



**Navarro Central
Appraisal District**
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Special Meeting For Public Hearing On 2026 Operating Budget
Board of Directors Meeting
June 25, 2025

The Board of Directors of the Navarro Central Appraisal District met in a special meeting to conduct a public hearing on the district's proposed 2026 operating budget at 10:00 a.m., June 25, 2025, with the following members present Mr. A.L. Atkeisson, Mrs. Rosie Travenia, Dr. Seth Brown, Mr. Mike Flechter and Mr. Don Denbow. Mr. Mike Dowd, TAC, was absent. Also attending were Mr. Bud Black, Chief Appraiser, and Mrs. Kelly Lawhon, Administrative Assistant. Also attending were Mr. C. E. Magness and County Commissioner David Brewer.

Mr. A.L. Atkeisson called the meeting to order at 10:00 a.m. and delivered the opening prayer, and all those in attendance recited the pledge of allegiance.

Mr. Atkeisson then established proof of posting of the public notice of the meeting in accordance with the Texas Open Meeting Act from the notarized affidavit attached to the foot of the posted agenda.

Mr. A.L. Atkeisson then declared a quorum of members present.

Mr. Atkeisson then called for any public comments on the district's activities. Mr. C. E. Magness stated that he would like to complement the district with the online website overall being a good tool for the district. He then stated he was afraid that the 2026 budget would be a burden to the taxpayers. Mr. Magness then proceeded to explain that the expenses of the district had risen around 23.8% since 2020. He felt the district was over staffed, and the district could do its job with fewer people and lower operating expenses. Mr. Atkeisson thanked Mr. Magness for his comments. Mr. Atkeisson then asked if there were any other comments to be made. Mr. David Brewer stated he did not wish to speak.

Mr. Atkeisson then called for a motion to for the board to enter into the public hearing on the proposed 2026 operating budget for the district. Dr. Brown made the motion and Mrs. Travenia seconded the motion. The motion passed unanimously, and the board entered into the public hearing at 10:08 a.m.

Mr. Black stated he had mailed the proposed 2026 operating budget to all of the taxing jurisdictions participating in the district with a cover letter that highlighted reasons for budget increases:

- A budgeted 5.8% increase in employee salaries was included. 2.3% as a cost of living and an additional 3.5% to be used for merit increases in salary. Mr. Black stated that he planned to give all employees the 2.3% cost of living increase but that the additional 3.5% would be given to employees based upon their performance during the 2025 appraisal cycle – not everyone would be receiving the full budgeted amount but the budget should assume that all would be awarded the full amount;
- The addition of an appraiser's assistant who will be able to aid the appraisers with clerical duties (that does not require licensing) such as measuring improvements and taking pictures.

He stated that he continued to discover that there were multiple areas in the county where improvement information was missing from the appraisal records – including square foot sketches, proper classification of building type, effective age and condition ratings – all of which have a direct impact on performing fair and equitable appraisals of property as well as the addition of taxable value for property that previously escaped taxation.

- As the result of proposed salary increases and the additional staff member, there would be additional expenses for group health insurance, Medicare, Social Security, and retirement plan obligations.
- An increase in contractual services for the appraisal of industrial properties due to the increased number of industrial properties added to the appraisal roll.
- An increase in the contractual cost of appraisal software and website services. This was due to the amount of information that the district was required by law to provide to the general public via the website.
- An increase in the budget classes for building maintenance and contingency to provide available funds for the increasing amount of repairs that the building requires. The district's 2025 budget did not adequately provide funds to cover the repair and replacement of major items. Over the past three years, the district has spent at least \$20,000 annually on the repair of the air conditioning system. Leaks in the roof were discovered and repaired, and the backflow vault was recently repaired to pass inspection – this was an unbudgeted \$6,200 expense.
- The addition of an auxiliary member to the ARB who would be able to participate in ARB hearings when a member was absent or must recuse themselves from a protest hearing.

After a brief discussion, Mr. Atkeisson called for a motion to exit the public hearing. Dr. Brown made the motion to exit the public hearing. Mr. Denbow seconded. The motion passed unanimously and the board exited the public hearing at 10:32 a.m.

After a brief discussion Dr. Brown made a motion to adopt the 2026 NCAD Operating Budget as presented. Mrs. Travenia seconded. The motion passed unanimously.

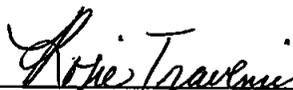
Next on the agenda was the consideration and action on authorizing the Chief Appraiser to send out requests for proposals for CAMA System and Website Services. Mr. Black stated the software the district is using was being phased out and was becoming problematic with Harris Govern and BIS Consulting, LLC merging. Mr. Black stated he would like to look at other options for CAMA system and website services for the 2026 appraisal cycle. Mr. Black stated he was working on writing a request for proposal and would send it to the district's attorney Mr. Kirk Swinney of Swinney, Low, Evans, and James, PLLC before sending out the request. Mr. Denbow made a motion to authorize the Chief Appraiser to send out requests for proposals for CAMA System and Website Services. Dr. Brown seconded. The motion passed unanimously.

Mr. Atkeisson asked for a motion to adjourn. Dr. Brown made a motion to adjourn the meeting. Mrs. Travenia seconded. The motion passed unanimously.

Mr. A. L. Atkeisson adjourned the meeting at 10:37 a.m.



Chairman



Secretary or Vice-Chairman