SCURRY COUNTY APPRAISAL DISTRICT

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

2024 Adopted Budget

September 12, 2023

Chief Appraiser
Jackie Martin

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2024 SCURRY CAD ADOPTED BUDGET

	Budget Item	2021 Approved Budget	2022 Approved Budget	2023 Approved Budget	+ 2024 Changes =	2024 Adopted Budget
1	Salaries	597,394	615,316	639,980	19,200	$659,180
2	Longevity	5,000	5,200	5,700	435	$6,135
3	Retirement (TCDRS & MM)	93,000	95,500	111,500	16,084	$127,584
4	Health Insurance	105,500	116,050	116,050	0	$116,050
5	Life Insurance	4,220	4,220	4,220	0	$4,220
6	Federal Medicare Tax	9,300	9,300	10,300	200	$10,500
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	19,500	19,500	19,500	0	$19,500
10	Travel: In District/Phone	40,330	52,000	55,500	0	$55,500
11	Registration: School	6,000	7,000	8,000	0	$8,000
12	Registration: Dues	4,100	5,000	5,900	0	$5,900
13	Insurance: Liability	2,100	2,100	2,500	0	$2,500
14	Insurance: Bonds	1,000	1,000	1,000	0	$1,000
15	Insurance: Building/Property	2,400	2,800	3,000	0	$3,000
16	Telephone/Internet Service	13,460	12,460	13,460	0	$13,460
17	Postage	16,000	23,500	24,500	(2,500)	$22,000
18	Publications	500	500	500	150	$650
19	Required Publications	1,700	1,700	1,700	100	$1,800
20	Valuation Material	4,500	4,600	4,900	6,500	$11,400
21	Supplies	9,500	9,500	10,000	(1,000)	$9,000
22	Forms/Appr Notc/Deed Info	13,500	13,500	15,500	0	$15,500
23	Equip: Maintenance/Repair	2,500	2,500	2,500	(1,500)	$1,000
24	Equip: Rental Lease	6,500	6,500	6,500	0	$6,500
25	Equip: Purchase	5,000	5,000	20,000	(15,000)	$5,000
26	Furniture	2,000	2,000	2,000	0	$2,000
27	Programs: Appraisal (HG/WP/BIS)	65,100	69,100	72,100	26,000	$98,100
28	Programs: Mapping (MIMS/Eglevw)	10,050	6,050	10,250	26,750	$37,000
29	Appr Valuation Serv. Mineral	80,000	85,000	88,000	(8,000)	$80,000
30	Appr Valuation Serv. Ownership	35,000	35,000	35,000	0	$35,000
31	Board of Directors	5,000	5,000	5,000	(1,000)	$4,000
32	Appraisal Review Board	6,500	6,500	6,500	(500)	$6,000
33	ARB: Attorney Fees	2,000	3,000	3,000	0	$3,000
34	Audit	7,000	7,750	8,000	1,200	$9,200
35	Attorney Fees	26,000	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	3,000	3,000	5,000	0	$5,000
39	Utilities: Water	2,500	2,500	2,500	0	$2,500
40	Utilities: Electric	10,000	10,000	13,000	0	$13,000
41	Janitorial: Service	7,660	8,160	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
	TOTALS	1,234,514	1,293,506	1,376,920	67,119	**1,444,039**

NOTE: See Following Pages for Explanations Regarding 4.87% increase

2024 LINE ITEM CHANGE DETAILS

		Change Amount	EXPLANATION DETAIL
1	Salaries	$ 19,200.00	**3% COLA Increases- (5% 2023, 3% 2022, 0% 2021)**
2	Longevity	$ 435.00	Increase in Employee Time
3	Retirement	$ 16,084.00	**TCDRS Rate Increase**
6	Federal Medicare Tax	$ 200.00	Employee Increase
17	Postage	$ (2,500.00)	No 2024 Postcard but Postage Increases
18	Publications	$ 150.00	Increased cost
19	Required Publications	$ 100.00	Increased cost
20	Valuation Material	$ 6,500.00	**Increased Cost, CREXI Commercial Sales Database, Transunion Residential Sales Database**
21	Supplies	$ (1,000.00)	Less printing paper
23	Equip: Maiint. and Repair	$ (1,500.00)	Less repair cost with new copier lease and postage machine lease
25	Equip: Purchase	$ (15,000.00)	Server/Computer Replacement in 2023
27	Programs: Appraisal/Website/ IT Cybersecurity/ Accounting (HG/WP/BIS)	$ 26,000.00	**Software fee increases, new mandated appraisal notice online, new mandated ARB database,TNT website mandated email notification software**
28	Programs: Mapping (MIMS/Pic)	$ 26,750.00	**Mims/GIS in PACS and Eagleview Aerial Photography payment 2 of 3**
29	Appraisal Val. Serv. Mineral	$ (8,000.00)	Review Appraiser Fees Reduction
31	Board of Directors	$ (1,000.00)	Training attendance reduction
32	Appraisal Review Board	$ (500.00)	Remote Training Available
34	Audit	$ 1,200.00	Fee Increase
	TOTAL	***$ 67,119.00***	**Increase in Budget**

2024 ESTIMATED BUDGET ALLOCATION

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Jurisdiction	2022 Certified Values as of Supp 56	2022 Tax Rate (Factor)	2022 Tax Levy for Scurry County Property	% Of Tax Roll (Factor)	2024 Adopted Budget Allocation Estimate
City of Snyder	662,338,735	0.004443	$2,942,771	0.0441526	**$63,758.13**
Colorado City ISD	90,484,375	0.014144	$1,279,811	0.0192020	**$27,728.41**
Hermleigh ISD	499,217,382	0.009872	$4,928,274	0.0739427	**$106,776.08**
Ira ISD	143,342,455	0.013082	$1,875,206	0.0281351	**$40,628.25**
Roscoe ISD	12,507,447	0.0099364	$124,279	0.0018647	**$2,692.63**
Scurry County	3,225,961,042	0.0048000	$15,484,613	0.2323275	**$335,489.93**
Scurry Co Hosp Dist	3,163,508,831	0.0023780	$7,522,824	0.1128707	**$162,989.65**
Snyder ISD **	**	**	$23,693,136	0.3554862	**$513,335.95**
Western Tx College	3,320,388,679	0.002650	$8,799,030	0.1320186	**$190,639.96**
TOTALS			**$66,649,944**	**1.000**	**$1,444,039.00**

**** Snyder ISD: Freeze M&O = 2473599192 x .008546 = 21,139,379 + Freeze I&S 2936983092 x .00063 = 1,850,299 +Tax Freeze $703,457 or Total SISD = $23,693,135.57.**

2023 Adopted Budget: $ 1,376,920 Allocation based on 2022 Adopted Tax Rates and 2022 Tax Levy Supp 24

Jurisdiction	2022 Certified Values	2022 Adopted Tax Rate (Factor)	2022 Tax Levy for Scurry County Property	% Of Tax Roll (Factor)	2023 Adopted Budget Final Allocation
City of Snyder	665,985,683	0.004443	$2,958,974	0.0443141	$61,017.03
Colorado City ISD	90,484,375	0.014144	$1,279,811	0.0191667	$26,390.99
Hermleigh ISD	499,258,914	0.009872	$4,928,684	0.0738129	$101,634.44
Ira ISD	143,438,083	0.013082	$1,876,457	0.0281022	$38,694.44
Roscoe ISD	12,507,438	0.0099364	$124,279	0.0018612	$2,562.76
Scurry County	3,237,508,794	0.0048000	$15,540,042	0.2327306	$320,451.35
Scurry Co Hosp Dist	3,176,983,303	0.0023780	$7,554,866	0.1131431	$155,788.96
Snyder ISD **	**	**	$23,684,182	0.3546987	$488,391.74
Western Tx College	3,330,332,925	0.002650	$8,825,382	0.1321706	$181,988.29
TOTALS			$66,772,677	1.000	$1,376,920.00

**** Snyder ISD: Freeze M&O = 2474896824 x .008546 = 21,150,468 + Freeze I&S 2938280724 x .00063 = 1,851,117 +Tax Freeze $682,597 or Total SISD = $23,684,182.**

Summary of 2024 & 2023 Allocation Estimate

(To be updated August w/2023 Certified Values & Proposed Rates. Finalized in October after rate approval and tax roll.)

Jurisdiction	2024 Budget Allocation Estimate	2023 Budget Allocation	2023 / 2024 Difference
City of Snyder	$63,758.13	$61,017.03	**2,741.10**
Colorado City ISD	$27,728.41	$26,390.99	**1,337.42**
Hermleigh ISD	$106,776.08	$101,634.44	**5,141.64**
Ira ISD	$40,628.25	$38,694.44	**1,933.81**
Roscoe ISD	$2,692.63	$2,562.76	**129.87**
Scurry County	$335,489.93	$320,451.35	**15,038.58**
Scurry Co Hosp Dist.	$162,989.65	$155,788.96	**7,200.69**
Snyder ISD	$513,335.95	$488,391.74	**24,944.21**
Western Tx College	$190,639.96	$181,988.29	**8,651.67**
TOTALS	**$1,444,039.00**	$1,376,920.00	**67,119.00**

9/12/2023

2024 ADOPTED SALARIES		
	2023 Approved Salaries	**2024 Adopted Salaries**
Chief Appraiser, RPA,RTA,CTA,CCA Chief Appraiser	**$ 109,255**	**$ 112,533**
Deputy Chief Appraiser, RPA Appraisal Director-Commercial /BPP	**$ 94,091**	**$ 96,914**
Senior Appraiser,RPA Senior. Appraiser- Residential/Ag/Mineral Coord.	**$ 51,919**	**$ 53,477**
Appraiser, RPA Appraiser/Exemptions	**$ 64,878**	**$ 66,824**
Business Manager Business Manager/ARB Coordinator	**$ 69,245**	**$ 71,322**
Mapping Coordinator Mapping Coordinator/Deed Technician	**$ 56,973**	**$ 58,682**
Appraiser, RPA Appraiser/BPP Clerk	**$ 49,756**	**$ 51,249**
Appraiser, RPA Exemptions Records Clerk/ARB Clerk	**$ 49,756**	**$ 51,249**
Records Clerk Appraisal Records Clerk/Mineral Clerk	***$ 47,593***	***$ 49,021***
Records Clerk Appraisal Records Cllerk/ARB Clerk	**$ 46,512**	**$ 47,907**
TOTALS	$ 639,978	$ 659,178

Longevity Pay 2024

	Start Date	Tenure End 2024	Adopted Longevity Pay 2024
Yolanda Rosas	***3/1/1980***	42 yrs and 9 m	$ 1,500.00
Sandi Price	***12/2/1996***	27 yrs	$ 1,500.00
Ralph Anders	***2/3/2014***	9 yrs 11 mo	$ 655.00
Dalinda Roberts	***9/1/2014***	9 yrs 4 mo	$ 620.00
Jackie Martin	***1/1/2019***	5 years	$ 360.00
Samantha Burt	***5/1/2019***	56 months	$ 340.00
Emily Valenzuela	***5/1/2019***	56 months	$ 340.00
Cindy Williams	***5/1/2019***	56 months	$ 340.00
Beverly Silan	***9/1/2020***	40 months	$ 260.00
Karri Brunson	***5/1/2021***	32 months	$ 220.00
		Total	**$ 6,135.00**

Comment History

Comments:

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

Longevity 2017-2024:

Proposed to continue longevity for all employees as previously passed by the Board.

2024 SALARY AND BENEFITS

Employee	2024 Adopted Salaries	Travel Phone & Dues	Longevity	Federal Medicare	TCDRS Retirement	John Hancock Retirement	Estimated Health Insurance	Life Insurance	Total Salary & Benefits
Title				(1.45% of Salary, Trvl, & Longevity)	(15.20% Of Salary Trvl & Longevity)	(2.5% of Salary + Longevity)	TML	TCDRS 0.0024 & Guardian	
Chief Appraiser	**$ 112,533.00**	9,000	360	1,767.45	18,527.74	3,047.33	10,380	463.56	**156,079.07**
Appraisal Director	**$ 96,914.00**	9,000	655	1,545.25	16,198.49	2,664.23	10,380	296.28	**137,653.24**
Senior Appraiser	**$ 53,477.00**	9,000	260	909.69	9,536.02	1,568.43	10,380	337.42	**85,468.56**
GIS / Deed Technician	**$ 58,682.00**	0	1,500	872.64	9,147.66	1,504.55	10,380	214.62	**82,301.47**
Business Manager	**$ 71,322.00**	1,500	620	1,064.91	11,163.18	1,836.05	10,380	375.54	**98,261.68**
Appraiser/Exemption	**$ 66,824.00**	9,000	1,500	1,121.20	11,753.25	1,933.10	10,380	365.93	**102,877.48**
Appraiser/Exemp-ARB	**$ 51,249.00**	9,000	340	878.54	9,209.53	1,514.73	10,380	332.66	**82,904.45**
Appraiser/BPP	**$ 51,249.00**	9,000	340	878.54	9,209.53	1,514.73	10,380	332.66	**82,904.45**
Appraisal Records Clerk	***$ 49,021.00***	0	340	715.73	7,502.87	1,234.03	10,380	327.91	**69,521.54**
Appraisal ARB Clerk	**$ 47,907.00**	0	220	697.84	7,315.30	1,203.18	10,380	325.53	**68,048.85**
TOTALS	***659,178.00***	***55,500.00***	***6,135.00***	***10,451.79***	***$ 109,563.58***	***$ 18,020.33***	***103,800.00***	***3,372.11***	***966,020.80***

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											
Level 1	Annual	**30,828**	**32,369**	**33,988**	**35,687**	**37,472**	**39,345**	**41,312**	**43,378**	**45,547**	**47,824**
	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											
Level 2	Annual	**41,312**	**43,378**	**45,546**	**47,824**	**50,215**	**52,726**	**55,362**	**58,130**	**61,037**	**64,088**
	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											
Level 3	Annual	**61,037**	**64,089**	**67,293**	**70,658**	**74,191**	**77,900**	**81,795**	**85,885**	**90,179**	**94,688**
	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. DEPUTY CA/ CHIEF APPRAISER											
Level 4	Annual	**85,884**	**90,178**	**94,687**	**99,421**	**104,393**	**109,612**	**115,093**	**120,847**	**126,890**	**133,234**
	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.

2024 Contigency Fund Worksheet: Balance of Accounts with Approved Addition of Carryover

Year	Computer Equipment and Programs	Attorneys - Lawsuits	Eagleview Pictometry	Building Maintenance	Retirement Prepaid	Mapping Software	Retiring Employee Vacation Liability	*Balance*
Balance: End of 2015	*$ 14,220.76*	*$ 90,000.00*	*$ 53,970.17*	*$ 10,625.00*	*$ -*	*$ 7,000.00*	*$ 10,000.00*	***$ 185,815.93***
Approved Carryover 2015	$ 5,000.00	$ 2,500.00	$ 15,000.00	$ -	$ 5,000.00	$ 6,407.68	$ -	$ 33,907.68
BALANCE TOTALS	$ 19,220.76	$ 92,500.00	$ 68,970.17	$ 10,625.00	$ 5,000.00	$ 13,407.68	$ 10,000.00	**$ 219,723.61**
2015-2016 Transactions	$ -	$ -	$ (68,970.17)		$ (5,000.00)	$ -	$ -	$ (73,970.17)
Approved Carryover 2016	$ 15,000.00	$ 5,000.00	$ 20,000.00	$ 14,414.22	$ 5,000.00	$ 7,000.00		$ 66,414.22
BALANCE TOTALS	$ 34,220.76	$ 97,500.00	$ 20,000.00	$ 25,039.22	$ 5,000.00	$ 20,407.68	$ 10,000.00	**$ 212,167.66**
2017 Transactions					$ (5,000.00)			$ (5,000.00)
Approved Carryover 2017	$ 25,000.00		$ 24,481.16		$ 5,000.00			$ 54,481.16
2018 Transactions	$ (37,330.00)	$ (46,830.00)			$ (5,000.00)			$ (89,160.00)
2018 Approved Carryover	$ 6,937.00	$ 30,000.00		$ 10,000.00	$ 5,000.00	$ 5,000.00		$ 56,937.00
2019 Transactions		$ (31,699.98)	$ (27,861.16)	$ (13,673.88)				$ (73,235.02)
2019 Approved Carryover		$ 28,585.00						$ 28,585.00
2020 Transactions	$ (2,550.00)	$ (77,555.02)	$ (23,147.01)		$ (5,000.00)	$ (25,407.68)	$ (6,119.33)	$ (139,779.04)
2020 Approved Carryover		$ 55,644.00	$ 36,527.01					$ 92,171.01
BALANCE TOTALS 092220	$ 26,277.76	$ 55,644.00	$ 30,000.00	$ 21,365.34	$ -	$ -	$ 3,880.67	**$ 137,167.77**
2021 Transactions 060821		$ (55,644.00)	$ (29,980.81)	$ (21,365.34)				
2021 Approved Carryover		$ 70,805.00						
2022 Transactions 081622		$ (70,805.00)						
BALANCE TOTALS	**$ 26,277.76**	**$ -**	**$ 19.19**	**$ -**	**$ -**	**$ -**	**$ 3,880.67**	**$ 30,177.62**
Target Amount	*$35,000*	*$ 100,000.00*	*$30,000.00*	*$ 25,000.00*	*$ 10,000.00*	*$ 25,000.00*	*$10,000.00*	*$235,000.00*

Notes

Computer Equipment & Programs	Replacement of all office computers every 4+ years (Last replaced October 2018) Plan to replace in 2023
Attorneys-Lawsuits	KINDER MORGAN LAWSUITE 2018-CURRENT; CT AIR 2019-2020; RAFTER J 2022
Eagleview Pictometry	6 year contract ends in 2021 Annual Payment = 29,980.81 New contract initiated 2023
Building Maintenance	Air conditioning units as needed-two need replacement
Retirement Prepaid	Prepay TCDRS retirement with goal towards self-funding
Mapping Software	MIMS software to be replaced someday with more expensive alternative
Retiring Employee Vacation Liability	Vacation time liability to be paid to retiring employees

(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.

SCURRY COUNTY APPRAISAL DISTRICT

CHIEF APPRAISER AUTHORIZATION

RESOLUTION ADOPTED November 15, 2022

WHEREAS, Section 6.01 of the Texas Property Tax Code establishes an appraisal district in each county. An Appraisal District is a political subdivision of the State of Texas. The District is responsible for appraising property within the District for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the District.

WHEREAS, Section 6.03 of the Texas Property Tax Code establishes that each District is governed by a Board of Directors.

WHEREAS, Section 6.05(a) of the Texas Property Tax Code states that each Appraisal District shall establish an appraisal office which must be located in the county for which the District is established.

WHEREAS, Section 6.05(c) of the Texas Property Tax Code sets out that the Chief Appraiser is the chief administrator of the appraisal office.

WHEREAS, the Board of Directors has required duties and authority under the Texas Property Tax Code. Other additional duties and authority are provided for in other law. The following is a nonexclusive list of the primary responsibilities of the Board of Directors under the Texas Property Tax Code:

- Establish the appraisal district office
- Hire a chief appraiser
- Adopt the District's annual operating budget by fulfilling all notice, deadline and meeting requirements as set out in the Texas Property Tax Code
- Adopt a new budget within 30 days after a budget is disapproved by majority voting taxing units
- Select a chairman and a secretary from among ARB members
- Notify taxing units of any vacancy on the Board and elect by majority vote of members one of the submitted nominees
- Elect from members a chair and secretary at the first meeting of the calendar year
- Have Board meetings at least once each calendar quarter
- Develop and implement policies regarding reasonable access to the Board
- Prepare information describing the Board's functions and complaint procedures (the information must be made available to the public and the appropriate taxing units
- Notify parties to a complaint filed with Board of the complaint status unless otherwise provided
- Appoint a taxpayer liaison officer (in counties having a population of over 120,000)
- Biennially develop a written plan for periodic reappraisal of all property in the CAD's boundaries, hold a public hearing with the required notice, approve a plan by September 15 of each even-numbered year and distribute copies to participating taxing units and to the Comptroller's office
- Make an agreement with newly formed taxing unit's governing body on an estimated budget allocation for the new taxing unit
- Authorize an annual financial audit to be conducted by an independent certified public accountant, deliver audit copies to all voting taxing units, and make available for inspection at the CAD office
- Designate the CAD depository at least once every two years
- Receive taxing units' resolutions disapproving Board actions
- Adhere to Local Government Code Chapter 252 mandates regarding purchasing and contracting
- Provide advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board and determine the number of members on that advisory board
- Adhere to laws about the preservation, microfilming, destruction or other disposition of records
- Adopt and implement a policy for the temporary replacement of an ARB member who violates ex-parte communication requirements; and,

(continued on next page)

DUTIES OF THE BOARD OF DIRECTORS

WHEREAS, the Texas Property Tax Code, Chapter 6, contains much of the statutory authority for the Board:

· Provides for the operation of a consolidated CAD by interlocal contract between two or more adjoining CADs

· Change the number of directors or method of selecting directors, or both, unless any of the voting taxing units oppose the change

· Have Board meetings at any time at the call of the chair or as provided by Board rule

· Contract with another CAD or taxing unit in the CAD to perform duties of appraisal district office

· Prescribe, by resolution, specified actions of the chief appraiser relating to CAD finances or administration that are subject to Board approval

· Employ a general counsel to the CAD to serve at the will of the Board

· Purchase or lease real property and construct improvements necessary to establish and operate an appraisal district office or branch office

· Convey real property owned by the CAD

· Amend the approved operating budget after giving notice to participating taxing units not later than the 30th day before the date the Board acts on the proposed amendment

· Authorize the chief appraiser to disburse CAD funds

· Change the CAD's method of financing unless any participating taxing unit opposes the change

· Contract with the governing body of a taxing unit or county to assess and collect taxes through the Interlocal Cooperation Act

· Change the number of ARB members; and

· Appoint auxiliary ARB members and select the number of auxiliary members by resolution; and,

WHEREAS, the Texas Property Tax Code also provides certain statutory authority to the Board of Directors outside of Chapter 6, including authorizing a Board of Directors to approve the chief appraiser to contract with private appraisal firms to perform appraisal services under the Tax Code. On written approval of the Board of Directors, a chief appraiser is entitled to appeal ARB orders to district court as provided by the Tax Code.

WHEREAS, the Board of Directors has authority over appraisal policy through the following duties and authority:

· Duty to develop biennially a written plan for periodic reappraisal

· Duty to adopt an operating budget to fund the appraisal activities

· Authority to contract with another CAD or with a taxing unit in the CAD to perform the duties of the appraisal district's office if needed; and

(continued on next page)

DUTIES OF THE BOARD OF DIRECTORS

· Authority to approve the chief appraiser to contract with private appraisal firms to perform appraisal services.

WHEREAS, State law requires the Board to have written policies on specific issues, including the following:

· Develop and implement policies that provide the public with reasonable opportunity to appear before the Board to speak on any issue under the Board's jurisdiction

· Prepare and maintain a written plan that describes how a non-English speaking person or a person who has physical, mental, or developmental disability may be provided reasonable access to the Board; and

· Prepare information of public interest describing the Board's functions and procedures to file complaints and how complaints are resolved by the Board; and

· Develop a written reappraisal plan for the periodic reappraisal of all property located in the CAD's boundaries by September 15th of each even-numbered year; the plan must comply with Tax Code Section 25.18 and must ensure that all properties are reappraised at least once every three years.

THEREFORE, BE IT RESOLVED, that the Board of Directors of the Scurry County Appraisal District transfers to the Chief Appraiser the authority to perform the duties of the Secretary of the Board of Directors and the Board of Directors as a whole concerning, but not limited to:

· Development of required policies and procedures

· Development of the Written Plan for Periodic Reappraisal

· Notifications to the presiding officers of the taxing units and/or the administrative officers of the taxing units

· Notification to the District Judge to appoint appraisal review board members and officers

· Accepting and Signing a contract less than $5000

· Recording and writing the minutes of the meetings of the Board of Directors.

BE IF FURTHER RESOLVED that the Board of Directors of the Scurry County Appraisal District retains the right and authority to approve, change, or reject the following, which includes but is not limited to, any written policies and procedures, the Written Plan for Periodic Reappraisal, meeting minutes, or notifications presented by the chief appraiser. The Board of Directors recognizes its duties and retains oversight of the delegated duties.