

**Meeting Minutes
August 25, 2025**

The Board of Directors met in regular session on Monday, August 25, 2025 at 5:00 pm. with the following in attendance:

Robert Graham
Ray Hall
Marsha Smith

With the following absent: Steven Collins, Matt Herzog

Kent CAD Personnel present: Cindy Watson- Chief Appraiser, Tiffany Carter

Visitors at the meeting: GERAL RODGERS, Layne Coulter

Meeting was called to order by Robert Graham at 5:04 pm

- Motion was made by Robert Graham, duly seconded by Ray Hall to approve minutes of 6/5/25 meeting. Motion carried unanimously.
- Motion was made by Marsha Smith, duly seconded by Ray Hall to approve Financial Reports as presented. Motion carried unanimously.
- Motion was made by Robert Graham, duly seconded by Ray Hall to approve the Collection Reports as presented. Motion carried unanimously.
- Motion was made by Robert Graham, duly seconded by Marsha Smith to approve the 2024 Audit Presentation as presented by Gerald Rodgers/ Rodger & Co.
- Motion was made by Robert Graham, duly seconded by Ray Hall to return the 2024 Budget surplus to the entities.
- Budget hearing at 6:00pm – 6:10pm
- Motion was made by Ray Hall, duly seconded by Marsha Smith to adopt the 2026 Budget in the amount of \$395,269.90
- Motion was made by Ray Hall, duly seconded by Robert Graham to adjourn.

Attest:

Secretary

Chairman

KENT COUNTY APPRAISAL DISTRICT

P.O. Box 68 155 S. Main St
Jayton, TX 79528
(806) 237-3066 / fax (806) 237-3067

August 21, 2025

To: Board of Directors, Kent County Appraisal District
Subject: Regular Meeting & **BUDGET HEARING**
Date: Monday, August 25, 2025 @ 5:00 pm
Place: Kent County Appraisal District

AGENDA

FILED FOR RECORD

OPEN SESSION:

1. Call Meeting to Order
2. Approve Minutes from 6/5/25 Meeting
3. Kent CAD Financial Reports for May -July 3-29
4. Collection Reports for May-July 31-53
5. Review Delinquent Tax Roll – No action required 55-65
6. 2024 Audit Presentation by Gerald Rodgers
7. **People's Open Forum – Public Comments**
8. Ag Advisory Committee for 2025 67
9. 2024 Budget Surplus destination
10. **BUDGET HEARING – 2026 BUDGET**
11. Adopt 2026 Budget 69
12. Announcements and adjournment.

at 1:35 o'clock P. m.
Date 8-21-2025
C. A. S. Allison
COUNTY CLERK, KENT COUNTY, TEXAS
By Sta. Bunker Deputy

The board may discuss and take action on any item listed. If, during the course of the meeting, the board determines that any item on the agenda should be held in a closed session, the Board will conduct a closed session in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Closed sessions may include:

Sec. 551.071 (Consultation with attorney regarding pending or contemplated litigation, a settlement offer, or any matter on which the attorney has a duty to advise the Board under the Texas Disciplinary Rules of Professional Conduct),

Sec. 551.072 (Deliberations regarding real property),

Sec. 551.074 (Personnel matters to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee, or to hear a complaint or charge against a public officer or employee),

Sec. 551.076 (Deliberations regarding security devices), or any other provision under the Open Meetings Act which would legally apply.

Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting and announce the time of the closed session. All final votes, actions, or decisions will be taken in open meeting.