

# **CASS COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS MINUTES**

April 23, 2024

The Cass County Appraisal District Board of Directors met in regular session on Tuesday, April 23, 2024 at 5:40 p.m. at the Cass County Appraisal District office, located at 502 N. Main Street, Linden, Texas 75563.

Present were: David Cothren, Chairman  
Rebecca Wells, Vice Chairman  
Angela Young, Secretary  
Joe Smith, Director  
Jackie Yates, Director  
James D. "Bubba" Frost, Director  
Lacy Hicks, Chief Appraiser

Absent were: Gary Dodd, Director

Also present were: Lesli Lee, Deputy Chief Appraiser; Annette Wimberly, Secretary/Bookkeeper

**2024-018 & 2024-019:** David Cothren, chairman, called the meeting to order at 5:40 p.m. and established a quorum.

**2024-020:** Jackie Yates led the invocation.

**2024-021:** David Cothren led the Pledge of Allegiance.

**2024-022 & 2024-023:** Board members Joe Smith and Bubba Frost read and signed both the Statement of Officer and the Oath of Office.

**2024-024:** Public Forum was the next item on the agenda. Citizens who wish to speak to the Board of Directors must sign in before the meeting is in session. The purpose of this item is to allow citizens an opportunity to address the Board. No one chose to address the board.

## **ACTION ITEMS:**

**2024-025: Discussion and approval of the minutes from the Monday, Jan. 22, 2024 CASS CAD BOD meeting.**

Motion: Rebecca Wells made the motion to approve the minutes.

Second: Jackie Yates

Vote: Unanimous

**2024-026: Discussion and approval of the Check Detail (monthly bills) for January 2024, February 2024 and March 2024 and monthly Financial Reports from January 2024, February 2024, and March 2024.**

Motion: Joe Smith made the motion to approve the monthly bills and financial reports.

Second: Rebecca Wells

Vote: Unanimous

**2024-027: Discussion, consideration and possible action regarding the Cass County Appraisal District 2023 Financial Audit.**

Motion: Rebecca Wells made the motion to approve the audit.

Second: Bubba Frost

Vote: Unanimous

**2024-028: Discussion, consideration and possible action regarding the Cass County Appraisal District 2023 Financial Audit unexpended funds.**

Motion: Rebecca Wells made the motion to return \$66,000 in unexpended funds to the entities.

Second: Angela Young

Vote: Unanimous

**2024-029: Discussion, consideration and possible action concerning Cass County Appraisal District 2024 audit contract with Arnold, Walker, Arnold CPAs and Advisors.**

Motion: Rebecca Wells made the motion to approve the contract.

Second: Joe Smith

Vote: Unanimous

**2024-030: Discussion, consideration and possible action concerning the 2025 Cass County Appraisal District preliminary budget.**

Motion: Rebecca Wells made the motion to table the budget after the board had instructed the chief appraiser to add \$5000 into the budget for IT maintenance.

Second: Joe Smith

Vote: Unanimous

**2024-031: Discussion, consideration and possible action concerning the Texas County and District Retirement System (TCDRS) plan assessment for plan year 2025 for the Cass County Appraisal District.**

Motion: Jackie Yates made the motion to leave as 2024.

Second: Rebecca Wells

Vote: Unanimous

**2024-032: Discussion, consideration and possible action concerning clarification of part time and full time job descriptions in employee handbook.**

No action was taken.

**2024-033: Discussion, consideration and possible action to set date for next BOD meeting.**

Motion: Jackie Yates made the motion to schedule the next meeting for Tuesday, July 23, 2024 at 5:30 p.m. at the Cass County Appraisal District office, 502 N. Main, Linden, TX 75563.

Second: Joe Smith

Vote: Unanimous

**CHIEF APPRAISER REPORTS:**

**2024-034:** \*1ST QTR 2024 25.25 PROPERTIES

\*FLOORING UPDATE

\*APPRAISAL NOTICES

\*PRELIMINARY VALUES

\*HEALTH INSURANCE

\*PVS REPORT

**2024-035: Adjourn**

There being no further business to come before the board, Rebecca Wells made a motion to adjourn the meeting at 7:08 p.m. Joe Smith seconded the motion that carried unanimously.

Approved this date: \_\_\_\_\_

Chairman



Secretary

