

**1st QUARTER MEETING
OF THE 2024 BOARD OF DIRECTORS
FOR BLANCO COUNTY APPRAISAL DISTRICT
3-19-2024**

On this the 19th day of March 2024 at 12:00 pm, the Board of Directors for the Blanco County Appraisal District convened the Quarterly Meeting at 615 N. Nugent Ave, Johnson City, Texas 78636 with the following member's present to-wit: Lynn Boyd, Lanny Counts, Janice Fox, David Behrends and Shelton Coleman. No one was absent.

A digital audio recording was made of this meeting and a copy is available to the public for 90 days after the approval of these minutes from the appraisal district office on request. This summary must be provided whenever the office record of the meeting is requested. Once approved, this summary will be the official minutes of this meeting.

NOTE: This is a PRELIMINARY summary of the minutes of the 1st Quarter Meeting of the Board of Directors for the Blanco County Appraisal District. This summary has not yet been reviewed or approved by the Board of Directors and may later be Amended or Corrected by said Board.

ITEM 1- Call to Order. (12:00 pm)

Chairman, Lynn Boyd - Called the meeting to order at 12:00 pm.

ITEM 2 – Roll Call and Recognition of Quorum. (12:00 pm)

Present were Lynn Boyd, Lanny Counts, Janice Fox, Shelton Coleman and David Behrends. No one was absent. A quorum was declared. Candice Fry and Amy Hulbert were present as Appraisal District representatives.

ITEM 3 – Review 4th Quarter Minutes 12-12-2023 (12:00 pm)

Lanny Counts made the motion to accept the Minutes from the 4th Quarter Meeting as presented. Shelton Coleman seconded the motion. Motion passed unanimously.

ITEM 4 – Approve Dec/Jan/Feb Bills Paid & Financial Reports (12:00 pm)

Shelton Coleman made the motion to approve both the Financial Reports and the Bills to Pay as presented. David Behrends seconded the motion. Motion passed unanimously.

ITEM 5 – Presentation from TCDRS regarding Retirement plan, discussion and action item (12:02 pm)

Kristina Fox, representing TCDRS, made a presentation showing all possible options for employee retirement. Janice Fox made the motion to choose PLAN C which includes Life Insurance and has a start date of 4-1-2024. Schelton Coleman seconded the motion. Motion passed unanimously.

ITEM 6 – Discussion and action regarding Blanco CAD office closure on 4/8/24 for eclipse. (12:42 pm)

Lanny Counts made the motion to officially close the Appraisal District on April 8, 2024, due to the total eclipse and the expectations of impacts surrounding this event regarding traffic and infrastructure challenges, with pay. Janice Fox seconded the motion. Motion passed unanimously.

ITEM 7 – Discussion and action on Proposed 2024 Budget amendment retaining 2022 unspent funds. (12:44 pm)

David Behrends made the motion to retain unspent budget surplus funds in the amount of \$28,600 from the 2022 budget to be allocated in the amount of \$20,000 to the legal defense fund and \$8,600 to the Capital improvement fund. Whereas each entity has received notice of this action and none have resolved to disapprove. Shelton Coleman seconded the motion. Motion passed unanimously.

ITEM 8 – Discussion regarding purchase on new vehicle, action by board to grant permission to Chief Appraiser (12:46 pm)

Janice Fox made the motion to allow Candice Fry, Chief Appraiser, permission to work directly with the vehicle dealer of choice or the Texas Regional Bank to purchase a vehicle through normal financing options. Lanny Counts seconded the motion. Motion passed unanimously

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ITEM 9 – Board action to allow 457B Deferred Compensation Plan to employees that wish to participate. (12:14 pm)

Shelton Coleman made the motion to create an optional 457B Deferred Compensation Plan for Blanco County Appraisal District. This plan will be entirely funded by the employees and the appraisal district will have no financial obligation towards this plan. David Behrends seconded the motion.

ITEM 10 – Chief Appraiser Evaluation, closed session if necessary (12:49 pm)

Secretary, Janice Fox, transcribed the review form in an open meeting format with input from each Board Member to Review the Chief Appraiser, Candice Fry. Her leadership was complemented, and she exceeded all expectations and completed all goals from the prior year. Each Board Member added their signature as approval of the review.

ITEM 11 – Discussion and appointment of 2023 auditor. (1:00 pm)

Lanny Counts made the motion to appoint Neffendorf & Blocker CPA to perform the 2023 Audit for Blanco County Appraisal District. Shelton Coleman seconded the motion. Motion passed unanimously

ITEM 12 – 2023 PVS review results, information item only (1:00 pm)

Chief Appraiser, Candice Fry handed out worksheets showing the Percentage Ratios per category as found by the Property Value Study. The median was in the acceptable range and the CAD passed the review. This item was for informational purposes only.

ITEM 13 – Receive report section of 25.25(b) Changes to Previously Certified Appraisal Rolls, no action required (1:00 pm)

As required, Chief Appraiser Candice Fry presented all changes made to the certified rolls during the previous quarter. Candice Fry reported that there were 191 supplements run, resulting in an overall taxable value adjustment of (\$3,532,027). Most of these supplements result from property splits, exemptions granted, overlapping jurisdiction changes and corrections in assessment and/or ARB

decisions after certification. These are all changes that were required to be made to correct the appraisal rolls.

Information item only, no action required.

ITEM 14 – Chief Appraisers Report (1:05 pm)

Candice Fry gave an update on our search for a new tax collector. She will be interviewing her original applicant next week and is hoping to hire her. She also stated that we are at 92% of collections year to date which is exactly where we were at, at this time, last year. She also went over the MAPS Reviews results on 88 different categories and was pleased to say that the BCAD passed all categories. Mason Moreland and Ashley Kennedy continue to be out in the field measuring all new houses and Diana Flores and Tony Vedia continue to inspect all Business Personal Property and Commercial properties. The Board asked about land values and she commented that some land categories may go down but houses may continue to go up.

ITEM 15 – Public Forum (1:07 pm)

Kristin Spies was present. She did not have a comment.

ITEM 16 – Adjourn (1:07 pm)

David Behrends made the motion to adjourn. Lanny Counts seconded the motion. Motion passed unanimously.

**2ND QUARTER MEETING
OF THE 2023 BOARD OF DIRECTORS
FOR BLANCO COUNTY APPRAISAL DISTRICT
6-11-2024**

On this the 11th day of June 2024 at 12:00 pm, the Board of Directors for the Blanco County Appraisal District convened the Quarterly Meeting at 615 N. Nugent Ave, Johnson City, Texas 78636 with the following member's present to-wit: Lynn Boyd, Lanny Counts, Janice Fox, David Behrends and Shelton Coleman. No one was absent.

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NOTE: This is a PRELIMINARY summary of the minutes of the 2st Quarter Meeting of the Board of Directors for the Blanco County Appraisal District. This summary has not yet been reviewed or approved by the Board of Directors and may later be Amended or Corrected by said Board.

ITEM 1- Call to Order. (12:00 pm)

Chairman, Lynn Boyd - Called the meeting to order at 12:00 pm.

ITEM 2 – Roll Call and Recognition of Quorum. (12:00 pm)

Present were Lynn Boyd, Lanny Counts, Janice Fox, Shelton Coleman and David Behrends. No one was absent. A quorum was declared. Candice Fry and Amy Hulbert were present as Appraisal District representatives.

ITEM 3 – Review 1st Quarter Minutes 3-19-24 (12:00 pm)

Shelton Coleman made the motion to accept the Minutes from the 4th Quarter Meeting as presented. Lanny Counts seconded the motion. Motion passed unanimously.

ITEM 4 – Approve Dec/Jan/Feb Bills Paid & Financial Reports (12:00 pm)

David Behrends made the motion to approve both the Financial Reports and the Bills to Pay as presented. Janice Fox seconded the motion. Motion passed unanimously.

ITEM 5 – Discussion and action regarding waiver of penalty for Late Allocation Payment (12:03 pm)

Lanny Counts made the motion to waive the Late Fee for any Late Allocation Payments due to late mailing of statements. Shelton Coleman seconded the motion. Motion passed unanimously.

ITEM 6 – Review and Discussion regarding 2025 Preliminary Budget and set a date for the Public Hearing on Budget (12:04 pm)

During the course of discussion, the Board agreed to a 5% raise for employees. They also decided the date for the PUBLIC HEARING shall be July 22, 2024, at 12:00 pm.

ITEM 7 – Receive report section of 25.25(b) Changes to Previously Certified Appraisal Rolls, no action required (12:27 pm)

As required, Chief Appraiser Candice Fry presented all changes made to the certified rolls during the previous quarter. Candice Fry reported that there were 70 supplements run, resulting in an overall taxable value adjustment of (-\$294,330). Most of these supplements result from property splits, exemptions granted, overlapping jurisdiction changes and corrections in assessment and/or ARB decisions after certification. These are all changes that were required to be made to correct the appraisal rolls.

Information item only, no action required.

ITEM 8 – Chief Appraisers Report (12:28 pm)

Candice Fry introduced Jenna Box as the new tax collector. She also stated that we are at the same % of collections as we were at this time, last year. The Board asked about land values, and she commented that the market is stagnant at this time. Next, we reviewed the hail damage. The truck is slightly damaged and a check for repairs has been received. Because of the \$25,000 deductible on the building, we are planning to not file a claim after the inspection showed only slight damage to the roof. Lastly, we talked about having the parking lot extended and re-striped.

ITEM 9 – Public Forum (12:33 pm)

Kristin Spies was present. She did not have a comment. George Stearns was present. He did not have a comment at this time.

ITEM 10 – Adjourn (12:33 pm)

David Behrends made the motion to adjourn. Lanny Counts seconded the motion. Motion passed unanimously.

**3rd QUARTER MEETING
OF THE 2023 BOARD OF DIRECTORS
AND PUBLIC HEARING ON 2025-2026 REAPPRAISAL PLAN
FOR BLANCO COUNTY APPRAISAL DISTRICT
9-10-2024**

On this the 10th day of September 2024 at 12:00 pm, the Board of Directors for the Blanco County Appraisal District convened the Quarterly Meeting at 615 N. Nugent Ave, Johnson City, Texas 78636 with the following member's present to-wit: Lynn Boyd, Lanny Counts, Janice Fox, David Behrends and Shelton Coleman. No one was absent.

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NOTE: This is a PRELIMINARY summary of the minutes of the 3rd Quarter Meeting of the Board of Directors for the Blanco County Appraisal District. This summary has not yet been reviewed or approved by the Board of Directors and may later be Amended or Corrected by said Board.

ITEM 1- Call to Order. (12:00 pm)

Chairman, Lynn Boyd - Called the meeting to order at 12:00 pm.

ITEM 2 – Roll Call and Recognition of Quorum. (12:00 pm)

Present were Lynn Boyd, Lanny Counts, Janice Fox, Shelton Coleman and David Behrends. No one was absent. A quorum was declared. Candice Fry and Amy Hulbert were present as Appraisal District representatives.

ITEM 3 – Review 2nd Quarter Minutes 6-11-24 and Public Hearing on Budget 7-22-2024 (12:00 pm)

Shelton Coleman made the motion to accept the Minutes from the 2nd Quarter Meeting and the Public Hearing on Budget as presented. Lanny Counts seconded the motion. Motion passed unanimously.

ITEM 4 – Approve June/July/August Bills Paid & Financial Reports (12:01 pm)

Janice Fox made the motion to approve both the Financial Reports and the Bills to Pay as presented. Shelton Coleman seconded the motion. Motion passed unanimously.

ITEM 5 – Public Hearing on 2025-2026 Reappraisal Plan with Resolution to Approve. (12:02 pm)

Lanny Counts made the motion to Approve the 2025-2026 Reappraisal Plan. Lynn Boyd signed the resolution. David Behrends seconded the motion. Motion passed unanimously.

ITEM 6 – Public Forum (12:05 pm)

Kristin Spies and Stephanie Fisher were present. No one had a comment.

ITEM 7 -- Review, discuss and approve 2023 financial audit. (12:05 pm)

Shelton Coleman made the motion to approve the 2023 Audit. Lanny Counts seconded the motion. Motion passed unanimously.

ITEM 8 – Discussion regarding pending lawsuits, discussion item only (12:14 pm)

Candice Fry discussed ongoing litigation as an information only item, she mentioned that she is considering hiring an outside appraiser on two of the properties. She would like the board's permission to reach out to independent appraiser for bids so that at December board meeting we can make a decision on whether to proceed. The Board agreed this was a good idea.

ITEM 9 – Receive report section of 25.25(b) Changes to Previously Certified Appraisal Rolls, no action required (12:25 pm)

As required, Chief Appraiser Candice Fry presented all changes made to the certified rolls during the previous quarter. There were 213 supplements run, resulting in an overall taxable value adjustment of (-\$2,949,657). Most of these supplements result from property splits, exemptions granted, overlapping jurisdiction changes and corrections in assessment and/or ARB decisions after certification. These are all changes that were required to be made to correct the appraisal rolls.

This is an informational item only, no action required.

ITEM 10 – Chief Appraisers Report (12:26 pm)

Candice Fry addressed the election by Blanco ISD which will not be held until November and her decision to send out bills with the higher amount and then issue refunds. There are about 8,000 accounts this will affect. She also stated that we are at the same % of collections as we were at this time last year. We continued to talk about having the parking lot extended and re-striped and to get bids so that an additional carport can be added.

ITEM 11 – Adjourn (12:34 pm)

David Behrends made the motion to adjourn. Lanny Counts seconded the motion. Motion passed unanimously.

**SPECIAL PUBLIC HEARING ON 2025 BUDGET
OF THE 2024 BOARD OF DIRECTORS
FOR BLANCO COUNTY APPRAISAL DISTRICT
7-22-2024**

On this the 22nd day of July, 2024 at 12:00 pm, the Board of Directors for the Blanco County Appraisal District convened the Special Public Meeting on the 2025 Budget at 615 N. Nugent Ave, Johnson City, Texas 78636 with the following member's present to-wit: Lynn Boyd, Lanny Counts, Janice Fox, David Behrends and Shelton Coleman. No one was absent.

A digital audio recording was made of this meeting and a copy is available to the public for 90 days after the approval of these minutes from the appraisal district office on request. This summary must be provided whenever the office record of the meeting is requested. Once approved, this summary will be the official minutes of this meeting.

NOTE: This is a PRELIMINARY summary of the minutes of the Public Hearing on the 2025 Budget of the Board of Directors for the Blanco County Appraisal District. This summary has not yet been reviewed or approved by the Board of Directors and may later be Amended or Corrected by said Board.

ITEM 1- Call to Order. (12:00 pm)

Chairman, Lynn Boyd - Called the meeting to order at 12:00 pm.

ITEM 2 – Roll Call and Recognition of Quorum. (12:00 pm)

Present were Lynn Boyd, Lanny Counts, Janice Fox, Shelton Coleman and David Behrends. No one was absent. A quorum was declared. Candice Fry was present as Appraisal District representatives.

ITEM 3 – Public Forum (12:00 pm)

No one from the public was in attendance.

ITEM 4 – Public Hearing on 2025 Blanco County Appraisal District Budget Discussion and action item. (12:00 pm)

After a short discussion, Lanny Counts made the motion to approve the 2024 Budget as presented. Shelton Coleman seconded the motion. Motion passed unanimously.

ITEM 5 – Adjourn (12:03 pm)

David Behrends made the motion to adjourn. Lanny Counts seconded the motion. Motion passed unanimously.

**4th QUARTER MEETING
OF THE 2024 BOARD OF DIRECTORS
FOR BLANCO COUNTY APPRAISAL DISTRICT
12-12-2024**

On this the 12th day of December, 2024 at 12:00 pm, the Board of Directors for the Blanco County Appraisal District convened the Quarterly Meeting at 615 N. Nugent Ave, Johnson City, Texas 78636 with the following member's present

to-wit: Lynn Boyd, Lanny Counts, Janice Fox, David Behrends and Shelton Coleman. No one was absent.

A digital audio recording was made of this meeting and a copy is available to the public for 90 days after the approval of these minutes from the appraisal district office on request. This summary must be provided whenever the office record of the meeting is requested. Once approved, this summary will be the official minutes of this meeting.

NOTE: This is a PRELIMINARY summary of the minutes of the 3rd Quarter Meeting of the Board of Directors for the Blanco County Appraisal District. This summary has not yet been reviewed or approved by the Board of Directors and may later be Amended or Corrected by said Board.

ITEM 1- Call to Order. (11:59 am)

Chairman, Lynn Boyd - Called the meeting to order at 11:59 am.

ITEM 2 – Roll Call and Recognition of Quorum. (12:00 pm)

Present were Lynn Boyd, Lanny Counts, Janice Fox, Shelton Coleman and David Behrends. No one was absent. A quorum was declared. Candice Fry and Amy Hulbert were present as Appraisal District representatives.

ITEM 3 – Review 3rd Quarter Minutes 9-10-24 (12:00 pm)

Lanny Counts made the motion to accept the Minutes from the 3rd Quarter Meeting and the Public Hearing on Budget as presented. Shelton Coleman seconded the motion. Motion passed unanimously.

ITEM 4 – Approve SEPT/OCT/NOV Bills Paid & Financial Reports (12:00 pm)

David Behrends made the motion to approve both the Financial Reports and the Bills to Pay as presented. Lanny Counts seconded the motion. Motion passed unanimously.

ITEM 5 – Approval for budget line-item reallocations, action required (12:02 pm)

Lanny Counts made the motion to allow the Chief Appraiser to reallocate funds as necessary within the confines of the budget to cover any category where the district is over budget at year end. Janice Fox seconded the motion. Motion passed unanimously.

ITEM 6 – Discussion and action regarding appointment of Ag Advisory Member (12:15 pm)

Lanny Counts made the motion to reappoint Lynn Maly and Glenn Sultemeier to a 2 year term as Agricultural Advisory Board Members. David Behrends seconded the motion. Motion passed unanimously.

ITEM 7 -- Discussion and action establishing fixed asset limits. (12:05 pm)
Janice Fox made the motion to set the bottom limit for what we are categorizing as fixed assets, per the auditor, at \$1,000. With this approval, any purchases made of a physical office item or equipment will be classified as a fixed asset in our accounting. Lanny Counts seconded this motion. Motion passed unanimously.

ITEM 8 – Review and action to approve BCAD Investment Policy (new annual requirement) (12:08 pm)

Shelton Coleman made the motion to approve the BCAD Investment Policy as presented. Lanny Counts seconded the motion. Motion passed unanimously.

ITEM 9 – Review and approval of 2025 Pritchard and Abbott Industrial appraisal contract (12:11 pm)

Lanny Counts made the motion to approve the 1-year contract. Janice Fox seconded the motion. Motion passed unanimously.

ITEM 10 – Review bids for parking lot improvements and take action on vendor contact (12:12 pm)

Janice Fox made the motion to spend up to \$20,000 from this year's budget to make parking lots improvements out of the 2024 Budget. They asked us to reach out to both bidders to see if there is any adjustment that can be made to their bids. The Board also asked if we would reach out for more bids for their review.

Paving will be addressed in next year's Budget and in the Budget proposed for 2026. David Behrends seconded this motion. Motion passed unanimously.

ITEM 11 – Review of bids for Depository Contract for 2025-2026, board action to approve depository (12:29 pm)

Chief Appraiser, Candice Fry opened each bid in front of the Board. Bid #1 was from Texas Regional Bank and asked to continue to be our depository just as they have in prior years.

Bid #2 was from Security State Bank and offered similar amenities. David Behrends made the motion to remain with Texas Regional Bank. Shelton Coleman seconded the motion. Motion passed unanimously.

ITEM 12 – Discussion of BCAD mapping position and plans to fill vacancy

(12:29 pm)

Candice Fry let the Board know that she plans to hire Leegay Saxton back as a new employee January 1, 2025. Her duties will now include full-time mapping, all deed transfers and collection assistance.

This is not an action item.

ITEM 12b – Receive report section of 25.25(b) Changes to Previously Certified (12:41 pm)

As required, Chief Appraiser Candice Fry presented all changes made to the certified rolls during the previous quarter. There were 380 supplements run, resulting in an overall taxable value adjustment of (\$12,767,472). Most of these supplements result from property splits, exemptions granted, overlapping jurisdiction changes and corrections in assessment and/or ARB decisions after certification. These are all changes that were required to be made to correct the appraisal rolls.

This is an informational item only, no action required.

ITEM 13 – Chief Appraisers Report (12:42 pm)

Candice Fry started with the election by Blanco ISD which failed. There are about 8,000 accounts that were sent corrected bills. The CAD sent a bill for the cost of this mailing to Blanco ISD. We are at the same % of collections as we were at this time last year, the County is at 12% and the City of Blanco is at 13% with the City of Johnson City being the lowest at only 10% collected. Field Work is also down with less houses being built. We will be trading in our old truck in January and the new carport has been ordered and will be delivered. We will continue to talk about having the parking lot extended and re-striped out of future budgets.

ITEM 14 – Public Forum (12:45 pm)

No one was present.

ITEM 15 – Adjourn (12:46 pm)

David Behrends made the motion to adjourn. Lanny Counts seconded the motion. Motion passed unanimously.