21-002456-CV-85;</u> | 8. <u>Cause No. 22-002219-CV-361;</u> |
| 2. <u>Cause No. 21-002450-CV-361;</u> | 9. <u>Cause No. 22-002247-CV-361.</u> |
| 3. <u>Cause No. 21-002453-CV-361;</u> | 10. <u>Cause No. 22-002227-CV-361;</u> |
| 4. <u>Cause No. 22-002169-CV-361;</u> | 11. <u>Cause No. 22-002370-CV-361;</u> |
| 5. <u>Cause No. 21-002539-CV-85;</u> | 12. <u>Cause No. 22-002242-CV-361.</u> |
| 6. <u>Cause No. 20-002374-CV-85;</u> | 13. <u>Cause No. 22-002266-CV-361;</u> |
| 7. <u>Cause No. 22-002260-CV-85;</u> | 14. <u>Cause No. 22-002199-CV-361;</u> |
| | 15. <u>Cause No. 22-002262-CV-272;</u> |

Mr. Seiter made the motion to approve all proposed settlements as presented and outlined in Attachment A (see attached); motion was seconded by Mr. Ruffino. The motion passed unanimously.

7. Chief Appraiser Update on Appraisal District Activities, Attendance of Meetings and Events, Information on Upcoming Activities, etc.

Ms. Horton gave an update on BCAD staffing, noting the current vacancies, and upcoming conferences and seminars that are scheduled. She also noted that she is currently working on an aerial flight RFP, and provided an update on the homestead exemption audit currently under way.

8. Consideration of Other Business and Future Agenda Items.

Mr. Lero asked to return to discussion about Brazos CAD staffing, the loss of 2 employees in particular, noting that employee retention is becoming critical and inviting discussion on this

issue. Dr. Kaiser asked for Brazos CAD to undertake a management study of operations, to include workload & salary ranges, and asked that their request be communicated to the staff. Mr. Lero asked that Brazos CAD move as expeditiously as possible on this.

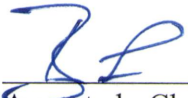
9. **Date, Place and Time for Next Board Meeting.**

The Board agreed to meet for their next regular meeting on Thursday 16 November 2023 at 8:30 a.m. in the Brazos CAD Boardroom.

10. **Adjournment.**

There being no further business, the meeting was adjourned at 10:50 a.m.

Examined and approved as of this 16th day of November 2023.



Accepted: Chairman



Accepted: Secretary

absent

Accepted: Vice-Chairman

LITIGATION SETTLEMENTS

As Approved by the Board of Directors

19 October 2023

Addendum A

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1. Cause No. 21-002456-CV-85

YEAR	PID	AGREED VALUE
2021	30447	\$ 51,600
	30448	51,600
	30449	51,600
	30450	51,600
	30451	51,600
	30452	51,600
	30453	51,600
	30454	51,600
	30455	51,600
	30456	51,600
	30457	51,600
	30458	51,600
	30459	51,600
	30460	51,600
	30461	51,600
	30462	51,600
	30463	51,600
	30464	51,600
	30465	51,600
	30466	51,600
	30467	51,600
	30468	51,600
	30469	51,600
	30470	51,600
	30471	51,600
	30472	51,600
	30473	51,600
	30475	51,600
	30476	51,600
	30477	51,600
	30478	51,600
	30479	51,600
	30480	51,600
	30481	51,600
	30482	51,600
	30483	51,600
	30484	51,600
	30485	51,600
	30486	51,600
	30487	51,600
	30488	51,600

Cause No. 21-002450-CV-361 (cont'd)

YEAR	PID	AGREED VALUE
2021	30489	51,600
	30490	51,600
	30491	51,600
	30492	51,600
	30493	51,600
	30494	51,600
	30495	51,600
	30497	51,600
	30499	51,600
	37817	2,173,650
	37818	3,069,125
	37819	2,927,225

2. Cause No. 21-002450-CV-361

YEAR	PID	AGREED VALUE
2021	10525	\$ 6,688,000
	10530	\$ 5,472,000

3. Cause No. 21-002453-CV-361

YEAR	PID	AGREED VALUE
2021	44871	\$ 8,000,000

4. Cause No. 22-002169-CV-361

YEAR	PID	AGREED VALUE
2023	302035	\$ 4,200,000

5. Cause No. 21-002539-CV-85

YEAR	PID	AGREED VALUE
2021	114576	\$ 4,350,000
2022	114576	\$ 4,250,000

6. Cause No. 20-002374-CV-85

YEAR	PID	AGREED VALUE
2020	106622	\$ 16,250,000
2021	106622	\$ 16,250,000

7. Cause No. 22-002260-CV-85

YEAR	PID	AGREED VALUE
2022	106622	\$ 16,500,000

8. Cause No. 22-002219-CV-361

YEAR	PID	AGREED VALUE
2022	365190	\$ 4,689,838

9. Cause No. 22-002247-CV-361

YEAR	PID	AGREED VALUE
2022	346389	\$ 5,686,200

10. Cause No. 22-002227-CV-361

YEAR	PID	AGREED VALUE
2022	76384	\$ 3,650,000

11. Cause No. 22-002370-CV-361

YEAR	PID	AGREED VALUE
2022	36987	\$ 12,100,000

12. Cause No. 22-002242-CV-361

YEAR	PID	AGREED VALUE
2022	23520	\$ 3,815,575

13. Cause No. 22-002266-CV-361

YEAR	PID	AGREED VALUE
2022	44871	\$ 8,350,000

14. Cause No. 22-002199-CV-361

YEAR	PID	AGREED VALUE
2022	10525	\$ 6,957,500
	10530	\$ 5,692,500

15. Cause No. 22-002262-CV-272

YEAR	PID	AGREED VALUE
2022	30447	\$ 54,720
	30448	54,720
	30449	54,720
	30450	54,720
	30451	54,720
	30452	54,720
	30453	54,720
	30454	54,720
	30455	54,720
	30456	54,720
	30457	54,720
	30458	54,720
	30459	54,720
	30460	54,720
	30461	54,720
	30462	54,720
	30463	54,720
	30464	54,720
	30465	54,720
	30466	54,720
	30467	54,720
	30468	54,720
	30469	54,720
	30470	54,720

Cause No. 22-002262-CV-272 (cont'd)

YEAR	PID	AGREED VALUE
2022	30471	\$ 54,720
	30472	54,720
	30473	54,720
	30475	54,720
	30476	54,720
	30477	54,720
	30478	54,720
	30479	54,720
	30480	54,720
	30481	54,720
	30482	54,720
	30483	54,720
	30484	54,720
	30485	54,720
	30486	54,720
	30487	54,720
	30488	54,720
	30489	54,720
	30490	54,720
	60491	54,720
	30492	54,720
	30493	54,720
	30494	54,720
	30495	54,720
	30497	54,720
	30499	54,720
	37817	2,305,080
	37818	3,254,700
	37819	3,104,220