

# CLAY COUNTY APPRAISAL DISTRICT

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TO: All Taxing Entities Entitled to Vote on Budget Amendments

From: Chief Appraiser Lisa Murphy RPA, RTA

RE: Clay County Appraisal District proposed 2020 budget amendment

Date: July 14, 2021

Dear [Taxing Authority]:

The purpose of this letter is to notify all taxing units which participate in the Clay County Appraisal District (CCAD) that the board of directors of CCAD has proposed to amend CCAD's 2020 budget by retaining all (approximately \$16,878) in existing surplus revenue which was budgeted for District operations in 2020, but which has not been spent and transferring these funds into building maintenance. The entire proposed amendment is as follows:

"NOW, THEREFORE, BE IT RESOLVED, that the board of directors of the Clay County Appraisal District (CCAD) hereby notifies all constituent taxing units which participate in the District that they propose to amend the 2020 CCAD budget by retaining the surplus generated as a result of 2020 operations, and placing that amount in building maintenance.

## **EXPLANATION FOR WHY THE AMENDMENT IS NECESSARY**

This amendment requests the taxing units allow the Clay CAD to retain surplus funds. THIS IS NOT A REQUEST FOR ANY ADDITIONAL FUNDS. I have been asked by the Board of Directors to explain to you why unspent revenue, approximately \$16,878 is proposed to be retained through the proposed budget amendment (instead of being distributed back to the taxing units).

How the surplus was generated. For numerous reasons, one involving careful stewardship and secondly resulting from simple good luck, CCAD was blessed with a surplus for the year 2020. Overall expenses were lower than might have been expected and useful savings were generated by more efficient office practice. CCAD also mercifully avoided any unforeseen major costs.

Why CCAD is asking to retain the surplus funds. Over the past year we have been very fortunate to have been able to handle the small changes within the normal operating budget. However, now there are a few issues that involve building maintenance, equipment and repairs that need to be addressed. With your budget situations the CCAD Board is trying to handle the building maintenance, equipment and repair with the excess funds from 2020 year's operating budgets and without changing the overall budget or asking for additional monies.

## **RIGHTS OF THE TAXING UNITS**

As all of you know, Clay County Appraisal District operations are funded by the constituent taxing entities in the County. Pursuant to Chapter 6 of the Texas Property Tax Code, each entity has the right to adopt resolutions disapproving the Appraisal District's budget. If a majority of the taxing units have not adopted resolutions disapproving the amendment within 30 days after the secretary of the Board of Directors delivers a written copy of the proposed amendments to each presiding officer of the governing body of each taxing unit, the Appraisal District board of directors may thereafter formally adopt the proposed amendment to the 2020 budget.

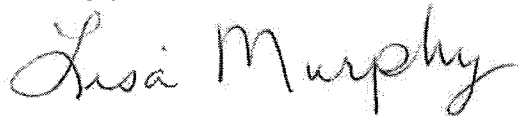
In other words, the taxing units may approve or disapprove the proposed amendments, but no action is necessary unless a taxing unit wishes to disapprove the proposed amendment. If a majority of taxing units have not affirmatively adopted resolutions disapproving the amendment within 30 days of receiving the required notice, the proposed budget amendment may be adopted.

## **CONCLUSION**

I would like to personally request each entity's support for this proposed amendment by again emphasizing the importance of all Clay County taxing authorities having the most accurate mapping available.

Should you have any questions, please feel free to contact me.

Sincerely yours,



Clay County Appraisal District Chief Appraiser  
Lisa Murphy RPA, RTA