NOLAN CENTRAL APPRAISAL DISTRICT
MINUTES OF BOD REGULAR MEETING OF THE
September 15, 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 September 15, 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, Gordon Nemir, & Domingo Castillo

OTHERS PRESENT
Paula Kisinger - Chief Appraiser & Lauren Saldivar – CFO/RTA

PUBLIC COMMENTS:
No public comments

MINUTES:
Approve minutes from August 18, 2026.

Motion:	Approve minutes from August 18, 2026
Motion By:	Gordon Nemir
Second By:	Domingo Castillo
Vote:	3 – 0 Passed

ACTION ITEMS:

a. Consider financial statements for August 2026.
The Nolan CAD Board of Directors reviewed the financial statements for August and monthly expenditures.

Motion:	To approve August 2026 financial statements as presented.
Motion By:	Domingo Castillo
Second By:	Gordon Nemir
Vote:	3 – 0 Passed

b. Discuss, consider, & take possible action regarding the allocation of reserve funds.
Chief Appraiser Paula Kisinger presented the Board with a proposed allocation of the District's existing reserve funds totaling $568,978. The proposed allocation was as follows: Litigation Reserve – $250,000, Emergency/Disaster Reserve – $90,000, Building & Major Equipment Reserve – $70,000, Vehicle Replacement Reserve – $80,000, Technology & Office Equipment Reserve – $60,000, & General Contingency Reserve – $18,978. The Chief Appraiser reviewed each proposed reserve category and explained its intended purpose. She also discussed the District's current and potential financial obligations, including four active lawsuits and a pending Texas Tax Code Section 25.25 matter involving a business property dispute that could result in a considerable tax refund. The Chief Appraiser recommended that, due to the District's current litigation and potential financial obligations, the District retain its existing reserve funds and not distribute the remaining funds from the 2025 budget to the taxing entities. She further recommended that the remaining 2025 funds be added to the District's existing reserves and that all reserve funds be maintained in the District's Future Services account. The Board discussed the proposed allocations, the District's current litigation, potential financial exposure, and the need to maintain adequate reserves for future District obligations. Following discussion, the Board was in agreement with retaining the funds and proceeding with the proposed reserve structure. The Reserve Fund and Fund Balance Policy and accompanying resolution will be placed on the October Board of Directors agenda for formal consideration and adoption.

Motion: To retain the District's existing reserve funds, including the remaining funds from the 2025 budget, and to direct the Chief Appraiser to proceed with the proposed allocation of the $568,978 in reserve funds as presented and to prepare the Reserve Fund and Fund Balance Policy and accompanying resolution for formal consideration and adoption at the October Board of Directors meeting.
Motion By: Gordon Nemir
Second By: Domingo Castillo
Vote: 3 – 0 Passed

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

Motion: To approve the disposal and shredding of 47 boxes of records that have met the required retention period, in accordance with the CAD's records retention schedule.
Motion By: Domingo Castillo
Second By: Gordon Nemir
Vote: 3 – 0 Passed

INFORMATION ITEMS:

a. Administration

Overall, operations within the office are running smoothly. Our new employee is progressing well, learning quickly, and becoming more comfortable with daily duties and procedures. Staff is also beginning to prepare for the upcoming collection season. The back storage room is nearly completely cleared out. Staff continues to work through older records by scanning documents that need to be retained electronically and shredding records that have met their retention requirements. Two employees are attending Course 101 and Course 102 in Denton this week as they continue working toward their Registered Texas Collector (RTC) certification.

b. Collections

There is not much to report in collections at this time, as this is traditionally a slower period before the new tax season begins. We are currently waiting for the taxing entities to submit their adopted tax rates. The deadline for entities to provide their adopted rates is September 30. Once all necessary information has been received and processed, we anticipate mailing the 2026 tax statements around October 15.

c. Appraisal

The appraisal department is preparing to begin fieldwork next week. Under the newly adopted reappraisal plan, our two appraisers will begin working the south half of Nolan County while also reviewing new construction and improvements throughout the entire county. Our contracted commercial appraiser is also expected to begin fieldwork this month. Commercial properties are reviewed and appraised annually to ensure values and property characteristics remain current and accurate. The District is currently involved in four pending property value lawsuits consisting of two pipeline properties, one automobile dealership, and one hotel. We will continue to work with our legal counsel and contracted appraisers as these cases move through the litigation process. Additionally, five arbitration cases have recently proceeded through the arbitration process. Based on the evidence and documentation presented by the District, I feel confident in the District's position and believe the arbitration decisions will be favorable to the appraisal district.

d. Directors Comments

No Directors Comments was presented.

ADJOURN:

Domingo Castillo moved to adjourn at approximately 6:01 p.m.

Chairman

Vice-Chair/Secretary