

SABINE COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

NOTICE OF PUBLIC MEETING

Notice is hereby given that a Public Meeting will be held on
Tuesday, December 12, 2023 at 12:00pm

The Sabine County Appraisal Board of Directors will meet in a regular session on Tuesday, December 12, 2023. The meeting will begin at 12:00pm, and will be held at the Sabine County Appraisal District office located at 1920 Worth St., Hemphill, Texas.

- 2023-038 CALL MEETING TO ORDER
- 2023-039 ESTABLISH A QUORUM
- 2023-040 PUBLIC ACCESS
- 2023-041 APPROVE THE MINUTES HELD ON AUGUST 31, 2023
- 2023-042 DISCUSS & APPROVE EXPENDITURES FOR PERIOD SEPTEMBER 1, 2023 THRU DECEMBER 11, 2023
- 2023-043 REVIEW SUPPLEMENTS MADE TO THE CERTIFIED APPRAISAL ROLL FROM SEPTEMBER 1, 2023- DECEMBER 11, 2023.
- 2023-044 DISCUSS BIDS AND CHOOSE DEPOSITORY
- 2023-045 DISCUSS THE EVALUATION OF THE CHIEF APPRAISER
- 2023-046 DISTRICT REPORT
- 2023-047 ADJOURNMENT

Items do not above to be taken in the same order as shown on the agenda.

If during the course of the meeting, any discussion of any items on the agenda should be held in executive session, the board will convene in such executive or closed session in accordance with the Open Meeting Texas Government Code Chapter 551.

Tina Ford

Tina Ford – Chief Appraiser
Sabine County Appraisal District

FILED FOR RECORD
AT 9:30 O'CLOCK A M

DEC 05 2023

Janice Clark
Clerk, County Court, Sabine County
By *Becky Childers* DEPUTY

The Sabine County Appraisal District Board of Directors met in a regular session on Tuesday, December 12, 2023 at noon. The following members were present:

Lloyd Ford	Chairman---County Representative
Andrew Mills	County Representative
George Young	Sabine County Hospital Representative
Thad Smith	Hemphill ISD
Carl Beall Jr.	Hemphill ISD
Randy Barnett	West Sabine ISD

Also present: Tina Ford and Yvette Holman from Sabine County Appraisal District and Martha Stone Sabine County Tax Assessor.

AGENDA ITEM 2023-038 CALL MEETING TO ORDER

Chairman Lloyd Ford called the meeting to order at 12:17 pm.

AGENDA ITEM 2023-039 ESTABLISH A QUORUM

Chairman Lloyd Ford acknowledged that a quorum had been established.

AGENDA ITEM 2023-040 PUBLIC ACCESS

Chairman Lloyd Ford established there were no public access.

AGENDA ITEM 2023-041 APPROVE THE MINUTES OF THE PREVIOUS MEETING HELD ON DECEMBER 12, 2023

Carl Beall Jr. said that Thad Smith should be listed as representing Hemphill ISD instead of City of Hemphill. The corrections were made as stated. Andrew Mills motion to approve the previous minutes. Martha Stone second the motion, all present was in favor, motion carried.

AGENDA ITEM 2023-042 DISCUSS/APPROVE EXPENDITURES FROM DECEMBER 12, 2023 THROUGH FEBRUARY 29, 2024

Chief Appraiser Tina Ford explained to the board that she spent a lot of money on postage during the Protest. Chairman Lloyd Ford said we needed to update the postage because certified mail was not cheap. Tina told the board that the appraisal district sends 2 certified mail per protest. Tina stated she was not over budget; and had some reserve. Lloyd asked if she move some stuff around would she be okay, she said yes. Thad Smith motion to accept the Expenditure Report, Carl Beall Jr. second the motion, all present was in favor, motion carried.

AGEND ITEM 2023-043 REVIEW SUPPLEMENTS MADE TO THE CERTIFIED APPRAISAL ROLL FROM

The changes to the Certified Appraisal Roll were reviewed by the Board members present. No action was required, as the review was for information purposes only.

AGEND ITEM 2023-044 DISCUSS AND CHOOSE DEPOSITORY

Mrs. Tina explained to the board that she sent out RFP and only 2 banks responded, Southside and BOM Bank. She said this is something we have to do every two years. BOM Bank offered a rate of 1.5% and South The appraisal district has been with Southside Bank for a long time, we do

not have much money there, we have one checking account and not much money in the account. BOM offered a rate of 1.5%, Southside offered a Premier rate of .75%. Tina told the board that the appraisal district has never had issues with Southside Bank, if that is something that the board want to consider. Chairman Lloyd asked do the appraisal district carry a safety deposit box to take stuff offsite. Tina said we don't have one and we never take things offsite, but we do have a fire protection box at the office. Andrew asked if we could ask Southside to match BOM Bank bid. Thad Smith asked Tina what was the average daily amount we have in the account, she said at \$200,000-\$50,000 we keep the contracts paid it stays low. She said if we keep too large of a balance, we would have to give it back to the entities. Thad said he do not think it is worth going through the process of changing banks. George Young motion to keep Southside Bank as the depository, Thad Smith second the motion, all was in favor. The motion carried.

AGEND ITEM 2023-045 EVALUATE THE CHIEF APPRAISER

Board went into Executive session at 1:00 pm. The board called the Chief Appraiser into Executive session at 1:17pm. Chairman Lloyd called the meeting back to order at 1:30 pm.

AGEND ITEM 2023-046 DISTRICT REPORT

The district report was read by Tina Ford See attachment in packet. Tina told the board that Eagle appraising finished Brookeland and they are currently in Pineland for the 2024 values. Tina told the board that she met with Kevin Dutton from Linebarger, Judge Melton, Martha Stone, Stephen English, and some others about contracting Linebarger to meet the new requirements of all homestead that are 5 years and older. Tina said every 5 years she have to update your homestead. She said the process to have that done is to do it every year, and this year is the largest.

Tina said they quoted her and amount around \$17,000 at the meeting everybody there, the Judge all said that if she felt like she needed it, to let the board know. Tina said they already started the process when she heard that she had to do it. She said they are already halfway done when they had the meeting. She said she did not want to waste that \$17,000 on something that she already has a hand on, she spent a lot of labor and time on it but it's probably 90% done, and this is the hardest year. Everyone should get a letter unless they already homestead, they were going to do it and mail it out, the only thing she's out of is more postage by mailing the letters. Tina said she really don't want it, she said as long as her staff can handle it, she rather have that money for other things. One of the pros they were offering is they would make the owners who has false homestead or who fail to remove a homestead, rollback and collect 5 years of back taxes for up to 5 years. If they had a fake homestead or one that failed, we would go back and collect taxes that they did not pay. They were offering to do that, Tina said she could do that, she never has, but she supposed to do that on AG's also, if you change the use of an AG.

Tina said the State questions her on that all the time and she manage to get by so far with it. That is something that is going to stir up the community so if she did it, she rather have the support or the blessing not to it or the blessing to do it from the board. She said she did not have a lot of AG rollback but have a lot of homesteads that she found that people should not do. Lloyd said that Linebarger would be in charge of doing that, Andrew said would they be doing that as an independent of the \$17,000 Tina said it was like a package deal. that's part of it and what they are saying is the amount of taxes that they could get back into the system would make up the price easily. Tina said they already have a lot steps in place, we watch the newspaper, we see them on Facebook, we have Lexus Nexus to search where they are living. Martha said a lot of times that the deceased are missed to, that is when you have so many on there, when someone passes and it's not in Sabine County, or in the reporter or not being reported and that's when it starts adding

up, more with the decrease more than having double homesteads. Tina said it was totally up to the board, they would have to amend the budget.

Chairman Lloyd Ford asked what was the comments that Judge Melton and the others say; Tina said he told her that if she wanted it, he would support it. Mr. English said he would support her as well. West Sabine had no one there, Cornelius did not come. Martha said the hospital was one only other one. She said if we were interested in doing something like that said she was going to talk to Tiffany & Cornelius. Martha said this guy came and he guaranteed, but the thing is they are doing it to put money back on the roll. Martha explained that the man that came and did the presentation is in a different department than Linebarger he is from Austin. Lloyd said he did not have a preference it's just whatever they wanted to do. He said if you think this going to help you get this done and get these people, he said he has no sympathy for people that don't pay their taxes and if he was in Tina's position and caught somebody doing that, he would go back 5 years. Tina said she think they should. Martha said if they do it, they all got to be in a group together, if you do for one you have to do for the others. Martha said this isn't something we have to do this minute, if we want to go this way, we can talk about it during budget time and maybe put it into play for next year. Tina said she has to have a plan by January 1, 2024, we already have a plan and has already been working it. Tina said she can say this year for 2024 her office handled it; if we want to convert over for 2025, she can write that in her plan that the board will the visit the hirings of firms. Lloyd said when you are working on this by this time next year you should be able to tell us how many you found, you should have some data to back it up. Martha said if you wanted to have another meeting with the hospital and the board member, we could have them to come back and so another presentation with the lawyer.

Tina told the board that there are 3 Arbitrations, the owners did not agree with the ARB ruling. Tina said if she loses, she would have to pay the Arbitrators fees around \$450.00.

She told the board that she sent Carol to Appraiser School, she made all A's, she will start her second class in January 2024. Whitney took Maps which is the hardest class she done extremely well and she will take a class in March 2024. Sonya and herself took an exemption class, because she works the front. Tina said she took her CE classes and will be taking a class that afternoon.

The Target Maps is January 22, 2024 this is a brand-new Mapps because the PBS has failed since 2019-2022, This is the first year that any CAD is getting this it is something brand-new from the State, she said she talked to other Chief appraisers it is not a pass or fail, they are looking for recommendations to get tools to better equip these CAD to have high values.

Chairman Ford said the Appraisal District need to increase the ARB members, Tina said she was looking some others that would serve.

AGENDA ITEM 2023-047 ADJOURNMENT

Andrew motion to adjourn meeting. George Young second the motion all members present was in favor, and the motion carried, the meeting was adjourned at 2:02pm.


Lloyd Ford-Chairman


Yvette Holman