

## **CLAY COUNTY APPRAISAL REVIEW BOARD MEETING MINUTES**

**May 2, 2024**

Clay County Appraisal District (CCAD) Appraisal Review Board (ARB) met at 2:30 pm in the Clay County appraisal district office building located at 101 East Omega, Henrietta, Texas. Members present were: Murray Don Dawson, Mike Jackson, Tony Deweber, Kathleen Middleton, and Martha Bachman. Also present were Chief Appraiser Lisa Murphy and Office Manager Lisa McLachlan, who is also the Taxpayer Liaison Officer.

**2024-001** A Quorum was established: 5 of 5.

**2024-002** Murray Don Dawson, properly appointed Chairman by order of the Local Administrative District Judge, called the meeting to order at 2:35 pm.

**2024-003** All board members submitted Statements of Compliance as required by Tax Code Section 5.041 and the Comptroller.

**2024-004** Oath of Office was administered to all members: Murray Don Dawson, Mike Jackson, Tony Deweber, Kathleen Middleton, and Martha Bachman.

**2024-005** Statements of Officer were submitted by all members.

**2024-006** No one from the general public presented a request to address the board.

**2024-007** Minutes from the last meeting, held August 14, 2023 were approved 5-0-0 after motion was made by Kathleen Middleton and seconded by Mike Jackson.

**2024-008** Code Section 20.25(b) Change Report was approved 5-0-0 after motion was made by Mike Jackson and seconded by Kathleen Middleton.

**2024-009** There were no corrections to the Appraisal Roll that were not included in Item 2024-008.

**2024-010** Motion that the Board receive the 2024 Appraisal Roll from the Chief Appraiser was made by Kathleen Middleton, seconded by Mike Jackson, and passed 5-0-0.

**2024-011** Motion was made by Mike Jackson and seconded by Kathleen Middleton to adopt the same 20 Minute Rule of Order that was used in 2022 and 2023. Motion passed 5-0-0.

**2024-012** Motion to approve the use of local standards for Open Meetings was made by Mike Jackson, seconded by Martha Bachman, and passed 5-0-0.

**2024-013** Motion allowing for CCAD staff to have ongoing discussions with property owners was made by Mike Jackson, seconded by Martha Bachman, and passed 5-0-0.

**2024-014** Motion to approve CCAD staff acting on behalf of the ARB on certain matters and as ex-officio secretary was made by Mike Jackson, seconded by Martha Bachman, and passed 5-0-0.

**2024-015** Motion to adopt by resolution the Comptroller's Model Hearing Procedures for Appraisal Review Boards as presented with modifications to address each item required in Comptroller Rule 9.805, was made by Mike Jackson, seconded by Martha Bachman, and passed 5-0-0. Each ARB member then signed the resolution.

**2024-016** Chief Appraiser, Lisa Murphy, gave her report on general information. Each ARB member was given a schedule of Acreage Classes and Price Breaks-2024 for explanation and discussion. The Comptroller's PVS indicated that CCAD values were below market on E Properties, which are non-ag, non-homesite acreages. Significant increases in appraised values compared to 2023 (base line year) on these properties are expected to prompt many taxpayers to protest. She also explained the new SC2 Circuit Breaker rules capping taxable value increases at 20% per year on these properties until fair market value is reached, similar to homestead caps. She also reported that several Ag Exemptions have been revoked, which may be another factor prompting an increase in total number of protests that will be heard by the ARB this season.

**2024-017** Board members agreed to plan for protest hearings to be scheduled during the week of July 8 through 12, 2024. Motion was made by Mike Jackson, seconded by Kathleen Middleton, and passed 5-0-0.

**2024-018** At 3:09 pm, motion to recess was made by Kathleen Middleton, seconded by Mike Jackson, and passed 5-0-0.

*Murray Da Dawson*  
*Kathleen P. Middleton*