NOTICE OF MEETING

MIDLAND CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS

Pursuant to Section 552.001 et seq. of the Government Code, notice is hereby given that the Board of Directors of the Midland Central Appraisal District will meet in regular session in the "Board Meeting Room" located at 4631 Andrews Highway in Midland, Texas at 9:00 a.m. on the 12th of December 2023 to consider the following:

1. Discuss/Approve the October 24, 2023 Minutes
2. Public Comment on Activities of the Appraisal District
3. Taxpayer Liaison Officer Report
4. Discuss/Approve October and November 2023 Refunds and Reimbursements
5. Discuss/Approve October and November 2023 Financial Reports
6. Tax Collection Report
7. Discuss/Approve Resolution to Approve Amended Contract for the Collection of Delinquent Property Taxes and Legal Representation Between the Midland Central Appraisal District and McCreary, Veselka, Bragg & Allen, P.C. ("MVBA")
   *See the Public Notice on page 2 of this Agenda required by Section 2254.1036 of the Texas Government Code
8. Discuss/Approve Offering of Optional Life Insurance Policy for Employees
9. Discuss Requirement for May Board Elections
10. Discuss New Requirements for Taxpayer Liaison Officer
11. Discuss Next Meeting Date
12. Adjourn Meeting

At each regular meeting, the Board of Directors invites comments from the public about the policies and procedures of the Appraisal District and the Appraisal Review Board and about other matters within the Board's jurisdiction. If you wish to address the Board but do not speak English and if you cannot bring your own interpreter, please notify the District's Chief Appraiser in writing at least two business days prior to the meeting. Arrangements will be made for an interpreter. If you have some handicap or disability that may prevent you from speaking to the Board, please notify the District's Chief Appraiser in writing at least two business days prior to the meeting. The District will try to help you.

En cada una de sus reuniones ordinarias la Junta Directiva invita al publico a presentar sus comentarios sobre las politicas y los procedimientos del Distrito de Tasacion y de la Junta de Analisis de Tasaciones, asi como sobre los demas asuntos comprendidos dentro de la comperencia de la Junta. Si desea dirigirse a la Junta y no habla ingles y le es imposible presentarse con su interprete personal, sirvase comunicarse por escrito con el functionario del Distrito escargado de enlace con los contribuyentes, por lo menos dos dias habiles antes de la reunion. Se haran arreglos para conseguir un interprete. Si sufre de algun impedimento o incapacidad que le impida hablar ante la Junta, sirvase comunicarse por escrito con el functionario del Distrito escargado de enlace con los contribuyentes, por lo menos dos dias habiles antes de la reunion. El Distrito hara lo posible para ayudarle.

WITNESS THIS MY HAND ON THE 8TH DAY OF DECEMBER, 2023, A.D.

Jerry Bundick, Chief Appraiser

Public Notice pertaining to Agenda Item Number 7 for the December 12, 2023, meeting of the Board of Directors of Midland Central Appraisal District

PUBLIC NOTICE

The Agenda for the meeting of the Board of Directors of the Midland Central Appraisal District on December 12, 2023, contains an agenda item for the consideration of an Amended Contract for the Collection of Delinquent Property Taxes and Legal Representation with the law firm of McCreary, Veselka, Bragg, P.C. and Allen, P.C. The Midland Central Appraisal District currently has a contingent fee contract for the same services with McCreary, Veselka, Bragg, and Allen, P.C. Specifically, at its meeting, the Board of Directors will discuss and consider if McCreary, Veselka, Bragg, and Allen, P.C. is a well-qualified law firm based on demonstrated competence, qualifications, and experience in collecting delinquent property taxes and providing legal representation to the Appraisal District, and if the contingent fee provided for in the Amended Contract is for a fair and reasonable price. In accordance with Texas Government Code, Section 2254.1036(a)(1), the Midland Central Appraisal District provides the following written notice to the public in connection with this Agenda Item:

1. The Midland Central Appraisal District ("Appraisal District") intends to enter into an Amended Contract for the Collection of Delinquent Property Taxes and Legal Representation at the meeting of the Board of Directors of the Midland Central Appraisal District on December 12, 2023. The desired outcome of the Amended Contract will be to provide for the continued efficient and effective collection of the delinquent property taxes that are owed to the taxing units for which the Appraisal District collects property taxes and obtain legal representation for the Appraisal District.

2. McCreary, Veselka, Bragg and Allen, P.C. ("MVBA") has been competently collecting delinquent taxes for the Appraisal District for over twenty years. In the years that MVBA has represented the Midland Central Appraisal District, MVBA has demonstrated that it is competent, qualified, experienced, and effective in the collection of delinquent property taxes for the Appraisal District for the statutory contingent fee provided for by Sections 33.07, 33.08, 33.11 of the Texas Tax Code.

3. Texas Tax Code, Section 6.30 provides that an Appraisal District may contract with a private attorney to collect delinquent taxes for a contingent fee not to exceed 20 percent of the amount of the delinquent taxes and accrued statutory penalty and interest collected. This contingent fee is added to the amount paid by the delinquent property owners. The delinquent property owners pay for the collection services provided by MVBA. Therefore, the delinquent tax collection services provided by MVBA pursuant to the contingent fee contract are without cost to the Appraisal District or the taxing units for which the Appraisal District collects property taxes. There is no provision in the Texas Tax Code that will allow recovery of fees where the delinquent tax collection services are being provided either by an attorney on the staff of the Appraisal District or by a private attorney billing at an hourly rate. Accordingly, the costs of providing delinquent tax services to the Appraisal District by an attorney on the staff of the Appraisal District or by a private attorney charging on an hourly basis is not in the best financial interest of the Appraisal District or the taxing units of Midland County. The Texas Tax Code requires that only a licensed attorney may file lawsuits and tax warrants to collect delinquent taxes. The Appraisal District does not have an attorney on its staff.

4. The cost of collecting delinquent taxes is defrayed by Texas Tax Code, Sections 6.30; 33.07; 33.08 and 33.11; and to ensure that the collection of delinquent property taxes is diligently prosecuted throughout Midland County, a contingent fee contract with McCreary, Veselka, Bragg and Allen, P.C. is in the best interest of the Appraisal District, the taxing unit located in Midland County, and the residents of Midland County, Texas.

5. Midland Central Appraisal District has an hourly fee contract with McCreary, Veselka , Bragg, and Allen, P.C. to provide legal representation in litigation filed against the Appraisal District pursuant to the provision of Chapter 42 Of the Texas Tax Code. The Appraisal District desires to continue that attorney-client relationship by the terms of the Amended Contract.