



**Navarro Central
Appraisal District**
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Navarro Central Appraisal District
Board of Directors Meeting
November 18, 2025

The Board of Directors of the Navarro Central Appraisal District met at 10:00 a.m., November 18, 2025, with the following members present Mr. A.L. Atkeisson, Mrs. Rosie Travenia, Dr. Seth Brown, Mr. Don Denbow and Mr. Brad Farmer. Mr. Mike Dowd, TAC, was absent. Also attending were Mr. Bud Black, Chief Appraiser, and Mrs. Kelly Lawhon, Administrative Assistant.

This meeting was a regular meeting.

Mr. A.L. Atkeisson called the meeting to order at 10:00 a.m. and delivered the opening prayer, and all Board members recited the pledge of allegiance. Also, Mr. Atkeisson stated that Mr. Brad Farmer had completed the Statement of Officer, Oath of Office and filed the Conflict of Interest and Conflict of Disclosure prior to the meeting.

First on the agenda was the proof of posting of notice in accordance with Chapter 551, Texas Government Code, as amended, known as the Texas Open Meetings Act. Mr. Atkeisson established proof of posting of public notice of the meeting in accordance with the Texas Open Meeting Act from the affidavit attached to the foot of the posted agenda.

Next on the agenda was the declaration of quorum. Mr. A.L. Atkeisson declared a quorum of members present.

There were no public comments.

Next on the agenda was the consideration and action on approval of September 16, 2025, minutes of NCAD Board of Directors. After a brief discussion Dr. Brown made a motion to accept the minutes as written. Mrs. Travenia seconded. The motion passed unanimously.

Next on the agenda was the consideration and action on approval of September 2025, and October 2025 financial reports of NCAD. Mr. Black stated that some of the line items are over budget with some showing under budget. Mr. Black stated the district would like to increase the credit card limit from \$10,000 to \$15,000 with more appraisers being educated with travel and training and the increase in invoices paid utilizing the credit card. After a brief discussion, all members agreed. Mr. Denbow made a motion to approve the September 2025 and October 2025 financial reports of NCAD. Dr. Brown seconded. The motion passed unanimously.

Next on the agenda was the consideration and action on encumbering fund balance of December 31, 2025. Mr. Black reported the financial audit ending December 31, 2024, showed a fund balance of

\$57,183 and the district's asset certificate of deposit being \$52,214 which leaves a fund balance of \$4,969 which is due to the taxing jurisdictions. Mr. Black made the recommendation to encumber the fund balance to pay on the principal note at City National Bank. Mr. Atkeisson asked if it was the amount of \$4,969. Mr. Black responded yes. Mr. Denbow made a motion to encumber the fund balance ending December 31, 2024, of \$4,969 to pay on the principal note at City National Bank. Mrs. Travenia seconded. The motion passed unanimously.

Next on the agenda was the consideration and action on line item adjustments to the 2025 operating budget. Mr. Black presented the line-item adjustments to the 2025 operating budget stating that the legislative update now required a taxpayer impact statement. Mr. Black reported that the district did not replace the position of Ms. Stephanie Cates until August 2025, which left \$55,200 in Division I for Personnel Services. Also, Mr. Black reported the line of travel and training being under budget of \$2,500, with the district hosting school and education at the office is saving monies.

Mr. Black also recommended moving monies into the office supply line item for new computers and laptops for some of the appraisers, the postage line item increased due to the increases in the State Legislative updates for sending more letters by certified mail. The forms and printing line item decreased due to the district is sending postcards for annual applications instead of sending the applications to the taxpayers. Mr. Denbow made a motion to approve the line item adjustments to the 2025 operating budget. Dr. Brown seconded. The motion passed unanimously.

Next on the agenda was the consideration and action on amendment to agreement between Pictometry International Corp. and Navarro Central Appraisal District contract. Mr. Black reported we are two years into a six-year contract. Mr. Black reported the amendment to contract is that the City of Corsicana was to be flown each appraisal year for the changes in the city, but upon reviewing the Richland Chambers Lake area and making a lot of adjustments and findings to last year's appraisal the District would benefit flying the lake area at a 3" pixel every flight year. Mr. Black stated with these changes it would allow the district to stay close to what was budgeted for aerial photography services. Also, Mr. Black stated this would allow for photography of some of the subdivisions the appraisers cannot get to due to locked gates. Dr. Brown questioned why the appraisers were not able to enter behind a closed gate. Mr. Black responded that some of the subdivisions are considered private property and not public property. Dr. Brown made a motion to accept the amendment to agreement between Pictometry International Corp. and Navarro Central Appraisal District contract. Mrs. Travenia seconded. The motion passed unanimously.

Next on the agenda was the consideration and action on final approval of Pritchard and Abbott, Inc. Software License & Related Professional Services Agreement Tax Years 2026-2027 Appraisal Technology Integration to Facilitate Navarro Central Appraisal District of Real Estate & Equalization of Values and Pritchard and Abbott, Inc. Computer System Lease/ License Agreement January 1, 2026, through December 31, 2027. Mr. Black reported that Harris Govern is not supporting the software development of PACS and we have had several issues in the last few years that make it unreliable. Mr. Black stated that the contract presented matches exactly as what was presented on in the last meeting and recommends the approval of the Pritchard and Abbott, Inc. Software License & Related Professional Services Agreement Tax Years 2026-2027 Appraisal Technology Integration to Facilitate Navarro Central Appraisal District of Real Estate & Equalization of Values. Mr. Denbow made a motion to approve the Pritchard and Abbott, Inc. Software License & Related Professional Services Agreement Tax Years 2026-2027 Appraisal Technology Integration to Facilitate Navarro Central Appraisal District of Real Estate & Equalization of Values. Mrs. Travenia seconded. The motion passed unanimously.

Mr. Black then reported that the Computer System Lease/ License Agreement will no longer be paid through Harris Govern, but will be paid through Prichard & Abbott, Inc. Also, Mr. Black reported the costs are the same as what was presented in the last meeting and recommends approval of the Pritchard and Abbott, Inc. Computer System Lease/ License Agreement January 1, 2026, through December 31, 2027. Mrs. Travenia made a motion to approve Pritchard and Abbott, Inc. Computer System Lease/ License Agreement January 1, 2026, through December 31, 2027. Dr. Brown seconded. The motion passed unanimously.

Next on the agenda was the consideration and action on Pritchard and Abbott, Inc. Mapping Software Maintenance Agreement GIS Public & Advanced Client Web App Services January 1, 2026, through December 31, 2027. Mr. Black stated this is a new agreement and with Mr. Tanner Allison having a mapping degree with Stephen F. Austin University, he will be able to code things differently that have not been done before. Mr. Black reported this will allow more ability for the analyzation process of properties to be more uniform and equal and help with the cost tables of analyzing vacant land. Also, Mr. Black reported this service will be an enhancement to the service we already have and will not be open for public viewing. After a brief discussion Dr. Brown made a motion to approve Pritchard and Abbott, Inc. Mapping Software Maintenance Agreement GIS Public & Advanced Client Web App Services January 1, 2026, through December 31, 2027. Mr. Denbow seconded. The motion passed unanimously.

Next on the agenda was the consideration and action on quarterly report of public funds investments ending September 30, 2025. Mr. Black stated as a public governmental entity, the appraisal district is subject to the provisions of the Public Funds Investment Act. Requirements for maintaining and investing public funds are found in Section 2256 of the act.

The act requires the district to:

- Adopt an investment policy,
- Appoint investment officers,
- Invest its funds according to the requirements of its investment policy,
- Monitor the performance of its investment policy through quarterly reports submitted by its investment officer.

The investment officers are responsible for administering the financial matters of the district. In doing so, they are responsible for investing and disbursing funds according to the district's investment policy and its general operating budget They are also responsible for developing and implementing policies and procedures to ensure sound fiduciary responsibly regarding the district's finances.

The district has one certificate of deposit (CD) with the City National Bank (the district's depository). The CD was renewed on June 1, 2024, and will mature on June 1, 2025. It pays at an annual rate of 4.00%.

All other funds held by the district are considered by the board to be operational funds and are deposited in the district's general fund bank account in its depository and remain liquid for ready access in daily operations of the district.

Monies are transferred into the payroll checking account bi-weekly to meet payroll obligations via ACH payments to each employee's personal bank account.

Mr. Atkeisson questioned the dates the CD was renewed, stating it should be June 1, 2025, and will mature on June 1, 2026. Mr. Black responded that it is correct and we will make that change.

Mr. Black reported that the pledge securities for July 2025 were at 1.46%, August 2025 at 1.19%, and September 2025 at 1.18%. Dr. Brown made a motion to approve the quarterly report of public funds investments ending September 30, 2025. Mrs. Travenia seconded. The motion passed unanimously.

Next on the agenda was the consideration and action on Navarro Central Appraisal District 2025 Annual Report. Mr. Black reported that the district is responsible for establishing and maintaining appraisal records for 52,903 real, personal, mineral, and industrial property records within the district.

Mr. Black reported the 2025 appraisal roll had a total market value of \$14,046,879,775 an increase of \$1,354,358,275 over the certified value of \$12,692,521,500 for 2024. Of that value, \$645,709,945 was new value. Single family properties are the biggest percentage of market value in Navarro County with ag land and improvements following in percentage.

Also, Mr. Black reported the homestead exemption was changed from \$100,000 to \$140,000 after the report was written. Dr. Brown made a motion to approve the Navarro Central Appraisal District 2025 Annual Report as written. Mrs. Travenia seconded. The motion passed unanimously.

Next on the agenda was the consideration and action on supplemental corrections for 3rd quarter 2025 changes made to the appraisal roll for 2025 and prior years. After a brief discussion Mr. Travenia made a motion to accept the supplemental corrections for 3rd quarter 2025 changes made to the appraisal roll for 2025 and prior years. Dr. Brown seconded. The motion passed unanimously.

Mr. A.L. Atkeisson asked for a motion to enter a closed session. Dr. Brown made a motion to enter a closed session. Mrs. Travenia seconded. The motion passed unanimously.

At 11:10 a.m. the board entered a closed session.

At 11:25 a.m. the board entered open session with no action from the closed session.

Next on the agenda was the consideration and action on setting the Chief Appraiser salary for 2026. After a brief discussion Dr. Brown made a motion to set the Chief Appraiser salary for 2026 at \$125,008, with yearly auto at \$10,500 and longevity at \$3,000. Mr. Denbow seconded. The motion passed unanimously.

Next on the agenda was the chief appraiser report. Mr. Black reported appraisers continue to work the reappraisal plan. They have finished the remaining in Mildred between Hwy 31 and Hwy 287. They are now working in the northwest rural area of the county including Emhouse, Frost, Barry, and Blooming Grove. Everything seems to be running according to schedule.

We are hosting two classes here this week:

- PTEC Course 101 – Property Tax Administration
- PTEC Course 102 – Property Tax Appraisal

There are sixteen in the class and seven of them are from our office.

James Reed, Shaun Williams, and Preston Motley are in Austin this week attending Course 10 – Analyzing Property Appraisals. This is the last course for them before taking their final RPA exams. Jason Hasagulig is also in Austin this week attending Course 203 – Appraisal of Real Property.

We will be hosting the RPA review here in January. We are opening registration to the course this week to others who may be interested in taking the class in preparation for their RPA exams.

I have appointed James Reed as my Deputy Chief Appraiser and have started including him in some of my administrative conversations and duties. James is very intelligent, learns quickly, and asks good questions. I believe that he and his abilities are valuable assets to the district.

Dr. Brown made a motion to adjourn the meeting. Mr. Denbow seconded. The motion passed unanimously.

Mr. A. L. Atkeisson adjourned the meeting at 11:34 a.m.



Chairman



Secretary or Vice-Chairman