



ELLIS COUNTY **ELLIS COUNTY**
APPLICATION FOR EMPLOYMENT
APR 21 2025
EQUAL OPPORTUNITY EMPLOYER



HUMAN RESOURCES

PLEASE READ CAREFULLY. TO BE CONSIDERED FOR EMPLOYMENT ALL QUESTIONS MUST BE ANSWERED.

PERSONAL

Navarro Michael Scott 4/20/2025
LAST NAME FIRST MIDDLE TODAY'S DATE
125 Vivian Drive Waxahachie TX 75165
HOME STREET ADDRESS APT CITY STATE ZIP CODE
none 2145526169
HOME PHONE CELL PHONE BEST CONTACT NUMBER E-MAIL ADDRESS
CELL

ARE YOU 21 YEARS OF AGE OR OLDER? ☒ YES

IF NOT, ARE YOU AT LEAST 18 YEARS OF AGE? ☐

IF EMPLOYED, CAN YOU SUBMIT VERIFICATION OF YOUR LEGAL RIGHT TO WORK IN THE UNITED STATES? ☒ YES

HAVE YOU EVER BEEN CONVICTED OF ANY OFFENSE GREATER THAN A TRAFFIC VIOLATION? ☒ NO

IF YES LIST BELOW:

DATE	OFFENSE	DISPOSITION

HAVE YOU SERVED IN THE U.S. ARMED FORCES? ☒ NO

HAVE YOU BEEN PREVIOUSLY EMPLOYED BY ELLIS COUNTY? ☒ YES

IF YES LIST BELOW

DATES:			
FROM	TO	LOCATION	POSITION
6/93	8/17	Auditor's Office	Ellis County Auditor

ARE YOU RELATED TO ANYONE EMPLOYED BY ELLIS COUNTY?

IF YES, STATE NAME AND LOCATION: Not Applicable

HOW DID YOU LEARN OF THIS JOB OPENING? Direct contact from former county official

JOB INTEREST – POSITION(S) DESIRED

County Judge	None	May 2025	\$144,324			
FIRST CHOICE	SECOND CHOICE	DATE AVAILABLE	SALARY DESIRED			
WORK HOURS/SHIFT PREFERRED	FULL TIME YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>	PART TIME YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	DAYS YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>	EVENINGS YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>	NIGHTS YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>	WEEKENDS YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>

EDUCATIONAL RECORD

[Redacted Educational Record Section]

PROFESSIONAL LICENSES/CERTIFICATIONS

Law	Texas	5/2017	annual renewal	24097034
TYPE	STATE ISSUED	DATE ISSUED	EXPIRES ON	NUMBER
Certified Public Accountant	Texas	10/1995	annual renewal	068292
TYPE	STATE ISSUED	DATE ISSUED	EXPIRES ON	NUMBER

SKILLS

Please indicate the experience you have by checking the box next to the job skill described below.

Office Skills				Road and Bridge Worker Positions Only				
Typing	<input checked="" type="checkbox"/>	40 wpm	MS Word	<input checked="" type="checkbox"/>	Front End Loader	<input type="checkbox"/>	Dozer	<input type="checkbox"/>
Shorthand	<input type="checkbox"/>	wpm	MS Access	<input checked="" type="checkbox"/>	Grade-All	<input type="checkbox"/>	Dump Truck	<input type="checkbox"/>
10-Key	<input checked="" type="checkbox"/>		MS Excel	<input checked="" type="checkbox"/>	Diesel Mechanics	<input type="checkbox"/>	Backhoe	<input type="checkbox"/>
Word Perfect	<input type="checkbox"/>		Power Point	<input checked="" type="checkbox"/>	Motor Grader	<input type="checkbox"/>	CDL	<input type="checkbox"/>
Multi-Line Phone	<input checked="" type="checkbox"/>		Cash Handling Exp	<input checked="" type="checkbox"/>	Other (please list):			
Other (please list):								
Language Skills: Which Language: English				Speak <input checked="" type="checkbox"/> Read <input checked="" type="checkbox"/> Write <input checked="" type="checkbox"/>				

WORK EXPERIENCE

WHAT OTHER NAME(S) HAVE YOU WORKED UNDER? Mike Navarro

MAY WE CONTACT YOUR PRESENT EMPLOYER? ☒ YES

LIST YOUR LAST OR PRESENT EMPLOYER FIRST (INCLUDING VOLUNTEER EXPERIENCE) FOR THE PAST 10 YEARS

EMPLOYER	<u>IRS Office of the Chief Counsel</u>	DATES EMPLOYED: FROM (mo/yr): <u>9/2017</u>		TO (mo/yr): <u>current</u>	
<u>4050 Alpha Road</u>	<u>Dallas</u>	<u>TX</u>	<u>469-801-1684</u>		
STREET ADDRESS	CITY	STATE	PHONE		
<u>Attorney</u>	<u>77,000</u>	<u>148,920</u>			
POSITION TITLE	STARTING SALARY	FINAL SALARY			
<u>Sharmeen Ladhani, Associate Area Counsel</u>	<u>Sharmeen Ladhani</u>				
SUPERVISOR'S NAME AND TITLE	PERSON(S) WE MAY CONTACT FOR REFERENCE				

Represent the Commissioner of the IRS in all areas of tax administration

BRIEFLY DESCRIBE YOUR DUTIES

I haven't left. I am considering returning to Ellis County as County Judge to serve the local public.

REASON FOR LEAVING

EMPLOYER	<u>Ellis County</u>	DATES EMPLOYED: FROM (mo/yr): <u>06/93</u>		TO (mo/yr): <u>08/17</u>	
<u>101 W. Main St.</u>	<u>Waxahachie</u>	<u>TX</u>	<u>972-825-5122</u>		
STREET ADDRESS	CITY	STATE	PHONE		
<u>Ellis County Auditor</u>	<u>23,500</u>	<u>approximately 98,000</u>			
POSITION TITLE	STARTING SALARY	FINAL SALARY			
<u>Bob Carroll, Cindy Ermatinger, Joe Grubbs - District Judges</u>	<u>Bob Carroll</u>				
SUPERVISOR'S NAME AND TITLE	PERSON(S) WE MAY CONTACT FOR REFERENCE				

County Auditor, financial management, budgeting, reporting, compliance

BRIEFLY DESCRIBE YOUR DUTIES

Pursue an opportunity in the legal field and when coupled with my county retirement was a substantial and rapid increase in pay

REASON FOR LEAVING

EMPLOYER _____ DATES EMPLOYED: FROM (mo/yr): _____ TO (mo/yr): _____

STREET ADDRESS _____ CITY _____ STATE _____ PHONE _____

POSITION TITLE _____ STARTING SALARY _____ FINAL SALARY _____

SUPERVISOR'S NAME AND TITLE _____ PERSON(S) WE MAY CONTACT FOR REFERENCE _____

BRIEFLY DESCRIBE YOUR DUTIES _____

REASON FOR LEAVING _____

EMPLOYER _____ DATES EMPLOYED: FROM (mo/yr): _____ TO (mo/yr): _____

STREET ADDRESS _____ CITY _____ STATE _____ PHONE _____

POSITION TITLE _____ STARTING SALARY _____ FINAL SALARY _____

SUPERVISOR'S NAME AND TITLE _____ PERSON(S) WE MAY CONTACT FOR REFERENCE _____

BRIEFLY DESCRIBE YOUR DUTIES _____

REASON FOR LEAVING _____

EMPLOYER _____ DATES EMPLOYED: FROM (mo/yr): _____ TO (mo/yr): _____

STREET ADDRESS _____ CITY _____ STATE _____ PHONE _____

POSITION TITLE _____ STARTING SALARY _____ FINAL SALARY _____

SUPERVISOR'S NAME AND TITLE _____ PERSON(S) WE MAY CONTACT FOR REFERENCE _____

BRIEFLY DESCRIBE YOUR DUTIES _____

REASON FOR LEAVING _____

EMPLOYER _____ DATES EMPLOYED: FROM (mo/yr): _____ TO (mo/yr): _____

STREET ADDRESS _____ CITY _____ STATE _____ PHONE _____

POSITION TITLE _____ STARTING SALARY _____ FINAL SALARY _____

SUPERVISOR'S NAME AND TITLE _____ PERSON(S) WE MAY CONTACT FOR REFERENCE _____

BRIEFLY DESCRIBE YOUR DUTIES _____

REASON FOR LEAVING _____

PLEASE READ THE FOLLOWING CAREFULLY BEFORE SIGNING THIS APPLICATION FORM:

Ellis County does not discriminate in hiring or any other decision on the basis of race, color, sex, citizenship, national origin, ancestry, or on the basis of age or physical or mental disability unrelated to ability to perform the work required. No question on this application is intended to secure information to be used for such discrimination.

I voluntarily give Ellis County the right to make a thorough, post-offer investigation of my past employment and activities. I agree to cooperate in such investigation and release from all liability of responsibility all persons, companies or corporations supplying such information. I consent to take an employment physical examination, and passing same is a condition of employment, and such further physical examinations as may be required by Ellis County at such times and places as Ellis County shall designate.

I understand that my employment is at will, and that either party is free to terminate the employment relationship at any time without a reason. I also understand that my employment may be terminated for any misstatement or omission of fact appearing on this application form.

If employed, I will be required to complete the Employment Eligibility Verification form (I-9), and show satisfactory evidence of Identity and Employment Authorization as outlined by the Department of Homeland Security. A list of acceptable documents is included with this application. I UNDERSTAND THAT ELLIS COUNTY PARTICIPATES IN E-VERIFY TO VERIFY MY ELIGIBILITY TO WORK IN THE U.S.



Applicant's Signature

April 20, 2025

Date

RETURN COMPLETED APPLICATIONS TO:

Ellis County
Human Resources
101 W. Main Street, Suite B-103
Waxahachie, TX 75165
humanresources@co.ellis.tx.us

ELLIS COUNTY

APR 21 2025

HUMAN RESOURCES

Michael S. Navarro, CPA, Attorney at Law
125 Vivian Drive
Waxahachie, TX 75165
214-552-6169, [REDACTED]

April 20, 2025

Honorable Members of the Ellis County Commissioners Court:

I am excited about the opportunity to potentially serve the public and the county as Ellis County Judge for the remainder of the unexpired term of County Judge Little.

If selected, I do not intend to seek election, as I believe the citizens of our county should have the opportunity to elect a County Judge for a full term amongst candidates that are not given an unfair advantage by being an unelected incumbent to a position that is intended by the Texas Constitution to be an elected position.


As Ellis County Auditor for over 18 years, I demonstrated my ability to handle the pressures and demands society and politics places on public officials, while helping manage the financial aspects of county operations. Working alongside previous commissioners courts, we were able to manage the county through both difficult and prosperous years, while maintaining relatively low property tax rates for our public.

Whether it was testifying to a grand jury about my discoveries of misappropriations of public funds, determining how many positions we would need to cut in order to balance the budget, developing and explaining the impact of financial policies to bond ratings agencies to reduce our overall cost of capital projects by improving our bond ratings, or presenting and explaining the annual budgets in great detail to citizens, officials, and media, I accepted and excelled in those and many other situations, as best evidenced by my earning ten consecutive appointments as Ellis County Auditor.

As Ellis County Auditor, I developed, honed, and excelled at many skills necessary for a county judge. My attached resume will show experience in, demonstrate proficiency of, and highlight success at financial management, budgeting, financial reporting, emergency management, juvenile services, election services, media relations, and in handling open records requests.

As an attorney for the Internal Revenue Service Office of the Chief Counsel, I have refined and excelled at additional skills that can be an asset to a county judge, such as the ability to analyze competing laws quickly, negotiation skills to enable individuals with competing interests to come to a satisfactory solution for all, and the ability to draft legal questions and hypotheticals in such a way as to obtain the desired answer or result.

I am committed to keeping taxes low, developing infrastructure, eliminating waste, fraud, and abuse and helping keep Ellis County an excellent, safe place to raise a family, develop a business, or retire. I look forward to discussing this opportunity and my qualifications further with you.

I can be reached at (214) 552-6169 or 

Thank you for your time and consideration.

Sincerely,



Michael S. Navarro, CPA, Attorney at Law

Professional Work Experience

Most relevant:

Ellis County, Texas

County Auditor (Public Official, Chief Financial Officer), January 1999 - August 2017, Ellis County, TX

Financial Management

- Managed county financial, audit, and information technology staff and helped lead the financial operations of county government
- Developed financial policies and procedures and presented to bond rating agencies which was instrumental in Ellis County's bond rating being upgraded during my tenure
- Was the county's liaison between the bond attorneys and financial advisors on multiple capital projects and bond issuances
- Managed \$100,000,000 investment portfolio to meet cash flow needs while ensuring compliance with the Texas Public Funds Investment Act
- Reviewed potential contracts for any financial implications and presented recommendations or changes to the Commissioners Court
- Managed the county's Information Technology Department throughout the formation, implementation, and 1st 10 years of the department's existence
- Met with department heads, consisting of county officials both elected and non-elected, to discuss financial and departmental matters, budget priorities, best practices, strategic management, county policies and procedures, human resource issues and many other issues relevant to county governance

Budgeting

- Negotiated, presented, developed, forecasted, and helped allocate resources for annual budgets (up to \$104,000,000 annually)
- Worked with the County Judge and County and District Attorney's Office annually to develop and implement the county budget schedule
- Attended and actively participated in over 99% of the county's public budget hearings and meetings with department heads
- Prepared and certified materially accurate revenue projections which the Commissioners Court could accurately rely on to aid in their budget decisions
- Provided the budget packets and personnel staffing sheets relied on by the Commissioners Court and department heads
- Prepared and produced the annual budget in accordance with decisions made by the County Judge and Commissioners Court
- Discussed, negotiated, and settled budget impasses through discussions and meetings with members of the Commissioners Court and department heads

Financial Reporting

- Prepared and produced a Comprehensive Annual Financial Report annually which won the Government Finance Officers Association Award for Excellence in Financial Reporting for every year of my tenure
- Implemented the County Auditor's Open Government Finance Initiative, which won the Texas Comptroller's Gold Leadership Circle Member Award and ushered in a new era of government transparency in Ellis County by publishing financial reports and operating budgets online
- Made monthly written presentations to the Commissioners Court on county financial positions both on an entity and departmental level
- Prepared and presented internal audit reports frequently to Commissioners Court, state regulators, Texas Jail Commission, grantors, and adult and juvenile community supervision departments

Emergency Management

- Worked with and assisted the County Judge in the county's response to various disasters including Hurricanes Katrina and Rita, and the Space Shuttle Columbia explosion
- Ensured financial compliance and proper reporting for related Federal Emergency Management Agency ("FEMA") grants
- Worked with individual commissioner precincts to obtain reimbursement from FEMA for resources and personnel utilized in disaster responses
- Obtained proper training and certification as required by statutes and grant guidelines

Juvenile Services

- Served as fiscal officer for the Juvenile Services Board for over 18 years
- Ensured compliance with grant contracts from the Texas Juvenile Probation Commission ("TJPC")
- Compiled and produced annual financial statements in accordance with standards promulgated by TJPC and coordinated related compliance audits with independent accounting firms
- Had no expenditures disallowed by TJPC

Election Services

- Managed IT staff to insure that once results were tabulated by elections we had the infrastructure in place to upload results to the county's website to inform the public of election results
- Worked with Election Services to ensure compliance with grant contracts for over 5 years related to the Help America Vote Act of 2002 ("HAVA")
- Had no expenditures disallowed by the federal government related to HAVA

Media Relations and Open Records

- Enjoyed 18 years of good relationships with members of the media by being open, honest, and responsive to their requests for information
- Handled hundreds of requests for records under the Texas Open Records Act without undue delay or unnecessary procedural roadblocks helping to earn public trust for the county government

Other professional work experience:

Internal Revenue Service Office of the Chief Counsel

Assistant to the Associate Area Counsel, February 2023 - Current

Senior Attorney (Tax), September 2017- February 2023, Farmers Branch, TX

Legal Management

- Have served multiple extended periods as Acting Associate Area Counsel including 5 weeks with Area 7 earning a Quick Hit Award
- Supervises multiple national office attorneys involved in the Procedure and Administration Litigation Program on their Tax Court litigation activities
- Pruned EPAs of area AACs to assist Area Counsel in compiling the area report gaining a better understanding of what is a priority to the Office of Chief Counsel
- Regularly reviews, analyzes, and provides feedback of team members' work which they can incorporate into future work product
- Reviews and assists attorneys with discovery drafts and matters
- Proficient in case assignment, delegation, and insuring group members meet their case deadlines during acting assignments
- Successfully conducted an inventory review and presented to area management
- Routinely assists attorneys across groups with best practices, case development, forms, examples, strategies, client contacts, how to deal with difficult opposing counsel/petitioners, and Rule 93 compliance

Litigation Experience

- Have worked and closed over 400 docketed cases gaining experience in all phases of litigation from answer to opinion
- Successfully argued numerous motions before the Court involving jurisdictional, evidentiary, and prosecutorial issues
- Vast pre-trial experience drafting pleadings and motions
- Interviewed potential expert witnesses and drafted a procurement package to engage an expert in a syndicated conservation easement matter
- Serves on trial teams involved with high priority client initiatives such as syndicated conservation easement and micro-captive cases
- Part of the first trial team in Dallas to utilize an e-Courtroom in Joseph v. Commissioner, Docket No. 27759-15. In Joseph, successfully cross-examined petitioner's CPA to show discrepancies in financial records to the point the CPA apologized to petitioner afterwards. Also in Joseph, drafted portions of the post-trial briefs.
- Manages a continuous revolving docket of Court cases through all litigation phases

Client Delivery

- Advises an assigned group of revenue agents in legal matters related to syndicated conservation easement issues such as the contiguous parcel rule, disregarded entities, requirements of a qualified appraisal, and the application of state law regarding deed and recording issues
- Attends exam conferences at request of my assigned revenue agents during case development
- Serves as a Special Assistant United States Attorney to assist in summons enforcement matters and has gained the confidence of multiple revenue agents and revenue officers who reach out directly for guidance on summonses, shortening the administrative time in processing approvals

- Drafts referral letters to the Department of Justice concerning issues such as pyramiding injunctions and suits to foreclose federal tax liens and keeps the client apprised of progress throughout the life of the matter
- Performs a variety of internal training for IRS employees on matters requested by the client such as summons issuance, statute extensions, powers of attorney, etc.
- Serves on the syndicated conservation easement cadre

Office Development

- Served as an instructor for SB/SE New Attorney Orientation
- Served on the SB/SE Checklist Committee
- Participates in outreach at various law schools during State Bar of Texas Careers in Tax Law events
- Participates in recruiting events and in conducting interviews for externs and honors hires

Education and Professional Certification

Law License, State Bar of Texas, Bar Number: 24097034, May 2017-Current

Certified Public Accountant, License Number 068292, October 1995-Current

Community Activities

- Founding board member and volunteer treasurer for Ellis County Children's Advocacy Center, Inc. dba The Gingerbread House, 1998- 2016
- Volunteer youth sports coach, 2002- 2013
- Thespian, Waxahachie Community Theatre 2008-2023
- Organized outing and provided tickets for 120 minority and low-income junior high students to attend Texas Rangers games, opening up a line of communication between those youths and adults, 1998- 2001. This project won "Business of the Year" as selected by the Waxahachie Independent School District.
- Past board member - Waxahachie YMCA
- Past board member - Waxahachie Salvation Army
- Past Chairman of the Supervisory Committee – Ellis County Teachers and Employees Credit Union
- Past advisory board committee member - Waxahachie Boys & Girls Club

Professional References

Al Scoggins, *Retired Justice-Texas Tenth Court of Appeals, Former 378th Judicial District Judge*, Ellis County, Texas. Phone: (214) 394-4943

Sharmeen Ladhani, *Associate Area Counsel*, Internal Revenue Service Office of the Chief Counsel.
Phone: (469) 879-7575

Personal References

Yvonne W. Odom
Phone: (972) 935-1399

Cheryl Chambers
Phone: (972) 935-6743