

MEETING OF THE BOARD OF DIRECTORS
BREWSTER COUNTY APPRAISAL DISTRICT
NOVEMBER 19, 2024 11:00
APPRAISAL DISTRICT BOARDROOM – 1604 W HWY 90, ALPINE, TEXAS

MINUTES

1. Call to order and announcement of a quorum of members present
 - a. All members in attendance
2. Public comment
 - a. Dr. Rinehart, AISD Superintendent
 - i. Met with Interim Chief Petree and was informed of discovery by CAD staff of 2023 error in frozen levy adjustments
 - ii. Correcting this error, which resulted in overbilling on some properties with Over 65 / Disabled Person exemptions, will cost the school district around \$400k in refunds (estimated, the actual refund amount has not been determined)
 - iii. CAD's repeated failure to pass PVS has cost the district \$900k in withheld state funding, to date
 - iv. Error was carried forward into 2024 values, despite AISD informing BCAD and the Brewster County Tax Assessor/Collector in March 2024 that it was concerned the 2023 freeze ceiling adjustments were not implemented correctly
3. Discussion and action on minutes of 10/15/2024 meeting
 - a. Approved unanimously
4. Discussion and appropriate action on current financial statements
 - a. Further clarification is needed on a few expense categories and items appearing as negative value liabilities on the balance sheet
5. Discussion and appropriate action on 2024/2025 TCDRS contributions and administration
 - a. Richard Petree presents the district's 2024 TCDRS contributions breakdown document for the board's review
6. Discussion and action on adoption of 2025 Brewster County holiday schedule
 - a. Mo Morrow moves to adopt Brewster County holiday schedule as presented, Sharon Clark seconds
 - i. Approved unanimously
7. Chief appraiser's report
 - a. Additional information about 2023/2024 frozen taxes correction
 - i. Origin of the problem is back in 2023, when the frozen levy was not adjusted in accordance with 2023 legislative action
 - ii. Brewster is not the only CAD in the state that failed to make this adjustment correctly

- iii. Protests have been wrapped up, but additional corrections will be needed as excessive values and clerical/ownership errors are brought to the CAD's attention
- 8. Discussion and appropriate action regarding retention of outside counsel for ARB
 - a. State-mandated training for ARB members is insufficient to prepare citizens to serve on the ARB
 - i. To maintain the independence of the ARB, appraisal district staff cannot be involved in their training
 - b. Richard Petree recommends the district retain outside counsel for the ARB in 2025
 - i. This would be a resource on-call to answer questions of law the ARB may have that cannot be answered by appraisal district staff
 - ii. For an additional fee, an attorney can be sent to train new ARB members in person
- 9. Moved into Executive Session - 12:08
- 10. Ended Executive Session - 12:50
- 11. Valynda Henington moves to authorize EH to search for CPA to assist with cleaning up district's books, Sharon Clark seconds
 - a. Unanimously approved
- 12. Next Board of Directors Meeting: Tuesday January 21, 2025
- 13. Adjourned – 12:50
 - a. Mo morrow moves to adjourn, Sharon Clark seconds; adjourned – unanimous

NOTICE: The Board of Directors may convene in Executive Session at any time between the opening of the meeting and adjournment, on any item listed in the meeting agenda, for the purpose of:

- a) Consultation with legal counsel pursuant to Ch. 551.071 of the Texas Government Code regarding actions on real estate transactions;
- b) Discussion of personnel matters pursuant to Ch. 551.074 of the Texas Government Code,
- c) Discussion of security personnel and devices pursuant to Ch. 551.076 of the Texas Government Code and/or Economic Development pursuant to Ch 551.087 of the Texas Government Code.