

FALLS COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS MEETING

AUGUST 21, 2025

The Board of Directors of the Falls County Appraisal District met at a regular meeting on August 21, 2025 at the Appraisal District office. The meeting was called to order by Byrleen Terry at 8:31 a.m. after recognizing that there was a quorum present and that the agenda had been posted timely.

- BOD Present:** Byrleen Terry, Jesse Martinez, Ian Giesler, Linda Mitchell, and Shirley Melton.
- Others:** Martha Davis and Jessica Lamb. Molly Wilson was present by telephone.
- Citizens Comments:** None
- Minutes:** Ian Giesler made the motion to approve the minutes from the July 31, 2025 regular meeting followed by a second from Linda Mitchell. The vote was called and all were in favor.
- Financials/Action Items:**
- Discussion and Approval of 2026-2028 Eagle Property Tax to review and appraise all accounts in Category A & C properties for appraisal years 2026, 2027, and 2028 as set out in the district's reappraisal plan. A sum of money equal to \$30,000 per year, payable in quarterly installments of \$7,500. Shirley Melton made a motion to accept the contract with Eagle Property Tax Appraisal. A second was made by Ian Giesler. The vote was called and all were in favor.
- Discussion and Approval of 2026 Falls County Appraisal District Budget. Chief Appraiser, Martha Davis presented and discussed all line item decreases and increases of the 2026 Preliminary Budget. 2026 Proposed Budget projects an overall increase in expenses of \$12,525. Ian Giesler made the motion to approve the 2026 Falls County Appraisal District Budget. A second was made by Jesse Martinez. The vote was called and all were in favor.
- The financial reports for July, 2025 were presented to the Board of Directors for review. A motion was made by Jesse Martinez to approve the July, 2025 financial reports. A second was made by Shirley Melton. The vote was called and all were in favor.
- Discussion, Approval Falls CAD's Records Management Policy, and Appoint Records Management Officer. Martha Davis presented the Falls CAD's Records Management Policy. A motion was made by Shirley Melton to approve and appoint

Martha Davis as the Records Management Officer. A second was made by Linda Mitchell. The vote was called and all were in favor.

Chief Appraiser's Report: Martha Davis presented the 25.25(b) changes to the board. None currently due to Certification.

Martha Davis reported on Certification of the 2025 appraisal roll. The 2025 Appraisal Roll was certified twice due to SB4 relating to an increase in the amount of the exemption of residence homesteads for ad valorem taxation by a school district. Homestead Exemption increased from \$100,000 to \$140,000 and Over-65 increased from \$10,000 to \$50,000. Entities received two separate certified totals. Martha reported on 2025 market value percent increase and decrease for each entity.

Martha Davis discussed the 2026 Reappraisal Year. Falls CAD will appraise approximately 8,000 properties within Bruceville-Eddy ISD, Chilton ISD, Lorena ISD, Troy ISD, Westphalia ISD, City of Golinda and all BPP and Utility accounts. Also included in the 2026 reappraisal year any new improvements, remodels, percent complete, septic and building permits and property owner requests.

Executive Session: Board of Directors went into Executive Session at 8:50 a.m.

Reconvened: Board of Directors reconvened in to open session at 9:18 a.m.

Mr. Patric Hall of PAH, LLC presented and discussed the Falls County Appraisal District's Annual Financial Report dated December 31, 2024. A motion was made by Ian Giesler to approve the Falls County Appraisal District Annual Financial Report dated December 31, 2024. A second was made by Jesse Martinez. The vote was called and all were in favor.

Adjourn: A motion was made by Shirley Melton to adjourn at 9:39 a.m. A second was made by Linda Mitchell the meeting was adjourned.

Attest:

Chairman:

Bypleen Terry

Secretary:

Jesse Martinez