

BAILEY CENTRAL APPRAISAL DISTRICT  
REAPPRAISAL PLAN FOR  
TAX YEARS 2015 AND 2016  
AS ADOPTED BY THE BOARD OF DIRECTORS

AUGUST 21, 2014

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## TAX CODE REQUIREMENTS

Passage of Senate Bill 1652 79<sup>th</sup> regular session, amended Section 6.05 of the Texas Property Tax code by adding subsection (i) to read 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 the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10<sup>th</sup> 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-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

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

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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.

## PROPERTY TAX PROFESSIONAL CODE OF ETHICS

Staff of the Bailey Central Appraisal District agree to comply with any and all rules and regulations promulgated by the Texas Department of Licensing and Regulation required by the Property Taxation Professional Certification Act.

(1) I will be guided by the principle that property taxation should be fair and uniform and apply all laws, rules, methods and procedures in a uniform manner to all taxpayers.

(2) I will not accept or solicit any gift, favor, or service that might reasonably tend to influence the registrant in the discharge of official duties, with the following exceptions:

(A) the benefit is used solely to defray the expenses that accrue in the performance of duties or activities in connection with the office which are nonreimbursable by the state or political subdivision;

(B) a political contribution as defined by Title 15 of the Election Code; or

(C) an item with a value of less than \$50, excluding cash or negotiable instrument;

(3) I will not use information received in connection with my duties as an appraiser, assessor or collector for my own purposes unless such information can be known by any ordinary means to any ordinary citizen;

(4) I will not engage in an official act that is dishonest, misleading, fraudulent, deceptive, or in violation of law;

(5) I will not conduct my professional duties in a manner that could reasonably be expected to create the appearance of impropriety;

(6) I will not accept an appraisal, assessment, or collection related assignment that can reasonably be construed as being in conflict with the registrant's responsibility to their jurisdiction, employer, or client, or in which the registrant has an unrevealed personal interest or bias; and

(7) I will not accept an assignment or responsibility in which the registrant has a personal interest without full disclosure of that interest.

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For the property tax system to achieve its intended purpose of providing funds for those activities that are essential to the public welfare, not only must the entire process be fair and equitable to all taxpayers, and to each taxpayer individually, it must be so perceived by them and the public at large.

Persons registered with the board shall perform their duties in accordance with applicable laws and regulations and shall avoid the act or appearance of improper influence, conflict of interest, discrimination, abuse of powers, or misuse of titles.

## A WRITTEN REAPPRAISAL PLAN FOR BAILEY CENTRAL APPRAISAL DISTRICT

### PLANNING A REAPPRAISAL

Variation in reappraisal requirements requires Bailey 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

### 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 Bailey CAD for the completion of periodic reappraisals.

Activities are listed below in the order in which they occur:

1. Performance Analysis:
  - ratio study
  - equity of existing values
  - consistency of values with market activity
2. Revaluation Decision:
  - statutory – at least once every three years
  - administrative policy
3. Analysis of Available Resources
  - staffing
  - budget
  - existing practices
  - information system support
  - existing data and maps
4. Planning and Organization
  - target completion dates
  - identify performance objectives
  - specific action plans and schedules
  - identify critical activities with completion dates
  - set production standards for field activities

5. Mass Appraisal System
  - forms and procedures revised as necessary
  - CAMA (computer assisted mass appraisal) system revisions as required
6. Conduct Pilot Study
  - test new/revised appraisal methods as applicable
  - conduct ratio studies
  - determine if values are accurate and reliable
7. Data Collection
  - building permits and other sources of new construction
  - check properties that have undergone remodeling
  - re-inspection of problematic properties
  - re-inspection of universe of properties on a cyclic basis
8. Valuation
  - market analysis (based on ratio studies)
  - schedules development
  - application of revised schedules
  - calculation of preliminary values
  - tests of values for accuracy and uniformity
9. The Mass Appraisal Report
  - establish scope of work
  - compliance with Standards Rule 6-7 of USPAP (uniform standards of professional appraisal practice)
  - signed certification by the chief appraiser as required by Standards Rule 6-8 of USPAP
10. Value Defense
  - prepare and deliver notices of value to property owners
  - hold informal hearings
  - schedule and hold formal appeal hearings

## PERFORMANCE ANALYSIS

Ratio studies are used to analyze appraisal accuracy and uniformity overall and by market area within property reporting categories. They are used to determine where appraisals meet acceptable standards and where it does not. This is where we check the equity of existing values and the consistency of values with market activity. In many cases field inspections are done to insure the accuracy of the property descriptions at the time of sale for this study. This inspection is to insure that the ratios produced are accurate for the property sold and that appraised values utilized in the study are based on accurate property data characteristics observed at the time of sale. Also, property inspections are performed to discover if property characteristics had changed as of the sale date or subsequent to the sale date. Sale ratios should be based on the value of the property as of the date of sale not after a subsequent or substantial change was made to the property after the negotiation and agreement in price was concluded. By calculating the mean, median, and weighted ratios in each reappraisal year of this plan, that will be the starting point for establishing the level and accuracy of appraisal performance. Some types of property that we appraise have fair market values that are often volatile over short periods of time as various market and economic forces continuously change and interact with each other. Therefore for these types of properties, such as dairies and feed yards, a constant study is performed.

Appraisers perform ratio studies and comparative analysis. Ratio studies are conducted on properties located within defined neighborhoods or districts by field and supervisory staff. The sale ratio and comparative analysis of sale property to appraised property forms the basis for determining the level of appraisal and market influences and factors. This information is the basis for updating property valuation for the area of property to be appraised. Properly performed ratio studies are a good reflection of the level of appraisal for the district.

## REVALUATION DECISION (REAPPRAISAL CYCLE)

There is a statutory reappraisal time of at least once every three years. The Bailey Central Appraisal District, by policy adopted by the Board of Directors and the Chief Appraiser, will reappraise all property in rural Muleshoe ISD and Farwell ISD in 2015 and the City of Muleshoe and Sudan ISD in 2016. Properties will either be checked by physical inspection or by pictometry aerial photos.

All properties on the next inspection report and building permits, business personal property and utility companies will be checked each year.

The reappraisal plan hearing was held on August 21, 2014.

The Board of Directors adopted this plan on August 21, 2014.

## ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for this reappraisal plan will be met by the Board of Directors each year. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current. The information systems are kept current with scheduled upgrades and the mapping system is continually updated with property splits and ownership data. Marshall and Swift schedules are also updated throughout the year. Other data used includes maps, sales data, fire and damage reports, building permits, photos and actual cost and market information. Sources of information are gathered using excellent reciprocal relationships with other participants in the real estate market place. The district cultivates sources and gathers information from both buyers and sellers participating in the real estate market. Personal property density schedules are tested and analyzed based on renditions and prior year hearing documentation. Information Systems (IS) support 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. Reserve funds are used when required due to rapid changes in available technology and unfunded state mandates. If the district discovers property that has been omitted, the prior year's appraisal records are supplemented pursuant to Property Tax Code Section 25.21.

## PLANNING AND ORGANIZATION

The target dates for this plan will be, to complete each area of work by May 1<sup>st</sup>. Actual visual checks could begin as early as November 1<sup>st</sup> of the prior year. Real, business personal property, personal auto and utility parcels are divided between appraisal district staff and contractors. We contract with Pritchard and Abbott Inc., for the utility companies, pipelines, towers and some industrial real and personal property. Our staff is responsible for all real estate and business personal property that is not in P & A's contract. In January the contractors work with the Chief Appraiser to set date set for Appraisal Review Board hearings. With that date in mind everyone is on the same track for values to be completed so notices can be mailed in a timely manner. Because of the internet and email, working with outside contractors is more efficient. Ratio studies, schedules and ag values will be worked by the Chief Appraiser. All renditions will be worked and entered in the computer as they arrive in our office. Data entry and quality checks will be continuous throughout the process.

The calendar of key events and real property inspection target dates for the 2015 and 2016 appraisal years is attached to this report.

## MASS APPRAISAL SYSTEM

All renditions, homesteads, and special appraisal forms are updated to meet State requirements by our software provider True Automation Inc. All properties that have been coded on the computer to receive a form and all requests for forms are mailed in mid-January. All schedules that are programmed in the computer are reviewed with the sales ratio studies for any revisions that need to be made through the Computer Assisted Mass Appraisal (CAMA) system. Mass appraisal evolved out of the need for uniformity and consistency in ad valorem appraisals. Mass appraisal builds on the same principles as single-property appraisal. Mass appraisal techniques, however, emphasize valuation models (expressed as equations, tables, and schedules), standardized practices, and statistical quality control. The valuation system, for example, uses information maintained in the sales analysis and data management systems and produces output required by the administrative system in the production of tax bills.

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 using ratio study results and compared with cost data from recognized industry sources, such as Marshall & Swift.

Land values are updated using current market data (sales) and then tested with ratio study tools. Land to building ratios are reviewed when sufficient sales indicate a consistent ratio to use with similar parcels for a current land value. Land is valued by different units of value such as per acre, square foot, and front foot.

Income, expense, and occupancy data is updated in the income models for each market area and cap rate studies are completed using current sales data, local and regional surveys, publications and information received in the prior year's hearings process. The resulting models are tested using ratio study tools. Apartments and hotels are valued by the income approach with other types of income producing properties when sufficient income and expense data is known.

## PILOT STUDY

New and or revised mass appraisal schedules are tested each year. Ratio studies are used to see if the revisions are accurate and reliable in the different market areas. The pilot study will show if the new system produces accurate and reliable values and also suggest modifications in procedures.

## DATA COLLECTION

Office and field procedures are reviewed and revised as required for data collection. Sales price verification letters are entered as they are received from buyers and used to check schedules. Building permits are used to find any new construction and remodeling that has taken place. The Bailey County Commissioners are a valuable source of information regarding new construction and demolition in the rural areas. Additionally, the Muleshoe Journal's articles are kept throughout the year for reference purposes. Re-inspections of problematic properties which for this plan are the fast growing residential area and the dairies, to make sure all improvements are documented and schedules are up to par with the market. The data are thoroughly edited and tested before being used for valuation. The quality of the available data will, more than anything else, determine valuation accuracy.

## VALUATION

Production of values begins with market analysis, schedule development and the calculation of preliminary values. A ratio study then evaluates the accuracy and consistency of the values between property types and areas. When the schedules produce acceptable results, they can be used to produce values. If the level of appraisal for the market area or category is outside the acceptable range of ratios, adjustments to the market area or category will be made.

The following equation denotes the expanded hybrid model:

$$MV = (\text{AREA} \times \text{UNIT}) + \text{FEATURES} \times \% \text{GOOD} + \text{LV}$$

MV = Market Value    AREA = Square Feet of Improvement    UNIT = Replacement Cost  
New Per Square Foot    FEATURES = Improvement Amenities Contributory Value  
%GOOD = Percent Good From Normal Depreciation Table    LV = Land Value

## MASS APPRAISAL REPORT

Mass appraisal is the systematic appraisal of groups of properties as of a given date using standardized procedures and statistical testing. The purpose of mass appraisal is the equitable and efficient appraisal of all property in a jurisdiction for ad valorem tax purposes. Mass appraisal judgments relate to groups of properties rather than single properties. 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. The established scope of work is documented in the Mass Appraisal Report. This report is completed in compliance with 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

Notices of Appraised Value are prepared and delivered to property owners as prescribed by law. Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested. The evidence used will be the same information we used in the process of adjusting schedules, discovering new additions etc. After the appeals process is completed, values are certified to each taxing unit and tax billing can begin.

## PROJECT WORK PLAN SCOPE OF WORK

### BAILEY CENTRAL APPRAISAL DISTRICT

The Bailey CAD appraises for 7 taxing units in 827 square miles. The total yearly parcels average 9,300. The Bailey CAD contracts with five of the seven taxing units to collect the taxes. There are 4 full time employees, 4 are registered with the Texas Department of Licensing and Regulation. Three employees have the RPA (Registered Professional Appraiser) State certification and the RTA (Registered Texas Assessor/Collector) State certification. The newest employee is registered and began professional training in 2009. This office follows the Property Tax Calendar as published by the Texas Comptroller of Public Accounts.

Determining the scope of work is an ongoing process in an appraisal. Information or conditions discovered during the course of an appraisal might cause the appraiser to reconsider the scope of work. An appraiser must be prepared to support the decision to exclude any investigation, information, method, or technique that would appear relevant to another appraiser.

An appraiser must not allow assignment conditions to limit the scope of work to such a degree that the assignment results are not credible in the context of the intended use. In addition, the appraiser must not allow the intended use of an assignment or a taxpayer's objectives to cause the appraisal results to be biased.

### REAL PROPERTY

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, we compare that information with the data for similar properties, and with recent cost and market data. Field inspections are carried out by the staff. Beginning with rural properties, and then city properties, each parcel is inspected for any physical, functional or economic factors which might have changed. Any relevant characteristics are updated at this time. 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 6300 real estate parcels in the Bailey Central Appraisal District. Revisions to schedules are specified, updated, and tested each year using ratio study tools and compared with data from recognized industry leaders, such as Marshall & Swift. This set of ratio studies gives us an excellent means of judging the present level of appraised value and uniformity of the sales. The market driven measures of accrued depreciation results in a true and relevant measure of improvement market. The depreciation factor is the basis for trending all improvement values and when combined with any other site improvements and land value, brings the estimated property value closer to actual market prices as evidenced by recent sale prices available. Land schedules are updated using current market data (sales) and tested with ratio study tools. Value schedules are developed and tested on a pilot basis with ratio studies produced by our appraisal software.

Commercial and industrial real estate is checked annually to verify class and condition. Real estate accounts are checked against sales of similar properties. The income approach to value is also used to appraise some commercial properties and types of property that typically sell based on net operation income.

## PERSONAL PROPERTY

Appraisal district staff and contractors hired by the district receive information in the form of renditions, government reports that must be recorded, such as for utility and pipeline companies, our annual site visits and sales tax permit listing. The local newspaper, and the public often provide the district information regarding new personal property and other useful facts related to property valuation. The Comptrollers personal property guide along with Marshall and Swift are used to ensure accurate values. Personal autos are assessed by a few taxing units in the district. A third party is used in discovering and valuing those accounts, using the NADA vehicle guide. There are approximately 560 business personal property accounts and 2,100 personal autos.

Personal Property is appraised using original cost less depreciation models. Depreciation is calculated on the age/life method using typical economic lives and depreciation rates based on published sources, market evidence, and the observed condition. Valuation procedures are reviewed, modified as needed and tested.

## MOBILE HOMES

Appraisal district staff continue to work mobile homes throughout the year. Using building permits and quarterly reports from the Texas Department of Housing and Community Affairs. Renditions are sent to mobile home park owners requesting names and addresses of the home owners and which space they occupy. Beginning Jan 1st of the tax year the new mobile homes are entered and homestead applications are sent to those who qualify.

## MARKET AREAS

Market areas involve 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 stratify comparable properties. Being a smaller district market sales forms the basis of estimation market activity and the level of supply and demand affecting market prices for any given market area. Market sales indicate the effects of these market forces and are interpreted into an indication of market price ranges and indications of property component change considering a given time period relative to the date of appraisal.

Market areas in the district are:

- City of Muleshoe
- Rural Residential
- Agriculture Land

## **Planning and Organization**

### **Calendar of Key Events – 2015 Appraisal**

#### **2014**

- July 2014      Begin field work on real property new construction, omitted property and partial completions. (All real contract and staff appraisers).  
Create 2015 CAMA working file.
- August 2014      Review property changes informal and formal hearings in 2012 by each appraiser's section.  
Chief Appraiser completes 2015 and 2016 Reappraisal Plan (BOD approval by Sept 15th).
- September 2014      Begin ratio studies by category in each neighborhood including each school district. Identify areas to be re-inspected and adjustments to be made.  
Begin re-inspection on real commercial and industrial properties.  
All omitted property supplements complete for 2014 (if any.)
- October 2014      Mail 2014 tax statements.  
Notify each entity of actual allocation for 2014 budget.  
Review all forms and renditions for changes.  
Order outside manuals, listings, price guides for 2014.
- November 2014      Begin inspection of real property
- December 2014      Request current dealer lists ( motor vehicle, heavy equipment dealers)  
Mail tax value factor and declarations to existing accounts with blank declaration and tax statements.  
Mail letters to mobile home parks for client information.

Finalize rendition formats with True Automation for 2015.

## **2015**

- January 2015
- Date which determines 2015 taxable value and exemption status. (Sec. 23.01)
  - Begin re-inspection of personal property mobile homes in mobile home parks.
  - Begin review depreciation tables.
  - Mail questionnaires for agricultural information for crop year 2013.
  - Mail 2015 renditions.
  - Mail homestead applications.
  - Deadline for chief appraiser to deliver applications for productivity valuation, exemptions requiring annual application, and mobile home homestead exemptions to prior year recipients.
  - Deadline for 2014 25.25 (d) and (h) motions.
  - Begin review of renditions and decreased value reports.
  - Compiling of new business personal property accounts.
- February 2015
- Begin review of Comptrollers' Property Value Study.
  - Deadline for special inventory declaration from dealers.
  - Mail reminder notices to special inventory dealers who have not filed declarations
  - Review tender of levy on appraisal lawsuits. (Sec. 42.08)
  - Completion of testing and updates for depreciation schedule.

- March 2015
- Begin reviewing ratio studies for final adjustments for 2015.
  - Receive auto roll from outside vendor
  - Begin working renditions on business personal property accounts.
  - Mail dealer non-compliance list to respective authority on special inventory accounts.
  - Real new construction and partial completes to data entry.
  - Publication of rendition, market value, and open space notices.
- April 2015
- Last day (or as soon thereafter as practicable) for the Chief Appraiser to send notices of appraised value on single family residential homesteads. (optional)
  - Mail 25.19 Appraisal Notices for all single family properties. (optional)
  - Deadline to file 2015 exemption application for vehicle used for personal use and income producing activity.
  - All projects complete with recommendations.
  - Deadline for property owners to file renditions, information reports, and decreased value reports unless extension request in writing filed by this date
  - All Business Personal Rendition and requested extensions enter into CAMA system.
  - Complete field work on new construction and partial completions.
  - Deadline for numerous reports to be filed by property owners. (exemptions, ag-use, rendition extensions, etc).
  - Deadline for rendition extensions granted, except for regulated utility properties. (Sec. 22.23 (b))
  - Add rendition penalty to all accounts without rendition or extension request received.
  - Deadline for updating agricultural land value tables.

Chief Appraiser delivers “Estimate of Total Taxable Value” to each taxing entity.

Completion of re-inspection of mobile homes in mobile home parks.

Auto roll completed and entered.

May 2015 All data entry complete.

Deadline for real property splits and new accounts for 2015.

All projects complete and entered into CAMA system.

CAMA system locked for preliminary totals.

Generate various reports for proofing.

Last day for real property changes to be entered.

Mail notices for denial of exemptions or special valuation.

Publish Notice of Protest procedures.

Preliminary 2016 Budget forecast packets distributed

Review unrendered business personal property account with penalty.

Process and verify accounts appraised by Pritchard and Abbott, Inc.

Deadline for rendition extensions granted on regulated utility properties

Business Personal new businesses complete.

Run Notice procedures and email to Veriverge to print and mail Appraisal Notices.

June 2015                      Completion of renditions filed with no extensions  
Chief Appraiser delivers “Certified Estimate of Total Taxable Value” to each entity.  
Chief Appraiser mails 2016 Proposed Budget to each taxing entity and each appraisal district board member.  
Protest deadline for residential appraisal notices. Or 30 days after a notice was delivered whichever is later.  
Publish notice of public hearing for 2016 Proposed Budget.  
Chief Appraiser submits appraisal records to the Appraisal Review Board.  
Appraisal Review Board hearings begin

July 2015                      Deadline for Comptroller’s “Test PTD file submission” (optional)  
Secretary of the Board of Directors delivers to the presiding officer of the governing body of each taxing entity participating in the district written notice of the date, time and location of the public hearing to consider the 2016 Appraisal District Budget.  
Appraisal Review Board hearings end.  
Completion of all renditions granted extensions.  
All data entry completed and proofed.  
CAMA system locked for totals  
Appraisal Review Board approves the 2015 appraisal records.  
Chief Appraiser certifies appraisal rolls to each taxing entity.  
Public hearing of 2016 Budget

- Appraisal District Board of Directors adopt 2016  
Appraisal District budget, Code date September 15<sup>th</sup>  
Create 2015 Certified Appraisal Roll
- August 2015 Begin field work on real property new construction,  
omitted property and partial completions.  
Create 2014 CAMA working file.  
Review property changes informal and formal hearings  
in 2013.
- September 2015 Begin ratio studies by category in each neighborhood  
including each school district. Identify areas to be re-  
inspected and adjustments to be made.  
Begin re-inspection on real commercial properties  
Begin field work on new business personal property.  
All omitted property supplements complete for 2015.
- October 2015 Mail 2015 tax statements.  
Review all forms and renditions for changes.  
Order outside manuals, listings, price guides for 2016.
- November 2015 Begin re-inspection of real property  
Begin re-inspection of business personal property  
accounts
- December 2015 Request current dealer lists ( motor vehicle,  
manufactured housing,)  
Mail tax value factor and declarations to existing  
accounts with blank declaration and tax statements.  
Finalize rendition formats for 2016.

## 2016

- January 2016      Date which determines 2016 taxable value and exemption status. (Sec. 23.01)
- Begin re-inspection of personal property mobile homes in mobile home parks.
- Begin review of depreciation tables.
- Mail questionnaires for agricultural information for crop year 2014.
- Mail 2014 renditions.
- Mail homestead applications.
- Publication of rendition, market value, and open space notices.
- Deadline for chief appraiser to deliver applications for productivity valuation, exemptions requiring annual application, and mobile home homestead exemptions to prior year recipients.
- Deadline for 2015 25.25 (d) and (h) motions.
- Begin review of renditions and decreased value reports.
- Compiling of new business personal property accounts.
- February 2016      Begin review of Comptrollers' Property Value Study.
- Deadline for special inventory declaration from dealers.
- Mail reminder notices to special inventory dealers who have not filed declarations
- Review tender of levy on appraisal lawsuits. (Sec. 42.08)
- Completion of testing and updates for depreciation schedule.
- March 2016      Begin reviewing ratio studies for final adjustments for 2016.

Receive auto roll from outside vendor

Begin working renditions on business personal property accounts.

Mail dealer non-compliance list to respective authority on special inventory accounts.

Real new construction and partial completes to data entry.

Publication of rendition, market value, and open space notices.

April 2016

Last day (or as soon thereafter as practicable) for the Chief Appraiser to send notices of appraised value on single family residential homesteads. (optional)

Mail 25.19 Appraisal Notices for all single family properties. (optional)

Deadline to file 2016 exemption application for vehicle used for personal use and income producing activity.

All projects complete with recommendations.

Deadline for property owners to file renditions, information reports, and decreased value reports unless extension request in writing filed by this date

All Business Personal Rendition and requested extensions enter into CAMA system.

Complete field work on new construction and partial completions.

Deadline for numerous reports to be filed by property owners. (exemptions, ag-use, rendition extensions, etc).

Deadline for rendition extensions granted, except for regulated utility properties. (Sec. 22.23 (b))

Add rendition penalty to all accounts without rendition or extension request received.

Chief Appraiser delivers "Estimate of Total Taxable Value" to each taxing entity.

Completion of re-inspection of mobile homes in mobile home parks.

Auto roll completed and entered.

Deadline for updating agricultural land value tables

May 2016 All data entry complete.

Deadline for real property splits and new accounts for 2016.

All projects complete and entered into CAMA system.  
CAMA system locked for preliminary totals.  
Generate various reports for proofing.  
Last day for real property changes to be entered.  
Mail notices for denial of exemptions or special valuation.  
Publish Notice of Protest procedures.  
Preliminary 2017 Budget forecast packets distributed  
Review unrendered business personal property account with penalty.  
Process and verify accounts appraised by Pritchard and Abbott, Inc.  
Deadline for rendition extensions granted on regulated utility properties  
Business Personal new businesses complete.  
Run Notice procedures and email to West Texas Micrographics to print and mail Appraisal Notices.

June 2016 Completion of renditions filed with no extensions  
Chief Appraiser delivers "Certified Estimate of Total Taxable Value" to each entity.  
Chief Appraiser mails 2017 Proposed Budget to each taxing entity and each appraisal district board member.  
Protest deadline for residential appraisal notices. Or 30 days after a notice was delivered whichever is later.  
Publish notice of public hearing for 2017 Proposed Budget.

Chief Appraiser submits appraisal records to the Appraisal Review Board.

Appraisal Review Board hearings begin

July 2016 Deadline for Comptroller's "Test PTD file submission" (optional)

Secretary of the Board of Directors delivers to the presiding officer of the governing body of each taxing entity participating in the district written notice of the date, time and location of the public hearing to consider the 2017 Appraisal District Budget.

Appraisal Review Board hearings end.

Completion of all renditions granted extensions.

All data entry completed and proofed.

CAMA system locked for totals

Appraisal Review Board approves the 2016 appraisal records.

Chief Appraiser certifies appraisal rolls to each taxing entity.

Public hearing of 2017 Budget

Appraisal District Board of Directors adopt 2017 Appraisal District budget (Code date September 15<sup>th</sup>).

Create 2016 Certified Appraisal Roll

August 2016 Begin field work on real property new construction exempt property and partial completions.

Create 2016 CAMA working file.

Review property changes informal and formal hearings in 2016.

Chief Appraiser completes 2017 and 2018 Reappraisal Plan (BOD approval by Sept 15<sup>th</sup>).

- September 2016    Begin ratio studies by category in each neighborhood including each school district. Identify areas to be re-inspected and adjustments to be made.  
  
                          Begin re-inspection on real commercial properties  
                          Begin field work on new business personal property.  
  
                          All omitted property supplements complete for 2016.
- October 2016        Mail 2016 tax statements.  
  
                          Review all forms and renditions for changes.  
  
                          Order outside manuals, listings, price guides for 2017.
- November 2016     Begin re-inspection of real property  
  
                          Begin re-inspection of business personal property  
                          accounts
- December 2016     Request current dealer lists ( motor vehicle,  
                          manufactured housing,)  
  
                          Mail tax value factor and declarations to existing  
                          accounts with blank declaration and tax statements.  
  
                          Finalize rendition formats for 2017.

2015 REAL INSPECTION TARGET DATES:

<u>Entity</u>	<u>Begin Date</u>	<u>Completion Date</u>
SFR - all	Nov 1, 2014	Dec 2, 2014
SMU - blks Z, X, Y & W	Jan 14, 2015	Feb 15, 2015
SMU - blks A, B & C	Feb 18, 2015	Feb 22, 2015
SMU - all small surveys & CSL's	March 4, 2015	March 22, 2015
Next inspection report and bldg permits	April 3, 2015	April 19, 2015

2016 REAL INSPECTION TARGET DATES:

<u>Entity</u>	<u>Begin Date</u>	<u>Completion Date</u>
SSU - all	Nov 3, 2015	Dec 5, 2015
City of Muleshoe	Jan 13, 2016	Feb 25, 2016
Next inspection report and bldg permits	April 3, 2016	April 21, 2016