Jefferson Central Appraisal District
Board of Directors

Regular Board Meeting
August 13, 2026 – 11:00 a.m.

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Monday, August 13, 2026, 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, Robert Thewman, Bert Lamson, Kenneth Marks, Larry Weston, and Mary Wycoff
Absent: Michael Gallagher

ESTABLISHMENT OF QUORUM

Chairperson Thewman declared a quorum present.

PUBLIC COMMENTS

None

PUBLIC HEARING ON 2027-2028 REAPPRAISAL PLAN

Ms. Sanders presented a summary of the District's proposed 2027-2028 Reappraisal Plan, highlighting key components of the plan and providing an overview of appraisal operations, data collection processes, valuation methodologies, staffing and regulatory requirements.

Planning and Organization – Ms. Sanders explained that the reappraisal process begins with the preparation of a detailed calendar that establishes timelines and completion dates for each department involved in the appraisal process.

Computer Mass Appraisal – the presentation included a review of the District's Computer-Assisted Mass Appraisal (CAMA) system, referred to as PACS, and discussed the PACS Mobile application used by appraisers in the field on District-issued iPads. She outlined the capabilities of both the desktop and mobile systems in supporting appraisal and field operations.

Data Collection Requirement – The District's process for reviewing permits, deed transfers, and property sales information to maintain appraisal accuracy. Building permits ranging from demolitions to new construction are monitored continuously. Ownership transfers are reviewed through field inspections and office research.

Mr. Durden inquired about the District's methods for verifying sales prices. Ms. Bellard explained that the District recently acquired access to a Real Estate data service that provides limited sales information. And reported that even with this service we are only receiving approximately 30% of property sales.

Discussion followed regarding the challenges associated with obtaining sales data in Texas, a non-disclosure state. Ms. Bellard explained that property owners are not required to provide sales prices to appraisal district and that industry professionals often advise buyers and sellers not to disclose transaction information. Ms. Sanders noted that limited access to sales data creates challenges in accurately determining market value and defending appraised values before the Appraisal Review Board (ARB).

Mr. Durden asked whether incentives could be offered to encourage voluntary disclosure of sales information. Ms. Bellard noted that some appraisal districts have considered offering nominal incentives; however, legal and budgetary considerations would need to be evaluated before pursuing such an approach. Mr. Durden further requested that legal counsel research the

feasibility of incentive programs designed to encourage voluntary reporting of sales price information.

Legal Counsel, Mr. Lance Bradley made mention that the service that the District subscribes to with the ability to search deed records, to find mortgages, deeds or trusts that have been filed. And that is probably the easiest way to find something close to the purchase price. Noting that financing is generally going to be 80-90% of the purchase price.

Ms. Bellard further noted that the absence of sales data can negatively affect both the appraisal process and taxpayers, particularly during periods of declining property values when sales evidence may support value reductions.

Ratio Studies and Value Defense (Power Study)
Annual in-house ratio studies are conducted annually by school district to evaluate whether appraised values reflect current market conditions. She noted that ratio studies assist the District in identifying market trends and making necessary adjustments.

Ms. Sanders explained that the burden of proof for both market value and equity determinations rests with the District during informal and formal protest hearings. Supporting evidence is made available to property owners upon request and in accordance with statutory timelines.

Reappraisal Cycle (Revaluation Decision)
The District's reappraisal schedule was reviewed. Including property inspections and reappraisal activities that are conducted on a biennial cycle, although state law requires physical review at least once every three years. Staff explained that the District's two-year cycle exceeds the minimum state requirement.

Ms. Bellard also noted the use of aerial imagery and recent countywide aerial photography to supplement field inspections and assist with property review efforts.

Performance Analysis
Annual sales ratio studies were discussed as a tool for evaluating mass appraisal performance. Sales are grouped by school district, analyzed, and reviewed for outliers. Market area medians are then evaluated to determine whether valuation adjustments are necessary.

Real Property Valuation
Ms. Sanders reported that the District annually tests cost and depreciation schedules against available market data. Marshall & Swift cost schedules are currently utilized for property valuation purposes, and land schedules are updated as warranted by vacant land sales activity.

Business Personal Property Valuation
Business personal property rendition forms are mailed annually and must generally be returned by April 15, unless an extension is granted. Appraisers review submitted renditions and determine whether to accept reported values or apply District depreciation schedules.

Mr. Durden asked about the effectiveness of field inspections conducted when rendition values appear inconsistent. Ms. Bellard explained that such inspections are relatively uncommon but may be conducted when reported values appear significantly understated. When necessary, appraisers compare businesses with similar operations and gather supporting evidence to establish appropriate values.

Hearing Process
Ms. Sanders reviewed the protest process, noting that taxpayers may first participate in an informal hearing with District Appraisers. If an agreement is not reached, taxpayers may proceed to a formal hearing before the ARB.

Personnel Resources and Professional Development
The District currently employs 38 full-time staff members, distributed among administration, appraisal, information and exemptions, data processing and information technology, and GIS mapping functions.

Mr. Durden inquired about staffing levels, and Ms. Bellard confirmed that the 2027 Budget indicates that proposed personnel levels have declined by one position.

Appraisal certification requirements were also reviewed. Appraisers must register with the Texas Department of Licensing and Regulation (TDLR) and complete required coursework and

examinations to become Registered Professional Appraisers (RPAs). After certification, appraisers are required to complete continuing education requirements every two years.

Ms. Bellard discussed professional development opportunities, including appraisal courses hosted by the District and regional organizations.

She also noted The Reappraisal Plan is a statutory requirement and includes a detailed 24-month work calendar outlining responsibilities for each department. The plan is posted on the District's website and made available to taxing entities as required by law.

There were no public comments on the 2027-2028 Reappraisal Plan.

CONSENT AGENDA ACTION ITEMS

1. Approval of Minutes: May 14, 2026

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 August 13, 2026.

   Ms. Carroll moved and Mr. Durden seconded to approve the consent agenda items as submitted.

   Yeas: Carroll, Durden, Funchess, Thewman, Lamson, Marks, Weston and Wycoff
   Nays: None

3. Receive Chief Appraiser's Report

   2026 APPRAISAL YEAR UPDATE

   There was a total of 17,493 protests that were filed for 2026 tax year, representing an increase from 14014 protests filed in 2025 and 13524 protests filed in 2024.

   8,156 protests filed by Agents, 1,559 were Cancels and 2,710 were No Shows.

   The ARB heard 3,593 protests, and of those 1,229 were changes.
   P1CHG – 428; P2CHG – 310; P3CHG – 291; P4CHG – 200

   4,453 Toplines and 5,127 Value Agreements.

   Two tax agents accounted for a significant portion of protest activity in 2026, filing 4,818 protests, 28.6% of all protests filed.

2026 PROPERTY VALUE STUDY

Ms. Bellard reported having met with the appraiser assigned to review commercial properties. At this time, she has not met with the appraisers assigned to residential and personal property accounts but are anticipated soon. Results of the study are not expected until January 31, 2027.

CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending August 7, 2026, 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 June 25, July 1, and August 6, 2026 to attend the TAAD Conference & Legislative Committee meetings in Austin.

The Chief Appraiser will be out of the office August 26 – 28, 2026 to attend the Legal Conference in San Antonio and August 31 – September 2, 2026, to attend the TAAO Conference in Grapevine Texas.

Mr. Durden moved and Mr. Weston seconded to receive the Chief Appraiser's Report as submitted.

Yeas: Carroll, Durden, Funchess, Thewman, Lamson, Marks, Weston and Wycoff
Nays: None

4. Adopt Resolution #2026-9 Approving Order of General Election for Other Political Subdivisions for November 3, 2026 for Board of Directors Places 1, 2, and 3

Mr. Funchess moved and Mr. Marks seconded to Adopt Resolution #2026-9 approving Order of General Election for the Board of Director members, Place 1, 2, and 3 in both English and Spanish. The Election will be conducted November 3, 2026.

Yeas: Carroll, Durden, Funchess, Thewman, Lamson, Marks, Weston and Wycoff
Nays: None

5. Adopt Resolution #2026-10 Adopting 2027-2028 Reappraisal Plan

Mr. Lamson moved and Mr. Funchess seconded to adopt Resolution #2026-10 adopting the 2027-2028 Reappraisal Plan as submitted at the Public Hearing.

Yeas: Carroll, Durden, Funchess, Thewman, Lamson, Marks, Weston and Wycoff
Nays: No

6. Approve Financial Statements for December 2025 and January – April 2026

Mr. Lamson moved and Ms. Carroll seconded to approve the financial statements for the month ending December 2025 and January - April 2026 as presented.

Yeas: Carroll, Durden, Funchess, Thewman, Lamson, Marks, Weston and Wycoff
Nays: None

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

Mr. Funches moved and Mr. Weston seconded to approve or ratify the below Purchase Approvals:

Purchase Approval #2026-4 ratifying the expenditure of $1,700 to replace a broken computer. The Chief Appraiser was further authorized to dispose of the broken computer, Inventory #1864, in accordance with the District's Disposition of Property Policy.

Purchase Approval #2026-5 ratifying the expenditure of $500 to replace a broken printer. The Chief Appraiser was further authorized to dispose of the inoperable printer, Inventory #1928, in accordance with the District's Disposition of Property Policy.

Yeas: Carroll, Durden, Funchess, Thewman, Lamson, Marks, Weston and Wycoff
Nays: None

8. Receive Amendments to the 2026 Budget and Instruct the Secretary of the Board to Notify the Taxing Entities *(this item was taken out of order from the posted agenda)*

None to receive

9. Adopt Amendments to the 2026 Budget

The District estimated a 2025 Fund Balance of $500,000; however, the audit of the District's 2025 financial records indicate a 2025 Fund Balance of $1,0963,008. It is the desire of the

Board to reduce the entity allocations to the 2026 budget by the additional 2025 Fund Balance of $593,008.

Mr. Lamson moved and Ms. Carroll seconded the motion to adopt Resolution 2026-11 Transfer on 2025 Fund Balance to Credit Entity Allocations for 2026 Budget.

Yeas: Carroll, Durden, Funchess, Thewman, Lamson, Marks, Weston and Wycoff
Nays: None

WORKSHOP SESSION ON 2027 BUDGET

Ms. Diana Miller presented the District's proposed 2027 Budget. She explained that the budget process begins each April and, pursuant to Section 6.06 of the Texas Property Tax Code, the Board must adopt the budget no later than September 15. Budget requests are submitted by department supervisors and reviewed by the Budget Committee, consisting of Cody Meaux (Nederland ISD), Chris Boone (City of Beaumont), and Fran Lee (Jefferson County), prior to distribution of the preliminary budget to participating entities. Ms. Miller reported that no changes have been made to the preliminary budget since its distribution.

Ms. Miller reviewed the Board's authority regarding budget amendments and transfers, noting that Board approval is required for expenditures from contingency, salary contingency, capital equipment, and leasehold improvement funds. With the transfer of funds from salaries and benefits, capital equipment and other leasehold improvement funds, the Chief Appraiser is authorized to transfer funds within departments.

The preliminary 2027 budget totals $7,827,041, representing an increase of 1.66% over the 2026 budget of $7,699,540. The budget includes funding for 38 full-time employees, reflecting a reduction of one position from the prior year. Ms. Miller noted that staffing levels have steadily decreased over time while maintaining operational efficiency and service to taxing entities. Funding for the budget is provided by 30 participating entities throughout Jefferson County. Entity allocations total $7,307,041, representing 93.36% of the total budget. Proposed allocations are based on the 2025 calculation method adjusted following certification of the 2026 tax roll. Ms. Miller reported that the District recently refunded $593,008 in excess fund balance from fiscal year 2025 and anticipates carrying approximately $500,000 into the 2027 budget.

In response to a question from Ms. Wycoff inquired about how the Budget Committee is selected. Ms. Miller explained that committee membership rotates among participating in taxing entities and noted that the Port of Port Arthur served on the committee during the previous year.

Ms. Miller reviewed the allocation percentages among participating entities, including school districts, cities, Jefferson County, drainage districts, and special districts. She also reported prior-year refunds of excess fund balances totaling $593,008 in 2025, $480,655 in 2024, and $947,251 in 2023.

A departmental budget comparison for the previous three years was presented. Major department highlights included:

- Administration Department: Increased 0.41% and represents 9.49% of the total budget. Functions include accounting, personnel, purchasing, abatements, board and ARB administration, and protest coordination.

- Appraisal Department: Increased 1.03% and represents 35.71% of the total budget. The increase includes higher travel and education costs related to training newly hired employees following recent retirements.

- Information and Exemptions Department: Includes customer service functions, exemption processing, and appraisal roll maintenance. Maintenance and software expenses increased due to implementation of new operating software.

- Mapping and GIS Department: Increased 2.86% and continues responsibility for maintaining ownership maps and boundary information.

- Information Technology Department: Increased 1.79%, primarily due to training costs for newly hired personnel replacing retirees.

- General Department: Contains districtwide expenses such as utilities, legal fees,

insurance, janitorial services, and printing. Salary contingency was increased to accommodate potential salary adjustments and retirement payouts.

- Board of Directors Budget: Decreased significantly (92.8%) due to the absence of a scheduled Board election in 2027. Staff noted that election expenditures are expected to increase again for the 2028 future election.

- Appraisal Review Board (ARB): Increased 14.62%, primarily due to higher contract labor and security costs.

Ms. Bellard discussed a proposed increase in ARB member compensation from $160 to $200 per day, citing survey data from comparable appraisal districts. Board members expressed support for the proposed adjustment and acknowledged the workload and responsibilities of ARB members.

Ms. Bellard also reviewed proposed increases to appraiser vehicle allowances, noting that the adjustment is intended to remain competitive with neighboring appraisal districts and offset increased operating costs. Board members indicated support for the proposal.

Ms. Miller reported that salaries and benefits account for 54.28% of the total budget, followed by services (26.90%), supplies (2.41%), other operating expenses (13.72%), capital expenditures (1.73%), and the equipment replacement fund (0.96%). She noted that the District transfers $75,000 annually into the equipment replacement fund to address equipment needs without requesting additional funding from participating entities.

The proposed budget also includes mileage reimbursement at $0.75 per mile and incorporates estimated health insurance increases of 20-25%, although final insurance rates will not be available until later in the year.

Ms. Miller reviewed employee retirement benefits, including participation in TCDRS and the District's matching 401(k) program. Ms. Bellard explained that TCDRS was adopted in lieu of participation in Social Security to strengthen employee retirement benefits.

During discussions, Mr. Marks inquired whether future staff increases may be necessary. Ms. Bellard indicated that current staffing levels appear sufficient and that temporary employees have been utilized during peak workload periods. Staff further stated that future efficiencies may allow reassignment of duties or reductions in specific areas rather than increases in staffing levels.

Mr. Durden commended staff for the use of budget comparison graphs and departmental visual aids, noting that the presentation provided a clear illustration of departmental expenditures and budget allocations.

The Board will hold a public hearing and adopt the 2027 budget at the September Board Meeting.

EXECUTIVE SESSION – LEGAL
EXECUTIVE SESSION – PERSONNEL

The Board did not recess into Executive Session pursuant to the Texas Open Meetings Act. No executive Session was conducted.

INFORMATION ITEMS

1. Next Meeting Date

   The Board meeting for the Board Election is scheduled tentatively for Monday, August 24, 2026, at 11:00 a.m.

   The September meeting is scheduled for Thursday, September 10, 2026, at 11:00 a.m.

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

   The Chief Appraiser submitted the 25.25b reports for May 20th, June 9th, and June 24th, 2026.

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 12:13 p.m.

Robert Thewman, Chairperson
Board of Directors
Jefferson Central Appraisal District

Tim Funchess, Secretary
Board of Directors
Jefferson Central Appraisal District