



NOLAN CENTRAL APPRAISAL DISTRICT MINUTES OF BOD REGULAR MEETING OF THE June 16, 2026 – 5:00 P.M. 208 Elm Street, Sweetwater, Texas

A called meeting of the Board of Directors of the Central Appraisal District of Nolan County was held June 16, 2026, at 5:00 p.m., Board Room, Nolan Central Appraisal District, 208 Elm St., Sweetwater, Texas. Dennis Cumbie, called the meeting to order, announced a quorum present and the meeting duly called.

DIRECTORS PRESENT

Dennis Cumbie, Duane Hyde, Gordon Neimir, Domingo Castillo, & Andy Greenwood

OTHERS PRESENT

Paula Kisinger - Chief Appraiser, Tonya Couch – ARB Coordinator, & Lauren Saldivar - CFO

PUBLIC COMMENTS:

No public comments

MINUTES:

Approve minutes from May 19, 2026.

Motion: Approve minutes from May 19, 2026

Motion By: Duane Hyde

Second By: Gordon Neimir

Vote: 4 – 0 Passed

ACTION ITEMS:

a. Oath & Statement of Office.

Andy Greenwood administered the Oath of Office and Statement of Appointed Officer, as required by the State of Texas, to the newly appointed member of the Nolan Central Appraisal District Board of Directors. The appointee duly executed the required documents and was officially sworn in to serve on the Board of Directors. The executed Oath of Office and Statement of Appointed Officer were received and made part of the official records of the Nolan Central Appraisal District.

b. Consider & take possible action on Resolution to Rename Escrow Account to Future Services Account.

Chief Appraiser Paula Kisinger presented a resolution to rename the Nolan Central Appraisal District's existing "Escrow Account" to the **Nolan Central Appraisal District Future Services Account**, effective January 1, 2027. Ms. Kisinger explained that the District will discontinue accepting escrow payments as of that date. Board members questioned Ms. Kisinger regarding the rationale for discontinuing escrow payments. Ms. Kisinger explained that escrow payments received by the District are payments made in advance of future tax liabilities. She stated that the District's current CAMA system does not provide a mechanism for processing or tracking escrow payments, requiring all receipts to be handwritten. She expressed concern that this process presents unnecessary

financial and administrative risk to the District. Ms. Kisinger further explained that alternative programs remain available to assist taxpayers, particularly those age 65 and older, including quarterly payment options and tax deferral provisions authorized under Texas law. Regarding the proposed account renaming, Ms. Kisinger explained that funds currently reserved for unexpected expenses, such as replacement of District vehicles, disaster-related building repairs, and other unforeseen capital expenditures, are maintained within the District's General Fund account. She noted that including these reserve funds within the General Fund makes it more difficult to accurately monitor budget activity and operating expenditures throughout the fiscal year. The proposed Future Services Account would provide a separate reserve account for these designated funds, allowing for improved financial tracking and budget management. The Board discussed the discontinuation of escrow payments, available taxpayer assistance programs, and the benefits of establishing a dedicated reserve account.

Motion: To approve Resolution to Rename Escrow Account to Future Services
Motion By: Domingo Castillo
Second By: Duane Hyde
Vote: 5 – 0 Passed

c. Consider financial statements for May 2026.

The Nolan CAD Board of Directors reviewed the financial statements for May and monthly expenditures.

Motion: To approve May 2026 financial statements as presented.
Motion By: Gordon Neimir
Second By: Domingo Castillo
Vote: 5 – 0 Passed

d. Consider & take action on Engagement Letter Ricky Bowman for the 2025 Nolan CAD financial audit.

The Board considered the engagement letter submitted by Ricky Bowman for the performance of the Nolan Central Appraisal District's 2025 Annual Financial Audit. The engagement letter outlined the scope of services, responsibilities, and terms for conducting the District's annual independent financial audit.

Motion: To approve Ricky Bowman engagement letter for 25 Annual Financial Audit
Motion By: Gordon Neimir
Second By: Domingo Castillo
Vote: 5 – 0 Passed

e. Consider & take possible action on Engagement Letter for the 2026 Nolan CAD financial audit.

- The engagement letter for the 2026 Annual Financial Audit was tabled. The Board of Directors requested that Chief Appraiser Paula Kisinger place the District's current financial auditor on a future Board agenda for additional discussion.

f. Any other policies, procedures, information reports, and personnel matters.

No other policies, procedures, information reports, and personnel matters to report.

INFORMATION ITEMS:

a. Administration

Chief Appraiser Paula Kisinger provided an administrative update to the Board regarding ongoing operational changes within the office. Ms. Kisinger reported that the implemented changes have been progressing smoothly and that office operations continue to function efficiently. She further advised the Board that employees have adapted well to the changes and that, as of the meeting date, all staff and administrative functions are operating effectively.

b. Collections

Chief Appraiser Paula Kisinger provided an update regarding delinquent taxes currently reflected on the Nolan Central Appraisal District's records. Ms. Kisinger stated that the District continues to monitor delinquent accounts and generate reports identifying properties with delinquent taxes exceeding two years for referral to the appropriate attorneys for collection efforts. Ms. Kisinger also informed the Board that the District has transitioned its delinquent tax collection services with Perdue, Brandon, Fielder, Collins & Mott, LLP from the Arlington office to the Wichita Falls office. She reported that the change has resulted in improved communication and responsiveness and has been beneficial to the District's delinquent tax collection process.

c. Appraisal

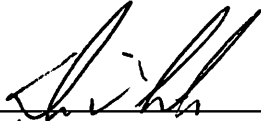
Chief Appraiser Paula Kisinger reported that Nolan Central Appraisal District remains in the Equalization Phase of the property tax cycle. Ms. Kisinger advised the Board that the informal protest process is nearly complete and that formal Appraisal Review Board (ARB) hearings are scheduled to begin on June 22. She further noted that staff continues to work diligently to ensure all protest and hearing processes are conducted in accordance with applicable laws and deadlines.

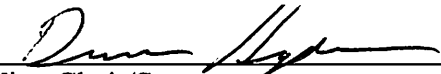
d. Directors Comments

No Directors Comments was presented.

ADJOURN:

Dennis Cumbie moved to adjourn at approximately 6:13 p.m.


Chairman


Vice-Chair/Secretary