

# Angelina County Appraisal District

P.O. Box 2357, 105 Miles Way, Suite 300, Lufkin, Texas 75901  
(936) 634-8456 FAX (936) 634-8758

FILED  
AT 2:19 O'CLOCK PM

APR 10 2025

AMY FINCHER  
County Clerk, County Court at Law  
Angelina County, Texas

By \_\_\_\_\_

Chief Appraiser  
Tim Chambers



## BOARD OF DIRECTORS

Board  
Chairman  
Kent Walker

Vice-Chairman  
Jimmy Ford

Secretary  
Rocky Thigpen

Terri Collier  
Gilbert Garza  
Donna Green  
Rodney Moore  
Scott Skelton  
Benjamin  
Winston

## NOTICE OF MEETING OF THE ANGELINA COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

NOTICE IS HEREBY GIVEN THAT THE ABOVE-NAMED BOARD OF DIRECTORS  
WILL HOLD A REGULAR MEETING ON

THURSDAY, APRIL 17, 2025, AT 8:00 AM

105 MILES WAY SUITE 300, LUFKIN, TEXAS 75901

### THE AGENDA FOR THE MEETING IS AS FOLLOWS:

- 1) DECLARE A QUORUM AND CALL THE MEETING TO ORDER;
- 2) INVOCATION AND PLEDGE OF ALLEGIANCE;
- 3) PUBLIC COMMENTS;
- 4) APPROVE CONSENT AGENDA:
  - A. Minutes of previous meeting February 20, 2025 & March 6, 2025
  - B. Financial reports February, March and April 2025
- 5) BOARD ACTION ON DESIGNATION OF BOARD OF DIRECTORS TERM LIMITS;
- 6) PRESENTATION OF THE 2024 AUDIT BY TONY MCGOWEN FROM AXLEY & RODE; CONSIDERATION AND BOARD ACTION, IF ANY;
- 7) CONSIDERATION & ACTION ON DISBURSEMENT OF SURPLUS FUNDS FROM SALE OF ACAD BUILDING AT 418 N SECOND ST, LUFKIN, TX 75901
- 8) CONSIDERATION AND BOARD ACTION CONCERNING 2026 PRELIMINARY BUDGET;
- 9) INTRODUCTION OF GARY EARNEST FROM GUARDIAN CONSULTING SERVICES; CONSIDERATION AND BOARD ACTION IF ANY;
- 10) EXECUTIVE SESSION TO DISCUSS LITIGATIONS, REAL ESTATE AND PERSONNEL;

551.074 An executive session will be held for the purpose of deliberating the appointment, evaluating, reassignment, duties, discipline or dismissal of a public officer or employee; or to hear a complaint or charge against an officer of employee;

551.72 An executive session for discussion of real property during closed session to "deliberate the purchase...or value of real property if deliberation in an open meeting would have detrimental effect on the position of the governmental body negotiations with a third party.";

# Angelina County Appraisal District

551.071.015 105 Miles Way, Suite 300, Lufkin, Texas 75901

consultation with (936) 634-8456. E-mail: (936) 634-1875. When the governmental body seeks the advice of its attorney about:

A) pending or contemplated litigation; or (B) a settlement offer; or (2) on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter.



**BOARD  
OF  
DIRECTORS**

**Board  
Chairman**  
Kent Walker

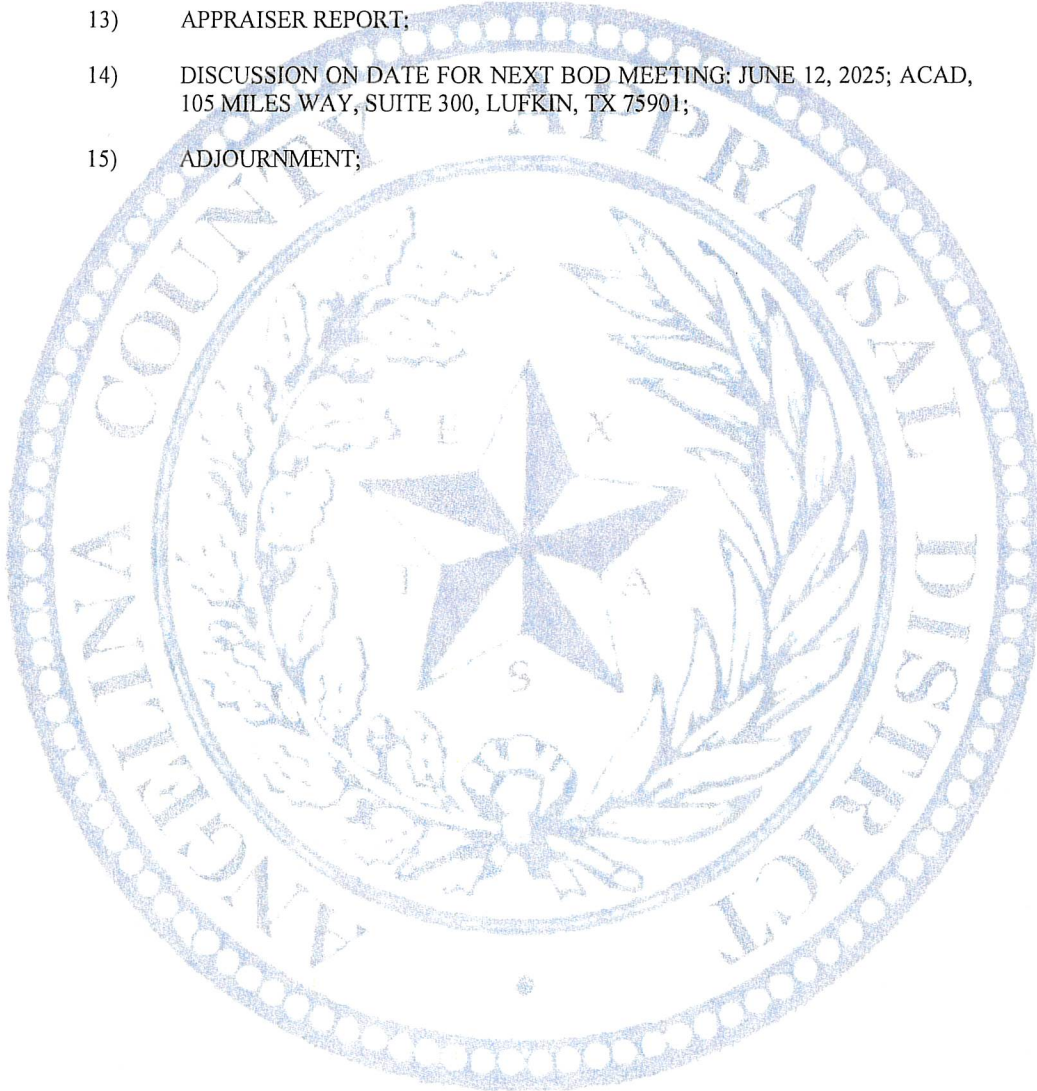
**Vice-Chairman**  
Jimmy Ford

**Secretary**  
Rocky Thigpen

Terri Collier  
Gilbert Garza  
Donna Green  
Rodney Moore  
Scott Skelton  
Benjamin  
Winston

- 11) RETURN TO OPEN SESSION;
- 12) CHIEF APPRAISER REPORT;
- 13) APPRAISER REPORT;
- 14) DISCUSSION ON DATE FOR NEXT BOD MEETING: JUNE 12, 2025; ACAD, 105 MILES WAY, SUITE 300, LUFKIN, TX 75901;
- 15) ADJOURNMENT;

**Chief Appraiser**  
Tim Chambers



**ANGELINA COUNTY APPRAISAL DISTRICT  
SPECIAL MEETING OF THE BOARD OF DIRECTORS**

**March 6, 2025**

**MEETING HELD AT ACAD  
105 MILES WAY, SUITE 300  
LUFKIN, TX 75901**

**MINUTES**

1) Board Chairman, Kent Walker, declared a quorum and called the meeting to order at 8:04 A.M. Board Members present included Terri Collier, Jimmy Ford, Gilbert Garza, Donna Green, Rodney Moore, Scott Skelton, Rocky Thigpen, Kent Walker, and Benjamin Winston.

The following employees were present, Tim Chambers, Brandon Owens, Charlie Free and Claudia Solis.

2) The meeting opened with a prayer by Gilbert Garza followed by the Pledge of Allegiance.

3) New appointed and elected board member sworn in was Rocky Thigpen;

4) Introduction of Kirk Swinney with Low, Swinney, Evans & James Law Firm;

5) The Board did retire for a closed executive session at 8:13 AM, pursuant to the following sections of the Texas Open Meetings Act:

551.074 An executive session will be held for the purpose of deliberating the appointment, evaluating, reassignment, duties, discipline or dismissal of a public officer or employee; or to hear a complaint or charge against an officer of employee;

551.72 An executive session for discussion of real property during closed session to "deliberate the purchase...or value of real property if deliberation in an open meeting would have detrimental effect on the position of the governmental body negotiations with a third party.";

551.071 A governmental body may not conduct a private consultation with its attorney except: (1) when the governmental body seeks the advice of its attorney about: A) pending or contemplated litigation; or (B) a settlement offer; or (2) on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter.

6)The Board returned to the open session at 9:25 AM.

7)Motion to approve to close on sale of property @ 418 N. Second St, Lufkin, TX 75901, is schedule for March 7, 2025, made my Scott Skelton and seconded by Jimmy Ford. Property is listed with Gann & Medford @ \$270,000 as is.

8)Motion to payoff current ACAD building made my Scott Skelton and seconded by Rodney Moore. Disbursed of remaining funds to be discussed in next board meeting.

9)Motion to approve new ARB members, Rodney Polk and Dan Roberts, made my Jimmy Ford and seconded by Donna Green.

10)Designation of board of directors and secretary duties tabled for next BOD meeting on 4/17/2025.

11)The date and time for the next BOD special meeting will be April 17, 2025, at 8:00 AM., with the location to be at ACAD office, 105 Miles Way, Suite 300, Lufkin, TX.

12)Being no further business, the meeting was adjourned at 10:15 AM. Motion to adjourn was made by Gilbert Garza and seconded by Jimmy Ford. Motion carried unanimously.

Approved this 17th day of April 2025

\_\_\_\_\_  
Recording Secretary - Claudia Solis

\_\_\_\_\_  
Board Chairman - Kent Walker

\_\_\_\_\_  
Secretary - Rocky Thigpen

FINANCIALS WILL BE SENT OUT ON MONDAY, APRIL 14, 2025

PRELIMINARY BUDGET WILL FOLLOW SHORTLY



chief appraiser before Dec. 15.<sup>150</sup> In counties with a population of 120,000 or more, a taxing unit entitled to cast at least five percent of the total votes is required to determine its vote by resolution adopted at the first or second meeting held after the chief appraiser delivers the ballot. The taxing unit must submit its vote not later than the third day following the date the resolution is adopted.<sup>151</sup>

The five candidates who receive the largest cumulative vote totals become the board of directors.<sup>152</sup> The chief appraiser announces the new directors before Dec. 31.<sup>153</sup> Ties must be resolved by the chief appraiser by any method of chance.<sup>154</sup>

Throughout the selection process, the Tax Code specifies dates for action by the chief appraiser and the taxing units. The dates provided in Tax Code Section 6.03(f) and (g) are directory and not mandatory.<sup>155</sup> However, the advice of legal counsel should be obtained in such situations.

Appointed directors serve staggered four-year terms.<sup>156</sup> Each term begins on Jan. 1 of an even-numbered year.<sup>157</sup>

The term of an appraisal district director serving on Dec. 31, 2024, expires on Jan. 1, 2025. Taxing units participating in the appraisal district must appoint five directors to serve terms beginning on Jan. 1, 2025. Two directors are appointed to serve a term of one year and three directors are appointed to serve a term of three years. After the initial term, all appointed directors will serve four-year terms.<sup>158</sup>

## Recalling an Appointed Director

A taxing unit may ask for the recall of an appointed director the taxing unit voted for in the appointment process.<sup>159</sup> A recall starts when a taxing unit files a resolution with the chief appraiser stating that the taxing unit is calling for the recall

of a named member.<sup>160</sup> Within 10 days after a taxing unit files a recall resolution, the chief appraiser must give written notice of the resolution's filing to the presiding officer of each voting taxing unit.<sup>161</sup>

Only the taxing units that voted to appoint the member may vote.<sup>162</sup> A recall-voting taxing unit has the same number of votes in the recall that it cast in appointing the board member.<sup>163</sup> A taxing unit votes by submitting a resolution to the chief appraiser on or before the 30th day after the recall resolution's filing.<sup>164</sup>

Not later than the 10th day after the last day for voting in favor of the recall, the chief appraiser must count the votes cast.<sup>165</sup> A director is recalled if the number of votes cast in favor of recall equals or exceeds a majority of the votes cast appointing the board member.<sup>166</sup> The chief appraiser must immediately notify in writing the presiding officer of the board of directors and the governing body of each recall-voting taxing unit of the results.<sup>167</sup> If the chair is the subject of the recall, the board secretary must also be notified.<sup>168</sup>

After a recall, the director's vacancy is filled by the recall-voting taxing units appointing a new board member.<sup>169</sup> Each recall-voting taxing unit may nominate by resolution one candidate and is entitled to the same number of votes it originally cast to appoint the recalled member.<sup>170</sup>

On or before the 15th day after the last day nominations must be submitted, the chief appraiser must prepare a ballot and deliver a copy of the ballot to the presiding officer of the governing body of each taxing unit that is entitled to vote to fill the vacancy.<sup>171</sup> A taxing unit determines its vote by resolution and submits it to the chief appraiser.<sup>172</sup> The chief appraiser counts the votes on or before the 15th day after the

<sup>150</sup> Tex. Tax Code §6.03(k)

<sup>151</sup> Tex. Tax Code §6.03(k-1)

<sup>152</sup> Tex. Tax Code §6.03(k)

<sup>153</sup> Tex. Tax Code §6.03(k)

<sup>154</sup> Tex. Tax Code §6.03(k)

<sup>155</sup> Tex. Att'y Gen. Op. JM-166 (1984)

<sup>156</sup> Tex. Tax Code §6.0301(e) as added by Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), Sec. 5.03, effective July 1, 2024

<sup>157</sup> Tex. Tax Code §6.0301(e) as added by Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), Sec. 5.03, effective July 1, 2024

<sup>158</sup> Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), Sec. 5.13, effective October 12, 2023

<sup>159</sup> Tex. Tax Code §6.033(a)

<sup>160</sup> Tex. Tax Code §6.033(a)

<sup>161</sup> Tex. Tax Code §6.033(a)

<sup>162</sup> Tex. Tax Code §6.033(b)

<sup>163</sup> Tex. Tax Code §6.033(b)

<sup>164</sup> Tex. Tax Code §6.033(b)

<sup>165</sup> Tex. Tax Code §6.033(c)

<sup>166</sup> Tex. Tax Code §6.033(c)

<sup>167</sup> Tex. Tax Code §6.033(c)

<sup>168</sup> Tex. Tax Code §6.033(c)

<sup>169</sup> Tex. Tax Code §6.033(d)

<sup>170</sup> Tex. Tax Code §6.033(d)

<sup>171</sup> Tex. Tax Code §6.033(d)

<sup>172</sup> Tex. Tax Code §6.033(d)

## **Transaction Summary: Purchase of 105 Miles Way and Sale of 418 N. Second St**

October 10, 2023:

- Acquired new office property located at 105 Miles Way for a total purchase of \$500,000.
- Seller financing secured for \$300,00 at an interest rate of 6%.
- Initial down payment of \$200,000

March 10, 2024:

- Payment of \$100,000, plus interest, totaling \$118,000 made toward the outstanding balance.

March 1, 2025:

- Completed the sale of 418 N. Second St for a total amount of \$270,000.
  - After expenses: \$254,409.17
  - Wire transfer amount: \$254,409.17
  - Refund available: \$42,409.17

# Master Settlement Statement

Fortis Title, LLC d/b/a Security & Guaranty Abstract Co.  
 2009 Tulane Dr.  
 Lufkin, TX 75901  
 Phone: (936)632-6661 Fax: (936)637-3272

**Settlement Date:** 02/26/2025  
**Escrow officer/Closer:** Hall Henderson  
**Order Number:** SG65506  
**Borrower:** Gracewood Properties, LLC  
 P.O. Box 1365  
 Lufkin, TX 75902  
**Seller:** Angelina County Appraisal District, a Texas governmental unit  
 105 Miles Way, #300  
 Lufkin, TX 75901  
**Property location:** 418 Second Street  
 Lufkin, TX 75901

Seller		Borrower	
Debit	Credit	Debit	Credit
<b>Financial Consideration</b>			
	270,000.00	270,000.00	
			3,000.00
<b>Commissions</b>			
13,500.00			
<b>Other Loan Charges</b>			
		20.00	
10.83			
<b>Escrow/Title Charges</b>			
	200.00	200.00	
	150.00		
1,728.00			
<b>Recording Charges</b>			
		33.00	
<b>Miscellaneous Debits/Credits</b>			
	2.00		
15,590.83	270,000.00	270,253.00	3,000.00
		<b>Balance Due FROM Borrower</b>	
254,409.17			267,253.00
		<b>Balance Due TO Seller</b>	
270,000.00	270,000.00	270,253.00	270,253.00
		<b>TOTALS</b>	

**Seller**  
 Angelina County Appraisal District, a Texas governmental unit  
 BY: \_\_\_\_\_  
 Kent Walker  
 Chairman/Board of Directors

**Borrower**  
 Gracewood Properties, LLC  
 BY: \_\_\_\_\_  
 Holly Henderson  
 Manager

Fortis Title, LLC d/b/a Security & Guaranty Abstract Co.  
 Settlement Agent



To the entities governing the Angelina County Appraisal District.

This proposal is for the purchase of a new property for ACAD. Under Tex. Tax Code Sec. 6.051 the CAD must attain a ¾ majority vote in favor of the purchase. It is also required to sale current property to the highest bidder. Both of these will be addressed separately and must be done by a resolution separately.

Through the thought and guidance of the ACAD Board of Directors and the Building Committee of BOD members several options were considered.

1. The cost of repairs to current building. This includes a new roof, ADA and Fire code requirements, plumbing issues along with slab repair and Black Mold remediation. The cost to cure was \$450,000 to \$565,000 plus another \$60,000 to \$90,000 for short term rental if available.
2. New construction cost for 8,000 square feet of office space built with metal frame and simple finish out was \$1,700,000 to \$2,600,000. This would also require 18 to 24 months of lease space.
3. Lease space for 2 years while a new building is being built or till something else comes along. All the landlords we spoke with wanted long term leases (2 years) and \$1 per sq. ft. plus expenses, taxes and maintenance. Spaces available with ample parking were 9,000 to 13,000 sq. ft. and total cost were \$135,000 to \$174,000 per year for a 2 year total of \$270 -\$348,000 .
4. Purchase 7,000 to 9,000 sq. ft. with at least 40 to 50 parking spaces room for overflow if needed. There is 3,200 sq. ft. available for \$300,000 but will require an addition (600k). The 9,000 sq. ft. was built in the 1990's and is on US 59 S of the loop and is losing half of its parking in the near future. Cost \$645,000. The 7,000 sq. ft. space was built in 2010 and is off the loop accessible from the feeder road. It has concrete parking with plenty of overflow during the day. It will need some minor remodeling and paint. Cost is \$500,000.

The ACAD BOD has chosen the last option of \$500,000 for the 7,000 sq. ft. and has an Ernest money contract on it as of September 1, 2023.

The funds will come from ACAD reserves (ACAD will be paying \$200,000 down), using the proceeds from the sale of current property and the 2024 budget allocation of (\$100,000). Any balance will be paid from future budgets. Seller is carrying the balance at 6% interest for no longer that 3 years and is set to close in October of 2023 pending entity approval.

# Master Settlement Statement

Fortis Title, LLC d/b/a Security & Guaranty Abstract Co.  
 2009 Tulane Dr.  
 Lufkin, TX 75901  
 Phone: (936)632-6661 Fax: (936)637-3272

**Settlement Date:** 10/10/2023  
**Escrow officer/Closer:** Hall Henderson  
**Order Number:** SG63284  
**Borrower:** Angelina County Appraisal District, a Texas governmental unit  
 418 N. 2nd St.  
 Lufkin, TX 75901  
**Seller:** Elliot A. Scott, Trustee of the Scott Family Trust, dated July 26, 2005  
 14909 Via Del Canon  
 Del Mar, CA 92014  
**Property location:** 105 Miles Way  
 Lufkin, TX 75901

Seller			Borrower	
Debit	Credit		Debit	Credit
		<b>Financial Consideration</b>		
	500,000.00	Sale Price of Property	500,000.00	
		Deposit		5,000.00
300,000.00		Purchase Money Note		300,000.00
		<b>Prorations/Adjustments</b>		
7,597.46		County Taxes 01/01/23 - 10/10/23		7,597.46
		<b>Other Loan Charges</b>		
		Guaranty Fee to Texas Title Insurance Guaranty Association	2.00	
		<b>Escrow/Title Charges</b>		
		Doc Prep to CHANCE LAW FIRM, PLLC	5,375.00	
350.00		Closing Fee to Fortis Title, LLC d/b/a Security & Guaranty Abstra	350.00	
		Lender's Title Insurance to Fortis Title, LLC d/b/a Security & Guaranty Abstra Coverage: 300,000.00 Premium: 100.00 Version: Loan Policy of Title Insurance (Form T-2)	100.00	
18.00		Overnight Fee - Seller to Fortis Title, LLC d/b/a Security & Guaranty Abstra		
150.00		Preparation of Deed to CHANCE LAW FIRM, PLLC		
10.00		Tax Certificate to Fortis Title, LLC d/b/a Security & Guaranty Abstra		
15.00		Wire Fee to Fortis Title, LLC d/b/a Security & Guaranty Abstra		
2,940.00		Owner's Title Insurance to Fortis Title, LLC d/b/a Security & Guaranty Abstra Coverage: 500,000.00 Premium: 2,940.00 Version: Owner's Policy of Title Insurance (T-1)		
		<b>Recording Charges</b>		
		Recording Fees to Angelina County Clerk	166.00	
		<b>Miscellaneous Debits/Credits</b>		
2.00		Guaranty Fee to Texas Title Insurance Guaranty Association		
25,000.00		Referral Fee to Sacchetto LLC		
336,082.46	500,000.00	<b>Subtotals</b>	505,993.00	312,597.46
		<b>Balance Due FROM Borrower</b>		193,395.54
163,917.54		<b>Balance Due TO Seller</b>		
500,000.00	500,000.00	<b>TOTALS</b>	505,993.00	505,993.00

# Master Settlement Statement

Seller		Borrower	
Debit	Credit	Debit	Credit
Seller		Borrower	
Elliott A. Scott, Trustee of the Scott Family Trust, dated July 26, 2005		Angelina County Appraisal District, a Texas governmental unit	
BY: _____ Elliott A. Scott Sole Trustee		BY: _____ Kent Walker Chairman, Board of Directors	
<hr/>			
Fortis Title, LLC d/b/a Security & Guaranty Abstract Co. Settlement Agent			