

ARANSAS COUNTY APPRAISAL DISTRICT, BOARD OF DIRECTORS
MINUTES OF THE MEETING DATED December 2, 2025
11 Highway 35, Rockport, TX 78382

- I. **Declaration of Quorum and Call to Order.**
Meeting was called to order at 5:00 pm, with a quorum of Directors: Matthew Ocker, Nikki Yarnall, Janet Hasty, Micah Hale, Anna Marshall and Chief Appraiser Ray Presley were present.
- II. **Citizens to Be Heard** – none
- III. **Administration of oaths to New Board members**- no action taken
- IV. **Presentation of Financial Audit**- Jeff Smith with Gowland, Morales & Smith, PLLC presented an overview of the audited financial statements for 2024. Discussions about new GASB 101 regulations and changes to legislature.
- V. **Consideration and Action on minutes of the September 29, 2025, meeting** – Janet Hasty motions to accept, Micah Hale seconds, motion passes 4-0.
- VI. **Consideration and Action on letter to taxing entities regarding Board appointments** – Chairman Ocker presented a draft letter, Janet Hasty also presented a revision of that draft letter. Janet Hasty motions to submit revised version to taxing entities, Nikki Yarnall seconds, motion passes 4-0.
- VII. **Consideration and possible action on new personnel policy**- Nikki Yarnall motions to consider revisions, Micah Hale seconds. Janet Hasty and District staff worked on the revisions updating language and organization. Discussions about minor revisions to language of sick leave, employee classifications, IT policies, and length of time required for requesting time off. All revisions were annotated and agreed upon. Chairman Ocker called for a vote on the revisions, motion passes 4-0.
- VIII. **Chief Appraiser evaluation** – no action taken. Action deferred to next summer as the Chief Appraiser was not appointed until July 2025.
- IX. **Closed Session**- no action taken from VIII.

Motion to Adjourn at 6:06 pm.

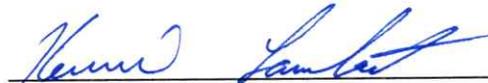


Matthew Ocker, Chairman

Nikki Yarnall, Secretary



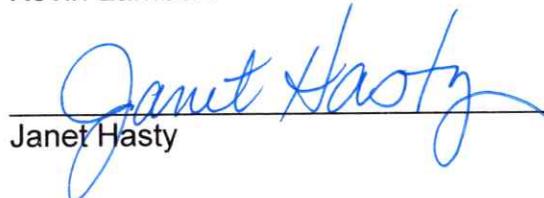
Anna Marshall, Tax Assessor/Collector



Kevin Lambert



Micah Hale



Janet Hasty