

February 9, 2026

1. Call to Order and Determination of Quorum

The Bosque Central Appraisal District (BCAD) Board of Directors (BOD) met in open session on February 9, 2026 at the Meridian Civic Center, 309 W River St, Meridian, Texas. The meeting was called to order at 6:00 p.m. by Chair Steve Harr.

Members Present: Steve Harr, Kyle Williams, Robert Clark, Justin Blake, Doug Kieta and Arlene Swiney

Members Absent: None

Others Present: Justin Neuman and Chris Moser (BCAD)

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

John Campbell shared his family's history in Bosque County and discussed the challenges faced by the appraisal review board.

3. Review and discuss recent Board Training, limited Board authority, extreme State controls on the Appraisal District and within those constraints consideration of primary mission policy of the BCAD. Proposed Mission Statement: Target minimum state standard for appraised values (95% of PTAD value) and discuss options for the current year. Options to include at least:

a. Flattening of Appraisals

Mr. Harr discussed recent board training, emphasizing the importance of understanding state controls on the appraisal district. Proposed a mission statement targeting minimum state standards for appraised values, aiming for 95% of the state's number. Clark noted the inherent difficulty of targeting a specific percentage when the state's benchmark number is unknown until after the fact.

b. No change to current Appraisals

Mr. Harr highlighted the challenges of meeting state expectations while maintaining fairness and avoiding negative impacts on the school districts and the implications of missing the 95% target
"This item was for discussion only; no action was required."

4. Board discussion of the use of some portion of the current Appraisal District surplus to reduce the burden of the Appraisal District on the taxing authorities and thus citizens.

Mr. Harr discussed the possibility of using the appraisal district's \$539,000 surplus to reduce the burden on taxing authorities and citizens. But after accounting for the new software update, new computers and potential legal and retirement liabilities, concluded that there was no viable way to use the surplus to refund money to the taxing authorities.

"This item was for discussion only; no action was taken."

5. Review and discuss means to improve the transparency of BCAD functions, including at least electronic posting of Board Agendas, Board minutes, video of Board meetings, location on home page of Agendas, Minutes and Video, location of Board meetings, creation of a social media presence, education of the public on the means used to determine appraised values and the extreme limits set by the State.

Mr. Harr reviewed ongoing efforts to increase transparency, including the posting of board agendas, minutes, and video recordings of meetings on the website. He proposed creating a Facebook page for the appraisal district to provide information and updates to the public. Mr. Kieta emphasized the importance of educating the public on the appraisal process and the challenges faced by the board. The board agreed to create a Facebook page, subject to legal requirements and the need for clear communication.

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- 6.** Review and discuss citizen concern over possible purchase or construction of new Appraisal District facilities. *Mr. Harr addressed citizen concerns about the possibility of constructing a new appraisal district facility. Mr. Harr reported that he reviewed BCAD meeting minutes from 2024 and found extensive discussion of a potential new building, including references to contractors, architects, and design. No discussion of a new facility appeared in the 2025 minutes. Mr. Harr confirmed: A new facility is not currently on the BCAD agenda. BCAD has no reserve funds designated for building construction, no hidden accounts, and no property held in trust for this purpose. Should a new facility be considered in the future, it will be placed on a public agenda, and a public meeting will be held in advance to allow community input. The board agreed to discuss the issue further and to ensure transparency in any future decisions.*
"This item was informational only. No action was required."
- 7.** Presentation and discussion of Chairman's investigation of the 2026 Appraisal District Budget approval vote last fall.
Mr. Harr explained the process and challenges of approving the appraisal district budget. No action is needed for approvals but to decline the budget, the legal requirement for taxing authorities is to adopt a resolution. He detailed the events leading up to the 2026 budget approval, including the failure to meet the required number of resolutions to decline the budget. The board then discussed the optics of the situation and the importance of clear communication with taxing authorities. Mr. Harr emphasized the need for openness and transparency in future budget processes.
- 8.** Review of Chief Appraiser email to County Judge
Mr. Harr addressed concerns about an email Chris Moser sent to a taxing unit, explaining the purpose of the communication and the legal requirements of the budget approval process. His opinion was that was exactly what you want to do, inform the entities and work with them.
"This item was for discussion only; no action was required."
- 9.** Review and discuss desirability of staggered BCAD Board terms, what is involved and consequences of such a change.
Mr. Harr proposed moving to staggered terms for board members to provide continuity and stability. Mr. Kieta and Mr. Blake expressed support for staggered terms, citing the benefits of having experienced members on the board. The board then discussed the process of proposing the change to taxing authorities and the potential challenges of gaining approval. Mr. Harr suggested reaching out to key taxing authorities to explain the proposal and address any concerns. "This item was for discussion only; no action was required."
- 10.** Discuss status of all new Board Member training and delivery of certificates of completion to the Chief Appraiser.
Mr. Moser updated the board on the status of new board member training and certification, noting that some members still needed to complete additional training. Mr. Harr emphasized the importance of completing the training within the required timeframe to remain valid board members. "This item was for discussion only; no action was taken."

11. Discuss future Board Agenda items including at least a review of the budget process, the actual 2026 Budget, advise and consent regarding appointment of Agricultural Appraisal Advisory Board, accomplishment of the training requirements of the Appraisal Review Board, open discussion on the process used to appraise property in Bosque County, approval of state required re-appraisal plan and budget workshop and budget approval.

The board discussed potential future agenda items, including the agricultural appraisal advisory board and the process used to appraise property. Mr. Blake raised the issue of appraising the data center and the need for specialized knowledge and expertise. Mr. Kieta suggested finding an appraiser familiar with data center valuation to ensure accurate assessments. The board agreed to explore the data center appraisal issue further and consider engaging a specialized appraiser. "This item was for discussion only; no action was required."

12. Discuss and Approve Letter of Engagement from Pattillo, Brown & Hill, L.L.P. for 2025 Financial Audit. Mr. Harr presented the letter of engagement from Pattillo, Brown & Hill, L.L.P for the 2025 financial audit, Mr. Kieta made a motion to approve it, seconded by Mr. Blake. The motion carried with all in favor, as follows: Harr-yes/ Williams- yes/ Clark- yes/ Kieta- yes/ Blake- yes

13. Chief Appraiser Report

- MAPS Audit: Mr. Moser reported on the successful completion of the MAPS audit, with only one question missed, and the board acknowledged the achievement.

14. 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 January 7, 2026
- b. Fourth quarter 2025 Financial Reports
- c. Supplements section 25.25(b) report

Mr. Kieta made a motion to approve the consent agenda, including the minutes, fourth-quarter financial report, and supplemental section 2525(b) report and it was seconded by Mr. Blake. The motion carried with all in favor, as follows: Harr-yes/ Williams- yes/ Clark- yes/ Kieta- yes/ Blake- yes

15. The Board may meet in Executive Session to deliberate any matter authorized by Texas Government Code Sec 551.001 et seq [The Texas Open Meetings Act] including: Executive Session Pursuant to Texas Government Code Section 551.071 – Consultation with Attorney; Section 551.072 – Deliberation Regarding Real Property; Section 551.074 – Personnel Matters; Section 551.076 – Security Devices.

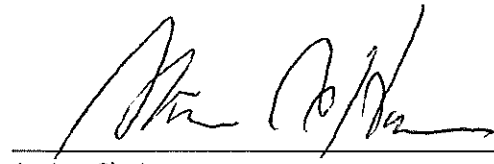
A Meeting was called into Executive Session at 7:10 p.m. RETURN TO OPEN SESSION – 7:31 p.m.

The Board convened in Executive Session pursuant to Texas Government Code §551.074 (Personnel Matters). Upon reconvening in open session, Chairman Harr announced that during Executive Session the Board considered a publicly requested item from the previous meeting: a no-confidence measure regarding Chief Appraiser Chris Moser and Deputy Chief Appraiser Justin Neuman. After deliberation, the Board determined it would take no action in response to that request. The Chairman noted that the Board communicated its expectations directly to both individuals regarding continuing professional conduct and community engagement during the current year.

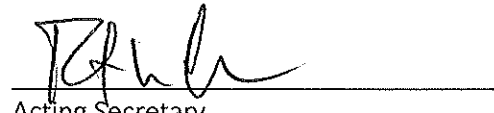
16. Discuss and Set Date and Time of Next Meeting – The board agreed to set the next meeting date in mid to late March.

17. Adjournment – A motion to adjourn was made by Mr. Kieta and seconded by Mr. Blake at approximately 7:33 p.m. The motion carried with all in favor, as follows: Harr-yes/ Williams- yes/ Clark- yes/ Kieta- yes/ Blake- yes

Minutes are transcribed from notes taken by Secretary Robert Clark and Justin Neuman with recording.
Respectfully submitted by Michele DeLeon: Michele DeLeon



Acting Chairperson



Acting Secretary

April 30 2026
Date of Approval