

Central Appraisal District of Johnson County Board of Directors Regular Meeting
 Thursday, October 9, 2025 – 6:00 p.m.
 Cross Timbers Branch Meeting Room, Cleburne Conference Center
 1501 W. Henderson Street Cleburne, Texas

In Attendance

JCAD Board of Directors

Chairperson Peter Svendsen
 Vice Chairperson John Wood
 Secretary Brannon Potts
 Director Amy Lingo
 Director Tina White
 Director Larry Trammell
 Director Chris Saunders

JCAD Staff

Mr. Jeff Law, Interim Chief Appraiser
 Ms. Brittany Vereen, Director of Appraisal Operations
 Ms. Amy Gill, Director of Support Services

JCAD Legal Council

Mr. Matthew Tepper, Attorney

(Audio Reference: 2510 Regular 1 of 2, 00:00:00 – 00:19:53)

1. CALL TO ORDER

- A quorum being present, Chairperson Peter Svendsen called the meeting to order at 6:00 p.m., Thursday, October 9, 2025, at the Cross Timbers Branch Meeting Room, Cleburne Conference Center, Cleburne, Texas.

2. WELCOME

- By Director Svendsen

3. INVOCATION

- By Secretary Brannon Potts

4. PLEDGES OF ALLEGIANCE

5. RECOGNITION OF GUESTS

- Director Svendsen recognized the following guests
 - Lisa Parrish, City of Keene Mayor
 - Chris Lenker, City of Godley Mayor
 - Carrie Keeton, City of Alvarado City Council Member

6. NON-AGENDA PUBLIC COMMUNICATIONS

1. Mr. Craig Hundley introduced special guests Dr. Pete Chambers, a candidate for Governor of Texas, and Jason Eddington, a candidate for the Texas Senate in District 2. Mr. Hundley stated that he invited them to observe the meeting and to see how the Board conducts its business.
2. Doc Pete Chambers shared his background and discussed his platform, which includes the elimination of property taxes. He expressed his appreciation for the Board's work and stated that he viewed their efforts as supporting local citizens.
3. Mr. Jason Eddington shared information about his background and his personal beliefs, and stated that he supports the work the Board is undertaking.
4. Mr. Fernando Rodriguez addressed the Board and expressed his appreciation for the current Board's direction, stating that he believes it reflects positive change from previous years. He shared his concerns regarding rising property taxes and their impact on homeowners, noting that he works with the Johnson County Food Bank and has observed individuals losing their homes. He encouraged the Board to consider requiring that the next Chief Appraiser reside in Johnson County. Mr. Rodriguez also stated that he supports efforts to reduce or eliminate property taxes and encouraged community members to attend Board meetings if they wish to participate in the discussion.
5. Mr. Ray Jones III addressed the Board and expressed concerns regarding the selection of Mackenzie Eason to conduct the forensic audit. He stated that, based on the firm's published materials, their primary work relates to organizational development and talent acquisition, and that the firm was originally engaged to assist with the Chief Appraiser search. Mr. Jones further stated that he believes there is a conflict of interest due to personal associations between an individual involved in the process and a member of the Board. He also expressed concern regarding the cost of services being billed for the Interim Chief Appraiser during the period in which the firm is recruiting a permanent Chief Appraiser. Mr. Jones stated that his concern is not personal, but about public trust, and that the situation has contributed to a perception of a lack of transparency in government.
6. Mr. Ray Jones addressed the Board and stated that he attended a recent City of Burleson City Council meeting.

He expressed concern regarding statements made by the CAD Board Chair during that meeting and stated that, in his view, the Chair misstated certain facts, used terminology incorrectly, and conveyed responsibilities of the CAD Board in a manner he believes was inaccurate. Mr. Jones stated that comments made during the council meeting by one or more council members reflected concerns about the Chair's conduct and leadership.

Mr. Jones also referenced past interactions involving the former Taxpayer Liaison Officer and stated that professional disagreements should not result in public conflict or discourtesy. He further stated that, in his view, the CAD Board should not involve itself in ARB operations or ARB member training, noting that he believes such involvement may conflict with the ARB's independence. Mr. Jones stated that maintaining the independence of the ARB is important for public trust and due process.

7. ACTION ITEMS

7a. Consent Agenda

(Audio Reference: 2510 Regular 1 of 2, 00:19:53 - 00:21:06)

7ai. Approve financial report for September 2025

- There were no questions or comments about the September 2025 Financial Report.
- **Board Action**
 - A motion to approve the September 2025 Financial Report was made by Director Amy Lingo.
 - The motion was seconded by Director Trammell.
 - The motion carried unanimously.

7b. General Action Items

(Audio Reference: 2510 Regular 1 of 2, 00:24:00 - 00:28:20)

7bi. Approve the 2026 Capitol Appraisal Group Agreement

- Interim Chief Appraiser presented the Capitol Appraisal Group, Inc. (CAGI) agreement for 2026 and requested Board approval of the contract. Vice Chairperson John Wood inquired whether CAGI's performance has been consistent and satisfactory. Ms. Brittany Vereen, Director of Appraisal Operations, confirmed that the district has been very pleased with CAGI's performance and service quality.
- **Board Action**
 - A motion to approve the 2026 Capitol Appraisal Group Agreement was made by Director Tina White.
 - The motion was seconded by Vice Chairperson John Wood.
 - The motion carried unanimously.

8. INFORMATION/DISCUSSION ITEMS

8a. Discuss and consider an amendment to the CAD 2025 Annual Budget

(Audio Reference: 2510 Regular 1 of 2, 00:28:20 - 00:32:20)

- The Interim Chief Appraiser provided background on this item, noting that the Board had previously discussed whether to refund the excess proceeds from the 2024 CAD Annual Budget to the taxing entities or to retain the funds. Following that discussion, the Board directed Mr. Law to prepare an amendment to the 2025 CAD Annual Budget to retain the excess amount of \$285,445.

Mr. Law presented the proposed budget amendment and the notice document that would be provided to all taxing entities as required by Texas Property Tax Code §6.06(c), which allows a CAD to amend its budget but requires notification to all taxing entities 30 days prior to the Board taking official action. He noted that the 2025 CAD Budget was adopted on September 9, 2024 in the amount of \$5,220,681, and that the proposed amendment would increase the 2025 CAD Budget to \$5,506,126, reflecting the retained excess funds from 2024.

Mr. Law confirmed that Attorney Matthew Tepper had reviewed the amendment document in advance and verified that it was in proper form prior to being presented to the Board.

Director Tina White provided clarification for those in attendance, explaining that when there are excess funds remaining from a prior budget year, the CAD must notify the taxing entities and request to retain those funds. She emphasized that this process does not result in an increase to the operating budget, but simply allows the CAD to apply previously collected funds to the current year.

Vice Chairperson John Wood noted that the CAD has realized cost savings in recent years, resulting in excess funds available for retention.

Director Larry Trammell further clarified that retaining the excess funds will not increase the amount paid by the taxing entities for the 2025 year. It is only the reallocation of the excess 2024 funds into the 2025 budget.

Mr. Law confirmed that the amendment reflects the inclusion of the excess 2024 funds into the 2025 budget, rather than an increase in the budget amount to be collected. Since no Board action was required at this time

and no concerns were expressed, Mr. Law stated that he would instruct staff to send the required notice to the taxing entities in accordance with state law.

8b. Discuss and possibly take action on the Reappraisal Plan

(Audio Reference: 2510 Regular 1 of 2, 00:32:20 - 00:58:41)

- Director Larry Trammell, Chairperson of the Subcommittee for the Reappraisal Plan, provided background regarding the current three-year reappraisal plan. He noted that the Board adopted the three-year plan last year. Historically, appraisal districts reappraised property on an annual basis; however, the Board sought to slow the pace of value changes to provide stability for taxpayers, consistent with state law, which requires reappraisals at least once every three years.

Director Trammell explained that the plan includes a provision allowing the Board to call for a reappraisal prior to the three-year cycle if the Board believes there will be a significant change in market value. This provision may be exercised in situations where property values decrease, which may benefit taxpayers, or where taxing units believe values have increased and request the appraisal district to reappraise. The Board is working to balance both considerations.

He further stated that, in order to conduct a reappraisal for the 2026 tax year, the Board would need to make that determination by November so that values can be established as of January 1, 2026.

Ms. Brittany Vereen, Director of Appraisal Operations, added that all value changes must be determined and entered by mid-March, which would require a substantial amount of work within a short timeframe. This is the reason the discussion is occurring at this time.

Director Trammell clarified that the three-year reappraisal cycle applies to residential and commercial property, but does not apply to business personal property, industrial property, or mineral interests, which continue to be valued annually.

He also addressed a common misconception that the three-year reappraisal plan would “freeze” property taxes. He explained that taxable value for properties with a homestead exemption may still increase up to 10% annually due to the appraisal cap until the taxable value reaches the full market value. That increase occurs regardless of whether a reappraisal takes place. For properties without a homestead exemption, the current 20% circuit breaker functions similarly, allowing taxable value to increase up to 20% annually until the taxable value reaches the market value.

- Director Amy Lingo added that she has heard considerable discussion regarding why the Board has not yet called for a reappraisal. She explained that the Board and staff have been closely monitoring the CAD’s Stratification Reports throughout the year. These reports measure market values by school district and by property category, with the target ratio being at least 95%. Earlier in the year, the reports reflected ratios that were within acceptable ranges, and therefore a reappraisal would not have been warranted at that time.

Director Lingo further noted that individual properties with unusual sales activity can temporarily cause a ratio to appear higher or lower, but as additional sales data is collected over time, the ratios typically return to expected levels. She emphasized that the Board’s decisions are informed by ongoing review of market data rather than isolated fluctuations.

- Mr. Law presented the current ratio study, which is a statistical review of sales occurring between January 1, 2025 and October 1, 2025. He explained that the study is broken down by school district because the Texas Comptroller evaluates property values on that basis for purposes of school funding allocations.

For example, the overall ratio for Alvarado ISD is 98.55, which indicates that appraised values are generally in line with recent sales. However, Mr. Law noted that within that district, Stratum 5 and Stratum 6 show ratios of 103 and 104, respectively, which would suggest those strata are over-appraised. The ratio study does not reflect the number of observations in each stratum, meaning it does not show how many sales are included. If there are only one or two sales in a stratum, it would not provide a sufficient basis for reappraisal decisions.

He further noted that in Category E (Farm and Ranch properties), the ratio currently reflects 76%, which indicates that appraised values are below market value in that category. He explained that a 100% ratio means that appraised value is equal to the sale price, while a lower percentage, such as 76%, indicates that properties in that category are under-appraised based on available sales data.

Mr. Law summarized the ratio study data, stating that based on the current information, it appears that overall market values are higher end, and that a reappraisal may be necessary. He reiterated, in reference to Director Trammell’s earlier comments, that appraisal districts are required by law to determine a property’s market value each year, meaning the value the property would sell for as of January 1. While appraised value may be limited by statutory caps, market value is required to be determined annually, regardless of whether a full reappraisal cycle is in progress.

He explained that appraised value is calculated based on the prior year’s appraised value and may increase up to 10% per year for properties with a homestead exemption until the appraised value equals market value. He emphasized that if the CAD does not update market values regularly, it results in carrying forward outdated values from year to year, which does not reflect actual market conditions.

Mr. Law also noted that the Texas Comptroller is currently conducting the Property Value Study for Johnson County for the 2025 tax year. The results of that study are expected around January 31, 2026, and will be critical in determining whether market values fall within the acceptable ratio range.

For that reason, Mr. Law recommended that the Board not make a reappraisal decision at this meeting, but instead wait for additional data. He stated that staff could conduct a reappraisal in February, if necessary, once the Comptroller's study results are available.

- **Board Action**
 - Director Trammell stated that now, with the clarification that the Board may wait for additional data before making a reappraisal decision, he would make a motion to table any decision regarding a reappraisal at this time.
 - The motion was seconded by Director Amy Lingo.
 - The motion carried unanimously to table any decision regarding a reappraisal.

8c. (Postponed) Discuss and possibly take action on the removal of an ARB Member

(Audio Reference: 2510 Regular 1 of 2, 00:58:41 - 00:59:59 & 2510 Regular 2 of 2, 00:00:00 - 00:01:28)

- Chairperson Svendsen stated that Agenda Item 8c would be moved to the Staff Reports section of the meeting.

8d. Discuss and possibly take action on a change order to the audit contract with Mackenzie Eason.

(Audio Reference: 2510 Regular 2 of 2, 00:01:28 - 00:12:52)

- Vice Chairperson John Wood provided comments regarding the ongoing audit and organizational transition. He stated that the audit has been comprehensive and has provided valuable information, but emphasized that the CAD Board and CAD office are currently in a period of transition. Vice Chairperson Wood explained that when an organization has long-term leadership, internal processes and workflows may become routine, and over time may not be formally documented or clearly communicated. He noted that this is the purpose of Standard Operating Procedures (SOPs) and that the district does not currently have a complete and formal SOP manual in place. He further stated that developing formal SOPs is necessary so that work is performed consistently and in accordance with established standards.
- Mr. Jeff Law, Interim Chief Appraiser agreed that SOPs should be developed and noted that once a permanent Chief Appraiser is selected, it will be their responsibility to utilize the audit findings and work with staff to create SOPs.
- Director Tina White agreed that the development of formal Standard Operating Procedures will ultimately be led by the next Permanent Chief Appraiser working collaboratively with staff. She noted that one of the reasons the audit process has taken considerable time and resources is because it has required extensive staff participation. The audit is being conducted in a collaborative manner, and staff have been actively involved in answering questions, providing documentation, and assisting with the review of processes. Director White expressed appreciation for the additional work and effort staff have contributed throughout this process.
- Mr. Law added that although the audit has been referred to at times as a forensic audit, it is not a forensic audit. It is an operational audit, focused on reviewing internal processes and organizational practices.
- Director Trammell noted that the contract with MacKenzie Eason refers to the work as a System Audit, which is an organizational review rather than a financial audit. He reiterated that the purpose of the audit is to evaluate and document internal workflows, communication processes, and operational structure.
- Vice Chairperson Wood stated that following the most recent round of interviews, which concluded on October 7, 2025, he spoke with Mr. Darren George of MacKenzie Eason regarding the remaining work required to complete the audit. He explained that Mr. George is still determining the estimated number of additional hours needed. Vice Chairperson Wood stated that he would not support a contract amendment until that information is provided and therefore moved to table the item pending receipt of the estimated hours.
- Director White asked whether Mr. George had reached the number of hours allotted under the current contract and whether tabling the item would delay the audit's progress. Vice Chairperson Wood responded that the contract hours have not yet been exhausted.
- **Board Action**
 - Vice Chairperson John Wood made a motion to table the item pending receipt of the estimated remaining hours needed to complete the audit.
 - Director Tina White seconded the motion.
 - The motion was carried unanimously.

8e. Discuss the use of AI software for the board meeting minutes.*(Audio Reference: 2510 Regular 2 of 2, 00:12:52 - 00:19:18)*

- Interim Chief Appraiser Jeff Law reported that several AI-based transcription and meeting documentation programs had been tested for preparing board meeting minutes, including Dropbox, Firefly, and Otter AI. The results did not meet expectations, as the transcripts produced were excessively lengthy and required significant editing due to inaccuracies. He noted that Dropbox generated 38 pages, Firefly generated 48 pages, and Otter AI generated 24 pages, which contributed to the absence of minutes for approval in the September consent agenda.
- Director White noted that she has been using Zoom and Zoom AI for similar purposes. Mr. Law stated that staff will continue evaluating additional tools to improve the meeting documentation process.

8f. Subcommittee Reports*(Audio Reference: 2510 Regular 2 of 2, 00:19:18 - 00:21:30)*

- Director Larry Trammell, Chair of the Chief Appraiser Recruitment Subcommittee, provided an update. He reported that the Board engaged Mackenzie Eason in late July to conduct the executive search for a new Chief Appraiser. The firm received approximately 10–12 strong applications for the position. The subcommittee reviewed those applicants and conducted initial interviews, narrowing the field to three finalists.

Those three candidates will move forward to a final round of interviews. Upon completion of those interviews, the subcommittee will bring a recommendation to the full Board for consideration and final vote.

Director Trammell stated that the process has gone very well and expressed confidence that the Board is close to extending an offer, potentially before the end of the month. He also noted that Mackenzie Eason has done an excellent job guiding the search, and the Board is very pleased with the results thus far.

9. & 10. EXECUTIVE SESSION*(Audio Reference: 2510 Regular 2 of 2, 00:21:30 - 00:21:55)*

Pursuant to Sections 551.071 (Consultation with Attorney), 551.072 (Deliberation Regarding Real Property), 551.074 (Personnel Matters), and 551.076 (Deliberation Regarding Security Devices or Audits) of the Texas Government Code, the Board of Directors reserves the right to convene in Executive Session(s) as deemed necessary during the course of this meeting for any posted agenda item.

9a. Recessed into Executive Session

- Under Texas Government Code 551.071, Consultation with an Attorney, Chairperson Peter Svendsen announced that at this time the board would convene in Executive Session.
- Kim Jones, who had signed up to speak in regards to item 8c, spoke up and stated that it was said that 8c would be addressed after Staff Reports.
- Chairperson Svendsen clarified that it would be addressed after Executive Session.
- The Board of Directors convened into Executive Session at 7:30 PM.

10a. Reconvened into Open Session

- The Board of Directors adjourned from Executive Session at 8:05 PM.

8c. Discuss and possibly take action on the removal of an ARB Member*(Audio Reference: 2510 Regular 2 of 2, 00:21:55 - 00:33:42)*

- Chairperson Svendsen called on Ms. Kim Jones to address the Board regarding Agenda Item 8c.
- Ms. Kim Jones addressed the Board, stating that it has been her pleasure to serve on the Appraisal Review Board (ARB). She explained that the ARB's role is to hear property tax protests and act as an impartial body, with taxpayers presenting their case on one side and the appraisal district presenting its case on the other. She emphasized that ARB decisions should be based on the evidence presented, without pressure or political influence. Ms. Jones stated her belief that the CAD Board has improperly involved itself in ARB matters, and she expressed concern about maintaining the ARB's independence.

Ms. Jones also expressed concern about what she perceives as animosity between the ARB leadership and the CAD Board and stated that the two bodies should function as partners in order to best serve taxpayers. She further stated her belief that the Board should have identified the ARB member referenced under Agenda Item 8c and provided the basis for any potential action regarding removal.

Ms. Jones further stated that she believes the ARB member referenced in Agenda Item 8c should have been identified and given an opportunity to address the Board. She stated that ARB legal counsel had contacted CAD legal counsel regarding the matter and had not received a response. Ms. Jones asserted that the CAD Board is removing or considering removal of ARB members based on disagreement with their decisions in hearings. She also stated her concern that ARB members were interviewed during the audit process contrary

to the advice of legal counsel. Ms. Jones began to read from page 27 of the Board of Directors Manual when her allotted time expired.

- Chairperson Svendsen then called on Mr. Bill Janusch. Mr. Janusch stated that he regularly attends City of Burleson City Council meetings and expressed concern that, in his view, individuals may be reluctant to speak publicly due to fear of retaliation. He described his impression of the first CAD Board meeting he attended as disorderly and stated that he believed the Board's conduct at that meeting was inappropriate. Mr. Janusch further stated his opinion that, at a previous meeting, the CAD Board had orchestrated an effort to remove the Taxpayer Liaison Officer.

Mr. Janusch continued his remarks, stating that he had heard rumors that the CAD Board had already identified a replacement for the Taxpayer Liaison Officer and that the position would receive a salary increase. He further stated his belief that the Texas Comptroller may intervene in the CAD in the future. Mr. Janusch commented that he had known former CAD Board members and believed that the conduct he has observed would not have occurred under their leadership. He stated that he had met Ms. Jones earlier in the meeting and believed she was committed to assisting taxpayers, and expressed his opinion that she may be the individual referenced in the potential removal discussion under Agenda Item 8c. Mr. Janusch concluded by stating that he wants the CAD Board to do better when his allotted time expired.

- Chairperson Svendsen asked if there were any comments regarding 8c.
- Director Larry Trammell stated that he was the Board member who requested that Agenda Item 8(c) be placed on the agenda. He explained that the Board had received a resignation letter from ARB Member Merilee Greenwood, and that the purpose of the item was simply for the Board to take action to formally accept her resignation.
- **Board Action**
 - Director Trammell stated that, if there were no further questions or discussion, he would make a motion to accept the resignation of Ms. Greenwood.
 - Vice Chairperson John Wood seconded the motion.
 - The motion carried unanimously.

8f. Subcommittee Reports

(Audio Reference: 2510 Regular 2 of 2, 00:33:42 - 34:29)

- Director Chris Saunders, Chair of the ARB Subcommittee, reported that the subcommittee is currently receiving applications for prospective ARB members. He stated that he had been contacted by Ms. Kim Jones regarding receiving only half-day compensation prior to the Board's recent action authorizing half-day pay. Director Saunders reported that he contacted Jessica White, Administrative Director, who resolved the matter. He thanked Ms. Jones for bringing it to his attention.

8g. Staff Reports

(Audio Reference: 2510 Regular 2 of 2, 34:29 - 00:48:44)

- Ms. Brittany Vereen, Director of Appraisal Operations, reported that the district received 28,216 protests this year, with 107 protests currently pending. She stated that ARB hearings will resume on November 4th.

Ms. Vereen continued her report, stating that field work for the 2026 tax year is currently underway. To date, 474 new construction residential properties have been measured by appraisal staff as part of the ongoing field inspection and review process.

- Director Trammell asked whether this number reflects a typical annual total. Ms. Vereen responded that it does not, explaining that this is only the beginning of the field work cycle and that appraisers will continue measuring properties into March 2026. She noted that the district typically measures approximately 2,000 new residential structures each year.
- Ms. Vereen then presented a report on the 50 properties that Director Trammell had raised concerns about, that have not experienced value changes over the past ten years.

She noted that each of these properties has been inspected within the standard three-year field inspection cycle, as required by the state. While field inspections ensure that records remain accurate, they do not always result in changes to value, which is the case here.

The majority of these accounts are large tracts of land. The average parcel size is approximately 433.5 acres, with the largest tract totaling 5,671.5 acres. Sales activity for large acreage properties is extremely limited, and this scarcity of comparable sales data leads to stable valuations through the mass appraisal process. Any consideration of value change without adequate market support must be approached carefully, as the current valuations are considered reasonable and defensible.

JCAD will continue its routine field inspection schedule; however, changes in value will typically occur only when market conditions shift or substantial changes to the property are identified.

One possible option for future reappraisals is to review sales data from neighboring counties with similar large-acreage property types.

Interim Chief Appraiser Jeff Law noted that it is not uncommon for appraisal districts to look statewide for comparable properties when dealing with less common property types, such as refineries or amusement

parks. Ultimately, the report demonstrates that staff did not have sufficient market data during the reappraisal process to support a change in value for these properties.

Value changes must always be supported by verifiable market data. While properties are inspected and reappraised as part of the standard cycle, reappraisal can mean that the value decreases, the value goes up or the value remains the same. Decisions must be based defensible data, not assumptions or intuition.

Mr. Law explained that JCAD employs mass appraisal practices, meaning value adjustments are applied uniformly to groups of similar properties based on neighborhood ratio studies rather than to individual properties. He stated that an individual property's value would only change on its own if there is a physical addition or improvement to the property. Mr. Law further noted that adjusting a single property's value solely because of a recent sale—known as sales chasing—is prohibited. He added that the State Comptroller conducts an Alternate Sales Test to ensure appraisal districts are not sales chasing and that values are being applied uniformly and in accordance with state law.

Director Lingo noted that within the list of 50 properties, some appeared to have less than one acre or zero acres, and she asked about the median acreage and whether the majority of the properties were in a particular category, such as agricultural use. Ms. Vereen responded that many of the properties in the report were indeed in agricultural valuation. Director Lingo also observed that some smaller tracts, such as those around 14 acres, and are situated amongst much larger tracts and asked whether those may have been overlooked due to their size and location. Ms. Vereen clarified that the properties were not missed; rather, there was insufficient market data to support a change in value.

Director Lingo asked whether appraisers are limited to using market data within the same school district. Mr. Law clarified that appraisers are not restricted to market data from only the same school district.

11. CLOSING ITEMS

11a. Propose Future Agenda Items

- No items were proposed.

11b. Set Next Meeting Date

- Thursday, November 13, 2025

11c. Adjourn

- Director Tina White made a motion to adjourn.
- Director Larry Trammel seconded the motion, which carried unanimously.

Approved this 11 day of Dec., 2025.



Peter Svendsen, Chairman



Brannon Potts, Secretary