

# SABINE COUNTY APPRAISAL DISTRICT

## BOARD OF DIRECTORS

### NOTICE OF PUBLIC MEETING

Notice is hereby given that a Public Meeting will be held on

**TUESDAY, SEPTEMBER 10, 2024 at 12:00pm**

The Sabine County Appraisal Board of Directors will meet in a regular session on Tuesday, September 10, 2024. 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.

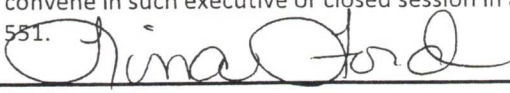
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| 2024-026 | SWEAR IN BOARD MEMBERS   |
| 2024-027 | CALL MEETING TO ORDER  |
| 2024-028 | ESTABLISH A QUORUM   |
| 2024-029 | PUBLIC ACCESS  |
| 2024-030 | DISCUSS & APPROVE THE MINUTES OF THE PREVIOUS MEETING HELD ON JUNE 7, 2024.  |
| 2024-031 | DISCUSS THE 2023 AUDIT BY MITCHELL FONTENOTE.  |
| 2024-032 | PRESENTATION BY LINEBARGER GOGGAN BLAIR & SAMPSON, LLP.  |
| 2024-033 | JUDGE DARYL MELTON   |
| 2024-034 | DISCUSS & APPROVE EXPENDITURE REPORTS FOR PERIOD JUNE 1, 2024 THRU AUGUST 31, 2024.  |
| 2024-035 | REVIEW SUPPLEMENTS MADE TO THE CERTIFIED APPRAISAL ROLL FROM JUNE 1, 2024 THRU AUGUST 31, 2024.                                      |
| 2024-036 | DISCUSS & APPROVE THE 2025-2026 CONTRACT FOR MINERAL, INDUSTRIAL, UTILITY, PERSONAL PROPERTY WITH PRITCHARD & ABBOTT, INC.           |
| 2024-037 | DISCUSS & APPROVE THE 2025 RE-APPRAISAL CONTRACT FOR EAGLE PROPERTY TAX APPRAISAL & CONSULTING.                                      |
| 2024-038 | DISCUSS AND ADOPT THE 2025-2026 RE-APPRAISAL PLAN FOR SABINE COUNTY AND THE 2025-2026 RE-APPRAISAL PLAN FOR PRITCHARD & ABBOTT, INC. |
| 2024-039 | DISCUSS/APPROVE THE SABINE COUNTY APPRAISAL DISTRICT 2025 BUDGET.  |
| 2024-040 | DISTRICT REPORT  |
| 2024-041 | EXECUTIVE SESSION  |
| 2024-042 | ADJOURNMENT  |

SEP 03 2024  
*Isma Clark*  
Clerk, County Court, Sabine County  
By *Ricky Childers* DEPUTY

Items do not have 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 – Chief Appraiser  
Sabine County Appraisal District

The Sabine County Appraisal Board of Directors met in a regular session, Tuesday, September 10, 2024 at noon. The following members were present:

Lloyd Ford	Chairman-County Representative
George Young	Vice-Chairman-Sabine Co. Hospital Representative
Sheilah Martin	Secretary- Hemphill ISD Representative
Carl Beall Jr.	Hemphill ISD Representative
Randy Barnett	WSISD Representative
Andrew Mills	County Representative
Thad Smith	Hemphill ISD Representative

Also present: Tina Ford, Yvette Holman from Sabine CAD, and Martha Stone.

**AGENDA ITEM 2024-026      SWEAR IN BOARD MEMBERS**

Yvette Holman administered the Oath of office.

**AGENDA ITEM 2024-027      CALL THE MEETING TO ORDER**

Chairman Lloyd Ford called the meeting to order at 12:05 pm.

**AGENDA ITEM 2024-028      ESTABLISH A QUORUM**

Chairman Lloyd Ford Establish a quorum.

**AGENDA ITEM 2024-029      PUBLIC ACCESS**

Chairman Lloyd Ford acknowledged that there were members of the public present.

**AGENDA ITEM 2024-030      APPROVE THE MINUTES OF THE PREVIOUS BOARD OF DIRECTORS MEETING HELD ON JUNE 07, 2024.**

Thad Smith motion to accept the minutes from the June 7, 2024 Board of Directors meeting. Sheilah Martin second the motion. All was in favor and the motion carried.

**AGENDA ITEM 2024-031      DISCUSS THE 2023 AUDIT BY MITCHELL FONTENOTE CPA, INC.**

Crystal Wilford gave highlights of the audit for Sabine County Appraisal District, she advised the board to turn to page 3 The independent auditor's report, she explains to the board that when they do an audit, they look at all the numbers in the financial statements then send out about 30 confirmations to the Appraisals District bank or any other agencies where ever possible. They compare the deposits slip to the budget. They get the disbursements that goes out, they look at the signatures on the checks, currencies, and invoices, just to make sure that the controls that the Appraisal Districts says they have in place are in place and operating as they should. With all the testing that was done by Mitchell Fontenot CPA, they did not have any exceptions not have The Appraisal District received a clean and unmodified audit. Crystal gave highlights of the financial part of the audit she had the board to turn to page 9 to look at the Governmental balance sheet, she wanted to draw their attention to was the cash balance which was \$181,564, she told them to turn to page 11 to the statement balance of revenue was \$515,345. The total expenditures were \$471,685 and increase for the year of \$43,660 and the ending fund



balance is \$204,175, she said that differs from the cash balances because of the pre-paid insurances, and the accounts receivable and accounts payables that they saw on the balance sheet. Crystal pointed out another schedule to the board when they discuss the audit is on page 26 which is the budget comparison schedule, what they look for when doing the budget is the Appraisal District expenditure are not largely over the budget item if they are, they would request an explanation, and if they do have unexpected expenditures come up, they make modification to the budget as necessary. You can see in the variance column there are no large variances nothing largely over the budget so everything was in line. Crystal advised the board if they have any questions, she would be happy to go over anything in detail. The Appraisal District has a clean opinion and an increase in balance in the amount of \$46,660. Information purpose only no action taken.

**AGENDA ITEM 2024-032      PRESENTATION BY LINEBARGER GOGGAN & SAMPSON, LLP.**

JJ. Wells and Attorney with Linebarger, has worked with the firm for 3 years. Mr. Wells explained to the board about the Homestead Exemption Analysis; he said their service is a full service turn key operation to do all the heavy lifting in the work involve in these types of audits. Mr. Wells said it was especially important this year, because at the last Legislative session as of January 1, 2024 of this year, they passed a law that all the Appraisal District across the state must have in place a program and a plan to implement homestead review once at least every 5 years.

Mr. Wells explained to the board that their goal is to find the people that has more than one homestead exemption or are no longer living in the home that they have homesteaded. He said their approach is to collect data, they work closely with Transunion who has one of the world's largest personal information providers, they can use their data to implement their program. HEA is structured as a 5-year program which is in line with the way the law is set up. The initial 2 yrs. are structured as a (SCRUB) of the homestead roll that is every single exemption you have on the roll from top to bottom it get examined and simply scored on a scale they have developed eternally to identify which properties may or may not be more likely than not to be faulty for some reason. After the 2-year Scrub it shifts into a lower cost maintenance program as they continue to monitor homesteads as they go in, they catch old ones as they go bad.

He said they also take data from the CAD office they run it through their black box that compares against the data points they have, and that gives them a scoring process that allows them to find which ones need more attention than others, to follow it up with human research. They take precaution and keep all data safe.

They are looking for people that are not using their home as their primary residence or having more than one primary residence; with their data sources they can identify someone that might be calling it their homestead but it is not. They also can detect that people that are claiming exemption here in Sabine County and in other States as well, and people that are deceased.

he said they would make every effort to get in touch with the family members if the person is deceased, they do not call tax payers, they contact them by mail.

Mr. Wells said if married couple are claiming two homesteads, they can get a hold to the divorce papers to verify the divorce.

He said they would be responsible for sending out certified letters requesting information from the tax payers, so when they remove the homestead exemption. They could not say they did not know that it was being removed. He said they would back up everything that has to do with the homestead exemption.

The contract term the first 2 years which is called the (Scrub) Subsequent term being the maintenance term \$5.00 per account, \$3,500 an account comes out to \$17,500 per year for the first 2 yrs. price drops by 20% and the maintenance phase goes into \$14,000 per year. This price is a cap ultimately on the price all the other things including the mailing, the legal expertise, element of customer service and reducing the staff workload are all part of that price.

Judges Melton said they were in the meeting last year in reference to the Homestead situation he said that all the people that were there in the meeting said that if the Board of Directors were in an agreement and wanted to do it as a board, the tax entities would be 100% behind the board.

#### **AGENDA ITEM 2024-033      JUDGE DARYL MELTON**

Judge Melton addressed the Board about an issue with Georgia Pacific taxes. He said he requested for Pritchard and Abbott to be at the meeting today; but they were not there. He explained to the board that the County build their budget off the tax numbers they get from the Appraisal District because they are certified, he said last year the taxes went up tremendous, they had to cut their tax rates back to stay within what the states says.

The Judge said he does not know who fault it was, but last year the taxes went out and GP got a bill for \$32 million dollars on a piece of property that the actual tax on it was \$563,000 for four entities, the Hospital District, West Sabine School District, The City of Pineland, and the County. The County was \$113,000, City of Pineland \$78,000, West Sabine ISD \$319,000 and \$55,000 for the Hospital District, Judge Melton said he was not there to point fingers, he was there to trying to find out because this was the second time in 4 years since this had occurred. The school had a \$1 million problem 4 years ago after the numbers were certified, this time we find out coming off the last years we have another \$563,000 issue that each one of the entities basically having to take the loss, except maybe the hospital and the school they are working with Linebarger he knows the State can possibly help the schools, he does not know the logistics of it. He said when they get the certified numbers, they build their budgets off those numbers and each of them is running tight budgets, then they figure out each one of their budgets this year were short of revenue.



Judge Melton said they are looking for a safe haven that they can make sure they got their numbers right, this bill went out and GP caught it pretty quick, he said he understand in talking to Tina that once she certifies the numbers, they start changing. Tina stated that they change instantly. Judges Melton said they did not know the change had happen, because it never got back the them that there was a mistake, \$32million was added to their numbers so they could go back and re-adjust the budget, Judge Melton said as the county he was going to be okay.

Judge Melton said they do not spend all their money they put in a lead way for capital reserve in case they have major problems, but this was eating that up. The county will not be in the red. He said going forward he wanted to make sure that the numbers that get certified is where he can work his budget and not have to worry about at the end of the year, they do not have to cut people budgets.

He said his budget from taxes is a little over \$4 million, so \$116,000 is about a 3percent cut of his budget. He said he is trying to figure out how they can guarantee they don't have these number mistake they are taking, he said that Tina have been working hard and if the state comes in and say she has to get her values up, she has to do what the state tells her to do, and certifying numbers from \$969,000 to \$1.2 Billion in 1 year, he had to cut his tax rate because the state only allow the county to go up 3.5 percent a year which is about \$15,000, \$30,000 to \$40,000 a year he said that's all the county can get.

Judge Melton said last years they were allowed to go up 3.5 percent without having a rollback. The Judge said he just wanted to bring this to light, that this was something that needed control to prevent this from happen again. Tina said she agreed with him, and she put a letter in their packet, stating what happen., She was trying to keep up with this problem but she had surgery and was trying to keep up with answering their questions and telling Martha what was going on. Tina put a paper in the packet from what she figured what happened.

Tina told Judge Melton that the account for Georgia Pacific was made inactive in 2018 and P&A took over everything with GP she said she could not appraise anything at GP not even their buildings. Tina said the account remained inactive until the year of 2023, the value was not there in 2022 it appeared in 2023. Tina said she had no way of checking P&A appraisals to make sure they were accurate. She said she has been asked that question on MAPS and she been working with the Targeted MAPS lady right now on a procedure for her contractors are up to par. She said she received a call from Steve Thompson, he told her that he was praising it, he showed her the tax statement which she provided to Martha and the Judge. Tina said Steve told her it was carried on different account and she needed to make the accounts inactive. She said she asked him what was it going to do to the entities, he said it was not going to do nothing, because they already have their values and I will explain it to them. Tina said she did not follow through, and did not ask the Judge or anybody else did he do it. Steve no longer works for there, so they had no representative

for him. She said when she questioned Jennifer at P&A, she said they were not responsible and she felt that it was an error with Southwest Data.

Tina said she contacted Southwest Data and spoke with Jerry Whitehead who is owner, he said the accounts that are active are the account that P&A sent over with their values. She said this was an issue with P&A and Southwest Data, they are blaming each other. Tina told the board that she blames herself for not checking, and it was a bad mistake. She has asked for ways with P&A, Southwest Data, and her Mapper from the state her name is Rosie she is going to her setup a system to check out P&A to verify, she said that she checks Eagle Appraisal one by one before she signs off and certify every appraisal within the county that is done in house. She said she goes through the list before she certifies it.

Judgy Melton asked Tina about some paperwork that was sent to his office, he said there are categories on the paper that has L2, L3 & LC and different alphabets, he asked did she have the previous year's numbers to compare them to this coming years number that she was sending out, to look and see if the numbers changed, for example on one of the line there is \$32 million dollars, the previous year was \$30,000 if someone had of taken a sheet of paper and went down the list and when you got down to the line that went from \$30,000 to \$32 million you would have seen the mistake. Tina said it looked like a typo by Southwest Data, because they manually put that in. The Judge said would not that be a question that should have been asked. Tina said, yes, we should have asked.

Martha said she called Southwest Data when Tina was out, and she was told that they balanced back, on what P&A sends them. Tina said they told her that too, she said they used a balance sheet to make their values match. If they done that then they did not match and they did not tell her or P&A. They did not say that the numbers we're not matching, Southwest Data said they were matching; Tina said that is why she is getting the lady to show her how to balance and to go back on appraisals that she can't appraise.

Judge Melton asked Tina, that since P&A is the contractor with the Appraisal District do not, they have to be bonded, she said yes and the Judge said shouldn't they have to be responsible for the reimbursements. Judge Melton said he know that they cannot go back. Martha said that the City of Pineland has took a hit. Judge Melton said when they get their appraiser numbers, they have to come down no more than 3.5 percent more than what they were last year. Judge Melton said for the county it will cost him an extra cent he said they went from 38 cents to 34 cents last year. The City of Pineland went from 45 cent to 23 cent and now this year they numbers are coming in less than they were last year and they can't make that back up they can only go up more than 3.5 percent, but anybody in the public can come out and petition to have a rollback tax and if they do that, it would lower his taxes even more, so they cannot catch that back up.

Tina said when she asked the state what to do about, they said that she was going to have to take the responsibility of verifying her contractors, Tina said it is in part of the MAPS the new MAP, because she gets 2 MAPS. Chairman Ford asked Tina did they put it in writing to her. Tina said no, Chairman Ford that would be a problem with it, because if they were



telling me on the phone that they are doing this. Chairman Ford asked Tina why didn't P&A put this in writing.

Tina said that probably her fault because she did not tell him to give it to here in writing. Thad Smith, so GP found the mistake and then what happen, Tina said that GP contacted P&A then he contacted her.

Mrs. Misti Smith a representative for West Sabine ISD sitting in for Dr. Cornelius Gilder She said basically they set their tax rates on certified values that were sent out, she said they sent the tax rate out after they received notice that between M&O and I&S West Sabine ISD was going to be a negative adjustment of \$367,896.37 and that hurts kids. Tina asked Mrs. Smith are the school going to try to get some of the money refunded from the State. Mrs. Smith said she was not privileged to that information, her main concern was that they receive no notice why the school was not notified of the adjustments, had they received the adjustments that had been made then possibly we could have done something different, that was the concern that West Sabine ISD that is a lot of money.

Carl Beall Jr. stated, that this was exact same situation from 4 years ago where \$124million dollar mistake was make when it should have been \$124,000, so if you look at those numbers side by side you would see the red flag.

Tina said she check those numbers and that her, Carole & Whitney sat down and spent over a week looking at changes to say, if it was something that maybe was a data entry, she said that have not happened anymore. Judge Melton asked Tina do P&A send her the numbers to plug in? she said no they do not, they go from P&A to Southwest Data.

Mrs. Smith asked Tina which company would be the person that says, this is what we sent in the certified tax roll and this is what it is really going to be, and to her that's the communication piece, if the certified value was this then it is going to be reduced by \$376,000 where is that communication piece to say West Sabine ISD look. Tina explained to Mrs. Smith, that should have been Steve Thompson he said he would take care of it; however, she should have done it. Tina said she should have taken care of the entities herself and she takes that blame. But she blindly believed P&A Steve said he was going to take care of it. I said how was it going to affect the entities would they still have their values, it was doubled.

Martha Stone state that she was told that the \$32million did not matter because it goes to the State, but in all it does matters, because the City of Pineland went from \$175 million dollars to \$121 million dollars her beginning numbers for the City of Pineland didn't started at \$175 million dollars it started at \$112 million dollars because they took the \$32 million dollars out so their beginning number was less than before, it was so much less, the rate went down again because normally if your value goes up your rate goes down vice versa, because of the way their worksheet formulas are and because their values started with \$112 million it made their rate go down even further. Martha said the numbers do matter because it was in that certified number. Sheila Martin said, so that was said all by phone,

there was no email. Tina said the only email she got she forward it to Martha that she got from P&A. She said the numbers were there and that it was certified it was there in 2023 the ones that were looking in 2023 and 2022 people should have been looking, Tina said really, she should have been looking entities should be looking, really, they all should be looking because it sitting there with the States numbers. Martha said her problem is when she gets the report it in the certified numbers.

Thad Smith read the contract from P&A Scope of work letter (H), it states that the Appraisal Firm will support defend its duly formed opinion of value for any contract property through any court of appropriate jurisdiction or other adjudicative body, at no additional charge. These services will provide for complete and timely response to all discovery and interrogatory requests from plaintiffs(s).

Scope of work letter (L) states that the Appraisal Firm will at all times during the period of this contract, maintain general liability insurance and worker's compensation insurance. A Certificate of Insurance with the Appraisal District as named insured will be provided by the Appraisal Firm if requested. Thad asked Tina if she could contact the Attorney and have him to send a letter to P&A because they are responsible for their dully form opinion of value, for any contracted property, he said GP is the contracted property and they are responsible and he don't understand why we don't have a lawyer make them be responsible. Tina said because they are not taking responsibility, because they are saying that the error was made at Southwest Data.

Mr. Barnett said there's have to be a paper trail if the numbers went from one to another. Martha said she have a copy of the changes from Southwest Data, He asked if Southwest Data made the changes, Martha said Tina made the changes when GP got their taxes; they called P&A. P&A called Tina, she said Steve Thompson called her in October 2023, and he emailed her a tax statement telling her that the value on the P281 account is carried on a different account and she needed to make the account inactive. Tina said she asked Steve; would that affect the entities and he told her no due to moving it to another account.

Judge Melton said there should be something in writing in documentation to them that the \$32 million dollars needs to be taken off, because that is a lot of money. He said the values changes every day, he asked Tina do changes come by email or do they call by phone. Tina said the changes are in house if a person comes in, they sign up for their homestead then we do the change and sends it over to Martha then she sends out a corrected tax statement.

Judge Melton when we do that do the appraisal district have a form to fill out, Tina said no that it is done on the computer. Tina told him that the person that comes fills out the paperwork. Martha said that Pritchard & About should have a trail of where Steve made the changes.

Thad asks does the Appraisal District have legal representation, Tina said the appraisal district do have representation he said, he don't understand why we couldn't give them this



contract, that says they would support every decision the contract property tells them to and give us the support on their decision. If they can't they don't have any way to support that they are responsible. Judge Melton said they are looking for a safeguard what they thought they got 4 years ago, a safeguard put in place, so we wouldn't see these \$100 million- and \$32 million-dollar problems. Tina said that the appraisal district did put in a safeguard. Judge Melton that is what they are looking for to rely on the number they have to build a correct budget.

Mr. Dewayne Armstrong representing the City of Pineland also addressed the board he said there were no safeguard because this mistake would not have happened. Mr. Armstrong stated that they no longer trust the Appraisal District because of this mistake, and they no longer trust the numbers that comes from the appraisal district, they was not notified of the \$32 million dollar mistake he said he found the mistake in July 2024 and that she took it out in October 2023 they should have been notified then he said if he have not call the number from 145 million in 2023 to \$112 million in 2024, knowing that they just had a \$128 million dollar upgrade at GP it appears something is going on and he was trying to find out on the City's stand point, \$78,000 from the City of Pineland is a lot of money to lose, he said that is what they lost because no one wants to take responsibility for it. He said he heard finger point at P&A or Southwest Data, but the bucks stops here at the Appraisal District.

Tina told him that he was correct it does stops here and he said it stops at the whole board. Mr. Armstrong said he don't mean to be disrespectful but they need that money they cannot have a \$32 million mistake, they cannot have a 1 million mistake when their budget has been finalized, they went from 40 cents to 20 cents it actual should have been 33 cents last year not 21 cents. They lost more than \$78,000 that was just on one account. Because their tax value went down. How can we guarantee that this will never happen again.

Tina told him that she was working with the State to come up with a safeguard on her contracts Mr. Armstrong told her that if she had of compared the numbers from 2023 to 2024, she could see the difference from \$30,000 to \$32 million that is a huge difference that should have been caught right then that is where the problem comes in with the City of Pineland they were not notified. The West Sabine School District was the same way they should have been notified, when they have that big of an amount coming out of their budget that they had already budgeted for and the they were not notified. Tina told him that she understands.

Mr. Barnett asked if anyone has a suggestion, Mr. Armstrong wanted to know why his office was not notified about the changes. He said it was not till he found the mistake in July 2024 and the changes were made back in October 2023 and he needed answers as to how this happen and no one notified him. Tina explained to him about the situation with P&A and Southwest Data, and he said he heard that no one wants to take the blame for the mistake.

**AGENDA ITEM 2024-034** REVIEW /DISCUSS THE EXPENDITURE REPORTS FOR PERIOD JUNE 1, 2024 THRU AUGUST 31, 2024

Mr. George Young motion to accept the expenditure report Andrew Mills second the motion all was in favor the motion carried.

**AGENDA ITEM 2024-035** REVIEW SUPPLEMENTS MADE TO THE CERTIFIED APPRAISAL ROLL FROM JUNE 1, 2024 THRU AUGUST 31, 2024

No action was taken this was for information purpose only.

**AGENDA ITEM 2024-036** DISCUSS & APPROVE THE 2025-2026 CONTRACT FOR MINERAL, INDUSTRIAL, UTILITY, PERSONAL PROPERTY WITH PRITCHARD & ABBOTT, INC.

George Young motion to table the contract pending request for a Certificate of Insurance that they say was available upon request, Thad said we need to add something somewhere under their scope of work, before the board approve the Appraisal District need some verification report stating they have compared the previous 2 years with a current report. Sheilah Martin stated that the Appraisal District needs to review the contracts before the board sign them. Tina said she will send it to the Attorney. Andrew Mills second the motion all was in favor motion carried. Andrew recommends to look for other contractors.

**AGENDA ITEM 2024-037** DISCUSS & APPROVE THE 2025 RE-APPRAISAL CONTRACT FOR EAGLE PROPERTY TAX APPRAISAL & CONSULTING.

Thad Smith motion to postpone the signing of the contract until the Attorney gets a chance to review it. George Young second the motion all was in favor, motion carried.

**AGENDA ITEM 2024-038** DISCUSS AND ADOPT THE 2025-2026 RE APPRAISAL PLAN FOR SABINE COUNTY

Sheilah Martin motions to approve the 2025-2026 Re-Appraisal Plan for Sabine County, Martha Stone second the motion all was in favor, motion carried.

THE 2025-2026 RE-APPRAISAL PLAN FOR PRITCHARD & ABBOTT, INC.

Sheilah Martin motions to table the contract for the 2025-2026 Re-Appraisal Plan for Pritchard & Abbott, Inc. until the Attorney can review it. Martha Stone second the motion all was in favor, motion carried.

The Chief Appraisal, Tina Ford submitted the recommended changes the board requested her to send to Low Swinney, Evans & James Attorney at Law, the recommended changes were made and sent to Pritchard and Abbott & Eagle Appraising they signed the contract and sent it back to the Appraisal district.

The contracts were approved based on the Attorneys recommendations.



**AGENDA ITEM 2024-037**

DISCUSS AND APPROVE THE SABINE COUNTY APPRAISAL DISTRICT 2025 BUDGET.


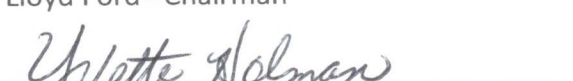
Tina said the only thing that was added to the budget was the fee for Linebarger if the board decided to go with them. Sheilah asked what point would we put Linebarger in the budget, Andrew said it would be good to use Linebarger if it takes the heat off the Appraisal District. We can ask Linebarger after 2 years can we get out of the contract. That motion to adopt the Sabine County Appraisal District 2025 Budget, Carl Beall Jr. second the motion all was in favor and the motion carried.

**AGENDA ITEM 2024-038 DISTRICT REPORT**

The district report was read by Chief Appraisal Tinal Ford, she told the board that she certified the roll-on July 25, 2024. Sabine County and Shelbyville had large increases in mineral values, so she had Jennifer at P&A to recheck and verify the large increases in value. She verified it and I forward a copy to Martha and she assured me that they were correct and due to some new drilling in the North but not to expect the value to remain high. She said the overall increase county wide was about 12 percent. Tina said she receive notice from the state that all PBS for 2023 was in the box and the regular maps was pass, this was the first time we were in the box with all entities in 10 years, but she still has not heard from the targeted maps. No action taken it was informational purpose only.

**AGENDA ITEM 2024-039 ADJOURNMENT**

Sheilah motion to adjourn, Martha Stone seconded the motion all members present was in favor and the motion carried.

  
Lloyd Ford –Chairman  
Prepared by Yvette Holman