FRIO COUNTY APPRAISAL DISTRICT

S. B. 1652 BIENNIAL

REAPPRAISAL PLAN

FOR TAX YEARS:

(2023 AND 2024)

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NOTICE TO THE PUBLIC

This Appraisal Plan is being submitted as a tool to organize the reappraisal for Frio CAD (FRIO COUNTY APPRAISAL DISTRICT). This plan attempts to outline the work required to complete a reappraisal for each of the next two years. Frio CAD will conduct its appraisal activities on an annual basis. Property values will be reviewed each year and owners will receive a notice of appraised value in each year of this two-year plan. In the plan requires revision because of staffing reductions, unexpected circumstances, or any other reason deemed appropriate by the board of directors, it may be amended by official action. There is no need to conduct another public meeting. Copies of the amended plan will be distributed to the participating taxing units and the Comptroller's office.

EXECUTIVE SUMMARY

The FRIO CAD has prepared and published this reappraisal plan to provide its board of directors, citizens and taxpayers with a better understanding of the district's responsibilities and activities.

The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A board of directors, appointed by the taxing units within the district, constitutes the district's governing body. The chief appraiser, appointed by the board, is the chief administrator and chief executive officer of the district.

The appraisal district is responsible for local property tax appraisal and exemption administration for twelve (12) jurisdictions or taxing units in the county. Each taxing unit sets its own tax rate to generate revenue to pay for police, fire protection, public schools, road maintenance, courts, water systems, and other public services. Property appraisals by the district allocate the year's tax burden on the basis of each taxable property's market value. The district also determines eligibility for different types of property tax exemptions such as those for homeowners, the elderly and disabled, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

Section 6.05(i) of the Texas Tax Code, which requires the adoption of this plan, uses "reappraisal" in a broad sense to mean the activities that the district undertakes every year – inspecting property, updating models (as needed), and appraising the property. Under this section a property is reappraised when these activities are done, even if its value does not change. Accordingly, this plan describes FRIO CAD's activities as annual reappraisal and it will be the district's policy to mail appraisal notices to all property owners every year. The board of directors believes this is appropriate and in the public interest because it will make property owners fully aware of their property's value and help maintain property owner's current contact information.

THE WRITTEN PLAN

Section 6.05(i), Texas Property Tax Code reads as follows:

(i) To ensure adherence with generally accepted appraisal practices, the Board of Directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the hearing. Not later than September 15, of each even-number year, the board shall complete its hearings, make any amendments, and by resolution final approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

The following details the Texas Property Tax Code requirements and our response to those requirements immediately following each law.

Plan for Periodic Reappraisal

Subsections (a) and (b), Section 25.18 Texas Property Tax Code, read as follows:

(a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).

(b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:

(1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentations, aerial photographs, land-based photographs, surveys, maps, and property sketches;

Frio CAD annually reappraises all property in the district including residential; commercial; vacant land; mobile homes; business personal property; and mineral, industrial and utility real and personal properties.

Frio CAD receives a monthly copy of all deeds filed in the Frio County Clerk's Office on a portable drive. These deeds are read and abstracted by the district staff. Information is recorded in the CAMA (Computer Assisted Mass Appraisal) system including grantor, grantee, date of recording, date of sale, any pertinent property or deed information, and file number of county clerk's record. Property identification numbers are assigned to each parcel of property. MIUP related deeds are sent to P&A (Pritchard & Abbott Inc.) for processing.

All known businesses are mailed a rendition in early January of each year. Owners are required by state law to list all their business personal property. Failure of an owner to render results in a 10% penalty. If fraud is involved in a false rendition it is possible a 50% penalty could be assessed. New businesses are responsible to notify the district and file a rendition.

Maps have been developed that show ownership lines for all real estate. These maps are stored digitally and are available to the staff of the district on their computer desktops. The maps are used to identify the properties and/or areas to be physically inspected.

Renditions are sent to and required of utility companies, compressor stations, and pipelines. The valuation of these complex properties and mineral interests are outsourced to P & A.

Copies of deeds and received renditions related to oil and gas properties are forwarded to P & A.

(2) Identifying and updating relevant characteristics of each property in the appraisal records;

Appraisers drive the county and gather data about each home, commercial business or vacant land tract. The appraiser carries a CAMA generated property record card for each property that contains information on the property and allows the appraiser to update relevant information. The appraiser notes the condition of the property and any changes to the property since the last inspection, such as measurements, additions, new construction, demolition, renovation, deterioration, rehabilitation, occupation, abandonment, etc. Pictures of the property are taken (if possible, as needed) to compare with the pictures that have been captured previously and stored in the CAMA system. Data noted on the cards and transferred to the CAMA system include an exterior sketch of the improvement, with measurements, which allows the system to calculated square footage for the various areas of the building. Components of the building such as bathrooms, fireplaces, air conditioning, type of roof and covering, type of exterior wall, type of foundation, etc. are listed and appropriate values are assigned by the CAMA system. The appraiser looks for newly constructed properties, remodeled properties or demolished property sites as he drives through the county.

Business personal property is inspected each year. The appraiser looks at the quality of the inventory, how dense the stocking is, and makes general notes about equipment seen. If his observation is different than the rendition made by the taxpayer, additional information is gathered and a higher value may be assigned than the rendered amount.

(3) Defining market areas in the district;

Appraisers combine similar types of property into "neighborhoods" market areas, or market segments. Market sales are examined to confirm which areas are similar. A "neighborhood" for analysis purposes is defined as the largest geographic groupings of properties where the property's physical, economic, governmental and social forces are generally similar and uniform, resulting in consistent and uniform values over the defined market area or neighborhood. There is no difference in how the four forces affect values throughout the county, and no discernible areas of variable value as evidenced in market sales, so we look at the whole county as a neighborhood or one, county wide, market area.

(4) Identifying property characteristics that affect property value in each market area, including:

(A) The location and market area of the property;
(B) Physical attributes of property, such as size, age, and condition;
(C) Legal and economic attributes; and
(D) Easements, covenants, leases, reservation, contracts, declaration, special assessments, ordinances, or legal restrictions;

Each parcel of property has detailed information recorded in the CAMA system. For land the legal description, dimensions, zoning, size, available utilities and special characteristics are noted in a form that can be used and compared with other land parcels.

Each improvement shows the sketch and dimensions, a picture of the improvement, the class which indicates the perceived, comparative construction quality, the actual or effective year of construction of each part of the improvement, the type of roof, the roof covering, the exterior covering, the foundation type, number of baths, fireplaces, air condition type, other attributes and overall condition of the improvement.

Other characteristics that affect a parcel's value, such as legal and economic attributes, that are apparent from inspection should be noted in the CAMA system for further consideration.

Characteristics that are not physically apparent, such as easements, leases, restrictions, and other legal parameters should be noted within the CAMA system as they become evident through research in the county clerk's office or other documentation.

(5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;

The CAMA system began with the cost approach to value to estimate original cost of each improvement. That value was based on local modifiers to Marshall-Swift a nationally recognized cost estimation system. By utilizing these cost systems, properties are equalized as to their original costs. Components measured in the value include the size of the structure, number of bathroom fixtures, type of roof structure, roof covering, exterior covering, special features such as fireplaces, hot tubs, and other special amenities. The market sales were then studied for improvement contributions in each neighborhood (market area) and adjustments to value are applied to each neighborhood (market area) in the form of all types of depreciation. This resulted in a value schedule that is then analyzed

each year and compared to current market sales to determine any trend or value change over time. Finally, each structure is rated as to its current condition. Ratings range from unsound to excellent.

The same concept is used in commercial property.

(6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and

By utilizing the age, quality, condition, construction components, and other variables, the model is developed and applied to all parcels within the neighborhood (market area). Similar values per square foot for similar age, construction quality and condition are assigned. Models are developed and the CAMA system applies all the factors and assigns value to each parcel.

(7) Reviewing the appraisal results to determine value.

After completing the process of assigning values to all parcels within the neighborhood (market area) using the computer assisted mass appraisal programs, comparisons are made of those values per square foot within the neighborhood (market area) with current sales data from the neighborhood (market area). A sales ratio is run for the neighborhood (market area) to determine if the values that have been assigned are acceptable.

Commercial property is compared by category or type of business. Adjustments are made in mass by the appraiser utilizing the CAMA system. All similar improvements are compared to verify reasonableness of value and equality.

This 7-step plan is taken directly from **STANDARD 5** of the *Uniform Standards of Professional Appraisal Practice.*

REVALUATION DECISION

The Frio County Appraisal District by policy adopted by the chief appraiser, with approval from the Frio County Appraisal District Board of Directors, implements an annual reappraisal cycle. All property in the district will be reappraised each year. Tax year 2023 is a complete reappraisal year. Tax year 2024 is a complete reappraisal year.

APPRAISAL/TAX YEAR 2023

Tax Year 2023 is a complete reappraisal year.

The property categories to be included in the reappraisal include Category A, C, D, E, F, G, J, M and, verification by visual inspection, Category L. Category G & J are covered in the reappraisal plan from Pritchard & Abbott Inc. All Motels & Hotels are covered in the Reappraisal Plan from Eagle Property Tax Appraisal & Consulting, Inc.

All new construction and demolitions will be picked up; all adjustments in property characteristics that affect value will be applied for all property types and classes within the District.

APPRAISAL/TAX YEAR 2024

Tax Year 2024 is a complete reappraisal year.

The property categories to be included in the reappraisal include Category A, C, D, E, F, G, J, M and, verification by visual inspection, Category L. Category G & J are covered in the reappraisal plan from Pritchard & Abbott Inc. All Motels & Hotels are covered in the Reappraisal Plan from Eagle Property Tax Appraisal & Consulting, Inc.

All new construction and demolitions will be picked up; all adjustments in property characteristics that affect value will be applied for all property types and classes within the District.

Submitted for review and approval to the Frio County Appraisal District Board of Directors before September 15, 2022.

Edward Garza 8/23/2022

Edward Garza

Interim Chief Appraiser

Resolution for the Reappraisal
of Property Within
Frio County Appraisal District

WHEREAS Section 6.05 (i) of the Texas Property Tax Code requires the Board to adopt its biennial reappraisal plan no later than September 15 of even-numbered years to ensure adherence with generally accepted reappraisal practices; and

WHEREAS a reappraisal plan may only be adopted after the board of directors holds a public hearing to consider the proposed plan; and

WHEREAS THE board of directors did conduct such a public hearing on August 23, 2022 to receive public comment regarding said plan; now therefore

BE IT RESOLVED by the Board of Directors of the Frio County Appraisal District that they do hereby adopt the attached plan for the periodic reappraisal of property within the boundaries of the district for the taxable years of 2023 and 2024.

Signed this day of August 23, 2022.

Marco Reyes

Chairman-Vice
Frio County Appraisal District Board of Directors

Anna R. Alaniz

Secretary
Frio County Appraisal District Board of Directors

REAPPRAISAL YEAR PROCESSES

1. **Performance Analysis**-the equalized values from the previous tax year are analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity overall and by market area within property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio* Studies of the IAAO (International Association of Assessing Officers).

2. **Analysis of Available Resources**-staffing and budget requirements for tax year 2023 are detailed in the 2023 budget, as adopted by the board of directors' practices, and attached to the written biennial plan by reference. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. IS (Information Systems) support is detailed with year specific functions identified and systems upgrades scheduled. Existing maps and data requirements are specified and updates scheduled.

3. **Mass Appraisal System**-CAMA revisions that are required are specified, scheduled, and completed by the IS provider. All computer forms, system revisions, and procedures are reviewed and revised are required.

4. **Data Collection Requirements**-field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on an annual cycle, and field or office verification of sales data and property characteristics.

5. **Pilot Study by Tax Year**-new and/or revised mass appraisal models are tested each tax year. Ratio studies, by market area, are conducted on proposed values each year. Proposed values on each category are tested for accuracy and reliability.

6. **Valuation by Tax Year**-using market analysis of comparable sales and locally tested cost data, valuation models are specified and calibrated in compliance with supplemental standards from the IAAO and USPAP (Uniform Standards of Professional Appraisal Practice). The calculated values are tested for accuracy and uniformity using ration studies. This step is predicated on having sufficient market sales, in order to accomplish either the market comparison or calculate an appropriate local modified for cost data.

7. **The Mass Appraisal Report**-each tax year the property tax code required Mass Appraisal Report is prepared and certified by the chief appraiser after the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 5 AND 6 OF USPAP. The signed certification by the chief appraiser is compliant with Standard Rule 6-3 of USPAP. This written reappraisal plan is attached to the report by reference. The report date is the certification date (on or about July 25th).

8. **Value Defense**-evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal settings and informal appraisal review board hearings is specified and tested.

9. **Planning and Organization**-a calendar of key events with critical completion dates is prepared for each major work area. This calendar identifies all key events for appraisal, clerical, customer service, and information systems. A calendar is prepared for tax years 2023 and 2024. Production standards for field activities are calculated and incorporated in the planning and scheduling process.

This 9 step Reappraisal Process is taken from "Property Appraisal and Assessment Administration" The International Association of Assessing Officers, 1990.

PERFORMANCE ANALYSIS

In each tax year 2023 and 2024 the previous tax year's equalized values are analyzed with ratio studies (as sales data is available) to determine appraisal accuracy and appraisal uniformity overall and by market area, within state property reporting categories. Ration studies are conducted in compliance with the current *Standard on Ratio Studies* from the IAAO. Mean, median, and weighted mean ratios are calculated for properties in each reporting category to measure the level of appraisal (appraisal accuracy). The mean and the median are determined and calculated for each market area to indicate the level of appraisal (appraisal accuracy) by property reporting category. In 2023 and 2024 this analysis will be used to develop the starting point for establishing the level and accuracy of appraisal performance and to indicate the uniformity or equity of existing appraisals. In 2023 and 2024, any reporting category that may have been previously excluded from ratio studies, due to lack of data, will be readdressed. If sufficient market data has been discovered and verified, the category will be tested and analyzed to arrive at an indication of uniformity or equity of existing appraisals.

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for tax year 2023 are detailed in the 2023 appraisal district budget, as adopted by the board of directors and attached to the written biennial plan by reference. The reappraisal plan is adjusted to reflect the available staffing in tax year 2023 and the anticipated staffing for tax year 2024.

Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. Each year, real property appraisal depreciation tables and RCN (replacement cost new) tables are tested against verified sales data (as available) to ensure they represent current market data. The cap rate study by commercial real property type should be updated from current market data and market rents are reviewed and updated from local published data (as available and necessary). Personal property quality/density schedules should be tested and analyzed based on renditions and prior year hearings documentation. However, Frio County currently has insufficient numbers of commercial real estate and business personal property accounts to develop or require market rent data, commercial cap rates, or quality/density schedules. Should this situation change, Frio CAD will proceed with these analyses.

The data used by field appraisers includes the existing property characteristic information contained in CAMA from the district's computer system. The data is printed on a property record or appraisal card. As work is completed, the properties changes are input into CAMA. Other data used includes maps, sales data, fire and damage reports, photos and actual cost and

market information. The district cultivates sources and gathers information from both buyers and sellers.

IS support, provided by Pritchard & Abbott, Inc., of Fort Worth, Texas, is detailed with year specific functions identified and system upgrades scheduled. Computer generated forms are reviewed for revisions based on year and reappraisal status. Legislative changes are scheduled for completion and testing. Existing maps and data requirements are specified and updates scheduled.

PERSONNEL RESOURCES

The district's appraisers are subject to the Property Taxation Professional Certification Act and must be duly registered and in full compliance with the Texas Department of Licensing and Regulation.

In addition to the mandated required courses for appraisers additional specialized training is offered to all staff. The chief appraiser attends a Public Funds Investment training course biennially. Customer service and public relations training is offered to each employee. Public Information Act and Open Meetings Act training is received from the Attorney General's website. Records maintenance and retention training is received from the Texas State Library and Archives Commission Website. Additional webinar training on various topics is offered by the State Comptroller's office.

Staff training is also received by attending seminars, user meetings, local association chapter meetings, and on the job.

The appraisal district staff consists of nine employees:

- Chief Appraiser/Executive Administrator
- Administrative assistant/Senior Appraiser
- Office Manager/Appraiser
- Appraiser-Level IV
- 3 Appraisers
- 3 Clerks

The chief appraiser, district appraisers and contracted appraisers are registered with TDLR and have their RPA certifications. The chief appraiser monitors these registrations to assure they remain current and active.

The district has contracted with Eagle Property Tax Appraisal & Consulting, Inc. to provide personnel and expertise towards the completion of the appraisal of all motel & hotels in the county including field work, data analysis, valuation modeling, schedule revisions, and taxpayer protest portions of the reappraisal plan.

The district has contracted with Pritchard & Abbott, Inc., of Houston, Texas, to provide personnel and expertise towards the completion of the appraisal of all Mineral, Industrial,

Utilities, and related Personal Property including field work, data analysis, and taxpayer protest portions of the reappraisal plan. *See attached Addendum.*

All contracts for appraisal services are required to meet IAAO "Standards on Contracting Assessment Services".

MASS APPRAISAL SYSTEM

The P&A contracted CAMA revisions are specified and scheduled with IS support. All computer-generated forms and IS procedures are reviewed and revised as required The following details these procedures as it relates to the 2023 and 2024 tax years.

REAL PROPERTY VALUATION

Revisions to cost models, income models and market models are specified, updated and tested each tax year (as information is available).

Value schedules are tested with market data (sales) to ensure that the appraisal district is in compliance with Section 23.011 of the Texas Property Tax Code (Cost Method of Appraisal). Market adjusted replacement cost new tables as well as depreciation tables are tested for accuracy and uniformity using ration study tools and compared with cost data from recognized industry leaders, such as Marshall & Swift Valuation Services.

Land tables are updated using current market data including sales and cash rents. Value modifiers are developed for property categories by market area (as necessary) and tested on a pilot basis with ratio study tools.

Currently and historically income specific data has been unavailable or irrelevant, however if such data becomes available and appropriate then income, expense, and occupancy data will be updated in the income models for various property classes and cap rate studies will be completed using current sales and market data. The resulting models will be tested using ratio study tools.

PERSONAL PROPERTY VALUATION

Valuation procedures are reviewed; modified as needed; and tested. Business Personal Property is inspected on-site annually. The latest edition of the Comptroller's Guide (as adjusted and pertinent) and Marshall & Swift are utilized, as necessary, in the appraisal of personal property in the district.

NOTICING PROCESS

Section 25.19 appraisal notice forms are reviewed and edited for updates, and changes are signed off on by the chief appraiser. Updates include the latest copy of the Comptrollers *Property Taxpayer Remedies* and Property Tax Notice of Protest form. The chief appraiser is required to notify a taxpayer of his property's appraised value if the property is reappraised. Frio CAD mails out notices to all property owners every year. After appraisals are completed and changes to properties and schedules entered into CAMA, P&A is notified. Notices are printed according to Section 25.19 and proofed by the chief appraiser. After approval the notices are mailed to the owners and/or agents.

HEARING PROCESS

Protest hearing schedules for informal meetings and formal ARB (Appraisal Review Board) hearings are reviewed and update as required. Standards of documentation are reviewed and amended as required. The appraisal district hearing documentation is reviewed and updated to reflect the current valuation process. Production of documentation is tested and compliance with the Texas Property Tax Code, requiring the district to provide evidence packets to taxpayers with 15 days of request, is ensured. Evidence packets include data, schedules, formulas and all other information the district may introduce at an ARB hearing.

DATA COLLECTION REQUIREMENTS

Data collection requires organization, planning and supervision of the field effort. Data collection procedures have been established for residential, commercial, and personal property. Activities scheduled for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, as well as re-inspection of the universe of properties. Field and office procedures are reviewed and revised as required for data collection.

DATA COLLECTION/VALIDATION

The appraiser conducts field inspections and records information on a property record card or appraisal card worksheet, a parcel notes sheet, or parcel inventory report sheet.

The quality of the data used is extremely important in establishing accurate values of taxable property. While production standards are established and upheld for the various field activities, quality of data is emphasized as the goal and responsibility of the appraiser. Quality control is necessary to ensure accuracy and uniformity of valuations.

Data collection of real property involves maintaining data characteristics of the property on CAMA. The information contained in CAMA includes site characteristics, such as land size, use and location, and improvement data, such as square foot of living area, year built and effective age, quality of construction, and condition. Other characteristics that affect value, such as legal and economic attributes, that are apparent from the inspection should be noted on the CAMA worksheet for further consideration and analysis within the market study. Other characteristics, that are not physically apparent, such as easements, leases, restrictions, and other legal parameters, should be noted within the CAMA system and included in the market analysis as they become evident through research in the county clerk's office or other documentation. The field appraiser uses the Frio CAD Appraisal Manual which establishes uniform procedures for the correct listing of real property. All properties are coded according to this manual and the approaches to value are structured and calibrated bases on this coding system. The field

appraiser uses this manual during their initial training and as a guide in the field inspection of properties.

The date of last inspection and the appraiser responsible is listed on the appraisal card. If a property owner or jurisdiction disputes the district's records concerning this data CAMA may be altered based on the evidence provided. Typically, a field inspection is requested to verify this evidence for the current year's valuation or for the next year's valuation. Every year a field review of properties (as listed previously, by category) in the jurisdiction is done during the field effort.

Data collection for personal property involves maintaining information on the Personal Property System. The type of information contained in the system includes property such as business inventory, furniture and fixtures, machinery and equipment, cost and location and mobile homes. The field appraisers when conducting on-site inspections uses the appraisal manual as a guide to correctly list all personal property that is taxable.

The appraisal manual that is utilized by the field appraiser is located and maintained in the district office. The manual is also available for public inspection. The district periodically updates the appraisal manual with input from the valuation group and field/contract appraisers.

SOURCES OF DATA

The sources of our data collection and verification are through data review field efforts, hearings, sales validation field effort and property owner correspondence. A principal source of data comes from the deeds filed in the clerk's office.

Property owners are one of the best sources for identifying incorrect data that generates a field check. The property owner may provide sufficient data to allow correction of records without the appraiser having to go on-site.

The appraiser will drive through the community to review the accuracy of our data and identify properties that have to be re-evaluated. The sales validation effort in real property pertains to the collection of data of properties that have sold. For residential and commercial, sales validation involves on-site inspection by the field appraiser to verify the accuracy of our data or to get confirmation of a sale price. Soil surveys and agricultural surveys returned by ranching property owners and industry professionals are helpful for productivity value calibration.

Accuracy and validity in property descriptions and characteristics data is the highest goal and is stressed throughout the appraisal process from year to year. Appraisal opinion quality and validity relies on data accuracy as its foundation. The chief appraiser rides with the field appraisers to randomly selected properties to verify the procedures and practices being used by the appraisers

DATA MAINTENACE

The district's field appraisers along with the contract field appraisers are responsible for coordinating activities involving file building, quality assurance and data maintenance of the different property types after data collection. These responsibilities fall into three activities: file build, quality assurance and data retention. The file build activity is to build, and maintain the work packs that are sent with the appraiser to the field. This includes maintaining mapping records, property data cards, benchmark property descriptions, angle sketches, and other data. The district appraisers are also responsible for warehousing this information. The quality assurance activity is for ensuring correct data as it is received from the field appraiser. This includes verifying proper codes, balancing and vectoring sketches, and ensuring proper data entry. The data entry activity is performed by the appraisal district staff and input directly into CAMA.

NEW CONSTRUCTION/DEMOLITION

New construction may be identified from field inspections or county offices may provide notification of building permits, utility hookups and/or septic system installation. New construction field and office review procedures are identified and revised as required. Field production standards are established and procedures for monitoring tested. Official Public Records also indicate new development areas that must be inspected. Demolition may be identified from field inspections or owner reporting. Process of verifying demolition of improvements is specified. System input procedures are identified and revised as required. New mobile home installations, as verified with the Texas Departments of Housing & Community Affairs (TDHS), are also included in the yearly inspections.

REMODELING

Market areas with extensive improvement remodeling are identified, verified and field activities scheduled to update property characteristic data. Updates to valuation procedures are tested with ratio studies before finalized in the valuation modeling.

RE-INSPECTION OF PROBLEMATIC MARKET AREAS

Market areas are areas within the appraisal district where values are considered consistent or in relative harmony among individual properties, an area where physical, economic, governmental and social forces and other influences (i.e. demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs) have similar influences on property values. The effect on values may be real and quantifiable, or may be perceived. In either case, the market area is the first basis for market analysis.

Real property market areas, by property classification, are examined for: low or high protest volumes; low or high sales rations; or high coefficient of dispersion. Market areas that fail any or all of these tests are determined to be problematic. Field reviews are scheduled to verify and/or correct property characteristic data. Additional sales data is researched and verified. Usually, in the absence of adequate market data, neighborhood delineation is verified and neighborhood clusters are identified; however due to the small size of the district , it is impossible to delineate or distinguish between specific neighborhoods, so the entire county must be considered as a whole in general when defining the market area.

RE-INSPECTION OF THE UNIVERSE OF PROPERTIES

The International Association of Assessing Officers, *Standard on Mass Appraisal of Real Property* specifies that the universe of properties should be re-inspected on a cycle of four-six (4-6) years. Section 25.18(b) of the Texas Property Tax Code requires re-inspection at least once every three (3) years. The re-inspection may include the re-measurement of at least two sides of each improved property. Physical inspection is considered to be the most fundamental step in achieving reliable property valuations. **USPAP (Uniform Standards of Professional Appraisal Practice) does not require inspection for reappraisal. "Only that the characteristics of a property, relevant to an assignment be identified." Frequent physical inspections are nevertheless necessary to ensure that each property is appraised according to its conditions as of January 1.** Frio County Appraisal District will be on an annual physical inspection cycle for all properties within the district. The field appraisers have an appraisal card of each property to be inspected and makes notes of changes, depreciation, remodeling, additions, demolition, etc. The annual re-inspection requirements for tax years 2023 and 2024 are scheduled on the key events calendar.

FIELD OR OFFICE VERIFICATION OF SALES OF DATA ND PROPERTY CHARACTERISTICS

All three approaches to estimating market value depend in some way on market information. Appraisal records must contain complete and accurate information about sales prices and conditions of properties within the district.

Sales information must be verified and property characteristic data contemporaneous with the date of sale captured. The sales ration tools require that the property that sold must equal the property appraised in order that statistical analysis results will be valid. The reliability of any valuation model or sales ratio study depends on the quantities and quality of its data. Frio CAD obtains sales information from deed filings, buyer/seller questionnaires, telephone, face-to-face interviews and sales information on comparable properties in neighboring counties (if available).

PILOT STUDY

New and/or revised mass appraisal models are tested. These modeling tests (sales ration studies) are attempted each tax year. These tests require sufficient data and a lack thereof may limit not only the scope but the very performance of the tests. Actual test results (when available and sufficient) are compared with anticipated results and those models not performing satisfactorily are refined and retested. The procedures used for model specification and model calibration are in compliance with STANDARD RULE 5 OF USPAP. The appraisal model used to determine property value is listed as follows:

1. Market Value of Residential Property=
   Replacement Cost New x Total Percent Good + Depreciated Additive Values + Land Value
   (Adjusted by Market Indicators as determined by Sales Data, as available)

2. Market Value of Commercial Property =
   Replacement Cost New x Total Percent Good + Depreciated Additive Values + Land Value
   (Adjusted by Market Indicators as determined by Sales Data, as available)
3. Market Value of Manufactured Housing =
   Replacement Cost New x Total Percent Good + Depreciated Additive Value

4. Market Value of Commercial Personal Property=
   Units x (Price/Unit of Inventory) + Units x (Price/Unit of FFE x Percent Good) + Additive Values
   (Verified and adjusted by yearly Personal Property Renditions)

5. Market Value of Vacant Lots or acreage =
   Units x Price/Unit
   (As Determined by Market Transaction)

6. 1-d-1 Special Use Valuation (Ag Value)=
   Units x Value per Acre of Agricultural Use
   (As determined by Net Income per Acre/State Mandated Cape Rate)

A pilot study helps to evaluate what to correct and how. Data is collected on representative sets of properties. Estimated values are assigned and then analyzed to determine what factors contribute to value. Certain factors or characteristics may not be vital to valuation, but are maintained because they may be useful for explaining values to taxpayers.

VALUATION BY TAX YEAR

Valuation by tax year, using market analysis of comparable sales and locally tested cost data (if available), market area specific income and expense data (if available), and valuation models are specified and calibrated in compliance with the supplemental standards from the IAAO AND USPAP. The calculated values are tested for accuracy and uniformity using ratio studies. Performance standards are those as established by the *IAAO Standard on Ratio Studies*. Property Values in all market areas are updated each reappraisal year. Tax year 2023 is a reappraisal year. Tax year 2024 is a reappraisal year.

MODEL DEVELOPMENT, CALIBRATION AND TESTING

Property valuation models seek to explain the market value of properties from market from data and sales. Models (schedules) are constructed to represent the operation of forces of supply and demand. These models have evolved from three broad theories of value: Cost, Market (sales comparison) and Income.

Model development requires good theory, data analysis, and research. Any developed model that accurately reflects the market will make the value defense burden of the appraisal district much more credible. The best valuation models will be accurate, rational and explainable.

Model building (development) requires two distinct steps. Model specification (model design based on appraisal theory and market analysis, supply & demand variables and their interrelationships) and model calibration (solving for unknown quantities in a model) such as construction cost, depreciation, sales prices adjustments or capitalization rates.

Qualitative and quantitative data are used in the mass appraisal models. Qualitative data (such as location, roof type, or heating and cooling systems) are analyzed to evaluate the relationship between two variables. Quantitative data (the presence or the absence of a defining or specific feature) are based on measuring or counting, for example, the square feet of a structure. Model calibration is the process of estimating the variables in a mass appraisal model; called the coefficients (they are the costs, capitalization rates, market adjustments, etc.).

Frio CAD uses simple calibration to adjust existing developed models in use. Simple calibration promotes consistency in results and parcels can be recalibrated in mass. This is particularly effective when combined with ratio studies to monitor the level of appraisal by key property type.

In order to evaluate the accuracy of the schedule values, property sales information is collected throughout the year. Each property buyer receives a sales letter along with any other necessary forms as soon as the CAD office updates the ownership in the appraisal records. When the sales letter is returned, the sale amount and any other pertinent information is recorded within that parcel's sales records. Information is also gathered from other appraisers, other appraisal

districts, and state reviewers. All credible information is included in the sales records and confirmation is attempted through additional sales letters (to buyers and sellers as necessary) or other personal contact. Given that the State of Texas is a non-disclosure state, and that the information needed by the CAD is often confidential in nature, the market analysis performed is limited by the availability of pertinent and complete data, including sales prices, sales conditions and circumstances, income and expense data, etc. As discussed hereafter, each sale is initially considered (assumed) to be a market transaction unless otherwise proved. The resulting conclusions from the market analysis are therefore limited by those assumptions. The mass appraisal conducted yearly by the Frio CAD also can claim the Jurisdiction Exemption (USPAP) due to the limited scope and purpose of the appraisal, and considering the guidelines of the Texas Property Tax Code.

Given that market data (sales, leases, and other individual indications of value) is severely limited in Frio County, due to few and infrequent actual occurrences, the annual market analysis is often expanded to include transactions of comparable property from neighboring counties, as available. Each property is reevaluated as if it were located in Frio County using existing property schedules and that value is then compared to its sale price within the market analysis.

Each sale is analyzed to determine the conditions of the sale. All sales included in the study must be a "market value" transaction, as defined in Section 1.04(7) of the Texas Property Tax Code, and quoted earlier in this manual. Any sale determined to not be an "arm's length" transaction is then omitted from the final study. Several criteria are also considered when determining if each sales price needs any adjustment including, but not limited to: date of sale (in comparison to date of appraisal), special or unusual financing terms, inclusion of personal property, inclusion of intangible value, and significant variances between the market value and the sale price due to physical changes to the property that cannot be accounted for due to the January 1 target date. If adjustments can be made to the sales price to show a current, "arm's length" value (including time and financing adjustments), the adjusted value is used in the ratio study. Any adjustments to reported sales prices must be discussed, debated, and approved by the appraisal supervisor and the chief appraiser.

Sales used to determine real estate value should not include value that can be attributed to personal property or intangible value. For example, if a home sells, and the transaction included personal property (vehicles, boats, furniture, free-standing appliances, tools, etc.) the value associated with that personal property should be deducted from the reported sales price. The resulting, adjusted sales price is then used in the ratio study. Likewise, commercial property transactions often include both personal property and intangible value. For example, if a motel sells and the buyer purchased the motel franchise along with the real estate, the value of the franchise (being intangible) should be deducted from the sales price before being used in any market study. Determining the value of any intangibles in any transactions can be problematic and will require research into the industry and the local and similar markets. Although suspected by the appraisal staff, and often reported by buyers, adjustment for intangibles requires confirmation from outside sources and the seller.

Financing adjustments occur rarely. Typically, prudent buyers will strive to acquire the most reasonable financing available, and then purchase the property of their choice using that same financing. A typical financial arrangement usually accompanies transactions that would not be considered "arm's length" and would therefore be omitted from the ratio study.

Time adjustments are adjustments to the reported sales price of the property that are made when and if it can be proven that the general market trend in an area is changing over a given time period. While relatively simple to calculate in the abstract, time adjustments are extremely difficult to quantify without substantial data, especially in small, rural markets. If a typical property transfers more than one time in a given time period (ideally no more than 1 year), each time being an arms-length transaction, with typical financing, and without physical changes to the property, the difference in the sales prices can be attributed to the general market. This difference, expressed as a positive or negative percentage per month, can then be applied to other property's sales prices to adjust the price to a standard date, usually January 1st of the appraisal year. For example, a residence may sell for $50,000 on June 1 and then sell again October 1st (5 months later) for $55,000. The difference of $5,000 (or 10% of the original sales price) is allocated as a market increase of 2% per month. A market decrease is calculated in the same way. If this was an arms-length transaction of a typical property, that same percentage of increase or decrease can be used on other sales to adjust their sales prices to the January 1 target date.

A statistical analysis of each class of property is conducted using the available, credible, and adjusted sales information. Within each class of property, the appraisal district looks for not only an acceptable median value, but also a reasonable COD. Each of these values is considered when determining whether to adjust a class schedule, and by how much. The sample size of each class analysis is also a major consideration. Classes that exhibit little or slow activity are allowed a larger variance due to the fact that minimal data sets (small samples) may tend to give incomplete analysis or biased results for an entire statistical population.

Once a median value indicates that a particular property type or class needs adjustment, and the COD value reflects a consistent result, schedule values are recalculated to produce a revised analysis. The resulting median ration should indicate that the adjusted appraised values of property more closely matches the current market value, as tested by the sales used in the analysis. The appraised values of all properties, sold and unsold, within that type or class are then recalculated, using the increase or decrease indicated by the ratio study, and submitted for notification.

If, as explained earlier, the market analysis was expanded to include transactions of comparable properties from neighboring counties, the resultant adjusted schedules are applied to any sales within the county to determine whether any local modifier should be used within the Frio Appraisal District to further refine the overall market analysis.

A similar process is used to determine whether any neighborhood factors are needed by analyzing sales within a specific area (market segments) in comparison to the overall general market. These areas could be neighborhoods, cities, school districts or any other definable area

within the appraisal district that displays market trends or values differing from the trends or values derived from the market as a whole. Any significant and quantifiable differences then need to be addressed with economic adjustments to the properties within the pertinent area.

Ratio study procedures

I. Collect and Post Sales Data

A. Solicit sales information from all new property owners through sales letters and/or personal contact

B. Collect sales information from outside appraisers and from fee appraisals presented

C. Utilize sales information from Comptroller's Office

D. Post sales information to the sales database

1. Record actual sale price

2. Note unusual financing

3. Note non-arm's length participants

4. Adjust sales price for inclusion of personal property or intangible value

5. Initiate frozen characteristics/partial sale codes if necessary

(a) Imminent construction/renovation can bias any later analysis by including values not part of the original transaction

(b) Sale including only a portion of the property described can also produce skewed results

6. Note any legal restrictions or economic characteristics that may affect value

II. Preliminary Analysis

A. Run sales analysis (by type, group, or class) which includes any and all sales collected to date

B. Note median result and COD

C. Examine each sale included

1. Compare sale ration to median result

2. Rations substantially higher or lower than the median result (outliers) are singled out for further, in-depth analysis

a) Note seller-financial institutions, known real estate opportunists, probates, know persons who finance their own transactions

b) Note buyer-financial institutions, known real estate opportunists, and re-location companies
c) Examine deed records to confirm "arm's length" violations not evident from examination of buyer and seller
    i) contract for deed
    ii) assumption of previous note
    iii) atypical financing
d) Re-inspect properties to rule out any physical differences from the current property records
e) Outlier sales that cannot be excluded or adjusted due to the reasons given above are nonetheless included in the subsequent analysis

D. Adjust original data set

1. Omit sales that are not arm's length
2. Adjust sales values for time or financing if necessary and possible
3. Adjust appraisal values for physical differences if applicable

III. Secondary Analysis

A. Run sales analysis (by type, group, or class) utilizing information from preliminary analysis
B. Note median result and COD
    1. Median Value may or may not change significantly
    2. COD Value should improve
C. Note sample size
    1. Compare number of sales within the class to the perceived number of total properties within the class
    2. From experience and discussion among the appraisal staff, determine whether any median result different from 1.00 is significant
D. Attempt to increase sample size-if necessary
    1. Utilize time adjustments if determinable
    2. Keep in mind marketing time for local market and any trends
    3. Be careful to not include more sales just for sales sake
    4. Changing markets and trends cannot be reflected in sales that are too old without accurate time adjustments
E. Apply results of analysis to current records
    1. Any class whose median value is **NOT SIGNIFICANTLY** different from 1.00 does not require adjustment
    2. Any class whose median value indicates that an adjustment is necessary should be analyzed
        a) Look at typical depreciation (age/condition) for that class as reflected in the sales analysis

b) Calculate increase necessary to raise the individual ratios to produce a median result of 1.00 (keeping in mind that because of depreciation, the percentage increase required is going to be necessarily larger than the difference in percentage points needed to reach a 1.00 result)
c) Apply the calculated increase to the database

3. Repeat procedure for all classes determined to need adjustment

F. Run analysis again to test results

IV. Examine results to identify neighborhoods that need adjustment

A. As individual sales are examined, note any areas/neighborhoods/subdivisions that consistently show rations significantly different from the median result
B. Run analysis excluding the area in question
C. Run analysis including only the neighborhood in question
D. Check for significant variance between the two results
E. Apply neighborhood factor to correct variance

APPROACHES TO VALUE

As mentioned earlier, there are three (3) basic Approaches to Value; Cost, Market (Sales Comparison), and Income. Not every approach is pertinent and useful for valuing all property types. For instance, the cost approach is not applicable to the valuation of vacant land.

Standard Rule 5-1 of USPAP requires "the mass appraiser to be aware of, understand, and correctly employ those recognized methods and techniques (approaches to value) necessary to produce a credible mass appraisal."

Standard Rule 6-2(g) of USPAP, under scope of work requirements used in developing an appraisal, requires that the exclusion of the sales comparison approach (market approach), cost approach, or income approach must be explained.

Section 23.01(b) of the Texas Property Tax Code states:

"The market of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with USPAP. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of the property shall be taken into account in determining the property's market value."

Section 23.0101 states:

"In determining the market value of property, the chief appraiser shall consider the cost, income, and market data comparison methods of appraisal and use the most appropriate method." Which

one of the three (3) methods is the most appropriate? Generally it will depend of three factors. (1) Typical practice for appraising a particular property type (2) Whether or not the necessary data is reasonably available for use of a particular approach (3) If the result by use of the approach would be meaningful.

Frio CAD typically uses one Approach to Value (Method or Technique) dependent upon the property use or type. For consumptive use properties, such as single-family residences, the district uses a cost/hybrid model. It is a sales market adjusted model that is typical for appraisal districts using Mass Appraisal.

Frio CAD in compliance with Section 23.01 of the Texas Property Tax Code is consistent in the "use of the same appraisal method for the same or similar kinds of property". In compliance with Standard Rule 6-2(g) of USPAP the "Jurisdictional Exception Rule" is invoked due to the contrary requirement of this USPAP rule and of Section 23.0101 of the Texas Property Tax Code and the requirement that the chief appraiser use the most appropriate of these methods.

Use of a specific or particular approach to value during the appraisal phase of the tax calendar does not prevent the use of alternative or support alternative approaches during the equalization phase of the tax calendar (value defense).

Special use appraisals for agricultural properties are in compliance with the comptroller appraisal manuals for appraisal of agricultural land as well as in compliance with the Texas Property Tax Code.

RESIDENTIAL REAL PROPERTY

Residential properties are physically inspected on an annual basis. Changes that have occurred and observed condition are noted by the field appraiser an entered into account records. Pictures of the exterior of the residence are taken of new homes and to existing homes whenever a change in physical appearance has occurred.

The appraiser is responsible for verifying and collecting accurate and reliable property data. By reasoned use of developed models, an appraiser can finalize a preliminary property value while in the field. Frio CAD uses cost schedules to value residential parcels in the district. These cost schedules (models) are actually hybrid models called "Market-Adjusted Cost Hybrid" computer assisted mass appraisal models. These hybrid models are the most predominately used by appraisal districts in the state. Few districts use a pure RCN cost model (schedule) to value residential properties.

Frio CAD residential models consists of 24 main classes with class defining features for each class listed in the Frio CAD Appraisal Manual. Property specific features are additives to the main class such as attached/detached garages, covers, storage bldgs.., etc. Residential structures are classified according to quality of construction, style and design, appeal, and the presence of certain features. Age and condition of structures are adjusted for from real estate depreciation tables. These depreciation table adjust for not only physical deterioration, but also for market

reactions to obsolescence. The real estate depreciation tables are actually what are called CDU percent good tables. CDU (condition, desirability and usefulness) is the overall value change from a benchmark new property, to reflect all losses of utility.

A review of all residential cost schedules (models) is performed annually. As part of the review and evaluation process, property data characteristics are compared against locally modified replacement costs from Marshall & Swift Valuation Services and from sales rations (as data is available). Based on these statistics, a preliminary decision is made as to whether the value level within a class of residential properties needs to be changed for the current appraisal year, or if the values are at acceptable existing level.

Classification, adjustments and other factors related to the residential schedules are located in the district's appraisal manual.

MULTI-FAMILY RESIDENTIAL PROPERTY

There are 10 Multi-Family Residential Properties in Frio County. The district mails surveys each year to gather income and expense date to calculate values using the income approach.

RESIDENTIAL INVENTORY PROPERTY

There are no Residential Inventory Properties in Frio County.

Commercial Real Property

The fee simple interest of commercial real property is appraised as required by state statue. The effect of easements, restrictions, encumbrances, leases, contracts or special assessments are considered on an individual basis.

Commercial properties are physically inspected on an annual basis. Changes that have occurred and observed condition are noted by the field appraiser and entered into account records. Pictures of the exterior of the improvement are taken whenever a change in physical appearance has occurred.

The appraiser is responsible for verifying and collecting accurate and reliable property data. Frio CAD uses cost schedules to value commercial parcels in the district. These cost schedules (models) are actually hybrid models called "Market-Adjusted Cost Hybrid" computer assisted mass appraisal models. Commercial structures are classified according to quality of construction and type of use.

Effective age and condition of structures are adjusted for with depreciation tables. Effective age estimates are based on the utility of the improvements relative to where the improvement lies on the scale of its total economic life and its competitive position in the marketplace. Effective age estimates are considered and reflected based on eight levels or rankings of observed condition,

given actual or effective age. Additional forms of depreciation such as external and/or functional obsolescence can be applied.

A review of commercial cost schedules (models) is performed annually (as information is available) and a decision is made as to whether the value level within a class of commercial properties needs to be changed for the current appraisal year, or if the values are at acceptable existing level.

VACANT REAL PROPERTY – Land

The Sales Comparison Approach to value is primarily used to value vacant real property within the district. Vacant land is valued according to common units of comparison. Frio CAD develops per lot site land valuation tables for the platted town area. Land tables based on per acre value are utilized for rural platted and unplatted areas within the district.

Land sale prices are also expressed on the same unit comparison basis and stratified (sorted) according to location and probable use. Sorting criteria ensure that land values will re reflect market data for parcels with similar or competitive uses in the same market area.

SPECIAL VALUATION PROPERTIES-Agricultural Use Properties

The Texas Constitution permits special agricultural appraisal on land used for farm and ranch use if its owner meets specific requirements. Casual uses such as home vegetable gardens do not constitute qualified agricultural use.

Section 23.561 of the Texas Property Tax Code sets the standards for determining if land qualifies for agricultural appraisal. Section 23 subchapter D deals with the allowed uses and the application process involved with agricultural land appraisal.

The appraiser annually inspects the area to see that properties are continuing in agricultural use. Owners are not required to reapply unless there is a question on the use of property or change of use.

Agricultural land classes are mandated by the Texas Property Tax Code. The chief appraiser of the district may establish additional categories.
All agricultural lands in the county are carried at their current market value. However, agricultural productivity appraisal allows for qualified agricultural use land to be carried at its productivity value for property tax assessment purposes. Agricultural appraisal lowers the taxable value of the land. The productive capacity of agricultural property is based on a "net to land" calculation that is the average annual net income that a class of land would be likely to generate over a five-year base period. The law requires the district appraisers to use the "cash" or "share" lease method to determine the "net to land". In a cash lease, rent is a fixed amount. In a share lease, rent is a share of gross receipts for a year, less a share of certain expenses.

Frio CAD has an Agricultural Advisory Board which meets with and advises the chief appraiser on the valuation, stocking rates and use of land that may be designated for agricultural use or that may be open space agricultural within the district.

Each year the Comptroller of Public Accounts publishes an agriculture cap rate to be used by Appraisal Districts in their net to land capitalization of value. For 2022, FRIO CAD used a 10% capitalization rate in the appraisal of qualified agricultural productivity use lands.

SPECIAL INVENTORY

There are 7 Special Inventory Properties in Frio County.

BUSINESS TANGIBLE PERSONAL PROPERTY

The contract appraiser is responsible for developing fair and uniform market values for business personal property located within the district. There are two different personal property types appraised ty the appraisers: Business Personal Property accounts and Vehicles. The district reappraises all income producing business personal property annually.

Business Personal Property is inspected annually, and valued primarily according to the depreciated Cost Approach to value. Renditions are mailed to personal property owner in January of each year. When returned renditions appear to be inconsistent with observation by the appraiser, the State Comptroller's schedules (as adjusted) or outside vendors' valuation cost guides are utilized. The district uses the State Comptroller's depreciation schedule.

Sources of data for vehicle valuation include property owner renditions and field inspections. Value estimates for vehicles are based on Just Texas and NADA published book values, also property owner renditions.

MINERAL INDUSTRIAL, AND UTILITY REAL AND TANGIBLE PERSONAL PROPERTY

The valuation of all Mineral, Industrial, and Utility Real and Tangible Personal Property within the district is contracted out to Pritchard & Abbott, Inc., of Houston, Texas. (*See Attached*)

THE MASS APPRAISAL REPORT

Each tax year the required Mass Appraisal Report is prepared by the chief appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass appraisal Report is completed in compliance with STANDARD RULE 5 and 6 of USPAP. The signed certification by the chief appraiser is compliant with Standard Rule 6-3 of USPAP. This written reappraisal plan is attached to the Mass Appraisal Report by reference.

VALUE DEFENCE

The Texas Constitution sets out five (5) Rules for Property Tax in the State. The first rule requires that taxation must be equal and uniform. The second rule requires that property be taxed at current market value. Out of the Texas Property Tax Code these two rules are the most important requirements for county appraisal districts.

Frio CAD, as other districts, has the burden of establishing the value of properties within the appraisal district. That burden applies to market values (appraisal level) and to equal and uniform values (appraisal equity).

The Texas Property Tax Code permits a property owner to protest any determination made by the appraisal district, the chief appraiser or the ARB (Appraisal Review Board) that applies to and adversely affects the property owner. Of the numerous grounds for protest listed in the Texas Property Tax Code, the two most commonly filed protests deal with value over market and with unequal appraisal.

Frio CAD encourages property owners to meet with the chief appraiser, district appraisers and /or contracted appraisal staff to try and resolve disputes in an informal setting before a formal ARB hearing. Sometimes a mutually agreeable solution to an owner's protest at these informal meetings results in a settlement and the property owner waives any further right to a formal protest before the ARB. Should an agreement not be reached informally, the taxpayer may present their arguments to the ARB as formal appeal. The appraisal staff provided by P&A and Eagle Appraisal & Consulting defends the position of the chief appraiser before the ARB.

Chapter 41of the Texas Property Tax Code deals with the right of a property owner to a formal ARB hearing. The appraisal district also has information delivery requirements concerning ARB protests.

Value defense is part of the equalization phase of the Tax Calendar. In formal hearings both mass appraisal and single property appraisal methods can be introduced. Mass appraisal and single property appraisal are systematic methods for arriving at estimates of value. They differ only in scope. Mass appraisal models have more terms because they attempt to replicate the market for one or more land uses across a wide geographic area. Single-property models, on the other hand, represent the market for one kind of land use in a limited area.

Quality is measured differently in mass appraisal than in single-property appraisal. The quality of single-property appraisal is measured against a small number of comparable properties that have

sold. The quality of mass appraisal is measured with statistics developed from a sample of sales in the entire area appraised by the model. Frio CAD may make use of both mass appraisal statistics and district sales comparison of a select few comparables as a single-property appraisal during formal ARB hearings.

PLANNING AND ORGANIZATION

Field inspections are carried out by District and P&A field appraisers, with input and direction from the chief appraiser. The field appraiser physically inspects areas required by the reappraisal cycle, checks all existing data, takes photographs of improvements (if possible, as needed) draws plans of new improvements for entry into computer, and rechecks any property on which a question or problem arises. Data entry of field work notes and sketches are performed by CAD staff under direction of the field appraiser. Other duties may be required and will be executed upon direction of the chief appraiser or supervisor.

The District performs market analysis. Sales data is gathered throughout the year by Frio CAD staff from deed records, sales confirmation letters from property owners and other sources (if available). The market data is analyzed, sales data is confirmed, outliers are identified, existing classification system is reviewed, market schedules are reviewed and updated as necessary, and final market schedules are presented to the chief appraiser for discussion and application to the universe of properties.

A calendar of key events with critical completion dates is prepared for each major work area. A separate calendar is prepared for tax year 2023 and 2024. Production standards for field activities are calculated and incorporated in the planning and scheduling process.

As the Texas Property Tax Code is revised and local circumstances require the Calendar of Key Events may be changed as warranted. The chief appraiser may make changes to the work plan or schedule that does not conflict with statutory requirements or deadlines without additional board approval or plan amendment.

2023 CALENDAR OF KEY EVENTS

As Needed

CAD Staff

Work with field reviewer and PTAD (Comptroller's Property Tax Assistance Division) on MAP Review.
Work with state field appraiser and PTAD on PVS (Property Value Study).
Renew TDLR License by renewal date; may be renewed up to 95 days prior to renewal date.
Attend required and necessary classes and training (as determined by chief appraiser).
Research returned mail.
Chief Appraiser and district staff meet to review, discuss and update policies, procedures and plans.

CAD Administration & Support Staff
Download new and updated Comptroller Forms.
Download taxpayer assistance information documents, pertinent to local taxpayers, from comptroller website for posting and distribution.
Review and keep updated printed information provided for public use and education.
Coordinate with P&A to keep website updated.
Maintain and keep updated permanent records and minutes of BOD (Board of Directors), ARB (Appraisal Review Board), and Agricultural Advisory Board.
Review, approve, and submit to BOD for approval contracts/agreements for professional services, as needed.
Prepare and post BOD agenda for monthly meeting.
Prepare and deliver BOD packets for monthly meeting.
Conflicts Disclosure Statements filed by BOD members, chief appraiser and district appraisers.
Prepare, update, balance and submit all financial reports to BOD for review and approval.

CAD Appraisers
Research online database of deeds filed in County Clerk's office & request copies of relevant deeds.
Send copies of associated mineral deeds to P&A.
Send copies of split/combine parcels to P&A's Mapping Dept.
Research any property ownership issues.
Key ownership/address changes, splits/combines, new property and personal property into CAMA (Computer Assisted Mass Appraisal) system.
Gather sales data from sales confirmation letters, deed records and other sales sources for sales files.
Mail and process exemption applications (such as new homestead, disabled and 65 & over, disabled veterans and surviving spouse, open-space applications due to change of ownership, etc.).
Track value loss due to property acquiring 1st time exemptions and 1st time 1-d or 1-d-1 appraisal and value gain due to new improvements for taxing units.

January 2023

Contracted Appraisal Departments
Begin field inspections on residential, land, mobile homes, commercial, and personal property.
All real property visually inspected and checked for accuracy in class and depreciation.
Take pictures of improvements (as needed) and download to CAMA.
Check for new construction and demolition of improvements.
Begin ratio studies and market analysis.
Begin receiving, processing, and reviewing renditions and extension requests.
MIUP appraisers begin work on discovery of property and appraisals for current year.

CAD Administration & Support Staff
Prepare for financial audit by independent CPA firm.
Submit 25.25 (b) Quarterly Report to the Secretary of the BOD and ARB before **January 10**.
Complete CAD's Annual Report, submit to entities, and post in office and on website.
Prepare and mail Personal Property Rendition forms.
MIUP renditions and/or extension request are faxed, mailed or e-mailed to P&A and the original filed in house.
Contact agent if no appointment form on file for property rendered.
Submit budget share billings letters to tax entities by **January 25**.

CAD Appraisers
Download list of active sales tax permits from comptroller website.
Download Comptroller's Business Personal Property Depreciation Schedule from website, when available.
Check for 65 and over homestead exemptions that need to be granted automatically.
Mail applications to owners needing to reapply for annual exemptions or special valuations **January 31**.
Begin keying rendered accounts, deleted exemptions and new exemptions.
Begin receiving and keying rendition extension requests.
Check that mapping updates have been processed as scheduled.

ARB Support
Coordinate scheduling of ARB meeting to address any issues within their jurisdiction; have ready Statement of Officer and Oath of Office forms as needed.
Coordinate annual training with ARB members when schedule is available from PTAD.

February 2023

Contracted Appraisal Departments
Appraisers continue to work on discovery of property and appraisals.

CAD Administration & Support Staff
Coordinate with IS support on submission of sales information and deed transactions to State Comptroller by **February 1.**
BOD and chief appraiser sign affidavits regarding delinquent taxes.
Submit budget shares billing letters to taxing entities by **February 25.**
Publish Public Information ads (availability of exemptions, rendition requirements, special appraisal, and tax deferrals) in Frio-Nueces Current Newspaper and post at post office and on website.
Submit Operations Survey to PTAD by requested date.

CAD Appraisers
Begin transferring information from Appraisal Card Worksheets to CAMA.
Proof property changes; print change report and compare to appraisal worksheets.
Run new MH Installation Report from TDHC website.
Continue working deeds and inputting ownership changes in CAMA.

ARB Support
ARB members are signed up for annual training, as schedule available.

March 2023

Contracted Appraisal Departments
Completed field work on local property Cat A, C, D, E, F, L, M, & J.
Review schedules in comparison to available sales data to determine areas needing significant adjustment or close review.
Review and consider recommendations and conclusions from meeting with agricultural advisory board.
Finalize market analysis and determine adjustments to schedules.

Complete ratios studies on real property.
Complete updates to residential schedules. AG schedules, mobile home depreciation schedules (if needed).
Upon completion of studies, adjustments, and updates send recommendations to chief appraiser for review and approval.
Appraisers continue to work on discovery of property and appraisals.

CAD Administration & Support Staff
Chief appraiser begins work on 2024 Budget.
Coordinate with P&A on NAV (Notice of Appraised Value) mailings, protest deadline and protest hearing dated.
Coordinate with IS support on wording on notice.
Chief Appraiser reviews and approves recommendations from contracted appraiser.
Mail out bid letters for: Computer System lease for Collection and Real Estate, Contract for Professional Appraisal Services and Auditor's Services.
Submit budget share billings letter to taxing entities by **March 25**.

CAD Appraisers
Continue working deeds and inputting ownership changes in CAMA.

April 2023

Contracted Appraisal Departments
MIUP appraisers complete work on appraisal for production 2023 NAV's.
Appraiser continue to work on discovery of property and appraisals.

CAD Administration & Support Staff
Form of Appraisal Roll notification letters sent to taxing unit TAC's by **April 1.**
Submit 25.25 (b) Quarterly Report to the Secretary of the BOD and ARB before **April 10.**
Chief Appraiser continues to work on the 2024 Budget.
Review edits and audits before notices run; correct or adjust accounts as needed.
Release local files for production of NAV's.
Certified Preliminary Values sent to TAC's by **April 30.**
Last day for application for special appraisal or notice to chief appraiser that property no longer qualifies for 1-d or 1-d-1, **April 30.**
Public presentation as needed.
Submit budget share billings letters to taxing entities by **April 25.**

CAD Appraisers
Renditions due by **April 15th** unless extension requested; continue to receive and key rendition extension requests.
Complete input of data in CAMA for production of notices.
Run edits to check for needed corrections to owner accounts.
Check that mapping updates have been processed as scheduled.

May 2023

Contracted Appraisal Departments
Appraisers continue to process renditions from extension requests; notice owners.
Appraisers work with property owners regarding proposed values and protests filed.
Coordinate with Cad staff on hearing schedule & protests filed.

CAD Administration Support Staff
Chief Appraiser continues work on **2023**

Budget. BOD annual evaluation of Chief Appraiser. Place Protest and Appeals Procedures Ad in Frio-Nueces Current Newspaper between **May 1 and May 30.**
NAV's mailed out.
Submit Appraisal Records to ARB for review by **May 15.**
Submit budget shares billing letters to taxing entities by **May 25.**

CAD Appraisers
Renditions receiving 30-day extension are due by **May 15**, unless chief appraiser extends deadline to **May 30.**
Receive and key rendition extension requests and accounts granted additional 15-day extension.
Begin compiling information for evidence packets for property owners filing protests and requesting evidence.

ARB Support
Coordinate scheduling of ARB meeting to receive appraisal records for review, review revisions needed for procedures and forms, sign affidavits regarding delinquent taxes and address any issues within their jurisdiction.
Begin coordination scheduling of protest hearings and mailing Notice of Protest letters.
Being preparing cause folders for hearings.
Begin coordination with P&A appraisers on hearing schedule and protests filed.
Ensure all ARB members have attended mandatory training and certificates of completion are on file.

June 2023

Contracted Appraisal Departments
Appraisers continue to process renditions from extension request; notice owner.
Appraisers continue to work on discovery of property and appraisals.
Appraisers work with property owners regarding proposed values and protests filed.
Coordinate with CAD staff on hearing schedule and protests filed.
Appraisers defend values at protest hearings; enter into CAMA all changes ordered by ARB.

CAD Administration & Support Staff
Chief Appraiser submits recommended **2024** Budget to BOD and taxing entities by **June 15.**
Hold Public Hearings and adopt **2024 Budget** by **September 15.**
Place ¼ page Notice of Budget Hearing Ad in Frio-Nueces Current Newspaper at least 10 days before hearing to approve budget.
Submit Notice of Budget Hearing to taxing entities at least 10 before hearing to approve budget.
Chief Appraiser submits estimated pro-rate budget shares to BOD and taxing entities.
Print and mail personal property rendition penalty letters per 22.28 PTC.
Mail determination letter on received rendition penalty waiver request (22.30 PTC); mail protest form with any denial.
Submit budget billing letters to taxing entities by **June 25.**

CAD Appraisers
Continue compiling information for evidence packets for property owners filing protests and requesting evidence.

ARB Support
ARB begins hearings for current year.
Post ARB Hearing Agenda as necessary.
Continue scheduling protest hearings and mailing Notice of Protest Hearing letters.
Continue preparing cause folders for hearings.
Continue working with P&A appraisers on hearing schedule and protest filed.

Contact agent if no appointment form on file for property protested.
Provide ARB support; make record of minutes during hearings, make copies as needed, supply forms and orders as needed, etc.
Mail ARB Notices and Orders certified, return receipt requested.

July 2023

Contracted Appraisal Departments
Appraisers work with property owners regarding proposed values & protests filed.
Mineral appraiser submits list of new property to chief appraiser.
MIUP personal property appraiser submits inventory owner total, changes and additions list, and appraisal of five different property types to chief appraiser.
Coordinate MIUP download to CAD.

CAD Administration & Support Staff
Submit 25.25 (b) Quarterly Report to the Secretary of the BOD and ARB before **July 10.**
Chief Appraiser certifies Appraisal Roll to TAC's **July 25.**
Chief Appraiser completes USPAP Report.
Receive MIUP load from P&A.
Coordinate with P&A that rendition penalties are correctly applied.
Certify to TAC's that rendition penalty has been applied and become final under 22.29 PTC.
Submit budget shares billing letters to taxing entities by **July 25.**

CAD Appraisers
Enter into CAMA all changes ordered by ARB.
Check that mapping updates have been processed as scheduled.

ARB Support
ARB approves Appraisal Records by **July 20.**

August 2023

Contracted Appraisal Departments
Appraisers continue to work on any pending protest hearings.

CAD Administrative & Support Staff
Coordinate with IS support submission of sales information and deed transactions to State Comptroller by **August 1.**
Coordinate with IS support submission of Certified Appraisal Roll to State Comptroller by **Aug 1.**
Submit budget shares billing letters to entities by **August 25.**
Letter to TAC'S informing them of accounts that receive a penalty for late Ag applications.

CAD Appraisers
Mail letter to property owners filing late Ag application informing them of the 10% penalty for filing late.

ARB Support
Continue ARB Hearing process for any rescheduled or newly scheduled protests.

September 2023

Contracted Appraisal Departments
Coordinate with TAC's to assure Tax Load Process is successful.

CAD Administration & Support Staff
BOD must adopt 2024 Budget by **September 15.**
Coordinate with P&A and TAC's to assure Tax Load Process is successful.

Request copies of taxing entities' resolutions or orders setting tax rates for IS support.
Complete and submit Reports of Property Value to State Comptroller Office after tax rates set.
Generate Ceiling Loss Report after tax rates set.
Chief Appraiser schedules meeting of Agricultural Advisory Board.
Complete Comptroller Texas Farm and Ranch Survey by requested date (usually **October 1**).
BOD discussion; recommendation of appointment of 4 Agricultural Advisory members and 3 ARB members for 2-year terms.
Submit budget shares billing letters to taxing entities by **September 25**.

CAD Appraiser
Check that all qualifying residences have homestead exemptions; if not send application.

ARB Support
Schedule ARB for approval of supplemental records and to review Legal Services Agreement as needed.

October 2023

Contracted Appraisal Departments
Review and update AG Survey Letter as needed.

CAD Administration & Support Staff
Submit 25.25 (b) Quarterly Report to the Secretary of the BOD and ARB before **October 10**.
Notify entities: County and City of Dilley Board term expiration December 31, 2023 and need appointed Board member (by Resolution) before December 31, 2023 for years 2024-2025.

CAD Appraisers
Check with contracted appraiser that AG Survey is updated.
Mail Ag applications to owners needing to be updated.
Check that mapping updates have been processed as scheduled.

November 2023

Contracted Appraisal Departments
Begin coordinating with chief appraiser on the next years' reappraisal.

CAD Administration & Support Staff
Coordinate with IS Support to roll appraisal year in CAMA.
Submit budget shares billing letters for subsequent year to taxing entities by **November 25**.
Review Disaster Plan and run test.

CAD Appraisers
Print appraisal card worksheets and inventory lists before roll year in CAMA.
Begin keying ownership/address changes, splits/combines and new property from county deed records into current year CAMA file.

December 2023

Contracted Appraisal Departments
Begin planning sales ratio studies for all areas within the CAD.
Continue working with chief appraiser on any reappraisal issues.

CAD Administration & Support Staff
Local Administrative District Judge appoints ARB members to 2-year terms.
Local Administrative District Judge appoints ARB Chair and Secretary.
BOD approves appointment of Agricultural Advisory Board members to 2-year terms.
Receive list of names of BOD members appointed by taxing entities for 2-year terms.

Chief Appraiser conducts annual evaluation of employees.
Notify comptroller of chief appraiser's eligibility to serve as Chief Appraiser under 6.05(c) PTC.
Public presentation as needed.

CAD Appraisers

Gather current sales data to review.
Gather appropriate agricultural surveys for review.
Review files for any exemptions or special valuations needing reapplication.
Prepare work files for field work.
Mail income and expense data surveys to Multi-Family Residential and Mini-Storage owners.

2024 CALENDAR OF KEY EVENTS

As Needed

CAD Staff

Work with field reviewer and PTAD (Comptroller's Property Tax Assistance Division) on MAP Review.
Work with state field appraiser and PTAD on PVS (Property Value Study).
Renew TDLR License by renewal date; may be renewed up to 95 days prior to renewal date.
Attend required and necessary classes and training (as determined by chief appraiser).
Research returned mail.
Chief Appraiser and district staff meet to review, discuss and update policies, procedures and plans.

CAD Administration & Support Staff
Download new and updated Comptroller Forms.
Download taxpayer assistance information documents, pertinent to local taxpayers, from comptroller website for posting and distribution.
Review and keep updated printed information provided for public use and education.
Coordinate with P&A to keep website updated.
Maintain and keep updated permanent records and minutes of BOD (Board of Directors), ARB (Appraisal Review Board), and Agricultural Advisory Board.
Review, approve, and submit to BOD for approval contracts/agreements for professional services, as needed.
Prepare and post BOD agenda for monthly meeting.
Prepare and deliver BOD packets for monthly meeting.
Conflicts Disclosure Statements filed by BOD members, chief appraiser and district appraisers.
Prepare, update, balance and submit all financial reports to BOD for review and approval.

CAD Appraisers
Research online database of deeds filed in County Clerk's office & request copies of relevant deeds.
Send copies of associated mineral deeds to P&A.
Send copies of split/combine parcels to P&A's Mapping Dept.
Research any property ownership issues.
Key ownership/address changes, splits/combines, new property and personal property into CAMA (Computer Assisted Mass Appraisal) system.
Gather sales data from sales confirmation letters, deed records and other sales sources for sales files.
Mail and process exemption applications (such as new homestead, disabled and 65 & over, disabled veterans and surviving spouse, open-space applications due to change of ownership, etc.).
Track value loss due to property acquiring 1st time exemptions and 1st time 1-d or 1-d-1 appraisal and value gain due to new improvements for taxing units.

January 2024

Contracted Appraisal Departments
Begin field inspections on residential, land, mobile homes, commercial, and personal property.
All real property visually inspected and checked for accuracy in class and depreciation.
Take pictures of improvements (as needed) and download to CAMA.
Check for new construction and demolition of improvements.
Begin ratio studies and market analysis.

Begin receiving, processing, and reviewing renditions and extension requests.
MIUP appraisers begin work on discovery of property and appraisals for current year.

CAD Administration & Support Staff
Prepare for financial audit by independent CPA firm.
Submit 25.25 (b) Quarterly Report to the Secretary of the BOD and ARB before **January 10**.
Complete CAD's Annual Report, submit to entities, and post in office and on website.
Prepare and mail Personal Property Rendition forms.
MIUP renditions and/or extension request are faxed, mailed or e-mailed to P&A and the original filed in house.
Contact agent if no appointment form on file for property rendered.
Submit budget share billings letters to Tax Entities by **January 25**.

CAD Appraisers
Download list of active sales tax permits from comptroller website.
Download Comptroller's Business Personal Property Depreciation Schedule from website, when available.
Check for 65 and over homestead exemptions that need to be granted automatically.
Mail applications to owners needing to reapply for annual exemptions or special valuations **January 31**.
Begin keying rendered accounts, deleted exemptions and new exemptions.
Begin receiving and keying rendition extension requests.
Check that mapping updates have been processed as scheduled.

ARB Support
Coordinate scheduling of ARB meeting to address any issues within their jurisdiction; have ready Statement of Officer and Oath of Office forms as needed.
Coordinate annual training with ARB members when schedule is available from PTAD.

February 2024

Contracted Appraisal Departments
Appraisers continue to work on discovery of property and appraisals.

CAD Administration & Support Staff
Coordinate with IS support on submission of sales information and deed transactions to State Comptroller by **February 1.**
BOD and chief appraiser sign affidavits regarding delinquent taxes.
Submit budget shares billing letters to taxing entities by **February 25.**
Publish Public Information ads (availability of exemptions, rendition requirements, special appraisal, and tax deferrals) in Frio-Nueces Current Newspaper and post at post office and on website.
Submit Operations Survey to PTAD by requested date.

CAD Appraisers
Begin transferring information from Appraisal Card worksheets to CAMA.
Proof property changes; print change report and compare to appraisal worksheets.
Run new MH Installation Report from TDHC website.
Continuing working deeds and inputting ownership changes in CAMA.

ARB Support
ARB members are signed up for annual training, as schedule available.

March 2024

Contracted Appraisal Departments
Completed field work on local property Cat A, C, D, E, F, L, M, & J.
Review schedules in comparison to available sales data to determine areas needing significant adjustment

or close review.
Review and consider recommendations and conclusions from meeting with agricultural advisory board.
Finalize market analysis and determine adjustments to schedules.
Complete ratios studies on real property.
Complete updates to residential schedules. AG schedules, mobile home depreciation schedules (if needed).
Upon completion of studies, adjustments, and updates send recommendations to chief appraiser for review and approval.
Appraisers continue to work on discovery of property and appraisals.

CAD Administration & Support Staff
Mail out depository bid letters by **March 15**.
Chief appraiser begins work on 2025 Budget.
Coordinate with P&A on NAV (Notice of Appraised Value) mailings, protest deadline and protest hearing dated.
Coordinate with IS support on wording on notice.
Chief Appraiser reviews and approves recommendations from contracted appraiser.
Mailout bid letters for mapping software.
Submit budget share billings letter to taxing entities by **March 25**.

CAD Appraisers
Continue working deeds and inputting ownership changes in CAMA.

April 2024

Contracted Appraisal Departments
MIUP appraisers complete work on appraisal for production 2024 NAV's.
Appraiser continue to work on discovery of property and appraisals.

CAD Administration & Support Staff
Form of Appraisal Roll notification letters sent to taxing unit TAC's by **April 1.**
Submit 25.25 (b) Quarterly Report to the Secretary of the BOD and ARB before **April 10.**
Chief Appraiser continues to work on the 2025 Budget.
Review edits and audits before notices run; correct or adjust accounts as needed.
Release local files for production of NAV's.
Certified Preliminary Values sent to TAC's by **April 30.**
Last day for application for special appraisal or notice to chief appraiser that property no longer qualifies for 1-d or 1-d-1, **April 30.**
Public presentation as needed.
Submit budget share billings letters to taxing entities by **April 25.**

CAD Appraisers
Renditions due by **April 15th** unless extension requested; continue to receive and key rendition extension requests.
Complete input of data in CAMA for production of notices.
Run edits to check for needed corrections to owner accounts.
Check that mapping updates have been processed as scheduled.

May 2024

Contracted Appraisal Departments
Appraisers continue to process renditions from extension requests; notice owners.
Appraisers work with property owners regarding proposed values and protests filed.
Coordinate with Cad staff on hearing schedule & protests filed.

CAD Administration Support Staff
Chief Appraiser continues work on **2025** Budget.
BOD annual evaluation of Chief Appraiser.
Place Protest and Appeals Procedures Ad in Frio-Nueces Current Newspaper between **May 1 and May 30.**
NAV's mailed out.
Submit Appraisal Records to ARB for review by **May 15.**
Submit budget shares billing letters to taxing entities by **May 25.**

CAD Appraisers
Renditions receiving 30-day extension are due by **May 15,** unless chief appraiser extends deadline to **May 30.**
Receive and key rendition extension requests and accounts granted additional 15-day extension.
Begin compiling information for evidence packets for property owners filing protests and requesting evidence.

ARB Support
Coordinate scheduling of ARB meeting to receive appraisal records for review, review revisions needed for procedures and forms, sign affidavits regarding delinquent taxes and address any issues within their jurisdiction.
Begin coordination scheduling of protest hearings and mailing Notice of Protest letters.
Being preparing cause folders for hearings.
Begin coordination with P&A appraisers on hearing schedule and protests filed.
Ensure all ARB members have attended mandatory training and certificates of completion are on file.

June 2024

Contracted Appraisal Departments
Appraisers continue to process renditions from extension request; notice owner.
Appraisers continue to work on discovery of property and appraisals.
Appraisers work with property owners regarding proposed values and protests filed.
Coordinate with CAD staff on hearing schedule and protests filed.
Appraisers defend values at protest hearings; enter into CAMA all changes ordered by ARB.

CAD Administration & Support Staff
Chief Appraiser submits recommended **2025** Budget to BOD and taxing entities by **June 15.**
Hold Public Hearings and adopt **2025 Budget** by **September 15**.
Place ¼ page Notice of Budget Hearing Ad in Frio-Nueces Current Newspaper at least 10 days before hearing to approve budget.
Submit Notice of Budget Hearing to taxing entities at least 10 before hearing to approve budget.
Chief Appraiser submits estimated pro-rate budget shares to BOD and taxing entities.
Print and mail personal property rendition penalty letters per 22.28 PTC.
Mail determination letter on received rendition penalty waiver request (22.30 PTC); mail protest form with any denial.
Submit budget billing letters to taxing entities by **June 25.**

CAD Appraisers
Continue compiling information for evidence packets for property owners filing protests and requesting evidence.

ARB Support
ARB begins hearings for current year.
Post ARB Hearing Agenda as necessary.
Continue scheduling protest hearings and mailing Notice of Protest Hearing letters.
Continue preparing cause folders for hearings.

Continue working with P&A appraisers on hearing schedule and protest filed.
Contact agent if no appointment form on file for property protested.
Provide ARB support; make record of minutes during hearings, make copies as needed, supply forms and orders as needed, etc.
Mail ARB Notices and Orders certified, return receipt requested.

July 2024

Contracted Appraisal Departments
Appraisers work with property owners regarding proposed values & protests filed.
Mineral appraiser submits list of new property to chief appraiser.
MIUP personal property appraiser submits inventory owner total, changes and additions list, and appraisal of five different property types to chief appraiser.
Coordinate MIUP download to CAD.

CAD Administration & Support Staff
Submit 25.25 (b) Quarterly Report to the Secretary of the BOD and ARB before **July 10.**
Chief Appraiser certifies Appraisal Roll to TAC's **July 25.**
Chief Appraiser completes USPAP Report.
Receive MIUP load from P&A.
Coordinate with P&A that rendition penalties are correctly applied.
Certify to TAC's that rendition penalty has been applied and become final under 22.29 PTC.
Begin work on 2025-2026 Reappraisal Plan.
Submit budget shares billing letters to taxing entities by **July 25.**

CAD Appraisers
Enter into CAMA all changes ordered by ARB.
Check that mapping updates have been processed as scheduled.

ARB Support
ARB approves Appraisal Records by **July 20.**

August 2024

Contracted Appraisal Departments
Appraisers continue to work on any pending protest hearings.

CAD Administrative & Support Staff
Coordinate with IS support submission of sales information and deed transactions to State Comptroller by **August 1.**
Coordinate with IS support submission of Certified Appraisal Roll to State Comptroller by **Aug 1.**
Submit budget shares billing letters to entities by **August 25.**
Letter to TAC'S informing them of accounts that receive a penalty for late Ag applications.
Continue work on Reappraisal Plan 2025-2026.
Schedule Public Hearing on Reappraisal Plan 2025-2026.

CAD Appraisers
Mail letter to property owners filing late Ag application informing them of the 10% penalty for filing late.

ARB Support
Continue ARB Hearing process for any rescheduled or newly scheduled protests.

September 2024

Contracted Appraisal Departments
Coordinate with TAC's to assure Tax Load Process is successful.

CAD Administration & Support Staff
BOD must adopt 2025 Budget by **September 15.**
Bod must adopt 2025-2026 Reappraisal Plan by September 15; notice to taxing units and Comptroller's Office.
Coordinate with P&A and TAC's to assure Tax Load Process is successful.
Request copies of taxing entities' resolutions or orders setting tax rates for IS support.
Complete and submit Reports of Property Value to State Comptroller Office after tax rates set.
Generate Ceiling Loss Report after tax rates set.
Chief Appraiser schedules meeting of Agricultural Advisory Board.
Complete Comptroller Texas Farm and Ranch Survey by requested date (usually **October 1**).
BOD discussion; recommendation of appointment of 2 ARB members for 2-year terms.
Submit budget shares billing letters to taxing entities by **September 25.**

CAD Appraiser
Check that all qualifying residences have homestead exemptions; if not send application.

ARB Support
Schedule ARB for approval of supplemental records and to review Legal Services Agreement as needed.

October 2024

Contracted Appraisal Departments
Review and update AG Survey Letter as needed.

CAD Administration & Support Staff
Submit 25.25 (b) Quarterly Report to the Secretary of the BOD and ARB before **October 10.**
Notify entities: Pearsall ISD, Dilley ISD, and City of Pearsall Board term expiration December 31, 2024 and need appointed Board member (by Resolution) before December 31, 2024 for years 2025-2026.

CAD Appraisers
Check with contracted appraiser that AG Survey is updated.
Mail Ag applications to owners needing to be updated.
Check that mapping updates have been processed as scheduled.

November 2024

Contracted Appraisal Departments
Begin coordinating with chief appraiser on the next years' reappraisal.

CAD Administration & Support Staff
Coordinate with IS Support to roll appraisal year in CAMA.
Submit budget shares billing letters for subsequent year to taxing entities by **November 25.**
Review Disaster Plan and run test.

CAD Appraisers
Print appraisal card worksheets and inventory lists before roll year in CAMA.
Begin keying ownership/address changes, splits/combines and new property from county deed records into current year CAMA file.

December 2024

Contracted Appraisal Departments
Begin planning sales ratio studies for all areas within the CAD.
Continue working with chief appraiser on any reappraisal issues.

CAD Administration & Support Staff

Local Administrative District Judge appoints ARB members to 2-year terms.
Local Administrative District Judge appoints ARB Chair and Secretary.
BOD approves appointment of Agricultural Advisory Board members to 2-year terms.
Receive list of names of BOD members appointed by taxing entities for 2-year terms.
Notify comptroller of chief appraiser's eligibility to serve as Chief Appraiser under 6.05(c) PTC.
BOD appoints CAD Depository for 2 years (term to begin January 1).
Public presentation as needed.
Chief Appraiser conducts annual evaluation of employees.

CAD Appraisers

Gather current sales data to review.
Gather appropriate agricultural surveys for review.
Review files for any exemptions or special valuations needing reapplication.
Prepare work files for field work.
Mail income and expense data surveys to Multi-Family Residential and Mini-Storage owners.