



Dana Horton
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MINUTES OF MEETING
17 October 2024
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 8:30 a.m. on Thursday 17 October 2024 at 4051 Pendleton Dr., Bryan, Texas.

Members Present: Bill Lero (Chair), Dr. Ron Kaiser, Melissa Leonard, Rafael Pena, Silas Garrett, Raul Pendas, Rick Lemons, and Jonna Schreiber

Members Absent: John Flynn, Kyle DeWitt and Jane Sherman.

BCAD Staff: David Kehlenbrink, Scott Warren, Jonathan Austin and Debbie Lockledge.

BCAD Staff Absent: Dana Horton

Guests: Scott Krchnak with Ingram, Wallis & Co., P.C, and Jon Miller as Brazos CAD legal counsel;

2. Acknowledgement of Visitors and Hear Citizen Comments.

Mr. Lero noted the presence of Scott Krchnak who will make a presentation to the Board, and also noted that Ms. Horton was attending training that she is required to take as Chief Appraiser.

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

None.

4. Presentation of the 2023 year-end audit by Ingram, Wallis & Co. with Scott Krchnak presenting

Mr. Krchnak discussed the highlights of the audit, including the Independent Auditors' Report and opinions, and other areas of interest.

After further discussion, Mr. Krchnak noted that a motion to accept the audit would be required. It was suggested to table this and give the Board time to more thoroughly review the report, contact Ms. Horton with any questions they may have, and put it on the November agenda for any action. Ms. Leonard pointed out that the Board cannot make any changes to this report so she did not see the purpose in tabling this.

Dr. Kaiser made the motion to accept the 2023 audit report; Mr. Lemons seconded the motion. After further discussion, Mr. Lero returned the Board to the motion on the table. The motion passed, with Mr. Pendas opposing.

5. Consent Agenda.

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

- a. Approval of cash disbursements for September 2024.

- b. Brazos CAD financial account review.
- c. Board of Directors minutes for previous meeting(s).

After further discussion, Mr. Pena made the motion to approve the consent agenda; Mr. Lemons seconded the motion. The motion passed unanimously.

6. Executive Session

The Brazos Central Appraisal District determined that it is reasonable and necessary to go into an Executive Session, and recessed the regular session at 9:10 a.m. The Board immediately went into Executive Session to discuss the following matter(s):

- a. Pursuant to Texas Government Code §551.071:
 - (1) To meet with its attorney and seek advice regarding pending or contemplated litigation and settlement offers; and
 - (2) To consult with its attorney regarding matters on which the attorney has a duty to advise the Board under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas.

No action was taken on the Executive Session. The Board adjourned the Executive Session at 9:47 a.m. and after a short break, reconvened in regular session at 9:47 a.m..

7. Discussion, consideration and possible action on:

a. Proposed Settlements of Pending Litigation.

Mr. Garrett made the motion to approve proposed settlements 1-39 as presented and outlined in Addendum A (see attached); Mr. Pena seconded the motion. The motion passed unanimously.

b. Proposed Revisions to the 2024 Brazos CAD Board of Directors Policies and Procedures..

Mr. Kehlenbrink noted that Mr. Miller as legal counsel reviewed the text of this document and made some minor changes. Mr. Miller concurred that his changes were primarily grammatical and stylistic in nature. After further discussion, Mr. Lemons made the motion to approve the Brazos CAD Board of Directors Policies & Procedures as amended; Mr. Pena seconded the motion. The motion passed unanimously.

c. Proposed Brazos CAD Employee Policy Manual, version 2.23.11, effective 1/01/2025.

Mr. Kehlenbrink presented, noting that this is an updated version prepared by Blakeman & Associates, Inc. If approved by the Board, this updated Employee Policy Manual, version 2.23.11 will go into effect as of 1/01/2025. After further discussion, Mr. Pena made the motion to approve the Employee Policy Manual version 2.23.11 as presented; Mr. Silas seconded the motion. The motion passed unanimously.

d. Proposed Brazos CAD Holidays for 2025.

Mr. Kehlenbrink noted that Brazos CAD typically follows Brazos County on holiday and closure dates. These dates have been approved by the Brazos County Commissions Court. Ms. Schreiber made the motion to approve the proposed holidays for 2025; Mr. Pena seconded the motion. The motion passed unanimously.

e. Acknowledgement of the Taxpayer Liaison Officer's 3rd Quarterly Report for 2024.

The Taxpayer Liaison Officer's report dated 7 October 2024 was acknowledged.

8. Chief Appraiser Update on Appraisal District Activities, Attendance at Meetings and Events; Information on Upcoming Activities.

Mr. Kehlenbrink presented this on Ms Horton's behalf, noting the following:

- Appraisers are working out in the field at this time., picking up new construction.

- Mr. Kehlenbrink informed the Board of the power outage at the Tax Office earlier this month which caused a power outage at Brazos CAD the same da.
- He also noted that several appraisers were away for CE's or to make progress in the education program toward their RPA.

9. **Consideration of Other Business and Future Agenda Items.**

Dr. Kaiser asked that an update on litigation be included on the November 2024 agenda. Mr. Miller said he would coordinate that with Emily Brown and work to have her appear by zoom to make her portion of the update..

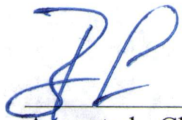
9. **Date, Place and Time for Next Board Meeting.**

The next relar Board meeting will Thursday 21 November 2024 at 8:30 a.m.in the Brazos CAD boardroom.

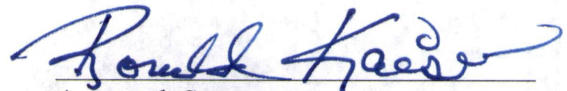
10. **Adjournment.**

There being no further business, the meeting was adjourned at 9:58 a.m.

Examined and approved as of this 21st day of November 2024.



Accepted: Chairman



Accepted: Secretary



Accepted: Vice-Chairman

LITIGATION SETTLEMENTS

As Approved by the Board of Directors

17 October 2024

1. Cause No. 23-002717-CV-85

YEAR	PID	AGREED VALUE
2023	96797	\$ 7,950,000
	350226	\$ 9,465,000

2. Cause No. 23-002714-CV-361

YEAR	PID	AGREED VALUE
2023	306403	\$ 9,593,343
	90665	\$ 8,165,000

3. Cause No. 23-002789-CV-85

YEAR	PID	AGREED VALUE
2022	405747	\$ 45,383,550

4. Cause No. 23-002942-CV-85

YEAR	PID	AGREED VALUE
2022	350785	\$ 7,950,000

5. Cause No. 23-003337-CV-272

YEAR	PID	AGREED VALUE
2023	116757	\$ 9,000,000

6. Cause No. 23-003253-CV-472

YEAR	PID	AGREED VALUE
2023	94622	\$ 30,396,800
	345298	1,803,200

7. Cause No. 23-002897-CV-272

YEAR	PID	AGREED VALUE
2023	445497	\$ 23,716,260
	449245	463,285
	449243	70,455

8. Cause No. 22-002358-CV-85

YEAR	PID	AGREED VALUE
2022	13272	\$ 10,500.000

9. Cause No. 23-003264-CV-472

YEAR	PID	AGREED VALUE
2022	306961	\$ 38,065,255

10. Cause No. 22-002197-CV-361

YEAR	PID	AGREED VALUE
2022	37013	\$ 4,150,000

11. Cause No. 22-002203-CV-272

YEAR	PID	AGREED VALUE
2022	72937	\$ 7,850,000

12. Cause No. 22-002243-CV-272

YEAR	PID	AGREED VALUE
2022	103493	\$ 5,400,000

13. Cause No. 22-002220-CV-272

YEAR	PID	AGREED VALUE
2022	305745	\$ 251,064
	305746	251,064
	305747	251,064
	305748	251,064
	305749	251,064
	305750	251,064
	305751	251,064
	305752	251,064
	305753	251,064
	305754	251,064
	305755	251,064
	305756	251,064
	305757	251,064
	305758	251,064
	305759	251,064
	305760	251,064

13. Cause No. 22-002220-CV-272 (cont'd)

YEAR	PID	AGREED VALUE
2022	305761	251,064
	305762	251,064
	305763	251,064
	305764	251,064
	305765	251,064
	305766	251,064
	305767	251,064
	305768	251,064
	305769	251,064
	305770	251,064
	305771	251,064
	305772	251,064
	305773	251,064
	305774	251,064
	305775	251,064
	305776	251,064
	305777	251,064
	305778	251,064
	305779	251,064
	305780	251,064
	305781	251,064
	305782	251,064
	305783	251,064
	305784	251,064
	305785	251,064
	305786	251,064
	305787	251,064
	305788	251,064
	305789	251,064
	305790	251,064
	305791	251,064
	305792	251,056

14. Cause No. 22-002233-CV-272

YEAR	PID	AGREED VALUE
2022	300913	\$ 3,950,000

15. Cause No. 23-002566-CV-85

YEAR	PID	AGREED VALUE
2023	18724	\$ 12,300,000

16. Cause No. 23-002946-CV-361

YEAR	PID	AGREED VALUE
2023	37013	\$ 4,403,240

17. Cause No. 23-003218-CV-85

YEAR	PID	AGREED VALUE
2023	72937	\$ 7,850,000

18. Cause No. 22-002392-CV-85

YEAR	PID	AGREED VALUE
2022	10527	\$ 8,040,000

19. Cause No. 22-002356-CV-361

YEAR	PID	AGREED VALUE
2022	353523	\$ 9,040,000

20. Cause No. 22-002398-CV-272

YEAR	PID	AGREED VALUE
2022	105964	\$ 31,000,000

21. Cause No. 22-002435-CV-85

YEAR	PID	AGREED VALUE
2022	403809	\$ 66,100,000

22. Cause No. 22-002486-CV-361

YEAR	PID	AGREED VALUE
2022	393907	\$ 10,855,350
	393908	\$ 26,212,725
	407157	\$ 1,181,925

23. Cause No. 22-002478-CV-272

YEAR	PID	AGREED VALUE
2022	376280	\$ 50,734,265
	376281	\$ 5,952,065
	375279	<i>No Action</i>

24. Cause No. 22-002477-CV-272

YEAR	PID	AGREED VALUE
2022	101776	\$ 29,100,000

25. Cause No. 23-003382-CV-85

YEAR	PID	AGREED VALUE
2023	305361	\$ 5,500,000
2024	305361	5,500,000

26. Cause No. 24-001992-CV-472

YEAR	PID	AGREED VALUE
2024	445497	\$ 19,804,500
	449254	384,750
	449243	60,750

27. Cause No. 23-002537-CV-361

YEAR	PID	AGREED VALUE
2023	395735	\$ 24,000,000

28. Cause No. 23-002538-CV-361

YEAR	PID	AGREED VALUE
2023	417642	\$ 34,000,000

29. Cause No. 23-002539-CV-361

YEAR	PID	AGREED VALUE
2023	411834	\$ 32,000,000

30. Cause No. 23-002929-CV-272

YEAR	PID	AGREED VALUE
2023	364907	\$ 708,640
	364908	3,175,980
	364909	1,866,200
	364910	2,849,180

31. Cause No. 20-002362-CV-85

YEAR	PID	AGREED VALUE
2020	303562	\$ 6,425,000

32. Cause No. 20-002341-CV-85

YEAR	PID	AGREED VALUE
2020	101776	\$ 29,000,000

33. Cause No. 20-002361-CV-361

YEAR	PID	AGREED VALUE
2020	304433	\$ 5,305,000

34. Cause No. 23-002434-CV-85

YEAR	PID	AGREED VALUE
2023	31068	\$ 8,500,000

35. Cause No. 23-002389-CV-85

YEAR	PID	AGREED VALUE
2023	44333	\$ 1,639,275
	94597	1,235,035
	103930	5,375,700

36. Cause No. 23-002457-CV-361

YEAR	PID	AGREED VALUE
2023	112268	\$ 9,150,000
2024	112268	9,200,000

37. Cause No. 23-002487-CV-85

YEAR	PID	AGREED VALUE
2023	96922	\$ 19,505,000

38. Cause No. 23-003212-CV-85

YEAR	PID	AGREED VALUE
2023	305745	\$ 251,064
	305746	251,064
2023	305747	251,064
	305748	251,064
	305749	251,064
	305750	251,064
	305751	251,064
	305752	251,064
	305753	251,064
	305754	251,064
	305755	251,064
	305756	251,064
	305757	251,064
	305758	251,064
	305759	251,064
	305760	251,064
	305761	251,064
	305762	251,064
	305763	251,064
	305764	251,064
	305765	251,064
	305766	251,064
	305767	251,064
	305768	251,064
	305769	251,064
	305772	251,064
	305773	251,064
	305774	251,064
	305775	251,064
	305776	251,064
	305777	251,064
	305778	251,064
	305779	251,064
	305780	251,064
	305781	251,064
	305782	251,064

38. Cause No. 23-003212-CV-85 (cont'd)

YEAR	PID	AGREED VALUE
2023	305783	251,064
	305784	251,064
	305785	251,064
	305786	251,064
	305787	251,064
	305788	251,064
	305789	251,064
	305790	251,064
	305791	251,064
	305792	251,056

39. Cause No. 24-002601-CV-472

YEAR	PID	AGREED VALUE
2024	417660	\$ 11,800,000