

SCURRY COUNTY APPRAISAL DISTRICT

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



2026 Adopted Budget



August 26, 2025

Chief Appraiser
Jackie Martin, RPA, RTA, CTA

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2026 SCURRY CAD Adopted BUDGET

	Budget Item	2025 Adopted Budget	2026 Change	=	2026 Adopted Budget
1	Salaries	\$ 678,952	\$ (5,651)		\$ 673,301
2	Longevity	\$ 6,615	\$ (495)		\$ 6,120
3	Retirement (TCDRS & MM)	\$ 135,000	\$ (5,000)		\$ 130,000
4	Health Insurance	\$ 110,000	\$ -		\$ 110,000
5	Life Insurance	\$ 4,220	\$ 780		\$ 5,000
6	Federal Medicare Tax	\$ 12,000	\$ -		\$ 12,000
7	Workers' Comp Insurance	\$ 12,000	\$ -		\$ 12,000
8	Unemployment	\$ 1,000	\$ -		\$ 1,000
9	Travel: Out of District	\$ 19,500	\$ (4,000)		\$ 15,500
10	Travel: In District/Phone	\$ 55,500	\$ (9,000)		\$ 46,500
11	Registration: School	\$ 8,000	\$ -		\$ 8,000
12	Registration: Dues	\$ 5,000	\$ -		\$ 5,000
13	Insurance: Liability	\$ 3,700	\$ 1,100		\$ 4,800
14	Insurance: Bonds	\$ 500	\$ -		\$ 500
15	Insurance: Building/Property	\$ 3,500	\$ 200		\$ 3,700
16	Telephone/Internet Service	\$ 13,460	\$ (3,460)		\$ 10,000
17	Postage	\$ 22,000	\$ 3,000		\$ 25,000
18	Publications	\$ 650	\$ -		\$ 650
19	Required Publications	\$ 1,800	\$ -		\$ 1,800
20	Valuation Services and Materials	\$ 11,500	\$ 5,500		\$ 17,000
21	Supplies	\$ 10,000	\$ -		\$ 10,000
22	Forms/Appr Notc/Deed Info	\$ 15,500	\$ -		\$ 15,500
23	Equip: Maintenance/Repair	\$ 1,000	\$ -		\$ 1,000
24	Equip: Rental Lease	\$ 10,000	\$ -		\$ 10,000
25	Equip: Purchase	\$ 5,000	\$ -		\$ 5,000
26	Furniture	\$ 2,000	\$ -		\$ 2,000
27	Programs: Appraisal,Acctg,IT (HG/WP/BIS)	\$ 120,000	\$ 10,000		\$ 130,000
28	Programs: Mapping (MIMS/Eglevw)	\$ 42,000	\$ 2,000		\$ 44,000
29	Appr Valuation Serv. Mineral	\$ 85,000	\$ -		\$ 85,000
30	Appr Valuation Serv. Ownership	\$ 35,000	\$ -		\$ 35,000
31	Board of Directors	\$ 4,000	\$ -		\$ 4,000
32	Appraisal Review Board	\$ 7,500	\$ 1,050		\$ 8,550
33	ARB: Attorney Fees	\$ 3,000	\$ -		\$ 3,000
34	Audit	\$ 10,000	\$ 1,000		\$ 11,000
35	Attorney Fees	\$ 50,000	\$ -		\$ 50,000
36	Arbitration	\$ 4,000	\$ -		\$ 4,000
37	Microfilm	\$ 500	\$ -		\$ 500
38	Building Maintenance	\$ 5,000	\$ 2,500		\$ 7,500
39	Utilities: Water	\$ 2,500	\$ -		\$ 2,500
40	Utilities: Electric	\$ 14,000	\$ -		\$ 14,000
41	Janitorial: Service	\$ 8,160	\$ -		\$ 8,160
42	Janitorial: Supplies	\$ 1,800	\$ -		\$ 1,800
43	Other Expenses	\$ 400	\$ -		\$ 400
	TOTALS	\$ 1,541,257	\$ (476)		\$ 1,540,781

NOTE: See following page regarding the line item detail

2026 LINE ITEM CHANGE DETAILS

	Amount of Increase (Decrease)	EXPLANATION DETAIL
1 Salaries	\$ (5,651)	Senior employee retired 2.5% COLA and 2.5% Merit Increase -See COLA
2 Longevity	\$ (495)	Increase in Employee Time
3 Retirement	\$ (5,000)	Senior employee retired TCDRS Rate Increase
4 Life Insurance	\$ 780	Employer Cost Increase
5 Travel: Out of District	\$ (4,000)	One less appraiser
6 Travel: In District/Phone	\$ (9,000)	One less appraiser auto allowance
7 Insurance: Liability	\$ 1,100	Cost Increase
8 Insurance: Building/Property	\$ 200	Cost Increase
9 Telephone/Internet Service	\$ (3,460)	Decreased Cost with VOIP
10 Postage	\$ 3,000	Increased postage cost and mandates for certified
11 Valuation Services and Materials	\$ 5,500	Increase in Cost: CREXI Commercial Sales, Homestead Verifications, M&S Valuation, NADA, Source Strategies,AIRPAC
12 Programs: Appraisal/Website/ IT	\$ 10,000	Increased cost for CAMA GIS Matix Software, ARB Online Appeals, value notices online, TNT website, ARB Database, Taxpayer Portal
13 Programs: Mapping (MIMS/GIS) Eagleview	\$ 2,000	Mims/GIS in PACS Eagleview Aerial Photography Sketch to Aerial Comparison: payment 1 of 3
14 Appraisal Review Board	\$ 1,050	Additional Hearings
15 Audit	\$ 1,000	Fee Increase
16 Building Maintenance	\$ 2,500	Possible Repairs for HVAC
Total	\$ (476)	Decrease from 2024 Budget

2026 FINAL SCURRY CAD BUDGET ALLOCATION ESTIMATE

Jurisdiction	2025 Certified Values as of Supp 23	2025 Tax Rate (Factor)	2025 Tax Levy for Scurry County Property	% Of Tax Roll (Factor)	2026 Budget Allocation ESTIMATE
City of Snyder	695,797,647	0.004322	\$3,370,847	0.0470474	\$72,489.68
Colorado City ISD	101,907,124	0.0112550	\$1,147,058	0.0160096	\$24,667.35
Hermleigh ISD	487,827,028	0.006669	\$3,263,347	0.0455470	\$70,177.91
Ira ISD	434,907,942	0.011569	\$2,385,110	0.0332893	\$51,291.53
Roscoe ISD	11,525,916	0.00832990	\$96,010	0.0013400	\$2,064.68
Scurry County	3,227,169,243	0.006268	\$20,697,194	0.2888735	\$445,090.80
Scurry Co Hosp Dist	3,262,165,526	0.003191	\$10,409,570	0.1452878	\$223,856.62
Snyder ISD **	***	0.007425	\$21,182,424	0.2956459	\$455,525.62
Western Tx College	3,282,371,523	0.00265	\$9,096,389	0.1269595	\$195,616.80
TOTALS			\$71,647,949	1.000	\$1,540,781.00

** Snyder ISD: Freeze M&O = 2,772,961,249 x .006822 = 18,917,141.64 + Freeze I&S 3,607,312,203 x .000603 = 2,175,209.26 + Tax Freeze \$90,073.29 or Total SISD = \$21,182,424.19

2025 FINAL SCURRY CAD BUDGET ALLOCATION

Jurisdiction	2024 Certified Values as of Supp 18	2024 Tax Rate (Factor)	2024 Tax Levy for Scurry County Property	% Of Tax Roll (Factor)	2025 Budget Allocation FINAL
City of Snyder	671,727,405	0.003981	\$3,085,707	0.0409306	\$63,084.50
Colorado City ISD	101,369,871	0.0112550	\$1,170,831	0.0155306	\$23,936.58
Hermleigh ISD	506,407,378	0.007937	\$4,892,349	0.0648949	\$100,019.67
Ira ISD	140,823,542	0.011569	\$3,231,046	0.0428584	\$66,055.82
Roscoe ISD	12,605,709	0.00841194	\$103,808	0.0013770	\$2,122.26
Scurry County	3,457,823,390	0.00550	\$20,127,272	0.2669794	\$411,483.94
Scurry Co Hosp Dist	3,483,362,215	0.002913	\$10,538,614	0.1397901	\$215,452.47
Snyder ISD **	***	0.007463	\$22,224,874	0.2948032	\$454,367.53
Western Tx College	3,511,250,695	0.00265	\$10,014,343	0.1328359	\$204,734.22
TOTALS			\$75,388,844	1.000	\$1,541,257.00

** Snyder ISD: Freeze M&O = 2,860,067,564 x .006837 = 19,554,281.94 + Freeze I&S 3,909,443,237 x .000626 = 2,447,311.47 + Tax Freeze \$223,280.12 or Total SISD = \$22,224,873.52.

Summary of 2025 & 2026 Allocation

Jurisdiction	2025 Budget Allocation FINAL	2026 Budget Allocation ESTIMATE	2025 / 2026 Difference
City of Snyder	\$63,084	\$72,490	9,405.18
Colorado City ISD	\$23,937	\$24,667	730.77
Hermleigh ISD	\$100,020	\$70,178	(29,841.76)
Ira ISD	\$66,056	\$51,292	(14,764.29)
Roscoe ISD	\$2,122	\$2,065	(57.58)
Scurry County	\$411,484	\$445,091	33,606.86
Scurry Co Hosp Dist.	\$215,452	\$223,857	8,404.15
Snyder ISD	\$454,368	\$455,526	1,158.09
Western Tx College	\$204,734	\$195,617	(9,117.42)
TOTALS	\$1,541,257	\$1,540,781	(476.00)

10/14/2025

2026 Adopted Salaries

	2025 Adopted Salaries	2026 Adopted Salaries
<u>Chief Appraiser, RPA,RTA,CTA,CCA</u> Chief Appraiser	\$ 115,908	\$ 121,703
<u>Deputy Chief Appraiser, RPA</u> Appraisal Director-Mineral Coordinator	\$ 99,821	\$ 77,901
<u>Appraiser, RPA</u> Appraiser/Exemptions	\$ 68,829	\$ 72,270
<u>Business Manager</u> Business Manager/ARB Coordinator	\$ 73,462	\$ 77,135
<u>Mapping Coordinator</u> Mapping Coordinator/Deed Technician	\$ 60,442	\$ 63,464
<u>Appraiser, RPA</u> Appraiser/BPP Clerk	\$ 52,786	\$ 55,425
<u>Appraiser, RPA</u> Exemptions Records Clerk/ARB Clerk	\$ 52,786	\$ 55,425
<u>Records Clerk</u> Appraisal Records Clerk/Mineral Clerk	\$ 50,492	\$ 53,017
<u>Records Clerk</u> Appraisal Records Clerk/ARB Clerk	\$ 49,344	\$ 51,811
<u>Records Clerk (Was Senior Appraiser position 2025)</u> Appraisal Records Clerk/Customer Service	\$ 43,000	\$ 45,150
TOTALS	\$ 666,870	\$ 673,301

Longevity Pay 2026			
	Start Date	Tenure End 2026	Longevity Pay 2026
<i>Yolanda Rosas</i>	<i>3/1/1980</i>	46 yrs and 9 m	\$ 1,500.00
<i>Sandi Price</i>	<i>12/1/1996</i>	30 years	\$ 1,500.00
<i>Deputy Chief</i>	<i>7/1/2025</i>	18 months	\$ 90.00
<i>Dalinda Roberts</i>	<i>9/1/2014</i>	12 yrs 4 mo	\$ 740.00
<i>Jackie Martin</i>	<i>1/1/2019</i>	8 years	\$ 480.00
<i>Samantha Burt</i>	<i>5/1/2019</i>	92 months	\$ 460.00
<i>Emily Valenzuela</i>	<i>5/1/2019</i>	92 months	\$ 460.00
<i>Cindy Williams</i>	<i>5/1/2019</i>	92 months	\$ 460.00
<i>Open Clerk</i>	<i>7/1/2025</i>	18 months	\$ 90.00
<i>Karri Brunson</i>	<i>5/1/2021</i>	68 months	\$ 340.00
Total			\$ 6,120.00
Comment History			
<u>Longevity:</u> 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 approved by the Board.			

Adopted 2026 SALARY AND BENEFITS

<u><i>Employee</i></u>	2026 Adopted Salaries	Travel Phone & Dues	Longevity	Federal Medicare (1.45% of Salary, Trvl, & Longevity)	TCDRS Retirement (16.11% Of Salary Trvl & Longevity)	John Hancock Retirement (2.5% of Salary + Longevity)	Estimated Health Insurance TML	Life Insurance TCDRS 0.0030 & Dearborn	Total Salary & Benefits
<i>Title</i>									
Chief Appraiser	\$121,703.00	9,000	480	1,902.15	21,133.58	3,054.58	10,380	567.31	168,220.62
Deputy Chief	\$ 77,901.00	9,000	90	1,261.37	14,014.25	1,949.78	10,380	435.90	115,032.29
GIS / Deed Technician	\$ 63,464.00	0	1,500	941.98	10,465.70	1,624.10	10,380	247.39	88,623.17
Business Manager	\$ 77,135.00	1,500	740	1,150.94	12,787.31	1,946.88	10,380	433.61	106,073.74
Appraiser/Exemption	\$ 72,270.00	9,000	1,500	1,200.17	13,334.25	1,844.25	10,380	419.01	109,947.67
Appraiser/Exemp-ARB	\$ 55,425.00	9,000	460	940.83	10,452.97	1,397.13	10,380	368.48	88,424.41
Appraiser/BPP	\$ 55,425.00	9,000	460	940.83	10,452.97	1,397.13	10,380	368.48	88,424.41
Appraisal Records Clerk	\$ 53,017.00	0	460	775.42	8,615.14	1,336.93	10,380	327.91	74,912.40
Appraisal Records Clerk	\$ 51,811.00	0	340	756.19	8,401.53	1,303.78	10,380	357.63	73,350.12
Appraisal Records Clerk	\$ 45,150.00	0	90	655.98	7,288.16	1,131.00	10,380	325.53	65,020.67
TOTALS	673,301.00	46,500.00	6,120.00	10,525.85	116,945.87	16,985.53	103,800.00	3,851.25	978,029.50

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. SUPERVISOR, BUSINESS MANAGER, ASST CA											
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. 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
<p>A. Levels: Positions may fall in between levels due to COLA changes. Levels are not strictly tied to job position.</p> <p>B. Steps: Step increase is based on added responsibility, more duties, productivity, merit, experience, education, motivation, etc.</p> <p>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.</p> <p style="text-align: center;"><u>Comments:</u></p> <p style="text-align: center;">Salaries are set in comparison with other companies for similar job responsibilities. Adopted by the Board.</p>											

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
Balance: End of 2015	\$ 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
BALANCE TOTALS	\$ 19,221	\$ 92,500	\$ 68,970	\$ 10,625	\$ 5,000	\$ 13,408	\$ 10,000	\$ 219,724
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
BALANCE TOTALS	\$ 34,221	\$ 97,500	\$ 20,000	\$ 25,039	\$ 5,000	\$ 20,408	\$ 10,000	\$ 212,168
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
BALANCE TOTALS 092220	\$ 26,278	\$ 55,644	\$ 30,000	\$ 21,365	\$ -	\$ -	\$ 3,881	\$ 137,168
2021 Transactions 060821		\$ (55,644)	\$ (29,981)	\$ (21,365)				\$ -
2021 Approved Carryover		\$ 70,805						\$ (106,990)
2022 Transactions 081622		\$ (70,805)						\$ 70,805
2022 Approved Carryover		\$ 76,779						\$ (70,805)
2023 Approved Transactions 121523	\$ (6,100)							\$ 76,779
2023 Approved Carryover		\$ 69,865						\$ (6,100)
BALANCE TOTALS: 061025	\$ 20,178	\$ 146,644	\$ 19	\$ -	\$ -	\$ -	\$ 3,881	\$ 69,865
Notes								
Computer Equipment & Programs		Replacement of all office computers every 4+ years (Desktops replaced October 2023, and						
Attorneys-Lawsuits		Kinder Morgan SACROC Lawsuits 2019-2023; and others						
Eagleview Pictometry		New contract 2023: Payments of \$29,576.67 in 2023/2024/2025 Projected for 2026 or 2027						
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 updated cloud-based 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 December 10, 2024

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
- 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 notices, 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 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.