



**THE MINUTES OF MEETING OF THE  
BOARD OF DIRECTORS  
STERLING COUNTY APPRAISAL DISTRICT  
MARCH 24, 2026**

The Board of Directors of the Sterling County Appraisal District (SCAD) met for their Regular 1<sup>st</sup> Quarter Meeting on March 24, 2026 at 3:00 P.M. Directors present and forming a quorum were Josh Gaines, Lane Horwood, Sims Price and Ellen Clark. Julie McEntire represented the SCAD.

Josh called the meeting to order at 3:07 P.M.

Board Members were sworn in and signed the Oath of Office.

The Board Members discussed the organization of the Board. A motion was made by Sims and seconded by Lane to appoint Reed as Chairman. Motion carried 3-0. A motion was made by Sims and seconded by Lane to appoint Josh as Vice-Chairman/Secretary. Motion carried 3-0.

No one was registered for public comments.

The minutes for December 30, 2025 were approved with a motion from Sims and a second from Lane. Motion carried 3-0.

The bills and financial report for December, January and February were approved with a motion from Sims and a second from Lane. Motion carried 3-0.

There were not travel expenses to approve.

Josh stated that the Board would not retire into Executive Session.

The 2025 Financial Audit was presented to the BOD by Richard Bowman, CPA. The audit was approved with a motion from Sims and a second from Lane. Motion carried 3-0.

The BOD discussed the 2025 Surplus Funds. The BOD approved to retain the 2025 Surplus Funds in the amount of \$152,282 with a motion from Lane and a second from Sims. Motion carried 3-0. A Resolution for 2025 Surplus Funds was adopted and signed.

Tyler Halfmann with Pritchard and Abbott updated the BOD on the 2025 SDPVS.

Julie updated the BOD on the JW Power Case.

Julie then updated the BOD on the 2026 MAPs Report.

With no further business to discuss, the BOD adjourned at 3:50 P.M. with a motion from Sims and a second from Lane. Motion carried 3-0.



Chair

  
Vice-Chair/Secretary