

AGENDA
FRIO COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
REGULAR BOARD MEETING

Notice is hereby given that a regular meeting of the Frio County Appraisal District Board of Directors will be held on the 6th day of September, 2023, at 5:40 P.M., in the District's Meeting Room, 815 South Oak Street, Pearsall, Texas, at which the following subjects will be discussed.

If during the course of the meeting, any discussion of any item on the agenda should be held in executive or closed session, the Board will convene in such executive or closed session in accordance with the Open Meetings Act, Section 551.001 et seq., Texas Revised Civil Statutes.

1. Call meeting to Order.
2. Roll call and establish quorum.
3. Swear in Board Member Mario Martinez.

4. Consent Agenda - Discussion and action:

A. Consideration of Minutes:

Minutes of the June 8, 2023 meeting.

B. Review of District Bills and Financial Reports:

Month of June, 2023

Month of July, 2023

Month of August, 2023

FILED
At 1:15 o'clock P M
This 1 day of 9/2023
Aaron T. Ibarra
Clerk County Court FRIO COUNTY, TX
BY: [Signature] DEPUTY

ACTION ITEMS (Action on the following items will include consideration, discussion and possible voting.):

5. Discussion and action to approve the 2024 Frio County Appraisal District Operating Budget.
6. Presentation of the 2022 Financial Audit for the Frio County Appraisal District. (Coleman, Horton & Company, LLP).
7. Discussion and action to approve the 2022 Financial Audit for the Frio County Appraisal District.

8. Discussion and Action to retain the 2022 Undesignated Fund Balance to the District's Building and Legal Fund, or disburse the 2022 Undesignated Fund Balance to the respective taxing entities.
9. Discussion and action to approve financial audit contract with Coleman, Horton & Company, LLP for years 2023 and 2024.
10. Discussion and action to approve the Maps and Software Contract with Pritchard and Abbott, Inc. for years 2024 and 2025.
11. Discussion on the possible construction, remodel and/or expanding the district's current facilities, and action to direct the Chief Appraiser to solicit bids for the construction, remodel and/or expanding the district's current facilities.

NON-ACTION ITEMS (There will be no action on the following items other than discussion.):

12. Discussion of Receipt of Notice of the 2021 and 2022 School District Property Value Study pertaining to the invalid findings for Pearsall Independent School District pursuant to Government Code Section 403.302 (K).

13. Chief Appraiser's Report:

A. 25.25(b) (c) (d) (SEC) APPROVE ADJUSTMENTS. FRIO COUNTY APPRAISAL DISTRICT CORRECTIONS AND ADJUSTMENTS FROM #2022-279 (5/26/2023) THRU #2022-312 (7/14/2023).

- 1) CLERICAL ERRORS THAT AFFECT A PROPERTY OWNER'S LIABILITY FOR A TAX IMPOSED IN THAT TAX YEAR;
- 2) MULTIPLE APPRAISALS OF A PROPERTY IN THAT TAX YEAR;
- 3) THE INCLUSION OF PROPERTY IN THAT DOES NOT EXIST IN THE FORM OR AT THE LOCATION DESCRIBED IN THE APPRAISAL ROLL;
- 4) AN ERROR IN WHICH PROPERTY IS SHOWN AS OWNED BY A PERSON WHO DID NOT OWN THE PROPERTY ON JANUARY 1 OF THAT YEAR.

B. Update on 2023 Protest.

C. ARB approval of Appraisal Records on July 18, 2023.

D. Certification of Values on July 21, 2023.

E. 2022 Arbitration Cases:

1. Cole TS Tractor Supply.
2. Athol Limited Partnership (Athol Apartments).
3. H & A Business Inc.

F. 2023 Lawsuits:

1. DCP SandHills Pipeline.
2. Wal-Mart.
3. PTX Hospitality (La Quinta Inn).

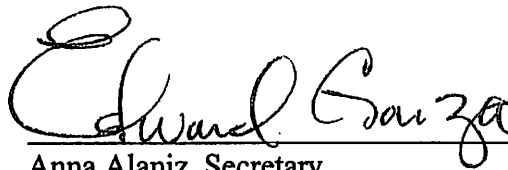
G. 2023 Arbitration:

1. Cole TS Pearsall TX LLC (Tractor Supply).

H. Property Value Study for Years 2021 and 2022.

I. Next Board Meeting.

J. Adjourn.



Anna Alaniz, Secretary

By: Edward Garza, Chief Appraiser

September 1, 2023