

CLAY COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

Minutes of March 21, 2024 Meeting

Clay County Appraisal District Board of Directors held a regular meeting on March 21, 2024 in the Clay County Appraisal District office building located at 101 E. Omega, Henrietta, Texas. Members present were: Bobby Elledge, Dee Ann Littlefield, Chase Broussard, Richard Harding, Oat Deweber, and Matthew Shoemaker. Billy Carlton was absent. Paul Fleming, CPA was in attendance to present the completed Annual Financial (Audit) Report to the board, as well as Richard Petree and Brad Beam of Western Valuation to address the board with regard to results of the Comptroller's Property Value Study. Also present were Chief Appraiser, Lisa Murphy and Office Manager, Lisa McLachlan.

2024-023. Chase Broussard called the meeting to order at 6:01 PM.

2024-024. Statement of Officer was signed and Oath of Office administered to Dee Ann Littlefield after her arrival at 6:20 pm.

2024-025. A quorum was established (5 of 7 then 6 of 7).

2024-026. Public Access: No one from the public was present to address the board.

2024-027. Chief Appraiser, Lisa Murphy indicated that information she would normally have present in her report would be covered in Agenda Item 2024-031.

2024-028. Richard Harding made a motion, seconded by Oat Deweber, to approve the minutes from the February 15, 2024 meeting. Motion passed 6-0-0.

2024-029. Richard Harding made a motion, seconded by Oat Deweber, to approve the financial report for February 2024. Motion passed 6-0-0.

2024-030. Bobby Elledge made a motion, seconded by Oat Deweber, to accept the Annual financial Report presented by Paul Fleming, CPA. Motion passed 5-0-0.

2024-031. Richard Petree presented information and answered questions regarding the 2023 Property Value Study (PVS) and 2022-2023 MAPs Review. CCAD failed in Category E, which consists of rural acreages not used for agriculture. These tracts had been valued at about \$6,000 per acre for a total of \$96 million in Henrietta ISD. The PVS findings are that they should be valued at \$12,000 to \$15,000 per acre for a total of \$166 million. Henrietta ISD is appealing the Comptroller's study findings in court. Western Valuation has adjusted values of all Category E property in the district to comply with this PVS. There was discussion about the detrimental effects on our taxpayers and the fact that lawmakers continue to be completely unsympathetic to these unrealistic demands.

2024-032. The 2025 Preliminary Budget was presented line by line to allow for discussion of individual items. It was determined that Office Equipment would be increased from 0 to \$4,000; that Office Expense would be decreased from \$9,000 to \$7,000; that Postage Equipment would be decreased from \$3,700 to \$2,324 to reflect the new contract price; that Board Restricted Surplus for Contingencies would be added as a new line item for \$10,000; and that further discussion would be continued at the next regular meeting.

2024-033. Matthew Shoemaker made a motion, seconded by Bobby Elledge, to approve the 2025-2026 contract with Pritchard & Abbott for Software, Hardware, & Truth in Taxation Website Maintenance. Motion passed 6-0-0.

2024-034. Next meeting was set for April 25, 2024 at 6:00 PM.

2024-035. Meeting was adjourned at 7:45 PM.

_____ (signature and office) Clay County Appraisal District