

CASS COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS MINUTES

April 24, 2025

The Cass County Appraisal District Board of Directors met in regular session on Thursday, April 24, 2025 at 5:32 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
Lacy Hicks, Chief Appraiser

Absent were: Gary Dodd, Director; James D. "Bubba" Frost, Director

Also present were: Luke Arnold with Arnold, Walker, Arnold CPA's and Advisors

2025-020 & 2025-021: David Cothren, chairman, called the meeting to order at 5:32 p.m. and established a quorum.

2025-022: Jackie Yates led the invocation.

2025-023: Jackie Yates led the Pledge of Allegiance.

2025-024: 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:

2025-025: Discussion and approval of the minutes from the Thursday, Jan. 23, 2025 CASS CAD BOD meeting.

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

Second: Joe Smith

Vote: Unanimous

2025-026: Discussion and approval of the Check Detail (monthly bills) for January 2025, February 2025 and March 2025 and monthly Financial Reports from January 2025, February 2025, and March 2025.

Motion: Rebecca Wells made the motion to approve the monthly bills and financial reports.

Second: Jackie Yates

Vote: Unanimous

2025-027: Discussion, consideration and possible action regarding the Cass County Appraisal District 2024 Financial Audit.

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

Second: Joe Smith

Vote: Unanimous

2025-028: Discussion, consideration and possible action regarding the Cass County Appraisal District 2024 Financial Audit unexpended funds.

Motion: Rebecca Wells made the motion for the appraisal district to retain the unexpended funds and use the money to pay for the homestead audit and for TCDRS.

Second: Jackie Yates

Vote: Unanimous

2025-029: Discussion, consideration and possible action concerning Cass County Appraisal District 2025 audit contract with Arnold, Walker, Arnold CPAs and Advisors.

Motion: Jackie Yates made the motion to approve the contract.

Second: Angela Young

Vote: Unanimous

Motion: After a brief discussion, Jackie Yates then made the motion to rescind the previous vote and to table the item.

Second: Angela Young

Vote: Unanimous

2025-030: Discussion, consideration and possible action concerning the Cass County Appraisal District preliminary 2026 budget.

Motion: Jackie Yates made the motion to table the item.

Second: Joe Smith

Vote: Unanimous

2025-031: Discussion, consideration and possible action concerning contract with Linebarger, Goggan, Blair and Sampson LLC for homestead exemptions.

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

Second: Joe Smith

Vote: Unanimous

2025-032: Discussion, consideration and possible action concerning resolution to designate 2024 unexpended funds for Linebarger, Goggan, Blair and Sampson LLC contract for homestead exemptions.

Motion: Rebecca Wells made the motion to approve designating the unexpended funds for the LGBS contract.

Second: Joe Smith

Vote: Unanimous

2025-033: Discussion, consideration and possible action concerning the Texas County and District Retirement System (TCDRS) plan assessment for plan year 2026 for the Cass County Appraisal District.

Motion: Jackie Yates made the motion to table the item.

Second: Rebecca Wells

Vote: Unanimous

2025-034: Discussion, consideration and possible action concerning resolution to designate 2024 unexpended funds to TCDRS.

Motion: Joe Smith made the motion to approve designating the unexpended funds to TCDRS.

Second: Rebecca Wells

Vote: Unanimous

2025-035: Discussion and completion of HB 490 certification for members of the board of directors not present at the Jan. 23, 2025 meeting.

Certification completed. No action required.

2025-036: 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, Aug. 5, 2025 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:

- 2025-037:**
- *1ST QTR 2025 25.25 PROPERTIES
 - *APPRAISAL NOTICES
 - *PRELIMINARY VALUES

2025-038: Adjourn

There being no further business to come before the board, Jackie Yates made a motion to adjourn the meeting at 7:04 p.m. Angela Young seconded the motion that carried unanimously.

Approved this date: 8/26/2025

Chairman



Secretary

