

Regular Meeting of the Cherokee Central Appraisal Board

TIME: 8:30am, February 12, 2026

PLACE: 111 E Sixth Street, Rusk, TX 75785

PRESENT: Tony Johnson, Jed Morris, Connie Nice, Shonda Potter, Joe Taylor, Robert Haberle

ABSENT: None

1. MR. JOHNSON CALLED THE MEETING TO ORDER AT 8:33 AM.
2. ESTABLISH A QUORUM.
A quorum was present.
3. CERTIFY OPEN MEETINGS ACT COMPLIANCE.
The Board acknowledged that the meeting was timely posted.
4. INVOCATION.
The invocation was brought by Mr. Johnson.
5. INTRODUCE GUESTS.
No Guests.
6. PUBLIC COMMENTS TO THE BOARD OF DIRECTORS.
None.
7. DIRECTOR INTRODUCTIONS.
Introductions to new board members, Mr. Haberle.
8. OATH OF OFFICE AND SWEAR IN DIRECTORS.
Mrs. Emerson led the board members in the Oath of Office and the Statement of Officer.
9. ELECTION OF 2026-2027 OFFICERS, CHAIRPERSON, VICE CHAIRPERSON, AND SECRETARY.
Mrs. Nice nominated Mr. Johnson for Chairman, no other nominations. All voted "aye".
Mr. Taylor nominated Mr. Morris for Vice Chairman, no other nominations. All voted "aye".
Mr. Taylor nominated Mrs. Nice for Secretary, no other nominations. All voted "aye".
10. CONSIDERATION OF, AND POSSIBLE ACTION ON THE EFFECT OF LAWS, RULES, AND COURT DECISIONS ON APPRAISAL DISTRICT OPERATING PROCEDURES AND ON BOARD OF DIRECTORS PROCEDURES AND DIRECTOR CONDUCT.
Mrs. Lowry informs the board that some of the laws have changed, but there are none that are directly affecting us currently.
11. SUBMISSION OF DIRECTOR DISCLOSURE FORMS AS NECESSARY.
Mrs. Lowry states that these forms have been taken care of as of this meeting.
12. APPROVE MINUTES OF DECEMBER 18, 2025.
Motion by Mrs. Nice to approve the minutes from December 18, 2025. Second by Mr. Morris. All voted "aye".
13. QUARTERLY PUBLIC FUNDS INVESTMENT REPORT.
Mrs. Lowry informs the board that this section shows a breakdown of all the accounts.
14. RATIFY DECEMBER 2025 AND JANUARY 2026 EXPENDITURES.
Motion by Mr. Morris to ratify December 2025 and January 2026 expenditures. Second by Mrs. Nice. All voted "aye".
15. REVIEW OF BUDGET PROGRESS REPORTS.

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Mrs. Lowry informed the board that because of our credit card company switch, we had a bill that was missed in the process. These payments and submissions are shown in this report. Mrs. Lowry also states that the "other income" category includes money from collections for the software change, MAPS money, public information requests, etc.

16. REVIEW END OF YEAR EXPECTED 2025 BUDGET SURPLUS - ALL BUDGETS.

Mrs. Lowry informs the board that the district is looking at a surplus. In May or June, the district uses that money to buy down the budget so the entities are not charged as much. This also is where our building repair money comes from.

17. CONSIDERATION AND POSSIBLE ACTION ON RESOLUTION FOR FINANCIAL ACCOUNT SIGNATURES.

Mrs. Lowry states that since the board is starting new this year, the bank needs signatures for the financial accounts. She also informs the board that there was an incident of fraud with our special account. Mrs. Lowry tells the board that we are currently working with the bank to close that account and replace it with another one. Motion by Mr. Haberle on resolution for financial account signatures. Second by Mrs. Nice. All voted "aye".

18. DISCUSSION AND POSSIBLE ACTION TO APPROVE THE TRUE PRODIGY CONTRACT.

Mrs. Lowry states that our lawyers and True Prodigy's lawyers are going back and forth about an indemnification clause. Mrs. Lowry is adamant that we need to switch companies due to the number of incidents we have had with our current company. She requests that if we can come to an agreement with True Prodigy, she be allowed to sign the paperwork without calling another board meeting. If, however, there is no agreement, there will need to be another board meeting to decide which way to move from there. Motion by Mrs. Nice to approve Mrs. Lowry to sign the True Prodigy contract if an agreement is made. Second by Mr. Taylor. All voted "aye".

19. DISCUSSION AND POSSIBLE ACTION TO APPROVE AMENDMENTS TO THE BOD POLICY MANUAL.

Mrs. Lowry wants to change some of the wording in the policy manual and remove the section on 911 addressing since we no longer do that in-house. Motion by Mr. Morris to approve the amendments to the policy. Second by Mrs. Nice. All voted "aye".

20. DISCUSSION OF PROPERTY VALUE MATTERS PER SECTION 6.15 TPTC.

Mrs. Lowry informs the board that all their personal value issues of their own property must be done in front of the board. Moving forward, this will be an item in every board meeting to allow the board members to ask personal property questions if needed.

21. CHIEF APPRAISERS REPORT.

a. PROPERTY VALUE STUDY RESULTS.

Mrs. Lowry informs the board that we passed all the PVS values. That gives the school entities two years grace on a failure on MAPS review for school values.

b. SCHOOL LIMITAION REPORT ISSUE STATUS.

Mrs. Lowry tells the board that when the state compressed the MRC rate for the school's funding to keep the tax dollars lower, and increased the homestead exemption, they started a new way of accounting. Our district, as well as others, must rely on the vendor, Harris Govern, to create those reports. When the state requests information, we don't really have access to the information they need. Harris insisted that the reports they created were correct. We were notified by our lawyer that the reports are in fact incorrect. We are currently working to correct those values. We are having an audit done to see if the entities can get a better deal. There was also an ARB decision that lost quite a bit of value for New Summerfield. The audit we are having done should help New Summerfield recoup some of that funding.

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- c. METHODS AND ASSISTANCE PROGRAM REVIEW INFORMATION.
Mrs. Lowry states we are working on not only that but also our operations survey. This review will be done April 13th.
- d. APPRAISAL REVIEW BOARD MEMBER SUGGESTIONS.
Mrs. Lowry asks the board for ARB member recommendations. She provided ARB applications for them to pass out. ARB members are approved by Judge Day.

22. ADJOURN.

Motion by Mrs. Nice to adjourn. Second by Mr. Morris. All voted "aye". Meeting adjourned at 9:19 AM.

Mr. Tony Johnson, Chairman
Cherokee Central Appraisal District

Mrs. Nice, Secretary
Cherokee Central Appraisal District