

# STEPHENS COUNTY APPRAISAL DISTRICT

201 S Rose Ave · Breckenridge, TX 76424

## NOTICE OF PUBLIC MEETING OF THE BOARD OF DIRECTORS

Tuesday October 8, 2024 at 7:30 AM

GARY ZEITLER RPA, RTA, CCA  
INTERIM CHIEF APPRAISER

### AGENDA

PHONE: 254.559.8233  
FAX: 254.559.2897

The Stephens County Appraisal District Board of Directors will have a public meeting in the district's office at 201 S. Rose Ave, Breckenridge, Stephens County, Texas.

## MINUTES

2024 – 10 – 001      CALL TO ORDER  
*Chairman called the meeting to order at 7:37AM*

2024 – 10 – 002      ESTABLISH A QUORUM

### Board

*Jerry Toland, Chair  
Gregg Goodall  
Parker Wylie  
Christie Latham*

### Staff

*William Thompson  
Amy Judkins  
Cindy Adams*

### Public

2024 – 10 – 003  
ACTION ITEM

### SET THE AGENDA

The Chairmen may ask if anyone has anything to add to the agenda. Discussion items may be added, but decisions should not be made without proper public notice. The Chairman may also ask if items need to be heard in an order other than presented. Once all additions and changes are noted, the agenda is adopted by motion, second and majority vote. Once adopted, it takes a 2/3 majority vote of the members to change the agenda.

*Item 5.4 had an error in the date of the next board meeting. This item was removed from the consent agenda and discussed independently.*

*Due to the need for Mr. Perry to leave by 8:30, items will be covered in the following order:*

*Item 11 (12 & 13 if necessary)*

*Item 07*

*Item 10*

*Items 5-9 and 14*

*Motion made by Parker Wylie and seconded by Gregg Goodall.*

2024 – 10 – 004  
NO ACTION

### PUBLIC ACCESS

The time shall be three (3) minutes per person. The time limit may be adjusted at the discretion of the Chairman of the Board at each meeting. If a large number of persons wish to speak to the Board, the Chairman may reduce each person's time for speaking as necessary to allow the Board to complete its business and adjourn the meeting at a reasonable time. The Board may refuse to hear any person who attempts to speak on a subject unrelated to the business of the appraisal district or within the jurisdiction of the Board of Directors.

*No one from the public was present.*

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## MINUTES

### AGENCY REPORTS

2024- 10 - 005

#### CONSENT AGENDA

ACTION ITEM

#### CONSIDER ALL ITEMS AS ONE ACTION

1. Minutes from the Public Hearing and the Board of Directors Meeting held August 13, 2024
2. Financial Reports for August and September
  - a. Allocation Report
  - b. Reconciliation Report
  - c. Budget Report
3. GIS Reports for August and September
4. Set next meeting: Tuesday October 8, 2024 at 7:30 AM in the District Office

(consider one motion for all items)

*Motion To accept consent reports as presented*

*Made by Parker Wylie*

*Second by Gregg Goodall*

*Motion carried*

2024 - 10 - 005a

Set next meeting: Tuesday November 12, 2024

*Motion To accept proposed date for the next meeting as corrected*

*Made by Parker Wylie*

*Second by Gregg Goodall*

*Motion carried*

2024- 10 - 006

#### CHIEF APPRAISER REPORT (Information Items Only)

NO ACTION

#### ITEMS DISCUSSED FOR INFORMATIONAL PUPOSES ONLY

- Correspondence to the BOD
- Health Insurance Discussion
- Update on Staff Training/Education
- Update on SCAD Initiatives
- ARB Applications

### OLD BUSINESS

### NEW BUSINESS

2024 - 10 - 007

#### CONSIDER OFFICIAL NAME CHANGE

ACTION ITEM

The district is registered with the IRS as the Stephens County Tax Appraisal District. Most other districts have dropped the "Tax" portion from their title and operate as the "county appraisal district" or "central appraisal district." Staff is proposing we officially change the name to the Stephens County Appraisal District on legal documents, financial documents, accounts, IRS documents, etc.

Item(s): None

*Motion To change the official name from the Stephens County Tax Appraisal District to the Stephens County Appraisal District*

*Made by Gregg Goodall*

*Second by Parker Wylie*

*Motion carried*

Stephens County Appraisal District  
Board of Directors Meeting  
October 8, 2024

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## MINUTES

2024 – 10 – 008  
NO ACTION

### DISCUSSION OF FINAL 2023 PVS RESULTS

The final PVS results left BISD at a 91.22% of PTAD Value. A history of PVS scores is provided along with a breakdown of the 2023 study. Moran ISD (102.85%) and Woodson ISD (101.73%) were also both studied in 2023 and found to be within margin. An examination of the PTAD breakdown shows that E properties, properties in the county that sale with acreage, seems to be our greatest issue.

Items: PVS History Report  
2023 PTAD Breakdown

2024 – 10 – 009  
NO ACTION

### NOTICE FROM COMPTROLLER REGARDING 2023 PVS STUDY AND TARP REVIEW

Government Code Section 403.302(k) requires the Comptroller's office to notify the district of an invalid finding in the 2023 School District Property Value Study (SDPVS). Because this is our third consecutive year, this finding will require a Targeted Appraisal Review (TARP) which will be performed on-site in April of 2025.

Items: Letter from Comptroller

2024 – 10 - 010  
ACTION ITEM

### APPOINTMENT OF BOARD MEMBERS

The Stephens County Appraisal District utilizes Tax Code 6.031 for the appointment of representation to the Board of Directors. In 2021, the Board of Directors for the Stephens CAD voted to have board members appointed individually by the primary taxing entities, without vote, for staggered two-year terms. The following board member terms end on December 31, 2024. These entities have been notified of the need for representative appointment.

Stephens County	Jerry Toland	12/31/2024
Breckenridge ISD	Parker Wylie	12/31/2024
Stephens Memorial Hospital	Gregg Goodall	12/31/2024

Items: Letter to entities with attachments  
Appointment resolution from SMHD

*Since the appointment comes from the entity, there is no need for the board to accept or ratify the appointment once qualifications have been verified. Qualifications on Mr. Goodall were verified by the Chief Appraiser in Training.*

2024 – 10 – 011

### HIRING OF CHIEF APPRAISER AND TERMINATION OF CONTRACT WITH EAGLE APPRAISAL, INTERIM CHIEF

ACTION ITEM

Will Thompson, Chief in Training, has completed the required courses, testing and the first week of the two of the Chief Institute. Following the completion of the Institute on Friday November 8, he will meet all the qualifications required to be a chief appraiser. The Board, if they so desire, may terminate the contract with Eagle Appraisal with 30 day written notice.

Items: Copy of licensure for Thompson  
Contract with Eagle Appraisal for Chief Appraiser Services

*Motion To terminate the contract for interim chief appraiser services with Gary Zeitler and Eagle Consulting and Appraisal Services effective November 15, 2024*

*Made by Parker Wylie  
Second by Gregg Goodall  
Motion carried*



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**MINUTES**

*Motion To hire Will Thompson as Chief Appraiser of the Stephens County Appraisal District effective November 15, 2024.*

*Made by Gregg Goodall*

*Second by Parker Wylie*

*Motion carried*

2024 – 10 – 012  
NO ACTION

**EXECUTIVE SESSION (if necessary)**

In accordance with the Texas Open Meetings Acts (Sb Ch D & E of Ch. 551 Tex Govt. Code), the board of directors may enter a closed session to deliberate any subject authorized by Subchapter D and listed on the agenda for this meeting. No vote or final action can be taken in a closed/executive session.

*No closed session was required.*

2024 – 10 – 013  
ACTION ITEM

**CONSIDER ANY ACTION AS A RESULT OF THE EXECUTIVE SESSION**

Any final action, decision, or vote on a subject deliberated in the closed meeting will be taken in an open meeting held in accordance with the Texas Open Meeting Act.

*No closed session was required.*

2024 – 10 – 014

**ADJOURN**

If the meeting is concluded and there is no further business to discuss, the chair may call the meeting adjourned; otherwise, immediate adjournment needs a motion and a second.

*Motion To adjourn*

*Made by Gregg Goodall*

*Second by Parker Wylie*

*Motion Carried*

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Minutes were taken by William Thompson, Chief Appraiser in Training.

Minutes approved this 10 day of December, 2024.

  
Jerry Toland, BOD Chairman

  
BOD Member