ARANSAS COUNTY APPRAISAL DISTRICT, BOARD OF DIRECTORS
MINUTES OF THE MEETING DATED July 21, 2026
11 Highway 35, Rockport, TX 78382

I. **Declaration of Quorum and Call to Order.**
Meeting was called to order at 5:03 pm, with a quorum of Directors: Matthew Ocker, Kevin Lambert, Janet Hasty, Anna Marshall, Nikki Yarnall, Micah Hale and Chief Appraiser Ray Presley were present.

II. **Citizens to Be Heard** – none

III. **Public Hearing and possible discussion and approval of 2027 budget-**
Lambert motioned to open discussion, Hasty seconded. Budget discussions included financial audit results of an excess of $90,000 discovered and how to address the matter with the taxing entities via letter and to secure some or all of the funds through a designated fund balance if possible. Legal fees have been consistently higher in past 2 years. Education was discussed with a potential increase and then decided to not increase but make good use of the allocated funds to attend training. There was a slight reduction in benefit costs, and the reduced amount was moved to the postage line item. The Tax office is not using some of the same software in the upcoming year and resulted in lower numbers in data processing and cloud storage. The presentation of the budget into grouped line items was discussed and recommended going forward. The board would also like to receive notice and/or to receive the preliminary budget numbers before they are sent to the taxing entities. Salaries showed a 2.9% increase, and it was discussed if that was sufficient or if there was a way to have another line item for a merit/discretionary increase. Valuation services are continuing to increase due to homestead exemption additions. There was discussion of the difference between capital outlay vs the IT line item and notice of a newly replaced AC unit and foundation work done due to a slab leak. Hasty motioned to adopt the budget with the few amended line items, Yarnall seconded. Motion passed 5-0

IV. **Discussion and possible approval of the May 12, 2026 meeting minutes–** Discussion was made about possibly rewording the financial audit notes to indicate audit outcomes. No changes were made. Lambert motioned to approve the minutes, Hasty seconded. Motion passed 5-0

V. **Discussion and possible action for the designation of an appraisal district depository for the 2027 & 2028 years** – Lambert motioned to approve the invitation to bid letter presented, Hasty seconded, motion carries 5-0

VI. **Chief Appraiser's Report** – Chief Appraiser revisited the recent AC replacement and foundation work. He indicated there are 10 lawsuits from 2025, 23 arbitrations already for 2026 and discussed the increase in agent represented protests. The certification was done early in July. There are 300 hearings left and 3749 current protests. He presented data on the break-down of agent vs non-agent and homestead vs non-homestead protests but there has not been increased difficulty on staff due to the increase in agent representation. There has not been any responses to the board composition letters sent to the taxing entities.

Lastly, the Ag part of the reappraisal plan was discussed but noted that the policies are already in place for exemptions on smaller parcels-just difficult to meet all necessary requirements of the policy/plan.

Motion to Adjourn at 6:33 pm.

Matthew Ocker, Chairman

Nikki Yarnall, Secretary

Anna Marshall, Tax Assessor-Collector

Kevin Lambert

Micah Hale

Janet Hasty