



Dana Horton
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MINUTES OF MEETING
21 August 2025
BRAZOS CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS

1. **Declaration of Quorum and Call to Order.**

Kyle DeWitt as Chair, having determined that a quorum was present, called the meeting to order at 8:38 a.m. on Thursday 21 August 2025 at 4051 Pendleton Dr., Bryan, Texas.

Members Present: Kyle DeWitt, Silas Garrett, Raul Pendas, Marc Deer, Melissa Leonard, Susan Pesl, Jonna Schreiber and Jane Sherman.

Members Absent: Rafael Pena,

BCAD Staff: Dana Horton, Scott Warren, Jonathan Austin and Debbie Lockledge.

BCAD Staff Absent: n/a

Guests: Amy Campbell with TCDRS.
Melissa Suehs with Ingram, Wallis & Co., PC

2. **Acknowledgement of Visitors and Hear Citizen Comments.**

Mr. DeWitt noted there were no members of the public who wished to address the Board at that time.

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 July 2025.
- b. Brazos CAD financial account review.
- c. Board of Directors minutes for previous meeting(s).

Ms. Schreiber made the motion to approve the consent agenda; Mr. Garrett seconded the motion. The motion passed unanimously.

5. **Presentation of the 2024 Audit**

Melissa Suehs with Ingram, Wallis & Co. presented the 2024 audit to the Board. Audit documents were given to each Board member and Ms. Suehs went through the documents noting several highlights for the year ending 12/31/2024. She noted the financial statement opinion was unmodified which is the highest opinion that can be given. She also noted that the new standards were applied and she outlined what the differences were. After outlining the various sections of the audit document and explaining their significance, several Board members had questions about specific areas of the audit document. After further discussion, Mr. Pendas made the motion to table this agenda item; Mr. Garrett seconded the motion.

Ms. Suehs noted this is not a draft document, but rather a completed audit report. She suggested those with specific questions send them to her or to Ms. Horton in advance of the September meeting so she would have time to research and have answers for them at the next meeting. Returning to the motion and second to table this agenda item, the motion passed unanimously.

Mr. Pendas also asked that in the future, the Board should receive audit reports as soon as they are received since a pdf of the audit documents was provided.

6. Presentation by representative from the Texas County & District Retirement System (TCDRS)

Amy Campbell with TCERS provided an overview of TCERS and how the system is structured, noting that Brazos CAD joined in 2002. She outlined the specifics of Brazos CAD's plan and addressed a variety of questions from Board members. After further discussion, Ms. Campbell concluded her presentation.

At 9:43 a.m. the Board took a short break, and resumed the regular meeting at 9:53 a.m., at which time they went immediately into Executive Session.

7. Executive Session

The Brazos Central Appraisal District determined that it is reasonable and necessary to go into an Executive Session. The Board went into Executive Session at 9:53 a.m. 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.
- b. Pursuant to Texas Government Code §551.074:
 - (1) To discuss personnel matters; and
 - (2) To deliberate the evaluation and duties of the Chief Appraiser.

No action was taken on the Executive Session. The Board adjourned the Executive Session at 11:12 a.m. and after a brief break reconvened in regular session at 11:15 a.m..

8. Discussion, consideration and possible action on:

- a. **Possible Modifications of Terms and Conditions of Current Employment Contract between the Chief Appraiser and Brazos CAD.**

Mr. DeWitt presented, noting that the Board wants to determine some way to assess interactions with Brazos CAD employees. Mr. Garrett made the motion to keep the Chief Appraiser's salary the same, with the COLA and car allowance added; Mr. Deer seconded the motion. The motion passed unanimously.
- b. **Proposed Settlements of Pending Litigation.**

Mr. Garrett made a motion to approve pending settlements 1-7 as outlined in the attached addendum; Ms. Schreiber seconded the motion. The motion passed unanimously.
- c. **Amended 2026 Brazos Central Appraisal District Operating Budget (previously tabled).**

Ms. Horton presented, noting the changes she made to preliminary budget and the areas that were increased. She added that the original budget presented was \$6,160,000, but with these changes it is now \$6,165,000. She also outlined the staff changes that had been made and those planned for the future, and noted the budget must be approved in the September meeting.
- d. **Discussion Regarding Increasing the Asset Capitalizing Threshold.**

Ms. Horton presented, outlining the history of the current asset capitalizing threshold which is \$500. She asked that this threshold be increased to \$2,500. After further discussion, Mr. Garrett made the

motion to raise the Asset Capitalizing Threshold to \$2500.00; Ms. Schreiber seconded the motion. The motion passed unanimously.

e. Acknowledgement of the Taxpayer Liaison Officer's Monthly Report.

So acknowledged. Ms. Horton presented, outlining in detail the events mentioned in the TLO's report.

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

Ms. Horton presented, noting the following:

- Brazos CAD has now moved into the 2026 tax year.
- Ms. Horton, Mr. Austin and Ms. Anspach attended the TAAD Legislative Update conference. She outlined some of the more notable changes Brazos CAD will have to address in the coming year.
- Ms. Horton is working on 2025 ARB stats and plans to present those at next month's Board meeting.
- On 9/01/2025 the amount requiring an RFP will change from \$50,000 to \$100,000, so Ms. Horton noted that she will address the parking lot repairs after that 9/01/2025 date.
- Ms. Horton talked more about the staff changes made recently and the relocation of some staff so that all appraisal staff are in the back.

10. Consideration of Other Business and Future Agenda Items.

Ms. Sherman asked for the following items to be on the next meeting's agenda:

- The use of Social Media as a public relations tool.
- The use of personal time off versus sick leave and vacation time.

11. Date, Place and Time for Next Board Meeting.

The September regular Board meeting will be Thursday 11 September 2025 at 8:30 a.m. at the Brazos CAD boardroom.

12. Adjournment.

There being no further business, the meeting was adjourned at 11:49 a.m.

Examined and approved as of this 11th day of September 2025.


Accepted: Chairman


Accepted: Secretary


Accepted: Vice-Chairman

LITIGATION SETTLEMENTS

As Approved by the Board of Directors

21 August 2025

1. Cause No. 24-002332-CV-472

YEAR	PID	AGREED VALUE
2024	94622	\$ 31,624,000
	345298	1,876,000

2. Cause No. 24-002786-CV-472

YEAR	PID	AGREED VALUE
2024	307488	\$ 9,500,000

3. Cause No. 24-002888-CV-472

YEAR	PID	AGREED VALUE
2024	18227	\$ 980,000

4. Cause No. 24-002078-CV-472

YEAR	PID	AGREED VALUE
2024	350784	\$ 35,000,000

5. Cause No. 23-2513-CV-85

YEAR	PID	AGREED VALUE
2023	350784	\$ 35,000,000

6. Cause No. 23-002954-CV-85

YEAR	PID	AGREED VALUE
2023	103493	\$ 7,690,149

7. Cause No. 24-003391-CV-472

YEAR	PID	AGREED VALUE
2024	103493	\$ 8,358,392