



**Navarro Central
Appraisal District**
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**Navarro Central Appraisal District
Board of Directors Meeting
June 15, 2026**

The Board of Directors of the Navarro Central Appraisal District met at 9:00 a.m., June 15, 2026, with the following members present Mr. A.L. Atkeisson, Mrs. Rosie Travenia, Dr. Seth Brown, Mr. Brad Farmer, Mr. Jeff Smith and Mr. Mike Dowd, TAC. Also attending were Mr. Bud Black, Chief Appraiser, Mr. James Reed, Deputy Chief Appraiser.

This meeting was a budget workshop meeting.

Mr. A.L. Atkeisson called the meeting to order at 9:00 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 workshop on Navarro CAD 2027 operating budget. Mr. Black presented the budget workshop stating that division I personnel services reflect a COLA of 3.3% increase with a merit of 2.5% increase with the exception of Mr. Shaun Williams, Mr. Preston Motley, Ms. Terri Lenamon, Mr. Jason Hasugulig, Mr. Kyle Youmans, and Mrs. Janie Mahone as their increase would be set based on merit with the district having an estimate of 52,000 parcels for appraisal. Mr. Black recommended the district hire two new employees, due to the increase in parcels and the recommendation of the Uniform Standards of Professional Appraisal Practice, also to replace two employees that have left. Mr. Black stated the merit would be given to others based on the employee's performance. The retirement rate will decrease from 2026 at 17.67% to 16.94% for 2027. Also, Mr. Black reported the group health insurance did not have a rate change for 2027, but with the addition of two new employees it will increase with a difference of \$5,085. Mr. Dowd asked if the district could find two new employees. Mr. Black responded yes, we have run ads on indeed and received numerous resumes. Mr. Atkeisson stated in the past the district would hire an appraiser and educate them then they would leave the district to work in other areas of appraisal using their knowledge.

Mr. Black presented division II line item of professional dues shows a decrease due to setting up education at the district level and inviting other districts to cover the cost of the educator. Mr. Black stated that Mr. Hasugulig is expected to receive his RPA in January of 2027. Also, Mr. Black proposed a \$25.00 increase monthly to the car allowance to help cover the cost of the fuel increase.

Mr. Black presented division III educational services with no change with the cost of being reimbursed by other districts participating in the cost of education.

Mr. Black presented division IV office expenses stating there will be a slight increase in the financial audit as Mr. Frank Campos of Campos & Associates, PLLC will no longer handle governmental audits, the increase should only be slightly increased due to the district is considered governmental but not a complex such as schools. Mr. Black reported there is an increase in postage due to the increase in certified mail and the requirement by the Texas Property Tax Code on sending certified mail. Also, Mr. Black reported there is a slight increase in utilities due to the cost of internet change and in subscriptions due to the fees associated with quickbooks.

Mr. Black presented Division V software maintenance at a decrease of \$45,260 due to the change in software vendors. The aerial photography has an increase due to the contracted increase in resolution of photos. Internet services have an increase due to categorizing services.

Mr. Black presented division VI building expenses with the building maintenance line item at no change depending on the repairs of the a/c unit and the safety monitoring having an increase due to the addition of safety equipment repair due to some of the equipment is old and needing repair.

Mr. Black presented division VII with the CD restricted line item decreased due to the actual funds now being placed in the general fund for the litigation line item.

Mr. Black presented division VIII capital expenditures with a slight decrease in the capital equipment purchase of the plotter decreasing.

Mr. Black presented division IX debt services with an increase to the City National Bank Line of Credit with a proposal to pay \$32,000 to the principal.

Mr. Black presented division X legal expenses with an increase from adding the CD monies into the general fund for litigation expenses.

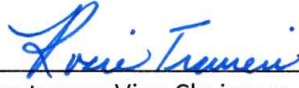
Mr. Black presented division XI ARB expenses with an increase due to the amount of protest and added days needed, and the increase of Armstrong and Armstrong for legal expenses to cover the ARB litigation.

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

Mr. A. L. Atkeisson adjourned the meeting at 10:32 a.m.



Chairman



Secretary or Vice-Chairman