

**MINUTES
BOARD OF DIRECTORS
GONZALES CENTRAL APPRAISAL DISTRICT
March 20, 2025**

The Board of Directors of the Gonzales Central Appraisal District met on Thursday, March 20, 2025 at the appraisal district office located at 301 N. St. Joseph Street, Suite A, Gonzales, Texas. Board members present were Sue Gottwald, Bud Box, Jeff Harvey and D'Anna Robinson. Also present were John Liford, Chief Appraiser and Lisa Pakebusch, recording secretary.

Sue Gottwald, Chairman, declared a quorum and called the meeting to order at 5:33 pm.

The minutes of the February 27, 2025 board meeting were approved upon motion by D'Anna Robinson. The motion was seconded by Bud Box and passed by unanimous vote.

The financial report for the month of February 2025 was reviewed with the Board. Mr. Liford reported that the district was under the monthly average by \$24,509.10 and under budget year to date by \$27,680.52. Bud Box motioned to approve the financial report as presented. The motion was seconded by Jeff Harvey and passed by unanimous vote.

Sue Gottwald reported that all checks presented were co-signed.

There were no public comments.

Mr. Liford read a memorandum prepared by Yvette Castro from Roloff, Hnatek & Co., LLP thanking the BOD for allowing them to serve as our independent auditors for the audit of the district's financial records for the year 2024. Ms. Castro also thanked Lisa for the excellent job maintaining accountability for all activities of the district. Ms. Castro also stated that the district received an unmodified opinion on its financial statements, which is the highest level of assurance we can provide on a set of financial statements. There were no indications of material fraudulent activity disclosed or no instances of noncompliance with state or federal laws that were both applicable and material to the district were disclosed. Ms. Castro provided the allocation of refunds to jurisdictions by entity for the Board to review showing the taxing entities would be refunded \$99,023.86 from the 2024 budget. Bud Box motioned to approve the financial audit for the year 2024 as presented by Roloff, Hnatek & Co., LLP. The motion was seconded by D'Anna Robinson and passed by unanimous vote.

D'Anna Robinson motioned to adopt Resolution No. 411 to refund to the participating taxing jurisdictions their proportionate share of the excess funds remaining from the 2024 budget in the amount of \$99,023.86. The motion was seconded by Bud Box and passed by unanimous vote.

Following discussion, Jeff Harvey motioned to transfer \$1,200.00 from the 2025 Budget category of "Travel/Mileage Allowance" to the 2025 Budget category of "Insurance: Liability, Property Etc." The motion was seconded by D'Anna Robinson and passed by unanimous vote.

Following discussion, Bud Box motioned to transfer \$18,000.00 from the 2025 Budget category of "Employee Insurance" to the 2025 budget category of "Rent." The motion was seconded by Jeff Harvey and passed by unanimous vote.

Following discussion, D'Anna Robinson motioned to transfer \$900.00 from the 2025 Budget category of "Employee Insurance" to the 2025 budget category of "Employee Life Insurance." The motion was seconded by Jeff Harvey and passed by unanimous vote.

Mr. Liford reported that the district is processing Ag/Wildlife and Homestead applications. The district had one appraiser complete his required CE hours online and that 2 appraisers will be testing for their RPA license soon. Mr. Liford briefly discussed on all the charges on the credit card for an upcoming conference for all appraisers to attend this summer. Nothing new on litigation to report at this time.

As there was no further business at this time, the meeting was adjourned.

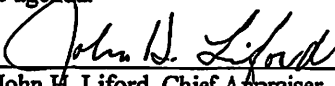

Chairman, Board of Directors

Attest:


Secretary, Board of Directors

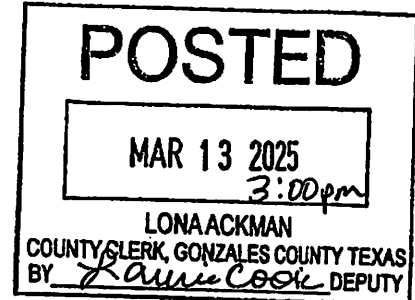
**Notice of Regular Meeting
of the Board of Directors
of the Gonzales Central Appraisal District**

Notice is hereby given that on Thursday, March 20, 2025 the Board of Directors of the Gonzales Central Appraisal District will hold a regular public meeting at 5:30 o'clock p.m. at the appraisal district office located at 301 St. Joseph Street, Suite A, Gonzales, Texas. The subjects to be discussed are listed on the agenda.


John H. Liford, Chief Appraiser
As authorized on behalf of Josh Gray, Secretary
Board of Directors

Agenda

1. Declaration of quorum and call to order.
2. Read and approve minutes from the February 27, 2025 regular meeting.
3. Consideration of and possible action on the February 2025 financial report.
4. Report from the Secretary.
5. Public comments as per Public Complaint Resolution, Texas Tax Code, Section 6.04(d).
6. Consideration of and possible action on approval of the audit of the Gonzales Central Appraisal District financial records for the year 2024 as prepared by Roloff, Hnatek & Co., LLP.
7. Consideration of and possible action on adopting Resoltuion No. 411 to refund to the participating taxing jurisdictions their proportionate share of the excess funds remaining from the 2024 budget.
8. Consideration of and possible action on transferring \$1,200.00 from the 2025 category of "Travel/Mileage Allowance" to the 2025 budget category of "Insurance: Liability, Property Etc".
9. Consideration of and possible action on transferring \$18,000.00 from the 2025 category of "Employee Insurance" to the 2025 budget category of "Rent".
10. Consideration of and possible action on transferring \$900.00 from the 2025 category of "Employee Insurance" to the 2025 budget category of "Employee Life Insurance".
11. Report from Chief Appraiser
 - (a.) Status of work in all departments.
 - (b.) Educational Training.
 - (c.) Litigation.
 - (d.) Discussion on property values.+
12. Adjournment.



If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officers will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

**STATE OF TEXAS
COUNTY OF GONZALES**

This notice was filed with the County Clerk of Gonzales County, Texas for publishing according to law by posting a duplicate original hereof on a bulletin board convenient to the public in the Gonzales County Courthouse and the Gonzales Central Appraisal District office, and posted on the Gonzales Central Appraisal District website.