



NOLAN CENTRAL APPRAISAL DISTRICT

MINUTES OF BOD REGULAR MEETING OF

THE July 21, 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 July 21, 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, & Colter Asbill – P&A

PUBLIC COMMENTS:

No public comments

MINUTES:

Approve minutes from June 16, 2026.

Motion: Approve minutes from June 16, 2026

Motion By: Duane Hyde

Second By: Domingo Castillo

Vote: 5 – 0 Passed

ACTION ITEMS:

a. Discussion & possible action regarding a taxpayer complaint concerning district operations.

Chief Appraiser Paula Kisinger presented to the Board correspondence received from taxpayer William King regarding a complaint concerning District operations. Ms. Kisinger stated that the district received correspondence from Mr. King by certified mail on two occasions and provided copies of the correspondence to the Board for review. Ms. Kisinger explained that the matters referenced in Mr. King's complaint occurred prior to her employment with the District. She further advised the Board that she had responded to Mr. King's correspondence, providing information regarding the issues and questions raised in his letters. Mr. King was also notified that he would be placed on the July Board agenda to provide him an opportunity to appear before the Board and address his concerns. Notice of the July meeting was sent to Mr. King by certified mail and was delivered and signed for on July 3, 2026. Mr. King did not appear at the meeting to address the Board. The Board directed the Chief Appraiser to provide Mr. King with written correspondence explaining the appropriate next steps available to him regarding his concerns.

b. Consider financial statements for June 2026.

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

Motion: To approve June 2026 financial statements as presented.

Motion By: Duane Hyde

Second By: Gordon Neimir

Vote: 5 – 0 Passed

c. Discuss, consider, & take possible action on Resolution for the extension of 1st Allocation Payment.

Chief Appraiser Paula Kisinger presented a resolution regarding an extension of the due date for the first allocation payment from participating taxing entities from December 31 to January 15. Ms. Kisinger explained that Texas Tax Code § 6.06(e) provides that, unless the governing body of a taxing unit and the Chief Appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments at the end of each calendar quarter, with the first payment due before January 1 of the year in which the appraisal district's budget takes effect. Section 6.06(e) further provides that the governing body of a taxing unit and the Chief Appraiser may agree to a different method of payment. The Board approved the resolution presented by Chief Appraiser Paula Kisinger regarding the first allocation payment required under Texas Tax Code § 6.06(e), which is due before January 1, and providing for an extension of the payment date to January 15.

Motion: To approve resolution for the extension of the first allocation payment to Jan. 15.

Motion By: Domingo Castillo

Second By: Andy Greenwood

Vote: 5 – 0 Passed

d. 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 reported that the district has determined that an additional employee is needed to support current operations and future staffing needs. The decision was made after evaluating the district's long-term operational needs, workload demands, staffing coverage, and the importance of maintaining continuity of services during planned or unexpected employee absences. Adding an additional staff member will also provide an opportunity for cross-training, strengthen office coverage, and help ensure the district is adequately staffed to continue providing efficient and uninterrupted service to taxpayers and taxing entities. The district will be conducting interviews and reviewing qualified applicants, with the goal of having a new employee selected by the August Board meeting.

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.

c. Appraisal

Chief Appraiser Paula Kisinger reported that the Appraisal Review Board (ARB) hearings concluded on July 8, 2026. Following completion of the ARB process and all necessary appraisal procedures, the 2026 appraisal roll was certified on July 16, 2026, ahead of the statutory July 25 deadline.

d. 2027-2028 Reappraisal Plan

Chief Appraiser Paula Kisinger presented the written 2027–2028 Reappraisal Plan to the Board of Directors for discussion and informational purposes. Ms. Kisinger explained that the plan reflects revisions to the appraisal processes and procedures used by the district in conducting appraisals throughout Nolan County. Ms. Kisinger advised the Board members to review the proposed plan and note any questions, comments, or suggested changes for further discussion. The 2027–2028 Reappraisal Plan is scheduled for consideration and adoption at the August Board of Directors meeting.

e. 2027 Proposed Budget

Chief Appraiser Paula Kisinger presented a revised 2027 Proposed Budget to the Board of Directors for discussion and informational purposes. Ms. Kisinger explained that revisions were made to the proposed budget previously presented and approved at the May Board meeting to account for the addition of a new employee and the associated personnel costs. Ms. Kisinger asked the Board members to review the revised proposed budget and note any questions, comments, or suggested changes for further discussion. The 2027 Proposed Budget is scheduled for consideration and adoption at the August Board of Directors meeting.

f. Directors Comments

No Directors Comments was presented.

ADJOURN:

Domingo Castillo moved to adjourn at approximately 6:32 p.m.



Chairman



Vice-Chair/Secretary