

**THE WRITTEN REAPPRAISAL PLAN
FOR
CROSBY CENTRAL APPRAISAL DISTRICT**

2023/2024

**AS ADOPTED BY THE BOARD OF DIRECTORS
ON
August 25, 2022**

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EXECUTIVE SUMMARY

TAX CODE REQUIREMENT:

Passage of Senate Bill 1652 amended Section 6.05 of the Texas Property Tax code by adding Subsection (i) to read as follows:

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 the 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 15th of each even-numbered year, the board shall complete its hearings, make any amendments, and by resolution finally 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.

PLAN FOR PERIODIC REAPPRAISAL REQUIREMENT:

Senate Bill 1652 amends Section 25.18, Subsections (a) and (b) to 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 documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
 2. Identifying and updating relevant characteristics of each property in the appraisal records;
 3. Defining market areas in the district;
 4. Identifying property characteristics that affect property value in each market area, including:
 - a. the location and market area of property;
 - b. physical attributes of property, such as size, age, and condition;
 - c. legal and economic attributes; and
 - d. easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
 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;

6. Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
7. Reviewing the appraisal results to determine value.

INTRODUCTION:

Scope of Responsibility

Crosby Central Appraisal District has prepared and published this reappraisal plan and appraisal report to provide the Board of Directors, taxing entities, and taxpayers with a better understanding of the district’s responsibilities and activities. This report has several parts: a general introduction and then, several sections describing the appraisal effort by the appraisal district.

Crosby Central Appraisal District is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code governs the legal, statutory, and administrative requirements of the appraisal district. The Board of Directors, appointed by the taxing units within the boundaries of Crosby County, constitutes the district’s governing body. The chief appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district. The chief appraiser employs and directs the district’s staff, oversees all aspects of the appraisal districts operations, and performs either or through the district staff on a variety of operations.

The chief appraiser’s responsibilities are as follows:

1. Discover, list, and appraise all property
2. Determine exemption and special use requests
3. Organize periodic appraisals
4. Notify taxpayers, taxing units and the public about matters that affect property values.

The appraisal district is responsible for local property tax appraisal and administration for all taxing entities in the county. The taxing entities are as follows:

Crosby County	City of Lorenzo	Crosby County Hospital District
Road & Bridge	Crosbyton CISD	High Plains Water District
City of Crosbyton	Ralls ISD	
City of Ralls	Lorenzo ISD	

Crosbyton CISD is an entity that overlaps into Garza County and Lorenzo ISD overlaps into Lubbock County but due to legislative changes, CCAD no longer appraises beyond the county line. These counties have agreed to share information, data and ownership records of real and business personal properties with Crosby Central Appraisal District.

Each taxing unit sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals and estimated values by the appraisal district allocate the year's tax burden on the basis of each taxable property's market value. The appraisal district also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

Except as otherwise provided by the Property Tax Code, all taxable property is appraised at its "market value" as of January 1 of the tax year. Under the tax code, "market value" is defined as the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- a. exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- b. both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- c. both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the other.

The effective date of appraisals is January 1st with the exception of inventory, which may be appraised at its market value as of September 1st to receive the September 1st appraisal date a taxpayer must file an application by July 31st.

The Texas Property Tax Code, under Section 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. The district's policy is to conduct a complete reappraisal of all real property located in the defined market areas of the district by yearly cycles. All appraised values are reviewed annually and are subject to change.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted mass appraisal programs and recognized appraisal methods and techniques, the appraisal district compares that information with the data for similar properties and with recent cost and market data.

The purpose of and intended use of the appraisal performed by Crosby Central Appraisal District is to estimate market value for ad valorem tax purposes for the taxing entities located within the boundaries of Crosby Central Appraisal District. It is the goal of the District's staff to provide the best possible service to the taxpaying public and the taxing entities. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation, known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable.

Personnel Resources

The office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of the appraisal district operations.

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

All personnel that are performing appraisal work are registered with the Texas Department of Licensing and Regulation and are required to take appraisal courses to achieve the status of Registered Professional Appraiser within five years of employment as an appraiser. After they receive their license, they must receive additional training as required to maintain their certification. Failure to meet these minimum standards results in termination of employment.

Additionally, the chief appraiser ensures that personnel receives on-the-job training to ensure quality and uniformity of appraisals of all types of property and monitors appraisal activity to ensure that standardized appraisal procedures are being followed by all personnel.

The appraisal district appraisal staff consists of three (3) employees with the following classifications:

Crystal Hill Chief Appraiser RPA
Kelly Upchurch, Appraiser Level II
Vacant – Appraiser

The District employs the services of Thomas Y Pickett, an appraisal firm, to appraise all minerals, industrials and utilities within the boundaries of the appraisal district. The District employs Eagle Appraisal & Consulting to research and develop land schedules for market and agriculture values each appraisal year. The certified appraisal roll for Crosby County indicates a total of 8,996 parcels.

REVALUATION DECISION (REAPPRAISAL CYCLE):

The Crosby CAD, by policy adopted by the Board of Directors and the Chief Appraiser, reappraises all property in the district at least once every three (3) years. The following schedule ensures a complete reappraisal of all properties is performed within the Tax Code requirements.

- a. All real property in Area (Two) Ralls ISD will be reappraised in 2023.
All property owners in Area (Two) Ralls ISD will receive a notice of appraised value in 2023.
- b. All real property in Area (Three) Lorenzo ISD will be reappraised in 2024. All property owners in Area (Three) Lorenzo ISD will receive a notice of appraised value in 2024.
- c. All personal property and minerals will be reappraised each year. All personal property owners and mineral owners will receive a notice of appraised value each year.

- d. Additionally, every tax year the District inspects and appraises new construction and adds those properties to the appraisal roll. The District also inspects and reappraises properties that have been remodeled or demolished, properties with additions, properties with fire damage, or properties with any change or damage. These properties are found through building permits issued by the cities. However, since building permits are not required in every city and also for properties outside the city limits, the District staff maintains information received that pertains to changes in property and all District staff remains alert to visual changes in properties throughout the year. The field appraisers will also conduct detailed field inspections of properties if requested by the property owner and reappraise these properties as necessary. Notices of appraised value are mailed to the property owners where values have increased or decreased by at least one thousand dollars or more, or in some cases the property owner has requested a notice even if the value does not change.
- e. The District compiles all valid sales by school district. Problematic areas may indicate the use of market modifiers. The use of these modifiers is the predominant method of adjusting sales for location and time. Values throughout the county may be adjusted by use of market modifiers during the reappraisal year.

PERFORMANCE ANALYSIS:

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 International Association of Assessing Officers. Mean, median, and weighted ratios are calculated for properties in reporting categories to measure the level of appraisal accuracy.

The mean ratio is calculated in each reappraised category to indicate the level of appraisal accuracy by property reporting category. In 2023, the reappraisal year, this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance. In 2024, the reappraisal year, this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance.

In 2023 and 2024, any reporting category that may have been excluded from reappraisal due to lack of data to support reappraisal will be tested and analyzed to arrive at an indication of uniformity or equity of existing appraisals.

Sales ratio studies are used to evaluate the District's mass appraisal performance. These studies not only provide a measure of performance, but also are an excellent means of improving mass appraisal performance.

Crosby Central Appraisal District usually begins ratio studies at the end of December or in January. All sale reports are compiled by school district. The ratios are analyzed and outliers are identified and reviewed.

Outliers are characterized as having low or high ratios. They can result from an erroneous or unrepresentative sale price, an error in the appraisal, or a mismatch between the property sold and the property appraised.

The remaining sales are grouped (stratified) according to classification.

The median ratio indicated by the sales is then compared to the desired ratio.

The coefficient of dispersion is also studied to indicate how tight the ratios are in relation to the measures of central tendency.

The median and coefficient of dispersion are good indicators of the types of changes to be made, or if any changes are necessary.

The use of market modifiers is the predominant method of adjusting sales for location and time to indicate market values. Market modifiers are methods of adjusting property to equal the market without changing the schedules.

ANALYSIS OF AVAILABLE RESOURCES:

Staffing and budget requirements for tax year 2023 are detailed in the 2023 proposed budget of the Crosby Central Appraisal District and attached to the written biennial plan by reference. This reappraisal plan is adjusted to reflect the available staffing in tax year 2023 and anticipated staffing for tax year 2024. Budget restraints can impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in the 2023-2024 time period.

Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current. In the reappraisal year, real property appraisal depreciation tables are tested against verified sales data to ensure they represent current market data. Personal property density schedules are tested and analyzed based on renditions and prior year documentation. Due to lack of sales of personal property in the district, the Comptroller's Guide is utilized to appraise personal property and for testing and analysis purposes.

Information Systems (IS) support is detailed and system upgrades scheduled with the District's vendor. Computer generated forms are reviewed for revisions based on year and reappraisal status. Legislative changes are scheduled for completion and also tested through coordination between the District and software vendor.

Existing maps and data requirements are continually updated.

PLANNING AND ORGANIZATION:

A calendar of key events with critical completion dates is prepared for each area of work. This calendar identifies 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.

Crosby Central Appraisal District will begin the field inspections in October of 2022 and will complete all inspections and schedules by April 1, 2023, for the 2023 tax year, or as soon thereafter as possible.

Crosby Central Appraisal District will begin the field inspections in October of 2023 and will complete all inspections and schedules by April 1, 2024, for the 2024 tax year or as soon thereafter as possible.

MASS APPRAISAL SYSTEM:

Computer Assisted Mass Appraisal (CAMA) system revisions are completed by the Information Systems Software Provider. System revisions and procedures are performed by the Provider. Crosby Central Appraisal District contracts with the firm of Capitol Appraisal Group for these services.

Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each appraisal year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle, and field or office verification of sales data and property characteristics.

Appraisal information for each area of work, maps for each area of work, and appraisal cards showing sketches and pictures of the properties included in the area of work will be provided by the District to the field appraisers.

A physical inspection is necessary to obtain initial property characteristics data. The inspection will be performed by appraisers. Appraisers would make key subjective decisions, such as the assignment of construction quality class or grade. Depending on the data required, an interior inspection might be necessary. At a minimum, a comprehensive exterior inspection will be performed.

REAL PROPERTY VALUATION:

Revisions to cost models, income models, and market models are specified, updated, and tested each tax year.

Cost schedules are tested with market data (sales) to insure that the appraisal district is in compliance with **Texas Property Tax Code, Section 23.011**. Replacement cost new tables as well as depreciation tables are tested for accuracy and uniformity.

Land schedules are updated using current market data (sales) and then tested with ratio study tools. Value schedules are developed and tested on a pilot basis with ratio study tools.

PERSONAL PROPERTY VALUATION

Density schedules are tested using data received during the previous tax year from renditions and hearing documentation. Valuation procedures are reviewed, modified as needed, and tested. The latest edition of the Comptroller's Guide is utilized heavily in the appraisal of personal property in the district.

NOTICING PROCESS

25.19 appraisal notice forms are generated in house. Our software company reviews and edits for updates and changes required by legislative mandates. The district publishes, in the local newspaper, information about the notices and how to protest. The district makes available the latest copy of the Comptroller's pamphlet *Property Taxpayer Remedies*.

HEARING PROCESS

Protest hearing scheduling for informal and formal Appraisal Review Board hearings is reviewed and updated 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 and requirements. Compliance with House Bill 201 is insured.

Crosby Central Appraisal District appraisers', conduct the initial informal hearing with a protesting property owner. The informal hearings are conducted by phone, mail, or in person by the District appraisers. If the protest cannot be settled within the guidelines set out for the district appraisers, the protesting property owner may elect to proceed to a formal hearing.

Evidence in compliance with HB 201 may be requested by the property owner or the property owner's agent and will be made available at least 14 days prior to the scheduled protest hearing.

DATA COLLECTION REQUIREMENTS

Crosby Central Appraisal District cost and value schedules include land, residential improved, commercial improved, and personal property. Data sources currently used by the District include cost information from Marshall and Swift Valuation Service, cost data obtained from local contractors, and renditions provided by the property owners. Marshall and Swift Valuation Service is a national based cost manual and is generally accepted throughout the nation by the real estate appraisal industry. The cost manual is based on cost per unit or square foot and also uses the unit in place method. The unit in place method involves the estimated cost by using actual building components. This national based cost information service provides the base price of buildings by classification with modifications for equipment and additional items. The District's schedule is then modified for time and location.

Field and office procedures are reviewed and revised as required for data collection. Activities for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle, and field or office verification of sales data and property characteristics.

Renditions are confidential sources and cannot be used for specific information. However, data from renditions may be compared with data obtained from cost manuals and used to test schedules for accuracy.

Data on individual properties is also collected from the field, compiled, and analyzed. Buildings and other improvements are inspected in the field, measured, and classified. The appraiser

estimates the age and condition of the improvements. This data is used to compile depreciation tables. Any notes pertaining to the improvements are made during the inspection.

OVERVIEW OF TYPES OF PROPERTIES APPRAISED

There are four (4) major categories of property appraised by CCAD. These categories are:

- Real Property: Residential, Multi-family, Commercial, Vacant Lots, Commercial Vacant Lots, Vacant Rural Land and Improvements on Rural Land
- Personal Property: Business Personal Property, and Industrial Personal Property
- Utilities: Telephone Companies, Cable Companies, Pipelines etc.
- Minerals: Oil and Gas

The Property Tax Division of the State Comptroller's Office requires properties to be identified by type using a standard identification code. Codes currently used by CCAD are:

- A1 Residential Single-family
- A2 Mobile Homes
- B Multifamily Residential
- C1 Real Property Vacant Lots and Land Tracts
- D1 Real Property Qualified Open-space Land
- D2 Real Property Farm and Ranch improvements on qualified open-space land
- E Real Property Rural Land not qualified for open-space land appraisal, And improvements
- F1 Commercial Real Property
- F2 Industrial and Manufacturing Real Property
- G1 Real Property Oil and Gas
- G2 Real Property Minerals
- J Real and Tangible Personal Property Utilities
- L1 Commercial Personal Property
- L2 Industrial and Manufacturing Personal Property
- M1 Mobile Homes
- M2 Other Tangible Personal Property
- N Intangible Personal Property Only
- S Special Inventory
- X Totally Exempt Property

LAND ANALYSIS

Residential land valuation analysis is conducted prior to sales analysis. The value of the land component to the property is estimated based on available market sales for comparable and competing land under similar usage. A comparison and analysis of comparable land sales is conducted based on a comparison of land characteristics found to influence the market price in the neighborhood. Computerized land tables store the information required to consistently value

individual parcels with neighborhoods given known land characteristics. Specific land influences are considered, where necessary, and depending on neighborhood and individual lot or tract characteristics, to adjust parcels outside the neighborhood norm for such factors as access, view, shape, size, and topography. The appraisers use abstraction and allocation methods to insure that estimated land values best reflect the contributory market value of the land to the overall property.

AREA ANALYSIS

Data on regional economic forces such as demographic patterns, regional locational 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 are collected from private vendors and public sources and provide the field appraiser a current economic outlook on the real estate market.

The universe of properties appraised by CCAD falls within the physical boundaries of Crosby County.

Crosby County is a rural county with 3 towns, Crosbyton, Ralls, and Lorenzo. The majority of the land within the county is rural land with farming and ranching as the number one business. The southwest part of the county contributes most of the mineral wealth in the county.

NEIGHBORHOOD AND MARKET ANALYSIS

The neighborhood additions and market areas are comprised of the land area and commercially classed properties located within the boundaries of this appraisal jurisdiction. These areas consist of a wide variety of property types including multiple-family, residential, commercial, and industrial. Neighborhood analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and organize comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. Residential valuation and neighborhood analysis is conducted on various market areas within the district. Analysis of comparable market sales forms the basis of estimating market activity and the level of supply and demand affecting market prices for any given market area.

HIGHEST AND BEST USE ANALYSIS

The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of residential property is normally its current use. This is due, in part, to the fact that residential development, in many areas, through use of deed restrictions and zoning, precludes other land uses. Residential valuation undertakes reassessment of highest and best use in transition areas and areas of mixed residential and commercial use. In transition areas with ongoing gentrification, the appraiser reviews the existing residential property use and makes a determination regarding highest and best use. Once the conclusion is made that the highest and

best use remains residential, further highest and best use analysis is done to decide the type of residential use on a neighborhood basis. In areas of mixed residential and commercial use, the appraiser reviews properties in these areas on a periodic basis to determine if changes in the real estate market require reassessment of the highest and best use of a select population of properties.

NEW CONSTRUCTION/DEMOLITION

The appraisers performing reappraisals in the field have appraisal cards that contain specific information regarding the property being appraised. These cards contain the legal description, ownership, property use codes, property addresses, land size, and sketches of improvements as well as detailed information of any improvements.

The field appraiser inspects all information on the appraisal cards and updates the information when necessary.

New construction and Demolition information is gathered and worked in the field and then office review procedures are identified and revised as required. Sources of building permits are confirmed. The Cities of Crosbyton, Ralls, and Lorenzo provide a listing of permits issued during the previous year. Each city provides information regarding new construction and demolition in the area. Additionally, the local newspaper "Crosby County News" articles are kept throughout the year for reference purposes.

REMODELING

Properties with extensive improvement remodeling are identified and field inspections are scheduled to update property characteristic data. Permits issued by the city and visual sightings by the District staff are key components in this area. Official Public Records provide indications of properties that may be undergoing enhancement through Deeds of Trust, Mechanic Liens, etc. Property identified as having remodel or improvement updates will be scheduled for onsite inspection to verify property characteristic data.

RE-INSPECTION OF PROBLEMATIC MARKET AREAS

Real property market areas, by property classification, are tested for low or high ratio sales and/or high coefficients of dispersion. Market areas that fail any or all of these tests are determined to be problematic. Field inspections are scheduled to verify and/or correct property characteristic data. Additional sales data is researched and verified.

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 3 years. The re-inspection includes physically viewing the property, photographing, and verifying the accuracy of the existing data. The field appraiser has an appraisal card of each property to be inspected and makes notes of changes, depreciation changes, remodeling, additions, etc. The

annual re-inspection requirements for tax years 2023 and 2024 are identified and scheduled in the written reappraisal plan.

FIELD OR OFFICE VERIFICATION OF SALES DATA AND PROPERTY CHARACTERISTICS

Sales information is received from various sources. These sources include conversations with local real estate appraisers, agents, and brokers. Also, from deed transactions, and sale survey letters the District receives back from either the seller or purchaser.

Sales information must be verified and property characteristic data contemporaneous with the date of sale captured. The sales ratio tools require that the property that sold must equal the property appraised in order that statistical analysis results will be valid.

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 tax year. Proposed values on each category are tested for accuracy and reliability.

Actual test results are compared with anticipated results and those models not performing satisfactorily are refined and retested. The procedures used for model specification and calibration are in compliance with USPAP, STANDARD RULE 6.

VALUATION ANALYSIS

Crosby Central Appraisal District valuation schedules are divided into three main classifications, Residential, Commercial, and Personal Property. These schedules are based on the most appropriate data available. Miscellaneous special categories such as Mobile Homes, Special Inventory and Agricultural Land are appraised using different techniques, which will be discussed later in this report. These tables are calibrated from cost as well as sales data and updated as needed.

Residential valuation schedules are cost-based tables modified by actual sales with the cost reflecting the actual replacement cost new of the subject property, market research indicates that the common unit of comparison for new residential construction as well as sales of existing housing is the price paid per square foot. The value of extra items is based on their contributory value to the property. This value may be estimated by the price per square foot or a value of the item as a whole. This data is extracted from the market by paired sales analysis and conversations with local appraisers and brokers. These schedules are formulated from the Marshall and Swift Valuation Service Residential Handbook.

The residential schedule is based on quality of construction, size of structure, condition of structure, contributory value of extra items, and land value. Each of these variables has a direct impact on the cost as well as the value of a property. Following is an example of each of the variables and how they may affect market value.

1. Quality of construction: Residential construction may vary greatly in quality of construction. The type of construction affects the quality and cost of the material used, the quality of the workmanship, as well as the attention paid to detail. The cost and value of residential property will vary greatly, depending on the quality of construction. The District's Appraisal Manual contains an expanded description of classifications used and is attached by reference.
2. Size of Structure: The size of a building also has a direct impact on its cost as well as its value. The larger the building, the less the cost per square foot. The District's schedules are graduated in size increments, depending on market conditions. Marshall and Swift Valuation Service also supports this size factor. The District's Appraisal Manual contains an expanded description of size increments and square footage breakdown's and is attached by reference.
3. Condition of improvements: The District rates conditions as low, fair, average, good, very good, and excellent. Upon physical inspection appraisers, using their own judgment of age and condition of the structure, applies a depreciation factor. This factor is based generally on one (1) percent for each two years of age. Properties that, in the opinion of the appraisers, are unlivable are not appraised according to the schedule. Rather, they are appraised at salvage value or are marked as no value at all.
4. Age of Structure: The District's field appraiser assigns an approximate effective age to the structures. This method is supported by conversations with local appraisers and builders. The highest effective age the District applies is 75. Effective age and chronological age may be the same or different depending on the condition of the structure.
5. Extra Items: Extra items are valued according to their contributory value to the whole. Examples of extra items include covered porches, patios, screened or enclosed porches, storage buildings, swimming pools etc.
6. Land Value: The District values land based on market transactions. Units of comparison depend on how the property is purchased and marketed. Large acreage tracts are usually purchased based on the price per acre. Commercial tracts are purchased based on the price per square foot, and residential properties are purchased based on price per front foot. Land schedules are available at the Appraisal District Office.

Inspections of property are made by exterior perspective, so the interior finish as well as interior components are assumed and are not adjusted. All financing for comparable sales is considered typical to the market. The final estimate of value is a correlation of the comparable sales after net adjustments have been deducted from the sales price to equal the subject property. The value by this method is estimated by the appraiser and is not a function of the computer.

VALUATION BY TAX YEAR:

Using market analysis of comparable sales and locally tested cost data, valuation models (Cost Per Square Foot Schedules) are specified and calibrated in compliance with supplemental standards from the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice. 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**. Tax year 2023 is a reappraisal year for Area (Two), Ralls ISD. Tax year 2024 is a reappraisal year for Area (Three) Lorenzo ISD. *Note: The District will describe its valuation methods by property types.*

RESIDENTIAL REAL PROPERTY

Sales Comparison Approach to Value
Cost Approach to Value
Income Approach to Value

SPECIAL INVENTORY RESIDENTIAL PROPERTY

Sales Comparison Approach to Value
Cost Approach to Value
Income Approach to Value

MULTIFAMILY RESIDENTIAL PROPERTY

Sales Comparison Approach to Value
Cost Approach to Value
Income Approach to Value

COMMERCIAL REAL PROPERTY

Sales Comparison Approach to Value
Cost Approach to Value
Income Approach to Value

VACANT REAL PROPERTY

Sales Comparison Approach to Value
Cost Approach to Value
Income Approach to Value

INDUSTRIAL REAL PROPERTY

Sales Comparison Approach to Value
Cost Approach to Value
Income Approach to Value

UTILITIES

Sales Comparison Approach to Value
Cost Approach to Value
Income Approach to Value

MINERAL INTEREST

Sales Comparison Approach to Value
Cost Approach to Value
Income Approach to Value

SPECIAL VALUATION PROPERTIES

Agricultural Use
Wildlife Management

BUSINESS TANGIBLE PERSONAL PROPERTY

Sales Comparison Approach to Value
Cost Approach to Value
Income Approach to Value

INDUSTRIAL TANGIBLE PERSONAL PROPERTY

Sales Comparison Approach to Value
Cost Approach to Value
Income Approach to Value

SALES COMPARISON APPROACH TO VALUE

The sales comparison approach to value is utilized by grouping or clustering sales within the specified neighborhoods and classification of properties. The sales are then tested against appraised values to indicate a ratio for the neighborhood. A neighborhood is a grouping of complementary land uses affected equally by the four forces that influence property value: social trends, economic circumstances, governmental contracts and regulations, and environmental conditions. These factors have an impact on the value of properties within this grouping and in turn on properties being appraised.

Individual neighborhood boundaries within the District vary according to market indications and the type of property being appraised. The boundaries of these neighborhoods may be physical, geographical, or political in nature.

Crosby Central Appraisal District defines the neighborhood boundaries by school district, Crosbyton CISD which includes White River Lake, Ralls ISD, and Lorenzo ISD.

In order for comparable sales data to be considered reliable the sale must first contain a sales date, sales price, financing information, tract size and details of the improvements. Sales data is gathered by Deed information and sending sales letters to the buyer and seller of the property. Commercial sales are confirmed from the direct parties involved whenever possible. Confirmation of sales from local real estate appraisers is also considered a reliable source.

Sales data is compiled and the improved properties are physically inspected and photographed. All data listed on the appraisal card is verified and updated as needed including building classification, building size, additions or added structures, condition of structures and any type change in data or characteristics that would affect the value of the property.

Individual sales are analyzed to meet the test of market value. Only arm's length transactions are considered. Examples of reasons why sales may be deleted or not considered are;

1. Properties are acquired through foreclosures or auction.
2. Properties are sold between relatives.
3. The buyer or seller is under duress and may be compelled to sell or purchase.
4. Financing may be non-typical or below or above prevailing market rates.

5. Considerable improvements or remodeling have been done since the date of the sale and the appraiser is unable to make judgments on the property's condition at the time of the transaction.
6. Sales may be unusually high or low when compared with typical sales located in the market area. Some sales may be due to relocation or through divorce proceedings.
7. The property is purchased through an estate sale.
8. The sale involves personal property that is difficult to value.
9. There are value-related data problems associated with the sale.
10. Property use changes occurring after the sale.

If sufficient sales are not found, then sales from competing neighborhoods are found and appropriate adjustments are made in the form of market modifiers. These modifiers are applied to cost schedules to indicate mass appraisal values for a given neighborhood. Therefore, the sales comparison approach is actually blended with the cost approach to create a hybrid of these two approaches to value.

COST APPROACH TO VALUE

The District uses a hybrid cost model developed from Marshall and Swift Valuation Service. The cost model categorizes and values property by class, age, condition, and extra items. Depreciation is derived by age/condition and any additional depreciation that may be necessary. Land value is added to indicate a preliminary market value for like properties within the subject neighborhoods. After cost schedules, depreciation, and land values are applied, then a market modifier may be necessary to adjust the values to actual market conditions. These modifiers apply to improvements only and do not adjust land values. Therefore, the cost approach to value is actually a hybrid of the sales comparison and cost approaches to value.

INCOME APPROACH TO VALUE

The income approach to value or rent multipliers are currently not a reliable indicator of value for residential mass appraisal reports unless rents are specified. Databases or data sources for income producing residential properties are not available in the Crosby County area. Therefore, the income approach to value is not used in the residential mass appraisal report but is used for other types of properties.

Additional information concerning approaches to value for specific types of properties, such as minerals, utilities, industrial, pipelines, industrial personal property, etc. may be found in the Plan provided by the Appraisal Company that performs those appraisals and is attached to this plan by reference.

SPECIAL VALUATION PROCESS

Agricultural Use: Market value for agricultural property is established by acceptable appraisal methodology.

The District also values agricultural property by the income approach as set forth in the Texas Property Tax Code. This is a special valuation process as there are parameters set forth in the

Code regarding capitalization rates. Income and expenses for each different category of agricultural use is estimated from surveys, actual rental data obtained by property owners as well as conversations with local governmental agencies. The formula used is set out by the Texas Property Tax Code and is as follows:

net-to-land (all ag related income streams-all ag related expenses)/cap rate= ag value.

THE MASS APPRAISAL REPORT:

Each tax year, the required Mass Appraisal Report is prepared and certified 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 STANDARD RULE 6 – 8 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6 – 9 of *USPAP*. This written reappraisal plan is attached to the report by reference.

VALUE DEFENSE:

Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both formal and informal appraisal review board hearings is specified and tested. Evidence may include but is not limited to: comparable sales and applicable schedules, depreciation tables, income and expense information derived from the market has been accumulated and developed into charts containing general data, applicable appraisal reports and research data applicable to the property, etc.

At no time, except as provided by the Texas Property Code, will any confidential income, expense, sales, or other information received from taxpayers on specific accounts be released.

Informal hearings are conducted by phone, mail, or in person by District Appraisers. Appraisers may present sales data or data specific to the property in defense of the District values. If the taxpayer wishes to pursue a dispute further, the appraiser or District staff will guide them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings, they receive an ARB procedures pamphlet and a copy of the *Taxpayer's Remedies* published by the State Comptroller's office. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to make its evidence regarding value disputes available.

ARB APPEAL PROCEDURES

After the Appraisal Review Board hears and determines all timely filed protests, the District mail, by certified mail with return receipt, the ARB orders containing the Board's decision on the protest to the property owners. Property owners have 60 days after receiving Board Order to either file suit in District Court or to file a request for arbitration. Information on procedures for appealing an ARB order is included in the order along with a Request for Binding Arbitration form.

The Written Reappraisal Plan For Crosby Central Appraisal District Residential, Commercial, Rural, and Personal Property 2023/2024

PLANNING AND ORGANIZATION:

Variation in reappraisal requirements requires Crosby Central Appraisal District to carefully plan its work before beginning any reappraisal. Although the planning process may vary in specifics, it should involve five (5) basic steps.

1. Assess current performance.
2. Set reappraisal goals.
3. Assess available resources and determine needs.
4. Re-evaluate goals and adjust as necessary.
5. Develop a work plan.

A calendar of key events with critical completion dates is prepared for each area of work. This calendar identifies 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.

Changes in legislation involving appraisal districts may occur and when the legislature is called into session. These new laws may require adjustments to the budget, staffing, and programming.

Crosby Central Appraisal District will begin the field inspections in October of 2022 and will complete all inspections and schedules by April 1, 2023, or as soon thereafter as possible for the 2023 tax year.

Crosby Central Appraisal District will begin the field inspections in October of 2023 and will complete all inspections and schedules by April 1, 2024, or as soon thereafter as possible for the 2024 tax year.

STEPS IN A REAPPRAISAL:

The international Association of Assessing Officers (IAAO) textbook, Property Appraisal and Assessment Administration, lists ten steps in a reappraisal. These steps outline those activities performed by Crosby Central Appraisal District for the completion of periodic reappraisals. Activities are listed below in the order in which they occur:

1. Performance Analysis:
 - a. Ratio study
 - b. Equity of existing values

- c. Consistency of values with market activity
- 2. Revaluation Decision:
 - a. Statutory --- at least once every three years
 - b. Administrative policy
- 3. Analysis of Available Resources:
 - a. Staffing
 - b. Budget
 - c. Existing practices
 - d. Information system support
 - e. Existing data and maps
- 4. Planning and Organization
 - a. Target completion dates
 - b. Identify performance objectives
 - c. Specific action plans and schedules
 - d. Identify critical activities with completion dates
 - e. Set production standards for field activities
- 5. Mass Appraisal System:
 - a. Forms and procedures revised as necessary
 - b. CAMA (computer assisted mass appraisal) system revisions as required.
- 6. Conduct Pilot Study
 - a. Test new/revised appraisal methods as applicable
 - b. Conduct ratio studies
 - c. Determine if values are accurate and reliable
- 7. Data Collection:
 - a. Building permits and other sources of new construction
 - b. Check properties that have undergone remodeling
 - c. Re-inspection of problematic properties
 - d. Re-inspection of universe of properties on a cyclic basis
- 8. Valuation:
 - a. Market analysis (based on ratio studies)
 - b. Schedules development
 - c. Application of revised schedules
 - d. Calculation of preliminary values
 - e. Tests of values for accuracy and uniformity
- 9. The Mass Appraisal Report:
 - a. Establish scope of work
 - b. Compliance with Standards Rule 6-7 of USPAP
 - c. Signed certification by the chief appraiser as required by Standards Rule 6-8 of USPAP
- 10. Value Defense:
 - a. Prepare and deliver notices of value to property owners
 - b. Hold informal hearings
 - c. Schedule and hold formal appeal hearings

The burden of proof (evidence) of market values and equity falls on the appraisal district.

Crosby CAD appraises for nine (9) taxing units in 2000 square miles. There are approximately 8996 parcels. The Crosby CAD contracts with each of the taxing units to collect the taxes. There are 4 full time employees, 1 has their RPA (Registered Professional Appraisers) State certification. This office follows the Property Tax Calendar as published by the Texas Comptroller of Public Accounts.

Pursuant to Section 25.18 of the Texas Property Tax Code, the Crosby Central Appraisal District has established the following reappraisal plan to provide for the reappraisal of all property within the district at least once every three (3) years.

This plan for reappraisal was written by Crosby Central Appraisal District and is in compliance with USPAP requirements. The plan establishes the following approach:

1. **Three-Year Cycle:** The CAD is divided into three areas. Each year, all real residential and commercial property within one of the areas will be reappraised or physically inspected, data updated and photographed, regardless of any ratio study/report findings. These areas are identified as follows:
 - a. Area One: Crosbyton CISD and White River Lake
 - b. Area Two: Ralls ISD
 - c. Area Three: Lorenzo ISD

Note: all income producing personal property within the CAD is appraised on an annual basis, regardless of its location.

2. **Annual Ratio Reports:** In addition to the three year cycle stated above, ratio studies shall be performed annually to determine areas or categories of properties within the CAD which need to be reappraised within the current year based on sales ratios. Any areas or categories whose ratios are above or below statutory requirements shall be reappraised in the current year regardless of the area in which they are located.
3. **Market Areas Defined:** Crosby CAD has specific market areas. Each school district is a market area.
 - a. Area One: Crosbyton CISD and White River Lake
 - b. Area Two: Ralls ISD
 - c. Area Three: Lorenzo ISD

This approach will insure not only that all residential and commercial property within the CAD is reappraised at least once every three years, but also that all other categories within the CAD are reviewed annually so that the appraisal district stays current with respect to market value in those areas where residential and/or commercial property values appear to be changing rapidly.

Organization:

Field inspections are carried out by the field appraiser as directed by the chief appraiser. The field appraiser physically inspects areas required by the reappraisal cycle, checks all existing data, works building permits, takes photographs of improvements, draws plans of new

improvements for entry into computer, rechecks any property on which a question or problem has arisen. Other duties may be required and will be executed upon direction of the chief appraiser.

Data entry of field work notes and sketches is performed by appraisal district staff.

The chief appraiser performs market analysis. Sales data is gathered throughout the year from deed records, sales confirmation letters from property owners, and other sources. 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 applied to the universe of properties.

REAL PROPERTY

Field inspections are carried out by the staff and contractors. Beginning with city properties and then rural properties each parcel is inspected for any physical, functional or economic factors which might have changed. Agriculture land is inspected for changes in use. Photographs are taken and linked with the property account on the computer. New improvements are measured at this time and building permits are checked for completion. Throughout the year, copies of deed records are appropriately maintained and filed for future reference. There are approximately 8501 real estate parcels in the Crosby Central Appraisal District, and 102 parcels that overlap with Garza County, 200 parcels that overlap with Lubbock County.

PERSONAL PROPERTY

Appraisal district staff and contractor hired by the district receive information in the form of renditions and government reports that must be recorded, such as for utility and pipeline companies. There are 294 business personal property accounts and 5 personal property accounts overlap with Lubbock County.

2023 Reappraisal Schedule

October 2022:

Begin on-site inspections

Mid December 2022:

1. Begin planning sales ratio studies for all areas within the CAD.
2. Gather current sales data from sales confirmation letters, deed records, and other sources.

January to March 2023:

1. Mail homestead applications, special-use valuation applications, personal property renditions, exemption applications, and other required forms.
2. Complete field inspections as provided by the reappraisal plan area.
3. Begin running sales ratio reports. Compare with CAD values and sales information.
4. Identify necessary schedule adjustments.

5. Begin update of the USPAP report (Mass Appraisal report).
6. Begin working renditions.
7. Update appraisal records.

March through April 2023:

1. Continue running sales ratio reports.
2. Refine sales analysis and mass appraisal schedules.
3. Statistically test schedules.
4. Complete data entry of all reappraisal and maintenance changes.
5. Assist field appraiser with reappraisal functions as needed.
6. Finalize all field work and data collection activities.
7. Execute mass appraisal/maintenance activities as required.
8. Prepare for mailing 2023 Notices of Value.
9. Provide certified estimated values to taxing units.
10. Mail appropriate letters concerning homesteads, special-use appraisals, etc.
11. Continue working renditions.

May through June 2023:

1. Mail notices of values.
2. Hold informal hearings.
3. Respond to property owners' inquiries, protests, and questions.
4. Mail notices for ARB hearings & appointment letters.
5. Hold ARB hearings.
6. Process and mail ARB orders.
7. Enter into computer all changes as ordered by the ARB and notify other CAD's if the ordered change falls into an overlapping area.
8. Mail appropriate ARB pending decision letters.
9. Mail appropriate penalty letters on non-rendered personal property.

July 2023:

1. Complete the process of mailing certified ARB orders.
2. ARB approval of appraisal records by July 20th.
3. Certification of appraisal records and values to taxing units by July 25th.

As needed throughout

The 2023 Year:

1. Handle any outstanding protests by scheduling ARB hearings.
2. Continually update appraisal records.

Additionally, work outside of the appraisal process must be completed on a timely basis. Crosby Central Appraisal District is a small district with limited staff, therefore departments are not designated. District staff must complete, in a timely manner, the work assigned by the chief appraiser. The work schedule, in addition to the above scheduled calendar, is as follows:

Daily:

1. Back up daily data entries.
2. Name, address, legal, value, etc. data entry maintenance.
3. Drawing maintenance data entry.
4. Maintain prorated accounts.
5. Maintain exempt frozen accounts.
6. Mobile home changes data entry.
7. Residential, commercial, personal property changes data entry.
8. Agricultural changes data entry.
9. Download pictures provided by the field appraiser.
10. Collect taxes for all taxing jurisdictions within the County.
11. Backup Server

As needed:

1. Make changes for supplemental accounts and update computer system.
2. Programming changes.
3. Create new reports.
4. Mail letters on properties receiving over-65 exemption where the property owner is now deceased.
5. Homestead letters.
6. Notices of changes.
7. Update and maintain mapping system at least two times in each year.
8. Meet with Ag Advisory Committee.
9. Research returned mail.

While the scope of work is not limited to the scheduled tasks, the District has endeavored to identify the main yearly tasks. To further pinpoint scheduled tasks, the following calendar has been implemented for District staff, but work is not limited to the tasks contained in this calendar:

January 2023 and 2024:

1. All personal property renditions are mailed.
2. Obtain building permits issued by city print out an appraisal card for the field appraiser to inspect the property.
3. Continue data entry of completed field work.
4. Make needed changes on parcels with splits and combines.
5. Mail various applications.
6. Mail new special-use (agricultural) applications due to change of ownership.
7. Publish the quarter-page ad on availability of exemptions, rendition requirements, special appraisals, and tax deferrals.
8. Schedule BOD meeting and include executive session if necessary.
9. Obtain "cap rate" to be used in 2023 appraisals, or 2024 appraisals, as appropriate.
10. Continue to obtain deed changes and key in ownership changes and parcel boundary changes and create new accounts as needed.
11. Continue to provide assistance to property owners and the general public by answering phone calls and assisting with walk-in customers, real estate agents, landmen etc.

12. Process public information requests.
13. Send sales information and deed transfer information to State Comptroller's Office by February 1.

February 2023 and 2024:

1. Continue keying in recheck notes.
2. Download pictures provided by field appraisers.
3. Proof changes keyed in.
4. Update changes of sketches/drawings.
5. Set up new business accounts.
6. Review revisions needed for ARB programs and documents.
7. Continue data entry of changes and updates.
8. Continue updating deed changes.
9. Continue with customer service (phone calls, walk-ins, etc.).
10. Publish any State Comptroller's required notices.

March 2023 and 2024:

1. Continue updating USPAP (Mass Appraisal Report).
2. Continue data entry of field work.
3. Continue downloading pictures provided by field appraiser.
4. Key-in new tax agent codes and update changes to existing agent codes.
5. Make sure that ARB members are signed up for the mandatory training course.
6. Process any rendition extension requests.
7. Update any schedules as needed.
8. Continue to update deed information.
9. Continue to provide customer service assistance.

April 2023 and 2024:

1. Complete data entry changes.
2. Begin preparation of Notices of Value.
3. Mail Notices of Value by May 1 or as soon after as possible.
4. Continue data entry processes.
5. Continue to gather sales information.
6. Process rendition extension requests.
7. Continue to provide customer service.
8. Update Deed changes.
9. Submit certified estimates of value to taxing units.

May 2023 and 2024:

1. Mail Notices of Value
2. Continue to work renditions and new personal property accounts.
3. Begin working with property owners regarding proposed values and protests filed.
4. Appraisers hold informal hearings with protesting property owners.
5. Provide evidence to property owners submitting evidence requests for protest hearings.
6. Process and determine requests for additional 15 days to file renditions (May 30 deadline) and mail determinations.

7. Submit appraisal records to ARB by May 15th.
8. Ensure that all new ARB members have attended mandatory training courses and certificates of completion are on file.
9. Begin scheduling protest hearing and mail Notice of Protest letters of appointment time.
10. Update Deed Changes.
11. Continue to provide customer service.

June 2023 and 2024:

1. Mail penalty letters on non-rendered personal property accounts.
2. Continue working with property owners on property values and hold informal hearings.
3. Continue providing evidence to property owners submitting evidence request for protest hearings.
4. ARB hearings to begin.
5. Mail ARB certified orders to property owners.
6. Prepare proposed Budget for the following year and submit to BOD.
7. Continue to schedule protest hearings and mail to property owners protesting protest packets.
8. Prepare folders for hearings.
9. Post hearing agendas as necessary.
10. Submit sales information to State Comptroller's Office by June 1.
11. Update Deed changes.
12. Continue to provide customer service to the public.

July 2023 and 2024:

1. Mail ARB certified orders and any other necessary correspondence.
2. Continue ARB hearings if necessary.
3. Ensure that all ARB changes have been keyed into the computer.
4. ARB approves the appraisal records for the current year by July 20th.
5. Check appraisal roll and values for substantial errors.
6. Certify values to all taxing units by July 25th and provide certified appraisal rolls for each taxing unit.
7. Update Deed records.
8. Continue to provide customer service to the public.

August 2023 and 2024:

1. Calculate the no new revenue and voter approval rates for each city, county and hospital district and publish these rates in the local newspaper.
2. Assist taxing units in adopting tax rates.
3. Prepare reports for the State Comptroller's Office.
4. Generate report of sales information on sales that occurred January 1 through the end of July
5. Publicize the budget and budget hearing date.
6. Update Deed records.
7. Continue to provide customer service to the public.

September 2023 and 2024:

1. Ensure that sufficient envelopes, forms, paper, postage, etc. are on hand for printing and mailing tax statements.
2. Appraisers begin field work.
3. BOD must adopt the following year's budget by September 15th.
4. Send State Reports to the Property Tax Division.
5. Begin gathering information needed to begin fieldwork in October.
6. Update Deed records.
7. Continue to provide customer service to the public.
8. Mail tax statements.

October 2023 and 2024:

1. Begin collecting for the new current tax year.
2. Begin field inspections.
3. Update data changes from field inspections.
4. Continue downloading pictures taken by the field appraisers.
5. Update Deed Records.
6. Continue to provide customer service to public.

November 2023 and 2024:

1. Continue field inspections.
2. Continue keying in changes made by field appraisers and downloading pictures.
3. BOD appoints the following years Ag Advisory Committee at a regular meeting.
4. The local administrative district judge appoints members to the ARB in whose terms will end December 31st.
5. The local administrative district judge appoints ARB Chairman and Secretary for the new tax year beginning January 1st.
6. Update Deed records.
7. Continue to provide customer service to the public.

December 2023 and 2024:

1. Continue field inspections.
2. Continue to key in changes provided by the field appraisers and download new pictures.
3. Prepare all homestead exemption applications to surviving spouse of deceased for mail out on January 1st.
4. Update Deed records.
5. Continue to provide customer service to the public.

2024 Reappraisal Schedule:

The same timetable and duties apply in each year. The field appraiser shall physically inspect all property in as described in Area (Three) Lorenzo ISD. The chief appraiser and CAD staff shall continue to complete the same duties and reappraisal steps outlined for 2023.