

BOSQUE

CENTRAL APPRAISAL DISTRICT

December 12, 2024

1. Call to Order and Determination of Quorum

The Bosque Central Appraisal District (BCAD) Board of Directors (BOD) met in open session at 9293 Highway 6, Meridian, Texas. The meeting was called to order at 1:00 p.m. by Sidney Carlisle.

Members Present: *Ms. Sidney Carlisle, Mr. Michael Myers, Mr. Tom Nichols, Ms. Arlene Swiney and Mr. Joe Winters*

Members Absent: *Mr. Kyle Williams*

Others Present: *Mr. Chris Moser, Mr. Justin Neuman and Ms. Michele DeLeon (BCAD)*

2. Audience with Individuals or Committees Making a Report, Request or Comment and Consider Complaints

None

3. CONSENT AGENDA – These items may be acted upon by one motion. No separate discussion or vote on any of the items will be had unless requested by a Board member.

a. Approval of BOD Meeting Minutes for October 10, 2024

b. Review and Approve Supplemental Records – *Not Applicable*

c. July thru September 2024 Financial Reports

d. Discussion and Approval of 2024 Budget amendment line-item and/or line category Transfers if needed to balance over/under surplus

A motion to approve all items under consent agenda was made by Mr. Winters and seconded by Mr. Meyers. The motion carried with all in favor, as follows: Carlisle-yes/ Williams- NA/ Winters- yes/ Myers- yes / Nichols- yes

4. Discussion of Building and Land Purchase

Ms. Swiney wanted to discuss how prior approval for a new building could be approved without having the approval of the entities. It was explained that there is a vague plan for a new building discussed by the board, but that plan was contingent on approval from the Entities.

5. Advise and Consent on possible Ag Advisory Board Member Candidates

The Board discussed and advised on possible new AG member candidates.

6. Consideration and Action on creation of a reserve for Technology, Professional Services, Building Etc. and Legal Litigation

A motion to approve the creation of a reserve for technology and professional services, etc. and legal litigation was made by Mr. Nichols and seconded by Mr. Winters. The motion carried with all in favor, as follows: Carlisle-yes/ Williams- NA/ Winters- yes/ Myers- yes / Nichols- yes

7. Consideration and Action on obligating Budget surplus funds not to exceed \$45,000 for Technology, Professional Services, Building Etc. and \$25,000 for Legal and Litigation

A motion to approve obligating Budget surplus funds not to exceed \$45,000 for Technology and Professional Services Etc. and \$25,000 for Legal and Litigation was made by Mr. Myers and seconded by Mr. Nichols. The motion carried with all in favor, as follows: Carlisle-yes/ Williams- NA/ Winters- yes/ Myers- yes / Nichols- yes

8. **Presentation of 2023 Financial Audit by Pattillo, Brown & Hill, LLP**
Chief appraiser presented the 2023 Financial Audit by Pattillo, Brown & Hill, LLP to the board.
9. **Discussion and Approval of the 2023 Financial Audit**
A motion to approve the 2023 Financial Audit from Pattillo, Brown & Hill, L.L.P. was made by Mr. Winters and seconded by Mr. Myers. The motion carried with all in favor, as follows: Carlisle-yes/ Williams- NA/ Winters- yes/ Myers- yes / Nichols- yes
10. **Discussion and Approval of TCDRS Plan Changes to make onetime payment of 100K to reduce BCAD's unfunded liability**
Board approved of making a onetime payment of \$100,000 to TCDRS to reduce the unfunded actuarial liability, lowering the contribution rate to 14.85% for 2025. A motion to approve was made by Mr. Myers and seconded by Mr. Winters. The motion carried with all in favor, as follows: Carlisle-yes/ Williams- NA/ Winters- yes/ Myers- yes / Nichols- yes
11. **Discussion and Approval of Capital Contract**
A motion to approve renewing Capitol's contract for 2 more years till 2026 and then annually renewing yearly until terminated by either party by providing sixty days written notice to the other Party was made by Mr. Nichols and seconded by Mr. Myers. The motion carried with all in favor, as follows: Carlisle-yes/ Williams- NA/ Winters- yes/ Myers- yes / Nichols- yes
12. **BOD Evaluation of Chief Appraiser**
Annual Board Evaluation was given to Chief Appraiser

Executive Session Pursuant to Texas Government Code 551.071 – Consultation with Attorney; Section 551.072 – Deliberation Regarding Real Property; Section 551.074 – Personnel Matters

A Meeting was called into Executive Session at 1:25 p.m.

RETURN TO OPEN SESSION – 1:36 p.m.

13. **Discussion and Approval of Chief Appraiser Compensation**
A motion to approve the Chief Appraiser's 5% budgeted salary to \$92,405 was made by Mr. Nichols and seconded by Mr. Myers. The motion carried with all in favor, as follows: Carlisle-yes/ Williams- NA/ Winters- no/ Myers- yes / Nichols- yes
14. **Chief Appraiser Report**
 - **Arbitrations & Litigations** – *Receiving 20 to 30 arbitrations yearly. Discussed fair process and some litigations are being dismissed.*
 - **PVS & MAP Review** – *State comptroller is in the County. All School districts are in good condition and standing.*
15. **Discuss Future Agenda Items – CAMA software and results of PVS**

16. **Discuss and Set Date and Time of Next Meeting** – *The next meeting date will be set for March 20th, 1 p.m.*
17. **Adjournment** – *A motion to adjourn was made at 1:50 p.m. by Mr. Winters and seconded by Mr. Meyers. Motion carried with all in favor.*

Minutes are transcribed from notes taken by Michele DeLeon.

Respectfully submitted by Michele DeLeon: Michele DeLeon

Didney Carrole
Acting Chairperson

Mark Mey
Acting Secretary

3-27-25
Date of Approval