MINUTES OF MEETING
26 March 2020
BRAZOS CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS

1. Declaration of Quorum and Call to Order
Bill Lero as Chairman, having determined that a quorum was present, called the meeting to order at 8:30 a.m. on Thursday 26 March 2020 at 4051 Pendleton Dr., Bryan, Texas. A verbal roll call was taken to establish the following:


Members Absent: Kyle DeWitt, Kristy Roe.

BCAD Staff: Mark Price, Dana Horton, Debbie Lockledge

BCAD Staff Absent: n/a

Guests: Jon Miller as BCAD legal counsel.

* = present via teleconference call.

2. Acknowledgement of visitors and hear citizen comments.
Mr. Lero acknowledged Mr. Jon Miller as BCAD legal counsel, and identified everyone who was present.

3. Recognition of affidavits (if any) filed in response to State law on disclosure of conflict of interest.
None.

The following items, being on the consent agenda, were considered:

b. BCAD financial account review.
c. Board of Director minutes for previous meeting(s).
Mr. Jones moved to approve the consent agenda; Mr. Ford seconded the motion. The motion passed unanimously.

At this time Mr. Price asked to do #7 on the agenda, Chief Appraiser’s Update, next as he is expecting a conference call and may have to leave the meeting before it adjourns. The Board agreed to do so.

7. **Chief Appraiser Update on Appraisal District activities, attendance at meetings and events, information on upcoming activities, meetings and events.**

Mr. Price updated the Board on his efforts to address the effects that the COVID-19 pandemic is having on everything that BCAD is required to do, and the modifications to those procedures and timelines that are being considered by The Governor’s Office and The Comptroller’s Office. He outlined the rule that was added to The Code in the last legislative session, requiring appraisal districts to provide each entity with an estimate of the certified value for their use in setting their tax rate if the ARB does not approve the records by July 25 at the latest, and the effects he foresees from that.

Mr. Price noted that the Appraisal District is still closed to the public although work still continues, and the public has access to the staff through BCAD’s online portal or by mail, e-mail, telephone and a drop box at BCAD. He outlined the timeline he anticipates working under for sending out notices of appraised value, which starts the clock for deadline to file a protest, etc. A flyer explaining the modified procedures, deadlines, etc. will be included with the notices of appraised value, which are anticipated to go out toward the end of next month at this point. Three additional phone lines are scheduled to be added to the BCAD phone system to better manage the anticipated increase in volume of phone calls. Some staff are working from home while others prefer to come in to work.

Mr. Price pointed out that the 3.5% cap that the Legislature passed in Senate Bill 2 includes a section which states if the Governor declares your county a disaster area, then the cities and the county can waive the 3.5% cap and go back to the former 8% limit for setting tax rates.

Request was made to The Governor and other officials to allow rolling last year’s values forward to this year, giving relief to the tax payers, and then add new improvements. The Governor does not appear to be interested in this option. Mr. Price anticipates a record number of protests this year, but modified procedures have not been finalized as of this meeting because the situation continues to change. He invited any member of the Board to offer suggestions either in this meeting or by phone call to he or Ms. Horton for how to best weather this. After further discussion regarding the current significant dates and deadlines, and various options that are being considered, Mr. Prices noted that BCAD is hoping to send notices of appraised value out by April 30, after which tax payers have 30 days to file a protest.

The property value study is another issue, and Mr. Price expects to receive some information on how to proceed with that in the conference call he will be excusing himself from the meeting shortly to take. After further discussion, the Board was directed to their BCAD inbox to receive documents Ms. Horton had sent them related to proposed settlements of pending litigation.
Upon advice from legal counsel, it was determined that the Board did not need to go into Executive Session as reflected in Agenda item #5, and moved to Agenda item #6. Ms. Horton presented all settlement offers, and Mr. Miller recommended that each be voted on separately.

6. Discussion, consideration and possible action on:

a. Proposed Settlement of Pending Litigation:

1. **Cause No. 17-002035-CV-272.**

<table>
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<tr>
<th>Tax Year</th>
<th>PID</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>93613</td>
<td>$6,137,760</td>
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<tr>
<td></td>
<td>367869</td>
<td>$14,400,000</td>
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<tr>
<td>2018</td>
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<td>$5,875,000</td>
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<tr>
<td></td>
<td>367869</td>
<td>$14,000,000</td>
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After some discussion, Mr. Ford moved to approve the settlement offer for this cause # as outlined; Mr. Jones seconded the motion. There were no votes against approving this settlement offer; all Board members present voted for approval. The motion passed.

2. **Cause No. 19-002629-CV-272.**

<table>
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<tbody>
<tr>
<td>2019</td>
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<td>$7,300,000</td>
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After some discussion, Mr. Jones moved to approve the settlement offer for this cause # as outlined; Mr. Flynn seconded the motion. As a point of clarification, Mr. Miller noted for the record that no votes against a settlement offer is interpreted as unanimous approval. There were no votes against approving this settlement offer. All Board members present voted for approval. The motion passed.

3. **Cause No. 17-002474-CV-272.**

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<tbody>
<tr>
<td>2017</td>
<td>360772</td>
<td>$9,250,000</td>
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<tr>
<td>2018</td>
<td>360772</td>
<td>$9,000,000</td>
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</table>

After some discussion, Mr. Bienski moved to approve the settlement offer for this cause # as outlined; Mr. Flynn seconded the motion. There were no votes against approving this settlement offer. All Board members present voted for approval. The motion passed.

The Board recessed the meeting briefly to relocate to the Board room where it was hoped there will be a decrease in the echo that was problematic during this teleconference meeting. Upon reconvening, a roll call was taken to establish that the same participants were still present in the meeting. All previous participants were accounted for. Ms Horton then continued presenting the litigation settlement offers.
4. **Cause No. 18-002336-CV-272.**

   Tax Year 2018   PID 106629   $ 10,088,372  
   PID 106630   $ 817,976  

   After some discussion, Mr. Ford moved to approve the settlement offer for this cause # as outlined; Mr. Jones seconded the motion. There were no votes against approval, and the motion passed unanimously.

5. **Cause No. 17-002420-CV-85**

   Tax Year 2017   PID 105964   $ 23,100,000  

6. **Cause No. 18-002283-CV-85**

   Tax Year 2018   PID 105964   $ 22,300,000  

7. **Cause No. 19-002444-CV-85**

   Tax Year 2019   PID 105964   $ 21,650,000  

   Mr. Miller noted that 5-7 can be determined with one motion with one motion. After further discussion including clarification on decrease in revenue vs. decrease in rent, Mr. Jones made the motion to approve 5-7 as presented; Mr. Flynn seconded the motion. There were no votes against these settlement proposals, the motion passed unanimously.

8. **Cause No. 17-002112-CV-361**

   Tax Year 2017   PID 94622   $ 29,122,400  
   PID 345298   $ 1,727,600  

9. **Cause No. 18-002298-CV-361**

   Tax Year 2018   PID 94622   $ 28,414,400  
   PID 345298   $ 1,685,600  

   After further discussion, Mr. Flynn made the motion to approve 8 & 9 as presented; Mr. Ford seconded the motion. There were no votes against these settlement proposals, and the motion passed unanimously.

8. **Consideration of other business and future agenda items.**

   None were presented. Mr. Price noted receipt of an Attorney General opinion confirming that appraisal districts can continue working. The opinion letter stated that Gov. Abbott’s Order expressly allows government entities to continue performing essential services because that Order carries the force of law that supersedes any local action to the extent of any conflict.
Question was asked about weekly meetings to update the Board as information is received, but it was determined that weekly updates by email from Mr. Price or his designee would be a better option.

Mr. Price addressed the additional documents that were included in the Board packet for their information.

Mr. Bienski suggested that plexiglass partitions be placed at BCAD’s front counter stations as both a barrier and protection. Mr. Price agreed this was needed and will address it as soon as possible.

9. **Consideration and action for date, place, time and agenda for next meeting.**
   The next regular meeting was set for Thursday 16 April 2020 at 8:30 a.m.

10. **Adjournment.**
    There being no further business, the meeting was adjourned at 9:45 a.m.

Examined and approved this 16th day of April 2020.

Accepted: Chairman

Accepted: Secretary

Accepted: Vice-Chairman