



*Nueces County Appraisal District
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**REGULAR MEETING DECEMBER 11, 2025
MINUTES OF THE BOARD OF DIRECTORS
NUECES COUNTY APPRAISAL DISTRICT**

The Board of Directors held a meeting on Thursday December 11, 2025, in the Board of Directors Room, 1st floor, Nueces County Appraisal District, 201 N Chaparral, Corpus Christi, Texas 78401.

INVOCATION.

Irene Lugo led the invocation.

PLEDGE OF ALLEGIANCE.

Mr. Kieschnick led the Board of Directors with the Pledge of Allegiance to the United States and Texas Flags.

ROLL CALL OF THE BOARD OF DIRECTORS.

DIRECTORS:

Kevin Kieschnick, Chair	<u>Present</u>
Deven Bhakta, Vice-Chair	<u>Present</u>
Susie Sullivan, Secretary	<u>Present</u>
Ed Bennett	<u>*Present</u>
Caitlin Chupe	<u>*Present</u>
John Cudd	<u>Present</u>
DeeAnna Heavilin	<u>Absent</u>
Gabriele Hilpold	<u>Present</u>
James Magill	<u>Present</u>

NON-DIRECTORS:

Debra Morin, Interim Chief Appraiser	<u>Present</u>
Melissa Vela, Attorney	<u>Present</u>
Terri Noack, TLO	<u>Present</u>

**Ms. Chupe and Mr. Bennett attended remotely.*

CALL TO ORDER & DETERMINATION OF A QUORUM.

The meeting of the Board of Directors of the Nueces County Appraisal District was called to order by Chairman Kieschnick at 10:00 a.m. and a quorum was certified as present. No conflicts of interests were disclosed.

PUBLIC COMMENT.

None.

DISCUSSION AND/OR ACTION, CONSENT AGENDA.

- a) Approval of the Minutes for November 13, 2025, Regular Meeting.
- b) Approval of November 2025 Disbursements.
- c) Receipt of December 2025 Litigation Report.
- d) Receipt of Expenditures as of November 30, 2025.

A motion was made by Ms. Sullivan, with a few changes to the disbursements and financial expenditure, and seconded by Mr. Cudd. The motion passed.

TAXPAYER LIAISON OFFICER'S REPORT.

Ms. Noack provided her report to the Board of Directors.

DISCUSSION AND/OR ACTION TO APPROVE ORDER DESIGNATING APPRAISAL REVIEW BOARD MEMBERS AND AUXILIARY APPRAISAL REVIEW BOARD MEMBERS; SETTING TERMS OF OFFICE.

Item was moved to executive session.

DISCUSSION AND/OR ACTION TO SELECT AN ARB CHAIRPERSON AND SECRETARY FOR THE 2026 YEAR.

Item was moved to executive session.

EXECUTIVE SESSION: PUBLIC NOTICE is given that the Board of Directors may elect to go into Executive Session anytime during the meeting to discuss matters listed anywhere on the Agenda, when authorized by the Open Meetings Act, Chapter 551 of the Texas Government Code. Should the Board of Directors elect to go into the Executive Session, the section or sections of the Open Meetings Act authorizing the Executive Session will be publicly announced by the presiding officer. Upon completion of the Executive Session, the Board of Directors may take such action as appropriate in an open session.

The Board of Directors went into the executive session at 10:08 a.m.

The Board of Directors reconvened open session at 10:16 a.m.

DISCUSSION AND/OR ACTION RELATIVE TO ITEMS DISCUSSED IN EXECUTIVE SESSION.

Ms. Hilpold made a motion to appoint Tracy Jackson and Daniel Gallegos to the regular Appraisal Review Board for a one-year term beginning January 1, 2026, through December 31, 2026. The motion was seconded by Mr. Bhakta. The motion passed, with Mr. Cudd opposed.

Mr. Magill made a motion to appoint Maria Benavides, William Schmidt, Sylvia Benavides, and Joseph Turner to the Appraisal Review Board for a two-year term beginning January 1, 2026, through December 31, 2027. The motion was seconded by Ms. Hilpold. The motion passed.

Ms. Sullivan made a motion to appoint the following Auxiliary Board Members for a two-year term beginning January 1, 2026, through December 31, 2027: Debra Lujan, Terence O'Connor, Benjamin Robles, Manuel Del Lano, Homer Martinez, Elias De Los Santos, Monica Simoncelli, and Shelly Krumnow. The motion was seconded by Mr. Bhakta. The motion passed.

A motion was made by Mr. Magill to appoint Ms. Karen Green as Chair of the Appraisal Review Board and Ms. Sylvia Benavides as Secretary. The motion was seconded by Mr. Cudd and motion passed.

DISCUSSION AND/OR ACTION REGARDING APPOINTMENT OF TAXPAYER LIAISON OFFICER (TLO).

A motion was made by Mr. Bhakta to appoint Mr. Brian McCabe as the Taxpayer Liaison Officer, contingent upon contract execution. The motion was seconded by Mr. Cudd and motion passed.

DISCUSSION ON COMPUTER ASSISTED MASS APPRAISAL SYSTEM (CAMA) RFP UPDATE AND TIMELINE.

Ms. Morin, Interim Chief Appraiser, provided an update on the timeline for the CAMA.

DISCUSSION AND/OR ACTION RELATED TO LATE QUARTERLY PAYMENTS AND WAIVING ENTITY PENALTIES AND INTEREST PURSUANT TO TAX CODE SECTION 6.06.

Mr. Kieschnick made a motion to waive Calallen ISD penalties and interest for the late 2025 fourth quarterly payment, and Ms. Hilpold seconded. Motion passed.

DISCUSSION AND/OR ACTION REGARDING RECEIPT OF FINAL 2024 FINANCIAL AUDIT.

Mr. Magill made a motion to acknowledge receipt of the final 2024 Financial Audit at the November 13th meeting. Mr. Cudd seconded the motion, and it passed.

DISCUSSION AND/OR ACTION RELATED TO GASB 54/DESIGNATION OF FUNDS.

Mr. Bhakta made a motion to approve the resolution for GASB 54. Ms. Hilpold seconded the motion, and it passed.

DISCUSSION AND/OR ACTION TO APPROVE YEAR-END BUDGET LINE-ITEM TRANSFERS.

Mr. Kieschnick made a motion to table Item 15, Year-End Budget Line-Item Transfers. Ms. Hilpold seconded the motion, and it passed.

RECEIVE REPORT IDENTIFYING CURRENT APPRAISAL DISTRICT CONTRACTS.

Mr. Kieschnick gave directions on the Frost Bank contract bids.

DISCUSSION AND/OR ACTION REGARDING PRINTING & MAILING CONTRACT WITH THE MASTER'S TOUCH AND AUTHORIZE THE CHIEF APPRAISER TO EXECUTE THE RENEWAL.

Mr. Bhakta made motion to approve printing and mailing contracts with The Master's Touch and exercising our second option year and authorizing the Chief Appraiser to execute the renewal. Ms. Sullivan seconded the motion, and it passed.

APPOINTMENT OF INVESTMENT COMMITTEE.

Mr. Kieschnick made a motion to appoint Ms. Susie Sullivan, Mr. John Cudd and Ms. Caitlin Chupe to the investment committee. Mr. Bhakta seconded. Motion passed.

DISCUSSION ON BOARD OF DIRECTORS MONTHLY MEETING SCHEDULE FOR 2026.

The board moved the board meeting time to 9:30 a.m.

INTERIM CHIEF APPRAISER'S REPORT.

Ms. Morin reported on the following items:

- Texas A&M Annual Property Tax Institute, December 16-17, 2025, College Station
- TAAD 45th Annual Conference, February 22-25, 2026, Austin, Texas

- Update- BOD Taxing Entity Election voting results – appointed members
- Update- Third floor improvements
- Next Board Meeting Date: January 8, 2026

SUGGESTED ITEMS FOR THE NEXT REGULAR MEETING.

None.

ADJOURNMENT.

Motion was made by Ms. Hilpold to adjourn the board meeting at 11:07 a.m.

SIGNED:

A handwritten signature in blue ink that reads "Susan Sullivan". The signature is written in a cursive style and is positioned above a horizontal line.

Secretary