

Minutes of the meeting of the Board of Directors for Chambers County Appraisal District, held May 15, 2025.

A meeting of the Board of Directors for the Chambers County Appraisal District was held with the following members present:

Joe Crumpler, Chairman	John Iles, Member
Tan Williams, Member	Laurie Payton, Member Ex-Officio

Also present were Mitch McCullough, Chief Appraiser, Stephanie Muniz, Assistant Chief Administrator and LeeAnn Brents of Swaim Brents & Associates.

The meeting was called to order by Chairman Crumpler at 10:00 am.

The Minutes of the April 17, 2025 Board Meeting were presented to the Board for review. Motion was made by Member Iles and seconded by Member Williams, to approve the minutes as presented. Motion passed unanimously.

Member Iles made a motion that we proceed to agenda item 4.1 and allow LeeAnn Brents the opportunity to present her review of our 2024 financial audit; motion was seconded by member Williams. Motion passed unanimously.

LeeAnn Brents of Swaim, Brents and Associates provided copies of our 2024 financial audit to everyone in attendance. Ms. Brents explained that her firm tested and reviewed all of our data and found no errors or fraud present in the data. She explained that the district has strong controls and exercises oversight; she said it is a crucial function that the district performs very well. She stated that both ladies that had served in the roll of bookkeeping performed well; she went on to commend Sandra Prague, the current bookkeeper for the district for an exceptional job. She did express that the biggest challenge she found for the bookkeeping staff during this audit was putting things in the correct period. She explained that our net position is up \$300,000 from our audit last year. Ms. Brents advised the district would be refunding \$392,406 from the prior year's budget to the taxing units. Assistant Chief Administrator Muniz explained to the board that we had inquired with Ms. Brents about the District's ability to reserve portions of the reserved fund balance to create reserve accounts for specific uses such as roof replacement, AC replacement, future expansion, etc. Ms. Brents explained to the Board that based on an attorney general opinion that the Board may pass a resolution to allocate a percentage or specific amount of each year's reserve fund balance to create funds for future use. She also explained that the reserve funds must be detailed for a specific use. Chief Appraiser McCullough explained to the board that we would put together a list of needs and specific reserve funds and funding goals for presentation at a meeting later this year.

Chief Appraiser McCullough presented the April, 2025 Expenditures to the board for review. After discussion, motion was made by Member Williams and seconded by Member Iles to approve the minutes as presented. Motion passed unanimously.

Chief Appraiser McCullough presented the April, 2025 Financial Reports to the board. After discussion, motion was made by Member Williams and seconded by Member Iles to approve the minutes as presented. Motion passed unanimously.

Chief Appraiser McCullough advised that agenda item 4.2 was put on the agenda in hopes that we would have a plan or resolution to our parking; unfortunately, we were too close to beginning ARB hearings and no feasible to try to add or implement anything.

Personnel: Chief Appraiser McCullough advised the Board that Sandra Prague had given her two-week notice and will be returning to her previous employer in a different roll. He told the board she was phenomenal employee and we will miss her.

Chief Appraiser McCullough advised the board that we have settled a number of lawsuits and were currently working on requests for evidence. He advised the board we have closed all 2017-2019 law suits.

Public Comment: None

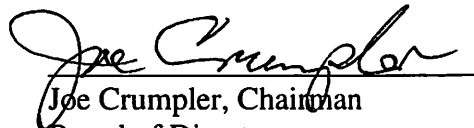
Chief Appraiser McCullough advised the board that we will begin Appraisal Review Board Hearings the last week of May and continue throughout July, 2025. He also advised the Board that we will be filling the (2) positions within the budget, one clerical and one appraisal. Assistant Chief Administrator Muniz told the Board that the CAD was selected to participate in the Anahuac Municipal Development District's "Summer Work Program" where they will match us with a high school student or recent graduate for a summer job. She advised student is compensated for their time by the Anahuac Municipal Development District. She explained that we were approved for a full-time, temporary clerk position and we were excited to be a part of this program.

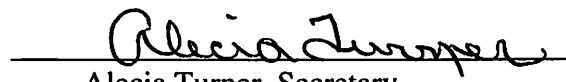
No board comment.

Chairman Crumpler set the next regular meeting for August 21, 2025 at 10:00 am.

With a motion from Chairman Crumpler and second by Member Williams, Board adjourned at 11:05 am.

Approved the 21 day of August, 2025.


Joe Crumpler, Chairman
Board of Directors
Chambers County Appraisal District


Alecia Turner, Secretary
Board of Directors
Chambers County Appraisal District