

Minutes of the meeting of the Board of Directors for Chambers County Appraisal District, held May 16, 2024.

A meeting of the Board of Directors for the Chambers County Appraisal District was held with the following members present:

Joe Crumpler, Chairman	John Iles, Member
Joey Presnall, Member	Tan Williams, Member
Alecia Turner, Secretary	Laurie Payton, Ex-Officio

Also present were Mitch McCullough, Chief Appraiser, Stephanie Muniz, Assistant Chief Administrator, LeeAnn Brents and Michael Brents of Swaim, Brents & Associates and Susan Leblanc, District Director for State Representative Terri Leo Wilson.

The meeting was called to order by Chairman Crumpler at 10:05 am.

The Minutes of the April 25, 2024 Board Meeting were presented to the Board for review and with a motion from Member Iles and second by Member Williams, to approve the minutes as presented. Motion passed unanimously.

Chairman Crumpler invited LeeAnn Brents of Swaim, Brents and Associates to present the 2023 Financial Audit of the District. Ms. Brents explained they tested and reviewed all of our data and found no errors or fraud present in the data. She explained that the district has very strong controls and exercises extreme oversight; she said this is a very important function that we do very well. She also explained that our Bookkeeper Mayra Soler was very prepared and made their job much easier by being so well prepared. She told the board that we would be refunding \$278,033 to the taxing entities from our 2023 budget. Ms. Brents concluded her review and there was no further discussion, motion was made by Member Iles and seconded by Secretary Turner to accept the 2023 financial audit as presented. Motion passed unanimously.

The board recessed for 5 minutes as the auditor met with CAD staff to provide final audit documents and reports.

Chief Appraiser McCullough presented the April, 2024 Expenditures to the board for review and after discussion, motion was made by Member Williams and seconded by Member Iles to approve same. Motion passed unanimously.

Chief Appraiser McCullough presented the April, 2024 Financial Reports to the board and after discussion, motion was made Member Williams and seconded by Member Iles to approve same. Motion passed unanimously.

Chief Appraiser McCullough presented a contract with TRUEROLL to the board or directors for consideration and after discussion, motion was made by Member Iles and seconded by Secretary Turner to approve same. Motion passed unanimously.

Chief Appraiser McCullough requested the board approve an intrafund transfer from account 5150 (Legal fund) to account 5310 (computer services) in the amount of \$34,900 to

fund our TrueRoll contract. After discussion, motion was made by Member Williams and seconded by Chairman Crumpler to approve same. Motion passed unanimously.

Personnel: None

Legal: None

No public comment

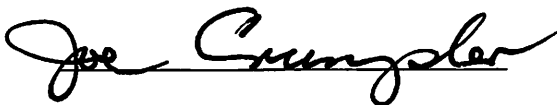
Chief Appraiser McCullough that the protest deadline was yesterday (May 15, 2024) and we had already received a significant number of protests for local accounts based on our reappraisal efforts. He advised that we expect to see many industrial protests as Capitol Appraisal Group changed our industrial warehouse schedule and we expect to hear back from these folks. He explained to the board we are coming up on our busiest time of the year when we will have our ARB running four days a week and hearings schedule for every fifteen minutes beginning June 3rd and continuing through certification on July 17th.

Member Iles asked that we check the yield on a 6 month CD versus what we are currently receiving on our One year CD. Member Iles also asked why the CAD was budgeting 2 positions in advance when we had a position budgeted for 2024 that was unfilled. Chief Appraiser McCullough explained that we are in a state of growth in this county where we may be expected to add staff and would rather the positions be budgeted than have the need to reach out and request a budget amendment; he explained that if we do not need to fill the position, the money is refunded back to the taxing units. Board Members asked when we expect to need to expand the building to accommodate for the growing county. Chief McCullough explained that he thinks we may potentially need to in the next five years.

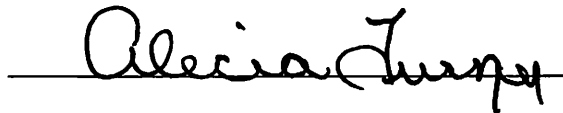
Chairman Crumpler set the next regular meeting for August 15, 2024 at 10:00 am.

With a motion from Member Williams and second by Member Iles, Board adjourned at 11:40 am.

Approved the _____ day of _____, 2024.



Joe Crumpler, Chairman
Board of Directors
Chambers County Appraisal District



Alecia Turner, Secretary
Board of Directors
Chambers County Appraisal District