

**Mason Central Appraisal District  
Board of Directors Meeting  
Thursday, April 20, 2023  
Minutes**

The meeting was called to order by Chairman Reggie Loeffler at 12:30 pm. Board members Dave Underwood, Randy Kruse, Dave Ince, and Jim Bob Smith were present. MCAD personnel Chief Appraiser Christel Lively, Shawna Baggett, and Lori Slocum were in attendance.

A quorum was established.

There were no visitors and no public comment.

Motion by Jim Bob Smith to approve the minutes of the January 9, 2023, Mason Central Appraisal District meeting. Seconded by Dave Ince. Motion passed 5-0.

Board members completed the fraud questionnaires from Neffendorf & Blocker, P.C. in preparation for the 2022 audit.

Motion by Randy Kruse, seconded by Jim Bob Smith to approve and sign the contract with Neffendorf & Blocker, P.C. for FY Audits 2022-2024 for FY 2022 - \$7,000, FY 2023 - \$7,250, and FY 2024 - \$7,500. Motion passed 5-0.

Motion by Jim Bob Smith, seconded by Randy Kruse to move 2021 surplus funds to the expense account. Motion passed 5-0.

Motion by Jim Bob Smith, seconded by Dave Ince to appoint Chairman, Reggie Loeffler, as the retirement account manager for Edward Jones retirement accounts. Motion passed 5-0.

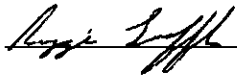
Motion by Jim Bob Smith, seconded by Randy Kruse to ratify the bills through March 31, 2023. Motion passed 5-0.

Christel Lively presented the YTD budget and collections reports. Collections to date were in comparison to years past.

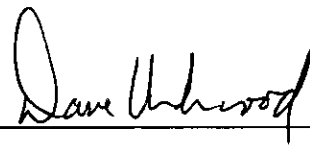
Christel Lively led the 2024 budget proposal discussion. Board members compared and analyzed the 2023 budget compared to the 2024 proposed budget. Various needs of the appraisal district were discussed to carry out its operations for 2024. The proposed budget for 2024 was approximately 5% higher than the 2023 budget.

Christel Lively presented the Chief Appraiser report. She discussed the timeline on providing the proposed budget and taxable appraised values to the different entities.

Motion by Randy Kruse, seconded by Dave Underwood to adjourn at 1:35. The motion passed 5-0.



Reggie Loeffler, Chairman



Dave Underwood, Secretary