

Wise County Appraisal District

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Michael (Mickey) Hand, RPA, RTA, CTA
Chief Appraiser

Board of Directors
Ray Cook, Jr. - Chairperson
Bill Lewis
Gere Joiner
Kyle Erwin
Noel Ruddick
Monte Shaw, Wise Co. TAC

August 19, 2020

TO: Taxing Entities Participating in Wise CAD Appraisal Budget:

The attached pages represent the 2021 Budget for Appraisal Services provided by the Wise County Appraisal District. The Wise County Appraisal District Board of Directors approved this budget at their meeting on August 18, 2020.

After all entities have adopted their budgets this Fall, final allocations will be calculated based on the 2020 levy amounts and forwarded to you at that time. The following budget shifts resources from staffing to more technology for the future.

Below is some of the proposed changes for 2021:

1. **PAYROLL** – We are proposing to eliminate two positions from the 2020 Budget and to focus on improving technology to better use our resources. We will continue to manage the appraisal of new and existing properties, application of exemptions / productivity appraisal applications, marketing requests for appraisal data, open records requests, and taxpayer information requests through the Appraisal Review Process. We feel like by improving our technology we can manage the growth more efficiently with less people and in the long run reduce costs. Proposal includes a 2% cost of living adjustment that will be considered later in the year.
2. **CONTRACTS & RENTALS** - We are proposing to move forward with annual flights of aerial images to better monitor new construction. There is an increasing number of taxpayers that post no trespassing signs and other types of warnings that do not allow access to find or verify new improvements each year. Aerial images are a method of data acquisition according to recognized appraisal methods.
3. **SPECIAL SERVICES** – The litigation and arbitration expenses continue to be a factor. The numbers of suits have been climbing with each requiring legal counsel response and answers. Large commercial and industrial taxpayers know that we can not afford to

litigate each and every suit placing further burdens on individual taxpayers. Building insurance also is increasing.


4. **DATA PROCESSING** - We are looking to upgrade our Computer Assisted Mass Appraisal (CAMA) Software. And yes, it's expensive with early estimates of \$350,000. We feel that in order to manage our work load more efficiently, with less staff, that we need to move forward from our current program. The CAMA software industry has progressed rapidly over the past 10 years. Yes, we currently have mobile technology but it is severely limited by erratic cell coverage in large portions of Wise County. There are other solutions offered by vendors. Appraisal Review Board processing is still a very manual task and other options are out there. Appraisal quality control is also a manual process currently and we have seen some impressive options with other programs. Consistent classing of improvements is also a problem while other options appear to be addressing this. Lastly Senate Bill 2 has added a new requirement for a CAD hosted website for all entities to post proposed rates, meetings, and individual owner tax estimates. Many vendors are already up and running with this additional requirement.
5. **GENERAL OFFICE EXPENSE** - Senate Bill 2 (SB2) adds the expense of mailing a second notice to all taxpayers reminding them of proposed tax rates, meetings to adopt final rates, and estimate of their taxes. This is estimate to cost \$22,000 which is an additional expense not previously required.
6. **CAPITAL OUTLAY** - Proposal to make payments on the potential software purchase over the next five to seven years.
7. **OTHER SERVICES** - ARB workload continues to grow each year. Increase in ARB compensation to be comparable with other CADs in area was instituted for 2020. Continued security for ARB and Board of Director Meetings as needed.

Bottom line for 2021 Budget is up slightly from 2020 Appraisal Budget and this includes \$36,400 in expenses resulting from the additional Senate Bill 2 requirements. Final allocation amount is down slightly from 2020 amount.

Attached you will find comparisons of the proposed budget and proposed budget allocations. The final budget allocations will be adjusted once entity budgets and tax rates are set.

As always, should you have any questions do not hesitate to call or email.

Sincerely,



Michael (Mickey) Hand
Chief Appraiser

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WISE COUNTY APPRAISAL DISTRICT

APPRAISAL BUDGET - 10

2021
ADOPTED

PAYROLL

Salaries	\$1,051,807
Health & Life Insurance	\$168,000
Retirement	\$134,631
Longevity	\$23,100
Workers Compensation	\$5,259
Unemployment Insurance (TWC)	\$3,078
FICA / SS / Medicare	\$18,933
Life Insurance	\$2,314

Total Dept.	\$1,407,122
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CAR TRAVEL

Car Travel	\$90,000
Total Dept.	\$90,000

CONTRACTS & RENTALS

Postage Meter / Scales	\$200
Janitorial Service & Supplies	\$6,000
Mineral Appraisal (Capital Appraisal)	\$244,000
Aerial Imagery	\$70,000
Security System Maintenance	\$1,800
Sales Research (Residential & Commerical)	\$12,000
Total Dept.	\$334,000

SPECIAL SERVICES

Legal Counsel / Arbitration	\$75,000
Accounting & Auditing	\$20,000
Bonding / Liability / Building Insurance	\$16,250
Legal Ads / Subscriptions	\$6,000
Total Dept.	\$117,250

DATA PROCESSING

Hardware Maint.(computer)	\$12,600
Software Maint	\$54,000
Software Maint (Bookkeeping)	\$725
Website Requirement for SB2 *	\$14,400
Hardware Maint. (Mapping)	\$0
Software Maint. (Mapping)	\$3,100
Data Process Supplies	\$0
Total Dept.	\$84,825

UTILITIES

Telephone / Data	\$29,000
Electricity	\$9,500
Gas	\$1,500
Water	\$3,200
Lawn Maintenance	\$1,500
Total Dept	\$44,700

EQUIP/BLDG MAINT.

Postage Machine	\$2,200
Building Maintenance	\$18,000
Copiers (2)	\$2,200
Total Dept.	\$22,400

GENERAL OFC.& MISC.

General Office Supplies	\$17,000
Postage	\$30,000
Postage for Additional Notices for SB2 *	\$14,500
Forms & Envelopes	\$10,000
Printing for Additional Notices for SB2 *	\$7,500
Mapping Supplies	\$0
Bank Charges	\$0
Total Dept.	\$79,000

CAPITAL OUTLAY

CAMA Software Purchase	\$50,000
Total Dept.	\$50,000

OTHER SERVICES

Travel & Education	\$8,000
Registration & Dues	\$8,500
Board of Directors	\$500
Appraisal Review Board / Arbitration	\$35,000
ARB Legal Counsel	\$2,500
Building Security	\$3,600
Deed Transfers / Plat Maps	\$250
Total Dept.	\$58,350

GRAND TOTAL BUDGET

\$2,287,647	1.55%
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WITHOUT SENATE BILL 2 COST

\$2,251,247	-0.07%
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Budget carryover from previous year	\$47,000
Interest Income	\$9,000
Mapping / Misc Income / Tax Roll	\$6,000

Amount to Allocate	\$2,225,647	-0.61%
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ADDITIONAL COST DUE TO SB2	\$36,400
REVENUE LOSS DUE TO SB2	\$1,000
TOTAL COST TO IMPLEMENT SB2	\$37,400

WISE COUNTY APPRAISAL DISTRICT APPRAISAL BUDGET - 10
 (final 2021 allocations will be determined once all 2020 rates are adopted)

TAXING UNIT	2019 LEVY	ENTITY % LEVY	2021 ALLOCATION
Alvord ISD (Wise County)	\$4,970,451	3.46%	\$76,961.44
Azle ISD (Wise County)	\$497,148	0.35%	\$7,697.74
Boyd ISD	\$8,760,909	6.09%	\$135,652.12
Bridgeport ISD	\$16,615,587	11.56%	\$257,272.34
Chico ISD	\$7,933,694	5.52%	\$122,843.69
Decatur ISD	\$30,179,369	21.00%	\$467,291.16
Jacksboro ISD (Wise County)	\$312,321	0.22%	\$4,835.91
Krum ISD (Wise County)	\$27,073	0.02%	\$419.19
Northwest ISD (Wise County)	\$15,818,983	11.01%	\$244,937.89
Paradise ISD	\$6,582,115	4.58%	\$101,916.12
Poolville ISD (Wise County)	\$1,106,111	0.77%	\$17,126.80
Springtown ISD (Wise County)	\$2,591,332	1.80%	\$40,123.65
Slidell ISD (Wise County)	\$2,718,420	1.89%	\$42,091.46
City of Alvord	\$498,415	0.35%	\$7,717.36
City of Aurora	\$366,705	0.26%	\$5,677.98
City of Boyd	\$910,536	0.63%	\$14,098.55
City of Bridgeport	\$2,579,068	1.79%	\$39,933.76
City of Chico	\$312,579	0.22%	\$4,839.91
City of Decatur	\$5,133,443	3.57%	\$79,485.18
City of Ft Worth (Wise County)	\$12,548	0.01%	\$194.29
City of Lake Bridgeport *		0.00%	\$0.00
City of Newark	\$366,165	0.25%	\$5,669.62
City of New Fairview	\$437,665	0.30%	\$6,776.72
City of Paradise	\$139,863	0.10%	\$2,165.61
City of Rhome	\$741,303	0.52%	\$11,478.18
City of Runaway Bay	\$849,178	0.59%	\$13,148.50
Wise County	\$31,029,593	21.59%	\$480,455.85
Wise Co. WCID	\$726,114	0.51%	\$11,243.00
Wise Co. Water	\$740,653	0.52%	\$11,468.12
Clearcreek Water	\$15,963	0.01%	\$247.17
Fire District #1	\$254,238	0.18%	\$3,936.57
Fire District #2	\$311,465	0.22%	\$4,822.66
Alpha Ranch WCID #1 *		0.00%	\$0.00
Far North Fort Worth MUD #1 *		0.00%	\$0.00
New Fairview MUD #1 *		0.00%	\$0.00
North Fort Worth WCID#1	\$201,402	0.14%	\$3,118.47
Wise County MUD #4 *		0.00%	\$0.00
	\$143,740,409	100.00%	\$2,225,647

AMOUNT ALLOCATE - APPRAISAL

\$2,225,647

* 2020 Levy and Allocation Amounts will be determined once rates are set.