



San Patricio County Appraisal District

1301 E. Sinton, Ste. B ★ P. O. Box 938 ★ Sinton, Texas 78387-0938
(361) 364-5402 ★ Fax (361) 364-1198
www.sanpatcad.org

MINUTES OF THE SAN PATRICIO COUNTY APPRAISAL DISTRICT REGULAR MEETING OF THE BOARD OF DIRECTORS MAY 13, 2025

Meeting was called to order – By Mr. John Curlee at 8:34 a.m. For the record, we did not meet in April 2025.

AGENDA:

1. **Invocation** – Led by Mr. Robert Cenci
2. **Pledge of Allegiance** – Led by Mr. John Curlee
3. **Texas Pledge** – Led by Mr. John Curlee
4. **Roll Call** – Ms. Marcy Thormaehlen, Dr. Anne Matula, Mr. Bill Wilson, Mr. John Curlee, and Ms. Michelle Koesema was present.

Also in attendance: Mr. Robert Cenci, Chief Appraiser, Ms. Frances DeLeon, Assistant Chief Appraiser, and Ms. Sylvia Yglesias, Recording Secretary

5. **Introduction of New Staff & Recognition of Staff RPA & Level III Designations** – Mr. Cenci introduced **New Staff:** Yvette Hasette, Commercial Appraiser, Maudi Seidel, Data Entry Clerk (Receptionist), **Staff RPA & Level III Designations:** Katlyn Deyo, RPA; Rebecca Buenrostro, RPA; Samantha Lewis, Level III
6. **Public Comments** - None
7. **Discussion and/or Action regarding the Approval of Minutes for February 11, 2025, Regular Board Meeting** - Dr. Anne Matula made a motion to approve the minutes. Mr. Bill Wilson seconded the motion. All voted unanimously for the motion. Motion passed 5-0.
8. **Discussion and/or Action Regarding Appraisal District Survey Cards** – Board took notice The Board went to item #11 and went into executive session at 8:41 a.m.
9. **Unfinished Business – Financial Report**
 - a) **Review Revised Balance Sheet/P&L/AP for December 2024 (Financial Report Tab)** – Mr. Cenci mentioned that the financials reflect up to April 2025. Dr. Anne Matula asked if the items include March. Mr. Cenci replied yes. Ms. Kimberly Green went over the financials with the Board. Ms. Marcy Thormaehlen mentioned that it shows where the money is in the litigation fund, like it should and why did it not show it in the Trial Balance. Ms. Kimberly Green mentioned that it was because it was entered on January 1st and not before the end of the year. The budget seems like all is in line and okay. Dr. Matula asked if the Legal item should be reviewed on a quarterly basis to be sure the balance is okay and we not continue to be a problem. Mr. Cenci replied that as far as actual billing from attorneys, it should not be a problem. Dr. Matula mentioned that if we move the money ahead of time, it may resolve the issues we are having.



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- b) **Review of P&L** – Ms. Kimberly Green continued to go over the financials with the Board. The Board took notice.
 - c) **Review of Accounts Payable** – Ms. Kimberly Green continued to go over the financials with the Board. Mr. Robert Cenci went over financials and Vendor Summary and mentioned that there were no unusual amounts. The Board took notice.
 - d) **Review of 90 Degree P&L** - Mr. Cenci mentioned that there was nothing out of the ordinary. The Board took notice.
 - e) **Review of Monthly Bank Investment Report** – Mr. Cenci said there was nothing out of the ordinary. The Board took notice.
10. **New Business –**
- a) **Discussion and/or Action regarding 2024 Audit - Draft Version (Handout)** – Mr. Curlee asked Alfonso Trevino to introduce himself. He is the auditor for Lovvorn and Kieschnick. Mr. Cenci mentioned that it is going to be a joint conversation with Mr. Alfonso Trevino and Ms. Kimberly Green. He mentioned that he met with both Mr. Trevino, Ms. Green, along with Ms. DeLeon, and Ms. Yglesias via Zoom to discuss several points regarding the audit and our financials. Mr. Cenci asked Alfonso Trevino to go over the key points regarding the audit. Dr. Anne Matula mentioned that we followed the directions from Lovvorn and Kieschnick about how to do this so that it does not show a loss because this is unattainable for the tax payers because this is not what happened. Mr. Cenci mentioned that the assigned fund money should have been moved to the unassigned fund. Dr. Anne Matula mentioned that this needs to get fixed because the money is there. Ms. Kimberly Green mentioned that she made a Journal Entry as of 1/1/2025. She mentioned that this should have happened before 12/31/2024. The Board asked Mr. Cenci to check into all of this so that it is accurately showing that we have money in the account and not showing a negative. Mr. Bill Wilson mentioned that we should look at the budget and money at least 3 months prior to the end of the year so that we do not end up in a negative. Dr. Matula mentioned that there is Board action to move the money accordingly so that the negative would not happen. Mr. Bill Wilson made a motion to go back and adjust the trial balance accordingly. Dr. Anne Matula seconded the motion. Ms. Marcy Thormaehlen mentioned that we need to change the description on 5040 from other income dash litigation or else how will we know. Mr. Cenci reminded the Board that this was a draft of the audit. Mr. Bill Wilson mentioned that Mr. Cenci and the auditors need to do whatever it takes and figure out what needs to be done. Mr. John Curlee said that we need to make a motion. Mr. Bill Wilson reiterated that he makes the motion that he directs the staff and auditors to go back and discuss and adjust the Draft Audit and bring it back for the Board to approve at the next meeting. Dr. Anne Matula seconded the motion. Mr. Curlee asked if there was any further discussion. Mr. Curlee then asked for all in favor say aye. All said aye. Motion passes 5-0. Mr. Curlee thanked Alfonso for his time. The Board took a 5-minute break.
 - b) **Discussion and/or Action regarding 2026 Proposed Budget (Handout)** – Mr. Cenci mentioned that he was busy with the audit and will not be discussing the budget at this time. This item was skipped and will be discussed in next month's meeting. The Board took notice.



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- c) **Discussion and/or Action regarding Adoption of Resolution Authorizing Appeal of Appraisal Review Board Order (Handout)** – Mr. Bill Wilson made a motion to adopt the Resolution Authorizing Appeal of Appraisal Review Board Order. Ms. Marcy Thormaehlen seconded the motion.

Voice Vote was taken:

Ms. Marcy Thormaehlen – For the motion

Dr. Anne Matula – For the motion

Mr. Bill Wilson – For the motion

Mr. John Curlee – For the motion

Ms. Michelle Koesema – For the motion

Motion passed: 5-0

11. **Move into Executive Session pursuant to the Texas Government Code Section 551.**

- a) **Texas Government Code Section 551.071. To consult with the district's attorney regarding all purposes authorized under this section of the open meeting act, include pending and contemplated litigation; or a settlement offer; or on a matter in which the duty of the attorney of the District under the Texas Disciplinary Rules of Professional Conduct clearly conflicts with the Open Meetings Act.**

1. Matt Setliff, Cheryl Ermis, Ronnie Setliff, Et Al
2. ArcelorMittal, LLC - Ryan
3. Gunvor USA, LLC
4. Vitol Inc.- Crude Inventory
5. Marathon Petroleum, LP-Crude Inventory
6. EOG Resources Marketing, LLC-Crude Inventory
7. Devon Gas/Glencore LTD
8. Houston Pipeline Co.
9. Papalote Creek I LLC
10. Papalote Creek II LLC
11. BP North America – Crude Inventory

12. **Consideration and/or action regarding any matter deliberated in the executive session provided by Texas Government Code Section 551.**

Board concluded this executive session at 9:24 a.m. and went into open session at 9:25 a.m. No action was taken during the executive session.

Mr. John Curlee asked Kirk Swinney to give a legislative update. Mr. Kirk Swinney mentioned that under contest of your consideration for budget moving forward, the big ticket item that could impact or blow up the budget is, if the election of 3 or 5 directors voted in by a public general elected as opposed to appointment by the entities. That is HB 1952. The legislature is still in session but it will



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fight that bill if it goes anywhere. It has not cleared committee yet. A bill that has not cleared committee is in serious trouble. He is not aware of one that has a viable chance of having that tagged on to it. Let's revisit this subject at the meeting in June. The County would need to rebuild the budget and make changes if HB 1952 passes. As for other legislative updates that would impact the budget, is the equal and uniform level. Mr. Swinney mentioned that the firm has a lobbyist and that bill has not passed the Senate. Mr. Cenci asked Mr. Swinney to be more specific on how it will impact our budget. Mr. Swinney mentioned that credit reverses the system, which holds the market value, is relevant to equal and uniform value. If bill passes, it says that market value cannot even be discussed in an equal and uniform case which means you are going to be susceptible to equal and uniform suits. Fortunately, the comptroller has given it a negative review. He will let us know if there is anything that comes up or gets approved by the legislature.

Recess was over and it is 9:41 a.m. and the meeting is back in open session. We are going to item # 12. No action was taken in executive session. We will go to Item #10 c.

b) **Texas Government Code Section 551.074 to discuss all-purpose authorized under this section of the Open Meeting Act, including but not limited to deliberating the appointment, employment, evaluation reassignment of duties as follows:**

- Office Personnel

13. **Consideration and/or action regarding any matter deliberated in the executive session provided by Texas Government Code Section 551.**

Board concluded this executive session at 1:08 p.m. and went into open session. No action was taken during executive session. The meeting was adjourned at this point.

14. **Chief Appraiser Report**

- **2025 Appraisal Notices** – Mr. Cenci mentioned that all the notices are being sent out timely. We are compliant. The Board took notice.
- **2025 Preliminary Values** – Mr. Cenci mentioned that these were sent out. P & A was timely in getting the files to us this year. We did get the Preliminary Values out on time. The Board took notice.
- **San Patricio County Navigation District Information** – Mr. Cenci mentioned that the San Patricio County Navigation District was resurrected. David Wendell helped to get the entity back up and running and of course Marcy's office is doing their part to send out the tax bills and we will be sending the Appraisal Notices out. We now have a clearer picture of the boundary. Mr. Cenci also mentioned that they are looking at getting about ½ million dollars for improvements and etc. and that helps him to estimate and find out what their levy is going to be and then figure their tax rate based on the value they introduce on the properties on their



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territory. Ms. Marcy Thormaehlen mentioned that she is still collecting on the amounts that were owed back in 2012. It is minimal. The Board took notice.

- **2025 ARB Appraisal Roll Submission** – Mr. Cenci mentioned that we are doing the 2025 ARB Submission Roll on Monday, May 19, 2025. The Board took notice.

The Board went into recess with the open session at 12:26 p.m. and will return to executive session at 12:31 p.m. to discuss item 12 b.

15. **Discussion regarding June 2025 BOD Meeting Date and Agenda** – June 10, 2025
16. **Adjourn** – Meeting adjourned at 1:08 p.m.


Chair

6/10/2025
Date


Secretary

6/10/2025
Date