

**REGULAR BOARD OF DIRECTORS MEETING
FRIO COUNTY APPRAISAL DISTRICT
THURSDAY, AUGUST 14, 2025**

AGENDA

Notice is hereby given that a Regular Meeting of the Frio County Appraisal District Board of Directors will be held on Thursday, August 14, 2025, at 6:10 P.M. The meeting will take place in the District's Meeting Room, located at 815 S. Oak Street, Pearsall, Texas.

If any discussion of items on the agenda is necessary in Executive or Closed Session, the Board will convene in such a session in accordance with the Open Meetings Act, Section 551.001 et seq., Texas Revised Civil Statutes.

The following subjects will be discussed during this meeting:

1. Call meeting to Order.
2. Roll call and establish quorum.
3. Public Comment.
4. Public address.
5. Consent Agenda Discussion and Action:

(A) Consideration of Minutes:

Minutes of the June 9, 2025, Regular Board Meeting.

(B) Review of District Bills and Financial Reports:

June 2025.

July 2025.

ACTION ITEMS (Action on the following items will include consideration, discussion, and possible voting.):

6. Presentation of the 2024 Financial Audit for the Frio County Appraisal District. (Coleman, Horton & Company, LLP).
7. Discussion and action to approve the 2024 Financial Audit for the Frio County Appraisal District.
8. Discussion and action to disburse the 2024 Undesignated Fund Balance to the respective entities.

9. Discussion and action to approve financial audit contract with Coleman, Horton & Company, LLP for years 2025 and 2026.
10. Executive session: discussion authorized by the Texas Open Meeting Act, Texas Government Code, Section 551.001, et seq
(A) Section 551.071: Legal Matters:
Meet in closed session pursuant to Tex. Gov't Code sec. 551.007 to confer with legal counsel regarding DCP Sand Hills V Frio County Appraisal District.
11. Re-convene in open session.
12. Possible action in open session on Executive session items:
13. Discussion and action to approve the 2026 Frio County Appraisal District Operating Budget.
14. Discussion and action to advise and consent the Chief Appraiser on the appointment of the 2025 agricultural advisory board.

NON-ACTION ITEMS (There will be no action on the following items other than discussion.):

15. Chief Appraiser's Report.
 - A. 25.25(b) (c) (d) (SEC) APPROVE ADJUSTMENTS. FRIO COUNTY APPRAISAL DISTRICT CORRECTIONS AND ADJUSTMENTS FROM #2024-325 (5/8/2025) THRU #2024-352 (7/10/2025).
 - 1) CLERICAL ERRORS THAT AFFECT A PROPERTY OWNER'S LIABILITY FOR A TAX IMPOSED IN THAT TAX YEAR;
 - 2) MULTIPLE APPRAISALS OF A PROPERTY IN THAT TAX YEAR;
 - 3) THE INCLUSION OF PROPERTY IN THAT DOES NOT EXIST IN THE FORM OR AT THE LOCATION DESCRIBED IN THE APPRAISAL ROLL;
 - 4) AN ERROR IN WHICH PROPERTY IS SHOWN AS OWNED BY A PERSON WHO DID NOT OWN THE PROPERTY ON JANUARY 1 of THAT YEAR.

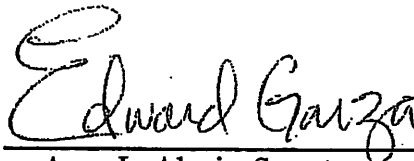
B. ARB Records/Protest for 2025.

C. Certified Values-July 14, 2025.

D. Update on Board of Directors

E. Next Board Meeting.

16. Adjourn.



Anna L. Alaniz, Secretary

By: Edward Garza, Chief

Appraiser August 8, 2025

FILED

At 2:10 o'clock P M

This 11 day of August 25

Aaron T. Ibarra

Clerk County Court FRIO COUNTY, TX

BY: Aperio DEPUTY