



December 20, 2023

The Montague County Tax Appraisal District Board of Directors met in regular session on Wednesday, December 20, 2023 at 3:30 p.m. in the Montague County Tax Appraisal District Meeting Room.

A quorum was determined present and the meeting called to order by Bret Meekins. In attendance were Bret Meekins and Kathy Phillips. David Fenoglio attended by phone.

Minutes of the August 16, 2023 meeting were presented for consideration. Kathy Phillips made a motion to approve the minutes as presented. Motion was seconded by David Fenoglio and approved by all members.

Appraisal Review Board Corrections & Supplements (approved by the Appraisal Review Board on October 18, 2023) were presented for consideration. A motion to approve the ARB Corrections & Supplements as presented was made by Kathy Phillips, seconded by David Fenoglio and approved by all members.

The Board of Directors election results for 2024-2025 were announced by the chief appraiser (David Fenoglio, Tom Jenkins, Bret Meekins, Kathy Phillips, and Randy West.) Bret Meekins was selected to serve as secretary for the unfilled term of Tom Jenkins for 2023. A motion to approve the selection was made by David Fenoglio, seconded by Kathy Phillips and approved by all members.

Holidays for 2024 were presented for approval. A motion to accept the 2024 Holidays as presented was made by Kathy Phillips, seconded by David Fenoglio and approved by all members.

A member for the Agriculture Advisory Committee for 2023-2024 term was discussed. A motion to reappoint Don McLaughlin to the Agriculture Advisory Committee for the 2024-2025 was made by Kathy Phillips, seconded by David Fenoglio and approved by all members.

Bank Depository bid from Sanger Bank and Legend Bank were opened by Secretary, Bret Meekins and presented for consideration. Kathy Phillips made a motion to accept the Sanger Bank Depository Bid as presented. Motion was seconded by David Fenoglio and approved by all members.

The 2023 Budget was reviewed. Chief Appraiser, Kim Haralson requested to move \$672 from Special Services to Salary & Benefits in the Tax Collections budget to be used for longevity pay. A motion to approve the reallocation of funds as made by Kathy Phillips, was seconded by David Fenoglio, and was approved by all members. There is approximately \$125,000 remaining in the budget for the appraisal contract with Western Valuation & Consulting which will be rolled over to the 2024 budget to be used in defense of the pending lawsuit filed by Kamy Properties.

The Public Funds Investment Policy was presented for review. David Fenoglio made a motion to accept the Public Funds Investment Policy as presented. Kathy Phillips seconded the motion and the motion was approved by all members.

The Emergency and Disaster Policy was presented for review. A motion to accept the Emergency and Disaster Policy was made by Kathy Phillips, seconded by David Fenoglio and approved by all members.

Chief Appraiser — Kim Haralson reported there were no complaints reported to the Liaison Officer, Wendy Chambers. The position of Liaison Officer is no longer required by the state unless the population is above 120,000. Motion was made by Kathy Phillips and seconded by David Fenoglio to remove the position. The motion was approved by all members.

Chief Appraiser, Kim Haralson gave the following report:


Two lawsuits from 2021 and 2022 are set to go to trial this summer. An arbitration has been filed for the 2023 tax year as well as a new lawsuit.

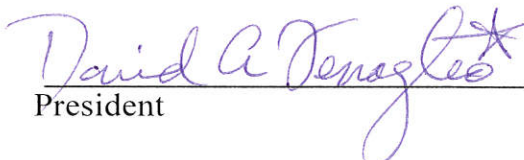
Current Tax Collections are at 28%.

The appraisers are out in the field doing rechecks on properties. Western Appraisal & Consulting is reappraising Nocona ISD. They will return early in 2024 to reappraise the business properties in Nocona and Bowie.

Public Comments: None

A motion to adjourn was made by Kathy Phillips, seconded by David Fenoglio and approved by all members present.


Secretary


President