

THE STATE OF TEXAS§

THE COUNTY OF MILAM§

MILAM APPRAISAL DISTRICT

The Milam Appraisal District Board of Directors (BOD) convened in a regular meeting Thursday, March 19, 2015, at the Milam Appraisal District Office, 120 North Houston Street, Cameron, Texas.

Attending:

Board Members:

Tim Arledge
Don Culp
Kolette Morgan
Larry Patterson
Travis Yoakum

Staff:

Dyann White, Chief Appraiser
Miranda Drake, Business Manager

Others:

None

Absent Board Members:

None

Item 1. Call To Order

Having a voting quorum present, the meeting was called to order by Board Chair, Tim Arledge at 8:33 a.m. Invocation by Mr. Patterson, moment of silence, pledge of allegiance to U.S. Flag, and pledge of allegiance to the Texas Flag.

Item 2. Citizen's Communication –

None.

Item 3. Consent Items –

All items listed under this section, Consent Items, are considered to be routine by the Board and may be enacted by one motion. If discussion is desired by the Board, any item may be removed from the Consent Items at the request of any Board Member and will be considered separately.

- a. Approve minutes of February 19, 2015 regular meeting
- b. Approve February Budget Report

Motion by Mr. Patterson to approve minutes as presented, seconded by Mr. Yoakum, approved by unanimous vote.

Motion by Mr. Yoakum to approve February Budget Report as presented, seconded by Mr. Patterson, approved by unanimous vote.

Item 4. Consider New Business –

- a. Discussion and possible action to approve 2015/2016 Reappraisal Plan Amendment.

The Chief Appraiser reviewed the item as presented. The Tax Code requires that we develop a biennial reappraisal plan. We have done that, but there is an amendment that we are asking for the Board to approve. On page 19 of the Plan, we need to remove the "to implement automatic depreciation" from the Pilot Studies. This would just depreciate improvements without us needing to touch it. Currently we have to manually make these changes. Our software will do this for us and we do want to implement this eventually, but with the PACS Mobile implementation and all the changes we faced this appraisal season just made that not possible. If approved, this statement would be removed from page 19 and the last page would show an amendment approved on March 19, 2015.

Motion by Mr. Patterson to approve the 2015/2016 Reappraisal Plan Amendment as presented, Mr. Arledge seconded, approved by unanimous vote.

Item 5. Chief Appraiser's Report –

- a. 2015 Reappraisal Plan Report #7

Chief Appraiser stated that the Reappraisal Plan is nearing completion. Since the agenda packet went out they have completed notices for all residential properties and all land tracts. Notices will be mailed out on those properties on April 1st. For the first time since 2008 we are seeing some significant movement in sale prices. She stated that on average it is about a 10% increase. The example she looked at yesterday on a modest starter home that went from \$64,000 to \$72,000. So we are seeing some movement. Overall the values are still less than they were in 2008. We are seeing some economic growth there. The amount people are paying for rural tracts of land has increased. We have had a lot of activity in the Gause area. We have some properties that we still need to make a decision on. They are a handful of properties that are hunting lodges. They are large operations....people paying in excess of \$20,000 to shoot certain types of animals there. She will be contacting the attorney for advice. We only found it because of our aerial flight. It wasn't there when they flew in 2012 but it is on the new aerial. We have also stumbled upon a hunting lodge that will be about 15,000 square feet.

We have seen value increases in both improvements and in land. We have looked at some of the historical homes in Cameron. Several of these were drastically under valued so we have increased these so you may receive some calls.

Our goal is to offer a meeting here for the entities to provide the preliminary values.

- b. Litigation report – None
c. Discussed 2014 Proposed Budget Amendment

You approved a budget amendment in February, however, the notice stated there would be a public hearing and there was not. In reviewing the item, we found that a public hearing is not required. So, we revised the budget amendment to exclude the public hearing notice and we are representing the item. Because the auditor has been here since the original budget amendment was proposed, the numbers have been finalized and there is an additional \$2,350.38 to appropriate. We propose increasing the TCDRS Retirement - Unfunded Liability from \$5,000 to \$7,000; appropriating the GIS Reserve and an additional \$174.45 to fund the ESRI License for GIS Software; and appropriate an additional \$175.93 to the Fund Reserve for Contingency (Rainy Day Fund).

The ESRI License for GIS Software was committed to in 2013 by prior management, however, we were unaware of this obligation. By using the GIS Reserve, we will be able to fund.

- d. Board Calendar Review –
Chief Appraiser reviewed upcoming meeting items as shown below.

April meeting –

- i. Appoint New Board Member
- ii. Appoint ARB Member & Organize Board
- iii. 2014 Proposed Budget Amendment
- iv. Receive and approve 2014 Audit
- v. 2016 Budget Process Begins

May meeting –

- i. Swear in New Board Member
- ii. Budget Workshop
- iii. Set public hearing of budget for June
- iv. Approve resolution acknowledging prior year retirement plan contribution amount

June meeting –

- i. Budget Public Hearing & Adoption

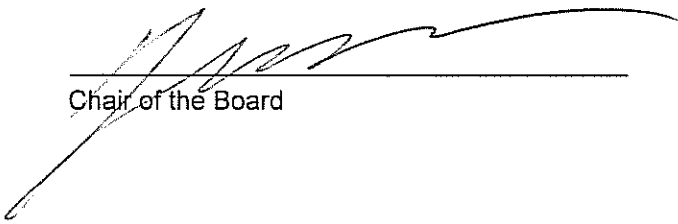
Mrs. Morgan asked when they will receive a list of the new board member nominees. Business Manager explained process. Board will receive list within 5 days after the deadline to receive nominees. Discussed nominees received thus far.

NOTE: Written reports of any above listed items provided to all BOD members are considered part of the BOD's minutes as reports.

Item 11. Adjournment

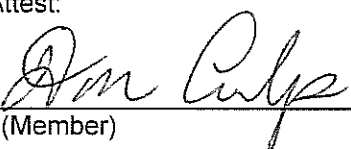
Having no further business to consider, on a motion by Mr. Patterson and seconded by Mr. Yoakum, approved by unanimous vote, the meeting adjourned at 9:04 a.m.

NOTE: Recording of the foregoing meeting on file for 90 days in the Milam Appraisal District Office, 120 North Houston Street, Cameron, Texas. The above and foregoing minutes examined and approved in open meeting this the 16th day of April, 2015.



Chair of the Board

Attest:



(Member)