

**CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY
109 N. MAIN, CLEBURNE, TX 76033**

September 9, 2024

The Board of Directors of the Central Appraisal District of Johnson County met in regular session on Monday, September 9, 2024, at 6:02 p.m. at the Cleburne Conference Center, 1501 W. Henderson St., Rm. Cross Timbers, Cleburne, Texas after the agenda was duly posted in accordance with the Open Meetings Act.

Members present were: Duaine Goulding, Chairman; John Wood, Vice Chairman; Amy Lingo, Director; Tina White, Director; and Larry Trammell, Director. Mike Mizell, Secretary and Scott Porter, Johnson County Tax Assessor/Collector were absent.

Staff present was Jim Hudspeth, Chief Appraiser and Amy Gill, Customer Service/GIS Director. Jessica White, Administration Manager recorded the minutes of the meeting.

Visitors present were Bruce Medley, Attorney with Perdue, Brandon, Fielder, Collins & Mott, Ginger Allen, Taxpayer Liaison Officer, Jim Cockrell, Douglas Hartzler, Billy Bayne, Jim White, Sharon Good, Ralph Good, Lisa Parrish, Keene Mayor, Rob Foster, Keene Council Member, Chris Lanker, Godley Mayor, Nova Olson, Kelli Ethetton, Michael Ethetton, Fonzy Bustillos, Steve Nunley, John Howe, Jason Gelderloos, Sonya Griffin, Ron Powell, Caroline Powell, J. Slay, Craig Hundley, Daniel J. Bennett, and Greg Cooper. Chairman Goulding welcomed everyone Jim Hudspeth gave the invocation. The Pledge of Allegiance to the U.S.A flag and Texas pledge was led by Chairman Goulding.

Agenda Item 1. (Consent Agenda) Director White made a motion to approve the consent agenda; seconded by Trammell. 5-Yes; 0-No

A. Minutes of the August 15, 2024 regular meeting

B. Financial report for August 2024—Director Trammell asked for the financial report to be pulled for further discussion. Director Trammell asked Mr. Hudspeth if he believed the CAD would finish the year under budget. Mr. Hudspeth said yes. Motion by Trammell to approve the August financial report; seconded by Wood. 5-Yes; 0-No

C. Taxpayer Liaison Report – Mrs. Allen reported on the phone calls and emails she has received from taxpayers.

Agenda Item 2. (Director resignation) Chairman Goulding announced the resignation of Director Toby Ford and asked for a motion to approve. Motion to approve by Trammell; seconded by Wood. 5-Yes; 0-No

Agenda Item 3. (TMLIRP Board of Trustees Election Ballot) Chairman Goulding recommended for Place 11, Robert Davis, Place 12, Rudy Zepeda, Place 13, Harlan Jefferson, Place 14, Mike Land who is unopposed. He asked for a motion if all agree. Motion by Trammell to approve the votes for the recommended candidates; seconded by Wood. 5-Yes; 0-No

Agenda Item 4. (2025 Budget) This line item was put on hold til later in the meeting. Mr. Goulding stated the new reappraisal plan should allow for a lighter workload and wants to revisit the proposed additional position. Director Trammell recommends a budget increase of 2.5% to 3.5%. He stated he would like to leave it up to the CAD to determine what line items to adjust. Director Lingo did an analysis on many entities budget increases and gave some examples. Based on this information, she would propose a 4% increase. Vice Chairman Wood stated he believes there should be some compromise on budgetary issues. Director White stated she would like to see a lower percentage increase knowing that the entities will be scrutinizing this budget just as others have done in neighboring counties. Bruce Medley stated he has never seen such an open ended suggestion before but it was fine to do so. Mr. Goulding stated the budget should reflect inflation plus growth. He recommends an increase of 4-5%. Discussion was had amongst the BOD regarding cost of living. Chairman Goulding asked for a motion. Motion by Vice Chairman Wood for a 5% increase and authorization of the Chairman to sign the budget. There was no second. Chairman Goulding called for a second motion. Motion by Director Lingo approving a 4% increase and authorization for Mr. Hudspeth to reconstruct the budget and allow the Chairman to sign the budget; seconded by Trammell. 5-Yes; 0-No

Agenda Item 5. (Subcommittee Reports) Chairman Goulding asked Director Lingo for a report and she stated the bank subcommittee has not met to date. Mr. Goulding stated the appraisal consultant subcommittee has developed a preliminary scope and hope to present a plan in October. Step one will be reviewing the appraisal process and the Appraisal Review Board process from end to end. Step two, review personnel performance. Step three, review like properties within Johnson County and identify reasons for inequities. Step four, review current ARB policies and recommend change to enhance effectiveness for said policies. Mr. Goulding commented that the reappraisal plan subcommittee has been working diligently with CAD staff and Mr. Hudspeth. He asked Director Trammell to read the report. Director Trammell stated the subcommittee members are himself as well as Directors White and Lingo. He thanked Amy Gill and Mr. Hudspeth for their work on the plan. He gave a brief run down on how the appraisal process works, what the CAD is responsible for, as well as the taxing entities and Scott Porter Tax Assessor-Collector.

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Director Trammell read the transmittal letter that is posted on the CAD website. He stated the subcommittees recommendations are as follows. Adjust the appraisal cycle to every 3 years. The CAD will be required to present the BOD clear and convincing evidence for action and approval on adjustments for the years 2025 and 2026. The plan will abide by the Texas property tax code. Vice Chairman Wood thanked the subcommittee for their work on the reappraisal plan. He is proud of them for taking this on and hopes that it will help relieve some pressure on the appraisers and decrease the protests. Director Lingo stated she wants it to be a tool that will be available online. Director White asked if there was a law regarding “highest and best use”. Bruce Medley commented on the fact that it was in the tax code.

Agenda Item 6. (Public Hearing on CAD Reappraisal Plan for 2025-2026) Chairman Goulding opened the public hearing at 6:30 pm. Fonzy Bustillos asked if there will be a great increase at the end of the 3rd year of the reappraisal plan. He spoke on superintendents salaries. Greg Cooper thanked the BOD for being bold and decisive. He stated the taxing entities put the blame on the CAD and it's the entities that are crushing the taxpayers. He hopes the down time the reappraisal plan will provide will be utilized to clean up the tax roll. Daniel Bennett from White Settlement stated he is not a fan of the 3 year plan. He believes the shift in the difference will be bad for the overlapping taxpayers from Johnson and Tarrant Counties. Craig Hundley read a letter from Helen Kerwin. The letter thanked the BOD for considering the change to the reappraisal plan. Mayor Lisa Parrish, City of Keene, thanked Mr. Hudspeth for coming to their city council meeting last week. She stated she supports the move of changing the reappraisal plan to every 3 years. Jeff Marshall of Joshua told Mr. Hudspeth he did a great job at the city of Keene meeting. He asked Mr. Hudspeth what information will be used to determine if the values go up or down with the proposed reappraisal plan. Mr. Hudspeth explained the CAD will have to do ratio studies and continually study values. He told Mr. Marshall that he may turn in a rendition every year with the suggested value of his home and the CAD will send him a notice. James Brown, long time Johnson County resident thanked the BOD for giving the taxpayers time to get organized and work towards eliminating property taxes. He stated this was not a victory it was just a pause. He also told the taxpayers to get more involved by holding the school districts and cities accountable. Steve Wrench thanked the BOD for their hard work. He stated the local politicians put a scam on the voters and it's entirely the local elected official's fault, who blame the CAD. He also stated the entity influence on the BOD should be eliminated as it is a conflict of interest. Jim Cockrell wanted to commend the BOD for making a bold move and said he was so proud of them. Mr. Goulding closed the public hearing at 7 pm.

Agenda Item 7. (CAD Reappraisal Plan for 2025-2026) Chairman Goulding stated the BOD was pushing the envelope and sees no reason why not to start right here in Johnson County. He believes a lot of the issues are the complexity of the system. He also stated he would rather not be reappointed to the BOD by speaking the truth rather than misleading people. Director Trammell told the audience to show up to all the entities meetings. Director White advised the audience to use the Truth in Taxes website. She uses it and relies on it to stay informed on entities meetings and public hearings. She also stated the major difference from this BOD meeting compared to other entity meetings is the taxpayers opportunity and ability to speak on agenda items. She commended the CAD staff for working so well with a bigger workload and a more engaged BOD. Mr. Goulding stated with a 3 year reappraisal plan he anticipates a lighter workload for areas such as the appraisal department and the ARB department. Motion by Trammell to approve the reappraisal plan as submitted; seconded by Wood. 5-Yes; 0-No

Agenda Item 8. (Non-Agenda Public Communications) Doug Hartzler stated he appreciated the work done by the BOD. He would like to know how land values are calculated and would also like to know more about the School District Property Value Study. Nova Olsen, Precinct 30 Chair in Godley, stated she was living a nightmare in Godley. She commended the BOD for making many changes in a short amount of time. She asked Mr. Hudspeth to vacate his position as Chief Appraiser to allow someone else the opportunity to be a leader of accountability. She then quoted Genesis 4:7. Lisa Parrish, Mayor of Keene stated there have been multiple people at their city council meetings expressing their displeasure with property taxes. She presented a resolution of no confidence in the CAD to the BOD from the City of Keene council members. She then read the approved resolution. Sonia Griffin expressed her concern with unfairness and equity in land values. She gave many examples of different properties in her neighborhood. Mr. Hudspeth asked her to come by the CAD office to speak with him. Steve Nunley commended the CAD BOD for their decisions tonight. He stated schools have lived beyond their means and the real problem is the school bonds.

Agenda Item 9. (Staff reports) Mr. Hudspeth reported the CAD staff will begin working on the approved budget as well as implement the approved reappraisal plan. Mr. Goulding asked what were the reasons for protest withdrawals. Mr. Hudspeth explained often times agents or taxpayers will speak with appraisers before their hearing and work out the value. They then sign settlement and waivers and withdraw their protest.

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Agenda Item 9A. (Chief Appraisers Report) Jim Hudspeth, Chief Appraiser reported on the following items:

- (1) CAD litigation – The totals for active lawsuits and arbitrations was provided.
- (2) Miscellaneous– Mr. Hudspeth asked if any taxpayer had questions or concerns to come by the CAD office to speak with someone.

Agenda Item 10-11. (Executive Session) No executive session was called for.

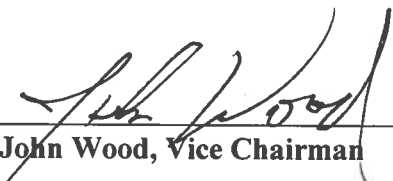
Agenda Item 12. (Next Meeting) The next scheduled board meeting will be held on Thursday, October 17th.

Agenda Item 13. (Adjournment) At 7:41 p.m. Chairman Goulding called for a motion to adjourn the meeting. Motion by Wood; seconded by Lingo. 5-Yes; 0-No.

Approved this 22nd day of October, 2024.



 Duaine Goulding, Chairman



 John Wood, Vice Chairman