

**2015 – 2016**

**PROPERTY TAX CODE  
SECS 6.05 AND 25.18**

**CENTRAL APPRAISAL DISTRICT  
OF BANDERA COUNTY**



**Biennial Reappraisal Plan**

BOARD OF DIRECTORS:

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Adopted August 18, 2014



# **TABLE OF CONTENTS**

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Introduction	4
Executive Summary	9
I. Identifying properties to be reappraised for updating relevant characteristics	11
II. Identifying and Updating Relevant Characteristics	13
III. Defining Market Areas in the District	15
IV. Appraisal Model	18
V. Review of Appraisal Results	22
Limiting Conditions	25
Staff and Firm Directory	26
Staff Education/Training	27
Resources	27
References	28
Calendar of Events - 2015 Reappraisal YR3	29
2015 Work Plan Outline – Reappraisal YR3	42

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## ***TABLE OF CONTENTS cont.***

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2015 Subdivision Reappraisal YR3 List	47
Calendar of Events – 2016 Reappraisal YR1	50
2016 Work Plan Outline – Reappraisal YR1	63
2016 Subdivision Reappraisal YR1 List	68
Calendar of Events – 2017 Reappraisal YR2	75
2017 Work Plan Outline – Reappraisal YR2	80
2017 Subdivision Reappraisal List	85
Reappraisal Years Map	89
Certification Statement	90

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## **INTRODUCTION**

The Central Appraisal District of Bandera County (BANCAD) has prepared this plan as required under Section 6.05 (i) and Section 25.18 of the Texas Property Tax Code (PTC). This report is designed to provide property owners and taxing entities with a complete understanding of the biannual reappraisal process of the BANCAD.

BANCAD is a political subdivision of the State of Texas, created to appraise all of the taxable property within its jurisdiction at 100% market value. The creation of appraisal districts was passed with the 66<sup>th</sup> Legislative Session in 1979, approved by the voters in the November 1980 general election. This legislation mandated counties to participate in an appraisal district.

The provisions contained in the Texas Property Tax Code, relative to legal, statutory, and administrative requirements, govern the BANCAD.

BANCAD has a seven member Board of Directors. Six members are elected by the taxing entities it serves. The County Tax Assessor/Collector serves as the seventh, non-voting member. The Board of Directors appoints the Chief Appraiser, whom is the chief administrator and executive officer of the appraisal district and the Appraisal Review Board (ARB).

BANCAD is responsible for conducting the appraisals to be used by the nine taxing units it serves. The BANCAD budget is funded by these taxing entities. The funding received is calculated and prorated according to the levy recorded. As of June 30, 2014, the District is responsible for appraising 1,426 business personal property accounts and 33,786 real property accounts. Also included in the total property count for the district are 74 mineral/utility properties and 8 auto accounts for a total property count of 35,294.

Except as otherwise outlined in the Texas Property Tax Code, all taxable property is appraised at its "market value" as of January 1<sup>st</sup> of each year. Market value, as defined by the code, means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- Exposed for sale in the open market with a reasonable period of time for the seller to find a buyer;
- Both the seller and the buyer know of all the property uses and purposes to which the property is adapted and for which it is capable of being used for and of any enforceable restrictions on the use of the property; and
- Both the seller and the buyer seek to maximize their gains and neither is in a position to take advantage of situations of the other.

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

“The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the Appraisal District determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice (USPAP). The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property’s market value.”

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. The Appraisal District's current goal is to reappraise one-third of the district every year, and to maintain physical inspections within 5 years. Appraised values district wide are reviewed annually and are subject to change for purposes of equalization and maintaining market value. This, in effect, constitutes a reappraisal each year. Personal property is appraised every year.

Any reference to a specific work plan contained herein is to be considered tentative for the Appraisal District. The work plan assumptions are made with the understanding that there are no natural disasters or new legislative requirements that will require the Appraisal District to reallocate resources necessary to complete the normal work plan to address these possible high needs areas. As well, these work plans are made under the assumption that there will be an ample supply of market data, and/or verifiable market activity in the district for conducting a reappraisal process.

### **Exceptions and Special Valuation Provisions**

Section 23 of the Texas Property Tax Code defines special appraisal provisions for valuation of residential homestead properties (Sec. 23.23), which is referred to as the residential homestead cap. Section 23 also addresses special appraisal provisions for productivity (Sec. 23.41, 23.51), real property inventory (Sec. 23.12), and dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18), and restricted use properties. The owners of inventory may elect to have the inventory appraised at its market value as of September 1<sup>st</sup> of the year proceeding the tax year to which the appraisal applies by making an application with the Chief Appraiser.

### **Agricultural Valuation Process**

The Texas Constitution (Art.VIII, Sec. 1-d-1) provides for the special valuation of "open space land devoted to farm or ranch purposes."

This is a special valuation for land that is devoted to agricultural production. In 1991, legislation was passed which allowed productivity appraisal for land used to manage

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indigenous wildlife. Agricultural or productivity value is based on the land's capacity to produce crops or livestock instead of its value on the real estate market. Although this lower value reduces the taxes on the property, a "rollback" of these taxes takes place when the land stops being used for an agricultural purpose. The rollback recaptures with interest, the taxes saved for the five (5) years preceding the change in use. In other words, undeveloped non-agricultural land does not qualify.

## **Approach to Qualifications and Values**

BANCAD has an active Agricultural Appraisal Advisory Board, as required by Section 6.12 of the Property Tax Code. BANCAD's Agricultural Intensity Standards, adopted in 2004, are reviewed annually by the Board and are revised as needed. The current Standards were revised in August 2013. These standards are used along with the Appraisal District's Agricultural Appraisal Manual, information from the Property Tax Division's Manual for the Appraisal of Agricultural Land, and the Tax Code to determine qualification for the various agricultural and wildlife management activities present in Bandera County. BANCAD has implemented the standard Cash Lease Method to determine the net to land estimates for 2014 1-d-1 productivity values by land class. Only typical cash lease information is used to determine these estimates. Cash lease information is collected yearly from property owners and during Agricultural Appraisal Advisory Board meetings.

## **Wildlife Management**

Section 23.51(2) of the Property Tax Code includes land used for wildlife management as an agricultural use. Property owners are required to produce a management plan consistent with the Texas Parks and Wildlife management guidelines produced for the Edwards Plateau Ecological Region.

## **1-d-1 Field Review**

All applications for agricultural valuation automatically generate a field review and are inspected by the Agricultural Appraiser. Properties are inspected for minimum requirement to validate the agricultural valuation as defined in the Appraisal District's Agricultural Appraisal Manual and Intensity Standards. Additional field reviews are done on a three year rotation basis.

## **Performance Tests**

The primary tool used to measure mass appraisal performance is the ratio study. The Appraisal District has adopted the applicable policies of the IAAO STANDARD ON RATIO STUDIES. A ratio study compares appraised values to market values. In a ratio study, market values (values in exchange) are typically represented by sales prices (i.e.

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a ratio study). Independent, expert appraisals may also be used to represent market values in a ratio study (i.e. an appraisal ratio study). Ratio studies generally have six basic steps: (1) determination of the purpose and objectives, (2) data collection and preparation, (3) comparing appraisal and market data, (4) stratification, (5) statistical analysis, and (6) evaluation and application of the results. If there are not enough sales to provide necessary representativeness, independent appraisals may be used as indicators for the market.

## **Sales Ratio Studies**

Sales ratio studies are an integral part of establishing equitable and accurate market value estimates, and ultimately for taxing jurisdictions. The primary uses of sale ratio studies include the determination of a need for general reappraisal; prioritizing selected groups of property types for reappraisal; identification of potential problems with appraisal procedures; assist in market analyses; and to calibrate models used to derive appraised values during valuation or reappraisal cycles. However, these studies cannot be used to judge the accuracy of an individual property appraised value. The Bandera County Appraisal Review Board may make individual value adjustments based on unequal appraisal (ratio) protest evidence submitted on a case-by-case basis during the hearing process.

Overall sales ratios are generated by use type annually to allow appraisers to review general market trends in their area of responsibility. The appraisers utilize desktop applications such as MS EXCEL programs to evaluate subsets of data by economic area or a specific and unique data item. On the desktop, this may be customized and performed by building class and age bias. In many cases, field checks may be conducted to insure the ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics. These ratio studies aid the appraisers by providing an indication of market activity by economic area or changing market conditions (appreciation or depreciation).

## **Comparative Appraisal Analysis**

The appraiser performs an average unit value comparison in addition to a traditional ratio study. These studies are performed on commercially classed properties by property use type (such as apartment, office, retail and warehouse usage or special use). The objective to this evaluation is to determine appraisal performance of sold and unsold properties. Appraisers' average unit prices of sales and average unit appraised values of the same parcels and the comparison of average value changes of sold and unsold properties. These studies are conducted on substrata such as building class and on properties located within various economic areas. In this way, overall appraisal performance is evaluated geographically, by specific property type to discern whether sold parcels have been selectively appraised. When sold parcels and unsold parcels

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are appraised equally, the average unit values are similar. These horizontal equity studies are performed prior to annual noticing.

### **Independent Performance Test**

According to Chapter 5 of the Texas Property Tax Code and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Division (PTD) conducts an annual Property Value Study (PVS) of each Texas school district and each Appraisal District. As a part of this annual study, the code also requires the Comptroller to: use sales and recognized auditing and sampling techniques; review each Appraisal District's appraisal methods, standards and procedures to determine whether the Appraisal District used recognized standards and practices (MAP review); test the validity of school district taxable values in each Appraisal District and presume the appraisal roll values are correct when values are valid; and, determine the level and uniformity of property tax appraisal in each appraisal district.

The methodology used in the Property Value Study includes stratified samples to improve sample representativeness and techniques or procedures of measuring uniformity. This study utilizes statistical analysis of sold properties (sale ratio studies) and appraisals of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting. For Appraisal Districts, the reported measures include median level of appraisal, coefficient of dispersion (COD), the percentage of properties within 10% of the median, the percentage of properties within 25% of the median, and price-related differential (PRD) for properties overall and by state category (i.e., categories A, B, C, D and F1 are directly applicable to real property).

There are four independent school districts in Bandera CAD for which appraisal rolls are annually developed. The preliminary results of this study are released in January in the year following the year of appraisal. The final results of their study are certified to the Education Commissioner of the Texas Education Agency (TEA) in the following July of each year for the year of appraisal. This outside (third party) ratio study provides additional assistance to the CAD in determining areas of market activity or changing market conditions.

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## **EXECUTIVE SUMMARY**

### **Tax Code Requirement**

The written biennial reappraisal plan is required by Texas Property Tax Code Section 6.05 (i) and it reads as follows:

- (i) To ensure adherence with generally accepted appraisal practices, the Board of Directors of an Appraisal District shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to 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.

The plan for periodic reappraisal is outlined in the Texas Property Tax Code Section 25.18 (a) and (b), and reads 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 the property;

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- (B) Physical attributes of each 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.

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***I.) Identifying properties to be reappraised for the purpose of updating relevant characteristics - Sec. 25.18(b) (1):***

**A. Residential Property**

The Appraisal District employs several methods of identifying properties that require inspection for the purpose of listing and appraising new improvements and updating relevant property characteristics. The primary sources of information used to identify those properties are building permits issued by the City of Bandera, electrical connection requests through the Bandera Electric Cooperative and well/septic permits issued by Bandera County. Copies of these permits are collected monthly and then matched with the corresponding Appraisal District account. Other sources of identifying properties that are in need of re-inspection are renditions, mechanics liens, deeds of trusts, plats, information included in sales listings (MLS), realtor reports, fee appraisers, mobile home movement records (TDHCA), reports of recently assigned 911 addresses, and in some cases, property owners and community members who are familiar with the property.

In addition, a GIS system equipped with aerial photography encompassing all properties within the district is used as a tool in identifying improvements that are not currently accounted for in the appraisals of properties.

Once a property is identified as requiring a re-inspection, the information is matched with the relevant property account within the Appraisal Districts electronic records and the account is “flagged” for re-inspection. An appraisal card is printed for each flagged property along with any other relevant documents and then assigned to a field appraiser for inspection.

Finally, at the end of the re-inspection or “recheck” process, the field appraisal staff will conduct an annual “sweep” of their assigned areas. A “sweep” is a visual inspection of an area for the purpose of identifying new improvements or other significant changes that were not identified through the normal discovery methods/sources outlined above.

**B. Rural, Residential and Commercial Land**

Physical characteristics that influence land value include size, shape, soil type and topographic features (including floodplain). Resources such as aerial photography, ownership maps, subdivision plats, surveys, NRCS soils maps, USGS topographic maps, and FEMA flood maps are referenced to obtain or verify information relating to these characteristics for specific properties.

Other conditions that influence value include location, access, frontage, and legal limitations such as zoning and easements. The resources listed above, along

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with street maps, zoning maps and ordinances, utility maps, deeds and other legal filings are used to identify and verify these conditions. In the appraisal process, appraisers, through sales analysis determine proper adjustments for the presence of such characteristics and conditions. The mapping resources discussed are integrated in the CAD's Geographic Information System (GIS).

### **C. Business Personal Property (BPP)**

Identification of new BPP properties is accomplished in part by annual renditions, commercial building permits, DBA filings with the county clerk's office, commercial vehicle listings supplied through a third party vendor, sales tax permit reports from the Texas Comptroller, local hotel/motel occupancy tax reports, and monthly and annual vehicle declarations submitted by local dealers.

Field staff inspect assigned areas to identify new businesses or changes in the size and scope of existing businesses. Appraisal District personnel review local publications for advertisements and notices of grand openings or closures. Businesses listed in the local phone book/yellow pages are checked against the current roll.

Which businesses or specific types of businesses that will be designated for inspection will be set out during development of the annual work plan for each year and will be determined using information obtained in the discovery process.

### **D. Industrial, Utility, and Mineral Property (real and personal property)**

The Industrial, Utility and Mineral appraisal firm contracted by BANCAD is responsible for identifying property and updating information relating to existing accounts. Resources available for this process include those employed by Appraisal District personnel and as discussed in sections A-C. Additional resources include information and reports provided by various State and Federal regulatory agencies such as the Texas Railroad Commission, Texas Public Utility Commission and the Federal Communications Commission.

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## **II.) Identifying and Updating Relevant Characteristics - Sec. 25.18(b) (2):**

### **A. Residential Property**

Identifying and updating relevant characteristics of a property will be accomplished primarily through a physical inspection of the property. The inspecting appraiser will visit the property to collect relevant data about the property such as measurements of structures, construction type, quality of construction, completion of construction and physical deterioration, among other characteristics. The collection and recording of this data is done using standardized procedures outlined in BANCAD field appraisal manuals. The collected data is gathered by the inspecting appraiser, noted on field inspection sheets, analyzed and checked for accuracy and then submitted for data entry. Personnel then update the electronic records (including pictures) of the property according to the information and data notated on the field inspection sheet.

### **B. Rural, Commercial & Platted Residential Land**

Identification of specific characteristics will be done through review of relevant documents (see Section I) or through field inspections. Updating this information is done using standardized procedures outlined in BANCAD appraisal manuals. The reviewing appraiser will document necessary information and either update, or submit the changes to data entry personnel to update the electronic record of the subject property.

### **C. Business Personal Property**

Identifying and updating relevant characteristics of the subject property is accomplished through the discovery (see Section I) and inspection processes. Information the appraiser must identify and verify include: the type of property; the category (i.e. inventory, furniture, fixtures, machinery or equipment); quality; density; original costs; year acquired; age; condition; and life expectancy. The appraiser identifies any property located at the business that does not belong to the business owner. If this property is taxable (reference sec. 11.01 & 11.14 PTC) the appraiser collects the pertinent information noted above, including the name and address of the owner of the property. The collection and recording of this data is done using standardized procedures outlined in BANCAD's Business Personal Property Manual.

### **D. Industrial, Utility, and Mineral Property (real and personal property)**

The Industrial, Utility and Mineral appraisal firm contracted by BANCAD is responsible for updating and identifying relevant characteristics for this property

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type. Identifying and updating relevant characteristics of a subject property is accomplished through the discovery (see Section 1) and inspection processes. After the discovery, field and appraisal work is completed and the firm provides an appraisal roll to BANCAD. Appraisal District personnel then manually enter the data into the PACS database following procedures outlined in PACS and BANCAD manuals. Appraisal District personnel also randomly verify the contracted appraisal firm's work to verify accuracy as outlined in the utility contract.

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**III.) Defining market areas in the District - Sec. 25.18(b) (3):**

**A.** Pursuant to Sec. 25.18 of the Property Tax Code, the Appraisal District has established a reappraisal plan to provide for the reappraisal of all properties within the district at least once every three years (for more specific instruction, see Work Plan). These proposed reappraisals are subject to market conditions and unforeseen events.

1. Bandera CAD is divided into three areas. Each year, all real, residential and commercial property within one of these areas is to be reappraised, regardless of any ratio study findings. These areas are identified as follows:

a. Year One (Yr 1): Estimated Parcel count: 16,600. Northside ISD (overlap) and Bandera ISD. Medina Lake/Highway 16 Commuter area – This is most of the area within Rural Land Area 4 and is comprised of the unincorporated areas of Lakehills and Pipe Creek. It consists of small parcel lakefront lots, larger parcel subdivisions and rural land areas; and a short commuting distance to and from the cities of San Antonio and Boerne. Land values are the highest in the county due to the easy commute distances, its views, and proximity to Medina Lake and the Medina River. This market area has seen a decrease in sales movement due to Medina Lake water levels. Properties are still listed for sale but property owners are willing to hold on to the property longer in the anticipation of the water returning to normal levels.

b. Year Two (Yr 2): Estimated Parcel count: 8,720. Bandera ISD and County Seat. This is a portion of the Rural Land Areas 3 and 4. It is comprised of the incorporated City of Bandera. It consists of smaller city lots, rural plateau land, spring fed creeks, and the Medina River. This market area is more active with residential properties selling at a steady pace along with larger ranches. Properties selling in this area indicate that properties with water influence sell for a much higher premium than properties which do not have water influence.

c. Year Three (Yr 3): Estimated Parcel count: 6400. Medina ISD and Utopia ISD (overlap). Typical Texas Hill Country – This is a portion of Rural Land Areas 1 and 3. It consists of hill country plateaus and higher elevations. Land in this area sells for less per acre; however, more acres are purchased at one time for a higher overall total, making it more difficult to obtain sales price disclosures. A portion of the unincorporated areas of Medina, Utopia and Tarpley are located in this area, as well as the headwaters of the Medina and Sabinal rivers and numerous spring fed creeks, which contribute to higher sales prices. Improvements are ranch-style older homes intermingled with new ranch-style, large square footage homes. Properties selling in this

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area are identified as larger ranches all with water influence. Larger ranch sales are taking place in areas which include the Medina River or Sabinal River on the property. This water influence produces premium per acre prices and also makes it difficult to obtain sales price disclosure.

2. In addition to the cycle stated above, ratio studies are performed annually to determine areas or categories of properties within the CAD that need to be reappraised within the current year based on sales ratios. Any area or category whose ratios are below statutory requirements shall be reappraised in the current year, regardless of the area in which they are located.

## **B. Residential Property**

When defining a market area for residential properties, the total boundaries of the Appraisal District can be considered one market. Further analysis will reveal that within the total market, submarkets exist as well. These submarkets can be defined as any group of properties that share common traits such as physical, economic, governmental and social forces, all of which equally and consistently influence the value of each property within a given area. Generally speaking, these submarkets are more easily identified within the more densely populated areas of the district and are often referred to as neighborhoods. Identifying submarkets in the less densely populated areas of the district is not as easily accomplished.

In the more recently developed areas of the district, a neighborhood is defined as the boundary of a developed subdivision. Mass adjustments made to the appraisal of properties within a defined neighborhood are consistently and equally applied to each property within the defined neighborhood.

## **C. Rural, Commercial & Platted Residential Land**

Market areas for land are defined by the highest and best use of the land. IAAO defines highest and best use as the use which will generate the highest net return to the property over a reasonable period of time. Some areas in the district are undergoing a change in the highest and best use of the land, particularly rural land that is in close proximity to the city of Bandera, Medina Lake, or areas within a close commute to San Antonio, Boerne, and Kerrville. In these areas, the highest and best use of land is changing from an agricultural or recreational use to residential and commercial use. The most rural areas of the County that historically have been strictly agricultural use are changing to recreational uses. The presence of "live water" in the form of rivers and streams has the greatest

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influence on market value. Appraisers collect and analyze market data to detect changes in highest and best use and to define market areas.

As with residential properties, when defining a market area for rural, commercial, and platted residential lots, the total boundaries of the Appraisal District are normally considered as the larger market area. Again, with further analysis, submarkets will be apparent. Submarkets will be defined as any grouping of properties that have common identified characteristics which consistently influence the value of each property within a given area. Market areas for commercial properties are identified in the more densely populated areas and /or locations usually identified by locations on major thoroughfares which are considered strategic for commerce decisions. Market areas for platted residential land normally take on the boundaries of the platted subdivision. In some instances, similarly situated subdivisions may be used as comparable market areas.

#### **D. Business Personal Property**

When defining a market area for business personal property, the boundary of the Appraisal District may be considered one market. When unique situations arise, widening the market area to the regional or state level can be justified. The market for business personal property is determined by the design and use of the property in question, thus the type of business for which the property can be utilized will determine the buyers and sellers of the property.

#### **E. Industrial, Utility, and Mineral Property (real and personal property)**

Market areas for utility and pipeline tend to be regional or national in scope. Financial analyst and investor services reports are used to help define market areas.

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#### **IV.) Appraisal Model (Sec. 25.18b4):**

##### **A. Residential Property**

###### **Residential Land**

Residential land is appraised as though vacant using the market sales approach as the appraisal model for valuation. The value of the land component of the total property appraisal 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 value of land located in the area or neighborhood. When necessary, the land appraisal is adjusted for specific factors and conditions that influence the value of the land. These factors include access, view, shape, size, topography, and the propensity to flood. When necessary, abstraction and allocation methods will be used to insure that estimated land values reflect the contributory market value of the land to the overall property value.

###### **Single-Family Residences**

Appraisals for single-family residences are derived by using the market sales approach as the model for valuation. The master residential valuation schedule is annually updated by collecting sales of residential properties for the prior 12 months. These confirmed sales are reviewed for validity and any sales that are considered non-market transactions are removed from the study. Examples of non-market transactions are foreclosure sales and transactions between friends and relatives.

All sales that have been evaluated and determined to be indicative of true market value transactions are then grouped according to the quality class that has been assigned to the residence. Once all sales are grouped, a sales ratio study is conducted for each quality group of sales. The sales ratio study is a simple and straightforward exercise in mathematics: the prior year appraisal for each individual property included in the study is divided by the sales price of that property. The result is a ratio expressed as a percentage. If the prior year appraisal is less than the sales price, then the result will be a percentage less than 100%. If the prior year appraisal is greater than the sale price, then the result will be a percentage greater than 100%. The purpose of the sales ratio study is to determine how accurately prior year appraisals reflect market values of the properties within the study.

Once all of the ratios have been determined, an average and median ratio is calculated for each quality class. In addition, a weighted mean is calculated for each quality class as well as for the entire study. The weighted mean for a

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quality class is calculated by summing the appraisals for each property within each quality class, then summing the sales prices for the same properties and then dividing the first result by the second. The weighted mean for the entire study is calculated by summing the appraisals of all properties (regardless of class), then summing the sales price for all properties and then dividing the first result by the second.

The resulting statistics of average ratio, median ratio, and weighted mean ratios are then used to conclude the amount (on a percentage basis) that the master residential valuation schedule will be adjusted. The primary statistic that is used when arriving at this conclusion is the weighted mean for the entire study. If this weighted mean is less than 100%, then it can be concluded that market values are increasing, therefore, it is necessary to adjust the master residential valuation schedule upward in order to satisfy the statutory obligation to appraise properties at 100% of market value. If the weighted mean is greater than 100%, then it can be concluded that market values are decreasing and it will be necessary to adjust the master residential valuation schedule downward.

Once the master residential valuation schedule is updated within the appraisal software, appraisals of single-family residences are updated based on the updated residential schedule values. Further appraisal analysis is then performed by neighborhood. This analysis is performed to “fine tune” the appraisals and to determine if properties within certain neighborhoods are selling at a premium or a discount when compared to the market as a whole. Neighborhood analysis is performed by conducting ratio studies within individual, predetermined neighborhoods. The results of the neighborhood ratio studies will aid in determining if the appraisals within the neighborhood need to be adjusted downward or upward. Whichever the conclusion, all appraisals within a neighborhood will receive a “mass adjustment” to increase or decrease the appraisal as deemed necessary from the results of the neighborhood ratio study.

### **Multi-Family Residential**

For multi-family properties such as duplexes, fourplexes, and apartment complexes, the sales comparison approach appraisal model is used to arrive at an estimate of market value. However, when adequate sales are not available to derive reliable appraisals, additional appraisal models will be implemented. Since these types of properties are primarily owned for the purpose of income generation, the net income that a property produces is an indication of its value, therefore, the valuation methods within the income approach to value is often times used to determine the appraisal of the property. Lastly, if adequate sales or income information is not available, the cost approach to value will be implemented to arrive at an indication of property value.

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## **B. Rural, Commercial & Platted Residential Land**

According to accepted appraisal theory, only the income and sales comparison model are acceptable in determining market value of land. The cost approach is not appropriate and therefore is never used. The sales comparison approach is the most widely used method in determining market value, thus is the method that will be implemented to derive appraisals of all types of land. In instances where the sales comparison and income approach can be implemented, both methods will be used and the final assigned value will be determined by which value best describes the market value of the land considering the particular characteristics of the subject property.

## **C. Business Personal Property (non-industrial)**

Several methods may be used in appraising market value for business personal property. Generally, the cost approach is used due to the availability of information. Available cost schedules and depreciation schedules will be used when appropriate by district appraisal staff to aid in developing valuations. These schedules are normally in a cost per square foot format, however, some industry schedules are in an alternate per unit format. The replacement cost new less depreciation (R.C.N.L.D.) can be developed from property owners reporting of historical acquisition cost or from a schedule developed by appraisal staff. As well, national valuation guides and actual sales information may be considered in the valuation process. The method used for this type of valuation is often determined by which method considers the most information for the property being appraised.

## **D. Industrial Property**

Among the three approaches to value (cost, income and market), industrial properties are most commonly appraised using replacement/reproduction cost new less depreciation models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also be used.

## **E. Utility & Pipeline Property**

For both types of property, the appraiser must first form an opinion of highest and best use. Among the three approaches to value (cost, income and market), pipeline value is calculated using a replacement/reproduction cost new less depreciation model (RCNLD). In addition to the RCNLD indicator, a unit value model may also be used if appropriate data are available. Utility and railroad

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property are appraised in a manner similar to pipeline except that the RCNLD model is not used.

#### **F. Industrial Personal Property**

Personal property is appraised using replacement/reproduction cost new less depreciation models. Income approach models are used when economic and/or subject property income is available and a market data model is used when appropriate market sales information is available.

#### **G. Oil & Gas Property**

Among the three approaches to value (cost, income and market), the income approach to value is most commonly used in the oil and gas industry. Though use of the discounted cash flow technique in particular, the appraiser is able to bring together relevant characteristics of production volume and pattern, product prices, operating expenses, and discount rate to determine an estimate of appraised value of an oil or gas property.

*Note: For properties described in D thru G, see Wardlaw Appraisal Group's Mass Appraisal Report.*

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## **V.) Review of Appraisal Results - Sec. 25.18(b) (5-7):**

### **A. Residential Property**

#### **Statistical Analysis**

Appraisal District staff will perform statistical analysis annually to evaluate whether estimated values are equitable and consistent with the market. Sales ratio studies are conducted on each of the defined residential neighborhoods to judge the two primary aspects of mass appraisal accuracy – level and uniformity of value. Appraisal statistics of central tendency generated from sales ratios are evaluated and analyzed for each neighborhood. The level of appraised values is determined by the weighted mean ratio for sales of individual properties within a neighborhood, and a comparison of neighborhood weighted means reflect the general level of appraised value between comparable neighborhoods.

Through the sales ratio analysis process, appraisers will review neighborhoods annually. The first phase involves neighborhood ratio studies that compare the recent sales prices of neighborhood properties to the appraised values of these sold properties. This set of ratio studies affords the appraiser an excellent means of judging the present level of appraised value and uniformity of the sales. The appraiser, based on the sales ratio statistics, makes a preliminary decision as to whether the value level in a neighborhood needs to be updated or whether the level of market value in a neighborhood is at an acceptable level.

#### **Review by Inspecting Appraiser**

In addition to the above described process, appraisers will review when time permits, the results of any fieldwork that they had performed to determine if the resulting appraisal accurately describes the value of the property and make any necessary adjustments if deemed necessary.

In cases when multiple appraisal models are implemented, the appraiser considers the results that best address the individual characteristics of the subject property. Once the best result is determined, it is then entered as the appraisal for the given year.

### **B. Rural, Commercial & Platted Residential Land**

The appraiser considers results that best address the individual characteristics of the subject property when multiple appraisal models are used. Also, statistical analysis is performed when changes are made to the rural land schedules, the primary analysis tool being the ratio study.

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### **C. Business Personal Property (non-industrial)**

Appraisal District staff will perform analysis annually to determine if the estimated market values are equitable in the district. The Appraisal District staff will annually review SIC codes to determine equitable valuation of business personal property with similar business groupings. District staff will perform an office review, and accounts that fail tolerance parameters (which could include accounts with current rendition filings), accounts with field or data changes, accounts with hearings, new accounts, and cost schedule changes, will be the subject of this review.

### **D. Industrial Property**

The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

### **E. Utility & Pipeline Property**

The appraiser considers results that best address the individual characteristics of the subject property when multiple models are used. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process. These types of property are also subject to review by the Property Tax Division of the Texas Comptroller's office through their annual Property Value Study.

### **F. Industrial Personal Property**

The appraiser reconciles multiple models by considering the model that best addresses the individual characteristics of the subject property. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

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## **G. Oil & Gas Property**

Use of the income approach is the first step in determining an estimate of market value. After that, the appraiser reviews the estimated market value compared to its previous certified value and also compares it to industry expected payouts and income indicators. The appraiser examines the model's value with its previous year's actual income, expecting value to typically vary within a range of 2-5 times actual annual income, provided all appropriate income factors have been correctly identified. Finally, periodic reassignment of properties among appraisers and review of appraisals by a more experienced appraiser further expand the review process.

*Note: For properties described in D thru G, see Wardlaw Appraisal Group's Reappraisal Plan.*

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***Limiting Conditions:***

The appraised value estimates provided by the District are subject to the following conditions:

- 1.) The appraisals were prepared exclusively for ad valorem tax purposes.
- 2.) The property characteristic data upon which the appraisals have been based is assumed correct. The inspections of property are performed by the staff and are conducted from the exterior as time allows. Interior inspections performed by the staff are conducted upon the request of the property owner and are necessary for clarification and accurate property descriptions.
- 3.) Title and the legal description are assumed to be correct and marketable.
- 4.) Validation of sales transactions has been attempted through field review and confirmations by the buyer and seller. In the absence of such confirmation, residential sales data validated from vendors was reliable.
- 5.) Following is a list of Appraisal District staff and contracted appraisal firms that have provided significant mass appraisal assistance to the person signing this certification.

## **Central Appraisal District of Bandera County Staff**

<i>NAME</i>	<i>POSITION</i>	<i>TYPE OF ASSISTANCE</i>
Wendy M. Grams, RPA/CCA	Chief Appraiser	Valuation Correlation
Open	Deputy Chief Appraiser	Appraisal Supervisor / Valuation Correlation
Hazelett, Russell RPA	Senior Appraiser	Data Collection / Update Property Data Valuation Correlation
Maria Garcia, RPA	Senior Appraiser GIS Mapping / Abstracting	GIS/ Abstracting Data
David Hall	GIS Mapping / IT	GIS Mapping / IT
Open	Agricultural Appraiser	Data Collection / Update Property Data
Dale Carman	Field Appraiser	Data Collection / Update Property Data
Melissa Checkovage	Field Appraiser	Data Collection / Update Property Data
Marylynn Francis	Field Appraiser	Data Collection / Update Property Data
Debbie Clark	Administrative Specialist	Support Staff / Exemption Maintenance
Joy Newton	Administrative Specialist	Support Staff / Customer Service
Sharon Robinson	Administrative Coordinator	Support Staff / Research/ Document Review

### **CONTRACTED APPRAISAL FIRMS PROVIDING MASS APPRAISAL ASSISTANCE**

Wardlaw Appraisal Group  
16601 N. Blanco  
San Antonio, TX 78201

Eagle Appraisal & Consulting  
PO Box 866  
Jacksboro, TX 76458-0866

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## **STAFF EDUCATION AND TRAINING**

All personnel that are performing appraisal work are registered with 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 are awarded their certificate, appraisers must comply with continuing education rules as set out in the Texas Administrative Code Rule 94.25. Failure to meet these standards may result in progressive disciplinary action as outlined in BANCAD's Personnel Policy Manual and by the Texas Department of Licensing and Regulation.

## **Resources**

### **Information System**

The Bandera Appraisal District houses a secure server containing the appraisal records for the district. Multiple PC's in the appraisal office access this information. The District utilizes True Automation, Inc.'s PACS (Property Appraisal and Collection System) software application, which is accessed via True Automation through the Internet for software updates and modifications. This is a shared system with the Bandera County Tax Office. The server is located at the Appraisal District office and accessed by the tax office via wireless connection. The software system and related property records are backed up weekly off-site.

### **Geographical Information System (GIS)**

The District uses a geographic information system (GIS) to maintain cadastral maps and various layers of data, ownership and aerial photography. This includes USDA, NRC soil and FEMA floodplain data.

BANCAD currently maintains its GIS mapping in a geodatabase using ESRI ArcGIS 10.1 software. This geodatabase incorporates numerous layers (shapefiles) that cover a given map extent (Bandera County). The spatial relationships between these layers are derived through their common geographic location. Defining and describing these real-world locations requires a framework or global coordinate system. A geographic coordinate system is used to assign geographic locations to objects.

The geodatabase is made up of three data types, including classes, raster datasets, and associated attribute tables. Feature classes contain vector based shapefiles (sets of points, lines, and polygons), raster data is made up of 2012 digital orthophotography obtained from USDA as well as associated attribute tables containing descriptive information about the geographic objects (parcels) and features.

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There are separate shapefiles for roads, water (rivers, creeks, drainage, etc), topographical lines, school districts, county border, parcel outlines, emergency service areas, abstract lines, address points, and city limits. Each shapefile contains its associated attribute information.

The parcel outlines (shapefiles) contain all ownership information associated with each property. This includes descriptive attributes (Parcel ID, geo reference number, owner name, address, number of acres, and the legal description).

## ***References***

Texas Property Tax Code

Appraisal Standards Board – Uniform Standards of Professional Appraisal Practice and Advisory Opinions (USPAP)

The International Association of Assessing Officers – Property Appraisal and Assessment Administration (Red Book)

The International Association of Assessing Officers – Property Assessment Valuation (Green Book)

*NOTE: The Reappraisal Work Plan is subject to revision as Comptroller Rules and Legislation updates occur.*

**CALENDAR OF EVENTS – 2015 YR3**

<b>AUGUST 2014</b>	<b>SEE 2015 WORK PLAN</b>
1-Aug thru 31-Aug	<ul style="list-style-type: none"> <li>• Commence field work relating to reappraisal and inspection of identified properties.</li> <li>• Commence reappraisal of portions of rural land and subdivisions.</li> <li>• Commence discovery of new improvements.</li> <li>• Commence personal property discovery.</li> <li>• Commence commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Appraisal Review Board hearings as needed on Tuesdays and Thursdays.</li> <li>• EARS submission to PTAD – Electronic Appraisal Roll.</li> <li>• EPTS submission to PTAD – Electronic Property Transaction.</li> <li>• Public presentations as needed.</li> <li>• Budget presentations for Taxing Entities.</li> <li>• Certification presentations.</li> </ul>
1-Aug	<ul style="list-style-type: none"> <li>• Last day for property owners to apply for September 1 Inventory appraisal for 2013 (Sec. 23.12).</li> <li>• Date taxing unit’s assessor submits appraisal roll and date that collector submits collection rate estimate for the current year to the governing body (or soon after) (Sec. 26.04).</li> </ul>
7-Aug	<ul style="list-style-type: none"> <li>• Date taxing units (other than school districts and small taxing units) must publicize effective tax and rollback rates, unencumbered fund balances, debt obligation schedule and other applicable items (or as soon as practical thereafter)(Sec. 26.04).</li> </ul>
14-Aug	<ul style="list-style-type: none"> <li>• Last day for CAD board to pass resolution to change CAD finance method, subject to taxing unit’s unanimous consent (Sec. 6.061).</li> <li>• Last day for CAD board to pass resolution to change number of directors, method for appointing or both, and deliver to each taxing unit (Sec. 6.031).</li> <li>• Appraisal Review Board (ARB) meeting second Thursday of the month.</li> </ul>
15-Aug	<ul style="list-style-type: none"> <li>• Deadline for Texas Comptroller to certify final PVS findings to Education Commissioner and each school district (Comptroller Rule Sec. 9.4313).</li> </ul>

18-Aug	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Adopt Appraisal District Budget.</li> <li>• Approve reappraisal plan (6.05i), even # years only.</li> </ul>
29-Aug	<ul style="list-style-type: none"> <li>• Fourth Quarter Allotment Letter to Taxing Units.</li> </ul>
31-Aug	<ul style="list-style-type: none"> <li>• Last day for property owner to give correct address to CAD in writing for tax bill; penalties and interest waived if bill not sent to correct address 21 days before delinquency date (Sec. 33.011).</li> <li>• Last day for taxing unit entitled to vote for appointment of CAD directors to file a resolution opposing a change by the CAD board in selection of directors (Sec. 6.031).</li> <li>• Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method (Sec. 6.061).</li> <li>• Deadline for an eligible dealer of motor vehicle inventory to file form with chief appraiser and collector to elect not to be treated as a motor vehicle inventory dealer for the next tax year (Sec. 23.121).</li> </ul>
<b>SEPTEMBER 2014</b> <b>SEE 2015 WORK PLAN</b>	
1-Sept thru 30-Sept	<ul style="list-style-type: none"> <li>• Continue field work relating to reappraisal and inspection of identified properties.</li> <li>• Continue reappraisal of portions of rural land and subdivisions.</li> <li>• Continue discovery of new improvements.</li> <li>• Continue personal property discovery.</li> <li>• Continue commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Review Mineral Utility Contract.</li> <li>• Review Auditors Contract.</li> <li>• Public presentations as needed.</li> <li>• Certification presentations.</li> <li>• Start producing Annual Report for previous year.</li> </ul>
1-Sept	<ul style="list-style-type: none"> <li>• Date that taxable value of inventories may be determined at property owner's written option (Sec. 23.12).</li> </ul>

11-Sept	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of the month.</li> </ul>
14-Sept	<ul style="list-style-type: none"> <li>• Last day for CAD board to adopt next year budget unless district has changed its fiscal year (Sec. 6.06).</li> <li>• Last day for CAD board to notify taxing units in writing if a proposal to change number or method of selecting CAD directors is rejected by a voting taxing unit (Sec. 6.031).</li> <li>• Last day for CAD board to notify taxing units in writing if a proposal to change a finance method by taxing units' unanimous consent has been rejected (Sec. 6.061).</li> </ul>
15-Sept	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Review Board of Director's election process.</li> <li>• Last day to approve Biennial Reappraisal Plan.</li> <li>• Last day to adopt resolution approving CAD Budget.</li> </ul>
30-Sept	<ul style="list-style-type: none"> <li>• Last day for taxing units' fourth quarterly payment for CAD budget (Sec. 6.06).</li> </ul>
<b>OCTOBER 2014                      SEE 2015 WORK PLAN</b>	
1-Oct thru 31-Oct	<ul style="list-style-type: none"> <li>• Continue field work relating to reappraisal and inspection of identified properties.</li> <li>• Continue reappraisal of portions of rural land and subdivisions.</li> <li>• Continue discovery of new improvements.</li> <li>• Continue personal property discovery.</li> <li>• Continue commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Chief Appraiser evaluation.</li> <li>• Public presentations as needed.</li> <li>• Date (1st) tax assessor mails current year tax bills (or soon after)(Sec. 31.01).</li> </ul>
1-Oct	<ul style="list-style-type: none"> <li>• Last day for taxing units to adopt current year tax rate, or no later than 60<sup>th</sup> day after the chief appraiser certifies appraisal roll to a unit (Sec. 26.05).</li> <li>• Last day for taxing units' fourth quarterly payment for CAD budget (Sec. 6.06).</li> <li>• Date tax assessor mails current year tax bills (or soon after) (Sec. 31.01).</li> </ul>

9-Oct	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of the month.</li> <li>• 3<sup>rd</sup> quarter clerical changes.</li> </ul>
20-Oct	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Chief Appraiser review.</li> <li>• 3<sup>rd</sup> quarter clerical changes.</li> </ul>
<b>NOVEMBER 2014                      SEE 2015 WORK PLAN</b>	
1-Nov thru 30-Nov	<ul style="list-style-type: none"> <li>• Continue field work relating to reappraisal and inspection of identified properties.</li> <li>• Continue reappraisal of portions of rural land and subdivisions.</li> <li>• Continue discovery of new improvements.</li> <li>• Continue personal property discovery.</li> <li>• Continue commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Calculate Allotment amounts.</li> <li>• Prepare Allotment letters.</li> <li>• Publish Annual Report for previous year.</li> <li>• Public presentations as needed.</li> </ul>
13-Nov	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of the month.</li> </ul>
17-Nov	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Budget line item transfers.</li> <li>• Award Utility/Mineral appraisal contract (2 yr), odd # years only.</li> <li>• Nominate/Consider ARB and Ag Board members.</li> <li>• Review and revise Board of Directors Manual.</li> <li>• Review and revise Personnel Policy Manual.</li> </ul>
26-Nov	<ul style="list-style-type: none"> <li>• First Quarter Allotment Letters to Taxing Units.</li> </ul>

**DECEMBER 2014****SEE 2015 WORK PLAN**

1-Dec thru 31-Dec	<ul style="list-style-type: none"><li>• Continue field work relating to reappraisal and inspection of identified properties.</li><li>• Continue reappraisal of portions of rural land and subdivisions.</li><li>• Continue discovery of new improvements.</li><li>• Continue personal property discovery.</li><li>• Continue commercial property discovery.</li><li>• Collect, verify and process sales information.</li><li>• Collect, verify and process income and expense information.</li><li>• Public presentations as needed.</li><li>• Time when chief appraiser may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47).</li></ul>
11-Dec	<ul style="list-style-type: none"><li>• Appraisal Review Board meeting second Thursday of the month.</li></ul>
15 -Dec	<ul style="list-style-type: none"><li>• Board of Director's meeting third Monday of the month.</li><li>• Announce Board of Directors election results.</li><li>• Appoint ARB and AG boards.</li></ul>
31-Dec	<ul style="list-style-type: none"><li>• Last day for taxing units' first quarterly payment for CAD budget (Sec. 6.06).</li></ul>

**JANUARY 2015****SEE 2015 WORK PLAN**

1-Jan thru 31-Jan	<ul style="list-style-type: none"><li>• Continue field work relating to reappraisal and inspection of identified properties.</li><li>• Continue reappraisal of portions of rural land and subdivisions.</li><li>• Continue discovery of new improvements.</li><li>• Continue personal property discovery.</li><li>• Continue commercial property discovery.</li><li>• Collect, verify and process sales information.</li><li>• Collect, verify and process income and expense information.</li><li>• Conduct ratio studies on entire market.</li></ul>
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	<ul style="list-style-type: none"> <li>• Update appraisal manuals.</li> <li>• Update cost schedules.</li> <li>• Mail renditions.</li> <li>• Mail Agricultural Use applications to new owners and to owners with questionable eligibility.</li> <li>• Mail Agriculture surveys.</li> <li>• Mail exemption applications.</li> <li>• Review Public Funds Investment Plan.</li> <li>• Review Strategic Action Plan.</li> <li>• Review Disaster Plan.</li> <li>• Update all computer security.</li> <li>• Public presentations as needed.</li> </ul>
1-Jan	<ul style="list-style-type: none"> <li>• Date that current year taxable values and qualifications for certain exemptions are determined (except for inventories appraised September 1) (Secs. 11.42, 23.01, 23.12).</li> <li>• Date that members of county appraisal district (CAD) boards of directors begin two-year terms; half of members begin two-year terms if the CAD has staggered terms (Secs. 6.03, 6.034).</li> <li>• Date that half of appraisal review board (ARB) members begin two-year terms (Sec. 6.41).</li> <li>• USPAP Mass Appraisal Report.</li> <li>• Complete employee evaluations.</li> </ul>
2-Jan	<ul style="list-style-type: none"> <li>• Date rendition period begins; continues through April 15 for those property owners not requesting a filing extension (Sec. 22.23).</li> </ul>
8-Jan	<ul style="list-style-type: none"> <li>• Appraisal Review Board second Thursday of the month.</li> <li>• Oath of Office – new members.</li> <li>• Elections of ARB Officers and review of procedures.</li> <li>• 4th quarter clerical changes.</li> <li>• All required publications in paper.</li> <li>• Recommendations of Officers by ARB members for Board of Directors</li> <li>• Review ARB procedures.</li> </ul>





10-Mar	<ul style="list-style-type: none"> <li>• Deadline to file written appeal of PVS findings with Texas Comptroller (Government Code Sec. 403.303).</li> </ul>
12-Mar	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of the month.</li> </ul>
16-Mar	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Board action regarding Notices of Appraised Value mail out (Sec. 25.19(e)).</li> </ul>
31-Mar	<ul style="list-style-type: none"> <li>• Last day for taxing units' second quarterly payment for CAD budget (Sec. 6.06).</li> <li>• Last day for cities to report information regarding reinvestment zones and tax increment financing to Texas Comptroller (Sec. 311.019).</li> <li>• Last day for qualified community housing development organizations to file listing of property acquired or sold during past year with the chief appraiser (Sec. 11.182).</li> </ul>
<b>APRIL 2015                      SEE 2015 WORK PLAN</b>	
1-Apr thru 30-Apr	<ul style="list-style-type: none"> <li>• Conclude field work relating to reappraisal and inspection of identified properties.</li> <li>• Conclude reappraisal of rural land and subdivisions.</li> <li>• Conclude discovery of new improvements.</li> <li>• Conclude personal property discovery.</li> <li>• Conclude commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Bids for Bank Depository every two years.</li> <li>• Publish legal requirements for filing protest (Secs. 41.41. 41.70).</li> </ul>
1-Apr	<ul style="list-style-type: none"> <li>• Last day (or as soon as possible) for the chief appraiser to mail notices of appraised value for single-family residence homestead properties (Sec. 25.19).</li> <li>• Last day for property owners to file exemption application for vehicle used for personal and income-producing activities (Sec. 11.253).</li> <li>• Last day for the chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01).</li> </ul>

9-April	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of the month.</li> <li>• 1st quarter clerical changes.</li> </ul>
15-Apr	<ul style="list-style-type: none"> <li>• Last day for property owners to file renditions and property information reports unless they request a filing extension in writing (Sec. 22.23).</li> </ul>
20-Apr	<ul style="list-style-type: none"> <li>• Board of Director’s meeting third Monday of the month.</li> <li>• 1st quarter clerical changes.</li> <li>• Audit report.</li> <li>• Authorize return of fund balance to entities.</li> <li>• Proposed Budget to Entities.</li> </ul>
30-Apr	<ul style="list-style-type: none"> <li>• Last day for property owners to file these applications or reports with the CAD:</li> <li>• Some exemptions applications (Sec. 11.43);</li> <li>• Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43);</li> <li>• Applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d and 1-d-1 agricultural land, timberland, restricted-use timberland, recreational-park-scenic land and public access airport property (Secs. 23.43, 23.54, 23.75, 23.84, 23.94, 23.9804);</li> <li>• Railroad rolling stock reports (Sec. 24.32);</li> <li>• Requests for separate listings of separately owned land and improvements (Sec. 25.08);</li> <li>• Requests for proportionate taxing of a planned unit development property (Sec. 25.09);</li> <li>• Requests for separate listing of separately-owned standing timber and land (Sec. 25.10);</li> <li>• Requests for separate listing of undivided interest (Sec. 25.11); and</li> <li>• Requests for joint taxation of separately owned mineral interest (Sec. 25.12).</li> <li>• Last day for the chief appraiser to certify estimate of school district’s taxable value for school district to use for publishing notice of budget and proposed tax rate and adopting its budget for a fiscal year that begins July 1. Chief appraiser must also certify estimate of taxable value for county and cities unless the taxing units choose to waive the estimate (Sec. 26.01).</li> <li>• Last day for property owners to file protest with ARB (or by 30th day after notice of appraised value is delivered, whichever is later) in connection with properties that are single-family residence homesteads; however, a property owner may file a protest before June 1 if the ARB has not approved the appraisal records (Sec. 41.44).</li> </ul>

MAY 2015		SEE 2015 WORK PLAN	
1-May thru 31-May	<ul style="list-style-type: none"> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Continue informal hearing with property owners and agents.</li> <li>• Appraisal Review Board hearings as needed on Tuesdays and Thursdays.</li> <li>• Update preliminary values on website.</li> <li>• Budget presentations for Taxing Entities.</li> </ul>		
1-May	<ul style="list-style-type: none"> <li>• Last day (or as soon as possible) for the chief appraiser to mail notices of appraised value for properties other than single-family residence homesteads (Sec. 25.19).</li> </ul>		
1-May thru 14-May	<ul style="list-style-type: none"> <li>• Period to file resolutions with chief appraiser to change CAD finance method (Sec. 6.061).</li> </ul>		
14-May	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of the month.</li> </ul>		
1-May thru 15-May	<ul style="list-style-type: none"> <li>• Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Sec. 41.41, 41.70).</li> </ul>		
15-May	<ul style="list-style-type: none"> <li>• Last day for property owners to file renditions and property information reports if they requested in writing an extension. For good cause, chief appraiser may extend this deadline another 15 days (Sec. 22.23).</li> <li>• Last day (or as soon as possible) for chief appraiser to mail notices of appraised value, denial of exemptions, denial of special appraisal and notices of overlapping appraisal districts (Secs. 6.025, 11.45, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.19).</li> <li>• Date (or as soon as practicable) for chief appraiser to prepare appraisal records and submit to ARB (Secs. 25.01, 25.22).</li> </ul>		
16-May	<ul style="list-style-type: none"> <li>• Last day for chief appraiser to determine whether a sufficient number of eligible taxing units filed resolutions to change CAD's finance method (Sec. 6.061).</li> </ul>		
18-May	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of month.</li> <li>• Last day for chief appraiser to determine whether a sufficient number of eligible taxing units filed resolutions to change CAD's finance method (Sec. 6.061).</li> </ul>		





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**BANDERA CAD  
2015 WORK PLAN OUTLINE  
YR3**

**I. Rechecks**

Source: Building permits, septic permits, filings, and individually flagged accounts (including sales verification). Rechecks may also include properties identified by the Bandera County River Authority and Groundwater District (BDRAGD) Light Detection And Ranging (LIDAR) project from fall 2014.

Estimated count usually runs between 1,200 to 2,500 total.

Personnel: Utopia/Medina, Ag/Field Appraiser  
BISD/Pipe Creek West, Field Appraiser  
BISD/Pipe Creek East, Field Appraiser  
BISD/City, All Field Appraisers

Time frame: August 15, 2014 thru March 30, 2015

**II. Special Projects**

- 1) Correct PTAD Coding
- 2) Link Multiple Properties
- 3) Continue Subset Coding Properties
- 4) Identify and Review Land Adjustments
- 5) Review ARB Determinations
- 6) Apply SIC Codes to BPP

**III. Personal Property**

- 1) Discovery – Comptroller's Sales Tax List, DBA'S, advertisements, Chamber of Commerce, web sights.

Personnel: Personal Property Appraiser  
Support Staff  
Wardlaw Appraisal Group

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Time frame: August 1, 2014 thru April 30, 2015

2) Rendition Process (mail out and log in)

Personnel: Chief Appraiser  
Personal Property Appraiser  
Support Staff  
Wardlaw Appraisal Group

3) Working Renditions

Personnel: Personal Property Appraiser  
Wardlaw Appraisal Group

Time frame: January 1, 2015 thru May 30, 2015

#### **IV. Update Subdivision Schedules**

**(See 2015 Subdivision Reappraisal list)**

1) Develop neighborhood coding for subdivisions with like/similar properties in reappraisal area.

2) Perform ratio studies on all subdivisions; field inspect to confirm characteristic data; correct/adjust land and improvement schedules as indicated. Apply neighborhood adjustment as indicated.

Personnel: Field Review: Deputy Chief Appraiser  
Senior Appraiser  
All Field Appraisers

Time frame: August 15, 2014 thru March 1, 2015

Office Review: Chief Appraiser  
Deputy Chief Appraiser

Time frame: February 1, 2015 thru April 15, 2015

#### **V. Medina/Utopia**

1) Inspect and review Medina Town and Utopia commercial and residential properties. Develop neighborhood coding for subdivisions with like/similar properties in Medina/Utopia.

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- 2) Review and adjust schedules as needed. Apply neighborhood adjustment as indicated.

Personnel: Field Review: All Field Appraisers

Office Review: Chief Appraiser  
Deputy Chief Appraiser

Time frame: September 1, 2014 thru April 15, 2015

## **VI. Medina Lake**

- 1) Review neighborhoods: Pebble Beach/Jones Beach WF (PB/JBWF), Water Front East (WFEAST), Water Front West (WFWEST), Wharton's Dock River Front (WHDOCKWF) for indicated adjustments.
- 2) Implement project to calculate linear front footage of waterfront properties for placement in CAMA System for future use.
- 3) Update land schedules and neighborhood adjustments as indicated by local market.

Personnel: Field Review: All Field Appraisers

Office Review: Chief Appraiser  
Deputy Chief Appraiser  
GIS Appraiser

Time frame: September 1, 2014 thru April 30th, 2015

## **VII. Ag/Wildlife Application Process (including mail out)**

- 1) Send applications and surveys to new owners.
- 2) Send application to owners with questionable qualifications.
- 3) Send Agriculture Survey to 1-d-1 property owners in Reappraisal Year 3.
- 4) Field inspect properties for which an application is filed.
- 5) Determine qualification and valuation.

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Personnel: Field Review: Ag Appraiser

Personnel: Office Review: Chief Appraiser  
Ag Appraiser  
Support Staff

Time frame: January 1, 2015 thru June 15, 2015

### **VIII. Hwy Frontage 16N, 16S, 173N, 173S**

- 1) Review values on highway frontage to county line.
- 2) Request and review information from County Engineer regarding requirements for development on highway frontage.
- 3) Identify properties fronting highways +/- 5 miles each direction of Bandera, Pipecreek, and Medina. Segment out acreage fronting highway and place identifier on property for future use.
- 4) Review land values and adjust land schedules as needed.

Personnel: Chief Appraiser  
Senior Appraiser  
GIS Appraiser

Time frame: September 1, 2014 thru March 30, 2015

### **IX. Update Residential Schedules**

- 1) Perform ratio studies on residential properties by housing class.
- 2) Review and revise schedules as indicated.

Personnel: Chief Appraiser  
Deputy Chief Appraiser

Time frame: February 1, 2015 thru March 30 2015

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## **X. Review Rural Land Values**

- 1) Inspect rural land within Reappraisal Year 3.

Personnel: All Field Appraisers

Time Frame: August 15, 2014 thru March 30, 2015

- 2) Perform ratio studies on rural land by size, location, and neighborhood.
- 3) Update RL schedules as indicated.
- 4) Identify and address any equity issues found.

Personnel: Chief Appraiser

Time frame: March 1, 2015 thru April 1, 2015

## **XI. Review Delinquent Tax Roll**

- 1) Recheck and /or delete mobile homes and business personal property that are no longer in the CAD.

Personnel: Field Review: Field Appraisers  
Personal Property Appraiser

Office Review: Deputy Chief Appraiser

Time frame: January 1, 2015 thru March 31, 2015

## **XII. Carry-over from 2014**

- 1) Any items not completed from the 2014 work plan will carry forward to the 2015 work plan.

2015 SUBDIVISION REAPPRAISAL LIST

GEO	NBHCODE	SUBDIVISION	ISD	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
51000		BAKER ADDITION	M	YR3	MT	NW corner of Broadway & Stringtown Rd					
52000		BAKER HIGHLANDS	M	YR3	MTC	NW corner of Broadway & Stringtown Rd					
53000		BELLOWS ADDITION	M	YR3	MT	Stringtown to Newcomer & Sheppard to Pattenson					
54000		HARDWICK	M	YR3	MT	NE corner of Stringtown to Bellows					
13350	RIDGERTE	HICKS WINDMILL PASTURE	M	YR3	HWP	FM 3240 at FM 2828 on right					
55000		LAYTON	M	YR3	MTC	Hatfield Store & Real Estate office					
56000		LEWINN MANOR	M	YR3	MT	By water tower, NE of Lunney Dr & between Post Oak & Live Oak					
57000		LEWIS ADDITION	M	YR3	MT	1 block down Post Oak on left					
58000		LUTHERLAND	M	YR3	LL	FM 2107, 5 miles from city across from board fence					
59000		MEDINA HILLS	M	YR3	MEDHLS	End of Stringtown Rd, take left					
51100		MEDINA RIVER ENCAMPMENT	M	YR3	MRIVE	Hwy 16 N, 5 miles west of Bandera/Camp Bandina					
59100		MEDINA SPRINGS	M	YR3	MDSFR	Hwy 16 N, Past Medina Town on left					
51300	MESAVERDE	MESA VERDE	M	YR3	SECO/MESA	Hwy 16 N, 9 miles left at Medina Childrens Home					
51400		OAK RIDGE	M	YR3	RL3	Hwy 337 on both sides past dump					
51501	ORCHPK	ORCHARD PARK	M	YR3	ORCHPARK	Hwy 16 N, past Medina Town on right, before power station					
51800		REED ADDITION	M	YR3	MT	City of Medina					
51200		RIO MEDINA	M	YR3	RIOM	FM 2107, about 5 miles on both sides					
51900		SECO PASS	M	YR3	SECO/MESA	FM 470 toward Utopia on left					
51600		SHEPPARD ADDITION	M	YR3	MT	Sheppard Ave to Stringtown, South					

2015 SUBDIVISION REAPPRAISAL LIST

GEO	NBHCODE	SUBDIVISION	ISD	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
51700		WALTERS	M	YR3	MT	Stringtown Rd. 1 mile on SE corner & Catton Lane					
61000	BRRANCH	B & R	U	YR3	BRRCH	Hwy 187 N to B&R Rd. from Hwy 470 right on Little Creek					
62000		B & R ESTATES	U	YR3	RL1R	Hwy 187 N to B&R Rd. from Hwy 470 right on Little Creek					
64000		CYPRESS HOLLOW	U	YR3	RL1R	Immediately before B & R; on right					
67000		RIO HONDITO	U	YR3	RHO	Within Rio Hondo Sub. first right					
68000		RIO HONDO	U	YR3	RHD	Off Hwy 470 on right; past Seco Pass before going over pass to Utogata					
61100		THUNDER CREEK	U	YR3	RL1	Lt at Hwy 470 thru Boullinghouse; left side rd; then turn left					

YEARLY REVIEW

GEO	NBHCODE	SUBDIVISION	ISD	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
ABSTS	SUBSET RL3	RURAL LAND 3	M/B	YR2 /3	RL3	MIDDLE OF COUNTY					
ABSTS	SUBSET RL3W	RURAL LAND 3 WATER	M/B	YR2 /3	RL3W	MIDDLE OF COUNTY WITH WATER INFLUENCE					
ABSTS	SUBSET RL3R	RURAL LAND 3 RIVER	M/B	YR2 /3	RL3R	MIDDLE OF COUNTY ALONG MEDINA RIVER					
ABSTS	SUBSET RL1	RURAL LAND 1	U	YR3	RL1	WEST END OF COUNTY					
ABSTS	SUBSET RL1W	RURAL LAND 1 WATER	U	YR3	RL1W	WEST END OF COUNTY WITH WATER INFLUENCE					
ABSTS	SUBSET RL1R	RURAL LAND 1 RIVER	U	YR3	RL1R	WEST END OF COUNTY ALONG SABINAL RIVER					
ABSTS	SUBSET RL4	RURAL LAND 4	B	YR2 /3		EAST END OF COUNTY					
ABSTS	SUBSET RL4W	RURAL LAND 4 LAKE	B	YR2 /3		EAST END OF COUNTY AROUND LAKE					
ABSTS	SUBSET RL4R	RURAL LAND 4 RIVER	B	YR2 /3		EAST END OF COUNTY ALONG MEDINA RIVER					

2015 SUBDIVISION REAPPRAISAL LIST

GEO	NBHCODE	SUBDIVISION	ISD	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
ABSTS	SUBSET RL4W	RURAL LAND 4 WATER	B	YR2 /3		EAST END OF COUNTY WITH WATER INFLUENCE					
	PB/JBWF	PEBBLE BEACH/JONES BEACH WATER FRONT	B	ALL YEARS	WF	ALL PROPERTIES WHICH ARE PLATTED TO BE WATERFRONT ALONG MEDINA LAKE					
	WF EAST	SCENIC HARBOR TO BREEZY POINT	B	ALL YEARS	WF	ALL PROPERTIES WHICH ARE PLATTED TO BE WATERFRONT ALONG MEDINA LAKE					
	WF WEST	REDUS COVE TO WHARTON'S DOCK	B	ALL YEARS	WF	ALL PROPERTIES WHICH ARE PLATTED TO BE WATERFRONT ALONG MEDINA LAKE					
10400	BTRES	BANDERA CITY	B	YR2	BT	RESIDENTIAL PROPERTIES					
10400	BTCOMM	BANDERA CITY	B	YR2	BT	COMMERCIAL PROPERTIES FRONTING MAIN HIGHWAYS					
10400	BTCOMM	BANDERA CITY	B	YR2	BT	COMMERCIAL PROPERTIES NOT FRONTING MAIN HIGHWAYS					
11701	BANRVRNCH	BANDERA RIVER RANCH	B	YR1	BRR	Hwy 16 S at Bandiera River Ranch sign; Right side					
19001	BRIDGT	BRIDLEGATE 1-2-3-4-5A-5B	B	YR1	BG	Bottle Springs/English Crossing Rd; right side					
	BRIDTRF	BRIDLEGATE RIVER FRONT 1-2-3-4-5A-5B	B	YR1	BG1R	Bottle Springs/English Crossing Rd; right side					
12800	FLYINGL	FLYING L RANCH	B	YR2	FL	Hwy 173 S at Wharton's Dock Rd					

SPECIAL PROJECTS

GEO	NBHCODE	SUBDIVISION	ISD	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
11900	CLR	CASTLE LAKE RANCH	B	YR2	RL4	1-21 Hwy 16; left on Bear Creek Rd; end of Spring Rd					
	TCA	TIMBERCREEK AREA	B	YR2		TIMBERCREEK AREA NEIGHBORHOOD Hwy 16 S; on right at Cedar Hill					
18801		CIELO RIO	B	YR1		HWY 16S ACROSS FROM BEAR CREEK RD					

**CALENDAR OF EVENTS – 2016 YR1**

AUGUST 2015		SEE 2016 WORK PLAN
1-Aug thru 31-Aug	<ul style="list-style-type: none"> <li>• Commence field work relating to reappraisal and inspection of identified properties.</li> <li>• Commence reappraisal of portions of rural land and subdivisions.</li> <li>• Commence discovery of new improvements.</li> <li>• Commence personal property discovery.</li> <li>• Commence commercial property discovery</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Appraisal Review Board meeting as needed on Tuesdays and Thursdays.</li> <li>• EARS submission to PTAD – Electronic Appraisal Roll.</li> <li>• EPTS submission to PTAD – Electronic Property Transaction.</li> <li>• Public presentations as needed.</li> <li>• Budget presentations for Taxing Entities.</li> <li>• Certification presentations.</li> </ul>	
1-Aug	<ul style="list-style-type: none"> <li>• Last day for property owners to apply for September 1 Inventory appraisal for 2013 (Sec. 23.12).</li> <li>• Date taxing unit’s assessor submits appraisal roll and date that collector submits collection rate estimate for the current year to the governing body (or soon after) (Sec. 26.04).</li> </ul>	
7-Aug	<ul style="list-style-type: none"> <li>• Date taxing units (other than school districts and small taxing units) must publicize effective tax and rollback rates, unencumbered fund balances, debt obligation schedule and other applicable items (or as soon as practical thereafter) (Sec. 26.04).</li> </ul>	
13-Aug	<ul style="list-style-type: none"> <li>• Appraisal Review Board (ARB) meeting second Thursday of month.</li> </ul>	
14-Aug	<ul style="list-style-type: none"> <li>• Last day for CAD board to pass resolution to change CAD finance method, subject to taxing unit’s unanimous consent (Sec. 6.061).</li> <li>• Last day for CAD board to pass resolution to change number of directors, method for appointing both, and deliver to each taxing unit (Sec. 6.031).</li> </ul>	
15-Aug	<ul style="list-style-type: none"> <li>• Deadline for Texas Comptroller to certify final PVS findings to Education Commissioner and each school district (Comptroller Rule Sec. 9.4317).</li> </ul>	

17-Aug	<ul style="list-style-type: none"> <li>• Board of Director’s meeting third Monday of the month.</li> <li>• Adopt Appraisal District budget.</li> <li>• Approve reappraisal plan (Sec. 6.05i), even number years only.</li> </ul>
31-Aug	<ul style="list-style-type: none"> <li>• Last day for property owner to give correct address to CAD in writing for tax bill; penalties and interest waived if bill not sent to correct address 21 days before delinquency date (Sec. 33.011).</li> <li>• Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method (Sec. 6.061).</li> <li>• Last day for taxing unit entitled to vote for appointment of CAD directors to file a resolution opposing a change by the CAD board in selection of directors (Sec. 6.031).</li> <li>• Deadline for an eligible dealer of motor vehicle inventory to file form with chief appraiser and collector to elect not to be treated as a motor vehicle inventory dealer for the next tax year (Sec. 23.121).</li> <li>• Fourth Quarter Allotment Letters to Taxing Units.</li> </ul>
<b>SEPTEMBER 2015                      SEE 2016 WORK PLAN</b>	
1-Sept thru 30-Sept	<ul style="list-style-type: none"> <li>• Continue field work relating to reappraisal and inspection of identified properties.</li> <li>• Continue reappraisal of portions of rural land and subdivisions.</li> <li>• Continue discovery of new improvements.</li> <li>• Continue personal property discovery.</li> <li>• Continue commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Review Mineral Utility Contract.</li> <li>• Review Auditors Contract.</li> <li>• Public presentations as needed.</li> <li>• Certification presentations.</li> <li>• Start producing Annual Report for previous year.</li> </ul>
1-Sept	<ul style="list-style-type: none"> <li>• Date that taxable value of inventories may be determined at property owner's written option (Sec. 23.12).</li> </ul>

10-Sept	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of month.</li> </ul>
14-Sept	<ul style="list-style-type: none"> <li>• Last day for CAD board to adopt next year budget unless district has changed its fiscal year (Sec. 6.06).</li> <li>• Last day for CAD board to notify taxing units in writing if a proposal to change a finance method by taxing units' unanimous consent has been rejected (Sec. 6.061).</li> <li>• Last day for CAD board to notify taxing units in writing if a proposal to change number or method of selecting CAD directors is rejected by a voting taxing unit (Sec. 6.031).</li> </ul>
15-Sept	<ul style="list-style-type: none"> <li>• Last day to approve Biennial Reappraisal Plan.</li> <li>• Last day to adopt resolution approving CAD Budget.</li> </ul>
21-Sept	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Review Board of Director's election process.</li> </ul>
30-Sept	<ul style="list-style-type: none"> <li>• Last day for taxing units' fourth quarterly payment for CAD budget (Sec. 6.06).</li> </ul>
<b>OCTOBER 2015                      SEE 2016 WORK PLAN</b>	
1-Oct thru 31-Oct	<ul style="list-style-type: none"> <li>• Continue field work relating to reappraisal and inspection of identified properties.</li> <li>• Continue reappraisal of portions of rural land and subdivisions.</li> <li>• Continue discovery of new improvements.</li> <li>• Continue personal property discovery.</li> <li>• Continue commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Chief Appraiser evaluation.</li> <li>• Public presentations as needed.</li> <li>• Date (1st) tax assessor mails current year tax bills (or soon after)(Sec. 31.01).</li> </ul>
1-Oct	<ul style="list-style-type: none"> <li>• Last day for taxing units to adopt current year tax rate, or no later than 60<sup>th</sup> day after the chief appraiser certifies appraisal roll to a unit (Sec. 26.05).</li> <li>• Last day for taxing units' fourth quarterly payment for CAD budget (Sec. 6.06).</li> <li>• Date tax assessor mails current year tax bills (or soon after) (Sec. 31.01).</li> </ul>

8-Oct	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of month.</li> <li>• 3rd quarter clerical changes.</li> </ul>
19-Oct	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Chief Appraiser review.</li> <li>• 3rd quarter clerical changes.</li> </ul>
<b>NOVEMBER 2015                      SEE 2016 WORK PLAN</b>	
1-Nov thru 30-Nov	<ul style="list-style-type: none"> <li>• Continue field work relating to reappraisal and inspection of identified properties.</li> <li>• Continue reappraisal of portions of rural land and subdivisions.</li> <li>• Continue discovery of new improvements.</li> <li>• Continue personal property discovery.</li> <li>• Continue commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Calculate Allotment amounts.</li> <li>• Prepare allotment letters.</li> <li>• Publish Annual Report for previous year.</li> <li>• Public presentations as needed.</li> </ul>
12-Nov	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of month.</li> </ul>
16-Nov	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Budget line item transfers.</li> <li>• Award Utility/Mineral appraisal contract (two year), odd number years only.</li> <li>• Nominate/Consider ARB and Ag Board members.</li> <li>• Review and revise Board of Directors Manual.</li> <li>• Review and revise Personnel Policy Manual.</li> </ul>
30-Nov	<ul style="list-style-type: none"> <li>• First Quarter Allotment Letters to Taxing Units.</li> </ul>

DECEMBER 2015		SEE 2016 WORK PLAN
1-Dec thru 31-Dec	<ul style="list-style-type: none"> <li>• Continue field work relating to reappraisal and inspection of identified properties.</li> <li>• Continue reappraisal of portions of rural land and subdivisions.</li> <li>• Continue discovery of new improvements.</li> <li>• Continue personal property discovery.</li> <li>• Continue commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Public presentations as needed.</li> <li>• Time when chief appraiser may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47).</li> </ul>	
10-Dec	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of month.</li> </ul>	
21-Dec	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Announce Board of Directors election results.</li> <li>• Appoint ARB and Ag Boards.</li> </ul>	
31-Dec	<ul style="list-style-type: none"> <li>• Last day for taxing units' first quarterly payment for CAD budget (Sec. 6.06).</li> </ul>	
JANUARY 2016		SEE 2016 WORK PLAN
1-Jan thru 31-Jan	<ul style="list-style-type: none"> <li>• Continue field work relating to reappraisal and inspection of identified properties.</li> <li>• Continue reappraisal of portions of rural land and subdivisions.</li> <li>• Continue discovery of new improvements.</li> <li>• Continue personal property discovery.</li> <li>• Continue commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Conduct ratio studies on entire market.</li> <li>• Update appraisal manuals.</li> </ul>	

	<ul style="list-style-type: none"> <li>• Update cost schedules.</li> <li>• Mail renditions.</li> <li>• Mail Agricultural Use applications to new owners and to owners with questionable eligibility.</li> <li>• Mail Agriculture surveys.</li> <li>• Mail exemption applications.</li> <li>• Review Public Funds Investment Plan.</li> <li>• Review Strategic Action Plan.</li> <li>• Review Disaster Plan.</li> <li>• Update all computer security.</li> <li>• Public presentations as needed.</li> </ul>
1-Jan	<ul style="list-style-type: none"> <li>• Date that current year taxable values and qualifications for certain exemptions are determined (except for inventories appraised September 1) (Secs. 11.42, 23.01, 23.12).</li> <li>• Date that members of county appraisal district (CAD) boards of directors begin two-year terms; half of members begin two-year terms if the CAD has staggered terms (Secs. 6.03, 6.034).</li> <li>• Date that half of appraisal review board (ARB) members begin two-year terms (Sec. 6.41).</li> <li>• USPAP Mass Appraisal Report.</li> <li>• Complete employee evaluations.</li> </ul>
2-Jan	<ul style="list-style-type: none"> <li>• Date rendition period begins; continues through April 15 for those property owners not requesting a filing extension (Sec. 22.23).</li> </ul>
14-Jan	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of the month.</li> <li>• Oath of Office – new members.</li> <li>• Elections of ARB Officers and review of procedures.</li> <li>• 4th quarter clerical changes.</li> <li>• All required publications in paper</li> <li>• Recommendations of Officers by ARB members for Board of Directors</li> <li>• Review ARB procedures.</li> </ul>

18-Jan	<ul style="list-style-type: none"> <li>• Board of Director’s meeting third Monday of the month.</li> <li>• Oaths of Office.</li> <li>• Elections of Board Officers.</li> <li>• 4th quarter clerical changes.</li> <li>• Legal services contract.</li> </ul>
31-Jan	<ul style="list-style-type: none"> <li>• Deadline for Texas Comptroller’s current year preliminary Property Value Study (PVS) findings to the Texas Education Commissioner and each school district (Government Code Sec. 403.302).</li> <li>• Last day for chief appraiser to deliver applications for agricultural designation and exemptions requiring annual applications (Secs. 11.44, 23.43).</li> <li>• Last day for appraisal district to give public notice of capitalizations used to appraise property with low and moderate-income housing exemption (Sec. 11.1825).</li> </ul>
<b>FEBRUARY 2016                      SEE 2016 WORK PLAN</b>	
1-Feb thru 28-Feb	<ul style="list-style-type: none"> <li>• Continue field work relating to reappraisal and inspection of identified properties.</li> <li>• Continue reappraisal of portions of rural land and subdivisions.</li> <li>• Continue discovery of new improvements.</li> <li>• Continue personal property discovery.</li> <li>• Continue commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Conduct ratio studies on sub-markets.</li> <li>• Send PTAD sales submission.</li> <li>• Publish legal requirements for filing rendition statements and availability of forms (Sec. 22.21).</li> <li>• Schedule ARB Training.</li> <li>• Public presentations as needed.</li> </ul>

1-Feb	<ul style="list-style-type: none"> <li>• Normal deadline for 25.25d (one third) and 41.411 (failure to give notice) protests.</li> <li>• Last day for chief appraiser to deliver applications for special appraisal and exemptions requiring annual applications (Secs. 11.44, 23.43).</li> <li>• Last day for motor vehicle, boat and outboard motors, heavy equipment and manufactured housing dealers to file dealer's inventory declarations (Secs. 23.121, 23.124, 23.1241, 23.127).</li> <li>• Deadline for a chief appraiser to provide notice regarding the availability of agreement forms authorizing electronic communication, on or before this date (or as soon as practicable) if delivering the form (Sec. 1.085).</li> </ul>
11-Feb	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Tuesday of the month.</li> </ul>
15-Feb	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Review of preliminary PVS results.</li> </ul>
28-Feb (29 if a leap year)	<ul style="list-style-type: none"> <li>• Last day to request separate appraisal for interest in a cooperative housing corporation (Sec. 23.19).</li> <li>• Second Quarter Allotment Letters to Taxing Units.</li> </ul>
<b>MARCH 2016                      SEE 2016 WORK PLAN</b>	
1-Mar thru 31-Mar	<ul style="list-style-type: none"> <li>• Continue field work relating to reappraisal and inspection of identified properties.</li> <li>• Continue reappraisal of portions of rural land and subdivisions.</li> <li>• Continue discovery of new improvements.</li> <li>• Continue personal property discovery.</li> <li>• Continue commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Conduct ratio studies on sub-markets.</li> <li>• Determine neighborhood adjustments.</li> <li>• Conclude schedule changes.</li> <li>• Central Appraisal District Audit.</li> <li>• Budget Workshop.</li> <li>• Public presentations as needed.</li> </ul>

10-Mar	<ul style="list-style-type: none"> <li>• Deadline to file written appeal of PVS findings with Texas Comptroller (Government Code Sec. 403.303).</li> <li>• Appraisal Review Board meeting second Thursday of the month.</li> </ul>
21-Mar	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Board action regarding Notices of Appraised Value mail out (Sec. 25.19 (e)).</li> </ul>
31-Mar	<ul style="list-style-type: none"> <li>• Last day for taxing units' second quarterly payment for CAD budget (Sec. 6.06).</li> <li>• Last day for cities to report information regarding reinvestment zones and tax increment financing to Texas Comptroller (Sec. 311.019).</li> <li>• Last day for qualified community housing development organizations to file listing of property acquired or sold during past year with the chief appraiser (Sec. 11.182).</li> </ul>
<b>APRIL 2016                      SEE 2016 WORK PLAN</b>	
1-Apr thru 30-Apr	<ul style="list-style-type: none"> <li>• Conclude field work relating to reappraisal and inspection of identified properties.</li> <li>• Conclude reappraisal of rural land and subdivisions.</li> <li>• Conclude discovery of new improvements.</li> <li>• Conclude personal property discovery.</li> <li>• Conclude commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Bids for Bank Depository every two years.</li> <li>• Publish legal requirements for filing protest (Secs. 41.41, 41.70).</li> </ul>
1-Apr	<ul style="list-style-type: none"> <li>• Last day (or as soon as possible) for the chief appraiser to mail notices of appraised value for single-family residence homestead properties (Sec. 25.19).</li> <li>• Last day for property owners to file exemption application for vehicle used for personal and income-producing activities (Sec. 11.253).</li> <li>• Last day for the chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01).</li> </ul>

14-Apr	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of the month.</li> <li>• 1st quarter clerical changes.</li> </ul>
15-Apr	<ul style="list-style-type: none"> <li>• Last day for property owners to file renditions and property information reports unless they request a filing extension in writing (Sec. 22.23).</li> </ul>
18-April	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• 1st quarter clerical changes.</li> <li>• Audit report.</li> <li>• Authorize return of fund balance to entities.</li> <li>• Proposed Budget to Entities.</li> </ul>
30-Apr	<ul style="list-style-type: none"> <li>• Last day for property owners to file these applications or reports with the CAD:</li> <li>• Some exemptions applications (Sec. 11.43);</li> <li>• Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43);</li> <li>• Applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d and 1-d-1 agricultural land, timberland, restricted-use timberland, recreational-park-scenic land and public access airport property (Secs. 23.43, 23.54, 23.75, 23.84, 23.94, 23.9804);</li> <li>• Railroad rolling stock reports (Sec. 24.32);</li> <li>• Requests for separate listings of separately owned land and improvements (Sec. 25.08);</li> <li>• Requests for proportionate taxing of a planned unit development property (Sec. 25.09);</li> <li>• Requests for separate listing of separately-owned standing timber and land (Sec. 25.10);</li> <li>• Requests for separate listing of undivided interest (Sec. 25.11); and</li> <li>• Requests for joint taxation of separately owned mineral interest (Sec. 25.12).</li> <li>• Last day for the chief appraiser to certify estimate of school district's taxable value for school district to use for publishing notice of budget and proposed tax rate and adopting its budget for a fiscal year that begins July 1. Chief appraiser must also certify estimate of taxable value for county and cities unless the taxing units choose to waive the estimate (Sec. 26.01).</li> <li>• Last day for property owners to file protest with ARB (or by 30th day after notice of appraised value is delivered, whichever is later) in connection with properties that are single-family residence homesteads; however, a property owner may file a protest before June 1 if the ARB has not approved the appraisal records (Sec. 41.44).</li> </ul>

MAY 2016		SEE 2016 WORK PLAN
1-May thru 31-May	<ul style="list-style-type: none"> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Continue informal hearing with property owners and agents.</li> <li>• Appraisal Review Board hearings as needed on Tuesdays and Thursdays.</li> <li>• Update preliminary values on website.</li> <li>• Budget presentations for Taxing Entities.</li> </ul>	
1-May	<ul style="list-style-type: none"> <li>• Last day (or as soon as possible) for the chief appraiser to mail notices of appraised value for properties other than single-family residence homesteads (Sec. 25.19).</li> </ul>	
1-May thru 14-May	<ul style="list-style-type: none"> <li>• Period to file resolutions with chief appraiser to change CAD finance method (Sec. 6.061).</li> </ul>	
12-May	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of the month.</li> </ul>	
1-May thru 15-May	<ul style="list-style-type: none"> <li>• Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Sec. 41.41, 41.70).</li> </ul>	
15-May	<ul style="list-style-type: none"> <li>• Last day for property owners to file renditions and property information reports if they requested in writing an extension. For good cause, chief appraiser may extend this deadline another 15 days (Sec. 22.23).</li> <li>• Last day (or as soon as possible) for chief appraiser to mail notices of appraised value, denial of exemptions, denial of special appraisal and notices of overlapping appraisal districts (Secs. 6.025, 11.45, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.19).</li> <li>• Date (or as soon as practicable) for chief appraiser to prepare appraisal records and submit to ARB (Secs. 25.01, 25.22).</li> </ul>	
16-May	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of month.</li> <li>• Last day for chief appraiser to determine whether a sufficient number of eligible taxing units filed resolutions to change CAD's finance method (Sec. 6.061).</li> <li>• Last day for chief appraiser to determine whether a sufficient number of eligible taxing units filed resolutions to change CAD's finance method (Sec. 6.061).</li> </ul>	



30-June	<ul style="list-style-type: none"> <li>• Last day for taxing units' third quarterly payment for CAD budget (Sec. 6.06).</li> <li>• Last day to form a taxing unit to levy current year property taxes (Sec. 26.12).</li> <li>• Last day for taxing units to adopt local option percentages homestead exemptions (Sec. 11.13).</li> <li>• Last day for private schools to amend charters and file new applications for Sec. 11.21 exemption (or within 60 days of exemptions denial, whichever is later)(Sec. 11.422).</li> <li>• Last day for CADs to report formation of reinvestment zones and tax abatement agreements to the Texas Comptroller (Sec. 312.005).</li> </ul>
<b>JULY 2016                      SEE 2016 WORK PLAN</b>	
1-July thru 31-July	<ul style="list-style-type: none"> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Conclude informal hearing with property owners and agents.</li> <li>• Appraisal Review Board hearings as needed on Tuesdays and Thursdays.</li> <li>• Budget presentations to Taxing Units.</li> </ul>
1-July	<ul style="list-style-type: none"> <li>• Last day for review and protests of appraisals of railroad rolling stock values (or as soon as practicable); once the appraised value is approved, the chief appraiser certifies to the Comptroller the allocated market value (Secs. 24.35, 24.36).</li> </ul>
14-July	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of the month.</li> <li>• 2nd quarter clerical changes.</li> </ul>
18-July	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• 2nd quarter clerical changes.</li> <li>• Award audit contract (two year) even number years only!</li> </ul>
20-July	<ul style="list-style-type: none"> <li>• Date ARB must approve appraisal record, but may not do so if more than 5 percent of total appraised value remains under protest (Sec. 41.12).</li> </ul>
25-July	<ul style="list-style-type: none"> <li>• Last day for the chief appraiser to certify appraisal roll to each taxing unit (Sec. 26.01).</li> <li>• Last day for Texas Comptroller to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date (Sec. 24.38).</li> </ul>
31-July	<ul style="list-style-type: none"> <li>• Last day for property owners to apply for September 1 inventory appraisal for next year (Sec. 23.12).</li> </ul>

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**BANDERA CAD  
2016 WORK PLAN OUTLINE  
YR1**

**I. Rechecks**

Source: Building permits, septic permits, filings, and individually flagged accounts (including sales verification). Rechecks may also include properties identified by the BCragd LIDAR project from fall 2014.

Estimated count usually runs between 1200 to 2500 total

Personnel: Utopia/Medina, Ag/Field Appraiser  
BISD/Pipe Creek West, Field Appraiser  
BISD/Pipe Creek East, Field Appraiser  
BISD/City, All Field Appraisers

Time frame: August 15, 2015 thru March 30, 2016

**II. Special Projects**

- 1) Correct PTAD Coding
- 2) Link Multiple Properties
- 3) Continue Subset Coding Properties
- 4) Identify and Review Land Adjustments
- 5) Review ARB Determinations

**III. Personal Property**

- 1) Discovery – Comptroller’s Sales Tax List, DBA’S, advertisements, Chamber of Commerce, websites

Personnel: Personal Property Appraiser  
Support Staff  
Wardlaw Appraisal Group

Time frame: August 1, 2015 thru April 30, 2016

- 2) Rendition Process (mail out and log in)

Personnel: Chief Appraiser  
Personal Property Appraiser  
Support Staff  
Wardlaw Appraisal Group

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3) Working Renditions

Personnel: Personal Property Appraiser  
Wardlaw Appraisal Group

Time frame: January 1, 2016 thru May 30, 2016

#### IV. Update Subdivision Schedules

**(See 2016 Subdivision Reappraisal list)**

- 3) Develop neighborhood coding for subdivisions with like/similar properties in reappraisal area which are not currently coded.
- 4) Perform ratio studies on all subdivisions; field inspect to confirm characteristic data; correct/adjust land, improvement schedules as indicated.

Personnel: Field Review: Deputy Chief Appraiser  
Senior Appraiser  
All Field Appraisers

Time frame: August 15, 2015 thru March 1, 2016

Office Review: Chief Appraiser  
Deputy Chief Appraiser

Time frame: February 1, 2016 thru April 15, 2016

#### V. Avalon

- 1) Inspect and update property records.
- 2) Review schedules, distinguishing residential from commercial, and developed from undeveloped.
- 3) Neighborhood code market areas in Avalon and make appropriate adjustments as indicated.

Personnel: Field Review: Field Appraisers

Office Review: Chief Appraiser  
Deputy Chief Appraiser

Time frame: November 1, 2015 thru March 1, 2016

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## VI. Medina Lake

- 1) Review neighborhoods: Pebble Beach/Jones Beach WF (PB/JBWF), Water Front East (WFEAST), Water Front West (WFWEST), Wharton's Dock River Front (WHDOCKWF) for indicated adjustments.
- 2) Continue project of calculating front footage of waterfront properties and placing in calculation in CAMA System for future use.
- 3) Update land schedules indicated.

Personnel: Field Review: Field Appraisers

Office Review: Chief Appraiser  
Deputy Chief Appraiser  
GIS Appraiser

Time frame: August 15, 2015 thru March 30, 2016

## VII. Ag/Wildlife Application Process (including mail out)

- 1) Send applications and surveys to new owners.
- 2) Send application to owners with questionable qualification.
- 3) Send Ag Survey to 1-d-1 property owners in Reappraisal Year 1.
- 4) Field inspection properties for which there is an application filed.
- 5) Determine qualification and valuation.

Personnel: Field Review: Ag Appraiser

Personnel: Office Review: Chief Appraiser  
Ag Appraiser  
Support Staff

Time frame: January 1, 2016 thru June 15, 2016

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## **VIII. FM 1283 and PR 37**

- 1) Request and review information from County Engineer regarding requirements for development on farm to market and park roads frontage.
- 2) Identify properties fronting FM 1283 and PR 37 in each direction. Segment out acreage fronting highway and place identifier on property for future use.
- 3) Review land values and adjust schedules as needed.

Personnel: Chief Appraiser  
Senior Appraiser

Time frame: September 1, 2015 thru March 30, 2016

## **IX. Update Residential Schedules**

- 4) Perform ratio studies on residential properties by class.
- 5) Review and revise schedules as indicated.

Personnel: Chief Appraiser  
Deputy Chief Appraiser

Time frame: February 1, 2016 thru March 30, 2016

## **X. Review Rural Land Values**

- 7) Inspect all Rural Land within Reappraisal Year 1.

Personnel: All Field Appraisers

Time Frame: August 15, 2015 thru March 30, 2016

- 8) Perform ratio studies on rural land by size and location.
- 9) Update RL schedules as indicated.
- 10) Identify and address any equity issues found.

Personnel: Chief Appraiser

Time frame: March 1, 2016 thru April 1, 2016



2016 SUBDIVISION REAPPRAISAL LIST

GEO	NBHCODE	SUBDIVISION	RSD	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
10101	ALMOBCH	ALAMO BEACH	B	YR1	AB	Off FM 1283 on Alamo Beach Road at end					
10200		ANSEL HILL - INTERIOR	B	YR1	WF	Take PR 37 to George's Rd; at fork take Angel Hill Rd; within Avalon K					
	WF EAST	ANSEL HILL- WATER FRONT	B	YR1		Take PR 37 to George's Rd; at fork take Angel Hill Rd; within Avalon K					
10300	AVALON	AVALON	B	YR1	AVA	PR 37 on both sides of road before Catholic Church					
	WF EAST	AVALON	B	YR1		PR 37 on both sides of road before Catholic Church					
10600	BFALLS	BANDERA FALLS	B	YR1	BF	FM 1283 & English Crossing Rd					
11001		BANDERA LAKESHORE BEACH SECTION 1- 6	B	YR1	WD	W Dock; Lakeshore Dr S-Corner(2A 1-50)/Left(2B 1-40)/Lakeshore Dr N-Corner(2C 1-61)					
10800		BANDERA LAKESHORE EST	B	YR1	WD	A-Lakeshore Dr-S C-Lakeshore Dr N E-Lakeshore Dr-N					
11100		BANDERA LAKESHORE RNICHTS	B	YR1	RL4	Wharton's Dock; Wight Dr					
10901		BANDERA LAKESHORE SUBDIV	B	YR1	WD	Old Castroville Rd; Breezy Ln					
11200		BANDERA LAKESHORE TERR	B	YR1		Within Lost Valley Shores 1 (see map)					
11300		BANDERA LAKESHORE VILLAGE	B	YR1	WD	Wharton's Dock; NE Dr; Park Dr					
Unplated		BOB'S COVE	B	YR1		End of Mountain Drive on right side					
11850	BRUSHCRK	BRUSHY CREEK RANCH WATERFRONT	B	YR1	BC	PR 37; take left on Lakeside Dr; behind Lakeside Sub					
	WF WEST	BRUSHY CREEK RANCH WATERFRONT	B	YR1		PR 37; take left on Lakeside Dr; behind Lakeside Sub					
Unplated		BUMP GATE	B	YR1		Cross road between Hwy 16/Hwy 46 to FM 1283					
71000	TCA	CEDAR HILL	B	YR1	TCA	Hwy 16 S; 5 miles past Pipe Creek to SA					
18801	CIELORIO	CIELO RIO RANCH 1	B	YR1	CR	Hwy 16 S; across from Bear Creek Rd; near Pipe Creek park and ride on right					
11990	COMCLIFFS	COMANCHE CLIFFS	B	YR1	CC	Hwy 173 S; left on Engl Crsg Rd; on left before Med River					

2016 SUBDIVISION REAPPRAISAL LIST

GEO	NBHCODE	SUBDIVISION	ISD	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
12100	1283OAKS	COUNTRY OAKS	B	YR1	RL4	FM 1283; left on Bump Gate Rd; left on Scenic Pass					
12230	CYPRESSPK	CYPRESS PARK	B	YR1	RL4	Hwy 16 S on right; acres from Star County RV					
19000	DBEAR	DANCING BEAR	B	YR1	DB9	Hwy 1283 at Medina County line; up big hill					
12280	DFIWWIKER	DEER FOREST	B	YR1	RL4	Hwy 16 S; Turn right on Deer Forest Rd					
12245	DRFL	DEERFIELD	B	YR1	RL4	FM 1283; on left just before power station					
12400	AVALON	DUDE RANCH COLONY	B	YR1	BP	Part of Avalon PR 37; behind Catholic Church					
12600	LVEOKACRES	EDWARDS SUBDIVISION	B	YR1	RL4	Hwy 173; left on Heisler to Baucaus; strgt at sharp curve; immed right					
12550	PEUB WF	ELM CREEK COVE	B	YR1	ELMCRKCOVE	FM 1283; past Hwy 37; intersection on right					
12553	PEUB WF	ELM SHORES	B	YR1	WF6	Just past Elm Creek Cove at end of private drive					
12575	ERE1	ENCHANTED RIVER ESTATES 1	B	YR1	ECHR1	Hwy 16 S; before Bandera Creek					
	ERE2	ENCHANTED RIVER ESTATES 2	B	YR1	ECHR2	Hwy 173 S; Bottle Springs Rd before sharp right turn					
12601		FAURIE- INTERIOR	B	YR1	RL4L	PR 37 & Goat Hill Rd; right at fork					
	WF WEST	FAURIE- WATERFRONT	B	YR1	WF	PR 37 & Goat Hill Rd; right at fork					
13100	MVGRS	GERONIMO SPRINGS	B	YR1	RL4	Off PR 37; turn left; after Mountain View					
13150	GHEINT	GOATHILL ESTATES INTERIOR	B	YR1	GHE5	PR 37; right on Goethill Rd					
	GHEWF	GOATHILL ESTATES WF	B	YR1	WF	PR 37; right on Goethill Rd					
13200		GREEN OAKS ESTATE	B	YR1	RL4	FM 1283 on left					
Unplatted		HEISLER SUBDIVISION	B	YR1		Left Side FM 1283; at Fire Department					
13450	HCACRES	HILL COUNTRY ACRES	B	YR1	RL4	FM 1283 at Station Hill Dr; before elementary school					

2016 SUBDIVISION REAPPRAISAL LIST

GEO	NBCODE	SUBDIVISION	ISD	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
13600		HILLTOP SUBDIVISION	B	YR1	HTS	PR 37, part of Avalon					
71300	TCA	INDIAN SPRINGS RANCH	B	YR1	TCA	Hwy 16 S; 5 miles past Pipe Creek to SA; back of Timbercreek Subdiv.					
14000	PBUBINT	JONES BEACH INT	B	YR1	JBINT	North side of Pebble Beach 1; off FM 1283					
	PBJEWF	JONES BEACH WF	B	YR1	WF	North side of Pebble Beach 1; off FM 1283					
14510	LAGOVSTA	LAGOVISTA	B	YR1	RL4	FM 1283; left on Bumpgate Rd thru 2nd c att grt; both sides					
14360	TWILC	LAKE COUNTRY	B	YR1	RL4	FM 1283; on left past Lakewood Park					
14400	LFRRRVIT	LAKE FOREST RANCH	B	YR1	RL4	FM 1283; right on Lake Forest Dr					
	LFRRRVWF	LAKE FOREST RANCH WF	B	YR1	WF	FM 1283; right on Lake Forest Dr					
14501		LAKE MEDINA HIGHLANDS	B	YR1	LMHI	Start @ PR 37 & Mohawk area					
	WF EAST	LAKE MEDINA HIGHLANDS	B	YR1	WF	Start @ PR 37 & Mohawk area					
14550		LAKE MEDINA SHORES SECTIONS A - M	B	YR1	WD4	Wharton's Dock Rd; Old Castroville Rd; Cedarhill Dr					
14560	LKPOINT	LAKEPOINT SECTION 1 - 2	B	YR1	LAKEPOINT	Hwy 173; Wharton's Dock Rd at Lake Medina Shores; stay strgt on Old Castroville Rd; on left					
14565	LKVLKS	LAKESIDE SUBDIV	B	YR1	LVLS	PR 37 at Lakeside Dr					
14567	LKVLKS	LAKEVIEW SUBDIV	B	YR1	LVLS	PR 37; just before Lakeside Sub					
14570	LWE	LAKEWOOD ESTATES	B	YR1	LWEI	FM 1283 on right @ Lakewood Est sign; Lakewood Dr; Lake Ridge Loop					
	LWEC	LAKEWOOD ESTATES COMM	B	YR1	M.LCC	FM 1283 on right @ Lakewood Est sign; HWY Frontage					
14580	LKWDPK	LAKEWOOD PARK	B	YR1	RL4	FM 1283 on right; past ball field					
14590	LURLCRK	LAUREL CREEK RANCH FM 37	B	YR1	RL4	PR 37 to SA on left					
	LURLCRRES	LAUREL CREEK RANCH RES FM 1283	B	YR1	RL4	FM 1283 directly before 128337 intersection					

2016 SUBDIVISION REAPPRAISAL LIST

GEO	NBHCODE	SUBDIVISION	ISD	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
14595		LESSENE SUBDIV	B	YR1	WF	Within Lake Medina Highlands					
14601	LVEOKACRES	LIVE OAK ACRES	B	YR1	RL4	Off FM 1283; left on Heister Rd/1-23 start @ View Ridge Rd					
15001		LOST VALLEY SHORES SECTION 1 - 5	B	YR1	WDA WFMIX	Hwy 173 S; Wharton's Dock Rd; within Sect ELMS; Terrace Dr; left on Park Dr					
15125		MEDINA HILLS HARBOR SECTION 1 - 2	B	YR1	WD4	Hwy 173 S to Wharton's Dock Rd; NE Dr & Wright					
	MLOCCM	MEDINA LAKE CENTER COMM	B	YR1	MLOCC	FM 1283; both sides of rd past 37/1283 intersection					
15110	MLOCR	MEDINA LAKE CENTER RES	B	YR1	MLOCR	FM 1283; right on Center St					
15160	MOLKEST	MEDINA LAKE ESTATES	B	YR1	RL4	FM 1283; left on Kimberly Dr					
15200	MRRINT	MEDINA RIVER RANCH INTERIOR	B	YR1	RL4	FM 1283 on right @ River Trail & left @ Oak Hills					
	MRRW	MEDINA RIVER RANCH WF	B	YR1	RL4R	FM 1283 on right @ River Trail & left @ Oak Hills					
15250		MEDINA SHORES	B	YR1	RL4	PR 37; left on Scenic Harbor Way					
15401		MORGAN HEIGHTS	B	YR1	LMHI	PR 37 & Blue Bill Cove					
15400		MORGAN HEIGHTS RESORT CITY	B	YR1	LMHI	1-7 PR 37 @ Circle Dr & on Blue Bill Cove (was Morgan Heights 2)					
15410	TCA	MOUNTAIN RIDGE	B	YR1	TCA	Within Timber Ck Ranch/rgt at Cedar Pass Rd at top of hill					
70000	TCA	MOUNTAIN SPRINGS	B	YR1	TCA	Hwy 16 S; 5 miles past Pipe Creek to SA; Timber Creek entrance					
15420	MVGRS	MOUNTAIN VIEW	B	YR1	RL4	Off PR 37; turn left; before Geronimo Springs					
15440	MUSTROSS	MUSTANG CROSSING	B	YR1	MCCR	FM 1283 at English Crossing Rd					
71500	SCIOC	OAK COUNTRY	B	YR1	SCIOC	Hwy 16 S; 5 miles past Pipe Creek to SA					
15450	1283OAKS	OAK HOLLOW	B	YR1	RL4	FM 1283; on left					
15501	PEBUB INT	PEBBLE BEACH INT	B	YR1	PB1	FM 1283; past PR 37; on right					

2016 SUBDIVISION REAPPRAISAL LIST

GEO	NBHCODE	SUBDIVISION	ISD	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
	PEJWVF	PEBBLE BEACH WF	B	YR1	WF	FM 1283; past PR 37; on right					
15550	PCRKEST	PIPE CREEK ESTATES	B	YR1	PCE	Hwy 16 S; just before Pipe Creek; on right					
Unplated		PLUM CREEK COVE	B	YR1		Left side FM 37 right before County park and sharp right on Mountain Drive					
15600		PROSPECT HILL	B	YR1		PR 37 towards end; turn left on Georges Rd					
15600	WF EAST	PROSPECT HILL	B	YR1	WF	North side of Pebble Beach 1; off FM 1283					
15700	RBLUFF	RED BLUFF CREEK	B	YR1	RL4	FM 1283; cross creek & left on Red Bluff Ranch Dr					
15800	RBLUFF	RED BLUFF RANCH	B	YR1	RL4	FM 1283; cross creek & right on Red Bluff Ranch Dr					
	RVBLFRW	RED BLUFF RANCH WATER FRONT	B	YR1	RL4R	FM 1283; cross creek & right on Red Bluff Ranch Dr					
15900		REDUS COVE	B	YR1	RC	PR 37 at Coathill Rd; take left at fork					
16001	WF WEST	REDUS POINT	B	YR1	WF	PR 37 at Coathill Rd; take right at fork then right at other fork					
16200	LFRRRVIT	RIO RANCHERO	B	YR1	RL4	FM 1283; right on Rio Rancho Rd					
	LFRRRVITWF	RIO RANCHERO WF	B	YR1	RL4W	FM 1283; right on Rio Rancho Rd					
16300	LFRRRVIT	RIO VISTA	B	YR1	RL4	FM 1283; right on Rio Rancho Rd					
	LFRRRVITWF	RIO VISTA WF	B	YR1	WF	FM 1283; right on Rio Rancho Rd					
16400	RVBLFRNCH	RIVER BLUFF RANCH	B	YR1	RL4	FM 1283; right on River Bluff					
	RVBLFRW	RIVER BLUFF RANCH WATER	B	YR1	RL4W	FM 1283; right on River Bluff					
16550	RORINT	RIVER OAKS RANCH INTERIOR	B	YR1	ROR	Hwy 16 S; right on Rohnbuck Rd; sub begins at end of road after cattle guard					
	RORW	RIVER OAKS RANCH WATER	B	YR1	RORW	Hwy 16 S; right on Rohnbuck Rd; sub begins at end of road after cattle guard					
16550		RIVERVIEW ADDITION	B	YR1	H16515	Hwy 16 S; strip center					

2016 SUBDIVISION REAPPRAISAL LIST

GEO	NBHCODE	SUBDIVISION	ISD	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
16540		SCENIC HARBOR COMMERCIAL	B	YR1	SH	PR 37; on left					
16440	SCHBOR	SCENIC HARBOR INT	B	YR1	SH	PR 37; on right					
16440	WF EAST	SCENIC HARBOR WATER FRONT	B	YR1	SH	PR 37; on LEFT					
16550		SCHOTT A J	B	YR1	RL4	Hwy 16 S past Pipe Creek; on right					
16700		SETTLEMAYER	B	YR1	LMHI	Off PR 37; within Morgan Heights Sub					
23000	SIDSHORE	SIDNEY SHORES	B	YR1	SIDINT	Park Road 37 and Mountain Dr					
71800	SCIOC	SPRING CREEK RANCH #1	B	YR1	SCIOC	Hwy 16 S; 5 miles past Pipe Creek to SA					
71800	TCA	SWEENEY RANCH	B	YR1	TCA	Hwy 16 S; 5 miles past Pipe Creek to SA					
16850	LFRRRVIT	TESORO SUBDIVISION	B	YR1	RL4	FM 1283; right on Rio Ranchero to Tesoro Dr					
17050	TCA	TIMBER CREEK RANCH	B	YR1	TCA	Hwy 16 S; on right at Cedar Hill					
17060	TMILC	TRIPLE M RANCH	B	YR1	RL4	FM 1283; across from Lakewood Estates					
17200	WAGCRK	WAGON CREEK RANCH	B	YR1	RL3	Hwy 16 S at Kings Ranch Rd & Rodeo Chevrolet					
17300	DFWIKER	WENTWORTH SUBDIVISION	B	YR1	RL4	Hwy 16 S past Pipe Creek; on right					
18500	WILSPRING	WILLOW SPRINGS RANCH	B	YR1	RL4	Hwy 16 S; right on Bumpgate Rd; at fork stay on Rd; on Willow Springs take left					

YEARLY REVIEW

GEO	NBHCODE	SUBDIVISION	ISD	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
ABSTS	SUBSET RL3	RURAL LAND 3	MB	YR2 /3	RL3	MIDDLE OF COUNTY					
ABSTS	SUBSET RL3W	RURAL LAND 3 WATER	MB	YR2 /3	RL3W	MIDDLE OF COUNTY WITH WATER INFLUENCE					

2016 SUBDIVISION REAPPRAISAL LIST

GEO	NBHCODE	SUBDIVISION	ISD	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
ABSTS	SUBSET RL3R	RURAL LAND 3 RIVER	M/B	YR2 /3	RL3R	MIDDLE OF COUNTY ALONG MEDINA RIVER					
ABSTS	SUBSET RL1	RURAL LAND 1	U	YR3	RL1	WEST END OF COUNTY					
ABSTS	SUBSET RL1W	RURAL LAND 1 WATER	U	YR3	RL1W	WEST END OF COUNTY WITH WATER INFLUENCE					
ABSTS	SUBSET RL1R	RURAL LAND 1 RIVER	U	YR3	RL1R	WEST END OF COUNTY ALONG SABINAL RIVER					
ABSTS	SUBSET RL4	RURAL LAND 4	B	YR2 /3		EAST END OF COUNTY					
ABSTS	SUBSET RL4W	RURAL LAND 4 LAKE	B	YR2 /3		EAST END OF COUNTY AROUND LAKE					
ABSTS	SUBSET RL4R	RURAL LAND 4 RIVER	B	YR2 /3		EAST END OF COUNTY ALONG MEDINA RIVER					
ABSTS	SUBSET RL4W	RURAL LAND 4 WATER	B	YR2 /3		EAST END OF COUNTY WITH WATER INFLUENCE					
	PB1BW	PEBBLE BEACH/JONES BEACH WATER FRONT	B	ALL YEARS	WF	ALL PROPERTIES WHICH ARE PLATTED TO BE WATERFRONT ALONG MEDINA LAKE					
	WF EAST	SCENIC HARBOR TO BREEZY POINT	B	ALL YEARS	WF	ALL PROPERTIES WHICH ARE PLATTED TO BE WATERFRONT ALONG MEDINA LAKE					
	WF WEST	REDUS COVE TO WHARTONS DOCK	B	ALL YEARS	WF	ALL PROPERTIES WHICH ARE PLATTED TO BE WATERFRONT ALONG MEDINA LAKE					
10400	BTRES	BANDERA CITY	B	YR2	BT	RESIDENTIAL PROPERTIES					
10400	BTCOMM	BANDERA CITY	B	YR2	BT	COMMERCIAL PROPERTIES FRONTING MAIN HIGHWAYS					
10400	BTCOMM	BANDERA CITY	B	YR2	BT	COMMERCIAL PROPERTIES NOT FRONTING MAIN HIGHWAYS					
11701	BANRVRNCH	BANDERA RIVER RANCH	B	YR1	BRR	Hwy 16 S at Bandera River Ranch sign; Right side					
19001	BRIDGT	BRIDLE GATE 1-2-3-4-5A-5B	B	YR1	BG	Bottle Springs/English Crossing Rd; right side					
	BRIDGTRF	BRIDLE GATE RIVER FRONT 1-2-3-4-5A-5B	B	YR1	BG1R	Bottle Springs/English Crossing Rd; right side					
12800	FLYING L	FLYING L RANCH	B	YR2	FL	Hwy 173 S at Wharton's Dock Rd					

**CALENDAR OF EVENTS – 2017 YR2**

AUGUST 2016	SEE 2017 WORK PLAN
1-Aug thru 31-Aug	<ul style="list-style-type: none"> <li>• Commence field work relating to reappraisal and inspection of identified properties.</li> <li>• Commence reappraisal of portions of rural land and subdivisions.</li> <li>• Commence discovery of new improvements.</li> <li>• Commence personal property discovery.</li> <li>• Commence commercial property discovery</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Appraisal Review Board meeting as needed on Tuesdays and Thursdays.</li> <li>• EARS submission to PTAD – Electronic Appraisal Roll.</li> <li>• EPTS submission to PTAD – Electronic Property Transaction.</li> <li>• Public presentations as needed.</li> <li>• Budget presentations for Taxing Entities.</li> <li>• Certification presentations.</li> </ul>
1-Aug	<ul style="list-style-type: none"> <li>• Last day for property owners to apply for September 1 inventory appraisal for 2015 (Sec.23.12).</li> <li>• Date taxing unit’s assessor submits appraisal roll and date that collector submits collection rate estimate for the current year to the governing body (or soon after) (Sec. 26.04).</li> </ul>
7-Aug	<ul style="list-style-type: none"> <li>• Date taxing units (other than school districts and small taxing units) must publicize effective tax and rollback rates, unencumbered fund balances, debt obligation schedule and other applicable items (or as soon as practical thereafter) (Sec. 26.04).</li> </ul>
11-Aug	<ul style="list-style-type: none"> <li>• Appraisal Review Board (ARB) meeting second Thursday of the month.</li> </ul>
14-Aug	<ul style="list-style-type: none"> <li>• Last day for CAD board to pass resolution to change number of directors, method for appointing both, and deliver to each taxing unit (Sec. 6.031).</li> <li>• Last day for CAD board to pass resolution to change CAD finance method,</li> </ul>

	subject to taxing unit's unanimous consent (Sec. 6.061).
15-Aug	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Adopt Appraisal District budget.</li> <li>• Approve reappraisal plan (Sec. 6.05i), even number years only.</li> <li>• Deadline for Texas Comptroller to certify final PVS findings to Education Commissioner and each school district (Comptroller Rule Sec. 9.4317).</li> </ul>
31-Aug	<ul style="list-style-type: none"> <li>• Last day for property owner to give correct address to CAD in writing for tax bill; penalties and interest waived if bill not sent to correct address 21 days before delinquency date (Sec. 33.011).</li> <li>• Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method (Sec. 6.061).</li> <li>• Last day for taxing unit entitled to vote for appointment of CAD directors to file a resolution opposing a change by the CAD board in selection of directors (Sec. 6.031).</li> <li>• Deadline for an eligible dealer of motor vehicle inventory to file form with chief appraiser and collector to elect not to be treated as a motor vehicle inventory dealer for the next tax year (Sec. 23.121)</li> <li>• Fourth Quarter Allotment Letters to Taxing Units.</li> </ul>
<b>SEPTEMBER 2016                      SEE 2017 WORK PLAN</b>	
1-Sept thru 30-Sept	<ul style="list-style-type: none"> <li>• Continue field work relating to reappraisal and inspection of identified properties.</li> <li>• Continue reappraisal of portions of rural land and subdivisions.</li> <li>• Continue discovery of new improvements.</li> <li>• Continue personal property discovery.</li> <li>• Continue commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Review Mineral Utility Contract.</li> <li>• Review Auditors Contract.</li> <li>• Public presentations as needed.</li> <li>• Certification presentations.</li> <li>• Start producing Annual Report for previous year.</li> </ul>

1-Sept	<ul style="list-style-type: none"> <li>• Date that taxable value of inventories may be determined at property owner's written option (Sec. 23.12).</li> </ul>
8-Sept	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of month.</li> </ul>
14-Sept	<ul style="list-style-type: none"> <li>• Last day for CAD board to adopt next year budget unless district has changed its fiscal year (Sec. 6.06).</li> <li>• Last day for CAD board to notify taxing units in writing if a proposal to change a finance method by taxing units' unanimous consent has been rejected (Sec. 6.061).</li> <li>• Last day for CAD to notify taxing units in writing if a proposal to change number or method of selecting CAD directors is rejected by a voting taxing unit (Sec. 6.031).</li> </ul>
15-Sept	<ul style="list-style-type: none"> <li>• Last day to approve Biennial Reappraisal Plan.</li> <li>• Last day to adopt resolution approving CAD Budget.</li> </ul>
19-Sept	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Review Board of Director's election process.</li> </ul>
30-Sept	<ul style="list-style-type: none"> <li>• Last day for taxing units' fourth quarterly payment for CAD budget (Sec. 6.06).</li> </ul>
<b>OCTOBER 2016                      SEE 2017 WORK PLAN</b>	
1-Oct thru 31-Oct	<ul style="list-style-type: none"> <li>• Continue field work relating to reappraisal and inspection of identified properties.</li> <li>• Continue reappraisal of portions of rural land and subdivisions.</li> <li>• Continue discovery of new improvements.</li> <li>• Continue personal property discovery.</li> <li>• Continue commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Chief Appraiser Evaluation.</li> <li>• Pubic presentations as needed.</li> <li>• Date (1st) tax assessor mails current year tax bills (or soon after)(Sec. 31.01).</li> </ul>
1-Oct	<ul style="list-style-type: none"> <li>• Last day for taxing units to adopt current year tax rate, or no later than 60<sup>th</sup></li> </ul>

	<p>day after the chief appraiser certifies appraisal roll to a unit (Sec. 26.05).</p> <ul style="list-style-type: none"> <li>• Last day for taxing units' fourth quarterly payment for CAD budget (Sec. 6.06).</li> <li>• Date tax assessor mails current year tax bills (or soon after) (Sec. 31.01).</li> </ul>
13-Oct	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of month.</li> <li>• 3rd quarter clerical changes.</li> </ul>
17-Oct	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Chief Appraiser review</li> <li>• 3rd quarter clerical changes.</li> </ul>
<b>November 2016                      SEE 2017 WORK PLAN</b>	
1-Nov thru 30-Nov	<ul style="list-style-type: none"> <li>• Continue field work relating to reappraisal and inspection of identified properties.</li> <li>• Continue reappraisal of portions of rural land and subdivisions.</li> <li>• Continue discovery of new improvements.</li> <li>• Continue personal property discovery.</li> <li>• Continue commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Calculate Allotment amounts.</li> <li>• Prepare Allotment letters.</li> <li>• Publish Annual Report for previous year.</li> <li>• Public presentations as needed.</li> </ul>
10-Nov	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of month.</li> </ul>
21-Nov	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Budget line item transfers.</li> <li>• Award Utility/Mineral appraisal contract (two year), odd number years only.</li> <li>• Nominate/Consider ARB and Ag Board members.</li> <li>• Review and revise Board of Directors Manual.</li> </ul>

	<ul style="list-style-type: none"> <li>• Review and revise Personnel Policy Manual.</li> </ul>
30-Nov	<ul style="list-style-type: none"> <li>• First Quarter Allotment Letters to Taxing Units.</li> </ul>
<b>DECEMBER 2016                      SEE 2017 WORK PLAN</b>	
1-Dec thru 31-Dec	<ul style="list-style-type: none"> <li>• Continue field work relating to reappraisal and inspection of identified properties.</li> <li>• Continue reappraisal of portions of rural land and subdivisions.</li> <li>• Continue discovery of new improvements.</li> <li>• Continue personal property discovery.</li> <li>• Continue commercial property discovery.</li> <li>• Collect, verify and process sales information.</li> <li>• Collect, verify and process income and expense information.</li> <li>• Public presentations as needed.</li> <li>• Time when chief appraiser may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47).</li> </ul>
8-Dec	<ul style="list-style-type: none"> <li>• Appraisal Review Board meeting second Thursday of month.</li> </ul>
19-Dec	<ul style="list-style-type: none"> <li>• Board of Director's meeting third Monday of the month.</li> <li>• Budget line item transfers.</li> <li>• Appoint ARB and Ag Boards.</li> </ul>
31-Dec	<ul style="list-style-type: none"> <li>• Last day for taxing units' first quarterly payment for CAD budget (Sec. 6.06).</li> </ul>

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**BANDERA CAD  
2017 WORK PLAN OUTLINE  
YR2**

**I. Rechecks**

Source: Building permits, septic permits, filings, and individually flagged accounts (including sales verification). Rechecks may also include properties identified by the BCragd LIDAR project from fall 2014.

Estimated count usually runs between 1200 to 2500 total

Personnel: Utopia/Medina, Ag/Field Appraiser  
BISD/Pipe Creek West, Field Appraiser  
BISD/Pipe Creek East, Field Appraiser  
BISD/City, All Field Appraisers

Time frame: August 15, 2016 thru March 30, 2017

**II. Special Projects**

- 1) Correct PTAD Coding
- 2) Link Multiple Properties
- 3) Continue Subset Coding Properties
- 4) Identify and Review Land Adjustments
- 5) Review ARB Determinations

**III. Personal Property**

- 1) Discovery – Comptroller’s Sales Tax List, DBA’S, advertisements, Chamber of Commerce, web sights

Personnel: Personal Property Appraiser  
Support Staff  
Wardlaw Appraisal Group

Time frame: August 1, 2016 thru April 30, 2017

- 2) Rendition Process (mail out and log in)

Personnel: Chief Appraiser  
Personal Property Appraiser  
Support Staff  
Wardlaw Appraisal Group

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3) Working Renditions

Personnel: Personal Property Appraiser  
Wardlaw Appraisal Group

Time frame: January 1, 2017 thru May 30, 2017

#### IV. Update Subdivision Schedules

**(See 2017 subdivision reappraisal list)**

- 1) Develop neighborhood coding for subdivisions with like/similar properties in reappraisal area which are not currently coded.
- 2) Perform ratio studies on all subdivisions; field inspect to confirm characteristic data; correct/adjust land and improvement schedules as indicated. Correct neighborhood adjustments as indicated.

Personnel: Field Review: Deputy Chief Appraiser  
Senior Appraiser  
All Field Appraisers

Time frame: August 15, 2016 thru March 1, 2017

Office Review: Chief Appraiser  
Deputy Chief Appraiser

Time frame: February 1, 2017 thru March 30, 2017

#### V. Medina Lake

- 1) Review neighborhoods: Pebble Beach/Jones Beach WF (PB/JBWF), Water Front East (WFEAST), Water Front West (WFWEST), Wharton's Dock River Front (WHDOCKWF) for indicated adjustments.
- 2) Continue project of calculating front footage of waterfront properties and placing in calculation in CAMA System for future use.
- 3) Update land schedules indicated. Adjust neighborhood adjustments as indicated.

Personnel: Field Review: All Field Appraisers  
Senior Appraiser  
Deputy Chief Appraiser

Office Review: Chief Appraiser  
Deputy Chief Appraiser

Time frame: August 15, 2016 thru March 15, 2017

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## VI. Commercial Properties

- 1) Field inspect all commercial properties, verifying accuracy of all existing data.
- 2) Review commercial schedules - adjust as indicated.
- 3) Continue to develop neighborhood coding for similar and like commercial properties.

Personnel: Field Review: Deputy Chief Appraiser  
Senior Appraiser  
All Field Appraisers

Office Review: Chief Appraiser  
Deputy Chief Appraiser

Time frame: October 1, 2016 thru March 15, 2017

## VII. Ag/Wildlife Application Process (including mail out)

- 1) Send applications and surveys to new owners.
- 2) Send application to owners with questionable qualification.
- 3) Send Ag Survey to 1-d-1 property owners in Reappraisal Year 2.
- 4) Field inspection properties for which there is an application filed.
- 5) Determine qualification and valuation.

Personnel: Field Review: Ag Appraiser

Personnel: Office Review: Chief Appraiser  
Ag Appraiser  
Support Staff

Time frame: January 1, 2017 thru May 15, 2017

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## **VIII. Hwy 46**

- 1) Request and review information from County Engineer regarding requirements for development on HWY 46 to Bandera County line.
- 2) Identify properties fronting Hwy 46, segment out acreage fronting highway and place identifier on property in CAMA system for future use.
- 3) Review land values and adjust land schedules as needed.

Personnel: Chief Appraiser  
Senior Appraiser  
GIS Appraiser

Time frame: September 1, 2016 thru March 30, 2017

## **IX. Update Residential Schedules**

- 1) Perform ratio studies on residential properties by class.
- 2) Review and revise schedules as indicated.

Personnel: Chief Appraiser  
Deputy Chief Appraiser

Time frame: February 1, 2017 thru March 30 2017

## **X. Review Rural Land Values**

- 1) Inspect all Rural Land within Reappraisal Year 2.

Personnel: All Field Appraisers

Time Frame: August 15, 2016 thru March 30, 2017

- 2) Perform ratio studies on rural land by size and location.
- 3) Update RL schedules as indicated.
- 4) Identify and address any equity issues found.

Personnel: Chief Appraiser

Time frame: March 1, 2017 thru April 1, 2017



2017 SUBDIVISION REAPPRAISAL LIST

GEO	NBHC CODE	SUBDIVISION	ISO	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
10500	BANDERA EST	BANDERA ESTATES	B	YR2	BE	Behind nursing home to FM 3240					
10700		BANDERA HILLS	B	YR2	RL3	Hwy 173 N take Elm Pass Rd. way out					
11400	BANPASS	BANDERA PASS	B	YR2	BP	About 7 mi. on Hwy 173 N. right					
11502	BRAE & W	BANDERA RANCH ACRES	B	YR2	BRAE	Hwy 16 S. at Poly Peak Rd on left					
11600		BANDERA RIDGE	B	YR2	BRDG	Hwy 173 S. at FM 1077. left on center					
22000		BANDERA SKILLED NURSING CTR	B	YR2	H17351A	HWY 173S AT RANCH ROAD 1077					
Unplanned		BEAR CREEK ROAD	B	YR2	RL4	Hwy 16 S. on left across from park and ride					
11800	BEAR SPRINGS	BEAR SPRINGS	B	YR2	RL4	Hwy 16 S. left at Bear Springs Rd. starts at Oil Well					
18600	BEARSPGSTR	BEAR SPRINGS TRAILS	B	YR2	BST	Hwy 16 S. left at Bear Springs Rd on left					
Unplanned		BOTTLE SPRINGS	B	YR2	RL3	Left off 173 S before Flying L Subdivision to FM 1283					
11875	INDMT/BCV	BUCK CREEK	B	YR2	BCV	Old SA Hwy by school					
11900	CLR	CASTLE LAKE RANCH	B	YR2	RL4	1-2 Hwy 16. left on Bear Creek Rd. end of Spring Rd					
12000	BTCOMM	COTTINGHAM	B	YR2	BTC	End of Main St by lumberyard					
12240	FS/DG/DJ	DEER CREEK	B	YR2	RL4	Off Hwy 46 on right					
12300	FS/DG/DJ	DIAMOND J RANCH	B	YR2	RL4	Off Hwy 46 & Hwy 16 S. next to Freedom Springs					
Unplanned		DIKE DUDE	B	YR2	RL3	Right side of FM 1077					
Unplanned		ELM PASS ROAD	B	YR2	RL3	Right side on Hwy 173 N.					
12555	173N/SUBS	ELMWOOD ESTATES	B	YR2	RL3	Hwy 173 N to Elm Pass Rd. 2 miles right					
13820	RIDGERT	ENGLISH HOLLOW	B	YR2	EH	FM 3240. 5 miles on right					
12590		ESTRELLITA	B	YR2	ESTRLA	In Flying L off Hwy 173 at Wharton's Dock					
Unplanned		EVANS LANE	B	YR2		Hwy 173 N on left. right outside of town					
12590	RIDGERT	EXOTIC ACRES	B	YR2	EX1	FM 3240. about 5 miles on left					
12700		FIELDERS FOLLY	B	YR2	RL3	On FM 1077					

2017 SUBDIVISION REAPPRAISAL LIST

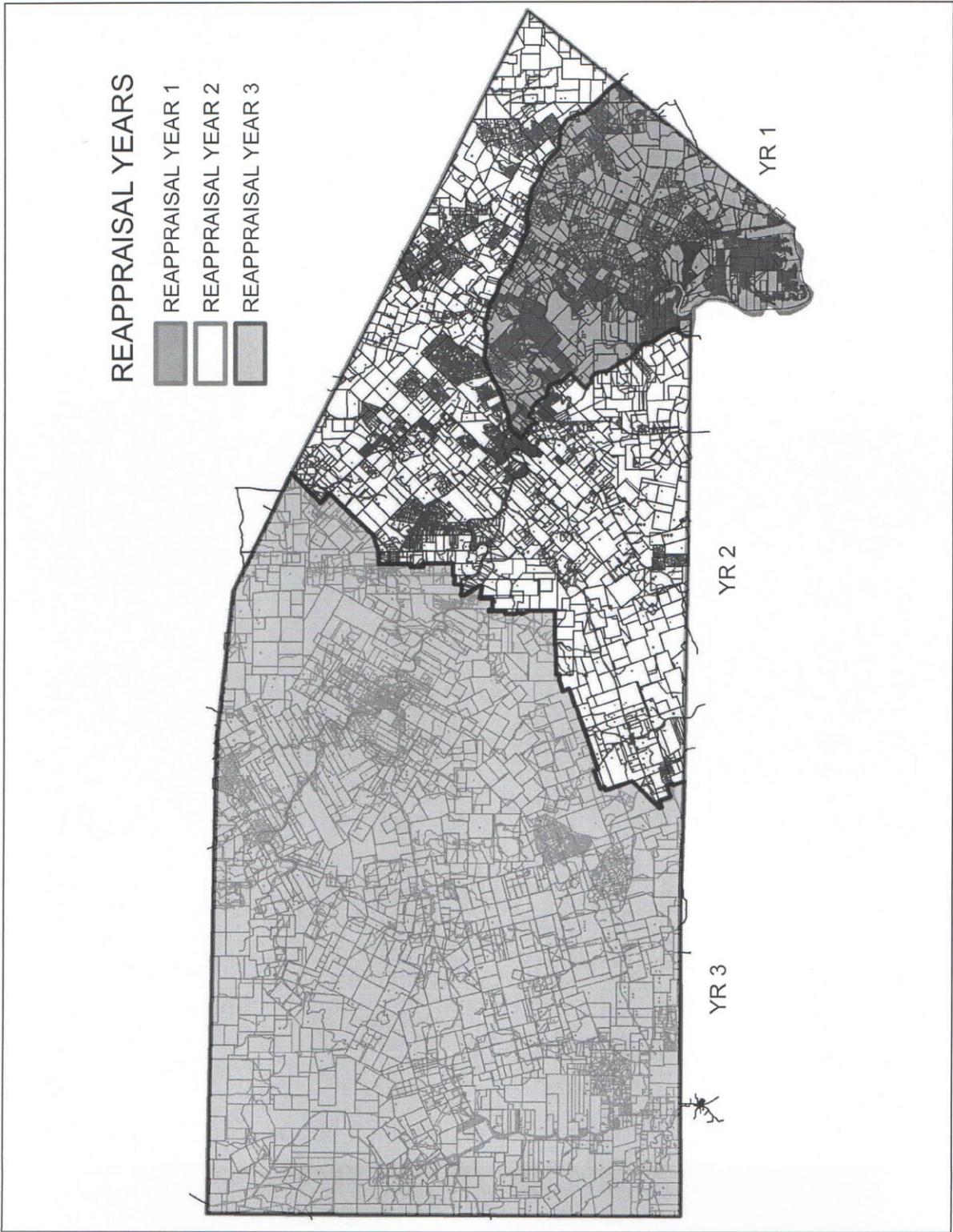
GEO	NBHCODE	SUBDIVISION	ISD	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
12850	ROBERTE	FLYING T RANCH	B	YR2	RL3	FM 3240, about 3 miles on right					
13000	FRST	FREEDOM SPRINGS RANCH	B	YR2	FRSP	Hwy 16 S, Left Side					
13000	FSDDCJ	FREEDOM SPRINGS RANCH	B	YR2	RL4	Hwy 16 S, Left Side					
12900	FSDDCJ	FREEDOM SPRINGS SUBDIV	B	YR2	RL4W	Hwy 16 S, Left Side					
13300	I73NSUBS	HAPPY HOLLOW	B	YR2	RL3	Hwy 172 N on left					
Unlabeled		HELLO	B	YR2	RL3	Hwy 173 N on right, past FM 2828					
13400	HLNDWTRS	HIGHLAND WATERS	B	YR2	HW	Hwy 16 N, on right towards Medina					
21000	HILLSORBN	HILLS OF BANDERA RANCH	B	YR2	HOB	RANCH ROAD 1077, Left side almost to end					
13500	HILLTOP CRTS	HILL TOP COURTS	B	YR2	HLTP	River Loop in town of Bandera					
13650	HONDO OAKS	HONDO OAKS	B	YR2	HOK	FM 462 from Tarbley on left cross creek, Ross Rd to sub on right					
13700	I73NSUBS	HORSEMAN SUBDIVISION	B	YR2	RL3	Hwy 173 N on right before Bandera Pass					
13800	INDWTRCV	INDIAN WATERS	B	YR2	INWA	Off Main St. on Mulberry to end					
13900	MCJUE	JOINER ESTATES	B	YR2	RL3	Hwy 173 N, take right at curve, continue					
14100	DYWALKER	KEER SUBDIVISION	B	YR2	RL4	Left on Hwy 16 S, past Pipe Creek, left on Klaus Rd					
14200	KRUCKMEYER	KRUCKMEYER	B	YR2	KRMWR	Hwy 16 N, out of town on right at diploves					
14300	LCYPARK	LACEY PARK	B	YR2	RL3	Hwy 173 N, turn left at Quality Iron Works					
20001	LATIGO	LATIGO RANCH 1	B	YR2	LAT1	HWY 46, Left side before big dip and sharp left curve					
14700	LOSTVALLEY	LOST VALLEY HILLS	B	YR2	LWH	Hwy 16 S between Bandera Creek & race track, on left					
14900	LOSTVALLEY	LOST VALLEY RESORT	B	YR2	RL3	Hwy 16 S, within Lost Valley golf course					
14800	LOSTVALLEY	LOST VALLEY SUBDIV	B	YR2	RL3	Hwy 16 S, within Lost Valley golf course					
Unlabeled		MAORONA	B	YR2	RL4	Hwy 46, left past Red Buf Creek, after big dip and sharp curve					
15050	MAORONA RIDGE	MAORONA RIDGE	B	YR2	MRDGE	Hwy 173 S, Wharton's Dock Rd, 5 miles on right					
15100	MCJUE	MASON CREEK	B	YR2	RL3	Hwy 173 N, at curve stay straight, past Joiner Estates					

2017 SUBDIVISION REAPPRAISAL LIST

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19700	MCJIE	MASON CREEK VISTA	B	YR2	RL3	Hwy 173 N, at curve stay straight, past Janine Esbates					
15260	BANDERAEST	MERIT PLACE	B	YR2	BE	Inside of Bandera Estates					
16600		MIKE ROBINSON ADDITION	B	YR2	RL3	Hwy 16 S, behind moose track					
15300	RIDGEBTE	MONTAGUE RANCH ESTATES	B	YR2	MRE	FM 3240, on left, past Highway Dept					
Unpattd		OLD HONDO	B	YR2	RL3	Hwy 173 S, right on FM 1077, left side					
15475	RBPARBEST	PARIS ESTATES	B	YR2	RBE	Hwy 16 N, within Riverbend Sub, on left					
Unpattd		PRIVILEGE CREEK	B	YR2	RL4	Left off Hwy 16 S directly past Privilege Creek to Bear Creek Rd					
20001	PRIVEGEST	PRIVILEGE ESTATES 1	B	YR2	PRIVEST	Near Castle Lake off Oil Well					
Unpattd		RATCLIFF ROAD	B	YR2	RL3	Right side Hwy 173 S					
16350	RBPARBEST	RIVER BEND ESTATES	B	YR2	RBEINT	Hwy 16 N, left, past Skyline RV					
16500		RIVER FOREST	B	YR2	BSTR	River Loop in town of Bandera					
16610	SANJULESTS	SAN JULIAN ESTATES	B	YR2	SJ	Hwy 173 S, on right past San Julian Creek					
16705		STAMCKE RANCH	B	YR2	RL4	Off Hwy 16, left on Bear Creek Rd, past Castle Lake Sub					
16100	BANDERAEST	RIDGE VIEW HEIGHTS	B	YR2	BE RL3	Behind nursing home on Old Medina					
16750	STARCNTSUB	STAR COUNTRY	B	YR2	SC	Hwy 16 S, on left before Bear Creek Rd					
16800	BANDERAEST	SUNSET HILLS	B	YR2	BE	Behind rug home on Old Med on left Hwy 16 N rgt on Med					
16900		THETFORD	B	YR2	THFRD	Off Hwy 16 N across from vet clinic					
17000	3MTR	THREE MOUNTAIN RANCH	B	YR2	RL4	Hwy 46 across from Bear Creek					
17101	TWINKLS	TWIN LAKES	B	YR2	TL	Hwy 173 N about 5 miles, both right & left side of road					
Unpattd		WHISPERING WINDS	B	YR2	RL3R	Hwy 173 S, Left on Bottle Springs Rd, Left side after Flying L Sub					
17500	BANDERAEST	WILDWOOD SUBDIVISION	B	YR2	BE	Between Hwy 173 & FM 3240					
ABSTS	SUBSET RL3	RURAL LAND 3	M/B	YR2/3	RL3	MIDDLE OF COUNTY					
ABSTS	SUBSET RL3W	RURAL LAND 3 WATER	M/B	YR2/3	RL3W	MIDDLE OF COUNTY WITH WATER INFLUENCE					

2017 SUBDIVISION REAPPRAISAL LIST

YEARLY REVIEW											
GEO	NHCODE	SUBDIVISION	ISD	REAPPRAISAL YEAR	LAND SCHEDULE	LOCATION	PROPERTY CARD COUNT	FIELD REVIEW APPRAISER DATE ASSIGNED	FIELD REVIEW APPRAISER DATE COMPLETED	OFFICE REVIEW PREPARED	OFFICE REVIEW COMPLETED
ABSTS	SUBSET RL3R	RURAL LAND 3 RIVER	MB	YR2/3	RL3R	MIDDLE OF COUNTY ALONG MEDINA RIVER					
ABSTS	SUBSET RL1	RURAL LAND 1	U	YR3	RL1	WEST END OF COUNTY					
ABSTS	SUBSET RL1W	RURAL LAND 1 WATER	U	YR3	RL1W	WEST END OF COUNTY WITH WATER INFLUENCE					
ABSTS	SUBSET RL1R	RURAL LAND 1 RIVER	U	YR3	RL1R	WEST END OF COUNTY ALONG SABINAL RIVER					
ABSTS	SUBSET RL4	RURAL LAND 4	B	YR2/3		EAST END OF COUNTY					
ABSTS	SUBSET RL4W	RURAL LAND 4 LAKE	B	YR2/3		EAST END OF COUNTY AROUND LAKE					
ABSTS	SUBSET RL4R	RURAL LAND 4 RIVER	B	YR2/3		EAST END OF COUNTY ALONG MEDINA RIVER					
ABSTS	SUBSET RL4W	RURAL LAND 4 WATER	B	YR2/3		EAST END OF COUNTY WITH WATER INFLUENCE					
	PBJBWF	PEBBLE BEACH/JONES BEACH WATER FRONT	B	ALL YEARS	WF	ALL PROPERTIES WHICH ARE PLATTED TO BE WATERFRONT ALONG MEDINA LAKE					
	WF EAST	SCENIC HARBOR TO BREEZY POINT	B	ALL YEARS	WF	ALL PROPERTIES WHICH ARE PLATTED TO BE WATERFRONT ALONG MEDINA LAKE					
	WF WEST	REDUS COVE TO WHARTON'S DOCK	B	ALL YEARS	WF	ALL PROPERTIES WHICH ARE PLATTED TO BE WATERFRONT ALONG MEDINA LAKE					
10400	BTRES	BANDERA CITY	B	YR2	BT	RESIDENTIAL PROPERTIES					
10400	BTCOMM	BANDERA CITY	B	YR2	BT	COMMERCIAL PROPERTIES FRONTING MAIN HIGHWAYS					
10400	BTCOMM	BANDERA CITY	B	YR2	BT	COMMERCIAL PROPERTIES NOT FRONTING MAIN HIGHWAYS					
11701	BANR1R/1RCH	BANDERA RIVER RANCH	B	YR1	BRR	Hwy. 16 S. at Bandera River Ranch sign, Right side					
10001	BRIDGT	BRIDLEGATE 1-2-3-4-5A-5B	B	YR1	BG	Bottle Springs/English Crossing Rd. right side					
	BRIDGTRF	BRIDLEGATE RIVER FRONT 1-2-3-4-5A-5B	B	YR1	BG1R	Bottle Springs/English Crossing Rd. right side					
12000	FLYINGL	FLYING L RANCH	B	YR2	FL	Hwy. 173 S at Wharton's Dock Rd					



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***Certification Statement***

“I, **Wendy M. Grams, RPA, CCA**, Chief Appraiser of the Bandera Appraisal District, do solemnly swear or affirm that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by the law”.

\_\_\_\_\_  
Wendy M. Grams, R.P.A., CCA  
Chief Appraiser

\_\_\_\_\_  
DATE