

CLAY COUNTY APPRAISAL DISTRICT

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CHIEF APPRAISER

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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 2023 budget amendment
Date: April 20, 2023

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 2023 budget by retaining a portion (approximately \$5,000) in existing surplus revenue which was budgeted for District operations in 2022, but which has not been spent and transferring these funds for 2023 contracted services provided by Western Valuation and Consulting for consulting and assisting in the passage of the Methods and Assistance Program (MAP). The remaining surplus of six thousand dollars (\$6,000) shall be distributed to the taxing entities. 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 2023 CCAD budget by retaining the surplus generated as a result of 2022 operations, to contract with Western Valuation and Consulting, to be spent in 2023 for consulting and assisting in the passage of Methods and Assistance Program (MAP). The remaining surplus of six thousand dollars (\$6,000) shall be distributed to the taxing entities.

EXPLANATION FOR WHY THE AMENDMENT IS NECESSARY

This amendment requests the taxing units allow the Clay CAD to retain a portion of 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 \$5,000 is proposed to be retained through the proposed budget amendment (instead of being distributed back to the taxing units). With the remaining \$6,000 to be distributed back to the taxing entities.

How the surplus was generated. For numerous reasons, several involving careful stewardship, such as refund on bank charges, contract changes which produced excess funds in the 2022 budget. 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.

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 2023 budget.

In other words, the taxing units may approve or disapprove the proposed amendment, 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 the passage of the CCAD Method and Procedure program.

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

Sincerely yours,



Clay County Appraisal District Chief Appraiser
Lisa Murphy RPA, RTA

2022

	Total Collected	Refund
Clay County	\$213,925.20	\$2,143.00
Henrietta City	\$35,857.00	\$359.20
Bellevue City	\$762.24	\$7.64
Byers City	\$2,257.04	\$22.61
Petrolia City	\$2,078.52	\$20.82
Bellevue ISD	\$59,467.52	\$595.72
Henrietta ISD	\$161,097.48	\$1,613.80
Midway ISD	\$45,820.88	\$459.01
Petrolia CISD	\$65,155.80	\$652.70
ESD #1	\$1,323.56	\$13.26
ESD #2	\$1,238.08	\$12.40
Burkburnett ISD	\$3,963.76	\$39.71
Bowie ISD	\$2,318.88	\$23.23
Gold-Burg ISD	\$177.52	\$1.78
Windthorst ISD	\$3,467.64	\$34.74
Windthorst City	\$38.96	\$0.39
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	\$598,950.08	\$6,000.00