

CLAY COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

Minutes of October 16, 2025 Meeting

Clay County Appraisal District Board of Directors held a regular meeting on October 16, 2025 in the Clay County Appraisal District office building located at 101 E. Omega, Henrietta, Texas. Members present were: Chase Broussard, Bobby Elledge, Richard Harding and Matt Shoemaker. Also present were Chief Appraiser, Lisa Murphy; AG/BPP Appraiser, Jessica Partin; Office Manager, Kimberly Allen and David Erickson, Cindy Fox and John Rutlidge of Pritchard & Abbott.

2025-102. Chase Broussard called the meeting to order at 6:00pm

2025-103. A quorum was established (4 of 7)

2025-104. Public Comment / Open Forum. One member of the public was present to observe only. No comments were made.

2025-105. Chief Appraiser Lisa Murphy presented a report showing beginning tax balances for each year since 2020, highlighting market value increases over time. The report also included jurisdiction collection percentages for the first two weeks of the 2025 tax year. CAD appraisers are reviewing parcel category codes, as this is an area examined during TARP reviews. The railing for the front sidewalk was installed the end of September.

2025-106. Motion by Richard Harding, seconded by Matt Shoemaker, to approve the minutes from the August 21, 2025 budget & Reappraisal Hearing. Motion passed 4/0

2025-107. Motion by Richard Harding, seconded by Bobby Elledge, to approve the minutes from the August 21, 2025 meeting. Motion passed 4/0

2025-108. Motion by Richard Harding, seconded by Bobby Elledge, to approve the financial reports for August and September. Motion passed 4/0

2025-109. Motion by Matt Shoemaker, seconded by Bobby Elledge, to approve the Public Relations Plan. Motion passed 4/0

2025-110. Motion by Bobby Elledge, seconded by Richard Harding, to approve the Oversight and Quality Control Procedures. Motion passed 4/0

2025-111. Pritchard & Abbott appraisers David Erickson, Cindy Fox, and John Rutlidge discussed how wind farms are taxed based on production. Taxable value declines as production decreases due to aging equipment. Data mines are classified as business personal property. Computers and batteries are valued using the cost approach, with depreciation adjustments as they age. Back assessments, also called omitted property assessments, may be made when taxable property was not previously rendered, reported, or assessed.

2025-112. Next meeting was set for Thursday November 20, 2025 at 6 pm.

2025-113. Meeting was adjourned at 8:30

Secretary, Clay County Appraisal District