

Central Appraisal District of Johnson County Board of Directors Regular Meeting

Thursday, February 12, 2026 – 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 Tina White
Secretary Jason Marbut
Director Larry Trammell
Director Chris Saunders
Director John Wood

JCAD Staff

Mr. Mitch Fast, Chief Appraiser/Executive Director
Ms. Brittany Vereen, Director of Appraisal Operations
Ms. Amy Gill, Director of Support Services

JCAD Taxpayer Liaison Officer

Ms. Amy Lingo

JCAD Legal Counsel

Mr. Matthew Tepper
President & Managing Attorney, MVBA, P.C.

1. Preliminary Business

1.A. Call to Order

Chairperson Tina White called the meeting to order at 6:00 p.m.

1.B. Determination of a Quorum

A quorum was determined to be present.

1.C. Statement of Elected/Appointed Officer and Acknowledgement of Duties for the 2026 Board of Directors of the Central Appraisal District of Johnson County

This item was taken up later in the meeting following Agenda Item 2.B.1, when the appointed board member was sworn in.

1.D. Oath of Office for the 2026 Board of Directors of the Central Appraisal District of Johnson County

This item was taken up later in the meeting following Agenda Item 2.B.1, at which time the oath of office was administered to the newly appointed board member.

1.F. Invocation

Director Chris Saunders gave the invocation.

1.G. Pledge of Allegiance

Director Larry Trammell led the Pledge of Allegiance.

1.E-H. Welcome and Recognitions

Chairperson Tina White welcomed the guests who were present including any elected officials present at the meeting.

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1.I. Non-agenda Public Communications

Matt Slaughter addressed the Board regarding the current reappraisal plan. He expressed concern about potential impacts if adjustments are not made and noted that school districts could be affected if appraisal values do not align with state expectations. Mr. Slaughter stated that reduced state funding could result in staffing reductions and negatively impact district resources.

Carla Martin, Joshua ISD, addressed the Board regarding the Texas Comptroller's preliminary 2025 Property Value Study results and explained that several Johnson County school districts received invalid findings when locally appraised values fell outside the state's acceptable range. She expressed concern that the district's current three-year reappraisal cycle may not align with the state's biennial study schedule, potentially creating recurring financial risks for school districts. Ms. Martin estimated that approximately \$1.8 million in state funding could be affected across several districts and requested that the Board consider conducting reappraisals in 2026 and 2027 and evaluating whether a two-year reappraisal cycle may better align with the state study.

Lorna Neeley addressed the Board and expressed appreciation for the opportunity to speak. She echoed the concerns raised by previous speakers regarding the potential impact of appraisal values on school district funding and encouraged cooperation between state and local entities to ensure policies and procedures work effectively for both taxpayers and school districts.

Eucie Shackelford, representing Grandview Independent School District, addressed the Board regarding concerns related to Property Value Study outcomes and their potential financial impact on school districts. She noted that Grandview ISD has historically supported the appraisal district's policies, including adoption of the three-year reappraisal cycle, but stated that recent study results could result in a loss of approximately \$1.4 million in state funding. She explained that such a loss could affect staffing and educational programs and requested that the Board consider conducting a reappraisal in 2026 and evaluating potential adjustments to the current reappraisal schedule.

2. Action Items

2.A. Consent Agenda

2.A.1. Approve minutes of January 8, 2026 regular meeting

Chairperson Tina White requested a correction to the January 8, 2026 regular meeting minutes regarding the Policy Subcommittee. She clarified that the Policy Subcommittee remains active and will be headed by Chairperson White, with Director Larry Trammell joining the subcommittee. The subcommittee will work closely with Chief Appraiser/Executive Director Mitch Fast.

2.A.2. Approve financial report for January 2026

The financial report for January 2026 was not yet available and was therefore removed from the consent agenda.

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2.A.3. Approve 4th Quarter 2025 Investment Report

The Board reviewed the Fourth Quarter 2025 Investment Report as presented. No additional questions or comments were noted.

Director Larry Trammell moved to approve the consent agenda as modified based on the changes discussed. The motion was seconded by Director John Wood and passed unanimously.

2.B. General Action Items

2.B.1. Discuss and take action to fill Board of Director vacancy for place number eight (8). This is an appointed position with a term set to expire on December 31, 2027.

Based on the information provided, Director Larry Trammell moved to appoint Ignacio Hernaiz to fill the Board of Directors vacancy for Place Number Eight (8). The motion was seconded by Director John Wood. All members present voted in favor, and the motion carried.

Following the appointment, Ignacio Hernaiz was administered the Oath of Office and was sworn in as a member of the Board of Directors for Place Number Eight (8) for a term expiring December 31, 2027.

2.B.2. Review and discuss the reappraisal plan process for the 2026 appraisal cycle of the Central Appraisal District of Johnson County, and take action as appropriate.

Chief Appraiser/Executive Director Mitch Fast explained that the current reappraisal plan adopted in 2024 outlines the appraisal schedule and processes used by the district. He noted that recent analysis related to the Texas Comptroller's Property Value Study indicated that Category A properties (single-family residential) are generally appraised close to the state's estimates, while greater variance was identified in Category B (multifamily), Category E (rural homesteads), and Category F (commercial properties). Mr. Fast also informed the Board that the district is currently undergoing a software conversion to a new mass appraisal system, which will allow the district to conduct more accurate and uniform valuations across Johnson County. As part of this transition, staff will begin conducting appraisal analysis in a training database to develop familiarity with the new system and evaluate valuation methodologies. He indicated that the work being completed can be applied to either the 2026 or 2027 appraisal year and recommended that the Board delay any decision regarding reappraisal until the March 12 board meeting, when additional analysis and updated information would be available.

Board members discussed the information presented and the concerns raised during public comments regarding the Property Value Study results and the current three-year reappraisal cycle. Director Larry Trammell noted the importance of obtaining the most current and complete information before making any decision regarding potential changes to the reappraisal plan. He acknowledged the concerns expressed by school district representatives while also recognizing the Board's responsibility to ensure fair and accurate property valuations for taxpayers. Director Trammell stated that the Board is considering whether a reappraisal should be conducted and, if so, what the

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scope of that reappraisal would include. He recommended delaying any decision regarding a reappraisal until the next Board meeting. After discussion, the Board agreed that additional analysis would be beneficial before taking action on the reappraisal plan.

Chairperson Tina White addressed those in attendance and stated that property value data has been provided to the Board for review and discussion at each board meeting. She indicated that the Property Value Study results were not a surprise to the Board and reminded those present that decisions of the Board require a majority vote and cannot be made by any single board member acting alone.

Director John Wood stated that the Board has had numerous discussions regarding whether a reappraisal decision should be delayed. He noted that one of the Board's primary considerations is ensuring that any reappraisal conducted is precise and based on complete and reliable information. Director Wood further commented that the Board represents two groups, taxing units that rely on appraisal values and taxpayers responsible for paying property taxes, and emphasized that while the reappraisal plan allows the Board to consider a reappraisal, it is important that the Board have all necessary information before making a decision.

Director Larry Trammell addressed concerns that delaying a reappraisal could result in the appraisal district falling further out of compliance in a subsequent State Property Value Study (SPVS). He encouraged those present to consider that property values may have declined, which could result in lower state study values in future studies. Director Trammell cautioned against assuming that property values will continue to increase and noted that some believe values may have decreased. He stated that he had not reached a final conclusion on that point but believed values may have remained relatively stable. Director Trammell further indicated that, regardless, this situation would not necessarily cause school districts to lose their grace period. He stated that the Board hears the concerns raised and emphasized the Board's commitment to making the right decision based on the available information.

2.B.3. Discuss and take action regarding the appointment of Appraisal Review Board (ARB) members for the 2026 appraisal year.

Director Chris Saunders, Chair of the Appraisal Review Board (ARB) Subcommittee, informed the Board that several individuals had applied to serve on the Appraisal Review Board. He explained that each applicant would be called forward to provide a brief introduction and outline their qualifications and interest in serving.

Jacob Wernette addressed the Board and expressed his interest in serving on the Appraisal Review Board (ARB). He discussed his experience working with nonprofit organizations and local government campaigns while putting himself through college. Mr. H. stated that his campaign experience focused on lowering property taxes and advocating for taxpayers. He noted that he admires ARB Chairman Peter Wrench and has been mentored by Director Larry Trammell, a member of the JCAD Board of Directors. Mr. H. stated that if appointed, he would approach the position with fairness and a commitment to representing the interests of the citizens of Johnson County.

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Alan Greer addressed the Board and stated that he considers himself more of a “number cruncher” than a public speaker. He commented that the Appraisal Review Board (ARB) plays a critical role in the community by ensuring fairness and integrity for every taxpayer who appears before the Board. Mr. Greer explained that his background is in finance within both the government and nonprofit sectors and that his work has focused on serving the public. He emphasized the importance of listening, following established processes, and making decisions based on facts to ensure property owners receive fair and impartial hearings. Mr. Greer stated that his experience evaluating information and resolving discrepancies, along with his experience working with individuals who may be stressed or upset, would be beneficial in this role. He also noted that his schedule is flexible and that he is willing to complete the required training if appointed.

Luanna Ward addressed the Board and stated that she is a lifelong resident of Johnson County. She shared a personal experience regarding the process of appealing her property taxes and how the outcome helped lower her tax burden. Ms. Ward expressed her desire to help other property owners understand the process and feel that their concerns are heard. She also noted that her father previously served on the Appraisal Review Board (ARB) and stated that she would like to follow in his footsteps by serving in a similar capacity.

Terry Wade addressed the Board and stated that he is a long-term resident of Cleburne. He shared that his professional background includes work as an educator and school administrator with Cleburne ISD. Mr. Wade explained that he has also owned and managed rental properties and, following his retirement from the school district, began transitioning into commercial property development. He expressed his interest in serving on the Appraisal Review Board (ARB) and contributing his experience to the appraisal review process.

James Jeffcoat addressed the Board and stated that he goes by the name Mike. He shared that his background includes experience in college baseball, which he noted helped develop his ability to evaluate situations fairly and work with people from different perspectives. Mr. Jeffcoat stated that he believes the role of the Appraisal Review Board (ARB) requires impartiality and emphasized the importance of maintaining a balance between the interests of taxing units and taxpayers when considering property owner appeals.

Genevieve Brown addressed the Board and stated that she understands the importance of customer service and has experience working with members of the public. She shared that her background includes work in real estate, which has provided her with familiarity regarding property matters. Ms. Brown stated that she believes her compassion for people and her ability to listen to their concerns would help her serve effectively on the Appraisal Review Board (ARB).

Chairperson Tina White asked the Board if there were any questions for the applicants, and none were presented. She then asked the Board to determine the number of Appraisal Review Board (ARB) seats that should be filled. Director Chris Saunders, Chair of the ARB Subcommittee, recommended that the Board fill three positions, resulting in a total of eleven ARB members. Director Larry Trammell indicated his agreement with that recommendation.

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Director Larry Trammell commented that if there are too many Appraisal Review Board (ARB) members, there may not be enough work to distribute to make service worthwhile for each member, while having too few members could also present challenges in managing the workload. Director John Wood then asked Chief Appraiser/Executive Director Mitch Fast to provide his perspective on the matter. Mr. Fast stated that he did not have a specific recommendation regarding the number of ARB members. Board members then discussed maintaining the flexibility to appoint additional members in the future if needed.

Chairperson Tina White reminded the Board that for Board of Directors votes related to Appraisal Review Board (ARB) matters, approval requires a majority vote of the publicly elected members of the Board of Directors, rather than a majority of the full Board. She noted that the publicly elected members of the Board are Chairperson Tina White, Director Chris Saunders, and Director Larry Trammell.

Director Larry Trammell moved to appoint Jacob Wernette to the Appraisal Review Board (ARB). The motion was seconded by Director Chris Saunders. The motion carried with Chairperson Tina White, Director Larry Trammell, Director Chris Saunders, and Director Jason Marbut voting in favor. Director John Wood and Ignacio Hernaiz abstained from the vote.

Director John Wood moved to appoint Terry Wade to the Appraisal Review Board (ARB). The motion was seconded by Director Chris Saunders. The motion carried with all members present voting in favor, with Director Ignacio Hernaiz abstaining.

Director Chris Saunders moved to appoint Mike Jeffcoat to the Appraisal Review Board (ARB). The motion was seconded by Director Larry Trammell. The motion carried with all members present voting in favor, with Director Ignacio Hernaiz abstaining.

With these appointments, the Board filled three positions on the Appraisal Review Board (ARB), bringing the total ARB membership to eleven members. Chairperson Tina White thanked all the applicants for attending the meeting and presenting to the Board. She stated that one of the most important expectations of the Board of Directors is that ARB members treat property owners with respect and dignity, ensuring that individuals who come before the ARB feel welcomed and respected regardless of the outcome of their appeal.

2.B.4. Discuss and take action concerning ARB member compensation levels including defining full and half day time requirements, and take action as appropriate.

Chairperson Tina White asked Director Chris Saunders, Chair of the ARB Subcommittee, to provide an update on why the discussion was being brought before the Board. Director Saunders explained that the Board had previously made a decision regarding compensation for Appraisal Review Board (ARB) members, establishing pay for full and half days, but that some confusion had arisen regarding what constitutes a full day versus a half day of service.

Director Larry Trammell stated that in July 2025, the Board of Directors unanimously voted to formalize a split pay structure in which ARB members would receive full-day compensation if they

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worked more than four hours, and half-day compensation at half the daily rate if they worked less than four hours. Director Trammell further explained that after the policy was formalized, some ARB members believed they could update the ARB policies and procedures to provide for full-day compensation regardless of the number of hours worked.

Director Trammell stated that he sought legal guidance from Matthew Tepper, who advised that the ARB did not have the authority to make such a change. He also noted that Peter Wrench, ARB Chair, independently sought guidance from the ARB's legal counsel and was similarly advised that the ARB could not modify the compensation structure established by the Board of Directors.

Director Larry Trammell stated that Chief Appraiser/Executive Director Mitch Fast had researched and compiled compensation data from more than 30 counties regarding Appraisal Review Board (ARB) member pay structures, including whether counties compensate members for full days, half days, or other arrangements. Director Trammell noted that the current ARB compensation rate is \$175 per day, which he believed had not changed in several years.

Chief Appraiser/Executive Director Mitch Fast clarified that his research indicated the most recent adjustment to Appraisal Review Board (ARB) member compensation occurred in 2021. Director Larry Trammell stated that his previous position regarding ARB compensation was based on his understanding that the current pay level had been implemented as of January 2025. Upon learning that this was not the case, he indicated that he was open to discussing the possibility of updating ARB compensation. Director Trammell also noted that Tarrant County currently compensates ARB members \$185 per day.

Chairperson Tina White added that the research indicated a median ARB compensation rate of approximately \$150 per day and an average rate of approximately \$155 per day among the counties reviewed.

Peter Wrench, Secretary of the Appraisal Review Board (ARB), addressed the Board regarding the matter. He reported that the ARB's legal counsel, Armstrong & Armstrong, a law firm that specializes in Appraisal Review Board matters, had advised that the Central Appraisal District Board of Directors is responsible for establishing both the ARB compensation rate and the definition of full-day and half-day service. Mr. Wrench stated that, based on that guidance, the ARB plans to reverse the policy change at its next meeting to ensure that the ARB policies align with the direction established by the Board of Directors.

Melinda Crites, a member of the Appraisal Review Board (ARB), addressed the Board to explain the reasoning behind the ARB policy. She stated that ARB members serve in a part-time capacity and do not receive benefits. Ms. Crites explained that when ARB members are scheduled for hearings, they are typically scheduled for a full day and plan their schedules accordingly. She noted that if hearings conclude early due to property owner no-shows or if the schedule does not fill for the entire day, ARB members believe they should still receive full-day compensation because they reserved and reported for the entire day expecting to work a full schedule.

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Kim Jones, a former member of the Appraisal Review Board (ARB), addressed the Board to clarify the record regarding the ARB compensation matter. She stated that prior to the meeting in which ARB compensation was formalized, a change to the compensation practice had been implemented by the Central Appraisal District (CAD), which she believed was premature and not consistent with the authority of the Board of Directors. Ms. Jones also supported the comments made by Melinda Crites and referenced a prior ARB training session during which members had been informed the training would take place over two days from 8:00 a.m. to 5:00 p.m. She stated that the training did not last the full scheduled time and that ARB members were compensated for only half a day. Ms. Jones further emphasized that, during her time serving on the ARB, the Board had not adopted a policy regarding compensation.

Chairperson Tina White responded by clarifying that the ARB policy referenced during the discussion was adopted after Ms. Jones's service on the ARB had ended and was a separate matter from the issue she described. Chairperson White thanked Ms. Jones for her comments and for addressing the Board.

Following her public comments, Ms. Jones remained standing and continued speaking with attendees in the meeting room. Chairperson Tina White asked Ms. Jones to refrain from interrupting the meeting so the discussion could proceed and asked if any members of the Board had questions or comments.

Director Larry Trammell moved to reaffirm the existing Appraisal Review Board (ARB) compensation structure, under which ARB members receive full-day compensation if they work more than four hours and half-day compensation at half the daily rate if they work less than four hours, with no change to the current daily rate. The motion was seconded by Director Chris Saunders, and the motion carried with Director Ignacio Hernaiz abstaining.

2.B.5. Review and discuss the organizational audit conducted by Mackenzie, Eason & Associates, and take action as appropriate.

At 7:10 p.m., Chairperson Tina White announced that the Board of Directors would convene in Executive Session pursuant to Sections 551.071 (Consultation with Attorney), 551.074 (Personnel Matters), and 551.076 (Deliberation Regarding Security Devices or Audits) of the Texas Government Code.

At 7:37 p.m., the Board of Directors reconvened in open session following Executive Session. No action was taken as a result of the Executive Session.

Chairperson Tina White invited Darren George of MacKenzie Eason & Associates to provide a report on the organizational audit.

Darren George thanked the Board and stated that the organizational audit began in late July 2024 and had since been completed, with the final report submitted to the Board of Directors. He explained that his presentation would provide a high-level overview of the report and its findings.

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Mr. George explained that the organizational audit was initiated in response to sustained leadership turnover and organizational instability, which had begun to impact both the Board of Directors and internal operations. He noted that additional factors contributing to the need for the audit included significant information technology and technology-related challenges, the ongoing GSA CAMA system transition, staff turnover, and increasing concerns expressed by staff, the Board of Directors, and taxing entities.

Mr. George explained that the audit reviewed several operational areas of the district, including mass appraisal practices, customer service, Appraisal Review Board (ARB) operations, human resources, and organizational leadership. He noted that the audit was conducted as a holistic organizational review rather than a forensic audit, and clarified that it did not involve the review or auditing of individual property appraisals.

Mr. George stated that the Central Appraisal District has front-line staff who consistently demonstrate a strong commitment to customer service, which stood out as one of the district's strongest operational functions. He noted that State MAP reviews and previous State Property Value Study (SPVS) results indicate that the district has demonstrated operational competency in several areas. Overall, he stated that the district has a solid foundation on which to build future improvements.

Mr. George also outlined several key operational risks identified in the audit, including outdated appraisal schedules, reliance on manual workarounds in certain processes, and the lack of income-based modeling for commercial properties. He noted that high staff turnover has been attributed in part to a weak human resources structure. Additional concerns identified in the review included limited written standard operating procedures (SOPs), insufficient internal controls in certain areas, and limited information technology capacity, all of which could increase compliance risks and affect public confidence in the district's operations. He further noted that organizational culture concerns were identified, including reports of a fear of retaliation among staff, unclear accountability, and leadership structure challenges within the organization.

Mr. George also noted that the GSA CAMA system conversion remains incomplete despite the district's significant investment in the project. He stated that this situation has been attributed in part to the lack of a dedicated internal information technology department and the district's heavy reliance on external vendors, which has limited internal oversight and project management capacity.

Mr. George noted that the Appraisal Review Board (ARB) faces procedural and oversight challenges, which have contributed to a decline in stakeholder confidence and concerns regarding public trust.

Mr. George stated that the audit identified five top strategic priorities for the district:

1. Modernizing the appraisal program, including updating appraisal processes and schedules.
2. Strengthening technology leadership by hiring internal information technology (IT) leadership.
3. Re-establishing organizational structure, including hiring a Deputy Chief Appraiser, formalizing human resources functions, and implementing performance metrics.

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4. Improving operational consistency by centralizing policy libraries, streamlining approval workflows, and strengthening internal quality control processes.
5. Restoring governance and organizational trust, including filling key leadership roles and strengthening Board of Directors governance practices.

Mr. George explained that the report also outlines a roadmap for implementing the five strategic priorities, organized into immediate, mid-term, and long-term actions.

- Immediate actions include stabilizing appraisal schedules, eliminating discretionary adjustments, hiring internal IT leadership and a Deputy Chief Appraiser, implementing structured training for staff, and formalizing standard operating procedures (SOPs).
- Mid-term initiatives include developing income-based modeling for commercial properties, expanding workforce development, implementing key performance indicator (KPI) dashboards, and advancing organizational governance practices.
- Long-term goals include implementing advanced analytics and automation, conducting facilities planning, and establishing independent periodic reviews to support continuous improvement.

Mr. George concluded by stating that he has full confidence in Chief Appraiser/Executive Director Mitch Fast's ability to lead the organization, strengthen the district's operations, and rebuild public trust in the Central Appraisal District.

Chairperson Tina White stated that she appreciated the report's recognition of the strengths of the district's staff. She noted that she has heard similar feedback both from members of the public and at board meetings, including that phones are answered promptly and that staff members are helpful in assisting taxpayers. Chairperson White also expressed her hope that staff would feel encouraged to work with the new Chief Appraiser/Executive Director in reviewing the audit's roadmap and exploring technology tools that may help improve efficiency and make their work easier. She acknowledged that participating in the audit process required a significant effort from staff and thanked them for their participation.

Chairperson Tina White stated that she appreciates the roadmap outlined in the audit and noted that the full report will be made available on the district's website prior to the March Board meeting. She explained that the report is extensive and will need to be reviewed alongside other ongoing matters, including the GSA CAMA system conversion and the State Property Value Study (SPVS) findings.

Director Larry Trammell stated that he believes the report is an outstanding assessment and commended Darren George for the work completed. He noted that the information and recommendations provided in the report will help the district identify opportunities for improvement and strengthen its operations moving forward.

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Chairperson Tina White stated that the district has dedicated staff who care about their work, along with a new Chief Appraiser/Executive Director, and emphasized that those reviewing the report should manage their expectations regarding the pace of implementation. She noted that staff must continue to perform their regular duties while also working toward the improvements identified in the audit. Chairperson White explained that the Board's intent in commissioning the audit was not to place pressure on staff, but rather to gain a better understanding of the current state of the organization and identify the resources and support staff need to succeed. She added that the roadmap outlined in the report is intended as a tool for the Chief Appraiser, and that the Board recognizes the improvements will take time and may not all be accomplished within a single year. Chairperson White also noted that certain portions of the report have been redacted due to cybersecurity considerations.

Director Larry Trammell moved to accept the organizational audit report and approve payment of the final invoice from MacKenzie Eason & Associates. The motion was seconded by Director Chris Saunders, and the motion carried with Director Ignacio Hernaiz abstaining.

2.B.6. Review and discuss the 2025 financial audit for the Central Appraisal District of Johnson County, and take action as appropriate.

Chief Appraiser/Executive Director Mitch Fast addressed the Board and explained that Central Appraisal Districts are required to undergo annual financial audits. He stated that at the previous Board meeting an engagement letter with a proposed fee of \$18,000 had been presented from the firm that has conducted the district's financial audits since 2021. Mr. Fast clarified that at the prior meeting it had been reported that the firm's fee was \$16,000, but that information was incorrect. The budgeted amount was \$16,000, while the firm's most recent actual charge had been \$16,500.

Mr. Fast stated that he was unable to negotiate a lower fee with the current firm but had contacted another firm located in Waco, Texas, which provided an engagement letter for \$15,000. He noted that this firm had performed financial audits for the appraisal district where he previously served, and that he had worked with them for several years. Mr. Fast informed the Board that these represented the two available options for conducting the district's 2025 financial audit and emphasized that timing is important in order to secure a place on the auditor's schedule, as many governmental entities arrange their audits during this time of year.

Mr. Fast recommended that the Board either authorize the Chief Appraiser to select the auditing firm that is most qualified and the best fit for the district, or that the Board of Directors make the selection directly.

Director Larry Trammell reminded the Board that at the previous meeting he had expressed that he was not in favor of retaining the same auditing firm indefinitely. Noting that the proposed fees from the firms were similar, Director Trammell moved to authorize the Chief Appraiser to select the firm to perform the 2025 financial audit. The motion was seconded by Director Jason Marbut. The motion carried with Director Ignacio Hernaiz abstaining.

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3. Information / Discussion Items

3.A. Subcommittee Reports

3.A.1. ARB

Director Chris Saunders, Chair of the Appraisal Review Board (ARB) Subcommittee, presented the subcommittee report. He stated that he had spoken with Chief Appraiser/Executive Director Mitch Fast, and they are in agreement on continuing the separation of ARB operations from regular CAD staff functions. Director Saunders explained that the intent is for CAD staff involvement to be limited primarily to scheduling hearings, and that the details of how to transition to this structure should be discussed further at future Board meetings.

3.A.2. Budget & Finance

Director Larry Trammell, Chair of the Budget & Finance Subcommittee, stated that there was no report at this time. He noted, however, that additional members will need to be appointed to the subcommittee.

3.A.3. Communications

Peter Svendsen, Chair of the Communications Subcommittee, was not in attendance, and therefore no report was presented.

3.A.4. New CAD Office

Director Jason Marbut reported that he and Director Svendsen had toured six potential properties, which have since been narrowed down to two options, both of which are vacant lots being considered for the new CAD office location.

Chief Appraiser/Executive Director Mitch Fast added that he had advised Peter Svendsen that it is important for the Board to consider all available options when evaluating a future CAD facility. He noted that these options could include leasing an existing facility, purchasing an existing facility, or constructing a new facility. Mr. Fast stated that the current market for available properties is limited, and that the first step for the Board will be to determine which option would be most advantageous for the district.

Director Larry Trammell agreed with the need to evaluate multiple options and added that renovating the current facility could also be considered as a possible alternative. Mr. Fast thanked Director Trammell for the comment and noted that it should have been included among the options for consideration.

3.A.5. Organizational Audit Review

Director Larry Trammell, Chair of the Organizational Audit Subcommittee, reported that the work of the subcommittee has been completed.

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3.A.6. Policies

Chairperson Tina White, Chair of the Policies Subcommittee, reported that Chief Appraiser/Executive Director Mitch Fast had provided her with a draft set of potential Board policies. She noted that the draft is extensive and will require time for review. Chairperson White stated that Board members may direct any questions regarding the draft to Mr. Fast or to Matthew Tepper of McCreary, Veselka, Bragg & Allen, P.C., who assisted in preparing the document.

3.A.7. Reappraisal Plan

Director Larry Trammell, Chair of the Reappraisal Plan Subcommittee, stated that he had nothing further to report, as the matter had already been discussed earlier in the meeting.

3.B. Taxpayer Liaison Officer Report

3.B.1. Property Owner Complaints

Amy Lingo, Taxpayer Liaison Officer (TLO), presented her report to the Board. She addressed the complaint raised during the January meeting regarding Peter Svendsen, stating that she believes Mr. Svendsen had reached out to the individual who filed the complaint to address the matter and make amends for comments that had been made publicly. She noted that Mr. Svendsen indicated he would strive to handle such situations more appropriately in the future.

Ms. Lingo reported that other TLO complaints received were general in nature, including questions related to tax billing, requests for information from the City of Keene, and a few concerns from taxpayers regarding appraisal changes that they felt were taking too long to process. She stated that those matters were addressed promptly once identified.

Ms. Lingo also noted that a link to the ARB survey had previously not been available on the district's website, but that it has since been added. She suggested that the ARB survey also be made available in printed form for taxpayers following their hearings.

Director Chris Saunders thanked Ms. Lingo for her assistance in helping review the ARB applicants. Chairperson Tina White commented that Ms. Lingo's report was clear and easy to read, and Director Larry Trammell agreed, adding that he appreciated the inclusion of time reporting within the report.

3.C. Chief Appraiser Report

3.C.1. Review of Property Value Study

Chief Appraiser/Executive Director Mitch Fast provided a summary of the 2025 State Property Value Study (SPVS) results. He explained that of the 12 independent school districts (ISDs) associated with Johnson County, nine have 10 percent or more of their jurisdictional boundaries within the county, which qualifies them for inclusion in the Johnson County SPVS.

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Mr. Fast reported that the nine ISDs tested in the study were:

1. Alvarado ISD - approximately 3.4% out of local value
2. Burleson ISD - approximately 0.44% out of local value and will likely protest
3. Cleburne ISD - approximately 6% out of local value
4. Godley ISD was within local value
5. Grandview ISD - approximately 10% out of local value
6. Joshua ISD - approximately 1% out of local value
7. Keene ISD - approximately 7% out of local value
8. Rio Vista ISD - approximately 9% out of local value
9. Venus ISD was within local value

In this context, "local value" refers to the property values determined by the Central Appraisal District and certified on the local appraisal roll, which are compared to the Comptroller's independently estimated values in the State Property Value Study.

Mr. Fast explained that internal reports had been generated to evaluate whether the Central Appraisal District would have sufficient support to challenge the State Property Value Study (SPVS) results, should the district be asked to submit a report disputing the findings.

Mr. Fast also reported that the district reviewed preliminary 2026 data to evaluate how the district's values might compare if the State Property Value Study tests were conducted using 2026 data. He noted that Category A (single-family residential) properties appear to be closely aligned with the state's estimates, while Categories B (multifamily), E (rural property), and F (commercial) appear to be further out of alignment, which he noted is often the case because those categories typically have fewer comparable sales available for analysis.

Mr. Fast also noted that the district is conducting a pilot project reappraisal, and that any changes resulting from that effort will likely be more noticeable in Categories B, E, and F than in other categories. He stated that he would be available to meet with anyone who has questions or would like additional information regarding the data or analysis.

3.C.2. Board of Directors Election Progress

Chief Appraiser/Executive Director Mitch Fast addressed the Board and noted that there is still one vacancy on the Board of Directors. He stated that nominations by resolution for the open position are due by March 4, 2026. Mr. Fast explained that once the vacancy is filled, the Board will be at full membership. He also reminded the Board that the next election for the publicly elected Board of Directors positions will occur in November 2026.

3.C.3. Update on CAMA System Implementation

Chief Appraiser/Executive Director Mitch Fast provided an update on the CAMA system implementation, stating that the district is now live in the new GSA CAMA system but is currently operating with parallel data entry in both the new and legacy systems. He explained that this process has resulted in backlogs in several operational areas of the office, as maintaining dual data entry significantly slows efforts to reduce the backlog. Mr. Fast noted that the district cannot fully

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discontinue use of the previous system until the district is able to successfully transmit data to the tax offices through the new system, as the legacy system must remain available to transmit information to the tax offices if needed.

4. Executive Session

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.

4.A. Reconvene into Open Session

4.B. Discuss and possibly take action on anything discussed in Executive Session including property owner complaints and personnel matters.

5. Closing Business

5.A. Future Agenda Items

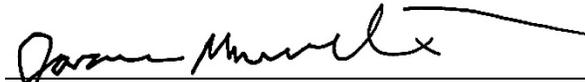
- Appointment of the new board member
- Reappraisal Plan discussion
- ARB Staffing discussion

5.B. Proposed Next Meeting Date: Thursday, March 12, 2026

5.C. Adjourn

Approved the 12th day of March, 2026.


Chairperson


Secretary