



**Navarro Central
Appraisal District**
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Navarro Central Appraisal District
Board of Directors Meeting
September 16, 2025

The Board of Directors of the Navarro Central Appraisal District met at 10:00 a.m., September 16, 2025, with the following members present Mr. A.L. Atkeisson, Mrs. Rosie Travenia, Mr. Mike Dowd, TAC, Dr. Seth Brown and Mr. Don Denbow. 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 10:02 a.m. and delivered the opening prayer, and all Board members recited the pledge of allegiance.

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 July 22, 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 July 2025, and August 2025 financial reports of NCAD. After a brief discussion Dr. Brown made a motion to approve the July 2025 and August 2025 financial reports of NCAD. Mrs. Travenia seconded. The motion passed unanimously.

Next on the agenda was the consideration and action on engaging a financial auditor for fiscal year 2025. Mr. Black reported that Mr. Frank Campos, of Frank campos & Associates, PLLC has performed the audit for the last several years and are most competitive in pricing. Mr. Black stated the auditor must be certified to complete a governmental audit. Mr. Atkeisson questioned if the audit would begin in January 2026 and be completed in April 2026. Mr. Black responded yes. Mrs. Travenia made a motion to approve the engagement letter of Frank Campos & Associates, PLLC. Dr. Brown seconded. The motion passed unanimously.

Next on the agenda was the consideration and action on Linebarger Attorneys at Law Homestead Exemption Analysis Contract. Mr. Black introduced Mr. Ron Capehart with Linebarger Attorneys at Law. Mr. Capehart stated a couple of years ago the legislature passed a requirement for appraisal district to review homesteads every five years. This review is to ensure that taxpayers with a homestead still qualify for the homestead exemption and is the taxpayer's primary residence. Mr. Capehart reported that Linebarger has the software to research with other districts to see if the taxpayer being reviewed has any other properties in a different county claiming a homestead exemption. After reviewing the district will be sent a file as to start the removal process or keep the homestead exemption based on records that Linebarger does not have access to. Mr. Capehart reported the return on investments has been about \$7.1 million. Dr. Brown questioned the number of counties they are under contract with. Mr. Capehart responded 25-30, bringing in around \$2 million to the tax roll with a return of roughly 4-5 to 1. Mr. Black stated that the contract would be more beneficial to the district instead of having an employee dedicated to this requirement. Also, Mr. Black reported that Linebarger has restructured their pricing, and it is more affordable. Mr. Black stated if we keep the review at the district level we will need another employee. Mr. Capehart presented that there are approximately 12,371 homestead properties in Navarro County dividing it into five phases with 2,475 accounts being reviewed each year at \$7.00 per account. Dr. Brown made a motion to accept the contract with Linebarger Attorneys at Law Homestead Exemption Analysis. Mrs. Travenia seconded. The motion passed unanimously.

Next on the agenda was the consideration and action on proposals for CAMA and website services. Mr. Black reported that software being used from Harris Local Government Solutions Inc. has become antiquated and is not reliable. Mr. Black also stated that when Harris Local Government Solutions Inc. partnered with the website services of BIS Consulting, LLC there have been more inconsistencies.

Mr. Black presented CAMA Software/ Web-Services Proposal Summary:

In their regular meeting on July 22, 2025, the NCAD Board of Directors authorized the Chief Appraiser to solicit Requests For Proposals (RFPs) for CAMA Software and website services.

The Chief Appraiser's request for this authorization was based upon continued errors found in the operations of the current CAMA software and its inability to reliably communicate with the current website.

A public notice was placed in the August 6 and August 13 editions of the Navarro Chronicle. The notice was also published on the district's website on August 6.

The notice informed the public that a copy of the specifications was available on the district's website or could be obtained directly from the chief appraiser at the district's office.

The timeline in the RFP included a tentative schedule of events for this solicitation:

- Proposal Due Date August 20, 2025, by 4:30 pm
- Proposals Opened & Evaluated August 21, 2025, at 10:00 am
- Board Approval Date September 16, 2025, at 10:00 am

By the close of business on August 20, the district had received two bids:

- Pritchard & Abbott
- GSA

The proposals were reviewed by a committee of individuals who had previously seen demonstrations of these software packages:

- Bud Black,
- Kelly Lawhon,
- Joe McClure, and
- Shaun Williams.

Proposal Review

The committee has had the opportunity to see demonstrations from both software providers. Below is a summary of each package:

- **GSA** was established in 2009. The GSA suite of applications operates via web browser system and has an attractive user interface that appears to be easily navigated. All data is stored in a cloud environment. No software installation is required to operate the program – simply an internet browser. Features include parcel management, multiple valuation methods, sales ratio analysis, on-demand reporting, a query builder, protest module, GIS functionality, roll processing and document management. For GIS functions, an additional license must be acquired (by the district) to activate GIS functions. The program also includes web tools including public websites with interactive maps, online BPP rendition filing, online homestead filing, and a Truth-In-Taxation website. The company representatives demonstrated several of the programs features and provided acceptable answers to the committee’s questions.
- **Pritchard & Abbott** started providing appraisal software to appraisal districts in 1979-1980 when it contracted with IBM to develop appraisal software. Initially the software ran on an AS400 computer, hosting data remotely to appraisal districts across the State of Texas. Through the years, the program evolved into a program that would operate in the PC environment and in 2012, the company released a re-write of the appraisal and collection software that is now marketed under the name of **“Paragon.”**

Paragon operates in a PC environment with programs installed on local PC computers. Data is hosted via the cloud and is stored offsite. The appraisal software includes features for parcel management, multiple valuation methods, sales ratio analysis, on-demand reporting, a query builder, protest module, GIS functionality, roll processing and document management. The program currently has no interactive map function inside of the CAMA program. The program also includes web tools including public websites with interactive maps, online BPP rendition filing, online homestead filing, and a Truth-In-Taxation website. The company representatives demonstrated several of the programs features and provided acceptable answers to the committee’s questions.

P&A customer support includes technical assistance and training for operation of the program, importing and balancing imported appraisal data, filing state required data reports, and hardware service to ensure that the program operates successfully on district PCs and printers.

After reviewing both proposal packages, the committee finds that both packages appear to be capable of producing reliable appraisal results. Both have easy user interfaces and more functionality than the software currently utilized by the district.

Cost Comparison

Following is a table that includes a comparative cost comparison of the two packages:

	P&A	GSA
Software License & Web Services	\$76,069.00	Included
Project Labor (GIS)	\$5,600.00	Included
Conversion Cost - Current Year	\$10,000.00	Included
Conversion Cost - Prior Years	\$10,000.00	Included
Third Party Software	\$31,577.25	N/A
Additional Training Cost	\$0.00	Included
<u>Cost to Modify Totals</u>	<u>\$0.00</u>	<u>N/A</u>
Total Project Cost	\$133,246.25	\$198,415.00
<u>Multi Service Discount</u>	<u>-\$15,317.55</u>	<u>\$0.00</u>
Actual Project Cost	\$117,928.70	\$198,415.00

2027 Maintenance & Support	\$94,797.00	\$154,615.00
2028 Maintenance & Support	\$94,794.00	\$163,892.00
2029 Maintenance & Support	\$94,794.00	\$173,726.00

Conclusions and Recommendations

After reviewing the proposal packages submitted by both parties and after having seen demonstrations of their software, the committee recommends that the district enter into a contract with Pritchard & Abbott, Inc. for software and internet website services.

Mr. Atkeisson noted there was a significant difference in the first, second, and third-year maintenance and support. Mrs. Travenia made a motion to accept the contract with Pritchard & Abbott, Inc. for software and internet website services. 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 10:36 a.m. the board entered a closed session.

At 12:14 p.m. the board entered open session to take action to appoint the vacancy for the unexpired term of Mr. Mike Fletcher. Dr. Brown made a motion to appoint Mr. Brad Farmer to fill the vacancy for the unexpired term of Mr. Fletcher. Mrs. Travenia seconded. The motion passed unanimously.

Next on the agenda was the chief appraiser report. Mr. Black reported the activities of the district for August & September 2025:

The 2025 appraisal records were approved on July 17 with 98% of the appraised value approved by the ARB. Values were certified to the taxing jurisdictions on July 25.

Following is a table the compares the 2024 certified values to those of 2025:

Entity	2024 Cert Market	2025 Cert Market	Market Change	2024 Cert Taxable	2025 Cert Taxable	Taxable Change
Navarro County	12,691,586,050	14,048,712,245	1,357,126,195	7,340,627,034	9,193,612,993	1,852,985,959
Navarro County Flood Control	12,691,589,310	14,047,660,665	1,356,071,355	7,632,045,738	8,185,574,102	553,528,364
Navarro County Road & Bridge	12,691,589,310	14,047,660,665	1,356,071,355	7,469,700,469	8,016,452,246	546,751,777
City of Barry	17,233,750	18,902,750	1,669,000	13,451,700	13,555,930	104,230
City of Blooming Grove	90,120,900	102,200,120	12,079,220	59,185,407	60,170,175	984,768
City of Corsicana	3,339,201,014	3,430,382,490	91,181,476	2,629,469,459	2,781,570,277	152,100,818
City of Dawson	68,531,450	81,334,770	12,803,320	54,976,865	56,313,182	1,336,317
City of Emhouse	14,470,120	16,727,630	2,257,510	11,822,556	12,213,010	390,454
City of Frost	60,211,370	68,983,640	8,772,270	40,931,876	41,963,351	1,031,475
City of Goodlow	15,741,110	14,338,660	(1,402,450)	8,610,795	8,665,780	54,985
City of Kerens	130,115,252	133,733,252	3,618,000	91,640,915	92,942,817	1,301,902
City of Rice	117,532,300	125,158,500	7,626,200	93,145,383	98,183,255	5,037,872
City of Richland	25,534,990	28,272,980	2,737,990	18,931,321	19,111,716	180,395
City of Streetman	2,621,830	3,214,020	592,190	1,460,019	1,502,374	42,355
Blooming Grove ISD I&S	1,302,399,488	1,372,962,728	70,563,240	555,363,542	522,936,757	(32,426,785)
Bynum ISD	8,980,970	9,143,860	162,890	1,929,192	1,403,958	(525,234)
Corsicana ISD I&S	4,905,129,489	5,196,787,389	291,657,900	3,062,343,475	3,188,888,816	126,545,341
Dawson ISD I&S	1,004,337,892	1,602,050,089	597,712,197	517,783,687	980,545,485	462,761,798
Ennis ISD	91,242,590	113,632,220	22,389,630	51,005,354	48,259,233	(2,746,121)
Fairfield ISD	431,287,651	447,775,390	16,487,739	217,533,492	218,044,883	511,391
Frost ISD	579,752,501	662,401,001	82,648,500	372,804,101	319,986,147	(52,817,954)
Hubbard ISD	4,982,980	5,258,470	275,490	1,473,101	1,513,410	40,309
Kerens ISD I&S	1,940,079,478	1,970,604,903	30,525,425	725,896,460	954,054,632	228,158,172
Mildred ISD	1,628,057,059	1,772,669,962	144,612,903	939,143,357	966,358,055	27,214,698
Rice ISD	655,427,470	726,450,430	71,022,960	316,272,059	326,552,026	10,279,967
Wortham ISD	140,202,082	167,860,553	27,658,471	66,492,620	61,627,134	(4,865,486)
Fairfield Hospital District	431,287,651	447,750,880	16,463,229	284,411,365	286,637,673	2,226,308
Henderson County Levee Dist	4,078,900	5,457,990	1,379,090	240,549	228,310	(12,239)
Hill College	8,980,970	9,143,860	162,890	1,929,192	1,403,958	(525,234)
Navarro College	12,691,589,310	14,047,660,665	1,356,071,355	8,229,643,736	8,795,423,540	565,779,804
Navarro Co ESD #1	1,863,837,618	1,894,684,543	30,846,925	1,038,545,280	1,041,909,916	3,364,636

Taxable value decreases are attributable to newly qualified agricultural land, the application of homestead caps and "circuit breaker" limitations, and the increase in homestead and over sixty-five homestead exemption amounts.

The appraisers have started the reappraisal cycle for 2026 according to the district's adopted reappraisal plan. This year, the target area is the portion of Mildred ISD that was not finished in 2025 along with the western half of the county, lying west of Interstate 45.

We are hosting PTEC education courses 101 and 102 here the week of September 22 with Mr. Gary Galant instructing. We have invited neighboring counties to participate and we expect a class of 15 students.

We have also started some in-house training with staff to ensure adherence to our appraisal model. Additional training meetings will be scheduled periodically to help the staff understand the appraisal process.

During the November meeting, I will be presenting my recommendations for budget line-item adjustments.

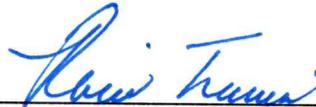
Nomination letters were sent out the last week of August to taxing jurisdictions and we are accepting nominations for the 2026-2027 Board of Directors until October 15.

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

Mr. A. L. Atkeisson adjourned the meeting at 12:20 p.m.



Chairman



Secretary or Vice-Chairman