

**Mason Central Appraisal District**

**Board of Director Meeting**

**Thursday, September 22, 2022**

**Minutes**

The meeting was called to order by Chairman Reggie Loeffler at 12:30. Board members Brandon Willis, Randy Kruse, Jim Bob Smith, and Dave Underwood were present. MCAD Interim Chief Appraiser Christel Lively, Deputy Chief Appraiser Brandon Asbill, Lori Slocum, and Mary McVey were in attendance. Cathy Grace with the Mason County news was in attendance. Attending by zoom were guests Robin Lee and Brian Wright.

A quorum was established.

Keith Neffendorf presented the MCAD Audit for the year ending December 31, 2021. The assets of the MCAD exceeded its liabilities at the close of the most recent fiscal year by \$195,868 (net position). Of this amount, \$187,888 (unrestricted net assets) may be used to meet the District's ongoing obligations to other organizations and creditors. The District's net position increased by \$24,992 as a result of this year's operations. On December 31, 2021, the District's governmental funds reported combined ending fund balances of \$187,888, an increase of \$18,051 in comparison with the prior year.

After Mr. Neffendorf answered questions from the board, a motion was made by Jim Bob Smith, and seconded by Randy Kruse, to approve the findings in the audit report ending December 31, 2021. Motion passed 5-0.

Chairman Loeffler then opened the meeting up to Public Comment. Robin Lee addressed the board by zoom. He volunteered to serve on the agriculture advisory committee. Chairman Loeffler thanked him for his interest and explained the five-member committee was currently filled. Chairman Loeffler asked Interim Chief Appraiser Christel Lively to review the appointment process of a citizen to the agriculture advisory committee, and report back to the board. Brian Wright also addressed the board by zoom concerning ag values and actual ranch size. Chairman Loeffler thanked him for his input and making the board aware of his concerns. Chairman Loeffler advised him that his concerns could be better addressed by the MCAD staff.

Motion by Randy Kruse, seconded by Jim Bob Smith to approve the minutes from the August 10, 2022, MCAD Public Hearing. Motion passed 5-0.

Motion by Brandon Willis, seconded by Dave Underwood to approve the minutes of the August 10, 2022, MCAD Board of Directors Meeting. Motion passed 5-0.

Motion by Jim Bob Smith, seconded by Brandon Willis to ratify the bills through June 30, 2022. Motion passed 5-0.

The YTD Budget and Tax Collections Reports were presented. Total collections for all taxing entities stands at 98.67%. After discussion, motion by Jim Bob Smith, seconded by Randy Kruse to approve the reports as presented. Motion passed 5-0.

Motion by Brandon Willis, second by Randy Kruse to remove Liza Trevino from the Bank Signature Card and add Interim Chief Appraiser Christel Lively alongside the MCAD board of directors. After discussion that two signatures are still required on checks, motion passed 5-0.

The Chief Appraiser report was presented by Interim Chief Appraiser Christel Lively. She explained that the south end of the county would have boots on the ground for appraisals. She had notified the sheriffs office of this in case citizens in that end of the county made a report of individuals doing appraisals. She also stated that the goal was to get tax statements out around the 1<sup>st</sup> of October.

There was no executive session.

Jim Bob Smith made the motion to adjourn, seconded by Randy Kruse. Motion passed 5-0 and the meeting was adjourned at 1:17 pm.



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Reggie Loeffler, Chairman



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Dave Underwood, Secretary