

# KENDALL APPRAISAL DISTRICT

118 Market Avenue • Boerne, Texas 78006

Texas Comptroller of Public Accounts  
Property Tax Assistance Division  
P.O. Box 13528  
Austin, Texas 78744-3528

RE: 2015-2016 Reappraisal Plan

September 2, 2014

To Whom It May Concern:

On behalf of the Secretary of the Kendall Appraisal District Board of Directors and in accordance with Section 6.05(i) of the Texas Property Tax Code the 2015-2016 Kendall Appraisal District Reappraisal Plan is enclosed. The Board of Directors approved the Reappraisal Plan for the years 2015-2016 at their regular meeting following a public hearing held on August 27, 2014.

Please call me should you have any questions.

Respectfully,

A handwritten signature in black ink, appearing to read "Gary E. Eldridge", with a long horizontal flourish extending to the right.

Gary E. Eldridge  
Chief Appraiser

GEE/pst  
Enclosure

**KENDALL APPRAISAL DISTRICT**

**REAPPRAISAL PLAN**

**FOR**

**TAX YEARS 2015 & 2016**

**AS ADOPTED BY THE**

**BOARD OF DIRECTORS**

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# EXECUTIVE SUMMARY

## TAX CODE REQUIREMENT

Passage of S.B. 1652 amended the Tax Code to require a written biennial Reappraisal Plan. The following details the changes to the Tax Code:

### The Written Plan

Section 6.05, Subsection (i) Appraisal Office, Texas Property Tax Code:

(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 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place for the hearing. Not later than September 15 of each even-numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

### Plan for Periodic Reappraisal

Section 25.18, Subsections (a) and (c) Periodic Reappraisals, Texas Property Tax Code:

- (a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05(i).
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:
- (1) identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
  - (2) identifying and updating relevant characteristics of each property in the appraisal records;
  - (3) defining market areas in the district;
  - (4) identifying property characteristics that affect property value in each market area, including:
    - (A) the location and market area of property;
    - (B) physical attributes of property, such as size, age, and condition;
    - (C) legal and economic attributes; and
    - (D) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
  - (5) developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
  - (6) applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
  - (7) reviewing the appraisal results to determine value.

## REVALUATION DECISION (REAPPRAISAL CYCLE)

The **KENDALL APPRAISAL DISTRICT** reappraises all property in the district each year. The reappraisal is a complete appraisal of all properties in the district. Tax year 2015 is a reappraisal year, as well as tax year 2016.

### REAPPRAISAL YEAR ACTIVITIES

1. *Performance Analysis* – the equalized values from the previous tax year are analyzed using ratio studies to determine the appraisal accuracy and appraisal uniformity by market area within property reporting categories. Ratio studies are conducted in compliance with the current Standard on Ratio Studies of the International Association of Assessing Officers.
2. *Analysis of Available Resources* – staffing and budget requirements for tax year 2015 are detailed in the 2015 budget, as adopted by the Board of Directors. Existing appraisal practices, which are continued from year to year, are identified and methods are utilized to keep these practices current are specified. Information Systems (IS) support is detailed with year specific functions identified and system up-upgrades are scheduled. Existing maps and data requirements are specified and updates scheduled.
3. *Planning and Organization* – a calendar of key events with critical completion dates are prepared for each major work area. This calendar identifies all key events for appraisal, clerical, customer service and information systems. A calendar will be maintained for tax years 2015 and 2016. Production standards for field activities are calculated and incorporated in the planning and scheduling process.
4. *Mass Appraisal System* – Computer Assisted Mass Appraisal (CAMA) system revisions required are specified and scheduled with Information Systems. All computer forms and IS procedures are reviewed and revised as required.
5. *Data Collection Requirements* – field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle and field or office verification of sales data and property characteristics.
6. *Study by tax year* – new and/or revised mass appraisal models are tested each tax year. Ratio studies, by market area, are conducted on proposed values each tax year. Proposed values on each category are tested for accuracy and reliability in randomly selected market areas.
7. *Valuation by tax year* – using market analysis of comparable sales and local cost data, valuation models are specified and calibrated in compliance with supplemental standards from the International Association of Assessing Officers

and the Uniform Standards of Professional Appraisal Practice. The calculated values are tested for accuracy and uniformity using ratio studies.

8. *The Mass Appraisal Report* – each tax year the tax code requires a Mass Appraisal Report that is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar. The Mass Appraisal Report is completed in compliance with STANDARD RULE 6–8 of the Uniform Standards of Professional Appraisal Practice. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6–9 of USPAP. This written reappraisal plan is attached to the report by reference.

9. *Value defense* – evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested.

## REVALUATION DECISION

**KENDALL APPRAISAL DISTRICT** reappraises all properties in the district each year. New construction is identified each year as it occurs. Changes in property characteristics that affect value are reviewed and analyzed each year for equalization and a physical re-inspection of existing property is performed on an ongoing allowable basis. The Market Areas are first the five school districts: Boerne, Comfort, Blanco, Comal and Fredericksburg. The cities and communities considered at the next level are Boerne, Fair Oaks Ranch, Comfort, Bergheim, Sisterdale, Kendalia, Waring and Welfare. Interstate Highway 10 West North and South of the City of Boerne comprise the other Market Areas. Following on page 10 the 2015 and 2016 calendars of major activities are presented.

## PERFORMANCE ANALYSIS

In each of the tax years 2015 and 2016, the previous tax year's values will be analyzed with ratio studies performed in all property category types. This analysis is necessary to determine appraisal accuracy and appraisal uniformity overall by market area within each state property categories. Ratio studies are conducted in compliance with the current Standard on Ratio Studies from the International Association of Assessing Officers. Mean, median, and weighted mean ratios are calculated for properties in each category resulting in the measurement of the level of appraisal accuracy. The mean ratio is calculated in each market area to indicate the level of appraisal (appraisal accuracy) by property category. This analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance. The next year this analysis is used to indicate the uniformity or equity of existing appraisals.

## **ANALYSIS OF AVAILABLE RESOURCES**

Staffing and budget requirements for tax year 2015 are detailed in the 2015 Kendall Appraisal District budget, as adopted by the Board of Directors. The Reappraisal Plan will be periodically adjusted to reflect available staffing in tax years 2015 and 2016. Staffing will impact the cycle of real property re-inspection and business personal property on-site reviews that can be accomplished in the 2015-2016 time period.

Existing appraisal practices will be continually reviewed from year to year to keep these practices current. Each year real property market tables are tested against verified sales data from electronic media, sales letters and local sources to ensure they represent current market data. The capitalization rate study by commercial real property type is updated from current market data and market rents are reviewed and updated as a test of market value. Personal property is analyzed based on renditions and published schedules.

For tax years 2015 and 2016, greater efforts will be directed to testing specific markets for variances in the Appraisal District values as compared to the market. Reference is made to sections; PERFORMANCE ANALYSIS, above and RE-INSPECTION OF PROBLIMATIC MARKET AREAS, page 16, for further discussion and explanation of appraisal practices. It will be stressed with all staff directly related to the valuation process to be keenly aware of changing markets, both in the universe and subsets. Tools for the appraisal of specific "neighborhoods" or subdivisions will be utilized to a greater degree. The utilization of "Neighborhood Coding" allows adjustments to a specific geographic area or defined improvement type that may differ or be unique as compared to the adjustment that may be made to all properties in the District.

Information Systems (IS) support is detailed with year specific functions identified and system upgrades scheduled. Computer generated forms are reviewed for revisions based on year and reappraisal status. Legislative changes will be reviewed for completion and testing. Existing maps and data requirements will be specified and updates scheduled.

## **PLANNING AND ORGANIZATION**

A calendar of key events with critical completion dates is provided for each major work area. This calendar identifies all key events for appraisal, clerical, customer service, and information systems. A separate calendar is prepared for tax years 2015 and 2016. Production standards for field activities are calculated and incorporated in the planning and scheduling process. Field work and data analysis will begin in 2014 when ARB hearings and protests are completed. An addition to the calendar is the inspection on a continual basis throughout the year of agricultural and wildlife uses of property. With the addition of an agricultural appraiser to the staff this can be accomplished without interruption of other appraisal responsibilities.

## **2015 Calendar of Key Events**

It should be noted that some activities presented in January actually began in the prior year. Typically, this is presented as “continuing”. Additionally, some dates may be adjusted due to any unscheduled or unknown event.

### **January-February**

- Continue to send sales letters to buyers of commercial and rural land.
- Continue to procure permits for new construction when and where available.
- Continue inspecting and measuring new construction.
- Continue entering sales data as received.
- Continue updating GIS and mapping.
- Continue inspection of agricultural and wildlife management properties on a geographical and as need basis.
- Continue analysis of commercial values versus known and verified sales data.
- Inspect all commercial retail for vacancy-occupied ratios.
- Inspection of mobile home parks for any changes
- Inspect all properties south and west of IH 10. This continues a multi-year project to inspect physically and/or aerially all properties in Kendall County.
- Continue to review commercial land and improvement values in the City of Boerne, Comfort and other areas of the county.
- Continue to review all types of residential property in Kendall County.
- Preliminary improvement and land table value processes begin.
- Continue to send Sales Letter to new owners of commercial and rural properties transferred in the prior and current year.
- Continue monitoring properties with “locked gates” for access for inspection.
- Review previous Property Value Studies and analyze all property category ratios that may require additional attention.
- Begin receiving business personal property renditions and planning inspections.
- Begin receiving real property inventory applications.
- Begin receiving and reviewing agriculture (1d1) and wildlife management (1dw) applications and annual wildlife management updates.
- Begin physical inspections of properties with new applications for agricultural and wildlife management.

### **March**

- Refine improvement and land tables adjusting to current sales and market data.
- Identify areas of specific or unusual market activity requiring special adjustments such as neighborhood codes.
- Continue to process business personal property, agriculture and wildlife management applications.

### **April**

- Finalize all value related tables.
- Process real property inventory applications.
- Complete the measurement and valuation of new construction.
- Prepare for appraisal notices.

**May**

Send appraisal notices.  
Submit appraisal records to Appraisal Review Board.  
Begin protest reviews informally with taxpayers and formally with the Appraisal Review Board.

**June**

Continue to process protests informally and formally.

**July**

Continue protest reviews informally and formally.  
Receive approved records from the Appraisal Review Board.  
Certify values to taxing units.

**August**

Continue remaining protest reviews informally and with Appraisal Review Board.  
Begin organizing new appraisal year.

**September-December**

Send sales letters to all commercial and rural land ownership changes.  
Collect construction, well and septic permits from November of prior year to current.  
Organize known individual property reviews known as "rechecks"  
Enter and organize sales data from January of current year.  
Develop re-inspection procedures for property in rural areas.  
Update GIS and mapping with new platted subdivisions and property changes.  
Begin inspecting and measuring all new construction.  
Identify areas of specific or unusual market activity.  
Identify mobile home parks and send letters to update occupancy as of January 1 of the next year.  
Research all sources for new businesses.  
Business Personal Property renditions sent to existing and new businesses.  
Review improvement and land tables for possible consolidation and refinement.  
Continue to review commercial land and improvement values in defined Market Areas.  
Continue reviewing residential property in defined Market Areas.  
Organize and allocate appraisal staff for specific geographic areas or property categories.  
Send annual update forms to existing wildlife management properties.  
Send letters to new owners of all properties transferred in current year that had a homestead exemption, agriculture valuation or others where an annual application is required.

## 2016 Calendar of Key Events

It should be noted that some activities presented in January actually began in the prior year presented as “continuing”. Additionally, some calendar events may be adjusted due to any unscheduled or unknown event.

### January-February

- Continue to send sales letters to buyers of commercial and rural land.
- Continue to procure permits for new construction when and where available.
- Continue inspecting and measuring new construction.
- Continue entering sales data as received.
- Continue updating GIS and mapping.
- Continue inspection of agricultural and wildlife management properties on a geographical and as need basis.
- Continue analysis of commercial values versus known and verified sales data.
- Inspect all commercial retail for vacancy-occupied ratios.
- Inspection of mobile home parks for any changes
- Inspect all properties north of FM 1621 and west of FM 1326. This continues multi-year project to inspect physically and/or aurally all properties in Kendall County.
- Continue to review commercial land and improvement values in the City of Boerne, Comfort and other areas of the county.
- Continue to review all types of residential property in Kendall County.
- Preliminary improvement and land table value processes begin.
- Continue to send Sales Letter to new owners of commercial and rural properties transferred in the prior and current year.
- Continue monitoring properties with “locked gates” for access for inspection.
- Review previous Property Value Studies and analyze all property category ratios that may require additional attention.
- Begin receiving business personal property renditions and planning inspections.
- Begin receiving real property inventory applications.
- Begin receiving and reviewing agriculture (1d1) and wildlife management (1dw) applications and annual wildlife management updates.
- Begin physical inspections of properties with new applications for agricultural and wildlife management.

### March

- Refine improvement and land tables adjusting to current sales and market data.
- Identify areas of specific or unusual market activity requiring special adjustments such as neighborhood codes.
- Continue to process business personal property, agriculture and wildlife management applications.

### April

- Finalize all value related tables.
- Process real property inventory applications.
- Complete the measurement and valuation of new construction.
- Prepare for appraisal notices.

**May**

Send appraisal notices.  
Submit appraisal records to Appraisal Review Board.  
Begin protest reviews informally with taxpayers and formally with the Appraisal Review Board.

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Continue to process protests informally and formally.

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Continue protest reviews informally and formally.  
Receive approved records from the Appraisal Review Board.  
Certify values to taxing units.

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Continue remaining protest reviews informally and with Appraisal Review Board.  
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**September-December**

Send sales letters to all commercial and rural land ownership changes.  
Collect construction, well and septic permits from November of prior year to current.  
Organize known individual property reviews known as "rechecks"  
Enter and organize sales data from January of current year.  
Develop re-inspection procedures for property in rural areas.  
Update GIS and mapping with new platted subdivisions and property changes.  
Begin inspecting and measuring all new construction.  
Identify areas of specific or unusual market activity.  
Identify mobile home parks and send letters to update occupancy as of January 1 of the next year.  
Research all sources for new businesses.  
Business Personal Property renditions sent to existing and new businesses.  
Review improvement and land tables for possible consolidation and refinement.  
Continue to review commercial land and improvement values in defined Market Areas.  
Continue reviewing residential property in defined Market Areas.  
Organize and allocate appraisal staff for specific geographic areas or property categories.  
Send annual update forms to existing wildlife management properties.  
Send letters to new owners of all properties transferred in current year that had a homestead exemption, agriculture valuation or others where an annual application is required.

## **PERFORMANCE OBJECTIVES**

Meeting the target dates in the calendars above for 2015 and 2016 is very important. Mailing appraisal notices in early May and completing the protest period by the end of July or first of August permits the appraisal process for the next year to begin earlier. This goal has been accomplished for the past several years and has produced a greater quantity and accuracy of work for the appraisal year.

The planned completion dates, as provided in the 2015 and 2016 calendar, are attainable objectives/goals. Our appraisal software coupled with the enhanced Pictometry aerial photography allows for greater efficiency and accuracy in appraisals. Many factors are considered when goals and calendar events are provided. It should be remembered that all goals are contingent on a full experienced and educated staff. Additionally, enhanced information available on our web-site decreases staff time to provide information to the public.

## **MASS APPRAISAL SYSTEM**

Computer Assisted Mass Appraisal (CAMA) system revisions are specified and scheduled with Information Systems. The forms for all computers and IS procedures are reviewed and revised as required. The following details these procedures as it relates the 2015 and 2016 tax years:

### **REAL PROPERTY VALUATION**

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

Cost schedules are tested with market data (sales) to insure that the appraisal district is in compliance with Texas Property Tax Code, Section 23.011. Replacement cost new tables as well as depreciation tables where applicable are tested for accuracy and uniformity using ratio study tools and compared with cost data from recognized industry leaders, such as Marshall Swift Valuation Service. A typical model utilized in this process is described as follows: Market Value equals a Market Adjustment times Cost New less depreciation plus land value. A Market Adjustment is derived from movement in the market from year to year of a particular category of property. Generally, this is expressed as no adjustment, a positive or a negative adjustment.

Land tables are updated using current market data (sales) and then tested with ratio study tools. Value modifiers such as neighborhood codes are developed for property categories by market area and tested on a pilot basis with ratio study tools. Current land tables will be modified and refined to more reflect consistency by area and refined as the market changes. Income, expense, and occupancy data is updated in the income models for each market area and cap rate studies are completed using current sales data. The resulting models are tested using ratio study tools.

### **PERSONAL PROPERTY VALUATION**

Density schedules are compared to local business trends and updated using data obtained during the previous tax year from renditions and documentation obtained during review of submitted renditions. Physical inspections as provided by the Tax Code are performed on a random and as needed basis. Valuation procedures are reviewed and modified as needed and tested.

### **NOTICING PROCESS**

Texas Property Tax Code Section 25.19 – appraisal notice forms are reviewed and edited for updates and changes required by legislation and Comptroller rule. Included with the Appraisal Letter is the latest copy of Comptroller's *Property Taxpayer Remedies*.

## **HEARING PROCESS**

Protest hearing scheduling for informal and formal Appraisal Review Board hearings are reviewed and updated as required. Standards of documentation are reviewed and amended as required. The appraisal district hearing documentation is reviewed and updated to reflect the current valuation process. Production of documentation is tested and in compliance with HB 201 information and is provided to the taxpayer at least fifteen days prior to the scheduled hearing date.

## **DATA COLLECTION REQUIREMENTS**

Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, and re-inspection and/or revaluation of the universe of properties.

### **NEW CONSTRUCTION/DEMOLITION**

New construction field and office review procedures are identified and revised as required. Field production standards are established and procedures for monitoring tested. Source of building permits is confirmed and system input procedures are identified. Process of verifying demolition of improvements is specified. This critical annual activity is projected and entered on the key events calendar for each tax year.

### **REMODELING**

Market areas with improvement remodeling that effect market value are identified and field activities are scheduled to update property characteristic data. Updates to valuation procedures are tested with ratio studies before finalized in the valuation modeling. This field activity when entered in the key events calendar must be monitored carefully.

### **RE-INSPECTION OF PROBLEMATIC MARKET AREAS**

Real property market areas, by property category and classification, are tested for low or high protest volumes, low or high sales ratios, or high coefficient of dispersion. Market areas that fail any or all of these tests are determined to be problematic. Field reviews are scheduled to verify and/or correct property characteristic data. Additional sales data is researched and verified. In the absence of adequate market data, neighborhood delineation is verified and neighborhood clusters are identified.

## **PERIODIC REAPPRAISALS**

Section 25.18 of the Texas Property Tax Code requires a revaluation of the universe of properties on a cycle of every three years. The revaluation and inspection requirements for tax years 2015 and 2016 are designed to meet the requirements of Section 25.18. .

The primary appraisal method used for each category of property is provided in a following section. Other appraisal methods may be utilized to validate and support value conclusions.

## **FIELD OR OFFICE VERIFICATION OF SALES DATA AND PROPERTY CHARACTERISTICS**

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

## **PILOT STUDY**

New and/or revised mass appraisal models are tested regularly on selected market areas. These modeling tests (sales ratio studies) are conducted each tax year. Actual test results are compared with anticipated results and those models not performing satisfactorily are refined and retested. Generally, adjustments are made to defined areas demonstrating similar market characteristics. The procedures used for model specification and model calibration is in compliance with Uniform Standards of Professional Appraisal Practice, STANDARD RULE 6.

## **VALUATION BY TAX YEAR**

Valuation by tax year – using market analysis of comparable sales and locally tested cost data, market area specific income and expense data, valuation models are specified and calibrated in compliance with the supplemental standards from the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice. The calculated values are tested for accuracy and uniformity using ratio studies. Performance standards are those as established by the IAAO Standard on Ratio Studies. Property values in all market areas are updated each reappraisal year. Tax years 2015 and 2016 will be considered reappraisal years for all property categories. The primary appraisal method used for each category of property is provided below. Other appraisal methods may be utilized to validate and support value conclusions.

### **RESIDENTIAL REAL PROPERTY**

Sales Comparison Approach to Value

### **SPECIAL INVENTORY RESIDENTIAL PROPERTY**

Sales Comparison Approach to Value supported by the Income Approach to Value, when available

### **MULTIFAMILY RESIDENTIAL PROPERTY**

Sales Comparison and Cost Approach to Value supported by the Income Approach to Value, when available

## COMMERCIAL REAL PROPERTY

Sales Comparison and Cost Approach to Value supported by the Income Approach to Value, when available

## VACANT REAL PROPERTY

Sales Comparison Approach to Value

## INDUSTRIAL REAL PROPERTY

Various methods used by contracted independent appraisal firm

## SPECIAL VALUATION PROPERTIES

AGRICULTURAL USE – Income Approach

WILDLIFE MANAGEMENT – Income Approach

## BUSINESS TANGIBLE PERSONAL PROPERTY

Cost Approach to Value supported by the Sales Comparison Approach to Value

## INDUSTRIAL TANGIBLE PERSONAL PROPERTY

Various methods used by contracted independent appraisal firm

# THE MASS APPRAISAL REPORT

Each tax year the tax code required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar. The Mass Appraisal Report is completed in compliance with STANDARD RULE 6-8 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6-9 of USPAP.

## VALUE DEFENSE

Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested. Each appraisal district identifies the evidence to be used in informal and formal hearings by property type and the steps to be taken to insure compliance with HB 201.

Evidence provided at informal hearings with the staff as it relates to specific categories of properties consists of, but is not limited to, comparable sales, subdivision or area maps providing various property characteristics such as quality, size, and value of surrounding properties. Generally, at the informal hearing, the taxpayer is provided the specific information concerning his/her property and any additional information they may request.

Evidence provided at formal appraisal review board hearings consists of comparable sales of property or other analysis supporting the district's value. Locator maps that include the taxpayer's property as well as other information is displayed on a wall mounted screen. This permits the taxpayer to readily view the information provided at the hearing and enhances the *Appraisal Review Board's* ability to render a decision