Meeting Minutes
August 24, 2026

The Board of Directors met in regular session on Monday, August 24, 2026 at 6:00 pm. with the following in attendance:

Robert Graham
Ray Hall
Marsha Smith
Judy White
Margo Clay

With the following absent: none
Kent CAD Personnel present: Cindy Watson- Chief Appraiser, Tiffany Carter
Visitors at the meeting: Gerald Rodgers/James Rodgers & Co. - Auditor

Meeting was called to order by Robert Graham at 6:08 pm

- Motion was made by Margo Clay, duly seconded by Judy White to approve minutes of 6/15/26 meeting. Motion carried unanimously.
- Motion was made by Marsha Smith, duly seconded by Margo Clay to approve Financial Reports as presented. Motion carried unanimously.
- Motion was made by Judy White, duly seconded by Robert Graham to approve the Collection Reports as presented. Motion carried unanimously.
- Audit Presentation was made by Gerald Rodgers/James Rodgers & Co for the 2025 year. Motion was made by Ray Hall, duly seconded by Margo Clay to approve the audit as presented.
- Motion was made by Marsha Smith, duly seconded by Margo Clay to approve the 2026 Ag Advisory Committee of Tammy Lucas, David Senn, & Guy Glosson.
- Motion was made by Robert Graham, duly seconded by Marsha Smith to approve the 2027-2028 Reappraisal Plan.
- Motion was made by Margo Clay, duly seconded by Judy White to approve the 2026-2029 Strategic Plan.
- Motion was made by Marsha Smith, duly seconded by Ray Hall to adopt the corrected Computer system Lease contract with corrected dates of 1/1/26-12/31/27.
- Motion was made by Ray Hall, duly seconded by Margo Clay to refund 2025 budget surplus funds back to the entities as shown in audit presentation.
- BUDGET HEARING – 6:45-6:48
- Motion made by Marsha Smith, duly seconded by Ray Hall to adopt the 2027 Budget of $349,793.83
- Motion was made by Ray Hall, duly seconded by Margo Clay 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 19, 2026

To: Board of Directors, Kent County Appraisal District
Subject: Regular Meeting BUDGET HEARING
Date: Monday, August 24, 2026 @ 6:00 pm
Place: Kent County Appraisal District

AGENDA

FILED FOR RECORD
at 3:30 o'clock P. m.
Date 8-19-2026
Craig Harrison
COUNTY CLERK, KENT COUNTY, TEXAS
By [signature] Deputy

OPEN SESSION:

1. Call Meeting to Order
2. 2025 Audit Presentation by Gerald Rodgers
3. Approve Minutes from 6/15/26 Meeting
4. Kent CAD Financial Reports for June & July
5. Collection Reports for June & July
6. Review Delinquent Tax Roll – No action required
7. **People's Open Forum – Public Comments**
8. Ag Advisory Committee for 2026
9. 2027-2028 Reappraisal Plan
10. 2026-2029 Strategic Plan
11. Adopt Computer System Lease Contract with corrected dates 1/1/26-12/31/27
12. 2025 Budget Surplus designation
13. BUDGET HEARING – 2027 BUDGET
14. Adopt 2027 Budget
15. Announcements and adjournment.

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.