



**Navarro Central
Appraisal District**
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Navarro Central Appraisal District
Board of Directors Meeting
May 20, 2025

The Board of Directors of the Navarro Central Appraisal District met at 10:00 a.m., May 20, 2025, with the following members present Mr. A.L. Atkeisson, Mrs. Rosie Travenia, Mr. Mike Dowd, TAC, and Dr. Seth Brown via phone. Mr. Mike Flether and Mr. Don Denbow were 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 10:09 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 of the financial auditor's report for the year ending December 31, 2024. Mr. Black reported the audit is not complete and will need to be tabled for the July meeting.

Next on the agenda was the consideration and action on approval of March 18, 2025, minutes of NCAD Board of Directors. After a brief discussion Mrs. Travenia made a motion to accept the minutes as written. Mr. Dowd seconded. The motion passed unanimously.

Next on the agenda was the consideration and action on approval of March 2025, and April 2025 financial reports of NCAD. Mr. Black reported the budget vs actual adjustments have not been completed and will be completed once the year end audit is finished. Mr. Black stated the financials reflect \$6,200 on building maintenance, due to the repairs being done on the backflow value. Also, Mr. Black reported that there was \$5,000 not spent in January on the City National note to take care of any unexpected repairs. Mr. Black also reported that the LED lights were replaced due to a power outage and were covered by insurance. Mr. Atkeisson questioned the amount spent on a Taxpayer Liaison Officer. Mr. Black responded

that Mr. Harry Hudson is paid quarterly at \$500.00. Dr. Brown made a motion to approve the March 2025 and April 2025 financial reports of NCAD. Mrs. Travenia seconded. The motion passed unanimously.

Next on the agenda was the consideration and action on the quarterly report of Public Funds Investments ending March 31, 2025. Mr. Black stated there were no changes made to the Public Funds Investment Policy. Mr. the [ledge securities were over pledged in all months. Mr. Atkeisson questioned if Mr. Campos questions the over 10% requirement. Black responded no. After a brief discussion, Mrs. Travenia made a motion to accept the quarterly report on Public Funds Investment. Mr. Dowd seconded. The motion passed unanimously.

Next on the agenda was the consideration and action on supplemental corrections for 1st quarter 2025 changes made to the appraisal for 2024 and prior years. Mr. Black reported the changes made were for duplicates, addition of exemptions, and corrections that both the taxpayer and district agree to make. These changes have already been presented to Mr. Mike Dowd TAC's office for adjustment. Mr. Dowd made a motion to accept the supplemental corrections for 1st quarter 2025 changes made to the appraisal for 2024 and prior years. Mrs. Travenia seconded. The motion passed unanimously.

Next on the agenda was the workshop on 2026 Operating Budget. Mr. Black presented the 2026 operating budget stating he included a cost-of-living adjustment of 2.3% with the merit of 3.5% which would be included depending on the employee's work performance. Mr. Atkeisson questioned the process of the budget proposal. Mr. Black stated that he would present a letter explaining the budget proposal, along with the proposed 2026 budget to all taxing entities. The board of directors then must have a public hearing to adopt the 2026 operating budget. After discussion all members agreed to a Public Hearing on Wednesday, June 25, 2025, at 10:00 am.

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

At 12:14 p.m. the board entered a closed session.

At 12:21 a.m. the board entered open session with no action taken from the closed session.

Next on the agenda was the Chief Appraiser Report. Mr. Black reported appraisal notices were mailed on 32,776 properties on April 16, 2025. These were properties where:

- The market value and/or taxable value increased by at least \$1,000,
- There was an ownership change,
- An exemption or special valuation (i.e. ag) was removed, and
- Where the property owner filed a rendition or requested that a notice be sent.

The last day for these property owners to file a protest was May 16. So far, we have received a little over 1,500 protests. There will still be several that were postmarked timely, and we expect that the total number of protests filed this year will reach at least 2,500.

The appraisal notices for industrial properties and business personal property were mailed on May 16 and the last day for owners to file a protest will be June 16.

Appraisers are now reviewing protests and preparing evidence for hearings. When a change or correction is needed, the property owners are offered a settlement to close the protest.

The ARB will meet on May 29 to accept the appraisal records for 2025. I will be presenting my 2025 Summary Appraisal Report to them at that time. I am attaching a summary of 2025 value estimates that were delivered to the taxing jurisdictions on April 30.

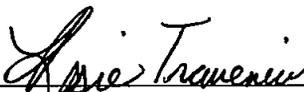
Tentatively, ARB hearings are set to be held on Tuesdays and Thursdays, beginning on June 24. We hope to conclude substantially all of the hearings and have ARB approval of the records by July 17. I will certify rolls to the taxing jurisdictions on July 25.

Mr. Dowd made a motion to adjourn the meeting. Mrs. Travenia seconded. The motion passed unanimously.

Mr. A. L. Atkeisson adjourned the meeting at 12:23 p.m.



Chairman



Secretary or Vice-Chairman