Jefferson Central Appraisal District
Board of Directors

Regular Board Meeting
May 14, 2026 – 11:00 a.m.

The Board of Directors of the Jefferson Central Appraisal District met in public (open) session on Thursday, May 14, 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, Michael Gallagher, Bert Lamson, Robert Thewman, Kenneth Marks, and Mary Wycoff
Absent: Larry Weston

ESTABLISHMENT OF QUORUM

Chairperson Thewman declared a quorum present.

PUBLIC COMMENTS

Gary Robbins expressed concerns regarding significant increases in property appraisals and questioned the methodology used to determine valuations. He stated that some of his properties had experienced substantial year-over-year increases and requested greater transparency regarding the appraisal process and the Board's oversight role.

Mr. Robbins noted that rising property valuations ultimately increase costs for property owners, renters, and businesses. He also referenced concerns shared by other residents at a recent community meeting and urged the Board to provide clearer explanations regarding appraisal decisions.

He thanked the Board for its time and indicated that he intended to continue pursuing the formal appraisal protest process.

CONSENT AGENDA ACTION ITEMS

1. Approval of Minutes: March 9, 2026

   Mr. Durden moved and Ms. Carroll seconded to approve the minutes of the March 9, 2026 meeting as submitted.

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

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 May 13, 2026.

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

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

REGULAR AGENDA ACTION ITEMS

3. Receive Chief Appraiser's Report

2026 APPRAISAL YEAR UPDATE
Notices of appraised value on locally appraised real property and mineral property accounts were mailed on April 10, 2026. Notices of appraised value were mailed on industrial real property accounts on April 29, 2026, and notices will be mailed on all personal property and ag-use accounts on May 15, 2026.

Protest hearings are scheduled to begin on May 20, 2026. To date, over 9,374 protests have been filed.

Mr. Durden asked if Property Owners were requesting single or full panel hearings, Mrs. Bellard noted that we've had quite a few people asking for single panel hearings and we've adjusted to accommodate that.

Mr. Durden also commented that he has been getting a lot of calls regarding the protests.

Mr. Thewman commented on how the estimated amount of protest equates to other years. Ms. Bellard responded that it's about the same.

Mr. Durden wanted to know if the majority of the Agent protests were from Ownwell. Ms. Bellard responded that they were, noting that last year they protested over 3,000 properties and this year they were on fire advertising.

DEMO OF PICTOMETRY
Ryan Campbell of the IT/GIS Department provided a brief demonstration of the District's aerial imagery platform, commonly referred to as EagleView or Pictometry. Mr. Campbell noted that the aerial imagery is updated on a three-year cycle, with the most recent flight completed in late 2025/early 2026.

Mr. Campbell explained that the system provides both traditional overhead aerial imagery and oblique imagery captured at an angle. The imagery serves as an important tool for the appraisal staff by offering a comprehensive view of properties throughout the District. Because field appraisers do not typically access rear portions of properties, the imagery assists in identifying improvements or changes that may not otherwise be apparent, including structures or additions that may not have been reported through the permitting process.

Mr. Durden asked if this was available to the appraiser on their iPads and Ms. Bellard confirmed that the imagery application is accessible to appraisers through their iPads in the field.

Mr. Campbell demonstrated the platform's measurement capabilities, noting that it provides highly accurate distance and area measurements directly from the aerial imagery. Ms. Bellard further explained that the software allows users to compare current imagery with prior aerial flights, enabling appraisers to identify changes, additions, or new construction over time.

Mr. Campbell highlighted that the District retains access to historical imagery from previous aerial flights and can use the same imagery across multiple District systems. The imagery is integrated with the District's GIS mapping platform, appraisal software, and other internal applications, maximizing the value of the investment. And also noted the ability to incorporate additional datasets, including tax and sales information, into the platform.

Mr. Durden inquired whether the imagery is available to the public. Mr. Campbell confirmed that the public can access the same aerial imagery through the GIS mapping application available on the District's website, JCAD.org.

Discussion also included examples of how other local governmental entities use similar imagery technology for functions such as property maintenance and code enforcement activities.

Mr. Durden asked about future enhancements, Mr. Campbell indicated that the District is currently utilizing the latest available imagery technology, including both oblique and vertical imagery. Mr. Campbell noted that image quality continues to improve with each aerial flight as advancements in technology produce increasingly clear and detailed imagery.

TRUE ROLL – HOMESTEAD AUDIT

Ms. Bellard discussed a proposed homestead exemption audit service offered by True Roll, a company specializing in the identification of potentially ineligible homestead exemptions.

Ms. Bellard explained that approximately ten years ago the District had explored similar services; however, the cost at that time was approximately $300,000, which was deemed prohibitively expensive. Due to advancements in technology and automation, True Roll has proposed providing comparable services at a significantly lower cost, with an annual estimated cost between $50,000 and $60,000.

Ms. Bellard noted that the increasing volume and complexity of homestead exemption applications, including prorated exemptions, has created additional challenges for staff in monitoring and auditing exemptions. While the District currently has access to certain verification resources, such as driver's license information through LexisNexis, staff does not have access to comprehensive information including death records or homestead exemptions claimed in other counties or states. True Roll utilizes technology and data sources that enable broader verification of homestead eligibility.

Ms. Bellard further advised the Board that the District currently has a vacant position within the exemptions department that is planned for removal from the upcoming budget. She stated that the cost of the proposed service is comparable to the cost of staffing the position when salary and benefits are considered.
The Board discussed the value of the service and the potential benefits of identifying ineligible homestead exemptions. Ms. Bellard reported that other appraisal districts currently utilizing the service have provided favorable feedback. In response to Board questions, Ms. Bellard confirmed that the service can identify homestead exemptions claimed outside of Texas, noting that state law permits only one homestead exemption per qualified homeowner or married couple.

Ms. Bellard advised that True Roll had offered a prorated cost of approximately $26,750, which would allow the District to begin utilizing the service in August. And that funds are available in the current budget to cover the prorated cost.

Ms. Wycoff asked why there was such a big difference in the cost between the two. Ms. Bellard discussed the substantial reduction in cost compared to earlier services and attributed much of the difference to improvements in technology and automation.

NORTH TEXAS REAL EATATE ASSOCIATION

Ms. Bellard informed the Board that the District has recently subscribed to a sales data service (North Texas Real Estate) that was recommended by the Texas Comptroller's Office. Through this service, the District is receiving additional real estate sales information that was not previously available.

Although the service does not provide Multiple Listing Service (MLS) data, it supplies a portion of local sales information from other real estate data sources. Ms. Bellard stated that the additional sales information will assist staff in appraisal and valuation activities.

CHIEF APPRAISER ACTIVITY REPORT

Mrs. Bellard submitted the Chief Appraiser's Activity Report for the period ending May 8, 2026 to the Board outlining the educational, District, and lawsuits/arbitrations activities of the Chief Appraiser and the District.

CHIEF APPRAISER TRAVEL

None to Report.

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

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

4. Receive Audit Report on 2025

Crystal Wofford, CPA, of Mitchell Fontenot CPA, presented the District's independent audit for fiscal year 2025 and reviewed the scope of the audit, including evaluation of internal controls, third-party confirmations, and testing of collection and disbursement processes. She reported that the District received a clean (unmodified) audit opinion with no audit exceptions identified.

Ms. Wofford reviewed the financial statements and discussed the increase in the District's reported Other Post-Employment Benefits (OPEB) liability, which resulted from an updated actuarial valuation that identified additional eligible participants. She explained that the adjustment increased the liability reported on the government-wide financial statements and resulted in a negative net position but did not affect the District's governmental fund balances. Staff provided additional background regarding governmental accounting requirements for reporting OPEB and pension liabilities and noted that the retiree benefit program has been closed to new participants since 2015.

Ms. Wofford reported that, as of December 31, 2024, the District had total assets of approximately $4.79 million, liabilities of approximately $65,000, and an ending fund balance of approximately $3.15 million. She reviewed fund balance classifications and reported that revenues totaled approximately $6.46 million, expenditures totaled approximately $6.28 million, and fund balance increased by approximately $174,000 during the year.

Ms. Wofford also reviewed the Budget Comparison Schedule, noting that revenues were below budget primarily due to refunds issued to participating taxing entities and that expenditures were below budgeted amounts, largely as a result of lower-than-anticipated administrative costs. She reported that the District remained in compliance with its adopted budget and that no budget issues were identified.

During discussion, Mr. Durden commented on the importance of retaining auditors with specialized experience in governmental accounting and appraisal district operations. Ms. Wofford advised that governmental audits comprise the majority of the firm's practice and that the firm currently serves several appraisal districts and governmental entities in the region.

Ms. Carroll moved and Mr. Gallagher seconded to receive the audit report on the 2025 financial records as submitted by Mitchell T. Fontenote CPA, Inc.

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

5. Adopt District Goals

Ms. Bellard presented the District Goals for Board review. She explained that each department annually evaluates its objectives and submits proposed goals and initiatives for the plan. The plan reflects both ongoing operational objectives and future goals identified by staff. Ms. Bellard noted that certain items have been removed from the previous version and that revisions with new terminology have been incorporated. She stated that the marked revisions were included to allow the Board to see the changes made since the prior plan.

Board members discussed several revisions contained in the document and inquired about the revision date shown on the plan. Ms. Bellard explained that departments are assigned deadlines for submitting their goals and that the revision date reflects when the information was compiled and updated.

During review of the long-range goals section, a Board member expressed concern regarding the wording of a sentence beginning with "While the Board acknowledges the necessity of competent legal representation." Following discussion, the Board recommended removing the word "while" to improve the clarity of the statement. Staff agreed to revise the language accordingly.

Mr. Durden moved and Ms. Carroll seconded to adopt the District Goals as presented.

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

6. Adopt Resolution #2026-7 Revision Board Policy Manual Sec. 1-04.04 Board of Directors, Meetings of the Board, Regular Meetings to Change Date of Meeting.

Mr. Gallager moved and Mr. Funchess seconded to adopt Resolution #2026-7 revising the date of the meeting to the 2nd Thursday by monthly to accommodate everyone on the board.

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

7. Adopt Resolution #2026-8 Authorizing Chief Appraiser to Execute Joint Election Agreement and Election Services Contract Between Jefferson County, Texas and Jefferson Central Appraisal District

Mr. Lamson moved and Mr. Marks seconded to adopt Resolution #2026-8 authorizing the Chief Appraiser to execute the Joint Election Agreement and Election Services Contract with Jefferson County.

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

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

Purchase Approval #2026-3 ratifying the expenditure to replace a broken chair.

Mr. Lamson moved and Ms. Carroll seconded to approve the Purchase Approval #2026-3 as submitted.

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

9. Receive Amendments to the 2026 Budget and Instruct the Secretary of the Board to Notify the Taxing Entities

None to submit

10. Adopt Amendments to the 2026 Budget

None to submit

11. Adopt the Chief Appraiser Evaluation Form

The Board considered the proposed Chief Appraiser Evaluation Form included in the meeting packet. During discussion, Board members expressed appreciation to Ms. Carroll for the considerable time and effort invested in developing the evaluation form.

Mr. Thewman noted that the objective of the new form was to establish a performance evaluation process based on measurable, objective criteria rather than subjective assessments. The Board discussed the importance of utilizing evaluation standards that can be clearly documented and verified.

Mr. Durden asked for comment from the Chief Appraiser, Ms. Bellard. She stated that the proposed form met the intended objectives and expressed no concerns regarding its use. Mr. Durden agreed that the form provides a fair and measurable method for evaluating the Chief Appraiser's performance and stated that it successfully addresses the Board's desire for tangible performance metrics.

Ms. Bellard included the importance of developing similar objective and measurable evaluation criteria for District employees.

Mr. Durden moved and Mr. Marks seconded to adopt the Chief Appraiser Evaluation Form as presented.

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

EXECUTIVE SESSION – PERSONNEL

Chairperson Thewman recessed the public (open) session at 11:50 a.m. after announcing to those present that the Board would go into executive (closed) session when it reconvened in accordance with Section 551.074 to discuss personnel issues.

The Board reconvened in public (open) session at 12:15 p.m. with no action being taken.

INFORMATION ITEMS

1. Next Meeting Date

   The August Meeting is scheduled for Thursday, August 13, 2026 at 11:00 a.m.

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

   The Chief Appraiser submitted the 25.25b reports for March, April and May 2026 were emailed with your packet.

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 12:16 p.m.

Robert Thewman, Chairperson
Board of Directors
Jefferson Central Appraisal District

Tim Funchess, Secretary
Board of Directors
Jefferson Central Appraisal District