

# **SCURRY COUNTY APPRAISAL DISTRICT**

2612 College Avenue  
Snyder, Texas 79549  
325-573-8549



***2023 Adopted Budget***



***August 16, 2023***

***Chief Appraiser***  
**Jackie Martin**

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## 2023 Adopted Budget

Budget Item		2020 Approved Budget	2021 Approved Budget	2022 Approved Budget	+ 2023 Adopted Changes	= 2023 Adopted Budget
1	Salaries	597,394	597,394	615,316	24,664	\$639,980
2	Longevity	6,000	5,000	5,200	500	\$5,700
3	Retirement (TCDRS & MM)	93,000	93,000	95,500	16,000	\$111,500
4	Health Insurance	104,000	105,500	116,050	0	\$116,050
5	Life Insurance	3,720	4,220	4,220	0	\$4,220
6	Federal Medicare Tax	9,300	9,300	9,300	1,000	\$10,300
7	Workers' Comp Insurance	5,000	5,000	5,000	0	\$5,000
8	Unemployment	1,000	1,000	1,000	0	\$1,000
9	Travel: Out of District	15,000	19,500	19,500	0	\$19,500
10	Travel: In District/Phone	34,330	40,330	52,000	3,500	\$55,500
11	Registration: School	4,900	6,000	7,000	1,000	\$8,000
12	Registration: Dues	3,600	4,100	5,000	900	\$5,900
13	Insurance: Liability	2,100	2,100	2,100	400	\$2,500
14	Insurance: Bonds	1,000	1,000	1,000	0	\$1,000
15	Insurance: Building/Property	2,000	2,400	2,800	200	\$3,000
16	Telephone/Internet Service	12,260	13,460	12,460	1,000	\$13,460
17	Postage	14,000	16,000	23,500	1,000	\$24,500
18	Publications	500	500	500	0	\$500
19	Required Publications	1,500	1,700	1,700	0	\$1,700
20	Valuation Material	4,500	4,500	4,600	300	\$4,900
21	Supplies	8,500	9,500	9,500	500	\$10,000
22	Forms/Appr Notc/Deed Info	10,000	13,500	13,500	2,000	\$15,500
23	Equip: Maintenance/Repair	2,500	2,500	2,500	0	\$2,500
24	Equip: Rental Lease	6,500	6,500	6,500	0	\$6,500
25	Equip: Purchase	5,000	5,000	5,000	15,000	\$20,000
26	Furniture	2,000	2,000	2,000	0	\$2,000
27	Programs: Appraisal (HG/WP/BIS)	67,600	65,100	69,100	3,000	\$72,100
28	Programs: Mapping (MIMS/Pic)	7,500	10,050	6,050	4,200	\$10,250
29	Appr Valuation Serv. Mineral	74,000	80,000	85,000	3,000	\$88,000
30	Appr Valuation Serv. Ownership	35,000	35,000	35,000	0	\$35,000
31	Board of Directors	5,000	5,000	5,000	0	\$5,000
32	Appraisal Review Board	6,500	6,500	6,500	0	\$6,500
33	ARB: Attorney Fees	1,000	2,000	3,000	0	\$3,000
34	Audit	6,250	7,000	7,750	250	\$8,000
35	Attorney Fees	12,000	26,000	26,000	0	\$26,000
36	Arbitration	1,000	1,000	1,000	0	\$1,000
37	Microfilm	500	500	500	0	\$500
38	Building Maintenance	13,000	3,000	3,000	2,000	\$5,000
39	Utilities: Water	2,500	2,500	2,500	0	\$2,500
40	Utilities: Electric	10,000	10,000	10,000	3,000	\$13,000
41	Janitorial: Service	4,160	7,660	8,160	0	\$8,160
42	Janitorial: Supplies	1,800	1,800	1,800	0	\$1,800
43	Other Expenses	400	400	400	0	\$400
<b>TOTALS</b>		1,197,814	1,234,514	1,293,506	83,414	1,376,920

NOTE: See Following Pages for Explanations Regarding 6.44% increase

2023 Adopted Budget  
Explanations Regarding Changes

Budget Item	Change Amount	EXPLANATION
1 Salaries	\$ 24,664.00	5% COLA Increases- (3% in 2022, 0% in 2021)
2 Longevity	\$ 500.00	Increase in Employee Time
3 Retirement	\$ 16,000.00	TCDRS Rate Increase
6 Federal Medicare Tax	\$ 1,000.00	Employee Increase
10 Travel: In-district/Phone	\$ 5,000.00	Three Appraisers Certified RPA 2022
11 Registration: School	\$ 1,000.00	Education Costs Increase
12 Registration: Dues	\$ 900.00	Employees Dues Increases
15 Insurance: Liability	\$ 400.00	Rate Increases
15 Insurance: Building/Property	\$ 200.00	Rate Increases
16 Telephone/Internet Service	\$ 1,000.00	Rate Increase and Equipment
17 Postage	\$ 1,000.00	Mandated Mailings and Certified Charges- USPS Postage Increase
20 Valuation Material	\$ 300.00	Increased Cost
21 Supplies	\$ 500.00	Paper and other increases
22 Forms/Appraisal Notices/Deeds	\$ 2,000.00	Printer increases
25 Equip: Purchase	\$ 15,000.00	Server/Computer Replacement
27 Programs: Appraisal (HG/WP/BIS)	\$ 3,000.00	Software fee increases
28 Programs: Mapping (MIMS/Pic)	\$ 4,200.00	Mims/GIS in PACS and Website Increases
29 Appraisal Val. Serv. Mineral	\$ 3,000.00	Review Appraiser Fees
34 Audit	\$ 250.00	Fee Increase
38 Building Maintenance	\$ 2,000.00	Replace Lighting/Doors
40 Utilities: Electric	\$ 3,000.00	Increased Rates
<b>TOTAL</b>	<b>\$ 84,914.00</b>	<b>Increase in Budget</b>

## 2023 Adopted Salaries

<u>Employee</u>	2022 Approved Salaries	2023 Adopted Salaries
<u>Chief Appraiser</u> Chief Appraiser	\$ 104,052	\$ 109,255
<u>Appraisal Director</u> Sr. Appraiser-Commercial /BPP	\$ 89,610	\$ 94,091
<u>Senior Appraiser</u> Senior. Appraiser- Residential/Agricultural/Mineral Coord.	\$ 49,447	\$ 51,919
<u>Appraiser, Exemption Tech- RPA</u> Appraiser/Exemption Technician	\$ 61,789	\$ 64,878
<u>Business Manager</u> Business Manager/ARB Coordinator	\$ 65,948	\$ 69,245
<u>Mapping Coordinator</u> Mapping Coordinator/Deed Technician	\$ 54,260	\$ 56,973
<u>Records Clerk- Obtaining RPA</u> Appraiser/BPP Clerk	\$ 47,387	\$ 49,756
<u>Records Clerk-Obtaining RPA</u> Exemptions Records Clerk/ARB Clerk	\$ 47,387	\$ 49,756
<u>Records Clerk</u> Appraisal Records Clerk/Mineral Clerk	\$ 45,327	\$ 47,593
<u>Records Clerk</u> Appraisal Records Clerk	\$ 44,297	\$ 46,512
<u>Appraisal Records Clerk/Mineral Clerk</u> Appraisal Records Clerk/ARB Clerk, VW	Position Eliminated	Position Eliminated
<b>TOTALS</b>	\$ 609,504	\$ 639,978

## Longevity Pay 2023

Employee	Start Date	Tenure End 2023	Approved Longevity Pay 2023
<i>Yolanda Rosas</i>	<i>3/1/1980</i>	42 yrs and 9 m	\$ 1,500.00
<i>Sandi Price</i>	<i>12/2/1996</i>	27 yrs	\$ 1,500.00
<i>Ralph Anders</i>	<i>2/3/2014</i>	9 yrs 11 mo	\$ 595.00
<i>Dalinda Roberts</i>	<i>9/1/2014</i>	9 yrs 4 mo	\$ 560.00
<i>Jackie Martin</i>	<i>1/1/2019</i>	5 years	\$ 300.00
<i>Samantha Burt</i>	<i>5/1/2019</i>	56 months	\$ 280.00
<i>Emily Valenzuela</i>	<i>5/1/2019</i>	56 months	\$ 280.00
<i>Cindy Williams</i>	<i>5/1/2019</i>	56 months	\$ 280.00
<i>Beverly Silan</i>	<i>9/1/2020</i>	40 months	\$ 200.00
<i>Karri Brunson</i>	<i>5/1/2021</i>	32 months	\$ 160.00
<b>Total</b>			<b>\$ 5,655.00</b>

### Comment History: Contingency

**Comments:**

Adopted moving most employees up to what other companies are paying for similar job responsibilities. Adopted by the Board.

**Longevity 2016:**

Longevity for all employees.

Propose \$5/mo. Or \$60/Year Multiply by the number of years worked & cap at 25 years or \$1,500. Both proposals submitted by the Board.

**Longevity 2017-2023:**

Adopted to Continue Longevity for all employees as previously passed by the Board.

## Summary of 2023 Adopted Salaries, Level and Benefits

<b><i>Employee</i></b>	<b>2023 Adopted Salaries</b>	<b>Travel Phone &amp; Dues</b>	<b>Longevity</b>	<b>Federal Medicare</b>	<b>TCDRS Retirement</b>	<b>Mass Mutual Retirement</b>	<b>Estimated Health Insurance</b>	<b>Life Insurance</b>	<b>Total Salary &amp; Benefits</b>
<i>Title</i>				(1.45% of Salary, Trvl, & Longevity)	(14.90% Of Salary Trvl & Longevity)	(2.5% of Salary)	TML	TCDRS 0.0022 & Guardian	
Chief Appraiser (JM)	<b>\$ 109,254.60</b>	9,000	300	1,719.04	16,278.94	2,731.37	10,380	463.56	<b>150,127.50</b>
Appraisal Director (RA)	<b>\$ 94,090.50</b>	9,000	595	1,503.44	14,019.48	2,352.26	10,380	296.28	<b>132,236.97</b>
Sr. Appraiser (BS)	<b>\$ 51,919.35</b>	9,000	200	886.23	7,735.98	1,297.98	10,380	337.42	<b>81,756.97</b>
GIS / Deed Technician (YR)	<b>\$ 56,973.00</b>	0	1,500	847.86	8,488.98	1,424.33	10,380	214.62	<b>79,828.78</b>
Business Manager (DR)	<b>\$ 69,245.40</b>	1,500	560	1,033.93	10,317.56	1,731.14	10,380	375.54	<b>95,143.57</b>
Appraiser/Exemption (SP)	<b>\$ 64,878.45</b>	9,000	1,500	1,092.99	9,666.89	1,621.96	10,380	365.93	<b>98,506.22</b>
Appraiser (CW)	<b>\$ 49,756.35</b>	9,000	280	856.03	7,413.70	1,243.91	10,380	332.66	<b>79,262.64</b>
Appraiser (EV)	<b>\$ 49,756.35</b>	9,000	280	856.03	7,413.70	1,243.91	10,380	332.66	<b>79,262.64</b>
Appraisal Records Clerk (SB)	<b>\$ 47,593.35</b>	0	280	694.16	7,091.41	1,189.83	10,380	327.91	<b>67,556.67</b>
Appraisal ARB Clerk (KB)	<b>\$ 46,511.85</b>	0	160	676.74	6,930.27	1,162.80	10,380	325.53	<b>66,147.18</b>
<b>TOTALS</b>	<b>639,979.20</b>	<b>55,500.00</b>	<b>5,655.00</b>	<b>10,166.45</b>	<b>\$ 95,356.90</b>	<b>\$ 15,999.48</b>	<b>103,800.00</b>	<b>3,372.11</b>	<b>929,829.14</b>

**SALARY TABLE**

**Step 1    Step 2    Step 3    Step 4    Step 5    Step 6    Step 7    Step 8    Step 9    Step 10**

**I. CLERK/APPRaiser TRAINEE**

<b>Level 1</b>	Annual	<b>30,828</b>	<b>32,369</b>	<b>33,988</b>	<b>35,687</b>	<b>37,472</b>	<b>39,345</b>	<b>41,312</b>	<b>43,378</b>	<b>45,547</b>	<b>47,824</b>
	Month	2569	2697	2832	2974	3123	3279	3443	3615	3796	3985
	Hour	15.81	16.60	17.43	18.30	19.22	20.18	21.19	22.25	23.36	24.53

**II. APPRAISER, MAPPING, ACCOUNTING**

<b>Level 2</b>	Annual	<b>41,312</b>	<b>43,378</b>	<b>45,546</b>	<b>47,824</b>	<b>50,215</b>	<b>52,726</b>	<b>55,362</b>	<b>58,130</b>	<b>61,037</b>	<b>64,088</b>
	Month	3443	3615	3796	3985	4185	4394	4614	4844	5086	5341
	Hour	21.19	22.24	23.36	24.53	25.75	27.04	28.39	29.81	31.30	32.87

**III. SR.SUPERVISOR, BUSINESS MANAGER, ASST. CHIEF**

<b>Level 3</b>	Annual	<b>61,037</b>	<b>64,089</b>	<b>67,293</b>	<b>70,658</b>	<b>74,191</b>	<b>77,900</b>	<b>81,795</b>	<b>85,885</b>	<b>90,179</b>	<b>94,688</b>
	Month	5086	5341	5608	5888	6183	6492	6816	7157	7515	7891
	Hour	31.30	32.87	34.51	36.23	38.05	39.95	41.95	44.04	46.25	48.56

**IV. CHIEF APPRAISER**

<b>Level 4</b>	Annual	<b>85,884</b>	<b>90,178</b>	<b>94,687</b>	<b>99,421</b>	<b>104,393</b>	<b>109,612</b>	<b>115,093</b>	<b>120,847</b>	<b>126,890</b>	<b>133,234</b>
	Month	7157	7515	7891	8285	8699	9134	9591	10071	10574	11103
	Hour	44.04	46.25	48.56	50.99	53.53	56.21	59.02	61.97	65.07	68.33

**A. Levels:**

Positions may fall in between levels due to COLA changes.  
Levels are not strictly tied to job position.

**B. Steps:**

Step increase is based on added responsibility, more duties, productivity, merit, experience, education, motivation, etc.

**C. Comments:**

Clerk Level 1 and placement is based on experience, education, job duties, performance & or tenure etc.  
Level 2 Appraiser, beginning salary will depend on experience & education. Same applies to other levels.



\* 2023 Estimated Allocation

**2023 Adopted Budget: \$ 1,376,920 Based on 2022 Tax Levy Estimate using 2021 Tax Rates**

Jurisdiction	2022 Certified Estimated Values	2021 Tax Rate (Factor)	2022 Tax Levy Estimate	% Of Tax Roll (Factor)	2023 Adopted Budget Allocation Estimate
City of Snyder	571,000,000	0.004800	\$3,047,300	0.0437122	\$60,188.18
Colorado City ISD	98,661,796	0.014311	\$1,414,873	0.0202957	\$27,945.60
Hermleigh ISD	448,000,000	0.010826	\$4,850,048	0.0695718	\$95,794.83
Ira ISD	120,000,000	0.016165	\$1,939,800	0.0278256	\$38,313.60
Roscoe ISD	12,000,000	0.012458	\$149,495	0.0021444	\$2,952.72
Scurry County	2,852,000,000	0.0053610	\$15,289,572	0.2193222	\$301,989.16
Scurry Co Hosp Distr	2,868,000,000	0.0032390	\$9,289,452	0.1332531	\$183,478.90
Snyder ISD **	**	**	\$23,872,284	0.3424375	\$471,509.02
Western Tx College	2,900,000,000	0.003400	\$9,860,000	0.1414374	\$194,747.97
<b>TOTALS</b>			<b>\$69,712,824</b>	<b>1.000</b>	<b>\$1,376,920.00</b>

\*\* Snyder ISD: Freeze M&O = 2227000000 x .009634 = 21,454,918 + Freeze I&S 2737000000 x .00063 = 1,724,310 + Tax

**2022 Approved Budget: \$ 1,293,506 Based on 2021 Tax Levy Supp23**

Jurisdiction	2021 Certified Values	2021 Tax Rate (Factor)	2021 Estimated Tax Levy	% Of Tax Roll (Factor)	2022 Annual Budget Allocation
City of Snyder	558,636,757	0.0048000	\$2,992,591	0.0516447	\$66,802.76
Colorado ISD	106,647,639	0.0143110	\$1,529,009	0.0263869	\$34,131.64
Hermleigh ISD	319,864,242	0.0108260	\$3,510,126	0.0605761	\$78,355.55
Ira ISD	94,354,511	0.0161650	\$1,573,546	0.0271555	\$35,125.81
Roscoe ISD	13,066,368	0.0124579	\$162,780	0.0028092	\$3,633.69
Scurry County	2,288,957,007	0.0053610	\$12,611,025	0.2176351	\$281,512.35
Scurry Co Hosp Distr	2,299,460,415	0.0032390	\$7,447,952	0.1285333	\$166,258.53
Snyder ISD **	**	0.0102640	\$19,869,185	0.3428930	\$443,534.21
Western Tx College	2,332,120,420	0.0034000	\$8,249,508	0.1423661	\$184,151.44
<b>TOTALS</b>			<b>\$57,945,722</b>	<b>1.000</b>	<b>\$1,293,506.00</b>

\*\* Snyder ISD: Freeze M&O = 1,831,701,416\*.9634/100+ Freeze I&S 2,341,675,716 x .00063 = + Tax Freeze \$747,317.69 or Total SISD = \$19,869,185.

**Summary of 2022 & 2023 Allocation**

Jurisdiction	2022 Allocation Final	2023 Annual Share Estimate	2022 / 2023 Difference
City of Snyder	\$66,802.76	\$60,188.18	(6,614.58)
Colorado City ISD	\$34,131.64	\$27,945.60	(6,186.03)
Hermleigh ISD	\$78,355.55	\$95,794.83	17,439.28
Ira ISD	\$35,125.81	\$38,313.60	3,187.79
Roscoe ISD	\$3,633.69	\$2,952.72	(680.97)
Scurry County	\$281,512.35	\$301,989.16	20,476.81
Scurry Co Hosp Distr	\$166,258.53	\$183,478.90	17,220.37
Snyder ISD	\$443,534.21	\$471,509.02	27,974.81
Western Tx College	\$184,151.44	\$194,747.97	10,596.53
<b>TOTALS</b>	<b>\$1,293,506.00</b>	<b>\$1,376,920.00</b>	<b>83,414.00</b>

**Contingency Fund**

Approved 081622

Contingency Fund Worksheet: Balance of Accounts with Adopted Addition of Carryover								
<i>Updated 8-16-21</i>	Computer Equipment and Programs	Attorneys - Lawsuits	Pictometry	Building Maintenance	Retirement Prepaid	Mapping Software	Retiring Employee Vacation Liability	<i>Balances</i>
<i>Balance: End of 2015</i>	\$ 14,220.76	\$ 90,000.00	\$ 53,970.17	\$ 10,625.00	\$ -	\$ 7,000.00	\$ 10,000.00	\$ 185,815.93
<i>Adopted Carryover 2015</i>	\$ 5,000.00	\$ 2,500.00	\$ 15,000.00	\$ -	\$ 5,000.00	\$ 6,407.68	\$ -	\$ 33,907.68
<b>Adopted Balance Total</b>	\$ 19,220.76	\$ 92,500.00	\$ 68,970.17	\$ 10,625.00	\$ 5,000.00	\$ 13,407.68	\$ 10,000.00	\$ 219,723.61
<b>2015-2016 Transactions</b>	\$ -	\$ -	\$ (68,970.17)		\$ (5,000.00)	\$ -	\$ -	\$ (73,970.17)
<i>Adopted Carryover 2016</i>	\$ 15,000.00	\$ 5,000.00	\$ 20,000.00	\$ 14,414.22	\$ 5,000.00	\$ 7,000.00		\$ 66,414.22
<b>Sub-Total</b>	\$ 34,220.76	\$ 97,500.00	\$ 20,000.00	\$ 25,039.22	\$ 5,000.00	\$ 20,407.68	\$ 10,000.00	\$ 212,167.66
<b>2017 Transactions</b>					\$ (5,000.00)			\$ (5,000.00)
<b>Sub Total Contingency</b>								\$ 207,167.66
<i>Adopted Carryover 2017</i>	\$ 25,000.00		\$ 24,481.16		\$ 5,000.00			\$ 54,481.16
<b>2018 Transactions</b>	\$ (37,330.00)	\$ (46,830.00)			\$ (5,000.00)			\$ (89,160.00)
<i>2018 Adopted Carryover</i>	\$ 6,937.00	\$ 30,000.00		\$ 10,000.00	\$ 5,000.00	\$ 5,000.00		\$ 56,937.00
<b>2019 Transactions</b>		\$ (31,699.98)	\$ (27,861.16)	\$ (13,673.88)				\$ (73,235.02)
<i>2019 Carryover</i>		\$ 28,585.00						\$ 28,585.00
<b>2020 Adopted Transfers</b>			\$ 36,527.01		\$ (5,000.00)	\$ (25,407.68)	\$ (6,119.33)	\$ -
<b>2020 Adopted Transactions</b>	\$ (2,550.00)	\$ (77,555.02)	\$ (23,147.01)					\$ (103,252.03)
<b>Sub-Total 092220</b>	\$ 26,277.76	\$ -	\$ 30,000.00	\$ 21,365.34	\$ -	\$ -	\$ 3,880.67	\$ 81,523.77
<b>2020 Adopted Carryover</b>		\$ 55,644.00						
<b>Adopted Transactions 060821</b>		\$ (55,644.00)	\$ (29,980.81)	\$ (21,365.34)				
<b>2021 Adopted Carryover</b>		\$ 70,805.00						
<b>Adopted Transactions 081622</b>		\$ (70,805.00)						
<b>Total Adopted</b>	\$ 26,277.76	\$ -	\$ 19.19	\$ -	\$ -	\$ -	\$ 3,880.67	\$ 30,177.62
<i>Target Amount</i>	\$35,000	\$ 100,000.00	<i>Final pmt 2021</i>	\$ 25,000.00	<i>No Target</i>	\$ 25,000.00	\$10,000.00	\$195,000.00

**Notes**

<b>Computer Equipment &amp; Programs</b>	Replacement of all office computers every 4+ years (Last replaced October 2018) Plan to replace September 2022
<b>Attorneys-Lawsuits</b>	We currently have 3 lawsuits pending and any lawsuits in the future.
<b>Pictometry</b>	6 year contract ends in 2021 with the final payment due at that time (Balance due in 2021 = 29,980.81) Paid off 2021
<b>Building Maintenance</b>	Air conditioning units as needed-two need replacement, front door, counter plexiglass
<b>Retirement Prepaid</b>	Prepay TCDRS retirement with goal towards self-funding
<b>Mapping Software</b>	MIMS software to be replaced someday with more expensive alternative
<b>Retiring Employee Vacation Liability</b>	Vacation time liability to be paid to retiring employees
<b>PACS Mobile</b>	Two PACS Mobile Licenses: Includes installation training, support and 2 Air Ipads with cases (Approximately \$5k annually afterwards)

(3) has served as a member of the appraisal review board for the appraisal district at any time during the preceding two years.

**HISTORY:** Enacted by Acts 2019, 86th Leg., ch. 941 (S.B. 2), § 17, effective January 1, 2020, am. Acts 2021, 87th Leg., ch. 533 (S.B. 631), § 4, effective September 1, 2021.

#### **Sec. 6.06. Appraisal District Budget and Financing.**

(a) Each year the chief appraiser shall prepare a proposed budget for the operations of the district for the following tax year and shall submit copies to each taxing unit participating in the district and to the district board of directors before June 15. He shall include in the budget a list showing each proposed position, the proposed salary for the position, all benefits proposed for the position, each proposed capital expenditure, and an estimate of the amount of the budget that will be allocated to each taxing unit. Each taxing unit entitled to vote on the appointment of board members shall maintain a copy of the proposed budget for public inspection at its principal administrative office.

(b) The board of directors shall hold a public hearing to consider the budget. The secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10th day before the date of the hearing a written notice of the date, time, and place fixed for the hearing. The board shall complete its hearings, make any amendments to the proposed budget it desires, and finally approve a budget before September 15. If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.

(c) The board may amend the approved budget at any time, but the secretary of the board must deliver a written copy of a proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district not later than the 30th day before the date the board acts on it.

(d) Each taxing unit participating in the district is allocated a portion of the amount of the budget equal to the proportion that the total dollar amount of property taxes imposed in the district by the unit for the tax year in which the budget proposal is prepared bears to the sum of the total dollar amount of property taxes imposed in the district by each participating unit for that year. If a taxing unit participates in two or more districts, only the taxes imposed in a district are used to calculate the unit's cost allocations in that district. If the number of real property parcels in a taxing unit is less than 5 percent of the total number of real property parcels in the district and the taxing unit imposes in excess of 25 percent of the total amount of the property taxes imposed in the district by all of the participating taxing units for a year, the unit's allocation may not exceed a percentage of the appraisal district's budget equal to three times the unit's percentage of the total number of real property parcels appraised by the district.

(e) Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due. A delinquent payment incurs a penalty of 5 percent of the amount of the payment and accrues interest at an annual rate of 10 percent. If the budget is amended, any change in the amount of a unit's allocation is apportioned among the payments remaining.

(f) Payments shall be made to a depository designated by the district board of directors. The district's funds may be disbursed only by a written check, draft, or order signed by the chairman and secretary of the board or, if authorized by resolution of the board, by the chief appraiser.

(g) If a taxing unit decides not to impose taxes for any tax year, the unit is not liable for any of the costs of operating the district in that year, and those costs are allocated among the other taxing units as if that unit had not imposed taxes in the year used to calculate allocations. However, if that unit has made any payments, it is not entitled to a refund.

(h) If a newly formed taxing unit or a taxing unit that did not impose taxes in the preceding year imposes taxes in any tax year, that unit is allocated a portion of the amount budgeted to operate the district as if it had imposed taxes in the preceding year, except that the amount of taxes the unit imposes in the current year is used to calculate its allocation. Before the amount of taxes to be imposed for the current year is known, the allocation may be based on an estimate to which the district board of directors and the governing body of the unit agree, and the payments made after that amount is known shall be adjusted to reflect the amount imposed. The payments of a newly formed taxing unit that has no source of funds are postponed until the unit has received adequate tax or other revenues.

(i) The fiscal year of an appraisal district is the calendar year unless the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members adopt resolutions proposing a different fiscal year and file them with the secretary of the board not more than 12 and not less than eight months before the first day of the fiscal year proposed by the resolutions. If the fiscal year of an appraisal district is changed under this subsection, the chief appraiser shall prepare a proposed budget for the fiscal year as provided by Subsection (a) of this section before the 15th day of the seventh month preceding the first day of the fiscal year established by the change, and the board of directors shall adopt a budget for the fiscal year as provided by Subsection (b) of this section before the 15th day of the fourth month preceding the first day of the fiscal year established by the change. Unless the appraisal district adopts a different method of allocation under Section 6.061 of this code, the allocation of the budget to each taxing unit shall be calculated as provided by Subsection (d) of this section using the amount of property taxes imposed by each participating taxing unit in the most recent tax year preceding the fiscal year established by the change for which the

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necessary information is available. Each taxing unit shall pay its allocation as provided by Subsection (e) of this section, except that the first payment shall be made before the first day of the fiscal year established by the change and subsequent payments shall be made quarterly. In the year in which a change in the fiscal year occurs, the budget that takes effect on January 1 of that year may be amended as necessary as provided by Subsection (c) of this section in order to accomplish the change in fiscal years.

(j) If the total amount of the payments made or due to be made by the taxing units participating in an appraisal district exceeds the amount actually spent or obligated to be spent during the fiscal year for which the payments were made, the chief appraiser shall credit the excess amount against each taxing unit's allocated payments for the following year in proportion to the amount of each unit's budget allocation for the fiscal year for which the payments were made. If a taxing unit that paid its allocated amount is not allocated a portion of the district's budget for the following fiscal year, the chief appraiser shall refund to the taxing unit its proportionate share of the excess funds not later than the 150th day after the end of the fiscal year for which the payments were made.

(k) For good cause shown, the board of directors may waive the penalty and interest on a delinquent payment under Subsection (e).

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1981; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), §§ 17, 18, effective August 14, 1981; am. Acts 1985, 69th Leg., ch. 311 (H.B. 2500), § 1, effective August 26, 1985; am. Acts 1989, 71st Leg., ch. 796 (H.B. 432), § 9, effective September 1, 1989; am. Acts 1991, 72nd Leg., ch. 20 (S.B. 351), § 16, effective August 26, 1991; am. Acts 1993, 73rd Leg., ch. 317 (S.B. 7), § 4.07, effective May 31, 1993; am. Acts 2007, 80th Leg., ch. 87 (S.B. 918), § 1, effective May 14, 2007.

**Sec. 6.061. Changes in Method of Financing.**

(a) The board of directors of an appraisal district, by resolution adopted and delivered to each taxing unit participating in the district after June 15 and before August 15, may prescribe a different method of allocating the costs of operating the district unless the governing body of any taxing unit that participates in the district adopts a resolution opposing the different method, and files it with the board of directors before September 1. If a board proposal is rejected, the board shall notify, in writing, each taxing unit participating in the district before September 15.

(b) The taxing units participating in an appraisal district may adopt a different method of allocating the costs of operating the district if the governing bodies of three-fourths of the taxing units that are entitled to vote on the appointment of board members adopt resolutions providing for the other method. However, a change under this subsection is not valid if it requires any taxing unit to pay a greater proportion of the appraisal district's costs than the unit would pay under Section 6.06 of this code without the consent of the governing body of that unit.

(c) An official copy of a resolution under this section must be filed with the chief appraiser of the appraisal district after April 30 and before May 15 or the resolution is ineffective.

(d) Before May 20, the chief appraiser shall determine whether a sufficient number of eligible taxing units have filed valid resolutions proposing a change in the allocation of district costs for the change to take effect. Before May 25, the chief appraiser shall notify each taxing unit participating in the district of each change that is adopted.

(e) A change in allocation of district costs made as provided by this section remains in effect until changed in a manner provided by this section or rescinded by resolution of a majority of the governing bodies that are entitled to vote on appointment of board members under Section 6.03 of this code.

(f) [Repealed by Acts 1993, 73rd Leg., ch. 347 (S.B. 7), § 4.13(2), effective May 31, 1993.]

**HISTORY:** Enacted by Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 19, effective January 1, 1982; am. Acts 1987, 70th Leg., ch. 59 (S.B. 469), § 3, effective September 1, 1987; am. Acts 1991, 72nd Leg., ch. 20 (S.B. 351), § 17, effective August 26, 1991; am. Acts 1993, 73rd Leg., ch. 347 (S.B. 7), § 4.13(2), effective May 31, 1993.

**Sec. 6.062. Publication of Budget.**

(a) Not later than the 10th day before the date of the public hearing at which the board of directors considers the appraisal district budget, the chief appraiser shall give notice of the public hearing by publishing the notice in a newspaper having general circulation in the county for which the appraisal district is established. The notice may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper and may not be published in the part of the paper in which legal notices and classified advertisements appear.

(b) The notice must set out the time, date, and place of the public hearing and must set out a summary of the proposed budget. The summary must set out as separate items:

(1) the total amount of the proposed budget;

(2) the amount of increase proposed from the budget adopted for the current year; and

(3) the number of employees compensated under the current budget and the number of employees to be compensated under the proposed budget.

(c) The notice must state that the appraisal district is supported solely by payments from the local taxing units served by the appraisal district. The notice must also contain the following statement: "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."

## **RESPONSIBILITIES OF APPRAISAL DISTRICT BOARDS OF DIRECTORS**

Chapter 6, Texas Tax Code, provides for the creation of appraisal districts and states the role and responsibilities of the board of directors, the chief appraiser, and the appraisal review board. The board has limited statutory responsibility beyond which it has no legal authority. The following is a summary of the responsibilities of the board of directors:

1. establish the appraisal office—Section 6.05(a);
2. hire the chief appraiser—Section 6.05(c);
3. appoint the appraisal review board—Section 6.41;
4. adopt the annual budget—Section 6.06;
5. adopt the biennial reappraisal plan – Section 6.05(i)
6. appoint a taxpayer liaison officer—Section 6.052;
7. contract for necessary services—various sections concerning selection of the bank depository; appraisal services; the annual audit; legal counsel; leasing or purchase of equipment, computer, and other operational services; and other matters permitted by law, including responsibility for public funds investment (Chapter 2256, Public Funds Investment Act, Texas Government Code); and
8. make general administrative and operational policies:
  - a. policies that provide the public with reasonable opportunity to appear before the board to speak on any issue under the jurisdiction of the board—Section 6.04(d);
  - b. written plan that describes how a person who does not speak English or who has a physical, mental, or developmental disability may have reasonable access to the board—Section 6.04(e); and
  - c. information of public interest describing the functions of the board and the board's procedures by which complaints are filed with and resolved by the board, available to the public and appropriate taxing jurisdictions—Section 6.04(f).

Section 6.04(g) states that if a written complaint is filed with the board that it has authority to resolve, the board, at least quarterly and until final disposition of the complaint, shall notify the parties to the complaint of its status, unless notice would jeopardize an undercover investigation. It is assumed that the board may refer the complaint to the taxpayer liaison officer because Section 6.052(c) states that the officer shall report to the board at each meeting of the status of complaints filed under Section 6.04(g).

Other policies that the board may review, but that are not statutorily required for approval, are personnel policies, the district's work plan, and general board policies for its meetings and conduct. These policies are discussed at length in the *Texas Property Tax Appraisal District Director's Manual* published by the Comptroller of Public Accounts (2012).

Section 6.05(h) states that the board, by resolution, may prescribe that specified actions of the chief appraiser relating to the finances or administration of the appraisal district are subject to the approval of the board. Without the adoption of such a resolution, all operations of the district are the responsibility of the chief appraiser, as the chief administrator of the office—Section 6.05(c).