

## **SCURRY COUNTY APPRAISAL DISTRICT**

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



### ***2025 Adopted Budget***

2025

*August 20, 2024*

*Chief Appraiser*  
Jackie Martin, RPA, RTA, CTA

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## 2025 SCURRY CAD Adopted BUDGET

	Budget Item	2022 Approved Budget	2023 Approved Budget	2024 Approved Budget	2025 Change	=	2025 Adopted Budget
<b>1</b>	Salaries	615,316	639,980	659,180	\$ 19,772		<b>\$ 678,952</b>
<b>2</b>	Longevity	5,200	5,700	6,135	\$480		<b>\$ 6,615</b>
<b>3</b>	Retirement (TCDRS & MM)	95,500	111,500	127,584	\$7,416		<b>\$ 135,000</b>
<b>4</b>	Health Insurance	116,050	116,050	116,050	(\$6,050)		<b>\$ 110,000</b>
<b>5</b>	Life Insurance	4,220	4,220	4,220	\$0		<b>\$ 4,220</b>
<b>6</b>	Federal Medicare Tax	9,300	10,300	10,500	\$1,500		<b>\$ 12,000</b>
<b>7</b>	Workers' Comp Insurance	5,000	5,000	5,000	\$7,000		<b>\$ 12,000</b>
<b>8</b>	Unemployment	1,000	1,000	1,000	\$0		<b>\$ 1,000</b>
<b>9</b>	Travel: Out of District	19,500	19,500	19,500	\$0		<b>\$ 19,500</b>
<b>10</b>	Travel: In District/Phone	52,000	55,500	55,500	\$0		<b>\$ 55,500</b>
<b>11</b>	Registration: School	7,000	8,000	8,000	\$0		<b>\$ 8,000</b>
<b>12</b>	Registration: Dues	5,000	5,900	5,900	(\$900)		<b>\$ 5,000</b>
<b>13</b>	Insurance: Liability	2,100	2,500	2,500	\$1,200		<b>\$ 3,700</b>
<b>14</b>	Insurance: Bonds	1,000	1,000	1,000	(\$500)		<b>\$ 500</b>
<b>15</b>	Insurance: Building/Property	2,800	3,000	3,000	\$500		<b>\$ 3,500</b>
<b>16</b>	Telephone/Internet Service	12,460	13,460	13,460	\$0		<b>\$ 13,460</b>
<b>17</b>	Postage	23,500	24,500	22,000	\$0		<b>\$ 22,000</b>
<b>18</b>	Publications	500	500	650	\$0		<b>\$ 650</b>
<b>19</b>	Required Publications	1,700	1,700	1,800	\$0		<b>\$ 1,800</b>
<b>20</b>	Valuation Material	4,600	4,900	11,400	\$100		<b>\$ 11,500</b>
<b>21</b>	Supplies	9,500	10,000	9,000	\$1,000		<b>\$ 10,000</b>
<b>22</b>	Forms/Appr Notc/Deed Info	13,500	15,500	15,500	\$0		<b>\$ 15,500</b>
<b>23</b>	Equip: Maintenance/Repair	2,500	2,500	1,000	\$0		<b>\$ 1,000</b>
<b>24</b>	Equip: Rental Lease	6,500	6,500	6,500	\$3,500		<b>\$ 10,000</b>
<b>25</b>	Equip: Purchase	5,000	20,000	5,000	\$0		<b>\$ 5,000</b>
<b>26</b>	Furniture	2,000	2,000	2,000	\$0		<b>\$ 2,000</b>
<b>27</b>	Programs: Appraisal (HG/WP/BIS)	69,100	72,100	98,100	\$21,900		<b>\$ 120,000</b>
<b>28</b>	Programs: Mapping (MIMS/Eglevw)	6,050	10,250	37,000	\$5,000		<b>\$ 42,000</b>
<b>29</b>	Appr Valuation Serv. Mineral	85,000	88,000	80,000	\$5,000		<b>\$ 85,000</b>
<b>30</b>	Appr Valuation Serv. Ownership	35,000	35,000	35,000	\$0		<b>\$ 35,000</b>
<b>31</b>	Board of Directors	5,000	5,000	4,000	\$0		<b>\$ 4,000</b>
<b>32</b>	Appraisal Review Board	6,500	6,500	6,000	\$1,500		<b>\$ 7,500</b>
<b>33</b>	ARB: Attorney Fees	3,000	3,000	3,000	\$0		<b>\$ 3,000</b>
<b>34</b>	Audit	7,750	8,000	9,200	\$800		<b>\$ 10,000</b>
<b>35</b>	Attorney Fees	26,000	26,000	26,000	\$24,000		<b>\$ 50,000</b>
<b>36</b>	Arbitration	1,000	1,000	1,000	\$3,000		<b>\$ 4,000</b>
<b>37</b>	Microfilm	500	500	500	\$0		<b>\$ 500</b>
<b>38</b>	Building Maintenance	3,000	5,000	5,000	\$0		<b>\$ 5,000</b>
<b>39</b>	Utilities: Water	2,500	2,500	2,500	\$0		<b>\$ 2,500</b>
<b>40</b>	Utilities: Electric	10,000	13,000	13,000	\$1,000		<b>\$ 14,000</b>
<b>41</b>	Janitorial: Service	8,160	8,160	8,160	\$0		<b>\$ 8,160</b>
<b>42</b>	Janitorial: Supplies	1,800	1,800	1,800	\$0		<b>\$ 1,800</b>
<b>43</b>	Other Expenses	400	400	400	\$0		<b>\$ 400</b>
<b>TOTALS</b>		1,293,506	1,376,920	1,444,039	\$97,218		<b>\$ 1,541,257</b>

NOTE: See following page regarding the 6.73% increase detail

## 2025 LINE ITEM CHANGE DETAILS

	Amount of Increase (Decrease)	EXPLANATION DETAIL
1 Salaries	\$ 19,772	3% COLA Increase (3% 2024, 5% 2023, 3% 2022)
2 Longevity	\$ 480	Increase in Employee Time
3 Retirement	\$ 7,416	TCDRS Rate Increase
4 Health Insurance	\$ (6,050)	Employer Cost
6 Federal Medicare Tax	\$ 1,500	Increases due to 3%
7 Workers' Comp Insurance	\$ 7,000	Increased cost
12 Registration: Dues	\$ (900)	Employer Cost Decrease Due to type of class
13 Insurance Liability	\$ 1,200	Increased premium cost
14 Insurance Bonds	\$ (500)	Cost for one bond
15 Insurance: Building/Property	\$ 500	Insurance Premium Increase
20 Valuation Material	\$ 100	Increase in Cost: CREXI Commercial Sales, TrueRoll Homestead Verification, M&S Valuation, NADA
21 Supplies	\$ 1,000	Increased Cost of Supplies
24 Equip: Rental Lease	\$ 3,500	Telephone Equipment, Copier, Postage Machine
27 Programs: Appraisal/Website/ IT Cybersecurity/ Accounting (HG/WP/BIS)	\$ 21,900	CAMA Software increase, notices online, TNT website, ARB Software and Database, email notification service, Taxpayer Portal
28 Programs: Mapping (MIMS/Pic)	\$ 5,000	Mims/GIS in PACS Eagleview Aerial Photography payment 3 of 3, Matix
29 Appraisal Val. Serv. Mineral	\$ 5,000	Review Appraiser Fees
32 Appraisal Review Board	\$ 1,500	Remote Training Available
34 Audit	\$ 800	Fee Increase
35 Attorney Fees	\$ 24,000	Increased Litigation Activity
36 Arbitration	\$ 3,000	Increased Arbitration
40 Utilities: Electric	\$ 1,000	Rate Increase
Total	\$ 97,218	Increased Arbitration

## 2025 ESTIMATED SCURRY CAD BUDGET ALLOCATION

Jurisdiction	2023 Certified Values as of Supp 20	2023 Tax Rate (Factor)	2023 Tax Levy for Scurry County Property	% Of Tax Roll (Factor)	2025 Budget Allocation ESTIMATE
<b>City of Snyder</b>	671,727,405	0.003981	\$2,991,983	0.0448443	<b>\$69,116.66</b>
<b>Colorado City ISD</b>	101,369,871	0.0112554	\$1,141,329	0.0171064	<b>\$26,365.41</b>
<b>Hermleigh ISD</b>	506,407,378	0.008648	\$4,384,818	0.0657204	<b>\$101,292.01</b>
<b>Ira ISD</b>	140,823,542	0.011627	\$1,658,249	0.0248541	<b>\$38,306.58</b>
<b>Roscoe ISD</b>	12,605,709	0.00888794	\$112,039	0.0016793	<b>\$2,588.17</b>
<b>Scurry County</b>	3,457,823,390	0.00482	\$17,023,187	0.2551464	<b>\$393,246.15</b>
<b>Scurry Co Hosp Dist</b>	3,483,362,215	0.002566	\$8,916,504	0.1336421	<b>\$205,976.76</b>
<b>Snyder ISD **</b>	***	0.007586	\$20,852,389	0.3125391	<b>\$481,703.09</b>
<b>Western Tx College</b>	3,511,250,695	0.00265	\$9,638,797	0.1444679	<b>\$222,662.18</b>
<b>TOTALS</b>			<b>\$66,719,295</b>	<b>1.000</b>	<b>\$1,541,257.00</b>

\*\* Snyder ISD: Freeze M&O =  $2699884494 \times .00696 = 18,791,196$  + Freeze I&S  $3,117,011,094 \times .000626 = 1,951,249$  + Tax Freeze \$206,913 or Total SISD = \$20,949,358.

## 2024 FINAL SCURRY CAD BUDGET ALLOCATION

Jurisdiction	2023 Certified Values as of Supp	2023 Tax Rate (Factor)	2023 Tax Levy for Scurry County	% Of Tax Roll (Factor)	2024 Adopted Budget Allocation
<b>City of Snyder</b>	671,727,405	0.003981	\$3,001,421	0.0448693	<b>\$64,793.02</b>
<b>Colorado City ISD</b>	101,369,871	0.0112554	\$1,142,100	0.0170737	<b>\$24,655.02</b>
<b>Hermleigh ISD</b>	506,407,378	0.008648	\$4,393,343	0.0656776	<b>\$94,841.06</b>
<b>Ira ISD</b>	140,823,542	0.011627	\$1,657,843	0.0247837	<b>\$35,788.60</b>
<b>Roscoe ISD</b>	12,605,709	0.00888794	\$112,039	0.0016749	<b>\$2,418.64</b>
<b>Scurry County</b>	3,457,823,390	0.00482	\$17,050,724	0.2548973	<b>\$368,081.62</b>
<b>Scurry Co Hosp Dist</b>	3,483,362,215	0.002566	\$8,938,307	0.1336219	<b>\$192,955.25</b>
<b>Snyder ISD **</b>	***	0.007586	\$20,949,358	0.3131793	<b>\$452,243.18</b>
<b>Western Tx College</b>	3,511,250,695	0.00265	\$9,647,393	0.1442223	<b>\$208,262.60</b>
<b>TOTALS</b>			<b>\$66,892,528</b>	<b>1.000</b>	<b>\$1,444,039.00</b>

\*\* Snyder ISD: Freeze M&O =  $2699884494 \times .00696 = 18,791,196$  + Freeze I&S  $3,117,011,094 \times .000626 = 1,951,249$  + Tax Freeze \$206,913 or Total SISD = \$20,949,358.

### Summary of 2024 & 2025 Allocation Estimate

Jurisdiction	2024 Budget Allocation Final	2025 Budget Allocation Estimate	2024 / 2025 Difference
<b>City of Snyder</b>	\$64,793.02	<b>\$69,116.66</b>	<b>4,323.64</b>
<b>Colorado City ISD</b>	\$24,655.02	<b>\$26,365.41</b>	<b>1,710.38</b>
<b>Hermleigh ISD</b>	\$94,841.06	<b>\$101,292.01</b>	<b>6,450.94</b>
<b>Ira ISD</b>	\$35,788.60	<b>\$38,306.58</b>	<b>2,517.98</b>
<b>Roscoe ISD</b>	\$2,418.64	<b>\$2,588.17</b>	<b>169.53</b>
<b>Scurry County</b>	\$368,081.62	<b>\$393,246.15</b>	<b>25,164.52</b>
<b>Scurry Co Hosp Dist.</b>	\$192,955.25	<b>\$205,976.76</b>	<b>13,021.51</b>
<b>Snyder ISD</b>	\$452,243.18	<b>\$481,703.09</b>	<b>29,459.91</b>
<b>Western Tx College</b>	\$208,262.60	<b>\$222,662.18</b>	<b>14,399.58</b>
<b>TOTALS</b>	\$1,444,039.00	<b>\$1,541,257.00</b>	<b>97,218.00</b>

## 2025 Adopted SALARIES

	<b>2024 Approved Salaries</b>	<b>2025 Adopted Salaries</b>
<u><b>Chief Appraiser, RPA,RTA,CTA,CCA</b></u> Chief Appraiser	\$ 112,533	<b>115,908</b>
<u><b>Deputy Chief Appraiser, RPA</b></u> Appraisal Director-Commercial /BPP	\$ 96,914	<b>99,821</b>
<u><b>Senior Appraiser,RPA</b></u> Senior. Appraiser- Residential/Ag/Mineral Coord.	\$ 53,477	<b>55,081</b>
<u><b>Appraiser, RPA</b></u> Appraiser/Exemptions	\$ 66,824	<b>68,829</b>
<u><b>Business Manager</b></u> Business Manager/ARB Coordinator	\$ 71,322	<b>73,462</b>
<u><b>Mapping Coordinator</b></u> Mapping Coordinator/Deed Technician	\$ 58,682	<b>60,442</b>
<u><b>Appraiser, RPA</b></u> Appraiser/BPP Clerk	\$ 51,249	<b>52,786</b>
<u><b>Appraiser, RPA</b></u> Exemptions Records Clerk/ARB Clerk	\$ 51,249	<b>52,786</b>
<u><b>Records Clerk</b></u> Appraisal Records Clerk/Mineral Clerk	\$ 49,021	<b>50,492</b>
<u><b>Records Clerk</b></u> Appraisal Records Cllerk/ARB Clerk	\$ 47,907	<b>49,344</b>
<b>TOTALS</b>	<b>\$ 659,178</b>	<b>\$ 678,951</b>

Longevity Pay 2025			
	Start Date	Tenure End 2024	Adopted Longevity Pay 2025
<b>Yolanda Rosas</b>	<b>3/1/1980</b>	42 yrs and 9 m	\$ 1,500.00
<b>Sandi Price</b>	<b>12/2/1996</b>	27 yrs	\$ 1,500.00
<b>Ralph Anders</b>	<b>2/3/2014</b>	9 yrs 11 mo	\$ 715.00
<b>Dalinda Roberts</b>	<b>9/1/2014</b>	9 yrs 4 mo	\$ 680.00
<b>Jackie Martin</b>	<b>1/1/2019</b>	5 years	\$ 420.00
<b>Samantha Burt</b>	<b>5/1/2019</b>	56 months	\$ 400.00
<b>Emily Valenzuela</b>	<b>5/1/2019</b>	56 months	\$ 400.00
<b>Cindy Williams</b>	<b>5/1/2019</b>	56 months	\$ 400.00
<b>Beverly Silan</b>	<b>9/1/2020</b>	40 months	\$ 320.00
<b>Karri Brunson</b>	<b>5/1/2021</b>	32 months	\$ 280.00
<b>Total</b>		<b>\$ 6,615.00</b>	

#### Comment History

Comments:

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

Longevity 2017-2025:

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

### Adopted 2025 SALARY AND BENEFITS

<u>Employee</u>	2025 Adopted Salaries	Travel Phone & Dues	Longevity	Federal Medicare	TCDRS Retirement	John Hancock Retirement	Estimated Health Insurance	Life Insurance	Total Salary & Benefits
<i>Title</i>				(1.45% of Salary, Trvl, & Longevity)	(15.46% Of Salary Trvl & Longevity)	(2.5% of Salary + Longevity)	TML	TCDRS 0.0027 & Guardian	
Chief Appraiser	<b>\$ 115,907.96</b>	9,000	420	1,817.26	19,375.70	3,133.20	10,380	463.56	<b>160,497.68</b>
Appraisal Director	<b>\$ 99,821.42</b>	9,000	715	1,588.28	16,934.33	2,738.41	10,380	296.28	<b>141,473.72</b>
Senior Appraiser	<b>\$ 55,081.31</b>	9,000	320	933.82	9,956.44	1,610.03	10,380	337.42	<b>87,619.02</b>
GIS / Deed Technician	<b>\$ 60,442.46</b>	0	1,500	898.17	9,576.30	1,548.56	10,380	214.62	<b>84,560.11</b>
Business Manager	<b>\$ 73,461.66</b>	1,500	680	1,096.80	11,694.20	1,891.04	10,380	375.54	<b>101,079.25</b>
Appraiser/Exemption	<b>\$ 68,828.72</b>	9,000	1,500	1,150.27	12,264.22	1,983.22	10,380	365.93	<b>105,472.35</b>
Appraiser/Exemp-ARB	<b>\$ 52,786.47</b>	9,000	400	901.70	9,614.03	1,554.66	10,380	332.66	<b>84,969.52</b>
Appraiser/BPP	<b>\$ 52,786.47</b>	9,000	400	901.70	9,614.03	1,554.66	10,380	332.66	<b>84,969.52</b>
Appraisal Records Clerk	<b>\$ 50,491.63</b>	0	400	737.93	7,867.85	1,272.29	10,380	327.91	<b>71,477.61</b>
Appraisal ARB Clerk	<b>\$ 49,344.21</b>	0	280	719.55	7,671.90	1,240.61	10,380	325.53	<b>69,961.80</b>
<b>TOTALS</b>	<b>678,952.31</b>	<b>55,500.00</b>	<b>6,615.00</b>	<b>10,745.48</b>	<b>\$ 114,569.01</b>	<b>\$ 18,526.68</b>	<b>103,800.00</b>	<b>3,372.11</b>	<b>992,080.58</b>

<b>SALARY TABLE</b>											
		<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>	<b>Step 9</b>	<b>Step 10</b>
<b>I. CLERK/APPRASIER TRAINEE</b>											
Level 1	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
<b>II. APPRAISER, MAPPING, ACCOUNTING</b>											
Level 2	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
<b>III. SR.SUPERVISOR, BUSINESS MANAGER</b>											
Level 3	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
<b>IV. DEPUTY CA/ CHIEF APPRAISER</b>											
Level 4	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.

## 2025 Contingency Fund Worksheet: Balance of Accounts with Adopted Addition of Carryover

Year	Computer Equipment and Programs	Attorneys - Lawsuits	Eagleview Pictometry	Building Maintenance	Retirement Prepaid	Mapping Software	Retiring Employee Vacation Liability	Balance
<b>Balance: End of 2015</b>	\$ 14,221	\$ 90,000	\$ 53,970	\$ 10,625	\$ -	\$ 7,000	\$ 10,000	\$ 185,816
Approved Carryover 2015	\$ 5,000	\$ 2,500	\$ 15,000	\$ -	\$ 5,000	\$ 6,408	\$ -	\$ 33,908
<b>BALANCE TOTALS</b>	<b>\$ 19,221</b>	<b>\$ 92,500</b>	<b>\$ 68,970</b>	<b>\$ 10,625</b>	<b>\$ 5,000</b>	<b>\$ 13,408</b>	<b>\$ 10,000</b>	<b>\$ 219,724</b>
2015-2016 Transactions	\$ -	\$ -	\$ (68,970)		\$ (5,000)	\$ -	\$ -	\$ (73,970)
Approved Carryover 2016	\$ 15,000	\$ 5,000	\$ 20,000	\$ 14,414	\$ 5,000	\$ 7,000		\$ 66,414
<b>BALANCE TOTALS</b>	<b>\$ 34,221</b>	<b>\$ 97,500</b>	<b>\$ 20,000</b>	<b>\$ 25,039</b>	<b>\$ 5,000</b>	<b>\$ 20,408</b>	<b>\$ 10,000</b>	<b>\$ 212,168</b>
2017 Transactions					\$ (5,000)			\$ (5,000)
Approved Carryover 2017	\$ 25,000		\$ 24,481		\$ 5,000			\$ 54,481
2018 Transactions	\$ (37,330)	\$ (46,830)			\$ (5,000)			\$ (89,160)
2018 Approved Carryover	\$ 6,937	\$ 30,000		\$ 10,000	\$ 5,000	\$ 5,000		\$ 56,937
2019 Transactions		\$ (31,700)	\$ (27,861)	\$ (13,674)				\$ (73,235)
2019 Approved Carryover		\$ 28,585						\$ 28,585
2020 Transactions	\$ (2,550)	\$ (77,555)	\$ (23,147)		\$ (5,000)	\$ (25,408)	\$ (6,119)	\$ (139,779)
2020 Approved Carryover		\$ 55,644	\$ 36,527					\$ 92,171
<b>BALANCE TOTALS 092220</b>	<b>\$ 26,278</b>	<b>\$ 55,644</b>	<b>\$ 30,000</b>	<b>\$ 21,365</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,881</b>	<b>\$ 137,168</b>
2021 Transactions 060821		\$ (55,644)	\$ (29,981)	\$ (21,365)				
2021 Approved Carryover		\$ 70,805						
2022 Transactions 081622		\$ (70,805)						
2022 Approved Carryover		\$ 76,779						
2023 Approved Transactions 121523	\$ (6,100)							
2023 Adopted Carryover not available yet								
<b>BALANCE TOTALS</b>	<b>\$ 20,178</b>	<b>\$ 76,779</b>	<b>\$ 19</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,881</b>	<b>\$ 100,857</b>
<b>Target Amount</b>	<b>\$35,000</b>	<b>\$ 100,000.00</b>	<b>\$30,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 25,000.00</b>	<b>\$10,000.00</b>	<b>\$235,000.00</b>

### Notes

Computer Equipment & Programs	Replacement of all office computers every 4+ years (Desktops replaced October 2023, and plan to replace in 2027. Server and Boardroom to be replaced 2024, last replaced in 2018).
Attorneys-Lawsuits	KINDER MORGAN LAWSUITS 2018-CURRENT; CT AIR 2019-2020; Rafter J 2022 and others
Eagleview Pictometry	New contract 2023: Payments of \$29,576.67 in 2023 & 2024 and upcoming 2025
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

**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.

**SCURRY COUNTY APPRAISAL DISTRICT**

**DUTIES OF THE BOARD OF DIRECTORS**

**AND**

**CHIEF APPRAISER AUTHORIZATION**

**RESOLUTION ADOPTED November 14, 2023**

**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 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,

**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 Adopted 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
- 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 15<sup>th</sup> 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.