

LAMAR COUNTY APPRAISAL DISTRICT
BOARD MEETING MINUTES
WEDNESDAY, FEBRUARY 2, 2022
4:00PM

Members present: David Dunmon, Clifton Fendley, Don Biard, Kenneth Kohls and Marcus Wood.

LCAD Staff present: Stephanie Lee, Pat Loven, Sue Shelton and Margie McKee.

1. Meeting called to order and a quorum declared at 4:17 p.m. by Board Chairman, David Dunmon.
2. Nominations and elections were made for Board Chairman and Board Secretary. David Dunmon nominated Clifton Fendley for Board Chairman .

Motion: David Dunmon Second: Clifton Fendley Vote: Unanimous

Clifton Fendley nominated Don Biard for Board Secretary.

Motion: Clifton Fendley Second: Kenneth Kohls Vote: Unanimous

- 2 a. Item #11 on Agenda - Training of Board of Directors was moved up to Item #2a. Richard Petree presented a training seminar and went over the duties of the Board. He told them their main focus is Equity and Market Value as built into the Constitution of Texas Tax Code. There should be equal and uniform taxes. He said the primary duties are (A) Hiring of Chief Appraiser- with issues of hiring, shortage of qualified persons and cost of position and evaluating once a year. (B) The District has to propose a budget and have it out to entities by February 15th of each year. He stated that most appraisal districts spend 70-80% of their budget on salaries. The budget is allocated based upon dollars collected from prior year. To modify a budget, you have to go before the Entities and the yearly audit has to be completed withing 150 days of end of physical year which is August 31st. (C) He mentioned that the bank service has to be bid every two years. (D) He advised they have to approve contracts - Ex. Law Firms, Software Providers, Special Property Appraisal and Tax Collection Services, Asset Acquisitions, Buildings, Land, Computer Systems, Furniture and Equipment, Vehicles etc. over \$50,00.00 threshold. (E) He told the Board about policy and procedures, Board, Personnel and Special procedures. (F) Advised them of things not to do: Discuss board action outside of open meetings, discuss values outside of open meeting, cannot be related to any employee of LCAD, be involved in the hiring of LCAD staff or have any contracts for service with LCAD.

3. Public comments. Mary Madewell of The Paris News was in attendance, there were no public comments.

4. Approval of minutes from the December 29, 2021 meeting.

Motion: Clifton Fendley Second: Don Biard Vote: Unanimous

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5. Approval of the Agriculture Board members Tammy Moss, Lynn Patterson, James (Hugh) Jones, James B. (Jimmy) West and Johnny Patterson.

Motion: Clifton Fendley Second: Don Biard Vote: N/A

6. The Board approved the retaining the overage from the 2020-2021 budget year in the amount of \$37,377.00 from Appraisal and \$16,248.00 from Collections and moving it into Legal Fees, to help cover litigation, due to several lawsuits that are active.

Motion: Kenneth Kohls Second: Clifton Fendley Vote: Unanimous

7. The District Financial report was given by Stephanie Lee. She reported that we are in line with the budget. A small overage on Collections is due to postage on statements that were mailed out in October.

Motion: Kenneth Kohls Second: Don Biard Vote: Unanimous

- 7a. The Director of Collections report was given by Pat Loven. She reported that for the months beginning September 1st thru December 31st, the total collections for all Entities was \$25,539,327.84. She reported that at this time last year the collections amount was \$21,956,452.07 an increase of 3,582,875.77, She advised them that most of the industries will not pay until end of January. This includes Daisy Dairy, Kimberly Clark, Lamar Power and Campbell Soup.

Motion: Clifton Fendley Second: Don Biard Vote: Unanimous

8. The Appraisal Department was given by Sue Shelton, Director of Operations. She reported the end of year processing to reset the Homestead, DV's and Agricultural exemptions has taken place along with the mailing of BPP Renditions, Abatements, Pollution Control and Freeport exemptions. Letters have been mailed for income and expense information for Mini warehouse, Office, Retail, Apartment, Single family and Plex housing. She advised the sales submission report was delivered to the state on February 1st as required. She stated the VIT Declarations and sales submissions have been mailed out and are beginning to come back in to us. Also that the reappraisal of North Lamar is not quite half completed. She presented the Board with a copy of the final results of the MAPS Reviews. We received 100% on Governance, Taxpayer Assistance, Appraisal Standards, Procedures and Methodology and 92% on Operating Procedures, due to the reappraisal plan being submitted late in 2020. She presented each Board member a notice to take the Open Meetings training and send her a copy, of their Certification certificate, to put in their file.

Motion: Kenneth Kohls Second: Clifton Fendley Vote: Unanimous

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9. The Chief Appraiser report was given by Stephanie Lee. She welcomed the new Board members and advised the Board that the LCAD office was closed on January 18th and 19th due to employees having active Covid cases. She advised she will be attending the TAAD conference the next week.

She reported that reappraisal is in progress and the MAPS review was released on January 28th and LCAD passed it. The Property Value Study findings were released and the results were released. These were reported in the Public meeting that was held prior to this Regular Board meeting.

Motion: Clifton Fendley Second: Don Biard Vote: Unanimous

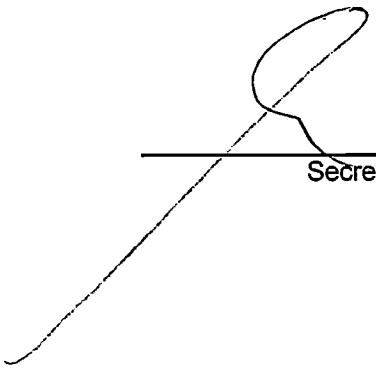
10. The Board was presented the 2022-2023 Proposed Budget to review.

11. This item # was moved up to 2a in order to get the Board trained before the balance of the meeting was held.

12. A Closed Session was not required by the Board or Chief Appraiser.

13. The meeting was adjourned at 5:15 p.m.

Motion: Clifton Fendley Second: Kenneth Kohls Vote: Unanimous



Secretary



Chairman

LAMAR COUNTY APPRAISAL DISTRICT
PUBLIC MEETING MINUTES
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4:00PM

Members present: David Dunmon, Clifton Fendley, Don Biard, Kenneth Kohls and Marcus Wood.

LCAD Staff present: Stephanie Lee, Pat Loven, Sue Shelton and Margie McKee.

1. Meeting called to order and a quorum declared at 4:04 p.m. by Board Chairman, David Dunmon.
2. Public comments - None - Mary Madewell of The Paris News was present.
3. Richard Petree, consultant with Western Consulting and Valuation, LLC reported the new Legislature states that the Public and Board must be made aware by a Public hearing of values compared to selling prices. They must be within 5% of market values or the schools will be penalized. This past year the Paris and Prairiland ISD residential values were under more than 5%. He said this was caused by the market prices going up so rapidly. Last year we failed on the Commercial values but the residential values were fine. This year we passed on the Commercial values but were under value on residential. He reported that the attorneys for the schools can appeal this decision.

Motion: Don Biard

Second: Clifton Fendley

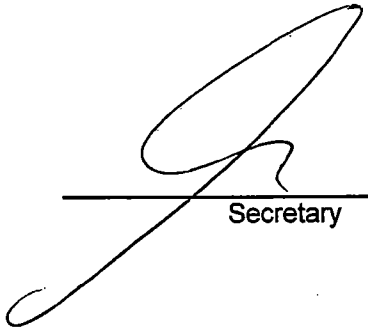
Vote: Unanimous

4. Meeting was adjourned at 4:15 p.m.

Motion: Kenneth Kohls

Second: Don Biard

Vote: Unanimous



Secretary



Chairman