

**Jefferson Central Appraisal District  
Board of Directors**

**Regular Board Meeting  
August 4, 2025 – 11:00 a.m.**

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Monday, August 4, 2025 at the Appraisal District office, 4610 S. Fourth Street, Beaumont, Texas. The meeting was called to order by Chairperson Robert Thewman.

It was found and determined that in accordance with the policies and orders of the Board, the notice of the meeting was posted in accordance with the terms and provisions of Section 551.001 et. seq. of the Texas Government Code, and that all of the terms and provisions of Section 551.001 have been fully complied with and that the 72-hour notice required by said section has been properly and correctly given.

**CALL TO ORDER AND ROLL CALL**

Present: Kate Carroll, Vernon Durden, Tim Funchess, Eugene Landry, Kenneth Marks, and Robert Thewman

Absent: Michael Gallagher, Lauren Williams Mason, and Larry Weston

**ESTABLISHMENT OF QUORUM**

Chairperson Thewman declared a quorum present.

**PUBLIC COMMENTS**

None

**CONSENT AGENDA ACTION ITEMS**

1. Approval of Minutes: May 12, 2025 and June 9, 2025

2. Receive Taxpayer Liaison Officer Report

The TLO Report was submitted indicating that the Taxpayer Liaison Officer did not receive any communications or complaints from taxpayers for the period ending July 31, 2025.

Mr. Landry moved and Mr. Marks seconded to approve the consent agenda items as submitted.

Yeas: Carroll, Durden, Funchess, Landry, Marks, and Thewman

Nays: None

3. Receive Chief Appraiser's Report

**2025 APPRAISAL YEAR UPDATE**

There were 14,014 protests filed for the 2025 tax year. This compares to 13,524 protests filed in 2024 and 14,186 protests filed in 2023. The amount of protests filed by tax agents increased significantly this year, with agents filing 61.4 percent of the total protests. This compares to 47.4 percent of the protests filed in 2023 and 48.8 percent filed in 2024. This year two agents filed 29.3 percent of the total protests filed.

**METHOD TO DETERMINE 2026 COLA FOR DISTRICT EMPLOYEES**

Mrs. Bellard informed the Board that Section 3-02.05 of the Board Policy Manual states that the Board shall conduct a survey of the cost-of-living salary increases granted by the County, the cities, and the school districts. The salary increases are weighed in direct proportion to the percentage each entity's tax levy relates to the total taxes levied by these entities. In granting a cost-of-living salary increase to the District employees, the Board shall consider the salary increases granted by these entities.

Last year the Board considered the Social Security cost-of-living increase granted to determine the District employee's COLA, which strays from Board policy. Mrs. Bellard

informed the Board that they can consider any method for the cost-of-living increase; however, the Board would need to amend their policy manual.

The Board agreed to stay with the current policy of reviewing the salary increases granted by the County, cities, and school districts.

#### TCDRS COLA FOR DISTRICT RETIREES

The Chief Appraiser informed the Board that they may want to consider giving a TCDRS cost-of-living salary increase to District retirees in the future. The highest COLA that could be granted is 3 percent at a cost of \$26,000. A 2 percent COLA would cost \$20,852. If the Board wants to grant a COLA for 2027, the District needs to start budgeting for it.

#### CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending July 31, 2025 to the Board outlining the educational, District, and lawsuits/arbitrations activities of the Chief Appraiser and the District.

#### CHIEF APPRAISER TRAVEL

The Chief Appraiser was out of the office July 24, 2025 to make a presentation at the North & East Texas Judges & Commissioners Conference in Waco and on July 31, 2025 to attend the TAAD Conference Committee meeting in Austin.

The Chief Appraiser will be out of the office August 11 and 12, 2025 to attend the TAAD Legislative Update Seminar in Dallas.

Mr. Funchess moved and Mrs. Carroll seconded to receive the Chief Appraiser's Report as submitted.

Yeas: Carroll, Durden, Funchess, Landry, Marks, and Thewman

Nays: None

4. Adopt Resolution #2025-10 Authorizing Chief Appraiser to Execute HGO Growth Validation Group Agreement with Harris Govern

The District is under contract with BIS Consulting working in conjunction with Harris Govern to provide certain services to the District, and Harris Govern is aware that many of its clients are not satisfied with the services provided by BIS Consulting. Harris Govern has invited the District to be a part of a team of six appraisal districts to provide input and assist in the development of the necessary modules to handle the current functions of BIS Consulting. The estimated costs of these developments and enhancements is \$3,000,000 with Harris Govern funding one-half of the costs, and the six appraisal districts funding the remaining costs at \$250,000 per district. The team appraisal districts are paying their portion of the development fees upfront, while other appraisal districts will be assessed additional fees once the new CAMA system is operational.

The 2024 fund balance will be used to cover the expenditures relating to this contract.

Mr. Landry moved and Mrs. Carroll seconded to authorize the Chief Appraiser to execute the HGO Growth Validation Group agreement with Harris Govern.

Yeas: Carroll, Durden, Funchess, Landry, Marks, and Thewman

Nays: None

5. Approve Financial Statements for December, 2024 and January, 2025

Mr. Marks moved and Mr. Durden seconded to approve the financial statements for the month ending December, 2024, indicating expenses of \$599,982.95 and a fund balance of \$1,230,655.33; and for the month ending January 31, 2025 indicating expenses of \$602,967.08 and a fund balance of \$1,202,854.56.

Yeas: Carroll, Durden, Funchess, Landry, Marks, and Thewman

Nays: None

6. Authorize/Ratify/Correct Expenditures from Equipment Replacement Fund

Mr. Marks moved and Mrs. Carroll seconded to approve or ratify the below Purchase Approvals:

Purchase Approval #2025-5 ratifying the expenditure of \$2,500 to replace an obsolete printer in the GIS/Mapping Department. The Chief Appraiser was further authorized to dispose of the obsolete printer, Inventory #1580, in accordance with the District's Disposition of Property Policy.

Purchase Approval #2025-6 ratifying the expenditure of \$400 to replace an inoperable monitor in the Appraisal Review Board Department. The Chief Appraiser was further authorized to dispose of the inoperable monitor, Inventory #1612, in accordance with the District's Disposition of Property Policy.

Purchase Approval #2025-7 ratifying the expenditure of \$350 to replace an inoperable monitor in the Appraisal Department. The Chief Appraiser was further authorized to dispose of the inoperable monitor, Inventory #1614, in accordance with the District's Disposition of Property Policy.

Purchase Approval #2025-8 approving the expenditure of \$200 to replace two inoperable monitors in the Appraisal Department. The Chief Appraiser was further authorized to dispose of the inoperable monitors, Inventory #1446 and #1598, in accordance with the District's Disposition of Property Policy.

Yeas: Carroll, Durden, Funchess, Landry, Marks, and Thewman

Nays: None

7. Receive Amendments to the 2025 Budget and Instruct the Secretary of the Board to Notify the Taxing Entities (this item was taken out of order from the posted agenda)

The District estimated the 2024 Fund Balance at \$500,000; however, the audit of the District's 2024 financial records indicates a 2024 Fund Balance of \$1,230,655.

It is the desire of the Board to refund \$480,655 of the additional \$1,230,655 2024 Fund Balance to the taxing entities by reducing their future quarterly allocations. Further, \$250,000 of the additional 2024 Fund Balance will be applied to Capital to cover expenditures relating to the costs of upgrading the District's CAMA. If approved, this amendment will increase the 2025 budget from \$7,310,345 to \$7,560,345; however, no additional monies will be required from the taxing entities.

Mr. Marks moved and Mr. Funchess seconded to receive Budget Amendment #2025-3 as presented. The Board also instructed the Secretary of the Board to notify the taxing entities of the proposed amendment in accordance with the Property Tax Code. This amendment will be placed on the agenda for approval at the September 8, 2025 meeting.

Yeas: Carroll, Durden, Funchess, Landry, Marks, and Thewman

Nays: None

8. Adopt Amendments to the 2025 Budget

None to submit

**WORKSHOP SESSION ON 2026 BUDGET**

Ms. Diana Miller, Business Manager, reviewed the 2026 budget with the Board. The preliminary budget presented in the amount of \$7,699,540 represents an increase of 5.2 percent from the 2025 amended budget of \$7,310,345.

Each year the preliminary budget is reviewed by a Budget Committee comprised of three representatives from the taxing entities. Ms. Fran Lee, Jefferson County Auditor; Mr. Paul Bryan, Business Manager for Port Neches-Groves ISD; and Mr. Andre Wimer, Port Neches City Manager, served on the 2026 Budget Committee.

Mr. Durden commented that there have been both increases and decreases to the budget since it was submitted in June, and he asked if the increases were due to personnel. Mrs. Miller responded that some of the increases were due to four employees receiving step increases in 2026. Some decreases are due to lower salaries for employees replacing retirees.

The Board will hold a public hearing and adopt the 2026 budget at the September Board Meeting.

**EXECUTIVE SESSION – LEGAL**  
**EXECUTIVE SESSION – PERSONNEL**

Chairperson Thewman recessed the public (open) session at 11:53 a.m. after announcing to those present that the Board would go into executive (closed) session when it reconvened in accordance with Section 551.071 of the Texas Government Code for the purpose of a private consultation with the Board’s attorney to discuss all pending litigation and in accordance with Section 551.074 to discuss personnel issues.

The Board reconvened in public (open) session at 12:25 p.m. with no action being taken.

**INFORMATION ITEMS**

1. Next Meeting Date

The September meeting was scheduled for Monday, September 8, 2025 at 11:00 a.m.

3. Receive PTC Sec. 25.25b Reports – Chief Appraiser Changes

The Chief Appraiser submitted the 25.25b reports for June and July, 2025.

**ADJOURNMENT**

There being no further business to conduct, the meeting was adjourned at 12:26 p.m.

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Robert Thewman, Chairperson  
Board of Directors  
Jefferson Central Appraisal District

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Tim Funchess, Secretary  
Board of Directors  
Jefferson Central Appraisal District