

**CLAY COUNTY APPRAISAL DISTRICT**  
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**HENRIETTA TX 76365**

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**CHIEF APPRAISER**

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To: All Taxing Entities  
From: Chief Appraiser Lisa Murphy RPA, RTA  
Re: Clay County Appraisal District Proposed 2024 budget amendment  
Date: March 21, 2025

Dear Taxing Entities

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 2024 budget by retaining a portion (approximately \$25,738) in existing surplus revenue which was budgeted for District operations in 2024, but which has not been spent and using these surplus funds for immediate needs in building maintenance. The remaining surplus of \$3,876 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 2024 CCAD budget by retaining the surplus generated as a result of 2024 operations.

**EXPLANATION FOR WHY THE AMENDMENT IS NECESSARY**

This amendment requests the taxing units to allow the Clay County Appraisal District 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 \$25,738 is proposed to be retained through the proposed budget amendment (instead of being distributed back to the taxing units). With the remaining \$3,876 to be distributed back to the taxing entities.

**\*\*Immediate Maintenance Needs Explanation\*\***

I have gathered quotes for essential maintenance required for the Appraisal District Building, which was approved by the Board of Directors at our March 20 meeting.

1. The exterior of the 1938 Appraisal District building requires updating and repairs. The storm windows have not been replaced since their installation and currently lack rubber seals, leading to water infiltration and a significant mold issue. Additionally, these gaps allow dirt to enter, and the clear glass windows contribute to excessive heat on the west side, increasing energy costs for cooling. The bright sunlight creates glare on computer monitors and service counters during the afternoon, impacting work conditions. Replacing the storm windows with eco-tinted glass and installing new frames with rubber gaskets will address these issues. The quote from NORCO for \$8,588.65.

2. This building features a limestone structure with mortar joints. It is unclear when the mortar was last repaired, but the number of gaps requiring attention is significant. If these gaps are not addressed promptly, there is a risk of water entering, which could freeze and damage the blocks and the adjacent sidewalk. Additional external problems may arise from missing mortar. The approved quote from LOA Masonry for grinding and filling all mortar joints for \$11,800.

3. As previously mentioned, the building was constructed in 1938. The current design of the doors causes water leakage at the back entrance. To mitigate this, I propose installing a cover over the back door to prevent rain from entering. The approved quote from Graham Construction for \$3,800.

4. Additionally, we are concerned about the safety of elderly and disabled patrons who regularly visit for paperwork and tax payments. I suggest installing an approximately 18-foot-long handicap rail situated 5 feet 6 inches from the building to ensure accessibility. The approved quote from Graham Construction for \$1,500.

At total of \$25,738 for combined projects.

#### 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 therefore formally adopt the proposed amendment to the 2024 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 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 the immediate needs that has been presented.

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

Sincerely yours,



Clay County Appraisal District Chief Appraiser

Lisa Murphy