Central Appraisal District of Johnson County Board of Directors Special Workshop Meeting

Tuesday, July 7, 2026 – 6:00 p.m.
Cross Timbers Branch Meeting Room, Cleburne Conference Center
1501 W. Henderson Street Cleburne, Texas

JCAD Board of Directors
1. Chairperson Tina White - Present
2. Vice Chairperson Peter Svendsen - Present
3. Secretary Jason Marbut - Present
4. Director Larry Trammell - Present
5. Director John Wood - Present
6. Director Chris Saunders - Present
7. Director Ignacio Hernaiz - Present
8. Director Shane McNeel - Present
9. Scott Porter, Tax Assessor-Collector - Absent

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

JCAD Legal Counsel
Ms. Sharon Coffee Baxter, Managing Attorney, MVBA, P.C.

1. Preliminary Business

1.A. Call to Order

1.B. Roll Call

Roll call was conducted, and the members listed above were recorded as present or absent.

1.C. Welcome

Chairperson White explained that the meeting was being conducted as a workshop for informational and educational purposes and that no action or vote would be taken.

1.D. Invocation

Director Chris Saunders gave the invocation.

1.E. Pledge of Allegiance

Vice Chairperson Svendsen led the Pledge of Allegiance.

2. Workshop Items

2.A. Presentation and discussion of valuation procedures utilized during the 2026 reappraisal plan process.

At the request of Chairperson White, Director Larry Trammell read the statement he had presented at the prior Board meeting concerning taxpayer concerns regarding the 2026 reappraisal. Director Trammell reviewed the reappraisal plan, the Board's decision to direct a special reappraisal for 2026, the preliminary value estimates previously provided to the Board, and concerns regarding the magnitude and consistency of increases reported by property owners. He stated that the purpose of the workshop was to provide transparency, accountability, and a clear explanation of the methods, market data, ratio studies, and uniformity measures used in developing the 2026 values.

Chief Appraiser Mitch Fast introduced the presentation and advised that appraisal-card examples and an outline were available as handouts. He stated that additional materials would be placed on the district website. Mr. Fast also acknowledged the delays and difficulties experienced during the 2026 appraisal cycle, including late appraisal notices and problems with the property-search function, apologized for the inconvenience to property owners, and stated that the district was working to improve its processes and customer service.

Mr. Fast explained the general residential valuation process. Land is valued as though vacant, improvements are valued through the cost approach, depreciation is applied to arrive at replacement cost new less depreciation, and market factors developed from sales are applied before the land value is added. He clarified that, in appraisal terminology, an improvement means any item other than the land and does not necessarily mean that the owner recently remodeled or added something to the property. He also discussed land-to-building relationships and the use of the income approach for income-producing properties.

Mr. Fast reviewed the data sources used by the district, including Marshall & Swift cost information, local builder data and surveys, Multiple Listing Service information, sales letters, public listing information, and commercial data sources such as Trepp, CoStar, and LoopNet. He explained that sales information is compared with deed records from the Johnson County Clerk and is verified when the sale date and legal description correspond. Verified sales are then used in sales-ratio analysis.

Mr. Fast explained that a sales ratio compares the district's appraised value with a property's sales price. Ratios below 100 percent may indicate that properties are appraised below market, while ratios above 100 percent may indicate that they are appraised above market. He emphasized that sales must be reviewed to determine whether they are arm's-length transactions and that distressed, family, or otherwise nonmarket transactions may not be suitable for model development.

The presentation included examples of the district's appraisal models. Mr. Fast described the residential model as replacement cost new less depreciation multiplied by a market factor, plus land value. He also discussed price-per-acre land models stratified by tract size and market area, and the direct-capitalization income model used for commercial property. He stated that reliable models depend on accurate property data and adequate market information.

During the first question-and-answer period, members of the public raised concerns regarding market value, assessed value, homestead appraisal limitations, the timing of the 2026 reappraisal, increases in tax burdens, and the effect of new construction on existing taxpayers. Mr. Fast explained that the appraisal district determines market value but does not set tax rates or taxing-unit budgets. He encouraged property owners to review their values each year and use the protest process when they believe a value or property characteristic is incorrect. Board members encouraged the public to participate in taxing-unit budget and tax-rate hearings and to use the Truth in Taxation website to review proposed rates and hearing information.

Questions were also raised regarding the Property Value Study. Mr. Fast explained that the Texas Comptroller's Property Tax Assistance Division conducts the study by school district and that its sales period and methodology differ from the appraisal district's January 1 valuation date. He discussed the connection between Property Value Study results and school funding, while noting that changes to the study process would require action at the state level.

In response to questions regarding land values, Mr. Fast explained that land values are affected by market supply and demand and that limited land-sales data can cause land schedules to remain unchanged for longer periods than residential market factors. He noted that property-specific influences, such as proximity to a railroad or other adverse conditions, should be reviewed during the protest process. A member of the public emphasized that the protest process provides an opportunity to move from a mass-appraisal result to an individual review of the property.

Members of the public requested clearer access to the district's appraisal codes, formulas, schedules, and supporting evidence. Mr. Fast stated that the district has an appraisal manual and was working to prepare a shorter, plain-language guide for property owners. He also explained that evidence to be presented by the district may be requested on the protest form and discussed efforts to improve the speed and accessibility of evidence delivery.

Questions concerning maintenance and remodeling were discussed. Mr. Fast explained that ordinary maintenance, such as painting or replacing worn materials, generally should not be treated the same as substantial remodeling. He stated that comparable properties should be similar in size, condition, quality, and other relevant characteristics, and that remodeled and non-remodeled homes may not be appropriate substitutes for one another.

Mr. Fast discussed agricultural special-use appraisal. He explained that qualifying agricultural land is valued based on productivity rather than market value, using income and expense information, a multi-year averaging process, and the capitalization rate required by law. He also discussed wildlife-management valuation and stated that conversion to wildlife management generally continues the prior agricultural productivity valuation, subject to statutory qualification requirements.

Mr. Fast then reviewed the respective roles of appraisers and computer-assisted mass appraisal software. Appraisers collect and verify data, measure new construction, identify changes, define market areas, determine highest and best use, select appraisal models, review statistical results, and identify areas for improvement. The software stores the data, applies the models, produces statistical measures, and generates the appraisal roll.

Mr. Fast explained the coefficient of dispersion as a measure of appraisal uniformity and stated that lower dispersion indicates that sales ratios are more tightly clustered. He reviewed generally accepted ranges for different property types and emphasized that neighborhood-level analysis is more meaningful than a single countywide statistic. He also discussed median appraisal ratios and the importance of reviewing outliers.

The Board and Mr. Fast discussed the district's transition to new CAMA software. Mr. Fast stated that 2026 was the first year the district went live with the new system and that the conversion had created substantial operational difficulties. He said the district was continuing to clean its data and improve the software process. In response to a question concerning known errors, he stated that corrected appraisal notices would be issued when district-level errors were identified, including notices for a group of commercial accounts that had been valued incorrectly.

Board members discussed steps taken to improve the Appraisal Review Board hearing process, including larger hearing rooms and additional training. An Appraisal Review Board member encouraged property owners to attend scheduled hearings, gather and present supporting evidence, and contact the district if a hearing must be rescheduled. Public discussion also emphasized the importance of requesting the district's evidence before the hearing and maintaining the independence of the Appraisal Review Board.

Mr. Fast advised that the district had received a new vendor report concerning value changes by property category but that the figures appeared inconsistent and required verification. He stated that the district would provide the corrected information at a later Board meeting or through a link on the district website. He generally identified multifamily, commercial, and certain land-related categories as areas in which larger increases were expected due to the use of income models and updated land schedules, while noting that the category-level figures should not be published until verified.

Mr. Fast reviewed the sales comparison, cost, and income approaches in greater detail. He explained that the sales comparison approach is most useful when adequate comparable sales are available; the cost approach is especially useful for new or unique properties but requires appropriate depreciation; and the income approach is generally used for properties purchased for their income-producing capacity. He stated that the Texas Property Tax Code authorizes the chief appraiser to select the most appropriate method and that district methods must comply with the Texas Constitution, Property Tax Code, Comptroller guidance, USPAP, and applicable IAAO standards.

Mr. Fast discussed the use of comparable properties across school district and other jurisdictional boundaries. He stated that the primary consideration is whether the properties are sufficiently similar and compete in the same market, although the closest and most similar properties are generally preferred.

Mr. Fast discussed income and expense information and capitalization rates. He explained that the district may use owner-provided rent rolls, leases, operating statements, market listings, industry surveys, and commercial data services. Capitalization rates are derived from net operating income and sales prices, with risk, age, condition, location, and vacancy affecting the rate.

Mr. Fast acknowledged that some existing cost schedules were outdated and had been adjusted through modifiers. He stated that updating cost schedules and eliminating unnecessary modifiers was a primary objective for the 2027 appraisal year because consistent cost schedules are essential to appraisal uniformity.

Near the conclusion of the workshop, Mr. Fast responded to questions concerning the meaning of an older residential property, the relationship between an individual purchase price and an appraised value, the accuracy of property characteristics, and the number of protests filed. He stated that a recent arm's-length purchase price is important evidence, that property owners should review the appraisal card for errors in square footage, age, condition, and other characteristics, and that a high protest count does not by itself establish that every appraisal model is incorrect. The discussion also recognized that rapid market changes

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and investor activity can create significant burdens for long-term property owners and that broader changes to the property-tax system would require legislative action.

3. Adjourn

There being no further workshop business, the meeting was adjourned at 9:36 p.m.

Approved the 13th day of August, 2026.

Tina M. White

Chairperson

Secretary