

**NOTICE OF REGULAR MEETING OF THE  
BROOKS COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS**

**TO THE PUBLIC – GREETINGS:**

Notice is hereby given that a REGULAR MEETING of the Board of Directors of the Brooks County Appraisal District will convene at 12:00 P.M. on Wednesday , March 31, 2021 at the Brooks County Appraisal District ., 221 S. Calixto Mora Ave., Falfurrias, Texas in said county.

Pursuant to Section 551.127 of the Texas Government Code, Board Member Roel Garza will participate Via video conference during the open/closed session of the Brooks County Appraisal District Board meeting Wednesday March 31, 2021. However, a quorum of the Brooks County Appraisal District Board of Directors will be located at 221 S. Calixto Mora Ave., Falfurrias, Texas, and the intent is to have a quorum of the Board present at such location throughout the Board Meeting.

*Accommodations: The Brooks County Appraisal District encourages compliance with the Americans with Disability Act (ADA) in the conduct of all public meetings. Persons with disabilities who plan to attend this meeting, and, who may need additional accommodations, are requested to contact the Chief Appraiser's office at 361.325.8122 two working days prior to the meeting so that appropriate arrangements can be made. Braille is not available.*

**The board will consider the following:**

1. Call meeting to order
2. Roll Call and Establishment of a Quorum
3. Open Forum

**I. OPEN SESSION**

1. Approval of minutes for Regular Meeting held September 10 , 2020, Special Meetings held September 10, 2020. (Board Action)
2. Budget expenditures as of March 26, 2021. (Board Action)
3. Approval of Appraisal Review Board. (Board Action)
4. Approval of Agriculture Advisory Board. (Board Action)
5. 2020 Property Value Study (Board Information)

**II. EXECUTIVE SESSION**

A closed meeting may be held for purposes permitted by Texas Government Code - Sec. 551.101-103, 551.071-084, 551.082-083.

- A. Personnel:
  - 1. Personnel Discussion

- B. Legal:

III. OPEN SESSION

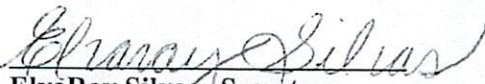
Board will reconvene in Open Session for Consideration and Possible Action on the following items:

- A. Personnel:
  - 1. Discussion and possible Action (**Board Action**)
- B. Legal:

IV. ADJOURNMENT

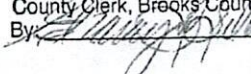
*This notice is given pursuant to Texas Open Meetings Act, Chapter 551, Government Code.*

The undersigned officer certifies that the foregoing notice was posted this 26 day of March, 2021 on the bulletin board at the Brooks County Appraisal District and at the Brooks County Courthouse bulletin board.

  
Elvaray B. Silvas, Secretary  
Brooks County Appraisal District

File for Record  
at 2:54 o'clock P.M.

MAR 26 2021

Elvaray B. Silvas  
County Clerk, Brooks County, Texas  
By:  Deputy

## Brooks County Appraisal District

March 31, 2021

On Wednesday, March 31, 2021, The Brooks County Appraisal District held its regular meeting at 12:00 p.m. at the Conference Room of the Administration Building.

**MEMBERS PRESENT:** Roel Garza via telephone, Noe Guerra, Jr., Elvaray Silvas, Urbino "Benny" Martinez and Jordan Garcia.

**MEMBERS ABSENT:** Israel Villarreal, Jr.

**VISITOR'S PRESENT:** None.

**STAFF PRESENT:** Daniel E. Garcia, Chief Appraiser and Anna Salinas, Senior Appraisal Clerk.

Roel Garza called the meeting to order at 12:16 P.M.

### **APPROVAL OF MINUTES FOR REGULAR MEETING HELD SEPTEMBER 10, 2020, SPECIAL MEETINGS HELD SEPTEMBER 10, 2020:**

**BOARD ACTION:** Noe Guerra, Jr. motioned to approve minutes for all meetings held on September 10, 2020 and seconded by Elvaray Silvas. *Vote: 3-0*

**BUDGET EXPENDITURES REPORT AS OF MARCH 26, 2021:** Mr. Garcia presented the Budget Expenditures for the Brooks County Appraisal District. A copy of a detailed report was given to each Board Member for their review. Mr. Garcia asked the Board Members if they had any questions concerning the expenditures.

**BOARD ACTION:** Elvaray Silvas motioned to approve the budget expenditures report and seconded by Noe Guerra, Jr. *Vote: 3-0*

### **APPROVAL OF APPRAISAL REVIEW BOARD MEMBERS:**

Mr. Garcia recommended to keep the same 3 ARB members which consist of:

1. Ricardo Soliz
2. Roel Trevino
3. David Escobar

**BOARD ACTION:** Noe Guerra, Jr., motioned to approve the 3 ARB Members and seconded by Elvaray Silvas. *Vote: 3-0*

**APPROVAL OF AGRICULTURE ADVISORY BOARD MEMBERS:** Mr. Garcia mentioned that last year members consist of:

Rey Perez, Jr., Pete Martinez, Richard Solomon and Pedro Ramos as the Alternate/Auxiliary member. Mr. Garcia recommended to keep the same Agricultural Advisory Review members.


**BOARD ACTION:** Noe Guerra, Jr., motioned to approve the Agricultural Advisory Review members and also to keep Pedro Ramos as an Auxiliary Member and seconded by Elvaray Silvas. *Vote: 3-0*

\*Jordan Garcia joined meeting at 12:24 P.M.

**PROPERTY VALUE STUDY FOR 2020:** Mr. Garcia gave the board members a copy of The Texas Comptroller of Public Accounts 2020 Property Value Study results showing the median level of Appraisal for categories A, E, F1, G & J and the overall median is 1.00%. The PVS found our local value to be valid and local value was certified. State Approved.

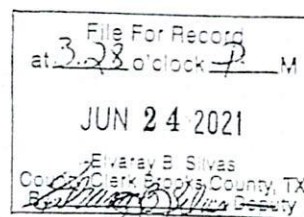
\*\*\*Executive Session: None.

**BOARD ACTION:** Noe Guerra, Jr., motioned to adjourn the meeting at 12:33 P.M and seconded by Elvaray Silvas. *Vote: 4-0*

  
Elvaray Silvas, Secretary  
Brooks County Appraisal District

  
Noe Guerra, Jr., Chairman  
Brooks County Appraisal District

**NOTICE OF REGULAR MEETING OF THE  
BROOKS COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS**



TO THE PUBLIC – GREETINGS:

Notice is hereby given that a REGULAR MEETING of the Board of Directors of the Brooks County Appraisal District will convene at 12:00 P.M. on Tuesday, June 29, 2021 at the Brooks County Appraisal District, 221 S. Calixto Mora Ave., Falfurrias, Texas in said county.

Pursuant to Section 551.127 of the Texas Government Code, Board Member Roel Garza will participate Via video conference during the open/closed session of the Brooks County Appraisal District Board meeting Tuesday, June 29, 2021. However, a quorum of the Brooks County Appraisal District Board of Directors will be located at 221 S. Calixto Mora Ave., Falfurrias, Texas, and the intent is to have a quorum of the Board present at such location throughout the Board Meeting.

*Accommodations: The Brooks County Appraisal District encourages compliance with the Americans with Disability Act (ADA) in the conduct of all public meetings. Persons with disabilities who plan to attend this meeting, and, who may need additional accommodations, are requested to contact the Chief Appraiser's office at 361.325.8122 two working days prior to the meeting so that appropriate arrangements can be made. Braille is not available.*

The board will consider the following:

1. Call meeting to order
2. Roll Call and Establishment of a Quorum
3. Open Forum

I. OPEN SESSION

1. Approval of minutes from March 31<sup>st</sup> 2021 meeting. (Board Action)
2. Budget Expenditures as of June 1<sup>st</sup> 2021. (Board Action)
3. Approval of 2021 Disaster Plan. (Board Action)
4. Appraisal Review Board Hearing Dates. (Board Info)
5. Listing of Sec. 25.25 Corrections (Board Info)
6. Appraisal Review Board Hearing Dates. (Board Info)
7. Chief Appraiser Performance Review (Board Action)

II. EXECUTIVE SESSION

A closed meeting may be held for purposes permitted by Texas Government Code - Sec. 551.101-103, 551.071-084, 551.082-083.

- A. Personnel:
  - 1. Personnel Discussion -

### III. OPEN SESSION

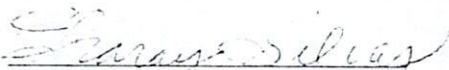
Board will reconvene in Open Session for Consideration and Possible Action on the following items:

- A. Personnel:
  - 1. Discussion and possible Action (Board Action)
- B. Legal:

### IV. ADJOURNMENT

*This notice is given pursuant to Texas Open Meetings Act, Chapter 551, Government Code.*

The undersigned officer certifies that the foregoing notice was posted this 24 day of June, 2021 on the bulletin board at the Brooks County Appraisal District and at the Brooks County Courthouse bulletin board.

  
Elvaray Silvas, Secretary  
Brooks County Appraisal District

**Brooks County Appraisal District**

**June 29, 2021**

On Tuesday, June 29, 2021, The Brooks County Appraisal District held its regular meeting at 12:00 p.m. at 221 S. Calixto Mora Ave., Falfurrias, Texas 78355.

**MEMBERS PRESENT:** Roel Garza and Israel Villarreal, Jr. via telephone, Noe Guerra, Jr., Elvaray Silvas and Jordan Garcia.

**MEMBERS ABSENT:** None.

**VISITOR'S PRESENT:** None.

**STAFF PRESENT:** Daniel E. Garcia, Chief Appraiser and Anna Salinas, Senior Appraisal Clerk.

Roel Garza called the meeting to order at 12:10 P.M.

**APPROVAL OF MINUTES FOR MEETING HELD MARCH 31, 2021:**

**BOARD ACTION:** Jordan Garcia motioned to approve minutes for meeting held on March 31, 2021 and seconded by Elvaray Silvas. *Vote: 5-0*

**BUDGET EXPENDITURES REPORT AS OF JUNE 1, 2021:** Mr. Garcia presented the Budget Expenditures for the Brooks County Appraisal District. A copy of a detailed report was given to each Board Member for their review. Mr. Garcia asked the Board Members if they had any questions concerning the expenditures.

**BOARD ACTION:** Noe Guerra, Jr. motioned to approve the budget expenditures report and seconded by Elvaray Silvas. *Vote: 5-0*

**APPROVAL OF 2021 DISASTER PLAN:** Mr. Garcia gave the board members the Emergency & Disaster Recovery Policy & Timeline for their review. A discussion was held regarding the procedures. Policy will be on file.

**BOARD ACTION:** Elvaray Silvas motioned to approve the 2021 Disaster Plan and seconded by Jordan Garcia. *Vote: 5-0*

**ARB 2021 SCHEDULED HEARING DATES:** Mr. Garcia discussed the ARB Hearing dates for 2021. The Real Estate, Business Personal Property and the Mineral, Utility and Industrial hearings will be held on Tuesday, July 13, 2021 starting at 9:30 A.M. And Certification would be held July 20, 2021 at 9:00 A.M.

**CORRECTIONS TO APPRAISAL ROLL SEC.25.25:** Mr. Garcia presented the appraisal roll corrections that were done due to OV65, DP exemptions added or deleted and name/ownership changes. Exemptions for OV65/DP are given throughout the year.

**\*\*\*EXECUTIVE SESSION: 12:22 P.M.**

\*Urbino "Benny" Martinez joined the meeting at 12:30 P.M.

**\*\*\*OPEN SESSION: 12:45 P.M.**

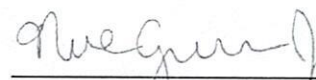
\*Roel Garza left meeting at 12:48 P.M.

**CHIEF APPRAISER PERFORMANCE REVIEW:** Mr. Garcia gave all the members a Chief Appraiser Evaluation form which they reviewed and discussed in executive session. Evaluation forms will be on file.

**BOARD ACTION:** Elvaray Silvas motioned to approve the Chief Appraiser Performance and seconded by Jordan Garcia. *Vote: 4-0*

**BOARD ACTION:** Jordan Garcia motioned to adjourn the meeting at 12:52 P.M and seconded by Elvaray Silvas. *Vote: 4-0*

  
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Elvaray Silvas, Secretary  
Brooks County Appraisal District

  
\_\_\_\_\_  
Noe Guerra, Jr., Chairman  
Brooks County Appraisal District



**NOTICE OF SPECIAL MEETING OF THE  
BROOKS COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS**

File For Record
at 2:55 o'clock P M
SEP 09 2021
By Elvady B. Silvas County Clerk Brooks County, TX Deputy

**TO THE PUBLIC – GREETINGS:**

Notice is hereby given that a SPECIAL MEETING of the Board of Directors of the Brooks County Appraisal District will convene at 12:00 P.M. on Monday, September 13, 2021 at the Brooks County Appraisal District, 221 S. Calixto Mora Ave. Falfurrias, Texas in said county.

Pursuant to Section 551.127 of the Texas Government Code, Board Member Roel Garza will participate Via video conference during the open/closed session of the Brooks County Appraisal District Board meeting Monday, September 13, 2021. However, a quorum of the Brooks County Appraisal District Board of Directors will be located at 221 S. Calixto Mora Ave., Falfurrias, Texas, and the intent is to have a quorum of the Board present at such location throughout the Board Meeting.

*Accommodations: The Brooks County Appraisal District encourages compliance with the Americans with Disability Act (ADA) in the conduct of all public meetings. Persons with disabilities who plan to attend this meeting, and, who may need additional accommodations, are requested to contact the Chief Appraiser's office at 361.325.5122 two working days prior to the meeting so that appropriate arrangements can be made. Braille is not available.*

The board will consider the following:

1. Call meeting to order
2. Roll Call and Establishment of a Quorum
3. Open Forum

**I. OPEN SESSION**

1. Public Hearing for the Brooks County Appraisal District Budget

**II. EXECUTIVE SESSION**

A closed meeting may be held for purposes permitted by Texas Government Code - Sec. 551.101-103, 551.071-084, 551.082-083.

Nothing at this time.

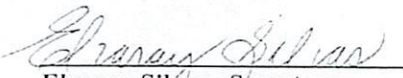
**III. OPEN SESSION**

Board will reconvene in Open Session for Consideration and Possible Action on the following items:

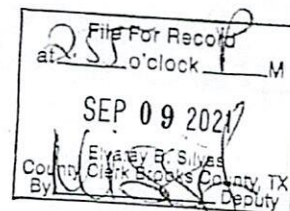
IV. ADJOURNMENT

*This notice is given pursuant to Texas Open Meetings Act, Chapter 551, Government Code.*

The undersigned officer certifies that the foregoing notice was posted this 9<sup>th</sup> day of September, 2021 on the bulletin board at the Brooks County Appraisal District Building and at the Brooks County Courthouse bulletin board.

  
Elvaray Silvas., Secretary  
Brooks County Appraisal District

**NOTICE OF REGULAR MEETING OF THE  
BROOKS COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS**



TO THE PUBLIC – GREETINGS:

Notice is hereby given that a REGULAR MEETING of the Board of Directors of the Brooks County Appraisal District will convene at 12:10 P.M. on Monday, September 13, 2021 at the Brooks County Appraisal District, 221 S. Calixto Mora Ave. Falfurrias, Texas in said county

Pursuant to Section 551.127 of the Texas Government Code, Board Member Roel Garza will participate Via video conference during the open/closed session of the Brooks County Appraisal District Board meeting Monday, September 13, 2021. However, a quorum of the Brooks County Appraisal District Board of Directors will be located at 221 S. Calixto Mora Ave., Falfurrias, Texas, and the intent is to have a quorum of the Board present at such location throughout the Board Meeting.

*Accommodations: The Brooks County Appraisal District encourages compliance with the Americans with Disability Act (ADA) in the conduct of all public meetings. Persons with disabilities who plan to attend this meeting, and, who may need additional accommodations, are requested to contact the Chief Appraiser's office at 361.325.8122 two working days prior to the meeting so that appropriate arrangements can be made. Braille is not available.*

The board will consider the following:

1. Call meeting to order
2. Roll Call and Establishment of a Quorum
3. Open Forum

I. **OPEN SESSION**

1. Approval of minutes for Regular Meeting held June 29, 2021. (Board Action)
2. Budget expenditures as of August 31, 2021. (Board Action)
3. Resolution to approve the 2021 – 2022 Brooks County Appraisal District Budget. (Board Action)

II. **EXECUTIVE SESSION**

A closed meeting may be held for purposes permitted by Texas Government Code - Sec. 551.101-103, 551.071-084, 551.082-083.

- A. Personnel:
  - 1. Personnel Discussion

- B. Legal:

### III. OPEN SESSION

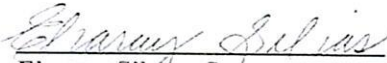
Board will reconvene in Open Session for Consideration and Possible Action on the following items:

- A. Personnel:
  - 1. Discussion and possible Action (Board Action)
- B. Legal:

### IV. ADJOURNMENT

*This notice is given pursuant to Texas Open Meetings Act, Chapter 551, Government Code.*

The undersigned officer certifies that the foregoing notice was posted this 9<sup>th</sup> day of September, 2021 on the bulletin board at the Central Office Building and at the Brooks County Courthouse bulletin board.

  
Elvaray Silyas, Secretary  
Brooks County Appraisal District

**Brooks County Appraisal District  
Board of Directors**

**September 13, 2021  
"1<sup>st</sup> Meeting"**

On Monday, September 13, 2021, The Brooks County Appraisal District held its regular meeting at the Conference Room of the Administration Building scheduled at 12:00 P.M.

**MEMBERS PRESENT:** Elvaray Silvas, Urbino "Benny" Martinez, Jordan Garcia, Noe Guerra, Jr., via telephone Roel Garza and Israel Villarreal, Jr.

**MEMBERS ABSENT:** None.

**VISITOR'S PRESENT:** None.

**STAFF PRESENT:** Daniel E. Garcia, Chief Appraiser and Anna Salinas, Senior Appraisal Clerk.

Roel Garza called the meeting to order at 12:03 P.M.

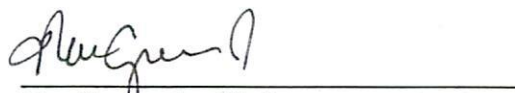
**OPEN FORUM:** None.

**PUBLIC HEARING FOR THE BROOKS COUNTY APPRAISAL DISTRICT BUDGET - 2021:** Mr. Garcia explained to Board Members the BCAD Budget. The Budget Hearing was posted in Falfurrias Facts 10 days prior to hearing. Mr. Garcia presented a projected salary increase of 3% for employees. Also a True Automation Truth and Taxation line item was added for new services required by House Bill 2723. Mr. Garcia asked the Board Members if they had any questions concerning the BCAD Budget.

**No Public Comment.**

Elvaray Silvas motioned to adjourn the meeting at 12:18 P.M. and seconded by Jordan Garcia.  
*Vote: 5-0*

  
Elvaray Silvas, Secretary  
Brooks County Appraisal District

  
Noe Guerra, Jr., Chairman  
Brooks County Appraisal District

**Brooks County Appraisal District  
Board of Directors**

**September 13, 2021  
"2nd Meeting"**

On Monday, September 13, 2021, The Brooks County Appraisal District held its regular meeting at the Conference Room of the Administration Building scheduled at 12:10 P.M.

**MEMBERS PRESENT:** Elvaray Silvas, Urbino "Benny" Martinez, Jordan Garcia, Noe Guerra, Jr., via telephone Roel Garza and Israel Villarreal, Jr.

**MEMBERS ABSENT:** None.

**VISITOR'S PRESENT:** None.

**STAFF PRESENT:** Daniel E. Garcia, Chief Appraiser and Anna Salinas, Senior Appraisal Clerk.

Roel Garza called the meeting to order at 12:19 P.M.

**OPEN FORUM:** None.

**APPROVAL OF MINUTES:** Noe Guerra, Jr. motioned to approve the minutes for meeting held June 29, 2021 and seconded by Jordan Garcia. *Vote: 5-0*

**BUDGET EXPENDITURES REPORT:** Mr. Garcia presented the Budget Expenditures for the Brooks County Appraisal District. A copy of a detailed report was given to each Board Member for their review. Mr. Garcia asked the Board Members if they had any questions concerning the expenditure.

**BOARD ACTION:** Noe Guerra, Jr. motioned to approve the Budget Expenditure Report and seconded by Israel Villarreal, Jr. *Vote: 5-0*

**RESOLUTION TO APPROVE THE 2021-2022 BROOKS COUNTY APPRAISAL DISTRICT BUDGET:** No one present at public hearing. Mr. Garcia asked the board members if they had any questions. There was no further discussion.

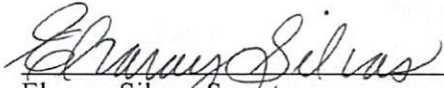
**EXECUTIVE SESSION: 12:25 P.M.**

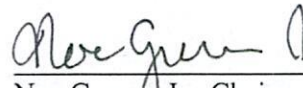
**OPEN SESSION: 12:42 P.M.**

\*\*\*No Action on Executive Session.

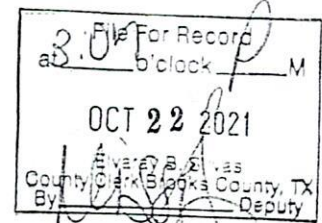
**BOARD ACTION:** Noe Guerra, Jr. motioned to approve the 2021-2022 BCAD Budget - Resolution and seconded by Israel Villarreal, Jr. *Vote: 5-0*

**OTHER BUSINESS:** Noe Guerra, Jr. motioned to adjourn the meeting at 12:43 P.M. and seconded by Jordan Garcia. *Vote: 5-0*

  
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Elvaray Silvas, Secretary  
Brooks County Appraisal District

  
\_\_\_\_\_  
Noe Guerra, Jr., Chairman  
Brooks County Appraisal District

**NOTICE OF REGULAR MEETING OF THE  
BROOKS COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS**



TO THE PUBLIC – GREETINGS:

Notice is hereby given that a REGULAR MEETING of the Board of Directors of the Brooks County Appraisal District will convene at 5:00 P.M. on Tuesday, October 26, 2021 at the Brooks County Appraisal District, 221 S. Calixto Mora Ave., Falfurrias, Texas in said county.

Pursuant to Section 551.127 of the Texas Government Code, Board Member Roel Garza will participate Via video conference during the open/closed session of the Brooks County Appraisal District Board meeting Tuesday, October 26, 2021. However, a quorum of the Brooks County Appraisal District Board of Directors will be located at 221 Calixto Mora Ave., Falfurrias, Texas, and the intent is to have a quorum of the Board present at such location throughout the Board Meeting.

*Accommodations: The Brooks County Appraisal District encourages compliance with the Americans with Disability Act (ADA) in the conduct of all public meetings. Persons with disabilities who plan to attend this meeting, and, who may need additional accommodations, are requested to contact the Chief Appraiser's office at 361.325.8122 two working days prior to the meeting so that appropriate arrangements can be made. Braille is not available.*

The board will consider the following:

1. Call meeting to order
2. Roll Call and Establishment of a Quorum
3. Open Forum

I. **OPEN SESSION**

1. Approval of minutes for Special & Regular Meetings held September 13, 2021. (Board Action)
2. Budget expenditures as of September 30, 2021. (Board Action)
3. Appraisal Audit Engagement letter from Patrick L. Moore. (Board Action)
4. Audit Report for Year Ended August 31, 2020 as reported by Patrick L. Moore. (Board Action)
5. Consideration and Possible Action on a 2 Year Extension of Mineral, Utility & Industrial Appraisal Contract with Wardlaw Appraisal Group. (Board Action)
6. Consideration and Possible action on a contract for assistance with MAP (Methods and Assistance Program). (Board Action)
7. Tax Levy and budgetary share for each taxing entity. (Board Action)



8. Report 25.25(B) 3<sup>rd</sup> Quarter Changes to Tax Roll. (Board Info)

II. EXECUTIVE SESSION

A closed meeting may be held for purposes permitted by Texas Government Code - Sec. 551.101-103, 551.071-084, 551.082-083.

- A. Personnel:  
1. Personnel Discussion –

III. OPEN SESSION

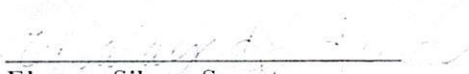
Board will reconvene in Open Session for Consideration and Possible Action on the following items:

- A. Personnel:  
1. Discussion and possible Action (Board Action)
- B. Legal:

IV. ADJOURNMENT

*This notice is given pursuant to Texas Open Meetings Act, Chapter 551, Government Code.*

The undersigned officer certifies that the foregoing notice was posted this 22 day of October, 2021 on the bulletin board at the Central Office Building and at the Brooks County Courthouse bulletin board.

  
\_\_\_\_\_  
Elvaray Silvas, Secretary  
Brooks County Appraisal District

**Brooks County Appraisal District &  
Board of Director's**

**October 26, 2021**

On Tuesday, October 26, 2021 at 5:00 P.M., The Brooks County Appraisal District held its regular meeting at the Brooks County Appraisal District, 221 S. Calixto Mora Ave., Falfurrias, Texas.

**MEMBERS PRESENT:** Roel Garza via zoom, Noe Guerra, Jr., Elvaray Silvas, Urbino "Benny" Martinez, Israel Villarreal, Jr. and Jordan Garcia.

**MEMBERS ABSENT:** None.

**VISITOR'S PRESENT:** Patrick L. Moore, CPA via zoom and Peggy Wardlaw with Wardlaw Appraisal Group.

**STAFF PRESENT:** Daniel E. Garcia, Chief Appraiser and Anna Salinas, Senior Appraisal Clerk.

Roel Garza called the meeting to order at 5:07 P.M.

**APPROVAL OF MINUTES FOR SPECIAL & REGULAR MEETINGS HELD  
SEPTEMBER 13, 2021:**

Elvaray Silvas motioned to approve minutes for meetings held September 13, 2021 and seconded by Roel Garza. *Vote: 5-0*

**BUDGET EXPENDITURES REPORT AS OF SEPTEMBER 30, 2021:** Mr. Garcia presented the Budget Expenditures for the Brooks County Appraisal District. A copy of a detailed report was given to each Board Member for their review. Mr. Garcia asked the Board Members if they had any questions concerning the expenditures.

**BOARD ACTION:** Noe Guerra, Jr. motioned to approve the budget expenditures report as of September 30, 2021 and seconded by Jordan Garcia. *Vote: 5-0*

**BROOKS COUNTY APPRAISAL DISTRICT AUDIT APPROVAL - ENGAGEMENT  
LETTER FROM PATRICK L. MOORE:** Mr. Patrick L. Moore presented the Engagement Letter for the Appraisal District Audit ending August 31, 2021. His fee for these services is estimated to be \$4,650.

**BOARD ACTION:** Israel Villarreal, Jr. motioned to approve the Appraisal Audit Engagement Letter as presented and seconded by Jordan Garcia. *Vote: 5-0*

**AUDIT REPORT FOR YEAR ENDED AUGUST 31, 2020** : Patrick L. Moore presented the audit report for the Brooks County Appraisal District. A copy of the report was given to each Board member for their review. The District's total assets were \$142,153 at August 31, 2020 and its liabilities were \$1,785. During the year, the District's expenses were \$28,148 less than the \$343,829 generated in charges for services and other revenues for governmental activities. The total costs for the District's programs were \$4,395 less than last year. As of August 31, 2020 the general fund reported a Fund Balance this year of \$96,552. Audit report will be on file.

**BOARD ACTION:** Jordan Garcia motioned to approve the audit report and seconded by Noe Guerra, Jr. *Vote: 5-0*

**CONSIDERATION AND POSSIBLE ACTION ON A 2 YEAR EXTENSION FOR MINERAL, UTILITIES & INDUSTRIAL APPRAISAL CONTRACT WITH WARDLAW APPRAISAL GROUP:**

Ms. Wardlaw discussed their appraisal extended services contract with the board and advised them if the contract is extended beyond the primary term to include the optional 2022 and 2023 tax years, the contract amount for each of those years shall be \$89,100 per year. If the option to extend the contract into the 2022 and 2023 tax years is elected, there will be 4 equal installments of \$22,275 due on January 1, April 1, July 1 and October 1 of 2022 and 2023. A copy of contract was given to each board member for review.

**BOARD ACTION:** Israel Villarreal, Jr. motioned to approve Wardlaw's Appraisal Group 2 year extension contract and seconded by Noe Guerra, Jr. *Vote: 5-0*

**CONSIDERATION AND POSSIBLE ACTION ON A CONTRACT FOR ASSISTANCE WITH M.A.P. (METHODS & ASSISTANCE PROGRAM BY WARDLAW APPRAISAL GROUP:**

Peggy Wardlaw discussed the consequences that the appraisal district's chief appraiser has if any of the Methods and Assistance Program's (MAP) final report has a "NO" answer. That being the Chief Appraiser is reported to the Texas Dept. of Licensing & Regulation for disciplinary action. Ms. Wardlaw is proposing a \$10,000 fee each year for 2022, 2023 and 2024 for MAP compliance, requirements, digitizing documents, providing required documentation and implementing plans and training. A report detailing the background of MAP and support by Wardlaw Appraisal Group was given to each of the board members for review.

**BOARD ACTION:** Elvaray Silvas motioned to approve Wardlaw Appraisal Group's MAP proposal of \$10,000 per year for 2022, 2023 and 2024 and seconded by Noe Guerra, Jr. *Vote: 5-0*

**TAX LEVY & BUDGETARY SHARE FOR EACH TAXING ENTITY:** Mr. Garcia discussed the Actual Budgetary Share for each taxing entity. The 2021 Tax Levy Chart was given to the Board Members for their review. The percentage is based on the actual tax levy for each taxing jurisdiction divided by the total of all the tax levies. The actual budget share is arrived by multiplying the percentage by the actual budget amount. The School District takes an In-Kind Contribution from the Actual Budget Share, which lowers their cash share. Also listed are the Quarterly Payments for each entity and the 2021 Tax Rates.

**BOARD ACTION:** Jordan Garcia motioned to accept the tax levy & budgetary share for each taxing entity and seconded by Noe Guerra, Jr. *Vote: 5-0*

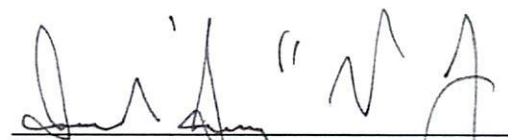
**CORRECTIONS TO APPRAISAL ROLL SEC.25.25:** Mr. Garcia presented the appraisal roll corrections that were done due to OV65, DP exemptions added or deleted and name/ownership changes. Exemptions for OV65/DP are given throughout the year.

*\*\*\*Executive/Closed Session: None.*

*\*\*\*Open Session:*

Noe Guerra, Jr. motioned to adjourn meeting at 5:47 P.M. and seconded by Elvaray Silvas.  
*Vote: 5-0*

  
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Elvaray Silvas, Secretary  
Brooks County Appraisal District

  
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Noe Guerra, Jr., Chairman  
Brooks County Appraisal District