

**DIMITT CENTRAL APPRAISAL DISTRICT**

**BOARD OF DIRECTORS**

**REGULAR MEETING # 2024-03**

**February 21, 2024**

**Dimmit Central Appraisal District**  
**Board of Director's Regular Meeting**

Minutes of January 24, 2024

Regular Meeting No. 2024-02

A Regular meeting of the Board of Directors of the Dimmit Central Appraisal District was held on January 24, 2024, at 12:00 p.m., at the offices of the above named appraisal district and the following subjects were discussed to wit:

**I. DECLARATION OF QUORUM AND CALL TO ORDER**

Members Present:

Mary Sandoval/Tax Assessor and Collector, Anita Franco, Albert Sosa, Michael Uriegas, and Wilbur Cruz

Members Absent:

Martha Ponce

Call to Order:

There being a sufficient number of members present to constitute a Quorum, Albert Sosa called the Regular Meeting #2024-02 of January 24, 2024 to order at 12:17 p.m.

**II. ORGANIZATION OF 2024 BOARD OF DIRECTORS**

A. Election of Officers for Chairman and Secretary

Michael Uriegas made a motion to appoint Anita Franco as Chairperson. Albert Sosa seconds the motion, all in favor, motion carries.

Albert Sosa made a motion to appoint Michael Uriegas as Secretary. Anita Franco seconds the motion, all in favor, motion carries.

B. Set dates and time for Board of Directors meetings for the 2024 year.

Wilbur Cruz made a motion to keep the same date (3<sup>rd</sup> Wednesday of the month) and same time (at noon). Albert Sosa seconds the motion, all in favor, motion carries.

**III. PUBLIC COMMENTS**

None

**IV. CONSIDERATION AND/OR ACTION ON**

A. Prior BOD Meeting Minutes

1. Minutes of BOD Regular Meeting #2023-15 (held on December 20, 2023)

Albert Sosa made a motion to approve minutes for the BOD Regular Meeting #2023-15 (held on December 20, 2023). Wilbur Cruz seconds the motions, all in favor, motion carries.

B. Bills Paid

1. December 11-22, 2023
2. December 25, 2023-January 5, 2024

Wilbur Cruz made a motion to approve the bills paid for December 11-22, 2023, and December 25, 2023-January 5, 2024. Albert Sosa seconds the motion, all in favor, motion carries.

C. Approval of Financial Report

1. December 2023

Albert Sosa made a motion to approve the Financial Reports for December 2023. Michael Uriegas seconds the motion, all in favor, motion carries.

D. Approval of contract with Coleman, Horton & Company for the 2023 financial audit

Chief Appraiser Norma Carrillo informed the board members that Coleman, Horton & Company has always done an excellent job for the past years that they have been doing the audit. Also we have maintained a reasonable price for the audit.

Wilbur Cruz made a motion to approve the contract for Coleman, Horton & Company for the 2023 financial audit. Albert Sosa seconds the motion, all in favor, motion carries.

E. Contract Ratifications (annual renewals)

Chief Appraiser, Norma Carrillo presented and reviewed a listing of all the contracts/services currently active for the Appraisal District office.

Wilbur Cruz made a motion to approve the Contract Ratifications (Annual Renewals). Albert Sosa seconds the motion, all in favor, motion carries.

F. Transfer \$40,556.67 from the aerial designated fund balance into the checking account for the submission of the 3<sup>rd</sup> aerial payment to Eagle View Pictometry

Chief Appraiser, Norma Carrillo related to the board members that this was the final payment for the first part of the county aerial imagery project. This project consists of a 6-year term agreement. The Chief appraiser informed the Board that she would bring further discussion on the second part of the project in the following meetings. She stated that this was a very useful tool for the appraisers in viewing and measuring the properties.

The entities, government agencies and taxpayers have also used this as a very helpful tool.

Albert Sosa made a motion to approve the money transfer of \$40,556.67 from the aerial designated fund balance into the checking account for the submission of the 3<sup>rd</sup> aerial payment of Eagle View Pictometry. Michael Uriegas seconds the motion, all in favor, motion carries.

G. Waive penalty and interest for the Dimmit County 1<sup>st</sup> quarter entity allocation

Chief Appraiser, Norma Carrillo informed the board members that the appraisal district had received the 1<sup>st</sup> quarterly allocated payment late from the Dimmit County entity. Payment was due on December 31, 2023, and was not received until January 5, 2024. The Property Tax Code requires a 5% late interest penalty fee. The Board does have a resolution in place and does have the right to waive the penalty with good reason.

Albert Sosa made a motion to waive the late penalty for the 1<sup>st</sup> quarterly payment from the Dimmit County entity. Wilbur Cruz seconds the motion all in favor, motion carries.

H. Bank resolution # 2024-01 for removal/addition of board members to Bank signature cards

Chief Appraiser, Norma Carrillo informed the board members that this was the process for the removal of authorize bank signatures for outgoing board members Alonso Carmona, Johnny Estrada and Rodney Perez and the addition of new board members, Martha Alicia Gomez Ponce, Anita Franco, and Michael Uriegas to the Bank Signature Cards.

Albert Sosa made a motion to approve the Bank Resolution #2024-01 for the removal and addition of Board Members to Bank Signature Cards. Wilbur Cruz seconds the motion, all in favor, motion carries.

I. Receive litigation report from Dimmit CAD's attorney (discussion may take place in executive session); consideration and possible action in open session regarding pending litigation to include possible approval or offers of settlement, regarding but not limited to the following cases: The following is an update on the following cases pending:

1. Cause Number 22-12-14257-DCVAJA Alvin Burns Independent Executor-Ms. Carrillo informed the new board members this lawsuit is scheduled for a court date. Litigation was filed due to the removal for agricultural special valuation.
2. Cause Number 23-0-14409-DCVAJA PID 66527 Shiva Carrizo Springs LLC (Motel 8)-Ms. Carrillo informed the board members that this lawsuit is pending a court date but if information is submitted beforehand and once reviewed there is a possibility of a settlement.

3. Cause Number 23-09-14415-DCVAJA PID 66477 Rizo Hotels LLC (Hampton Inn)  
Ms. Carrillo informed the board members that this lawsuit is also pending a court date but if information is submitted beforehand and once reviewed there is a possibility of a settlement.

J. Chief Appraiser Report

1. Board of Directors training-a link was sent to the board of directors to the Comptroller's website for information on the board of Directors duties and responsibilities and overall info on the appraisal district. Training through the appraisal district attorney is recommended and if requested, it can be set up.
2. 2024-2025 MAP's Audit- every other year, the CAD is audited by the State regarding it procedures, processes and operations. This is an audit year for the district and have already begun to submit documentation. The onsite visit for the audit is scheduled for June. The appraisal district in previous years has received perfect scores.

**V. ADJOURN TO EXECUTIVE SESSION PURSUANT TO CHAPTER 551 OF THE GOVERNMENT CODE:**

**VI. RECONVENE FROM EXECUTIVE SESSION**

**VII. CONSIDERATION AND ACTION ON ANY ITEMS DISCUSSED IN EXECUTIVE SESSION**

**VIII. ADJOURNMENT**

Wilbur Cruz motioned to adjourn the meeting @ 1:08 p.m.  
Albert Sosa seconds the motion all were in favor, motion carries.

Approved this 21 day of FEBRUARY, 2024.

  
Board of Director's Chairperson

  
Board of Director's Secretary