

MASON CENTRAL APPRAISAL DISTRICT BOD MINUTES 4/14/2021

The Mason Central Appraisal District Board of Directors met in open session on April 14, 2021, district office at 110 Moody Street in Mason, Texas.

The meeting was called to order by Micah Walker. Will Lehmberg, Mary Donaldson, Micah Walker, Reggie Loeffler and Brandon Willis were present. Chief Appraiser Liza Trevino, Mary McVey, Christel Lively and Brandon Asbill were also present.

A quorum was established.

Minutes from the January 27th Board of Directors meeting were presented. Brandon Willis moved to accept the minutes and Reggie Loeffler seconded. Motion carried.

New bank signature cards were signed.

Mary Donaldson made a motion to ratify bills through March 31, 2021. Brandon Willis seconded and the motion passed.

Floor was opened for Public Comment.

- Wanda Reuffer
- Brian White presented a list of questions and concerns for the MCAD board that are attached hereto.
- Eddie Reuffer - Still in arbitration with the Comptroller and still waiting to be acknowledged by the Comptroller. Concerned about that review board members have rubber stamped all values even though Mason County has the 2nd highest ag values in the state. Questioned if 2020 rates will be one value fits all or will they be differentiated based on the type of property.
- Chad Lemke – requests that all items on Brian's list be put on the agenda of the next upcoming board meeting. Concerned that ag production did not rise 50% even though the tax values rose 50%.
- Hal Zesch – Referenced the Manual from Comptroller's office that is to be used. Missing expenses that are understated. Net to land is to be after all expenses are paid (profit). The 2019 numbers indicate a profit margin of 60%. Comparisons of that profit margin to large companies such as Amazon, Facebook, etc are not reasonable. Requested that meeting notifications be made more public.
- Robin Lee – producer in the county. He completed survey and looked at accounting and regulatory standards. Applied to regs to Mason numbers and came up with different results. Approaches need to be grounded. Add an agenda item where concerned public can look at the numbers together. At the end of the day, when rules are follows, the results are what they are.

- Frank Brown. – producer in the northern part of the county. Look for sustainability in land. Hired a recognized expert to advise him on how to improve the land and make it more profitable. Taxing authorities should consider sustainability in our actions.

The Year to Date Budget and YTD Collection Reports were presented.

2022 Budget Workshop Proposal.

- Overall budget includes 5% increase.
- It include a \$10,000 bonus to be paid to Brandon and Christel to recognize them for education efforts.
- Liza announced that 2022 will be her last year as Chief Appraiser. She hopes to see the MCAD BOD appoint Brandon or Christel to take her role as she leaves, and they complete their certifications.
- Mary McVey will move to part-time beginning June 1, 2021.
- Micah asked that the specifics of the salary portions of the budget be discussed in executive session.
- Liza continued to talk through more specifics of the budget items.

Chief Appraiser's Report

- MAPS review from the Comptroller is returned and we are in good standing.
- We will no longer be in contract with Pritchard & Abbott by June.
- New iPads are received and are being used.

Board adjourned into Executive Session at 1:03 p.m. and came back into Open Session at 2:49 p.m. No action was taken in Executive Session. An agenda item would like to be added for discussion to request the following amendments to the budget:

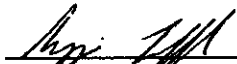
- Line Item 3 be \$50,000
- Line Item 4, 5 and 6 be deleted.
- Line Item 9 be \$32,760.
- Line Item 11 be changed to Stipend for \$5,400
- Line Item 23 will be moved to 24.
- And remainder of the budget stay the same

Another open meeting will be scheduled in two weeks for further discussion of these requested changes and to accept the budget. Liza will discuss with our auditor for guidance on the requested changes.

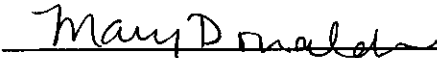
Micah discussed scheduling of future meetings. Liza confirmed we have option for 45 minutes of Zoom meetings for free. Micah requested that we pursue the option of purchasing a Zoom account for the meetings to run longer. He also asked that agendas for meetings be posted in the paper the week of the meeting. Liza advised that meeting this request would increase the cost of the budget. Minutes will not be posted in the newspaper.

Next meeting is set for April 27, 2021.

Will Lehmborg made a motion to adjourn. Brandon Willis seconded. There was no further discussion. Motion passed and the meeting adjourned.



Chairman, Reggie Loeffler



Secretary, Mary Donaldson