



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 FEBRUARY 11, 2025

Meeting was called to order by Mr. John Curlee at 8:37 a.m.

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 were present.

Also, in attendance: Mr. Robert Cenci, Chief Appraiser, Ms. Frances De Leon, Assistant Chief Appraiser, and Ms. Sylvia Yglesias, Recording Secretary
5. **Introduction of New Staff** – Mr. Cenci introduced Trey Browning, Residential Appraiser. He started on January 22, 2025. The Board took notice and welcomed him.
6. **Public Comments** – No public comments
7. **Discussion and/or Action regarding the Approval of Minutes for January 14, 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** – Mr. Cenci presented the survey cards and mentioned that they were all positive comments. There were many cards due to the mail out by the Tax Office. The Board took notice.

The Board went to item #12.

9. **Unfinished Business**
 - a) **Discussion and/or Action to update Bank Signature Cards** – Mr. Cenci mentioned that the Bank Board approved our Minutes, and they approved the action to remove Jalen Gonzales and prepare them for our Board to sign them. When we received the bank signature cards, Janen Gonzales was still on the signature card, he had not been removed. Mr. Cenci also stated that we will talk to the bank representative to see if we can have the name removed without doing any other kind of action in our Board meeting. This item will be tabled for the next meeting if action needs to be taken.



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- b) **Review Revised Balance Sheet/P&L/AP** – Mr. Cenci introduced Ms. Kimberly Green. She is with Swank, Salch & Henderson, P.C. and explained what her company does and what they are doing for our district. She was hired to look at our books and balance out what was done last year and help balance out what was done this year and move forward with current accounting activities and train our Bookkeeper/Accounts payable person and help her understand how to do the reporting and bookkeeping. Mr. Cenci explained that she will help us get the reports that auditors need for our annual audit. Kimberly is also customizing the reports so that the Board can better understand the financials. She customized the balance sheet so that it would better reflect the actions that were taken. The Balance Sheet does not reflect the name "Balance Sheet" on it. It has "Statement of Net Position." The Board reviewed and took notice of December 2024's financials. The Board also reviewed and took notice of January 2025's financials. Ms. Kimberly Green explained what the Board was looking at when reviewing the financials. She mentioned how you track the transactions made. Dr. Matula mentioned that it is much more transparent. Mr. Curlee asked if there were corrections that had to be made. Ms. Green said no. They just were not showing what was going on in the background and now they can see that action in these new reports. These reports will show more information but will not overcomplicate the report. Ms. Kimberly Green explained the reports at length. The Board took notice.

10. **New Business – No New Business.**

11. **Financial Report -**

- a) **Review Balance Sheet - CPA Financial Procedures Review** – Mr. Cenci continued the discussion with the Board regarding financials. Mr. Curlee asked if the transaction of the \$250,000 moved before the end of December 2024 where we will not take a ding. Ms. Kimberly Green said yes, it was moved prior to December 2024. Mr. Curlee also asked if the January 2025 balance is final, Mr. Cenci replied that they were not final. Dr. Anne Matula asked if the auditors would be happy with the ending numbers for December 2024. Ms. Kimberly Green said yes, and she thinks they will be happy. The Board took notice.
- b) **Review of P&L** – Mr. Cenci and Ms. Kimberly Green continued the conversation explaining how the accounts work and are reflected on the print outs. The Board took notice.
- c) **Review of Accounts Payable** – Mr. Cenci and Ms. Kimberly Green continued explaining the new reports which reflect the actions taken. Mr. Curlee mentioned that there was a \$250,000 amount that was moved into the Litigation fund so that it would not be in the red. The Board agreed that we should look at the amount needed for December 2024 in the Litigation Fund and put back the difference of the amount back into the account it came from. The Board of Directors have reviewed and discussed the December 2024 financials and the draft of financial presentation for January 2025. The Board will review and discuss the final financials January 2025 in the next BOD meeting. The Board took notice.
- d) **Review of 90 Degree P&L** – The Board took notice.
- e) **Review of Monthly Bank Investment Report** – The Board took notice.



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12. **Discussion regarding 2026 BOD Election Process** – Kirk Swinney (CA) was called and Mr. Curlee mentioned that they wanted to discuss the 2026 BOD Election Process. CA stated that the bill has been filed and has not gone anywhere. It calls for three Board of Directors to be publicly elected and two to be nominated and appointed as we do now. It will take effect in the November 2025 election if the bill passes. CA mentioned that it is missing a lot of information. Mr. Curlee wanted to know what was behind the bill. CA speculated that there is press for more control over appraisal districts. The bill is HB 1952. It is short on details. It will go to the House first. The legislator's name is Kerwin. It changes the larger districts also. The bottom line is that three directors are elected by majority vote in a general election by the voters of the county in which the district is established. Everyone will serve staggered 4-year terms. The effective date is Sept. 2025 if the bill passes.

Mr. Cenci mentioned it will affect the budget and will need to figure out how this will be paid. Ms. Thormaehlen asked if it would affect the Tax Assessor Collector as a non-voting member. CA mentioned it will not affect the TAC, it will stay the same. Dr. Matula asked if it would be a staggered 4-year term. CA mentioned elected members would be staggered and have 4-year terms beginning January 1st of every odd numbered year and the appointed members of the Board would be January 1st of every even numbered years. The Board took notice.

The Board recessed and moved into Executive Session at 9:00 a.m.

13. **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. CC Tugs LLC



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12.

- a) ZIZ Holdings LLC
 - Candlewood Suites
 - Home 2 Suites
- b) Portland 121 Hospitality
 - Townplace Suites
- c) Absolute Hospitality, LP
 - Fairfield Inn
- d) PDRAP
 - Studio 6

- 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

14. **Consideration and/or action regarding any matter deliberated in the executive session provided by Texas Government Code Section 551.** – The Board went into open session at 10:02 a.m. No action was taken during the Executive session.

Board went to item # 9b.

15. **Chief Appraiser Report**

- **2025 22.41 Letter to Entities (Handout #1)** – Mr. Cenci mentioned to the Board that the 22.41 letters went out to the entities. They would need to notify us if there are any Zoning changes, school boundaries, or any changes that happen that would change the value amount. The deadline to receive the information is due before March 1, 2025. The Board took notice.
- **2025 Comprehensive Public Notice (Handout #2)** – Mr. Cenci mentioned that the 2025 Comprehensive Public Notice was placed in the Newspaper and on our website. The Board took notice.
- **2024 SPCAD Operations Survey** – Mr. Cenci mentioned that he heard from the comptroller's office that things are going to slow down. This is an annual survey that they ask us to provide.
- **2026-2027 Reappraisal Plan** – Mr. Cenci mentioned that we do not need to worry about this at this moment. The Board took notice.
- **2026 Budget Timeline (Handout #3)** – Mr. Cenci provided a timeline to show when we plan to do things so that we can have the budget ready when it is due. The Board took notice.
- **2024 Audit Update (Handout #4)** – Mr. Cenci mentioned that we will hopefully have the audit done by June 2025. The Board took notice.



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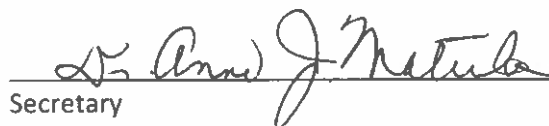
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- **Phone System Update – Recordings Upgrade** – Mr. Cenci mentioned that we have a new updated phone system. We are now able to record phone calls and have other features that gave out on the old system. The Board took notice.
16. **Discussion regarding March 2025 BOD Meeting Date and Agenda** – ~~March 11, 2025~~ Changed to April 8, 2025 May 13, 2025
17. **Adjourn** – Meeting adjourned at 11:41 a.m.


Chair

5/13/25
Date


Secretary

5/13/25
Date