



Montague County
Commissioners

P.O. Box 475
Montague Texas 76251

940-894-2556 Phone

940-894-3999 Fax

June 22, 2020

Montague County Tax Appraisal District
P.O. Box 121
Montague, Texas 76251

RE: Montague County Tax Appraisal District 2021 Proposed Budget

Dear Ms. Haralson,

On this date the Montague County Commissioners Court approved/accepted the Montague County Tax Appraisal District 2021 Proposed Budget.

Additional documentation can be found in the Commissioner Court minutes that are located in the permanent records of the Montague County Clerk's office.

Sincerely,

A handwritten signature in black ink, appearing to read "Rick Lewis".

Rick Lewis,
Montague County Judge

P.O. Box 121
7549 State Hwy 175 North
Montague, Texas 76251-0121

Montague County Tax Appraisal District

June 11, 2020

To All Taxing Entities;

Please see the attached enclosures:

Board of Directors minutes for the March 18, 2020 meeting – approved June 10, 2020.

Proposed Budgets for 2021 to be submitted to your governing body for approval. If you would like an Appraisal District representative at your meeting to present the Proposed Budgets, please contact us.

The proposed Budgets for 2021 reflect a dedicated effort to hold budget adjustments to a minimum. There will be changes in allocation because of a shift in tax levies. You will notice the impact is minimal when the increase spread among all participating entities.

A comparison of the proposed, current and previous year budget has been compiled for your convenience.

Please feel free to contact me with any questions.

Sincerely,



Kim Haralson
Chief Appraiser

Kim Haralson - Chief Appraiser - RPA, RTA, CTA, CCA
Telephone - 940-894-6011 Fax - 940-894-6599
Website - southwestdata.com

March 18, 2020

The Montague County Tax Appraisal District Board of Directors met in regular session on Wednesday, March 18, 2020 at 3:30 p.m. in the Montague County Tax Appraisal District Meeting Room.

A quorum was declared present and the meeting called to order.

Oaths of Office were administered to David Fenoglio, Robert Hensell, Tom Jenkins, Bret Meekins and Randy West.

A motion to elect David Fenoglio as Chairman and Tom Jenkins as Secretary was made by Bret Meekins. Motion was seconded by Randy West and approved by all members present.

Minutes of the December 11, 2019 meeting were presented for consideration. Tom Jenkins made a motion to approve the minutes as presented. Motion was seconded by Robert Hensell and approved by all members present.

Appraisal Review Board Corrections & Supplements (approved by the Appraisal Review Board on March 18, 2020) were presented for consideration. A motion to approve the ARB Corrections & Supplements as presented was made by Tom Jenkins, seconded by Bret Meekins and approved by all members present.

The 2019 Financial Audit was presented by Stephen G. Gilland, PC. Mr. Gilland noted the audit was unmodified, with no-qualifications and no exceptions. A motion was made by Bret Meekins to accept the 2019 Financial Audit as presented. Motion was seconded by Randy West and approved by all members.

Chief Appraiser – Kim Haralson gave the following report:

M.A.P.S. Review results were provided – there were 73 questions (with 1-miss) and 4 mandatory requirements met. Montague CAD is in compliance.

Two leaks have been discovered in the roof. Jonathan Brown inspected the roof and recommended repairs to be made.

A Drop-box to be attached to the building exterior has been ordered.

2020 Notices of Value are planned to be mailed mid to late April.

In reference to the CDM lawsuit, the requested information was provided and per the attorney, they are waiting on additional information.

The Agreed Order regarding the Wiggins lawsuit was signed in February.

On January 15, 2020 the Appraisal vehicle was struck from the rear by a person failing to stop at a stop sign. The vehicle is waiting to be repaired.

Current Tax Collections are 92.44%.

Public Comments: None

A motion to adjourn was made by Robert Hensell, seconded by Randy West and approved by all members present.

Secretary

President

**Montague County Tax Appraisal District
Board of Directors**

David Fenoglio – Chairman

Tom Jenkins – Secretary

Robert Hensell

Bret Meekins

Randy West

Montague County Tax Assessor Collector–Kathryn Phillips

Montague County Tax Appraisal District 2021 – Proposed Appraisal Budget

Taxing Entities:

Alvord ISD

City of Bowie

Bowie ISD

Forestburg ISD

Goldburg ISD

Montague County

Montague ISD

City of Nocona

Nocona Hospital District

Nocona ISD

Prairie Valley ISD

City of Saint Jo

Saint Jo ISD

Slidell ISD

Montague County Tax Appraisal District - Appraisal Budget

(+ / -)

	Budgeted 2019	Used 2019	Budgeted 2020	Actual to 4/30/2020	% used	Proposed 2021	previous year
Employee Expenses							
Salaries & Benefits	385724.00	399440.86	385724.00	123487.69	32.0%	385250.00	-474
Appraisal Services							
Vehicle Expense	1500.00	268.32	1500.00	29.00	1.9%	1500.00	0
Fuel	3000.00	1150.19	3000.00	635.13	21.2%	3000.00	0
Appraisal Contract	110300.00	110300.00	112500.00	28125.00	25.0%	112500.00	0 *
Mapping Services	5000.00	0.00	5000.00	2125.00	42.5%	8500.00	3500
Special Services							
Audit & Accounting	10050.00	10050.00	10800.00	10300.00	95.4%	10800.00	0 *
Appraisal Review Board	3000.00	3396.80	3000.00	200.00	6.7%	3000.00	0
Professional Fees	4000.00	1324.86	4000.00	650.00	16.3%	4000.00	0
Auto Insurance	700.00	600.74	700.00	0.00	0.0%	700.00	0
Gen Liability Insurance	550.00	429.02	550.00	0.00	0.0%	550.00	0
Insurance-Contents/Bldg	800.00	908.46	800.00	0.00	0.0%	950.00	150
Officials Liab Bond	750.00	581.14	750.00	0.00	0.0%	750.00	0
Education AD	3000.00	1124.16	3000.00	61.39	2.0%	3000.00	0
Dues & Subscription AD	5000.00	3188.73	5000.00	1079.00	21.6%	5000.00	0
Office Expenses							
General Supplies AD	1000.00	957.23	1000.00	397.12	39.7%	1000.00	0
Postage AD	12000.00	11637.25	12000.00	11935.75	99.5%	22000.00	10000
Office Supplies AD	5000.00	5905.87	5000.00	2168.92	43.4%	5000.00	0
Ads & Legal Notices	2000.00	6131.22	2000.00	1618.98	80.9%	2000.00	0
Office Equip Maint AD	1500.00	988.00	1500.00	683.30	45.6%	1500.00	0
PC Expense AD	300.00	68.90	300.00	0.00	0.0%	300.00	0
Rent Equip AD-P Bowes	1500.00	1277.33	1500.00	180.51	12.0%	1500.00	0
Appraisal Notice	8000.00	4867.86	8000.00	0.00	0.0%	14000.00	6000
Building Expense							
Janitor/Gbg Svc AD	5035.00	5032.45	5035.00	1691.97	33.6%	5035.00	0
Electricity AD	5000.00	2680.94	5000.00	845.44	16.9%	5000.00	0
Telephone AD	2210.00	2578.31	2210.00	843.34	38.2%	2210.00	0
Water AD	800.00	446.28	800.00	149.17	18.6%	800.00	0
Building Repairs AD	2400.00	1674.69	2400.00	911.30	38.0%	2400.00	0

	Budgeted 2019	Used 2019	Budgeted 2020	Actual 4/30/2020	Proposed 2021
Computer Maintenance					
Mapping Software	3500.00	3500.00	3500.00	0.00	3500.00
Computer Software AD	24315.00	23157.00	24315.00	9648.75	25315.00
					1000
Building Capital	8650.00	8650.00	2500.00	0.00	2500.00
Computer Capital	2500.00	0.00	2500.00	0.00	2500.00
Vehicle Capital	2500.00	0.00	2500.00	0.00	2500.00
Office Equip Capital	2000.00	0.00	2000.00	0.00	2000.00
Total Expenses	623,584.00	612,316.61	620,384.00	197,766.76	31.88%
					640,560.00
					20,176

% of Increase or Decrease from previous year -0.51%

3.25% indicates contract increase

Entity	2016		2017		2018		2019	
	Tax Levy	Parcel #	Tax Levy	Parcel #	Tax Levy	Parcel #	Tax Levy	Parcel #
Alvord ISD	304,770.95	841	314,619.27	726	326,947.61	690	334,557.86	501
Bowie ISD	10,704,804.55	39899	10,806,082.33	43229	11,048,125.12	45532	1,748,995.99	45780
City of Bowie	1,395,161.85	3787	1,509,332.78	3785	1,619,909.34	3812	10,997,748.85	3819
Forestburg ISD	2,509,475.57	18272	2,285,356.90	18384	2,236,923.87	18495	2,226,542.94	18452
Goldburg ISD	1,048,792.58	7032	1,144,019.30	9025	1,168,146.63	10450	1,211,389.13	10575
Montague County	9,114,489.51	94513	9,715,328.45	99211	9,894,996.58	104358	10,597,384.58	105568
Montague ISD	397,262.01	2018	390,928.44	2307	412,441.70	2243	417,078.38	2220
City of Nocona	608,815.05	2085	623,496.10	2088	625,899.45	2096	628,677.03	2112
Nocona ISD	2,386,683.79	9957	2,412,536.91	9486	2,580,348.77	10372	2,589,062.12	10416
Nocona Hospital District	561,588.16	15024	614,782.27	14502	669,662.36	15398	726,195.50	15441
Prairie Valley ISD	906,795.96	5070	870,660.67	5021	923,891.64	5031	974,895.94	5028
City of Saint Jo	212,261.52	719	212,498.90	719	215,522.15	721	218,055.78	723
Saint Jo ISD	1,778,490.22	15505	1,743,000.33	15945	1,659,175.79	17293	2,165,571.73	18247
Slidell ISD	10,701.25	18	7,173.50	19	6,567.21	19	7,352.74	19
Total	31,940,092.97		32,649,816.15		33,388,558.22		34,843,508.57	

Montague County Tax Appraisal District

P.O. Box 121

Montague TX 76251-0121

2021 Appraisal Proposed Budget (Montague County only)

Budget - \$633,992

Entity	Adjusted Tax Levy	%	2021		2020	
			Annual	Quarterly	Annual	Quarterly
Alvord ISD	334,557.86	0.9602%	6,088	1,522	5,894	1,474
City of Bowie	1,748,995.99	5.0196%	31,824	7,956	30,811	7,703
Bowie ISD	10,997,748.85	31.5633%	200,109	50,027	193,741	48,435
Forestburg ISD	2,226,542.94	6.3901%	40,513	10,128	39,223	9,806
Goldburg ISD	1,211,389.13	3.4767%	22,042	5,510	21,341	5,335
Montague County	10,597,384.58	30.4142%	192,824	48,206	186,687	46,672
Montague ISD	417,078.38	1.1970%	7,589	1,897	7,347	1,837
City of Nocona	628,677.03	1.8043%	11,439	2,860	11,075	2,769
Nocona ISD	2,589,062.12	7.4305%	47,109	11,777	45,610	11,403
Nocona Hospital District	726,195.80	2.0842%	13,214	3,303	12,793	3,198
Prairie Valley ISD	974,895.94	2.7979%	17,738	4,435	17,174	4,294
City of Saint Jo	218,055.78	0.6258%	3,968	992	3,841	960
Saint Jo ISD	2,165,571.73	6.2151%	39,403	9,851	38,149	9,537
Slidell ISD	7,352.74	0.0211%	134	33	130	33
Total	34,843,508.87	100%	633,992 (Estimate)	158,498 (Estimate)	613,816	153,454

Budgeted Revenue
 - Less Interest Revenue
 - Less Misc Revenue
 - Less Rent Income
Entity Budget Revenue

640,560
1,726
1,842
3,000
633,992

**Montague County Tax Appraisal District
2021 Proposed
Tax Collections Budget**

Taxing Entities:

**City of Bowie
Bowie ISD
Goldburg ISD
Montague ISD
Prairie Valley ISD
City of Saint Jo
Saint Jo ISD**

Montague County Tax Appraisal District

Tax Collections Budget

	Budgeted 2019	Used 2019	Budgeted 2020	Actual to 4/30/2020	% used	Proposed 2021	(%/-) previous year
Employee Expense							
Salary & Benefits	67,025.00	68,204.61	67,025.00	16,128.60	24.1%	58,635.00	-8,390
Education							
Bonds & Insurance TC	550.00	550.00	550.00	0.00	0.0%	550.00	0
Professional Fees	2,000.00	1,174.84	2,000.00	390.00	19.5%	2,000.00	0
Education TC	250.00	232.97	250.00	261.38	104.6%	250.00	0
Office Expenses							
General Supplies TC	500.00	-515.66	500.00	99.28	19.9%	500.00	0
Postage TC	12,000.00	10,504.25	12,000.00	3,535.75	29.5%	12,000.00	0
Office Supplies TC	2,500.00	997.82	2,500.00	661.94	26.5%	2,500.00	0
Tax Roll/Statements	6,000.00	4,952.46	6,000.00	0.00	0.0%	6,000.00	0
Office Equipment Maint TC	500.00	247.00	500.00	170.82	34.2%	500.00	0
PC Expense TC	600.00	508.00	600.00	0.00	0.0%	600.00	0
Building Expense							
Janitor/Gbg Svc TC	1,265.00	1,258.12	1,265.00	423.00	33.4%	1,265.00	0
Electricity TC	1,250.00	670.21	1,250.00	211.35	16.9%	1,250.00	0
Telephone TC	550.00	644.57	550.00	210.83	38.3%	550.00	0
Water TC	200.00	111.59	200.00	37.29	18.6%	200.00	0
Rent TC	3,000.00	3,000.00	3,000.00	1,000.00	33.3%	3,000.00	0
Computer Maintenance							
Computer Software TC	6,080.00	5,789.28	6,080.00	2,412.20	39.7%	6,080.00	0
Capital Outlay - TC							
Building Capital Outlay TC	104,270.00	1,500.00	104,270.00	25,542.44	24.5%	95,880.00	-8,390
Total Expenses							
	104,270.00	99,830.06	104,270.00	25,542.44	24.5%	95,880.00	-8,390
% of Increase or Decrease from previous year							
			0.00%				-8.05%

indicates contract increase *

Montague County Tax Appraisal District

P.O. Box 121

Montague TX 76251-0121

2021 Tax Collections Proposed Budget

Budget - \$91,915.00

Entity	2019 Statement #	%	2021		2020	
			Annual	Quarterly	Annual	Quarterly
Bowie ISD	47,690	52.715%	\$48,453	\$12,113	\$52,876	\$13,219
City of Bowie	3,819	4.221%	\$3,880	\$970	\$4,234	\$1,059
Goldburg ISD	10,718	11.847%	\$10,890	\$2,722	\$11,884	\$2,971
Montague ISD	2,219	2.453%	\$2,255	\$564	\$2,460	\$615
Prairie Valley ISD	5,029	5.559%	\$5,109	\$1,277	\$5,576	\$1,394
Saint Jo ISD	20,269	22.405%	\$20,593	\$5,148	\$22,473	\$5,618
City of Saint Jo	723	0.799%	\$735	\$184	\$802	\$200
Totals	90,467	100%	\$91,915 (Estimate)	\$22,979 (Estimate)	\$100,305	\$25,076

Entity Budget Revenue	
Tax Certificate	\$95,880
Interest	-\$2,106
Miscellaneous	-\$1,823
	-\$36
	\$91,915