

CENTRAL APPRAISAL DISTRICT OF BANDERA COUNTY



Biennial Reappraisal Plan

BOARD OF DIRECTORS:

Ray Barton - Chairman
Bob Tomasini - Vice-Chairman
Gary Johnston – Secretary
Randy MacNaughton- Member
Anthony Gonzales - Member
Tom Beer – Member
Gwenda Tschirhart - Member

ADOPTED AUGUST 14, 2012

RESOLUTION NO. 2012 -2

STATE OF TEXAS {}

RESOLUTION APPROVING THE WRITTEN
2013/2014 BIENNIAL REAPPRAISAL PLAN FOR
THE CENTRAL APPRAISAL DISTRICT OF
BANDERA COUNTY

COUNTY OF BANDERA {}

BANDERA CENTRAL APPRAISAL DISTRICT

WHEREAS, Section 6.05 (i) of the Texas Property Tax Code requires that the DISTRICT Board of Directors (B.O.D.) biennially approve a written plan for periodic reappraisal of all property within the boundaries of the district, according to Section 25.18 of the Texas Property Tax Code, and

WHEREAS, the DISTRICT B.O.D. has notified the presiding officer of the governing body of each taxing unit participating in the DISTRICT a written notice of the time, date, and place of the public hearing, and

WHEREAS, the DISTRICT B.O.D. has held a public hearing on August 14th, 2012 to consider any amendments to the written plan, and there were no amendments made to the written plan, and

NOW THEREFORE, be it RESOLVED that the DISTRICT Board of Directors adopts the written reappraisal plan.

RESOLVED FURTHER, that the CHIEF APPRAISER of the DISTRICT is authorized and directed to deliver copies of the approved written reappraisal plan in compliance with the remainder of Section 6.05(i) to the presiding officer of the governing body of each taxing unit participating in the DISTRICT and to the state comptroller of public accounts within 60 days of the approval date.

READ, PASSED AND APPROVED THIS THE 14th day of August 2012,

By: 
Ray Barton, Chairman

ATTEST:

Gary C. Johnston, Secretary

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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. 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 district's was passed with the 66th 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. Currently, the District is responsible for appraising 1,198 business personal property accounts and 34,000 real property accounts.

Except as otherwise outlined in the Texas Property Tax Code, all taxable property is appraised at its "market value" as of January 1st of each year. Market value, as defined by the code, means the price at which a property would transfer for cash of 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.

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 (U.S.P.A.P.). 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), restricted use properties (Sec. 23.83), and allocation of interstate property (Sec.23.03). The owners of inventory may elect to have the inventory appraised at its market value as of September 1st of the year preceding 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." In other words, undeveloped non-agricultural land does not qualify.

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 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.

Approached 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 2012. 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 2013 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 PTC 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. 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 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 TPTC and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Division (PTD) conducts an annual 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.

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 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 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.

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 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 their 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.

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 type. Identifying and updating relevant characteristics of the subject property is accomplished through the discovery (see Section 1) and inspection processes.

After the discovery, field, and appraisal work is completed; 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.

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.

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.

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.

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 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.

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 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.

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 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. Through 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.

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.

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.

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 Mass Appraisal Report.

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
Melinda Smith, RPA	Deputy Chief Appraiser	Property Data / Valuation Correlation
Maria Garcia, RPA	Senior Appraiser / GIS	Appraisal Supervisor / GIS Data
Robert Reynolds	Agricultural Appraiser	Data Collection / Agricultural Appraiser
Open	Field Appraiser	Data Collection / Update Property Data
Wendell D. Carman	Field Appraiser	Data Collection / Update Property Data
Open	Field Appraiser (Pers. Prop.)	Data Collection / Update Property Data
Debbie Clark	Abstractor / Exemption Specialist	Support Staff / Exempt Maintenance/ Deeds
Sue Ann Arredondo	ARB / AG / Exempt Specialist	Support Staff / Customer Service / Data Collection
Candy Sapp	Secretary / Clerk	Support Staff / Customer Service
Sharon Robinson	Bookkeeper/Human Resources	Support Staff / Research / Document Review

CONTRACTED APPRAISAL FIRMS PROVIDING MASS APPRAISAL ASSISTANCE

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

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 server containing the appraisal records for the district. Multiple PC's in the appraisal office accesses 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.

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 10.0 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 2010 digital orthophotos obtained from USDA as well as associated attribute tables containing descriptive information about the geographic objects (parcels) and features.

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).

Ownership transfers are submitted to the BANCAD's appraisal software vendor LP TrueAutomation, Inc. for processing. The company then sends the information back to the District and the resulting shapefile is assigned a parcel identification number. Once the number is assigned, the information is sent back to TrueAutomation and the number is linked. The maps is then updated and placed on the District's server and in the PACS software.

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)

CALENDAR OF EVENTS - 2012

AUGUST 2012	SEE 2013 WORK PLAN
1-Aug thru 31-Aug	<ul style="list-style-type: none"> • Commence field work relating to reappraisal and inspection of identified properties. • Commence reappraisal of portions of rural land and subdivisions. • Commence discovery of new improvements. • Commence personal property discovery. • Commence commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Appraisal Review Board meetings as needed on Tuesdays and Thursday. • EARS submission to PTAD. • Sales submission to PTAD.
1-Aug	<ul style="list-style-type: none"> • Last day for property owners to apply for September 1 Inventory appraisal for 2013 (Sec. 23.12). • 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).
7-Aug	<ul style="list-style-type: none"> • 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).
14-Aug	<ul style="list-style-type: none"> • Last day for CAD board to pass resolution to change CAD finance method, subject to taxing unit's unanimous consent (Sec. 6.061). • 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).
15-Aug	<ul style="list-style-type: none"> • Deadline for Texas Comptroller to certify final PVS findings to Education Commissioner and each school district (Comptroller Rule Sec. 9.4313).
21-Aug	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Adopt Appraisal District Budget. • Approve reappraisal plan (6.05i), even # years only.
22-Aug	<ul style="list-style-type: none"> • Appraisal Review Board meeting fourth Wednesday of the month.

30-Aug	<ul style="list-style-type: none"> • 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). • 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). • Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method (Sec. 6.061).
SEPTEMBER 2012	
1-Sept thru 30-Sept	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Review Mineral Utility Contract. • Review Auditors Contract.
1-Sept	<ul style="list-style-type: none"> • Current year taxable value may be determined as of this date, at property owner's written option (Sec. 23.12).
14-Sept	<ul style="list-style-type: none"> • Last day for CAD board to adopt next year budget unless district has changed its fiscal year (Sec. 6.06). • 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). • 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).
15-Sept	<ul style="list-style-type: none"> • Last day to approve Biennial Reappraisal Plan.
18-Sept	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Review Board of Director's election process.
28-Sept	<ul style="list-style-type: none"> • Appraisal Review Board meeting fourth Wednesday of the month.
30-Sept	<ul style="list-style-type: none"> • Last day for taxing units' fourth quarterly payment for CAD budget (Sec. 6.06).

OCTOBER 2012

1-Oct thru 31-Oct	<ul style="list-style-type: none">• Continue field work relating to reappraisal and inspection of identified properties.• Continue reappraisal of portions of rural land and subdivisions.• Continue discovery of new improvements.• Continue personal property discovery.• Continue commercial property discovery.• Collect, verify and process sales information.• Collect, verify and process income and expense information.
1-Oct	<ul style="list-style-type: none">• Last day for taxing units to adopt current year tax rate, or no later than 60th day after the chief appraiser certifies appraisal roll to a unit (Sec. 26.05).• Last day for taxing units' fourth quarterly payment for CAD budget (Sec. 6.06).• Date tax assessor mails current year tax bills (or soon after) (Sec. 31.01).
16-Oct	<ul style="list-style-type: none">• Board of Director's meeting third Tuesday of the month.• 3rd quarter clerical changes.
24-Oct	<ul style="list-style-type: none">• Appraisal Review Board meeting fourth Wednesday of the month.• 3rd quarter clerical changes.

NOVEMBER 2012

1-Nov thru 30-Nov	<ul style="list-style-type: none">• Continue field work relating to reappraisal and inspection of identified properties.• Continue reappraisal of portions of rural land and subdivisions.• Continue discovery of new improvements.• Continue personal property discovery.• Continue commercial property discovery.• Collect, verify and process sales information.• Collect, verify and process income and expense information.
20-Nov	<ul style="list-style-type: none">• Board of Director's meeting third Tuesday of the month.• Budget line item transfers.• Award Utility/Mineral appraisal contract (2 yr), odd # years only.• Nominate/Consider ARB and Ag Board members.
28-Nov	<ul style="list-style-type: none">• Appraisal Review Board meeting fourth Wednesday of the month, if necessary.

DECEMBER 2012

1-Dec thru 31-Dec	<ul style="list-style-type: none">• Continue field work relating to reappraisal and inspection of identified properties.• Continue reappraisal of portions of rural land and subdivisions.• Continue discovery of new improvements.• Continue personal property discovery.• Continue commercial property discovery.• Collect, verify and process sales information.• Collect, verify and process income and expense information.• Time when chief appraiser may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47).
18-Dec	<ul style="list-style-type: none">• Board of Director's meeting third Tuesday of the month.• Appoint ARB and AG boards.
26-Dec	<ul style="list-style-type: none">• Appraisal Review Board meeting fourth Wednesday of the month, if necessary.
31-Dec	<ul style="list-style-type: none">• Last day for taxing units' first quarterly payment for CAD budget (Sec. 6.06).

CALENDAR OF EVENTS – 2013

JANUARY 2013	
1-Jan thru 31-Jan	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Conduct ratio studies on entire market. • Update appraisal manuals. • Update cost schedules. • Mail renditions. • Mail Agricultural Use applications to new owners and to owners with questionable eligibility. • Mail Agriculture surveys. • Mail exemption applications.
1-Jan	<ul style="list-style-type: none"> • 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). • 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). • Date that half of appraisal review board (ARB) members begin two-year terms (Sec. 6.41). • Complete employee evaluations.
2-Jan	<ul style="list-style-type: none"> • Date rendition period begins; continues through April 15 for those property owners not requesting a filing extension (Sec. 22.23).
15-Jan	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Oaths of Office. • Elections of Board Officers. • 4th quarter clerical changes. • Legal services contract.
23-Jan	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) fourth Wednesday of the month. • Oath of Office – new members. • Elections of ARB Officers and review of procedures. • 4th quarter clerical changes. • All required publications in paper.

31-Jan	<ul style="list-style-type: none"> • 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). • Last day for chief appraiser to deliver applications for special appraisal and exemptions requiring annual applications (Secs. 11.44, 23.43). • 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).
FEBRUARY 2013	
1-Feb thru 28-Feb	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Conduct ratio studies on sub-markets.
1-Feb	<ul style="list-style-type: none"> • Normal deadline for 25.25d (one third) and 41.411 (failure to give notice) protests. • 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). • 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).
19-Feb	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Review of preliminary PVS results.
27-Feb	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) fourth Wednesday of the month if necessary.
28-Feb (29 if a leap year)	<ul style="list-style-type: none"> • Last day to request separate appraisal for interest in a cooperative housing corporation (Sec. 23.19).
MARCH 2013	
1-Mar thru 31-Mar	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery. • Collect, verify and process sales information.

	<ul style="list-style-type: none"> • Collect, verify and process income and expense information. • Conduct ratio studies on sub-markets. • Determine neighborhood adjustments. • Conclude schedule changes.
10-Mar	<ul style="list-style-type: none"> • Deadline to file written appeal of PVS findings with Texas Comptroller (Government Code Sec. 403.303).
19-Mar	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Publish legal requirements for filing rendition statements and availability of forms (Sec. 22.21).
27-Mar	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) fourth Wednesday of the month if necessary.
31-Mar	<ul style="list-style-type: none"> • Last day for taxing units' second quarterly payment for CAD budget (Sec. 6.06). • Last day for cities to report information regarding reinvestment zones and tax increment financing to Texas Comptroller (Sec. 311.019). • 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).
APRIL 2013	
1-Apr thru 30-Apr	<ul style="list-style-type: none"> • Conclude field work relating to reappraisal and inspection of identified properties. • Conclude reappraisal of rural land and subdivisions. • Conclude discovery of new improvements. • Conclude personal property discovery. • Conclude commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Begin informal hearings with property owners and agents.
1-Apr	<ul style="list-style-type: none"> • 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). • Last day for property owners to file exemption application for vehicle used for personal and income-producing activities (Sec. 11.253). • 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).
15-Apr	<ul style="list-style-type: none"> • Last day for property owners to file renditions and property information reports unless they request a filing extension in writing (Sec. 22.23).

16-Apr	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • 1st quarter clerical changes. • Audit report.
24-Apr	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting. • 1st quarter clerical changes.
30-Apr	<ul style="list-style-type: none"> • Last day for property owners to file these applications or reports with the CAD: <ul style="list-style-type: none"> • Some exemptions applications (Sec. 11.43); • Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43); • 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); • Railroad rolling stock reports (Sec. 24.32); • Requests for separate listings of separately owned land and improvements (Sec. 25.08); • Requests for proportionate taxing of a planned unit development property (Sec. 25.09); • Requests for separate listing of separately-owned standing timber and land (Sec. 25.10); • Requests for separate listing of undivided interest (Sec. 25.11); and • Requests for joint taxation of separately owned mineral interest (Sec. 25.12). • 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). • 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).
MAY 2013	
1-May thru 31-May	<ul style="list-style-type: none"> • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Continue informal hearing with property owners and agents. • Appraisal Review Board (ARB) meeting as needed on Tuesdays and Thursdays.
1-May	<ul style="list-style-type: none"> • 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).
1-May thru 14-May	<ul style="list-style-type: none"> • Period to file resolutions with chief appraiser to change CAD finance method (Sec. 6.061).

1-May thru 15-May	<ul style="list-style-type: none"> • Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Sec. 41.41, 41.70).
15-May	<ul style="list-style-type: none"> • 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). • 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). • Date (or as soon as practicable) for chief appraiser to prepare appraisal records and submit to ARB (Secs. 25.01, 25.22). • Board of Director's meeting third Tuesday of month. • Budget workshop. • Authorize return of fund balance to entities.
19-May	<ul style="list-style-type: none"> • 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).
21-May	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month.
22-May	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting.
24-May	<ul style="list-style-type: none"> • Last day for chief appraiser to notify taxing units of change in the CAD's finance method (Sec. 6.061).
31-May	<ul style="list-style-type: none"> • Last day for property owners to file protest with ARB (or by 30th day after notice of appraised value is delivered, whichever is later)(Sec. 41.44). • Last day for taxing units to file challenges with ARB (or within 15 days after ARB receives appraisal records, whichever is later)(Sec. 41.04). • Last day for religious organizations to amend charters and file new applications for Sec. 11.20 exemption (or within 60 days of exemptions denial, whichever is later) (Sec. 11.421).
JUNE 2013	
1-June thru 30-June	<ul style="list-style-type: none"> • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Continue informal hearing with property owners and agents. • Appraisal Review Board (ARB) meeting as needed on Tuesdays and Thursdays.
14-June	<ul style="list-style-type: none"> • Last day for chief appraiser to submit recommended budget to CAD board and taxing units (unless taxing units have changed CAD's fiscal year)(Sec. 6.06).
16-June	<ul style="list-style-type: none"> • Beginning date that CAD board may pass resolution to change CAD finance method, subject to taxing units' unanimous approval. Period ends before August 15, (Sec. 6.061).

18-June	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Select depository (two years) odd number years only. • Evaluate Chief Appraiser.
26-June	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting.
30-June	<ul style="list-style-type: none"> • Last day for taxing units' third quarterly payment for CAD budget (Sec. 6.06). • Last day to form a taxing unit to levy current year property taxes (Sec. 26.12). • Last day for taxing units to adopt local option percentages homestead exemptions (Sec. 11.13). • 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). • Last day for CADs to report formation of reinvestment zones and tax abatement agreements to the Texas Comptroller (Sec. 312.005).
JULY 2013	
1-July thru 31-July	<ul style="list-style-type: none"> • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Conclude informal hearing with property owners and agents. • Appraisal Review Board (ARB) meeting as needed on Tuesdays and Thursdays.
1-July	<ul style="list-style-type: none"> • 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)
16-July	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • 2nd quarter clerical changes. • Award audit contract (two year) even number years only.
20-July	<ul style="list-style-type: none"> • 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). • 2nd quarter clerical changes.
24-July	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting.
25-July	<ul style="list-style-type: none"> • Last day for the chief appraiser to certify appraisal roll to each taxing unit (Sec. 26.01). • Last day for Texas Comptroller to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date (Sec. 24.38).
31-July	<ul style="list-style-type: none"> • Last day for property owners to apply for September 1 inventory appraisal for next year (Sec. 23.12).

AUGUST 2013		SEE 2014 WORK PLAN
1-Aug thru 31-Aug	<ul style="list-style-type: none"> • Commence field work relating to reappraisal and inspection of identified properties. • Commence reappraisal of portions of rural land and subdivisions. • Commence discovery of new improvements. • Commence personal property discovery. • Commence commercial property discovery • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Appraisal Review Board meeting as needed on Tuesdays and Thursdays. • EARS submission to PTAD. • Sales submission to PTAD. 	
14-Aug	<ul style="list-style-type: none"> • Last day for CAD board to pass resolution to change CAD finance method, subject to taxing unit's unanimous consent (Sec. 6.061). • 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). 	
15-Aug	<ul style="list-style-type: none"> • Deadline for Texas Comptroller to certify final PVS findings to Education Commissioner and each school district (Comptroller Rule Sec. 9.4317). 	
20-Aug	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Adopt Appraisal District budget. • Approve reappraisal plan (Sec. 6.05i), even number years only. 	
28-Aug	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting. 	
31-Aug	<ul style="list-style-type: none"> • 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). • Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method (Sec. 6.061). • 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). 	
SEPTEMBER 2013		
1-Sept thru 30-Sept	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Review Mineral Utility Contract. • Review Auditors Contract. 	

1-Sept	<ul style="list-style-type: none"> • Current year taxable value may be determined as of this date, at property owner's written option (Sec. 23.12).
14-Sept	<ul style="list-style-type: none"> • Last day for CAD board to adopt next year budget unless district has changed its fiscal year (Sec. 6.06). • 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). • 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).
17-Sept	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Review Board of Director's election process.
25-Sept	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting fourth Wednesday of month.
30-Sept	<ul style="list-style-type: none"> • Last day for taxing units' fourth quarterly payment for CAD budget (Sec. 6.06).
OCTOBER 2013	
1-Oct thru 31-Oct	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Date (1st) tax assessor mails current year tax bills (or soon after)(Sec. 31.01).
15-Oct	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • 3rd quarter clerical changes.
23-Oct	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting fourth Wednesday of month. • 3rd quarter clerical changes.
NOVEMBER 2013	
1-Nov thru 30-Nov	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information.

19-Nov	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Budget line item transfers. • Award Utility/Mineral appraisal contract (two year), odd number years only. • Nominate/Consider ARB and Ag Board members.
27-Nov	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting fourth Wednesday of month if necessary.
DECEMBER 2013	
1-Dec thru 31-Dec	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Time when chief appraiser may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47).
17-Dec	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Announce Board of Directors election results. • Appoint ARB and Ag Boards.
25-Dec	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting fourth Wednesday of month if necessary.
31-Dec	<ul style="list-style-type: none"> • Last day for taxing units' first quarterly payment for CAD budget (Sec. 6.06).

CALENDAR OF EVENTS – 2014

JANUARY 2014	
1-Jan thru 31-Jan	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Conduct ratio studies on entire market. • Update appraisal manuals. • Update cost schedules. • Mail renditions. • Mail Agricultural Use applications to new owners and to owners with questionable eligibility. • Mail exemption applications for new owners. • Mail Agriculture surveys. • Publish legal requirements for electronic notices/protest.
1-Jan	<ul style="list-style-type: none"> • 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). • 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). • Date that half of appraisal review board (ARB) members begin two-year terms (Sec. 6.41). • Complete employee evaluations.
2-Jan	<ul style="list-style-type: none"> • Date rendition period begins; continues through April 15 for those property owners not requesting a filing extension (Sec. 22.23).
21-Jan	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Oaths of Office. • Elections of Board Officers. • 4th quarter clerical changes. • Legal services contract.
22-Jan	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) fourth Wednesday of the month. • Oath of Office – new members. • Elections of ARB Officers and review of procedures. • 4th quarter clerical changes. • All required publications in paper • Recommendations of Officers by ARB members for Board of Directors • Review ARB procedures.

31-Jan	<ul style="list-style-type: none"> • 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). • Last day for chief appraiser to deliver applications for agricultural designation and exemptions requiring annual applications (Secs. 11.44, 23.43). • 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).
FEBRUARY 2014	
1-Feb thru 28-Feb	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Conduct ratio studies on sub-markets. • Send PTAD sales submission. • Publish legal requirements for filing rendition statements and availability of forms (Sec. 22.21). • Schedule ARB Training.
1-Feb	<ul style="list-style-type: none"> • Normal deadline for 25.25d (one third) and 41.411 (failure to give notice) protests. • 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). • 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).
18-Feb	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Review of preliminary PVS results.
26-Feb	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) fourth Wednesday of the month if necessary.
28-Feb (29 if a leap year)	<ul style="list-style-type: none"> • Last day to request separate appraisal for interest in a cooperative housing corporation (Sec. 23.19).
MARCH 2014	
1-Mar thru 31-Mar	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery.

	<ul style="list-style-type: none"> • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Continue ratio studies on sub-markets. • Determine neighborhood adjustments. • Conclude schedule changes.
10-Mar	<ul style="list-style-type: none"> • Deadline to file written appeal of PVS findings with Texas Comptroller (Government Code Sec. 403.303).
18-Mar	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Board action regarding Notices of Appraised Value mail out (Sec. 25.19 (e)).
26-Mar	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) fourth Wednesday of the month if necessary.
31-Mar	<ul style="list-style-type: none"> • Last day for taxing units' second quarterly payment for CAD budget (Sec. 6.06). • Last day for cities to report information regarding reinvestment zones and tax increment financing to Texas Comptroller (Sec. 311.019). • 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).
APRIL 2014	
1-Apr thru 30-Apr	<ul style="list-style-type: none"> • Conclude field work relating to reappraisal and inspection of identified properties. • Conclude reappraisal of rural land and subdivisions. • Conclude discovery of new improvements. • Conclude personal property discovery. • Conclude commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Begin informal hearings with property owners and agents. • Schedule Budget Workshop. • Bids for Bank Depository every two years. • Publish legal requirements for filing protest (Secs. 41.41, 41.70).
1-Apr	<ul style="list-style-type: none"> • 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). • Last day for property owners to file exemption application for vehicle used for personal and income-producing activities (Sec. 11.253). • 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).
15-Apr	<ul style="list-style-type: none"> • Last day for property owners to file renditions and property information reports unless they request a filing extension in writing (Sec. 22.23). • Board of Director's meeting third Tuesday of the month. • 1st quarter clerical changes. • Audit report.

23-Apr	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting. • 1st quarter clerical changes.
30-Apr	<ul style="list-style-type: none"> • Last day for property owners to file these applications or reports with the CAD: • Some exemptions applications (Sec. 11.43); • Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43); • 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); • Railroad rolling stock reports (Sec. 24.32); • Requests for separate listings of separately owned land and improvements (Sec. 25.08); • Requests for proportionate taxing of a planned unit development property (Sec. 25.09); • Requests for separate listing of separately-owned standing timber and land (Sec. 25.10); • Requests for separate listing of undivided interest (Sec. 25.11); and • Requests for joint taxation of separately owned mineral interest (Sec. 25.12). • 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). • 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).
MAY 2014	
1-May thru 31-May	<ul style="list-style-type: none"> • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Continue informal hearing with property owners and agents. • Appraisal Review Board (ARB) meeting as needed on Tuesdays and Thursdays. • Publish legal requirements for filing protests.
1-May	<ul style="list-style-type: none"> • 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).
1-May thru 14-May	<ul style="list-style-type: none"> • Period to file resolutions with chief appraiser to change CAD finance method (Sec. 6.061).
1-May thru 15-May	<ul style="list-style-type: none"> • Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Sec. 41.41, 41.70).

15-May	<ul style="list-style-type: none"> • 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). • 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). • Date (or as soon as practicable) for chief appraiser to prepare appraisal records and submit to ARB (Secs. 25.01, 25.22).
19-May	<ul style="list-style-type: none"> • 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).
20-May	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of month. • Budget workshop. • Authorize return of fund balance to entities.
24-May	<ul style="list-style-type: none"> • Last day for chief appraiser to notify taxing units of change in the CAD's finance method (Sec. 6.061).
28-May	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting.
31-May	<ul style="list-style-type: none"> • Last day for property owners to file protest with ARB (or by 30th day after notice of appraised value is delivered, whichever is later)(Sec. 41.44). • Last day for taxing units to file challenges with ARB (or within 15 days after ARB receives appraisal records, whichever is later)(Sec. 41.04). • Last day for religious organizations to amend charters and file new applications for Sec. 11.20 exemption (or within 60 days of exemptions denial, whichever is later)(Sec. 11.421).
JUNE 2014	
1-June thru 30-June	<ul style="list-style-type: none"> • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Continue informal hearing with property owners and agents. • Appraisal Review Board (ARB) meeting as needed on Tuesdays and Thursdays.
14-June	<ul style="list-style-type: none"> • Last day for chief appraiser to submit recommended budget to CAD board and taxing units (unless taxing units have changed CAD's fiscal year)(Sec. 6.06).
16-June	<ul style="list-style-type: none"> • Beginning date that CAD board may pass resolution to change CAD finance method, subject to taxing units' unanimous approval. Period ends before August 15, (Sec. 6.061).

17-June	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Select depository (two years) odd number years only! • Evaluate Chief Appraiser.
25-June	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting.
30-June	<ul style="list-style-type: none"> • Last day for taxing units' third quarterly payment for CAD budget (Sec. 6.06). • Last day to form a taxing unit to levy current year property taxes (Sec. 26.12). • Last day for taxing units to adopt local option percentages homestead exemptions (Sec. 11.13). • 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). • Last day for CADs to report formation of reinvestment zones and tax abatement agreements to the Texas Comptroller (Sec. 312.005).
JULY 2014	
1-July thru 31-July	<ul style="list-style-type: none"> • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Conclude informal hearing with property owners and agents. • Appraisal Review Board (ARB) meeting as needed on Tuesdays and Thursdays.
1-July	<ul style="list-style-type: none"> • 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)
15-July	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • 2nd quarter clerical changes. • Award audit contract (two year) even number years only!
20-July	<ul style="list-style-type: none"> • 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). • 2nd quarter clerical changes.
23-July	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting.
25-July	<ul style="list-style-type: none"> • Last day for the chief appraiser to certify appraisal roll to each taxing unit (Sec. 26.01). • Last day for Texas Comptroller to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date (Sec. 24.38).
31-July	<ul style="list-style-type: none"> • Last day for property owners to apply for September 1 inventory appraisal for next year (Sec. 23.12).

AUGUST 2014		SEE 2015 WORK PLAN
1-Aug thru 31-Aug	<ul style="list-style-type: none"> • Commence field work relating to reappraisal and inspection of identified properties. • Commence reappraisal of portions of rural land and subdivisions. • Commence discovery of new improvements. • Commence personal property discovery. • Commence commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Appraisal Review Board meeting as needed on Tuesdays and Thursdays. • EARS submission to PTAD. • Sales submission to PTAD. 	
14-Aug	<ul style="list-style-type: none"> • 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). • Last day for CAD board to pass resolution to change CAD finance method, subject to taxing unit's unanimous consent (Sec. 6.061). 	
15-Aug	<ul style="list-style-type: none"> • Deadline for Texas Comptroller to certify final PVS findings to Education Commissioner and each school district (Comptroller Rule Sec. 9.4317). 	
19-Aug	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Adopt Appraisal District budget. • Approve reappraisal plan (Sec. 6.05i), even number years only. 	
28-Aug	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting. 	
31-Aug	<ul style="list-style-type: none"> • 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). • Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method (Sec. 6.061). • 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). 	
SEPTEMBER 2014		
1-Sept thru 30-Sept	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Review Mineral Utility Contract. • Review Auditors Contract. 	

1-Sept	<ul style="list-style-type: none"> • Current year taxable value may be determined as of this date, at property owner's written option (Sec. 23.12).
14-Sept	<ul style="list-style-type: none"> • Last day for CAD board to adopt next year budget unless district has changed its fiscal year (Sec. 6.06). • 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). • 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).
16-Sept	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Review Board of Director's election process.
24-Sept	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting fourth Wednesday of month if necessary.
30-Sept	<ul style="list-style-type: none"> • Last day for taxing units' fourth quarterly payment for CAD budget (Sec. 6.06).
OCTOBER 2014	
1-Oct thru 31-Oct	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Date (1st) tax assessor mails current year tax bills (or soon after)(Sec. 31.01).
21-Oct	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • 3rd quarter clerical changes.
22-Oct	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting fourth Wednesday of month. • 3rd quarter clerical changes.
November 2014	
1-Nov thru 30-Nov	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Prepare Allotment Letters.

18-Nov	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Budget line item transfers. • Award Utility/Mineral appraisal contract (two year), odd number years only. • Nominate/Consider ARB and Ag Board members.
26-Nov	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting fourth Wednesday of month if necessary.
DECEMBER 2014	
1-Dec thru 31-Dec	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Time when chief appraiser may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47).
16-Dec	<ul style="list-style-type: none"> • Board of Director's meeting third Tuesday of the month. • Appoint ARB and Ag Boards.
24-Dec	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting fourth Wednesday of month if necessary.
31-Dec	<ul style="list-style-type: none"> • Last day for taxing units' first quarterly payment for CAD budget (Sec. 6.06).

**BANDERA CAD
2013 WORK PLAN OUTLINE
YR1**

I. Rechecks

Source: Building permits, septic permits, filings, and individually flagged accounts (including sales verification).

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, 2012 thru March 30, 2013

II. Personal Property

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

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

Time frame: August 1, 2012 thru April 30, 2013

2) Rendition Process (mail out and log in)

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

3) Working Renditions

Personnel: Deputy Chief Appraiser
Personal Property Appraiser
Wardlaw Appraisal Group

Time frame: January 1, 2012 thru May 30, 2013

III. Update Subdivision Schedules

(See 2013 subdivision reappraisal list)

- 1) Develop schedule for all exceptional (flat valued) areas.
- 2) Perform ratio studies on all subdivisions; field inspect to confirm characteristic data; correct/adjust land schedules as indicated.

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

Time frame: August 15, 2012 thru March 1, 2013

Office Review: Chief Appraiser
Deputy Chief Appraiser

Time frame: February 1, 2013 thru March 30, 2013

IV. Avalon

- 1) Inspect and update property records.
- 2) Review schedules, distinguishing residential from Commercial, and developed from undeveloped.

Personnel: Field Review: Field Appraisers

Office Review: Chief Appraiser
Deputy Chief Appraiser

Time frame: November 1, 2012 thru March 1, 2013

V. Medina Lake

- 1) Inspect and update all properties Breezy Point thru Wharton's Dock
- 2) Update land schedules indicated.

Personnel: Field Review: Field Appraisers

Office Review: Chief Appraiser
Deputy Chief Appraiser

Time frame: August 15, 2012 thru March 30, 2013

VI. Commercial Properties

- 1) Review all commercial schedules verifying accuracy of all existing data.

Personnel: Field Review: All Field Appraisers

Office Review: Chief Appraiser
Deputy Chief Appraiser

Time frame: October 1, 2012 thru March 15, 2013

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, 2013 thru May 15, 2013

VIII. FM 1283 and PR 37

- 1) Review values on FM 1283 frontage from Hwy 16 to county line.
- 2) Review values on PR 37 frontage thru Avalon.

Personnel: Chief Appraiser
Senior Appraiser

Time frame: February 1, 2013 thru March 30, 2013

IX. Hwy 16 South

- 1) Review values on Hwy 16 frontage from Pipe Creek to county line.

Personnel: Chief Appraiser
Senior Appraiser

Time frame: February 1, 2013 thru March 30, 2013

X. 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, 2013 thru March 30, 2013

XI. Review Rural Land Values

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

Personnel: All Field Appraisers

Time Frame: August 15, 2012 thru March 30, 2013

- 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, 2013 thru April 1, 2013

XII. 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: Senior Appraiser

Time frame: January 1, 2013 thru March 31, 2013

XIII. Carry-over from 2012

- 1) Any items not completed from the 2012 work plan will carry forward to the 2013 work plan.

2013 SUBDIVISION REAPPRAISAL LIST

	BANDERA ISD SUBDIVISIONS	DATE	FIELD REVIEW	OFFICE REVIEW	OFFICE REVIEW
		ASSIGNED	COMPLETED	PREPARED	COMPLETED
16650	A H SCHOTT				
10101	ALAMO BEACH				
10200	ANGEL HILL				
10300	AVALON				
10600	BANDERA FALLS				
11702	BANDERA RIVER RANCH				
10400	BANDERA RNG TOWN				
19001	BRIDLEGATE				
11850	BRUSHY CREEK RANCH				
71000	CEDAR HILL				
18801	CIELO RIO RANCH				
11990	COMANCHE CLIFFS				
12100	COUNTRY OAKS				
12230	CYPRESS PARK				
19009	DANCING BEAR				
12250	DEER FOREST				
12245	DEERFIELD				
12400	DUDE RANCH COLONY				
12500	EDWARDS SUBDIVISION				
12550	ELM CREEK COVE				
12553	ELM SHORES				
12575	ENCHANTED RIVER ESTATES				
12601	FAURIE				
13100	GERONIMO SPRINGS				
13150	GOAT HILL ESTATES				
13200	GREEN OAK ESTATES				
13450	HILL COUNTRY ACRES				
13600	HILLTOP SUBDIVISION				
71300	INDIAN SPRINGS RANCH				
14000	JONES BEACH				
14310	LAGO VISTA				
14350	LAKE COUNTRY				

2013 SUBDIVISION REAPPRAISAL LIST CONT.

	BANDERA ISD SUBDIVISIONS	DATE	FIELD REVIEW	OFFICE REVIEW	OFFICE REVIEW
		ASSIGNED	COMPLETED	PREPARED	COMPLETED
14400	LAKE FOREST RANCH				
14501	LAKE MEDINA HIGHLANDS				
14510	LAKE MEDINA LODGE SUB				
14565	LAKESIDE SUBDIVISION				
14567	LAKEVIEW				
14571	LAKESIDE ESTATES				
14580	LAKESIDE PARK				
14590	LAUREL CREEK RANCH				
14595	LESENE SUBDIVISION				
14601	LIVE OAK ACRES				
15110	MEDINA LAKE CENTER				
15150	MEDINA LAKE ESTATES				
15200	MEDINA RIVER RANCH				
15250	MEDINA SHORES				
15401	MORGAN HEIGHTS				
15400	MORGAN HEIGHTS RESORT				
15410	MOUNTAIN RIDGE				
70000	MOUNTAIN SPRING				
15420	MOUNTAIN VIEW				
15410	MOUNTAIN RIDGE				
15440	MUSTANG CROSSING				
71500	OAK COUNTRY				
15450	OAK HOLLOW				
15501	PEBBLE BEACH				
15550	PIPE CREEK ESTATES				
15600	PROSPECT HILL				
15700	RED BLUFF CREEK				
15801	RED BLUFF RANCH				
15900	REDUS COVE				
16001	REDUS POINT				
16200	RIO RANCHEROS RNG				
16300	RIO VISTA				
16400	RIVER BLUFF RANCH				
16550	RIVER OAK RANCH				
16560	RIVERVIEW ADDITION				
16640	SCENIC HARBOR				
16700	SETTLEMAYER				
23000	SIDNEY SHORES				

2013 SUBDIVISION REAPPRAISAL LIST CONT.

	BANDERA ISD SUBDIVISIONS	DATE	FIELD REVIEW	OFFICE REVIEW	OFFICE REVIEW
		ASSIGNED	COMPLETED	PREPARED	COMPLETED
71600	SPRING CREEK RANCH				
71800	SWEENEY RANCH				
16850	TESORO				
17050	TIMBER CREEK RANCH				
17060	TRIPLE M RANCH				
17200	WAGON CREEK				
17300	WENTWORTH				
18500	WILLOW SPRINGS				
16850	TESORO				
17050	TIMBER CREEK RANCH				
17060	TRIPLE M RANCH				
17200	WAGON CREEK				
17300	WENTWORTH				
18500	WILLOW SPRINGS				
	WHARTON'S DOCK AREA				
11001	BANDERA LAKESHORE BEACH				
10802	BANDERA LAKESHORE ESTATES				
11100	BANDERA LAKESHORE RNCHTS				
10901	BANDERA LAKESHORE SUB				
11300	BANDERA LAKESHORE VILLAGE				
14550	LAKE MEDINA SHORES				
14560	LAKE POINT				
15001	LOST VALLEY SHORES				
15125	MEDINA HILLS HARBOR				

**BANDERA CAD
2014 WORK PLAN OUTLINE
YR2**

I. Rechecks

Source: Building permits, septic permits, filings, and individually flagged accounts (including sales verification).

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, 2013 thru March 30, 2014

II. Personal Property

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

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

Time frame: August 1, 2013 thru April 30, 2014

2) Rendition Process (mail out and log in)

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

3) Working Renditions

Personnel: Deputy Chief Appraiser
Personal Property Appraiser
Wardlaw Appraisal Group

Time frame: January 1, 2013 thru May 30, 2014

III. Update Subdivision Schedules

(See 2014 subdivision reappraisal list)

- 3) Develop schedule for all exceptional (flat valued) areas.
- 4) Perform ratio studies on all subdivisions; field inspect to confirm characteristic data; correct/adjust land schedules as indicated.

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

Time frame: August 15, 2013 thru March 1, 2014

Office Review: Chief Appraiser
 Deputy Chief Appraiser

Time frame: February 1, 2014 thru March 30, 2014

IV. River and Creek Influenced Properties

- 1) Identify all properties for which the market value is significantly influenced by its proximity to water.
- 2) Review and adjust water influenced schedules as needed.

Personnel: Field Review: All Field Appraisers

Office Review: Chief Appraiser
 Deputy Chief Appraiser

Time Frame: August 15, 2013 thru March 1, 2014

V. Medina Lake

- 1) Inspect and update all properties from Pebble Beach thru Scenic Harbor
- 2) Update land schedules indicated.

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

Office Review: Chief Appraiser
 Deputy Chief Appraiser

Time frame: August 15, 2013 thru March 15, 2014

VI. Commercial Properties

- 1) Field inspect all commercial properties, verifying accuracy of all existing data.
- 2) Review commercial schedules - adjust as needed.

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

Office Review: Chief Appraiser
Deputy Chief Appraiser

Time frame: October 1, 2013 thru March 15, 2014

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, 2014 thru May 15, 2014

VIII. Hwy 173

- 1) Review values on Hwy 173 frontage North and South to county line.

Personnel: Chief Appraiser
Senior Appraiser

Time frame: February 1, 2014 thru March 30, 2014

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, 2014 thru March 30 2014

X. Review Rural Land Values

- 5) Insect all Rural Land within Reappraisal Year 2.

Personnel: All Field Appraisers

Time Frame: August 15, 2013 thru March 30, 2014

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

Personnel: Chief Appraiser

Time frame: March 1, 2014 thru April 1, 2014

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: Senior Appraiser

Time frame: January 1, 2014 thru March 31, 2014

XII. Carry-over from 2013

- 1) Any items not completed from the 2013 work plan will carry forward to the 2014 work plan.

2014 SUBDIVISION REAPPRAISAL LIST

	BANDERA ISD SUBDIVISIONS	DATE	FIELD REVIEW	OFFICE REVIEW	OFFICE REVIEW
		ASSIGNED	COMPLETED	PREPARED	COMPLETED
10500	BANDERA ESTATES				
10700	BANDERA HILLS				
11400	BANDERA PASS				
11501	BANDERA RANCH ACRES				
11600	BANDERA RIDGE				
10400	BANDERA TOWN				
11800	BEAR SPRINGS RANCH				
18600	BEAR SPRINGS TRAILS				
11875	BUCK CREEK VILLAGE				
11900	CASTLE LAKE RANCH				
12000	COTTINGHAM				
12240	DEER CREEK				
12300	DIAMOND J RANCH				
12555	ELMWOOD ESTATES				
13820	ENGLISH HOLLOW				
12580	ESTRELLITA				
12590	EXOTIC ACRES				
12700	FIELDERS FOLLY				
12800	FLYING L RANCH				
12850	FLYING T RANCH				
12900	FREEDOM SPRINGS				
13000	FREEDOM SPRINGS RANCH				
13300	HAPPY HOLLOW RANCH				
13400	HIGHLAND WATERS				
21000	HILLS OF BANDERA RANCH				
13500	HILLTOP COURTS				
13650	HONDO OAKS				
13700	HORSMAN				
13800	INDIAN WATERS				
13900	JOINER ESTATES				
14100	KERR SUBDIVISION				
14200	KRUCKEMEYER				
14300	LACEY PARK				
20001	LATIGO RANCH				
14700	LOST VALLEY HILLS				
14900	LOST VALLEY RESORT				
14800	LOST VALLEY SUB				
15050	MADRONA RIDGE				

2014 SUBDIVISION REAPPRAISAL LIST CONT.

		DATE	FIELD REVIEW	OFFICE REVIEW	OFFICE REVIEW
		ASSIGNED	COMPLETED	PREPARED	COMPLETED
14800	LOST VALLEY SUB				
15050	MADRONA RIDGE				
15100	MASON CREEK ESTATES				
18700	MASON CREEK VISTA				
15260	MERIT PLACE				
16600	MIKE ROBINSON ADDITION				
15300	MONTAGUE RANCH ESTATES				
15475	PARIS ESTATES				
23001	PRIVILEGE ESTATES				
16100	RIDGE VIEW HEIGHTS				
16350	RIVER BEND ESTATES				
16500	RIVER FOREST				
16610	SAN JULIAN ESTATES				
16705	STAACKE RANCH				
16750	STAR COUNTRY SUB				
16800	SUNSET HILLS				
16900	THETFORD				
17000	THREE MOUNTAIN RANCH				
17101	TWIN LAKES				
17500	WILDWOOD				

**BANDERA CAD
2015 WORK PLAN OUTLINE
YR3**

I. Rechecks

Source: Building permits, septic permits, filings, and individually flagged accounts (including sales verification).

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. Personal Property

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

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

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

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

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

- 3) Working Renditions

Personnel: Deputy Chief Appraiser
Personal Property Appraiser
Wardlaw Appraisal Group

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

III. Update Subdivision Schedules

(See 2015 subdivision reappraisal list)

- 5) Develop schedule for all exceptional (flat valued) areas.
- 6) Perform ratio studies on all subdivisions; field inspect to confirm characteristic data; correct/adjust land schedules 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 March 30, 2015

IV. Medina/Utopia

- 1) Inspect and review Medina Town commercial and residential properties.
- 2) Review and adjust schedules as needed.

Personnel: Field Review: All Field Appraisers

Office Review: Chief Appraiser
 Deputy Chief Appraiser

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

V. Medina Lake

- 1) Inspect and update all properties from Avalon to Breezy Point.
- 2) Update land schedules indicated.

Personnel: Field Review: All Field Appraisers

Office Review: Chief Appraiser
 Deputy Chief Appraiser

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

VI. 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 3.
- 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, 2015 thru May 15, 2015

VII. Hwy 16 North

- 1) Review values on Hwy 16 frontage North from 470 cut off to county line.

Personnel: Chief Appraiser
Senior Appraiser

Time frame: February 1, 2015 thru March 30, 2015

VIII. 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, 2015 thru March 30 2015

XI. Review Rural Land Values

9) Insect all Rural Land within Reappraisal Year 3.

Personnel: All Field Appraisers

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

10) Perform ratio studies on rural land by size and location.

11) Update RL schedules as indicated.

12) Identify and address any equity issues found.

Personnel: Chief Appraiser

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

X 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: Senior Appraiser

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

XI. Carry-over from 2014

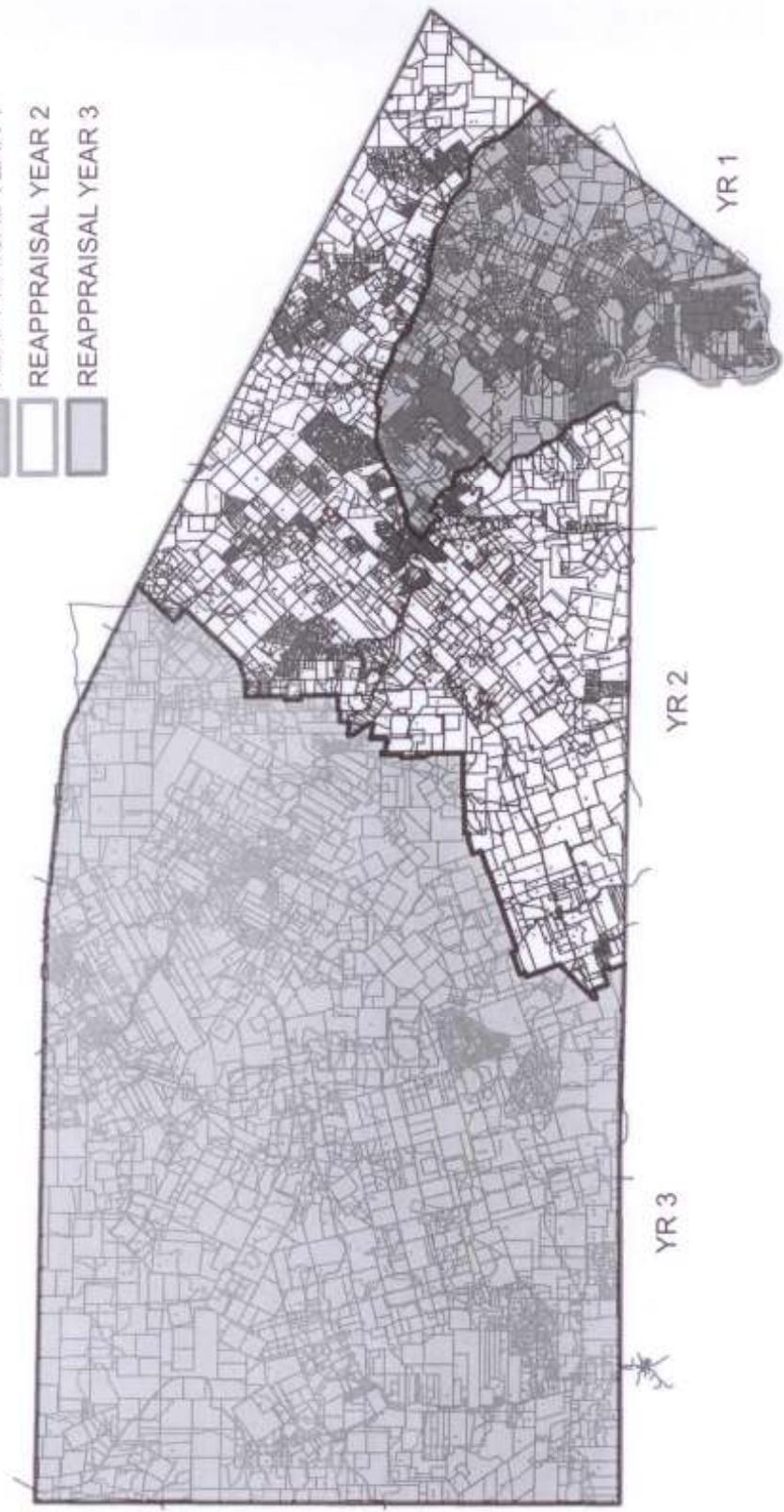
1) Any items not completed from the 2014 work plan will carry forward to the 2015 work plan.

2015 SUBDIVISION REAPPRAISAL LIST

	BANDERA ISD SUBDIVISIONS	DATE	FIELD REVIEW	OFFICE REVIEW	OFFICE REVIEW
		ASSIGNED	COMPLETED	PREPARED	COMPLETED
62000	B & R ESTATES				
61000	B & R RANCH				
64000	CYPRESS HOLLOW				
13350	HICKS WINDMILL PASTURE				
56000	LEWINN MANOR				
58000	LUTHERLAND				
59000	MEDINA HILLS				
51100	MEDINA RIVER ENCAMPMENT				
59100	MEDINA SPRINGS				
51300	MESA VERDE				
51400	OAK RIDGE				
51501	ORCHARD PARK				
67000	RIO HONDITO				
68000	RIO HONDO				
51200	RIO MEDINA				
51900	SECO PASS				
61100	THUNDER CREEK RANCH				
	MEDINA TOWN				
52000	BAKER HIGHLANDS				
53000	BELLOWS ADDITION				
54000	HARDWICK				
55000	LAYTON				
57000	LEWIS ADDITION				
51800	REED ADDITION				
51600	SHEPPARD ADDITION				
51700	WALTERS ADDITION				

REAPPRAISAL YEARS

- REAPPRAISAL YEAR 1
- REAPPRAISAL YEAR 2
- REAPPRAISAL YEAR 3



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

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

8-14-2012

Date