

**WILBARGER COUNTY APPRAISAL DISTRICT
AMENDED/REVISED
2017-2018
REAPPRAISAL PLAN**

Wilbarger County Appraisal District

2017–2018 Reappraisal Plan

INTRODUCTION

General Overview of Tax Code Requirement

Passage of Senate Bill 1652 in 2005 amended the Property Tax Code to require each Appraisal District to prepare a biennial reappraisal plan. The following details the Tax Code requirements:

The Written Plan

Section 6.05, Property Tax Code, is amended by adding Subsection (i) to read as follows:

(i) To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time and place of the hearing. Not later than September 15 of each even numbered year, the board shall complete its hearing, 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

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

- a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05(i).
- b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:
 - 1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
 - 2) Identifying and updating relevant characteristics of each property in the appraisal records;
 - 3) Defining market areas in the district;
 - 4) Identifying property characteristics that affect property value in each market area, including:
 - a) The location and market area of the property;
 - b) Physical attributes of the 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.

Scope of Responsibility

The Wilbarger County Appraisal District (WCAD) has prepared and published this reappraisal plan and appraisal report to provide our Board of Directors, citizens and taxpayers with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and several sections describing the appraisal effort by the appraisal district. The Wilbarger County Appraisal District (WCAD) is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A member Board of Directors, appointed by the taxing units within the boundaries of Wilbarger County, constitutes the district's governing body. The chief appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisal and exemption administration for 8 jurisdictions or taxing units in the county. Each taxing unit, such as the county, city, school district, hospital district, college, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals and estimated values by the appraisal district allocate the year's tax burden on the basis of each taxable property's market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

Data

The district is responsible for establishing and maintaining approximately **11,590** real and personal property accounts covering 978 square miles within Wilbarger County. This data includes property characteristics, ownership, and exemption information. Property characteristic data on new construction is updated through an annual field effort; existing property data is maintained through a field review. Sales are routinely validated during a separate field effort; however, numerous sales are validated as part of the new construction and field inspections. General trends in employment, interest rates, new construction trends and cost and market data are acquired through various sources, including internally generated questionnaires to buyer and sellers, realtors, lenders and building contractors.

Except as provided by the Texas Property Tax Code, all taxable property is appraised at its “market value” as of January 1st. Under the tax code, “market value” 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 time for the seller to find a purchaser;
- both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The Texas Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03). The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1st of the preceding year for the current appraisal year by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1st.

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 district’s current policy is to conduct a general reappraisal of taxable property every year. Appraised values are reviewed annually and are subject to change. Business personal properties, minerals and utility properties are appraised every year.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted mass appraisal programs, and recognized appraisal methods and techniques, that information is compared with the data for similar properties, and with recent cost and market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable.

A Written Appraisal Plan for WCAD

REAPPRAISAL

PLANNING

Variation in reappraisal requirement requires Wilbarger County Appraisal district to carefully plan its work before beginning any reappraisal. Although the planning process may vary in specifics, it should involve four (4) basic steps.

1. Assess current performances
2. Set reappraisal goals
3. Assess available resources and determine needs
4. Re-evaluate goals and adjust as necessary

STEPS

The International Association of Assessing Offices (IAAO) textbook *Property Appraisal and Assessment Administration* lists ten steps in a reappraisal. These steps outline those activities performed by Wilbarger County Appraisal District (WCAD) for the completion of periodic reappraisals.

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

1. Performance Analysis
 - Ration study
 - Equity of existing values
 - Consistency of values with market activity
2. Revaluation Decision
 - Statutory – at least once every three years
 - Administrative policy
3. Analysis of Available Resources
 - Staffing
 - Budget
 - Existing practices
 - Information system support
 - Existing data and maps
4. Planning and Organization
 - Target completing dates
 - Identify performance objectives
 - Specific action plans and schedules
 - Identify critical activities with completion dates
 - Set production standards for field activities
5. Mass Appraisal system
 - Forms and procedures revised as necessary
 - CAMA (Computer Assisted Mass Appraisal) system revision as required

6. Conduct Pilot Study
 - Test new/revised appraisal methods as applicable
 - Conduct ratio studies
 - Determine if values are accurate and reliable
7. Data Collection
 - Building permits and other sources of new construction
 - Check properties that have undergone remodeling
 - Re-inspection of problematic properties
 - Re-inspection of universe properties on a cyclic basis
8. Valuation
 - Market analysis (based on Ratio Studies)
 - Schedules development
 - Application of revised schedules
 - Calculations of preliminary values
 - Tests of values of accuracy and uniformity
9. The Mass Appraisal Report
 - Establish scope of work
 - Compliance with Standards Rule 6-7 of USPAP (Uniform Standards of professional Appraisal Practices)
 - Signed certification by the Chief Appraiser as required by Standards Rule 6-8 USPAP (Report after Reappraisal)
10. Value Defense
 - Prepare and deliver notices of value to property owners
 - Hold informal hearings
 - Schedule and hold formal appeal hearings

PERFORMANCE ANALYSIS

Ratio studies are used to analyze appraisal and uniformity overall and by market area within property reporting categories. They are used to determine where appraisals meet acceptable standards and where it does not. This is where we check the equality of existing values and the consistency of values with market activity. By calculating the mean, median, and weighted ratios. In each reappraisal year of this plan, that will be the starting point for establishing the level and accuracy of appraisal performance.

REVALUATION DECISION

REAPPRAISAL CYCLE

The Wilbarger County Appraisal District, by policy adopted by the Board of Directors and the Chief Appraiser, reappraisers all property in a designated area each year on a three-year cycle. The reappraisal year is a complete appraisal of all properties in this designated area. Tax year **2017** is a reappraisal year for designated area of indicated as Rural. Tax year **2018** is a reappraisal year for designated are as City.

Pursuant to section 25.18 of the Texas property tax Code, the Wilbarger County Appraisal District has established a reappraisal plan to provide for the reappraisal of all property within the district at least once every three (3) years.

Appraisal Frequency

For reappraisal or inspection purposes, the district is divided into Rural and City. This allows for a complete drive-out of the county every three years.

2017

Rural

All categories of properties of the rural area in Wilbarger County (with the exception of the properties located inside the City of Vernon). This includes all School districts Vernon ISD, Harrold ISD, Northside ISD and Chillicothe ISD with the **exception** of the City of Vernon located within Vernon ISD. The Appraiser's will inspect rural properties referencing School District Maps (See Addendum) and appraisal card information. The appraiser's make use of the Appraisal District maps to draw the routes to travel to review properties.

2018

City

All categories of properties of the City of Vernon. **(See Addendum)**

Completeness is where the district will pick up new construction, adjust for changes, and appraise problematic areas. This process is performed every year.

There may be circumstances beyond our control such as weather condition which may cause delay of appraisals, but this is not anticipated.

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for this reappraisal plan will be/are met by the Board of Directors each year. Existing appraisal practices, which are contained from year to year, are identified and methods utilized to keep these practices current. The information systems are kept current with schedule upgrades and the mapping system is continually updated with property splits and ownership data. Marshall and Swift is used to update schedules along with sales and ratio study information.

PLANNING AND ORGANIZATION

All target dates for this plan will be, to complete each area of work and finalize reappraisal process by end of April. Wilbarger County Appraisal District has contacted with Pritchard & Abbott, Inc. to provide personnel and expertise towards the completion of the appraisal of Real, Mineral, Industrial, and Utilities including fieldwork, data analysis, and taxpayer protest portions of the reappraisal plan. Ratio Studies, market analysis, sales data and final market schedules are presented to the Chief Appraiser for discussion and application to the universe of properties.

MASS APPRAISAL SYSTEM

All renditions, homestead, and special appraisal forms are updated to meet State requirements. All properties that have been coded on the computer to receive a form and all requests for forms will be properly worked. All schedules that are programmed in the computer are reviewed with the sales ratio studies for any revisions that need to be made.

Market Areas

The general market areas for Wilbarger County are defined as:

- (a) The district uses the market areas of the City of Vernon, town-site of Odell and Harrold when setting the market for Categories A, B, C, F, and M.
- (b) The district uses county wide market areas for appraising Categories D and E.

The appraiser upon review of the properties within these areas may further subdivide some of these areas into neighborhoods or subdivisions sharing physical or geographical boundaries, or legal restrictions in order to be as equal and uniform as possible.

PILOT STUDY

New and/or revised mass appraisal schedules are tested each year. Ratio studies are used to see if the revisions are accurate and reliable in the different market areas. 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.

DATA COLLECTED and VALIDATION

Office and field procedures are reviewed and revised as required for data collection. Sales price certification letters are entered as they are received from buyers and used to check schedules. Building permits are used for any new construction and remodeling that has taken place. Re-inspections of problematic properties which for this plan are the fast growing residential areas to make sure all improvements are documented and schedules are up to par with the market.

Two basic types of data are collected: data which is specific to each property and data which is indicative of a particular class of property that has been predefined by Wilbarger County Appraisal District.

Property specific data is collected as part of the inspection process and through submission by the property owner.

As part of the inspection process, the improvements are measured and classified. The appraiser also estimates the effective age and condition of the improvements. Any additional or unusual features are also estimates the effective age and condition of the improvements. Any additional or unusual features are also noted at the time of the inspection. Data on individual properties is maintained and on the appraisal card for that property. Data on individual properties, and through submission by the property owner. Appraisal cards are available for review at the appraisal district office.

Data pertaining to a class of properties is grouped together according to the differing quality levels and then used to develop valuations models for each property class.

VALUATION

Production of values begins with market analysis, schedule development and the calculation of preliminary values. A ratio study then evaluates the accuracy and consistency of the values between property type and areas. When the schedules produce acceptable results, they can be used to produce values. This includes the importing and exporting of values for overlapping

properties in our district. WCAD considers market characteristics such as size, age and condition in appraising properties. Conclusions are reflected in the model to characteristics of the property being appraised.

MASS APPRAISAL REPORT

Mass appraisal is the systematic appraisal of groups of properties as of a given date using standardized procedures and statistical testing. The purpose of mass appraisal is the equitable and efficient appraisal of all property in a jurisdiction for ad valorem tax purposes. Mass appraisal judgments relate to groups of properties rather than single properties. The required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar. A written report is completed in compliance with STANDARD RULE 6-8 of the Uniform Standards of Professional Appraisal Practice. The signed certificate by the Chief Appraiser is compliant with STANDARD RULE 6-8 of USPAP.

VALUE DEFENSE

Appraisal Notice of Value are prepared and delivered to property owners as prescribed by law. WCAD sends notices to each taxpayer each year. 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 hearings is specified and tested. When the appeals process is completed, values are certified to each taxing entity.

Overview of District Operations

2016 – 2018 Proposed Calendar of Key Events (See Appendix A)

Personnel Resources

The office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. The administration department's function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The Valuation of Real and Commercial Property accounts are appraised by outside appraisal firm, Pritchard & Abbott, Inc. Amarillo, Texas. The Valuation of Mineral, Utilities, and Industrial accounts are appraised by an outside appraisal firm, Pritchard & Abbott, Inc. Ft Worth, Texas. The valuation of BPP accounts are carried in-house. The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be registered with the Texas Department of Licensing and Regulation. Support functions including records maintenance, information and assistance to property owners, and hearings are coordinated by WCAD personnel in support services.

The appraisal district staff consists of 4 full-time employees

TITLE	NAME	TDLR #
Chief Appraiser	Sandy Burkett	67478
Director of Operations/RE-BPP Supervisory	Lana Hopkins	
Financial Officer/Ownership Transfer Technician	Brittany Smith	
Customer Relations/Exemption Clerk	Sherry McCoy	

Pritchard & Abbott, Inc Appraisal Staff

NAME	TDLR #	APPRAISAL RESPONSIBILITY
Larry Womble	71931	Real and Commercial
Tim Mercer	60129	Real and Commercial
Richard Taylor	72414	Real and Commercial
Danny Hamby	73029	Real and Commercial
Marty Seeley	71643	Real and Commercial
Brant Ballard	74393	Real and Commercial
John Rutledge	66052	Minerals, Industrial Utilities
Stanley Krenek	73191	Minerals, Industrial Utilities
Judy Harris	68604	Minerals, Industrial Utilities

Staff Education and Training

All personnel that are performing appraisal work are registered with the Texas Department of Licensing and Regulation and are required to take appraisal courses to achieve the status of Registered Professional Appraiser (RPA) within five years of employment as an appraiser. After they are awarded their license, RPAs require 30 CEUs every two years. The Ethics course, Law & Rules Update and USPAP events must be completed as part of the 30 CEUs.

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 are based is assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed. Some interior inspections of property appraised were performed at the request of the property owner and required by the district for clarification purposes and to correct property descriptions.
3. Validation of sales transactions was attempted through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, residential sales data obtained from vendors was considered reliable.
4. I have attached a list of staff providing significant mass appraisal assistance to the person signing this certification.

Certification Statement:

"I, Sandy Burkett, Chief Appraiser for the Wilbarger County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, 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 law."

Sandy Burkett, RPA
Chief Appraiser

Appendix A: 2016-2018 Calendar of Key Activities

Wilbarger County Appraisal District forwards Sales Letters for any type of ownership transfer, Homestead Exemption, and 1-d-1 Applications at the time of ownership change. (Property Tax Code Sec 11.44 & Sec. 23.43). This process is a continuous process through each calendar year Renditions are mailed in the month of January annually.

<u>PROJECTED DATE</u>	<u>REAPPRAISAL RELATED ACTIVITIES</u>
July 2016	<ul style="list-style-type: none"> ✓ Appraisal Review Board (ARB) Approves Appraisal Records to Create Appraisal Roll (if not approved earlier) Sec. 41.12 ✓ Chief Appraiser Certifies Appraisal Roll to Taxing Unit Assessors ✓ Chief Appraiser Prepares Reappraisal Plan
August 2016	<ul style="list-style-type: none"> ✓ Print Appraisal Cards and sort by Geographical Order ✓ In House Ratio Study Review for Accuracy ✓ System Rollover of Data Records To Begin New Appraisal Year ✓ Deadline to file for Sept. 1st Inventory Value
September 2016	<ul style="list-style-type: none"> ✓ Sept. 1 - Statutory Appraisal Date For Certain Inventory Properties (Sec. 23.12) ✓ Newspaper Publication on Notice of Hearing on Budget (Sec. 6.062); (if not completed earlier) ✓ Sept. 15 - Statutory Deadline for CCAD Board of Directors to Approve Budget & Reappraisal Plan. Sec 6.06 ✓ Newspaper Publication on Notice of Hearing on Budget (Sec. 6.062); (if not completed earlier) ✓ Taxing unit's quarterly payment due. Sec. 6.06 ✓ Reappraisal Field Work Inspections Begins ✓ Collect data from assumed name filing, sales tax permits and verify new accounts for Business Personal Property
October 2016	<ul style="list-style-type: none"> ✓ Taxing Units Mail Bills - Appraisal Support & Customer Service ✓ Ag Advisory Board Meeting ✓ Reappraisal Field Work Inspections continue
November 2016	<ul style="list-style-type: none"> ✓ In House Ratio Study Review for Accuracy ✓ Reappraisal Field Work Inspections continue ✓ Review & Return PTD Clerical Error Report for Property Value Study
December 2016	<ul style="list-style-type: none"> ✓ Reappraisal Field Work Inspections continue ✓ Taxing unit's quarterly payment due. Sec. 6.06
January 2017	<ul style="list-style-type: none"> ✓ Jan. 1 - Statutory Appraisal Date for Most Categories of Taxable Property ✓ In House Ratio Study Review for Accuracy ✓ Mail Business Personal Property Rendition Forms ✓ Reappraisal Field Work Inspections continue
February 2017	<ul style="list-style-type: none"> ✓ Reappraisal Field Work Inspections continue ✓ Begin Working Business Personal Property Renditions

March 2017

- ✓ In House Ratio Study Review for Accuracy
- ✓ Taxing unit's quarterly payment due. Sec. 6.06
- ✓ Reappraisal Field Work Inspections continue

April 2017

- ✓ Newspaper Publication on Renditions, HS, AG, Deferrals, & Disabled Veterans
- ✓ Begin Preparation for Budget
- ✓ Employee Performance Reviews-Discussions with Staff
- ✓ Certify Estimate of Taxable Value to County, Schools & Municipalities (Sec. 26.01e)
- ✓ Ratio Study Review for Appraisal Notice Process
- ✓ Begin Application of Neighborhood Market Adjustments
- ✓ BPP Rendition Deadline on April 15th. Sec. 22.23 (a)
- ✓ Deadline to File Abatement & AG Application on April 30th
- ✓ Finalize Changes Prior To Notice Run
- ✓ Finalize Reappraisal Field Work if not already completed

May 2017

- ✓ Newspaper Publication of Protest and Appeal Procedures (Sec. 41.41 & 41.70b) & Taxpayer Remedies
- ✓ Real, BPP, Mineral/Industrial Value Notices are mailed
- ✓ Begin Informal Appeals
- ✓ BPP Rendition Extension Deadline on May 15th
- ✓ Statutory Deadline to File Appraisal Review Board Protest

June 2017

- ✓ Appraisal Review Board Hearings Begin
- ✓ Chief Appraiser Submits Completed Appraisal Records to ARB
- ✓ Employee Performance Reviews-Discussions with Staff
- ✓ Budget Workshop begins: submission of Proposed Budget to BOD then Administrators
- ✓ Chief Appraiser evaluation performed at Budget workshop
- ✓ Taxing unit's quarterly payment due. Sec. 6.06

July 2017

- ✓ Appraisal Review Board (ARB) Approves Appraisal Records to Create Appraisal Roll (if not approved earlier) Sec. 41.12
- ✓ Chief Appraiser Certifies Appraisal Roll to Taxing Units

August 2017

- ✓ Print Appraisal Cards and sort by Geographical Order
- ✓ In House Ratio Study Review for Accuracy
- ✓ System Rollover of Data Records To Begin New Appraisal Year
- ✓ Deadline to file for Sept. 1st Inventory Value

September 2017

- ✓ Sept. 1 - Statutory Appraisal Date For Certain Inventory Properties (Sec. 23.12)
- ✓ Newspaper Publication on Notice of Hearing on Budget (Sec. 6.062); (if not completed earlier)
- ✓ Sept. 15 - Statutory Deadline for WCAD Board of Directors to Approve Budget Sec 6.06
- ✓ Taxing unit's quarterly payment due. Sec. 6.06
- ✓ Reappraisal Field Work Inspections Begins
- ✓ Collect data from assumed name filing, sales tax permits and verify new accounts for Business Personal Property
- ✓

October 2017

- ✓ Before October 15 of each odd-numbered year taxing units nominate board of director candidates. Sec 6.03 (g)
- ✓ Taxing Units Mail Tax Bills - Appraisal Support & Customer Service
- ✓ Before October 30 of each odd-numbered year chief appraiser prepares ballot of board of director candidates. Sec 6.03 (j)
- ✓ Reappraisal Field Work Inspections continues

November 2017

- ✓ In House Ratio Study Review for Accuracy
- ✓ Appraiser In-House Review
- ✓ Reappraisal Field Work Inspections continues

December 2017

- ✓ Resolution Determining Vote for CAD BOD Due to Chief
- ✓ Results of BOD Election due to Commissioners Court
- ✓ Taxing unit's quarterly payment due. Sec. 6.06
- ✓ Each taxing entity entitled to vote must determine its vote by resolution and submit it to the Chief Appraiser before December 15. Sec 6.03 (k)
- ✓ The chief appraiser shall count the votes and submit the results before December 31 to the governing body of each taxing unit in the district and to the Board of Director candidates. Sec 6.03 (k)
- ✓ Reappraisal Field Work Inspections continues

January 2018

- ✓ WCAD Board of Directors begin 2 year terms
- ✓ ARB begins 2 year term. Sec. 6.41 (e)
- ✓ Jan. 1 - Statutory Appraisal Date for Most Categories of Taxable Property
- ✓ Mail Business Personal Property Rendition Forms
- ✓ In House Ratio Study Review for Accuracy
- ✓ Reappraisal Field Work Inspections continues

February 2018

- ✓ Begin Working Business Personal Property Renditions
- ✓ Reappraisal Field Work Inspections continues

March 2018

- ✓ In House Ratio Study Review for Accuracy
- ✓ Taxing unit's quarterly payment due. Sec. 6.06
- ✓ Reappraisal Field Work Inspections continues

April 2018

- ✓ Newspaper Publication on Renditions, HS, AG, Deferrals, & Disabled Veterans
- ✓ Begin Preparation for Budget
- ✓ Certify Estimate of Taxable Value to County, Schools & Municipalities (Sec. 26.01e)
- ✓ Ratio Study Review for Appraisal Notice Process
- ✓ Begin Application of Neighborhood Market Adjustments
- ✓ BPP Rendition Deadline on April 15th. Sec. 22.23 (a)
- ✓ Deadline to File Abatement & AG Application on April 30th
- ✓ Finalize Changes Prior To Notice Run
- ✓ Finalize Reappraisal Field Work if not already completed

May 2018

- ✓ Newspaper Publication of Protest and Appeal Procedures (Sec. 41.41 & 41.70b) & Taxpayer Remedies
- ✓ Newspaper Press Release for Notices Mailed
- ✓ Mailing of Real and BPP Value Notices
- ✓ Begin Informal Appeals
- ✓ BPP Rendition Extension Deadline on May 15th
- ✓ Property Value Study Appeal Hearings-Austin TX
- ✓ Memorial Day-CCAD Closed
- ✓ Statutory Deadline to File Appraisal Review Board Protest
- ✓ Chief Appraiser evaluation

June 2018

- ✓ Chief Appraiser Submits Completed Appraisal Records To ARB
- ✓ Appraisal Review Board Hearings Begin
- ✓ Chief Appraiser Submits Completed Appraisal Records to ARB
- ✓ Employee Performance Reviews-Discussions with Staff
- ✓ Submit Proposed Budget to BOD then Administrators
- ✓ Taxing unit's quarterly payment due. Sec. 6.06

July 2018

- ✓ Appraisal Review Board (ARB) Approves Appraisal Records to Create Appraisal Roll
- ✓ Chief Appraiser Certifies Appraisal Roll to Taxing Units
- ✓ Chief Appraiser Prepares Reappraisal Plan

August 2018

- ✓ Print Appraisal Cards and sort by Geographical Order
- ✓ In House Ratio Study Review for Accuracy
- ✓ System Rollover of Data Records To Begin New Appraisal Year
- ✓ Deadline to file for Sept. 1st Inventory Value