

**NOTICE OF REGULAR MEETING
BOARD OF DIRECTORS
BRAZORIA COUNTY APPRAISAL DISTRICT**

**STATE OF TEXAS
COUNTY OF BRAZORIA**

NOTICE is hereby given that a regular meeting of the Board of Directors of the Brazoria County Appraisal District will be held at 10:00 a.m., Tuesday, September 9, 2025 in the Appraisal District office, 500 North Chenango, Angleton, Texas.

The following business will be considered:

OPEN MEETING:

1. Call to Order
2. Record Members Present and Establish Quorum
3. Invocation, Pledge of Allegiance and Salute to the Texas Flag
4. Action Item: Approval of Minutes for August 13, 2025 Meeting
5. Action Item: Approval of Financial Report for August 2025
6. Liaison Officer's Report
7. Public Comments

PUBLIC HEARINGS:

8. Public hearing on the proposed budget for 2026
9. Public hearing on the proposed Reappraisal Plan 2025 – 2026

OPEN MEETING:

10. Discussion and possible action to adopt the 2026 budget by Resolution.
11. Discussion and possible action to adopt the 2025-2026 Reappraisal Plan by Resolution
12. Action Item: Authorization for a 250% match for future deposits, a 1% COLA for retirees and adopt an elected rate of 18.00% with Texas County & District Retirement System (TCDRS) Retirement Benefits plan for 2026.
13. Action Item: Authorize Chief Appraiser to advertise for Competitive Bids to Select a Depository for District Funds in Accordance with §6.09, Property Tax Code, and other Applicable Laws.
14. Discussion and possible action to adopt a Resolution changing the official name of Brazoria County Appraisal District.
15. Informational Reports

16. **Closed Executive Session** in Accordance with the Open Meetings Act, Tex. Gov't. Code § 551.071, § 551.072 and § 551.074, to discuss:
 - (A.) Private Consultations with Legal Counsel on any or all subjects or matters authorized by law.
 - (B.) Consider Appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee or hear complaints or charges against a public officer or employee.
 - (C.) Current litigation.
 - (D.) Matters concerning real property, such as purchase, exchange, lease, or value of real property.

OPEN MEETING:

17. Discussion and Action on Any Items Discussed in Executive Session.
18. Adjournment

If, during the meeting, the board determines that any item on the agenda should be held in a closed session, the Board will conduct a closed session in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Closed sessions may include Sec. 551.071 (Consultation with attorney regarding pending or contemplated litigation, a settlement offer, or any matter on which the attorney has a duty to advise the Board under the Texas Disciplinary Rules of Professional Conduct), Sec. 551.072 (Deliberations regarding real property), Sec. 551.074 (Personnel matters to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee, or to hear a complaint or charge against a public officer or employee), Sec. 551.076 (Deliberations regarding security devices), or any other provision under the Open Meeting Act which would legally apply. Before any closed meeting is convened, the presiding officer 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.

BRAZORIA COUNTY APPRAISAL DISTRICT**PROPOSED BUDGET FOR 2026**

		2025 ADOPTED BUDGET 9-10-24	2026 PROPOSED BUDGET 6-10-25
<u>REVENUE</u>			
405	Estimated Fund Balance	\$ 300,000	\$ 300,000
	(Less Reserve for Fixed Asset Replacement)	-200,000	-200,000
501	Taxing Entities Contribution	8,454,094	10,111,163
505	Interest Earned	50,000	40,000
330	Miscellaneous Income	20,000	20,000
		\$ 8,624,094	\$ 10,271,163
<u>EXPENDITURES</u>			
601	Salaries	\$ 4,193,450	\$ 4,404,254
603	Hourly Salaries	0	0
	Total Salary Expenditures	\$ 4,193,450	\$ 4,404,254
607	Retirement	\$ 670,960	\$ 897,621
609	Social Security Alternate	280,970	295,085
611	Health, Dental & Life Insurance	826,200	836,200
612	Medicare	64,880	68,303
613	Workers' Compensation	17,000	20,000
615	Unemployment Compensation	3,000	3,000
619	Fixed Travel	281,100	306,300
621	Travel Allowance	10,000	10,000
625	Legal Fees	300,000	500,000
626	Bank Fees	200	200
627	Independent Audit	11,000	11,500
631	Computer Services	20,000	20,000
633	Special Contracts	357,000	379,200
634	Security	5,000	5,000
635	Rental Expense	3,144	3,500
637	Equipment Rentals	1,000	1,000
638	Janitorial Supplies	9,000	10,000
639	Office Supplies	22,000	22,000
640	Appraiser Supplies	1,000	1,500
641	Mapping Supplies	1,500	2,000
642	Computer Equipment & Software	262,000	1,000,000
643	Copier/Printer Supplies	27,000	27,000
644	Miscellaneous	1,000	2,000
645	Postage & Freight	165,000	200,000
646	Stationery & Supplies	22,000	22,000
647	Computer Forms & Printing	95,000	95,000
648	Utilities	60,000	70,000
649	Telephone	16,800	20,000
651	Legal & Public Notices	5,000	5,500
653	Subscriptions	30,000	34,000
654	Dues & Memberships	7,000	7,500
655	Continuing Education	30,000	40,000
657	Insurance & Bond	32,000	38,000
658	Directors Election/Legislature Expense	75,000	100,000
659	Board Of Directors Expense	11,000	14,000
660	ARB Legal Fees	5,000	5,000
661	Board Of Review Expense	100,000	125,000
665	Equipment Maintenance & Support	245,000	300,000
667	Repairs & Maintenance (Bldg.)	85,000	100,000
690	Capital Outlay/ F/F	10,000	10,000
691	Capital Outlay/Maps	0	0
692	Debt Principal Payment	218,500	223,300
693	Debt Interest Payment	13,390	6,200
694	Contingency	30,000	30,000
	Total Other Expenditures	\$ 4,430,644	\$ 5,866,909
		\$ 8,624,094	\$ 10,271,163

Instructions for Taxpayer Impact Statement for Proposed Budget
Section 551.043(c), Texas Government Code

The Brazoria County Appraisal District (BCAD) does not levy a tax and does not set tax rates. BCAD's role is to appraise property and maintain ownership records. Our budget is funded by the local taxing units (such as the county, cities, school districts, and special districts). Tax rates are adopted by those taxing units, and tax billing/collection is handled by the Brazoria County Tax Office and other local tax offices, not by BCAD.

If you have questions about appraised value or exemptions, contact BCAD.

If you have questions about tax rates, bills, or payments, contact your taxing unit or the tax office.