A RESOLUTION OF THE CITY OF KEMPNER, TEXAS, REJECTING THE LAMPASAS CENTRAL APPRAISAL DISTRICT PROPOSED FISCAL YEAR 2025 PROPOSED BUDGET AMENDMENT, AND REQUEST TO SIMPLY "DO BETTER".

WHEREAS, the City of Kempner, Texas (City) is a Type A General Law Municipality under the laws of the state of Texas; and

WHEREAS, the City has been provided notice of the Lampasas Central Appraisal Districts (LCAD) intent to modify its fiscal year 2025 approved budget; and

WHEREAS, in each of the previous three years, the LCAD has appeared before the council of the City, seeking approval to raise the LCAD annual budget, therefore increasing the fees assessed to the City; and

WHEREAS, during these previous requests to increase the fees, the reasoning provided to the City primarily involved the increase in employee compensation package and informational technology improvements of the LCAD; and

WHEREAS, while the council of the city has taken all reasonable steps to ensure any increase was in the best interest of the taxpayers of the City, the City supported such requests; and

WHEREAS, an assessment of the proposed budget amendment showed two areas concerning the budget amendment: 1) more money to pay for information technology, and 2) a reduction in force coupled with a decrease in some compensation packages of employees, while a nearly 50% increase in the salary of the chief appraiser; and

WHEREAS, the LCAD also submitted notice to the City that the LCAD had NOT been listing 17 properties to the City's tax rolls, therefore creating a loss of the capture of over 2.3 million dollars of taxable value for an unspecified number of years; and

WHEREAS, the errors made by the LCAD have resulted in a higher tax rate increase than what was likely needed to provide the basic services to its citizens thus placing a higher tax burden on some, while alleviating the burden on others; and

WHEREAS, on March 27<sup>th</sup>, 2025, the Mayor of the City attended the LCAD board meeting to ensure the concerns of the City were heard by the board; and

WHEREAS, the Mayor has reported back to the City that the LCAD meeting showed gross negligence in its preparation for the meeting, along with it being abundantly clear that the LCAD had made previous financial decisions relating to the dedication of funds for a specified project and then reallocation of those same funds to other project(s).

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KEMPNER, TEXAS, THAT THE PROPOSED BUDGET AMENDMENT SUBMITTED TO THE CITY OF KEMPNER BY THE LAMPASAS CENTRAL APPRAISAL DISTRICT BE DENIED AND REJECTED BY THE CITY; AND

NOW, THEREFORE BE IT FURTHER RESOLVED BY THE CITY COUNCIL OF THE CITY OF KEMPNER, TEXAS, THAT A COPY OF THIS RESOLUTION BE DELIVERED TO THE LAMPASAS CENTRAL APPRAISAL DISTRICT WITH THE FOLLOWING MESSAGE:

"YOUR INABILITY TO PRIORITIZE, MAKE PROPER RECORD OF YOUR MEETINGS FOR BEST DECISION-MAKING OPPORTUNITIES AND TRACK THE FINANCIAL DECISIONS MADE BY THE LCAD ARE NEGATIVELY IMPACTING OUR CITIZENS AND WE PRAY YOU TAKE THE NECESSARY ACTIONS TO NOT ONLY RESOLVE THE CURRENT ISSUES WITHOUT CREATING A FURTHER UNNECESSARY FISCAL IMPACT TO OUR CITIZENS.

**Section 1. OPEN MEETINGS.** That it is hereby officially found and determined that the meeting at which this resolution is passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Texas Open Meetings Act Chapter of the Texas Government Code.

Covernment Couc.		
Section 2. Statement of Vote: Th	e follow	ring Council members voted in the following manner
Place 1. David Richardson voted	⊠For	□ Against □ Absent □ Present/not voting
Place 2. Tom Combs	<b>⊠</b> For	☐ Against ☐ Absent ☐ Present/not voting
Place 3. Rob Green	□For	☐ Against ► Absent ☐ Present/not voting
Place 4. Dan Long	₩For	☐ Against ☐ Absent ☐ Present/not voting
Place 5. Debbie Hernandez	Ş≇For	☐ Against ☐ Absent ☐ Present/not voting
Statement of Mayor: while not le would have been:		uthorized to vote absent to break a tie, my tie breaking vote □Against □Absent □Present/not voting
PASSED AND APPROVED on this the 22 <sup>ND</sup> day of <u>April</u> , 2025		
		City of Kempner, Texas
M		Attest:
Iohn "JW" Wilkerson, Mayor		City Secretary