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MINUTES OF MEETING
18 December 2025
BRAZOS CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS

1. Declaration of Quorum and Call to Order.

Mr. DeWitt as Chair, having determined that a quorum was present, called the meeting to order at 8:30 a.m. on Thursday 18 December 2025 at 4051 Pendleton Dr., Bryan, Texas.

Members Present: Kyle DeWitt, Silas Garrett, Rafael Pena, Raul Pendas, Susan Pesl, Marc Deer, Jonna Schreiber and Rafael Pena.

Members Absent: Jane Sherman

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

BCAD Staff Absent: n/a

Guests: Jon Miller as Brazos CAD's legal counsel.
Jeanmarie Baer & Laura Glasby regarding the Homestead Audit.
Cathy Viens and Mike Street, Brazos County residents

2. Acknowledgement of Visitors and Hear Citizen Comments.

Cathy Veins and Mike Street, both residents of Brazos County, introduced themselves as citizens who were there to learn.

Ms. Horton introduced Jeanmarie Bayer and Laura Glasby who will make a presentation on the Homestead Audit later in the meeting,

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

Mr. Pena moved to approve the consent agenda; Mr. Garrett seconded the motion. The motion passed unanimously.

5. Presentation by Jeanmarie Bayer and Laura Glasby with Purdue, Brandon, Fielder and Mott regarding The Homestead Audit.

Ms. Baer gave an overview of the Homestead Audit including numbers of properties in various stages of review, and their procedures as they researched properties with incomplete information. It was noted there are 28 properties they are still working on, with \$6.2 million in back taxes thus far that should have been collected.

Ms. Baer noted that everyone whose homestead exemption was removed has the option to protest, and they have no influence with our ARB. Ms. Leonard added that the Tax Office had to manually adjust these accounts and generate new tax bills. Mr. DeWitt added that this homestead audit will pay for itself.

Mr. Baer noted how the results of the homestead audit changed how taxes were calculated for those properties. She and Ms. Glasby plan to return for the January Board meeting to provide their final report on this homestead audit. Mr. DeWitt asked Ms. Horton to prepare a report for all the taxing entities on the results of the audit.

6. Discussion, consideration and possible action on:

a. Evaluation of the Taxpayer Liaison Officer as required by Section 5.052(i) of the Property Tax Code.

Mr. Grisham had indicated that he would be present for his evaluation but had not arrived when the Board got to this agenda item. They agreed to postpone it to see if he arrived later in the meeting. The Board proceeded to Agenda Item 6(b).

b. Proposed Settlements of Pending Litigation.

Mr. DeWitt read the section on a closed session of the Board of Directors meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, subchapters D and E as it appears at the end of the agenda for this meeting. At 8:55 a.m., the Board elected to go into Executive Session to discuss proposed settlements of pending litigation with Brazos CAD's legal counsel.

Executive Session

The Brazos Central Appraisal District determined that it was reasonable and necessary to go into an Executive Session. The Board went into Executive Session at 8:55 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.

No action was taken during the Executive Session. The Board adjourned the Executive Session at 9:29 a.m. and immediately reconvened in regular session.

Returning to Agenda Item 6(b), Mr. Garrett made the motion to approve pending settlements for agenda items 6(b)(1-29) as outlined in Addendum A. Mr. Pena seconded the motion. The motion passed unanimously.

c. Discussion regarding the use of personal time off versus sick leave and vacation time (*previously tabled*):

Ms. Horton noted she has no information to present regarding this agenda item at this time. She will bring this back before the Board in the near future.

d. Resolution 25-013 appointing the 2026 Officers for the Brazos CAD Appraisal Review Board:

The following Board members were chosen by the Board for 2026:

Chair: Lawrence "Larry" Ford

Co-Chair: John Wood

Secretary: William Cargill

Ms. Horton presented, noting that a name correction was needed on the resolution. She added that the current ARB chair is in his final term allowed, which ends at the end of this month. She visited with the ARB members and they agreed on the proposed officers listed above. Mr. Garrett made the motion to approve Resolution 25-013 as corrected; Mr. Pena seconded the motion. The motion passed unanimously.

e. Resolution 25-014 Obligating Excess Revenue Funds for future Brazos CAD Expansion.

Ms. Horton presented, noting she attended the most recent Commissioners Court meeting to be available for questions related to the budget and allotment payments. The Commissioners Court asked Ms. Horton to relay to the Board that they would prefer not to obligate excess revenue funds for Brazos CAD expansion and instead ask that their excess revenue funds be refunded to them. Mr. DeWitt asked Ms. Horton for an estimated date for when she anticipates Brazos CAD will be out of space. Ms. Horton noted that there is one position vacant at this time and one cubicle desk space available when that position is filled. At that point, there will be no additional space available.

Ms. Horton added that the purpose of this resolution is to start the expansion of funds reserved for this purpose. The possibility of using portables for the short-term space needs was discussed. After further discussion, Mr. Garrett made the motion to refund the excess revenue funds referenced in this resolution; Mr. Pena seconded the motion. The motion passed unanimously.

f. Acknowledgement of the Taxpayer Liaison Officer's monthly report.

So acknowledged. Ms. Horton reviewed his report for the Board and provided additional information.

It was noted that Brazos CAD's TLO, Ray Grisham, did not arrive for the meeting; therefore, agenda item 6 (a) was tabled for the January 2026 Board meeting.

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

Ms. Horton presented, noting the following:

- Ms. Horton attended the Property Tax Institute held locally;
- A administrative new staff member will start in January.
- The staff enjoyed the Brazos CAD Holiday meal and were pleased that some of the Board members chose to attend.
- Appraisers are still out in the field.
- Ms. Horton has been contacted by Eagle View and she has received the digital version of the latest aerial flight. When she receives the hard copy version, she will contact the entities so they will get access to that data.

10. Consideration of Other Business and Future Agenda Items.

.No other business or future agenda items were suggested.

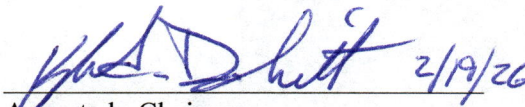
11. Date, Place and Time for Next Board Meeting.

The next regular Board meeting will be Thursday 15 January 2026 at 8:30 a.m. in the Brazos CAD boardroom. A Special Session was also scheduled for Tuesday 6 January 2026 at 8:30 a.m. to address one piece of litigation.

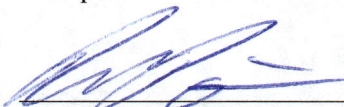
12. Adjournment.

There being no further business, the meeting was adjourned at 9:51 a.m..

Examined and approved as of this 15th day of January 2026.


Accepted: Chairman

Accepted: Secretary


Accepted: Vice-Chairman

LITIGATION SETTLEMENTS

As Approved by the Board of Directors

18 December 2025

Addendum A

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1. Cause No. 23-002586-CV-361

YEAR	PID	AGREED VALUE
2023	403974	\$ 7,900,000

2. Cause No. 23-003251-CV-85

YEAR	PID	AGREED VALUE
2023	114576	\$ 4,250,000

3. Cause No. 23-003075-CV-85

YEAR	PID	AGREED VALUE
2023	117847	\$ 2,400,000

4. Cause No. 23-002857-CV-361

YEAR	PID	AGREED VALUE
2023	36986	\$ 7,817,017
	37510	182,983

5. Cause No. 23-003043-CV-272

YEAR	PID	AGREED VALUE
2023	394479	\$ 6,700,000

6. Cause No. 23-003035-CV-85

YEAR	PID	AGREED VALUE
2023	114034	\$ 1,625,000

7. Cause No. 24-002228-CV-472

YEAR	PID	AGREED VALUE
2024	42629	\$ 14,250,000

8. Cause No. 24-002259-CV-472

YEAR	PID	AGREED VALUE
2024	403974	\$ 7,900,000

9. Cause No. 24-002865-CV-472

YEAR	PID	AGREED VALUE
2024	44203	\$ 6,525,000

10. Cause No. 24-002916-CV-472

YEAR	PID	AGREED VALUE
2024	346637	\$ 4,160,000

11. Cause No. 24-002918-CV-472

YEAR	PID	AGREED VALUE
2024	374243	\$ 2,950,000

12. Cause No. 24-002922-CV-472

YEAR	PID	AGREED VALUE
2024	101808	\$ 5,375,000

13. Cause No. 24-002924-CV-472

YEAR	PID	AGREED VALUE
2024	114034	\$ 1,400,000

14. Cause No. 24-002925-CV-472

YEAR	PID	AGREED VALUE
2024	394479	\$ 6,750,000

15. Cause No. 24-002935-CV-472

YEAR	PID	AGREED VALUE
2024	403867	\$ 1,925,000

16. Cause No. 24-002937-CV-85

YEAR	PID	AGREED VALUE
2024	18907	\$ 3,200,000

17. Cause No. 24-002938-CV-472

YEAR	PID	AGREED VALUE
2024	36986	\$ 7,817,017
	37510	182,983

18. Cause No. 24-002947-CV-472

YEAR	PID	AGREED VALUE
2024	117847	\$ 1,885,000

19. Cause No. 24-003182-CV-472

YEAR	PID	AGREED VALUE
2024	116676	\$ 1,250,000

20. Cause No. 25-002026-CV-472

YEAR	PID	AGREED VALUE
2025	82897	\$ 4,750,000

21. Cause No. 25-002028-CV-85

YEAR	PID	AGREED VALUE
2025	101776	\$ 44,500,000

22. Cause No. 25-002184-CV-472

YEAR	PID	AGREED VALUE
2025	304943	\$ 5,500,000

23. Cause No. 25-002335-CV-272

YEAR	PID	AGREED VALUE
2025	18594	\$ 27,500,000

24. Cause No. 25-002091-CV-472

YEAR	PID	AGREED VALUE
2025	303320	\$ 9,681,175

25. Cause No. 25-002560-CV-472

YEAR	PID	AGREED VALUE
2025	94277	\$ 14,650,000

26. Cause No. 25-002622-CV-472

YEAR	PID	AGREED VALUE
2025	303899	\$ 19,000,000

27. Cause No. 25-002735-CV-85

YEAR	PID	AGREED VALUE
2025	116676	\$ 1,375,000

28. Cause No. 25-002746-CV-272

YEAR	PID	AGREED VALUE
2025	374243	\$ 2,950,000

29. Cause No. 25-002766-CV-472

YEAR	PID	AGREED VALUE
2025	394479	\$ 6,800,000