



TYLER COUNTY APPRAISAL DISTRICT
P O DRAWER 9
806 WEST BLUFF
WOODVILLE, TEXAS 75979

Chief Appraiser

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August 11, 2026

To: Tyler County Appraisal District Taxing Units
Tyler County
Tyler County Hospital District
Cities of Woodville and Ivanhoe
Colmesneil, Chester, Spurger, Warren, and Woodville ISDs
Lake Amanda WCID No 1
Frog Pond Lake WCID No 1
Tyler County Emergency Services Districts 1 thru 8

RE: 2027 Proposed Budget and Budget Hearing

Dear Members and Officers of our Taxing Units:

I have enclosed my finalized proposed budget as well as the Public Hearing Notice on the budget.

As required, I am submitting the following with the proposed budget:

- Estimates of the allocations of the budget to you and the other taxing units; and
- The staff positions, salaries, and benefits.
- Budget overview for individual line items.

The public hearing on the budget is scheduled for 2:00 pm on Tuesday, September 8th in the Board Room of the District offices. After any adjustments by the Board, the budget is scheduled for approval at the same meeting of the Board. You are welcome to attend.

Finally, on behalf of and with the Board of Directors, I want to thank you for your support, both financial and understanding of this property tax system. The Legislature has left it to be a local tax and locally governed. It is our goal to do so in the most professional, responsive, and respectful manner. If you have any questions or concerns, please feel free to contact me.

Respectfully submitted,

Cynthia Cummings, Interim Chief Appraiser
Tyler County Appraisal District



NOTICE OF MEETING
BOARD OF DIRECTORS OF THE TYLER COUNTY APPRAISAL DISTRICT
AGENDA

Notice is hereby given that the **Tyler County Appraisal District Board of Directors** will meet on **Tuesday, September 8, 2026 at 2:00 p.m.** in the Board Room of the Appraisal District located at 806 W. Bluff, Woodville, Texas at which time the following subjects will be discussed, considered, passed, or adopted to wit. The Board reserves the right to handle these items in any order.

1. Call Meeting to Order
 - a. Establishment of Quorum
 - b. Announcement of Public Meeting Notice
 - c. Open Forum (3-Minute Time Limit)
2. Conduct Public Hearing on 2027-2028 Reappraisal Plan
3. Conduct Public Hearing on Proposed 2027 Appraisal Budget
4. Consider for Approval of Minutes Board of Directors Meetings: July 14th and July 29th, 2026
5. Consider for Approval of Financial, Budget and Payroll Reports: July and August, 2026
6. Consider for Approval 2027-2028 Reappraisal Plan
7. Consider, Make Adjustments and Approve the Proposed 2026 Appraisal Budget
8. Discuss Personnel Pursuant to Texas Government Code Section 551.074
9. Chief Appraiser Report
 - a) Litigation
10. Consider for Approval Motion to Adjourn

*If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

Additions to Texas Government Code section 551.043, effective on September 1, 2025, require a taxpayer impact statement showing, for the median-valued homestead property in each governmental body, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year if the proposed budget is adopted. Since the District does not adopt a tax rate and does not impose property taxes, adoption of the District's budget would have no direct impact on a taxpayer property tax bill in the District.

Cynthia Cummings, RPA
Chief Appraiser, Tyler County Appraisal District

Notice of Public Hearing on _____ Budget

The _____ will hold a public hearing on a proposed budget for the _____ fiscal year.

The public hearing will be held on _____ at _____, located at _____. A summary of the appraisal district budget follows:

The total amount of the proposed budget. \$ _____

The total amount of increase over the current year's budget. \$ _____

The number of employees compensated under the proposed budget. _____

The number of employees compensated under the current budget. _____

The appraisal district is supported solely by payments from the local taxing units served by the appraisal district.

If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities and towns served by the appraisal district.

A copy of the proposed budget is available for public inspection in the office of each of those governing bodies. A copy is also available for public inspection at the appraisal district office located at _____.

The phone number of the _____ is: _____.
The address is: _____.

TYLER COUNTY APPRAISAL DISTRICT



PROPOSED 2027 BUDGET

**TYLER COUNTY APPRAISAL DISTRICT
2027 CERTIFIED BUDGET**

2026 2027

PAYROLL COSTS

Salaries	\$704,409	\$717,751	Staff changes
Health Insurance	\$235,000	\$240,000	TML Increase of 5% INCREASE with 11 employees/ plus st dis
Medicare	\$10,500	\$10,407	1.45 of wages
Workers Compensation	\$1,750	\$2,000	Deep East Texas Self Insurance Fund
TCDRS	\$73,750	\$78,880	10.99% of salaries
Unemployment	\$3,000	\$3,500	TexasWorkforce Commission 2027 rate not determined
TOTAL PAYROLL COSTS	\$1,028,409	\$1,052,538	

SERVICE EXPENSE

Audit	\$10,000	\$10,000	Financial Audit - CRI (Formerly Axel and Rode)
Legal	\$10,000	\$15,000	Legal Retainer/Legal Services
Contract Services	\$107,906	\$70,000	Variverge / Pictometry -Eagle View 50% INCREASE/ APPRAISAL CONSULT
Appraisal Engineers	\$68,770	\$70,145	Capitol Appraisal Group 2% INCREASE
BOD Expense	\$2,000	\$2,000	Reimbursement of Expenses
ARB Expense	\$26,000	\$26,000	ARB compensation \$125/day:\$75 1/2 day
Software & Equipment Maintenance	\$113,331	\$141,000	Harris Govern,BIS, Qbooks,ESRI, Copiers
Repairs	\$2,000	\$2,000	Repairs to Building and grounds
Janitorial / Yard Maintenance	\$11,400	\$11,400	Cleaning office & Yard upkeep
Utilities	\$10,000	\$11,000	Electricity, water, sewer, garbage
Telephone	\$10,000	\$10,000	Telephone ; Internet
Equipment Lease	\$10,000	\$10,000	Copiers,alarm,water cooler,storage unit, postage machine,shredding
TOTAL SERVICE EXPENSE	\$381,407	\$378,545	

SUPPLIES EXPENSE

Office/Computer Supplies	\$15,000	\$15,000	all other supplies
Postage & Freight	\$17,500	\$18,000	postage
Appraisal / Mapping Supplies	\$4,000	\$4,000	Appraisal supplies
	\$36,500	\$37,000	

TRAVEL & OTHER OPERATING EXPENSE

Auto Mileage	\$8,000	\$8,000	limited in-district and out of district travel
Insurance & Bonds	\$5,000	\$7,500	Property,liability and bonds
Banking	\$1,500	\$1,500	Banking Fees

Dues & Subscriptions	\$10,000	\$10,000	TDLR,TAAD,TAAO,BOOSTER,TSAA,IAAO & County Clerk
Seminars and Schools	\$22,000	\$22,000	Expenses for training and conferences
TOTAL TRAVEL & OTHER OPERATING EXPENSE	\$46,500	\$49,000	

CAPITAL OUTLAY			
Furniture & Equipment	\$2,000	\$2,000	Furniture as needed
Computer Equipment			
Vehicles			
Building Improvements			
TOTAL CAPITAL OUTLAY	\$2,000	\$2,000	

TOTAL PRELIMINARY BUDGET	\$1,515,941	\$1,519,083	
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TYLER COUNTY APPRAISAL DISTRICT
2027 BUDGETED EMPLOYEE POSITIONS AND BENEFITS

Position	2027 Yearly Budget Wages	2027 Longevity Pay	2027 Yearly Auto Pay	2027 Total Salary Package	Retirement	Group Insurance
Chief Appraiser	\$95,000	\$0	\$12,000	\$107,000	Yes	Yes
Deputy Chief Appraiser	\$70,000	\$0	\$12,000	\$82,000	Yes	Yes
Office Manager/BOD & ARB Secretary	\$64,000	\$1,265	\$1,000	\$66,265	Yes	Yes
Appraiser Supervisor	\$62,000	\$1,635	\$12,000	\$75,635	Yes	Yes
Appraiser/IT	\$55,500	\$690	\$12,000	\$68,190	Yes	Yes
Appraiser	\$54,000	\$690	\$12,000	\$66,690	Yes	Yes
Data Collector	\$36,000	\$625	\$12,000	\$48,625	Yes	Yes
Appraiser	\$36,000	\$0	\$12,000	\$48,000	Yes	Yes
Clerical / Ownership/ARB	\$44,500	\$0	\$1,000	\$45,500	Yes	Yes
Clerical/ARB	\$44,500	\$1,075	\$1,000	\$46,575	Yes	Yes
Clerical	\$38,000	\$0	\$1,000	\$39,000	Yes	Yes
COLA 0.035	\$24,271	\$0	\$0	\$24,271		
Total Budgeted	\$623,771	\$5,980	\$88,000	\$717,751		

TYLER COUNTY APPRAISAL DISTRICT
2027 APPRAISAL BUDGET ALLOCATION - PROPOSED

2027 APPRAISAL BUDGET	\$ 1,519,083		
			<u>ESTIMATED</u>
	<u>ESTIMATED</u>		<u>2027</u>
<u>ENTITY</u>	<u>2027 LEVY</u>	<u>PERCENT</u>	<u>ASSESSMENT</u>
Tyler County	13,675,715	42.989%	653,034
Woodville ISD	7,376,866	23.189%	352,256
Tyler County Hospital	3,173,834	9.977%	151,555
Warren ISD	3,001,743	9.436%	143,337
Colmesneil ISD	1,258,507	3.956%	60,095
City of Ivanhoe	785,394	2.469%	37,504
Spurger ISD	783,751	2.464%	37,425
City of Woodville	583,786	1.835%	27,877
Chester ISD	516,683	1.624%	24,672
Emergency Services District #1	192,640	0.606%	9,199
Lake Amanda Water District	131,011	0.412%	6,256
Emergency Services District #4	75,461	0.237%	3,603
Emergency Services District #7	73,337	0.231%	3,502
Emergency Services District #2	45,297	0.142%	2,163
Emergency Services District #6	33,236	0.104%	1,587
Emergency Services District #3	31,848	0.100%	1,521
Emergency Services District #5	31,172	0.098%	1,489
Frog Pond Lake Water District	22,263	0.070%	1,063
Emergency Services District #8	19,787	0.062%	945
TOTAL	\$ 31,812,331	1.00000	\$1,519,083

BASED ON 2026 LEVY / AS OF 2026 SUPP 1