



REAPPRAISAL PLAN FOR THE 2023-2024 BIENNIUM

As approved in Open Meeting by vote & resolution, Wednesday, March 9, 2022

PaulScott Randolph, Chief Appraiser

TPTC Sec. 25.18, 6.05(i)

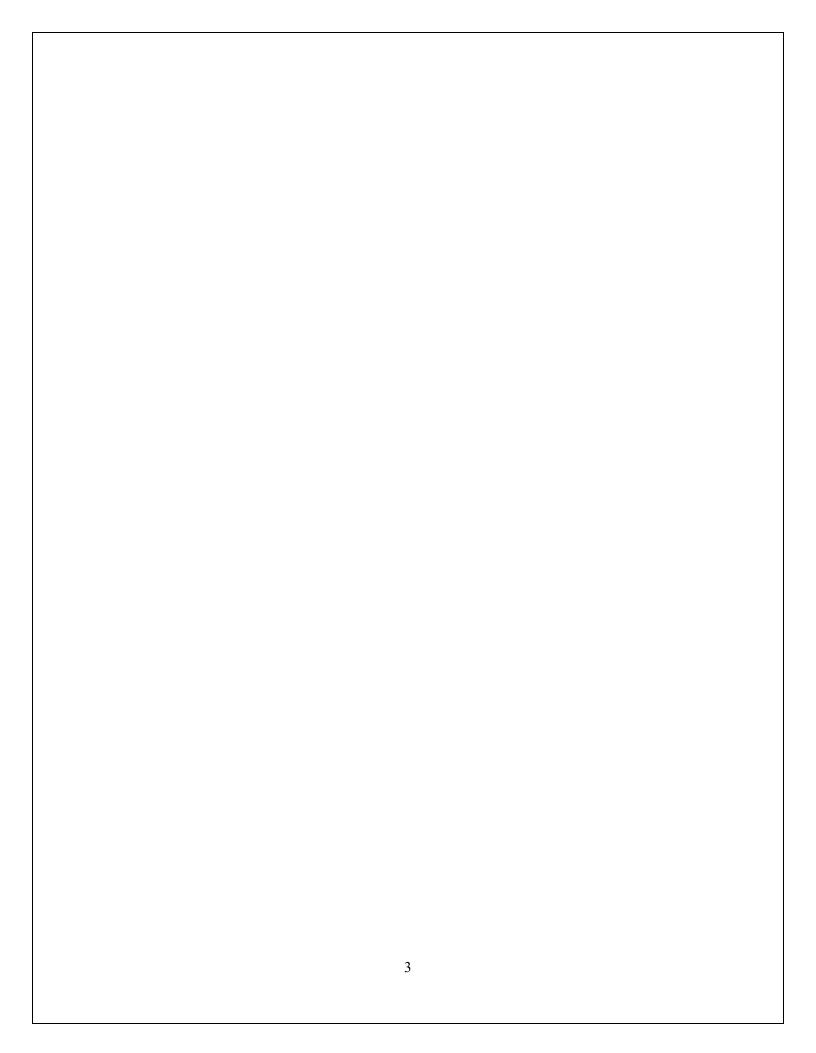


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FOREWORD

The Runnels Central Appraisal district has compiled this Reappraisal Plan to portray the district's responsibilities and activities for the Board of Directors and the public and detail the proposed 2023-2024 functions of the appraisal district. district staff will use it as a guide in conducting a reappraisal during the next two years.

The Board of Directors reserves the right to modify this plan as required to meet requirements for this office as set forth in the Texas Property Tax Code Section §6.05(i), 25.18.

The Runnels Central Appraisal district (RCAD), a political subdivision of the State of Texas, was created by the Texas Legislature, effective January 1, 1980. Tax Code provisions govern the legal, statutory, and administrative requirements of the appraisal district. The district's governing body consists of a six-member Board of Directors, with five voting members appointed by the taxing units within the boundaries of Runnels County, plus the non-voting County tax assessor/collector. The Chief Appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district.

RCAD is responsible for local property tax appraisal and exemption administration for 17 jurisdictions, or taxing units, in the County. Each taxing unit – such as the county, a city, school district, hospital district, or water district – sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals are values established by RCAD and used by the taxing units to distribute the annual tax burden. Appraisals are based on each property's worth or market value. We also determine eligibility for various types of property tax exemptions and special valuations authorized by State and local governments, such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations, and agricultural productivity valuation.

Except as otherwise provided by the Texas Property Tax Code, all taxable property is appraised at its market value as of January 1 of that tax year. Under the Tax Code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

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

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

Tax Code Sec. 25.18 requires each appraisal office to implement a plan to update appraised values for real property at least once every three years, which is the district's current policy. However, appraised values are reviewed annually and are subject to change, when needed. Business personal properties, minerals, and utility properties are appraised every year.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted mass appraisal programs currently contracted with Southwest Data Services, and generally recognized appraisal methods and techniques, registered and trained appraisers compare that information with the data for similar properties and recent cost and market data. RCAD follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures and subscribes to the standards promulgated by The Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. Section 23.01 of the Tax Code was amended in 1997 to require appraisal districts to comply with the mass appraisal standards of USPAP (Standards Five and Six) when the appraised value of a property is established using mass appraisal techniques. In cases where the appraisal district contracts for professional valuation services, the contract that is entered into by each appraisal firm requires adherence to similar professional standards. Policies and procedures are available at the office of each firm contracting with RCAD.

OVERVIEW OF DISTRICT OPERATIONS

The Chief Appraiser (CA) is primarily responsible for overall planning, organization, staffing, coordination, and control of district operations, including budget and finance, records management, and facilities maintenance. The Administrative Assistant's (AA) function is to direct the business support functions related to human resources, purchasing, fixed assets, and postal services. The CA and appraisal staff are responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, and business personal. The district contracts with Wardlaw Appraisal Group Inc. to appraise mineral, utilities, and industrial properties. RCAD's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Registration (TDLR). Records maintenance, exemptions administration, information and assistance to property owners, and Appraisal Review Board (ARB) hearings are coordinated by the Chief Appraiser.

The appraisal district staff consists of 6 full-time employees with the following classifications:

- 1 Chief Appraiser/RPA, CCA (executive level administration)
- 1 Appraiser/Administrative Assistant
- 1 Appraiser/Deeds
- 1 Appraiser/Mapper
- 1 Appraiser/Exemption Specialist
- 1 Appraiser / Agricultural Valuation Specialist

STAFF EDUCATION AND TRAINING

All personnel who perform appraisal work are registered with the Texas Department of Licensing and Registration and 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 license, they must receive additional training of a minimum of 30 hours of approved continuing education units every two years. Failure to meet these minimum standards results in the termination of employment.

Additionally, all appraisal personnel receive extensive training in data gathering processes, including computer data entry, field work, and statistical analyses of all types of property to ensure equality and uniformity of appraisal of all types of property. On-the-job training is delivered by the CA. New procedures are introduced regularly to staff and appraisal activity is monitored to ensure that standardized appraisal procedures are being followed by all personnel.

DATA

RCAD is responsible for establishing and maintaining approximately 20,000 parcels of real estate, business personal property, mineral, utility, and industrial accounts covering approximately 1,100 square miles within its jurisdiction. Each parcel contains data including property characteristics, ownership, and exemption information. Accurate ownership and legal description information is maintained by processing recorded deeds and plats that are obtained at the Runnels County Clerk's office and from property owners and surveyors at the owner's direction. Property characteristic data on new construction is updated through an annual field effort while existing property data is maintained through field review. Sales are routinely validated during a separate effort; however, sales are occasionally validated as part of the new construction and field inspections. Construction trends, cost data, and market data are acquired through various sources, including internally generated questionnaires to buyer and sellers, university research centers, and market data centers and vendors.

INFORMATION SYSTEMS

Southwest Data Solutions (SDS) manages and maintains the district's data processing and software applications. The district operates from a server database. The Mainframe hardware/system software is Dell Power Edge T320 and Brothers HL-L6200DW print server. The user base is networked to PC workstations through the mainframe using Windows Server 2012. These systems provide direct support for all appraisal activities including Appraisal Review Board hearings and reporting requirements for the taxing units and the State Comptroller's Property Tax Assistance Division (PTAD). SDS provides software services for appraisal applications.

EXECUTIVE SUMMARY

PROPERTY TAX CODE REQUIREMENT

Senate Bill 1652 passed during the 2005 Regular Legislative Session amended the Tax Code to require a written biennial reappraisal plan. The following details the changes to the Tax Code:

<u>The Written Plan</u> – Section 6.05, of the Property Tax Code, is amended by adding Subsection (i) to read as follows:

• "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."

<u>Plan for Periodic Reappraisal</u> – Subsections (a) and (b), Section 25.18, of the Property Tax Code, are amended to read as follows:

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

Re-evaluation Decision (Reappraisal Cycle)

RCAD reappraises all property in the County at least once every three years; industrial, utility, mineral, and business personal property accounts are appraised annually. In a reappraisal year, the district appraises or completes the reappraisal of specific properties in the district.

Performance

Individual school district equalized values are analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity with regard to the State Comptroller's property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* published by the International Association of Assessing Officers (IAAO). They are run using software furnished by SDS.

Analysis of Available Resources

The staffing and budget requirements for RCAD for the 2023 tax year are included in the 2022 budget. The biennial reappraisal plan references the 2023 and 2024 tax years and is adopted by the Board of Directors. Existing appraisal practices and software support are provided for to keep these practices current.

Planning and Organization

A preliminary reappraisal calendar is prepared to define areas for appraisal and completion dates for the reappraisal process. The calendar projects deadline dates for appraisal, clerical, customer service, and data entry. The calendar is prepared for tax years 2023 and 2024. Production standards vary for field appraisers based on location of current assignments.

Computer Assisted Mass Appraisal System

A procedure for our field appraisers has been developed to capture appraisal information and pictures in the field. It is a work in progress. The appraisers have documentation for each parcel, a map of the area boundaries, and pictures and drawings of the property downloaded to a computer. Changes are made as needed throughout the year to fine-tune the district's appraisal procedures.

Data Collection Requirements

Data sources used by the district are continually reviewed and researched. Permits including demolition, remodeling, and new construction are worked on an annual basis. Research into market areas and re-inspection of parcels outside city limits are scheduled. On properties that have transferred ownership, the district will verify the sales price and individual property characteristics as of the date of sale through field inspection and office research.

Pilot Study/In-House Study by Tax Year

New or revised mass appraisal models are tested each tax year. Ratio studies are conducted by school district on proposed values each tax year. Proposed values on each category are tested for accuracy and reliability.

Valuation by Tax Year

Valuation models are calibrated by analyzing comparable sales and locally obtained cost data. The calculated values are tested for accuracy and uniformity using ratio studies. The ratio studies are specified in compliance with supplemental standards from the IAAO and USPAP.

The Mass Appraisal Report

Each tax year, the Mass Appraisal Report required by the Property Tax Code is prepared and certified by the CA at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report will be completed in compliance with Standard Rule 5-8 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the CA is compliant with Standard Rule 5-9 of USPAP. This written reappraisal plan is a part of the report, by reference.

Value Defense

THE APPRAISAL DISTRICT HAS THE BURDEN OF PROOF FOR MARKET VALUE AND EQUITY IN BOTH FORMAL AND INFORMAL APPRAISAL REVIEW BOARD HEARINGS. THE EVIDENCE USED IN THESE HEARINGS IS SPECIFIED AND TESTED.

REVALUATION DECISION

RCAD, by policy adopted by the Board of Directors, reappraises all property in the district at least once every three years with the exception of industrial, mineral, and personal property which are reappraised every year. Tax year 2023 is a reappraisal year, while tax year 2024 is a non-reappraisal year. During a complete reappraisal year, Notice of Appraised Value forms are mailed on all properties in the district which exhibit changes that have occurred.

In addition to the normal field inspections conducted for the reappraisal, every tax year RCAD must inspect and appraise new construction and add the property to the appraisal roll. RCAD must also inspect and reappraise properties that have been remodeled or demolished, properties with additions, and properties with fire or other damage. These changes can be found through building permits for properties within the corporate city limits, or appraisers make notations of actual sightings, word-of-mouth information, or newspaper articles, and documents filed in open records.

Appraisers will also conduct detailed field inspections of properties if requested by the owner and reappraise these properties as necessary. During non-reappraisal years, Notices of Appraised Value are mailed to any property that required a reappraisal due to new construction, additions, demolitions, or the property owner filed a rendition. Notices are also mailed if there is a change in ownership or in the exemptions applied to the property.

All sales are compiled by school district. Problematic areas are further researched and may indicate the use of market modifiers. The use of these modifiers is the predominant method of adjusting sales for location and time. Values throughout the County may be adjusted by use of market modifiers during reappraisal years and non-reappraisal years.

PTC Section 6.02, amended during the 2007 Legislative Session, states the appraisal district's boundaries are the same as the county's boundaries effective January 1, 2008.

PERFORMANCE ANALYSIS

Sales ratio studies are used to evaluate RCAD mass appraisal performance. These studies not only provide a measure of performance but are also an excellent means of improving mass appraisal results. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* from the IAAO. RCAD uses ratio studies to aid in the reappraisal of properties and test PTAD's annual property value study results.

The ratio study usually begins in February with all sales reports being compiled per school district. Outliers and questions that were not identified in the field are reviewed and analyzed. Field cards indicating the results of field inspections of the sold properties are available for each individual sale to further aid the analysts in making decisions regarding outliers. Outliers are characterized as having low or high ratios. They can result from an erroneous or unrepresentative sale price, an error in the appraisal, or a mismatch between the property sold and the property appraised.

The remaining sales are then correlated to indicate comparable neighborhoods within each school district. The sales from each comparable neighborhood are grouped (stratified) according to classification. The median ratio indicated by the sales is then compared to the desired ratio. The coefficient of dispersion is also studied to indicate how tight the ratios are in relation to the measures of central tendency. The median and coefficient of dispersion are good indicators of the types of changes to be made if any are necessary. The use of market modifiers is the predominant method of adjusting sales for location and time to indicate market values. Market modifiers are methods of adjusting property to equal the market without changing the schedules.

REAL PROPERTY VALUATION

Revisions to appraisal models are specified, updated, and tested each year. Cost schedules are tested with market data to ensure RCAD is in compliance with PTC Section 23.011. Cost-new tables, as well as depreciation tables, are tested for accuracy and uniformity using ratio study tools and compared against cost data from Marshall Valuation Service with local adjustments using data from local contractors. Land schedules are updated using current sales and tested with ratio study tools. Values are then modified by adjusting actual values as indicated by the latest data. Units of comparison vary as to the typical sales data indicated.

PERSONAL PROPERTY VALUATION

Schedules are tested and updated utilizing data in renditions received during the previous tax year from taxpayers and from other appraisal districts with similar properties. Valuation procedures are reviewed, modified as needed, and tested.

NOTICING PROCESS

Notices of Appraised Value are reviewed, proofed, and edited for updates and changes, then signed off on by the Chief Appraiser and Southwest Data Solutions LLC before they are printed.

HEARING PROCESS

RCAD currently conducts formal and informal hearings. Informal hearings are meetings between the taxpayers or their authorized representatives (agents) and appraisal staff. If valuation issues are not resolved and an agreement reached, the taxpayer may elect to proceed to a formal hearing with the Appraisal Review Board (ARB). Evidence in compliance with PTC Section 41.461 may be requested by the taxpayer or their agent and will be made available at least 14 days prior to the scheduled protest hearing.

ANALYSIS OF AVAILABLE RESOURCES

Analysis of available resources for tax year 2023 are provided for in the 2022 RCAD budget adopted by the Board of Directors and attached to the written biennial plan by reference. This reappraisal plan reflects the available staffing in tax year 2023 and the anticipated staffing for tax year 2024. Staffing will impact the cycle of real property re-inspection and personal property on-site reviews that can be accomplished within the 2023 and 2024 period.

The Texas Legislature amended the ARB appeal process by allowing arbitration in addition to filing suit in District Court with certain limitations. RCAD has not received any arbitration requests to date; however, it is anticipated they will begin as the public becomes more aware of this option.

Existing appraisal practices – continuing from year to year – may be in need of revision. Any necessary changes will be identified and methods developed to keep these practices current. Current cost schedules for residential and commercial real properties are periodically updated using Marshall Valuation Service and local sales. Marshall Valuation Service is a national cost manual and is generally accepted throughout the nation by the real estate appraisal industry. In a reappraisal year, real property reproduction cost new tables are tested against verified sales data to ensure they represent current, local market data.

Changes in legislation involving appraisal districts may occur in 2023 when the legislature is called into session. These new laws may require adjustments to the budget, staffing, and programming.

Software support, provided by Southwest Data Solutions LLC is detailed with year-specific functions identified and system upgrades scheduled. Computer generated forms are reviewed for revisions based on year and reappraisal status. Legislative changes are scheduled for completion and testing.

The following is the schedule for data entry and backup of the computer server:

DAILY (Monday through Thursday)

- Backup all libraries except for Microsoft system files.
- Tax master maintenance name, address, legal, value, etc.
- Drawing maintenance.
- Maintain prorated accounts.
- Maintain exempt frozen accounts.
- Enter mobile home changes.
- Enter residential/commercial/personal property/industry/mineral changes.
- Enter agricultural changes.

WEEKLY (EACH FRIDAY)

System backup

MONTHLY (LAST DAY OF THE MONTH)

System backup

AS NEEDED

- Make changes for supplemental accounts and update tax master.
- Update previous years' tax masters.
- Implement any programming changes SDS.
- Create new reports SDS & CA.
- Mail appraisal notices.
- Mail Appraisal Review Board 'certified change/no change' letters.
- Mail letter(s) on:
- Properties receiving the Over-65 exemption where property owner is now deceased

- Properties where the owner is believed to qualify for a homestead exemption
- Protest hearing reminders
- Notice of change
- Notice of protest hearing
- ARB pending decision
- Agricultural-use denial
- Unable to contact/locked gate
- Recommended change/no change
- Removing agricultural special appraisal
- Agent not authorized
- Rendition penalty waiver approve/deny
- Penalties on non-rendered or late-filed personal property
- Enter pictures/records to computer.
- Maintain records retention.
- Answer telephone calls for general information

PLANNING AND ORGANIZATION

Commercial and residential field appraisers may access and compile some of their work from a laptop or tablet computer. Future development for additional functions includes notebooks with a GPS guidance device.

2023 APPRAISER WORK CALENDAR

AUGUST 1, 2022, MONDAY – SEPTEMBER 30, 2022, FRIDAY				
Clay Bullock	Map R7	Start	8/1/2022	Monday
		Complete	9/30/2022	Friday
Kerry Rieken	Map R8	Start	8/2/2022	Tuesday
		Complete	9/30/2022	Friday
Amanda Vasquez	Map R9	Start	8/3/2022	Wednesday
		Complete	9/30/2022	Friday
Abri Rieken	Map R10	Start	8/4/2022	Thursday
		Complete	9/30/2022	Friday
Terrie Bullock	Constitutionally Exempt Properties	Start	8/5/2022	Friday
	Maps B1, B2, COB1, COB2, COB3, COB4, COM	Complete	4/14/2023	Friday

OCTOBER 10, 2022, MONDAY – DECEMBER 9, 2022, FRIDAY				
Clay Bullock	Map R11	Start	10/10/2022	Monday
		Complete	12/9/2022	Friday
Kerry Rieken	Map R12	Start	10/11/2022	Tuesday
		Complete	12/9/2022	Friday
Amanda Vasquez	Map R13	Start	10/13/2022	Wednesday
		Complete	12/9/2022	Friday
Abri Rieken	Map W5	Start	10/14/2022	Thursday
		Complete	12/9/2022	Friday
Terrie Bullock	Constitutionally Exempt Properties	Start	8/5/2022	Friday
	Maps B1, B2, COB1, COB2, COB3, COB4, COM	Complete	4/14/2023	Friday

JANUARY 5, 2023, THURSDAY – APRIL 14, 2023, FRIDAY				
Kerry Rieken	Map W3 & W4	Start	1/5/2023	Thursday
		Complete	4/14/2023	Friday
Terrie Bullock	Constitutionally Exempt Properties	Start	8/5/2022	Friday
	Maps B1, B2, COB1, COB2, COB3, COB4, COM	Complete	4/14/2023	Friday

NOTICES: WORKED APRIL 17, 2023, MONDAY TO APRIL 28, 2023, FRIDAY

► Notices Mailed April 28, 2023, Friday Real, Mobile Homes (RCAD)

Last Day to Protest: May 30, 2023, Tuesday

► Notices Mailed April 28, 2023, Friday Business Personal Property (RCAD)

Last Day to Protest: May 30, 2023, Tuesday

2023 APPRAISER WORK SCHEDULE

AUGUST 2022

Field work for residential, commercial, and personal property begins for the 2023 revaluation. Appraiser workloads are divided into map sections within the county. Appraisers continue to evaluate new properties and added improvements in maps assigned.

Field examinations continue through April of the following tax year.

Prior to going out in the field, all appraisers will:

- Print real property field cards and collect permits and rechecks. Permits and rechecks will be attached to the accounts.
- Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.
- Print street/abstract cards for personal property appraiser to begin field work.
- Begin field work to examine sales.
- Provide assistance by answering phone calls and working with walk in customers.

<u>August 1, 2022, Monday</u>: Clay Bullock begins appraisal of properties located in map R7 in the northeastern portion of Runnels County.

<u>August 2, 2022, Tuesday</u>: Kerry Rieken begins appraisal of properties located in map R8 located in the central portion of Runnels County, east of the City of Winters.

<u>August 3, 2022, Wednesday</u>: Amanda Vasquez begins appraisal of properties located in map R9 located in the central portion of the Runnels County, west of the City of Winters.

<u>August 4, 2022, Thursday</u>: Abri Rieken begins appraisal of properties in map R10 located in the west central portion of Runnels County.

<u>August 5, 2022, Friday</u>: Terrie Bullock begins appraisal of properties in the B1, B2, COM, COB1, COB2, COB3, and COB4 maps of Runnels County that are coded Constitutionally Exempt.

As field work is completed week to week, all appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.

Amanda Vasquez will:

- Continue to post monthly special inventory reports.
- Print personal property index cards and data sheets for personal property appraiser.
- Print all personal property maintenance sheets and file in folders.
- Quality Control:
- Proof all changes keyed.
- Prepare all splits and combines created by deed changes and forward to mapper.
- Sales questionnaires are mailed as deeds are worked.
- Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.

Abri Rieken:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership before tax statements are mailed.
- Pull legal documents from Runnels County Clerk's office.

- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Maintain records management program and destroy qualifying records as time permits or as needed.

Prepare reports on property value for PTAD.

<u>August 7, 2022</u>: Appraisal district mails postcards for notifying owners of tax rates and Truth in Taxation website (runnelstaxes.org and Texas.gov).

Check certified appraisal roll for correct agricultural values.

Code all agricultural applications received after the deadline, **August 30th**, and send letter to property owners filing a late agricultural application informing them of the 10% penalty for filing late.

Obtain sales information from January through July of the current year.

Review Primarily Charitable and Youth Organization Exemptions to see if a new exemption application is needed.

Schedule an ARB meeting, as needed, to approve all changes and supplementals for previous years only (no changes for current tax year are made at this time).

Submit supplemental values to taxing entities.

Post ARB cancels, no shows, and waivers.

Submit updated current year appraisal records to the Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week, and monthly backup on the last working day of each month.

Run new subdivision listing.

Key new subdivisions and personal property in the current file.

Key previous year changes as needed for the ARB meeting and run reports.

Process and sell digital parcel data to requestors.

Update tax master for all changes after ARB meeting.

Start keying new tax rate information.

Run summary file after all tax rates are set and keyed.

Run absolute exempt property roll and print.

Run exemption account roll and print.

Run certified roll and print; also print extra copy for Central Tax office.

Bind and label certified roll books.

Apply 10% penalty for late-filed personal property renditions and agricultural applications and notify of penalty **by June 10th**.

SEPTEMBER 2022

Field work continues for revaluation in assigned Maps R7, R8, R9, R10, and Constitutionally Exempt properties in Maps B1, B2, COM, COB1, COB2, COB3, and COB4.

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.
- Complete appraisal of maps R7, R8, R9, R10, and have data entered and complete by **September 30, 2022**.

Amanda Vasquez will:

- Check for new businesses and commercial personal property.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.
- Run listing of Property Use Codes A1, A2, E1, E2, and M1 where mailing address and physical address are the same but no homestead exemption is granted to mail property owners a homestead application for current tax year (prorated), if they qualify and wish to file. This is for property other than those acquired in the current year.

Terrie Bullock will assign ARB case numbers to all supplemental and recommended change accounts.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership before tax statements are mailed.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Prepare reports on property value for PTAD.

Maintain records management program and destroy qualifying records as time permits or as needed.

Continue keying new subdivisions and personal property in the current file.

Obtain the adopted tax rates from the County and update the computer.

Prepare a listing of all entity tax rates and supply a copy to all employees.

Submit updated current year appraisal records to the Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week, and monthly backup on the last working day of each month.

Process and sell digital parcel data to requestors.

Call the Central Tax Office to obtain the date tax statements will be mailed.

Review changes for appraisers to new tax year.

Send value reports to PTAD.

Print reports as needed.

BOARD OF DIRECTORS MUST HOLD PUBLIC HEARING AND ADOPT THE 2023 BUDGET <u>PRIOR TO SEPTEMBER</u> 15TH.

OCTOBER 2022

Communicate with the Comptroller's PTD regarding the Property Value Study.

Mail the completed Short Form Reports of Property Value to the State Comptroller's PTD.

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

Appraisers begin appraisal in the North, Northwest portion of Runnels County.

October 10, 2022, Monday: Clay Bullock starts appraisal of map R11 in the north central portion of Runnels County.

October 11, 2022, Tuesday: Kerry Rieken starts appraisal of map R12 in the northwesterly portion of Runnels County.

October 12, 2022, Wednesday: Amanda Vasquez starts appraisal of map R13 in the northwest corner of Runnels County.

October 13, 2022, Thursday: Abri Rieken begins appraisal in map W5 in the central eastern portion of Runnels County.

Terrie Bullock continues appraisal of Constitutionally exempt properties in the maps B1, B2, COM, COB1-COB4 located in the southern and southwestern portions of Runnels County.

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.
- Complete appraisals of maps R11, R12, R13, and W5 by **December 9, 2022**.

Amanda Vasquez will:

- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.

Abri Rieken will:

• Continue processing name/address changes and splits/combines.

- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership before
 tax statements are mailed, if possible, or so the county assessor-collector can send out corrected tax statements
 as needed.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Maintain records management program and destroy qualifying records as time permits or as needed.

Assign case numbers to supplemental and change accounts for keying.

Prepare logs for the ARB.

Answer all questions received from taxpayers about tax statements.

Submit 25.25b (Clerical Errors) Quarterly Report to the Secretary of the Board of Directors and the ARB by <u>October</u> 19th.

Notify all entities of any current year lawsuits.

After the Property Value Study is completed, update the listings of the Top Ten Taxpayers and heavy and light industrial accounts appraised by Wardlaw Appraisal Group.

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week, and monthly backup on the last working day of each month.

Continue keying new subdivisions and personal property in the current file.

Key changes for supplementals and run logs for the ARB.

Check and clear special work files.

Process and sell digital parcel data to requestors.

Run and print Notices of Appraised Value for supplementals.

Review changes from appraisers to new tax year.

Print reports as needed.

NOVEMBER 2022

Fieldwork continues for revaluation in the assigned Maps R11, R12, R13, W5, and Constitutionally Exempt properties in Maps B1, B2, COM, COB1, COB2, COB3, and COB4.

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

Mobile home accounts are field inspected.

Enter property characteristics data for commercial property.

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.

- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.

Amanda Vasquez will:

- Gather renditions identified for field inspection and begin personal property inspection.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership, so the county assessor-collector can send out corrected tax statements as needed.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

List agricultural accounts with acreage changes.

Continue working with the Comptroller's office regarding the Property Value Study.

Begin to update the USPAP report (Mass Appraisal Report).

Maintain records management program and destroy qualifying records as time permits or as needed.

Assign case numbers to all supplemental and recommended changes and prepare for keying.

On the 10th of each month, submit any final judgment on lawsuits received in prior months to the Tax Assessor-Collector to issue any tax refunds required, *if applicable*.

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week, and monthly backup on the last working day of each month.

Continue keying new subdivisions and personal property in the current year file.

Key changes for supplemental for the Appraisal Review Board.

Prepare for 2023 year by resetting year codes and clearing out necessary files.

Check and clear special work files.

Run and print Notices of Appraised Value for supplemental.

Print aircraft renditions.

Edit changes for the current tax year.

Continue to ensure accuracy of files for computer system.

Develop and print reports as needed.

Create new subdivisions.

Conduct an analysis of neighborhoods for additional delineation.

Process and sell digital parcel data to requestors.

DECEMBER 2022

Fieldwork continues for revaluation in the assigned Maps R11, R12, R13, W5, and Constitutionally Exempt properties in Maps B1, B2, COM, COB1, COB2, COB3, and COB4...

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.
- Complete appraisal of Maps R11, R12, R13, W5, and have data entered and complete by December 9, 2022.

Amanda Vasquez will:

- Continue personal property inspection as needed.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.
- Key all homestead exemption applications to surviving spouse of deceased for mail out the 1st of January.
- Request license information from Texas Department of Transportation, by zip code, to obtain birth date information to send over-65 homestead exemptions applications.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership, so the county assessor-collector can send out corrected tax statements as needed.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Schedule an ARB meeting in January to receive the supplemental accounts.

Mail letters regarding craft malls and consignment stores to acquire a list of tenants.

Submit 25.25b Quarterly Report to the Secretary of the Board of Directors by January 11th and to the ARB by January 18th.

Mail out abatement and historic exemption applications to every property owner receiving one in the prior year and also on new contracts.

Send new abatement contracts and input information to Wardlaw Appraisal Group.

Notify Tax Abatement Review Committees of affected taxing entities of any completed abated project, providing the preliminary estimates of value for them to determine abatement percentages.

Maintain records management program and destroy qualifying records as time permits or as needed.

Assign case numbers to all supplemental and recommended changes and prepare for keying.

The Board of Directors considers appointing ARB member/s according to the procedures outlined in the Board Policy Manual to serve on the Appraisal Review Board.

Mail various applications the last week of December or the first week of January, such as new homestead exemptions, annual exemptions, surviving spouse of deceased homestead exemptions, and requests for combining property.

Mail new agriculture-use applications, due to change of ownership.

All personal property renditions are mailed.

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week, and monthly backup on the last working day of each month.

Continue keying new subdivisions and personal property in the current year file.

Review changes from the appraisers to the current tax year.

Process and sell digital parcel data to requestors.

Print reports as needed.

JANUARY 2023

<u>January 5, 2023, Thursday</u>: Kerry Rieken starts appraisal of maps W3 and W4 located in the north and northeastern portion of Runnels County.

Terrie Bullock will continue revaluation of constitutionally exempt properties.

All other appraisers will start field inspections of any rechecks determined by property owner request, building permit, 9-1-1 address creation, recorded construction contracts, and other sources.

Completion of these appraisals by April 14, 2023, Friday.

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.

Amanda Vasquez will:

- Set up new business accounts.
- Pull questionable renditions identified as needing field inspection for the 2024 tax year.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership, so the county assessor-collector can send out corrected tax statements as needed.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

All personal property renditions are mailed either in December or the 1st week in January.

Mail various applications not already sent out the last week of December in the first week of January, such as new homestead exemptions, annual exemptions, surviving spouse of deceased homestead exemptions, and requests for combining property.

Run master report on special inventory accounts and calculate taxable value for each account (do this when declarations are received in January).

Mail new agriculture-use applications due to change of ownership.

Work with PTAD regarding the Property Value Study. Begin to update the USPAP report (Mass Appraisal Report).

Run master report on special inventory accounts and calculate taxable value for each account.

Maintain records management program and destroy qualifying records as time permits or as needed.

Chief Appraiser schedules yearly Cyber Security Training.

Schedule Appraisal Review Board and staff for yearly training for the Appraisal Review Board Training.

Assign case numbers to all supplemental and recommended changes and prepare for keying.

Send sales information and deed transfers to PTAD by February 1.

On the 10th of each month submit any final judgment on lawsuits received in prior months to the Tax Assessor-Collector to issue any tax refunds required.

Schedule an ARB meeting/hearing for <u>January 18th</u>, <u>Wednesday</u> to review the 25.25b (Clerical Errors Report) and listen to any timely filed Notice of Protest with the Appraisal Review Board. *Note: Meetings with the Board of Directors and Appraisal Review Board are scheduled yearly in advance.*

Mail out abatement and historic exemption applications to every property owner receiving one in the prior year, and also on new contracts.

Send new abatement contracts and input information to Wardlaw Appraisal Group.

Notify Tax Abatement Review Committees of affected taxing entities of any completed abated project, providing the preliminary estimates of value in order for them to determine abatement percentages.

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week, and monthly backup on the last working day of each month.

Continue keying new subdivisions and personal property in the current year file.

Key changes for supplementals for the ARB.

Prepare for current year by doing resets of change year codes and clearing out necessary files.

Check and clear special work files.

Run and print Notices of Appraised Value for supplementals.

Continue to ensure accuracy of files for computer system.

Process and sell digital parcel data to requestors.

Develop and print reports as needed.

FEBRUARY 2023

Kerry Rieken continues revaluation of maps W3 and W4 in the northeastern portions of Runnels County.

Terrie Bullock will continue revaluation of constitutionally exempt properties.

All other appraisers will continue field inspections of any rechecks as needed.

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.

Amanda Vasquez will:

- Continue keying all renditions received.
- Pull questionable renditions identified as needing field inspection for the 2024 tax year.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Develop in-house ratio studies to assist in schedule revisions.

Work continues updating the USPAP report (Mass Appraisal Report).

Maintain records management program and destroy qualifying records as time permits or as needed.

Assign case numbers to all supplemental accounts and changes; prepare for keying and proof all changes.

Prepare all changes for the ARB and schedule a meeting as needed to approve supplemental accounts and hold hearings on substantial error motions.

Start the ordering process for appraisal notices and appraisers record of taxpayer protest forms.

Prepare for possible appeal process with the Comptroller's PTAD.

Accumulate sales information to prepare preliminary modifiers.

After February 1st check to ensure that any lawsuits filed have complied with Section 42.08 payments (if applicable).

Review the revisions needed for the ARB programs/documents and order necessary supplies.

Present the PVS preliminary ratio study results to the Board of Directors.

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week; monthly backup on the last working day of the month.

Continue keying new subdivisions and personal property in the current year file.

Key previous year changes as needed for the ARB meeting and run reports.

Update files after Appraisal Review Board meeting.

Update maintenance for previous master checklist as needed.

Run and print letters and certified Board orders as needed.

Update mobile home depreciation schedule to test.

Review changes from the appraiser's records for the current tax year.

Continue to ensure accuracy of files for computer system.

Process and sell digital parcel data to requestors.

Print reports as needed.

Create any new subdivisions.

MARCH 2023

Place ½ page ad in newspaper on availability of exemptions, rendition requirements, special appraisals, and tax deferrals.

Kerry Rieken continues revaluation of maps W3 and W4 in the northeastern portions of Runnels County.

Terrie Bullock will continue revaluation of constitutionally exempt properties.

All other appraisers will continue field inspections of any rechecks as needed.

Complete field work on real property and mobile home accounts and prepare for data entry.

Complete ratio studies on real property.

Complete all map changes.

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.

Amanda Vasquez will:

- Continue keying all renditions received.
- Pull questionable renditions identified as needing field inspection for the 2024 tax year.
- Receive and key rendition extension requests, then print and mail letters granting/denying requests to property owners.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.
- Key all deleted exemptions, new homestead exemptions, and veteran exemptions.
- Key rendered accounts, deleted exemptions, new exemptions, and new frozen accounts.
- Mail reminder letters to surviving spouse of deceased who did not return their homestead applications.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

File appeal of Comptroller's Property Value Study, if necessary.

Work continues on updating the USPAP Report (Mass Appraisal Report).

Gather information for open-space land valuation from USDA Farm Services Agency, landowners, Ag Advisory Board, and internet sources and calculate Ag values.

Calculate combined tax rate to be used.

When complete, print reports and key new Ag-land schedule.

Maintain records management program and destroy qualifying records as time permits or as needed.

Prepare recap of values for supplemental accounts for the ARB meeting.

Prepare supplemental logs for the ARB.

Submit printout of accounts coded for tax agents to the BPP Appraiser.

Order all envelopes for bulk mail-outs.

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week; monthly backup on last working day of the month.

Continue keying new subdivisions and personal property in the current year file.

Check and clear special work files.

Key changes for supplementals and run logs for the ARB.

Run and print Notices of Appraised Value for supplementals.

Start keying test/location modifier changes to test file.

Update residential schedules, agricultural schedules, and mobile home depreciation schedule.

Review changes from the appraisers to the current tax year.

Recalculate agricultural accounts.

Reset frozen fields.

Before Notices of Appraised Value are mailed, recalculate accounts with changes and schedule changes; calculate new improvements and limits; backup, print, and clear ARB files.

Print edits before notices.

Print selected notices and mail.

Continue to ensure accuracy of files.

Process and sell digital parcel data to requestors.

Print reports as needed.

Create new subdivisions.

APRIL 2023

Kerry Rieken completes maps W3 and W4; **Terrie Bullock** completes constitutionally exempt properties in maps B1, B2, COM, and COB1-COB4; complete all rechecks **by April 14, 2023, Friday**.

April 15th is the deadline to file renditions unless a 30-day extension is granted.

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.

Amanda Vasquez will:

- Code late renditions and no renditions.
- Continue keying all renditions received.
- Pull questionable renditions identified as needing field inspection for the 2024 tax year.
- Continue to receive and key rendition extension requests, then print and mail letters granting/denying requests to property owners.
- Set up new business accounts.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.
- Key all deleted exemptions, new homestead exemptions, and veteran exemptions.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, including returned appraisal notices, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Clay Bullock will:

• Send reminder letters to property owners who did not return their agricultural applications. Applications are late if filed <u>after April 30th</u>, and property owners who submit late-filed agricultural applications will be assessed a penalty.

Submit 25.25b Quarterly Reports to the Board of Directors and the ARB Secretary by the 10th of the month.

Finalize all modifiers on subdivisions.

Prepare sales information for appraisers to use in ARB hearings.

Notices of Appraised Value on locally appraised real property accounts are to be mailed **April 28, 2023**.

Appraisers begin working with property owners regarding proposed values and protests filed.

Information for evidence packets is compiled for property owners filing protests and requesting evidence.

Prepare all accounts containing new improvement figures to key.

Run edits, then correct or adjust accounts.

Provide evidence to property owners submitting evidence

Process requests for protest hearings.

Certify estimates of taxable value to taxing units **by April 30th** unless waived. *NOTE: Winters ISD uses preliminary values and generally receives earlier values*.

Maintain records management program and destroy qualifying records as time permits or as needed.

Logs are prepared for the ARB on all recommended changes.

Generate new case numbers.

Reconcile all edits.

Estimate the count for mail-out of appraisal notices and obtain postage.

Send a memo informing of our mail-out date or dates to SDS for appraisal notices and attach a copy of the appraisal notice.

Begin processing renditions for real, industrial, and mineral accounts.

Industrial and mineral renditions are faxed, mailed, or emailed to Wardlaw Appraisal Group with the original filed.

Generate accounts for appraisers (as necessary) regarding proposed property values if Notices of Appraised Value will be mailed April 28, 2023.

Schedule an ARB meeting, as needed, to approve all changes.

Mail a list of the industrial and mineral accounts granted a rendition extension to Wardlaw Appraisal Group.

Send reminder letters to any property owner that has not filed for abatement or historic exemptions.

Work locally appraised abatements, and historic exemptions.

If applicable, mail letters to taxing entities requesting new abatement contracts/TIF Zones entered into for prior year. This information is sent to the PTAD **before July 1**st.

April 30th is the deadline to file abatement applications and historic exemptions.

If Notices of Appraised Value are mailed in April, generate account history records for all protests filed, schedule protest hearings and mail Notice of Protest letters and reminder letters as necessary.

Prepare case folders for hearings.

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week; monthly backup on last working day of the month.

Key previous year changes as needed for the ARB meeting and run reports.

Update files after ARB meeting.

Update maintenance for previous master checklist as needed.

Run and print letters and certified Board orders as needed.

Key new agricultural rates and recalculate Ag-use accounts.

Test location modifier changes, and then start keying.

Reset all frozen fields.

Test and key schedule changes as needed.

Recalculate accounts as needed.

Start making preliminary changes to file, sending letters on preliminary changes, no changes, and unable to contacts.

Key rendered and frozen accounts.

Reset case numbers.

Update special inventory.

Review changes from the appraisers to the current tax year.

Recalculate accounts with changes and schedule changes.

Print edits before notices are mailed.

Print selected Notices of Appraised Value.

Process and sell digital parcel data to requestors.

Continue to ensure accuracy of files for computer system.

Print reports as needed.

MAY 2023

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Work with property owners regarding proposed values and protests filed.
- If an agreement cannot be reached during informal hearings, forward the protest for scheduling of an ARB hearing.

Amanda Vasquez will:

• Continue to work renditions and new personal property accounts.

- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, including returned appraisal notices, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Submit any requests for the additional 30 -days to file rendition (May 1st deadline) to CA for approval/denial.

Key any accounts granted additional 30-day extension.

Submit list of accounts granted additional extension to Wardlaw Appraisal Group.

Receive values from Wardlaw Appraisal Group on mineral and industrial properties less accounts with rendition extensions not worked.

Update mineral, industrial, and personal property accounts.

Flag accounts with value less than \$2,500.

Print edits before notices are mailed.

Mail industrial and personal property notices.

ARB hearings begin as needed and appraisers are assigned cases.

Generate account history records for all protests filed, schedule protest hearings and mail Notice of Protest letters and reminder letters as necessary.

Prepare case folders for hearings.

Post hearing agendas as necessary.

Provide evidence to property owners submitting evidence requests for protest hearings.

Assign case numbers to ARB and CA changes.

Work preliminary changes, ARB changes, and changes to file.

Send preliminary ARB change letters, no change letters, unable to contact letters, and homestead letters.

Review changes from the appraisers to the current tax year.

Print tax calculations.

Print selected notices.

Maintain records management program and destroy qualifying records as time permits or as needed.

Determine postage for mailing of appraisal notices.

Submit appraisal records to ARB <u>by May 15th</u> once majority of Notices of Appraised Value are mailed and preliminary estimates of value are submitted to taxing entities.

Ensure that all new ARB members have attended mandatory training course and certificates of completion are on file.

Between May 1st and May 15th, publicize protest procedures and deadlines in ½ page ad in newspaper verifying PTAD minimum standards.

May 31st (or 30 days after notice is mailed) is the protest deadline.

Submit updated current year appraisal records to Runnels Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week; monthly backup on last working day of the month.

Continue to ensure accuracy of files.

Process and sell digital parcel data to requestors.

Print reports as needed.

JUNE 2023

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Continue handling incoming protests, including late filed protests.
- Informal hearings may continue to be conducted for any property owner protests that have not yet appeared before a formal ARB hearing.

Amanda Vasquez will:

- Print and mail 10% penalty letters on late or non-rendered personal property account by June 16th.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or
 other recorded document where their mailing address and the property's physical address are the same
 and the previous owner did not have a homestead exemption.
- Post monthly special inventory reports.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Schedule ARB hearings, as needed, to receive supplementals for previous years.

Case numbers are assigned to all supplementals, and recommended changes are prepared for keying.

Prepare case folders for hearings.

Post ARB hearing agendas, as necessary.

Record the minutes during ARB hearings.

Prepare and submit ARB changes to key.

Work preliminary changes, ARB changes, and changes to file.

All changes are proofed and filed.

Send preliminary ARB change letters, no change letters, unable to contact letters, and homestead letters.

Work special preliminary rolls.

Reset from preliminary roll.

Print preliminary roll.

Start keying recommended changes for ARB meetings.

Review changes from the appraisers to the current tax year.

Print tax calculation, property use recap, and comparison reports.

Run selected frozen account listings.

Recalculate the frozen taxes due to the additions to property or combining properties.

Certify an estimate of taxable value **by June 7th** to all taxing entities (if we were not able to provide earlier preliminary certification).

Submit any abatement contracts executed and reinvestment zones established by taxing entities in prior year to PTAD (<u>by July 1st</u> of each tax year).

Submit subsequent year budget to Board of Directors by June 15th.

Generate account history records for all protests filed, schedule protest hearings and mail Notice of Protest letters and reminder letters as necessary.

Submit updated current year appraisal records to Runnels Central Tax Office.

Continue to ensure accuracy of files for computer system.

Maintain records management program and destroy qualifying records as time permits or as needed.

Process and sell digital parcel data to requestors.

Do daily backups Monday through Thursday and system backup on Friday of each week; monthly backup on last working day of the month.

Print reports as needed.

JULY 2023

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Begin preparations for 2024 appraisal.
- Continue handling incoming protests, including late filed protests.
- Informal hearings may continue to be conducted for any property owner protests that have not yet appeared before a formal ARB hearing.

Amanda Vasquez will:

- Handle taxpayer communications regarding rendition penalty waiver requests.
- Mail all approvals/denials on rendition penalty waiver requests.

- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.
- Post monthly special inventory reports.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.
- Make maps for ARB Hearings.

If there are any remaining protests not yet held before a formal ARB hearing:

- Prepare case folders for hearings.
- Post hearing agendas as necessary.
- Provide evidence to property owners submitting evidence requests for protest hearings.
- Assign appraisers to ARB cases.
- Record the minutes during ARB hearings.
- Prepare and submit ARB changes to key.
- Proof all changes keyed.

Maintain records management program and destroy qualifying records as time permits or as needed.

Prepare recap of supplemental values for the ARB meeting.

Prepare logs for ARB to receive the supplemental for previous years only.

Prepare values of current changes of the ARB for approval on the last day of the ARB hearings.

Proof all individual folders with changes from the ARB.

Board orders are mailed certified, return receipt requested, after ARB approves appraisal records.

Generate reports for Central to calculate effective tax rate calculations.

By July 10th, submit 25.25b 2nd Quarterly Report to the Secretary of the Board of Directors and the ARB. *NOTE: Meetings are scheduled yearly; BOD Meeting July 12th, ARB Meeting/Hearing July 19th, 2023*

By July 20th, the ARB approves the appraisal records for the current year.

By July 25th, certify the appraisal rolls to all entities and the PTD.

Recheck current year values on abated accounts (if any) to determine any value changes during the ARB that may affect the number of abatements.

Recheck the new improvement values on abatements if the value of the project with percent changes had revisions.

Generate account history records for all protests filed, schedule protest hearings and mail Notice of Protest letters and reminder letters as necessary.

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week; monthly backup on the last working day of the month.

Check and clear special work files.

Key changes for supplementals and run logs for the Board.

Run and print notices for supplementals as needed.

Prepare last minute changes and recalculate file.

Key case folders from protest hearings.

Send preliminary ARB change letters, no change letters, unable to contact letters, and homestead letters.

Print ARB orders and certified mail/return receipt forms.

Review changes from the appraisers to the current tax year.

Print Certified Appraisal Roll.

Continue to ensure accuracy of files for computer system.

Print reports as needed.

Build new appraisal file for each appraiser for the new year.

Process and sell digital parcel data to requestors.

Send sales information and deed transfers to PTAD by August 1st.

2024 APPRAISER WORK CALENDAR

AUGUST 7, 2023, MONDAY – OCTOBER 6, 2023, FRIDAY				
Amanda Vasquez	Map R1	Start	8/7/2023	Monday
		Complete	10/6/2023	Friday
Clay Bullock	Map R3	Start	8/8/2023	Tuesday
		Complete	10/6/2023	Friday
Kerry Rieken	Map R4	Start	8/9/2023	Wednesday
		Complete	10/6/2023	Friday
Abri Rieken	Map R5	Start	8/10/2023	Thursday
		Complete	10/6/2023	Friday
Terrie Bullock	Constitutionally Exempt Properties	Start	8/11/2023	Friday
	Maps COW, R1-R13, Y1, UITOR, UITOW, W1-W5	Complete	4/15/2024	Friday

OCTOBER 16, 2023, MONDAY – DECEMBER 15, 2023, FRIDAY				
Kerry Rieken	Map B1	Start	10/16/2023	Monday
		Complete	12/15/2023	Friday
Abri Rieken	Map R6	Start	10/17/2023	Tuesday
		Complete	12/15/2023	Friday
Clay Bullock	Map Y1	Start	10/18/2023	Wednesday
		Complete	12/15/2023	Friday
Amanda Vasquez	Map R2	Start	10/19/2023	Thursday
		Complete	12/15/2023	Friday
Terrie Bullock	Constitutionally Exempt Properties	Start	8/11/2023	Friday
	Maps COW, R1-R13, Y1, UITOR, UITOW, W1-W5	Complete	4/15/2024	Friday

JANUARY 8, 2024, MONDAY – MARCH 8, 2024, FRIDAY				
Kerry Rieken	Map W2	Start	1/8/2024	Monday
		Complete	3/8/2024	Friday
Clay Bullock	Map W1	Start	1/9/2024	Wednesday
		Complete	3/8/2024	Friday
Terrie Bullock	Constitutionally Exempt Properties	Start	8/11/2023	Friday
	Maps COW, R1-R13, Y1, UITOR, UITOW, W1-W5	Complete	4/15/2024	Friday

FEBRUARY 26, 2024, MONDAY – APRIL 15, 2024, FRIDAY				
Kerry Rieken	Map B2	Start	2/26/2024	Monday
		Complete	4/15/2024	Friday
Terrie Bullock	Constitutionally Exempt Properties	Start	8/11/2023	Friday
	Maps COW, R1-R13, Y1, UITOR, UITOW, W1-W5	Complete	4/15/2024	Friday

NOTICES: Worked April 16, 2024, Tuesday to May 28, 2024, Tuesday

► Notices mailed April 30, 2024, Tuesday Real, Mobile Homes (RCAD)

Last Day to Protest May 28, 2024, Tuesday

► Notices mailed April 30, 2024, Tuesday Business Personal Property (RCAD)

Last Day to Protest May 28, 2024, Tuesday

2024 APPRAISER WORK SCHEDULE

AUGUST 2023

Field work for residential, commercial, and personal property begins for the 2024 revaluation. Appraiser workloads are divided into map sections within the county. Appraisers continue to evaluate new properties and added improvements in maps assigned.

Field examinations continue through April of the following tax year.

Prior to going out in the field, all appraisers will:

- Print real property field cards and collect permits and rechecks. Permits and rechecks will be attached to the accounts.
- Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.
- Print street/abstract cards for personal property appraiser to begin field work.
- Begin field work to examine sales.
- Provide assistance by answering phone calls and working with walk in customers.

<u>August 7, 2023, Monday</u>: Amanda Vasquez begins appraisal of properties located in Map R1 in the southeastern corner of Runnels County.

<u>August 8, 2023, Tuesday</u>: Clay Bullock begins appraisal of properties located in Map R3 in the central southeastern portion of Runnels County.

<u>August 9, 2023, Wednesday</u>: Kerry Rieken begins appraisal of properties located in Map R4 in the central southwestern portion of Runnels County.

<u>August 10, 2023, Thursday</u>: Abri Rieken begins appraisal of properties located in Map R5 in the central southeastern portion of Runnels County.

<u>August 11, 2023, Friday</u>: Terrie Bullock begins appraisal of properties within the COW, R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, Y1, UITOR, UITOW, W1, W2, W3, W4, W5 maps in Runnels County that are coded Constitutionally Exempt.

<u>August 7, 2023, Monday</u>: Appraisal district mails postcards for notifying owners of tax rates and Truth in Taxation website (runnelstaxes.org and Texas.gov).

As field work is completed week to week, all appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.

Amanda Vasquez will:

- Post monthly special inventory reports.
- Print personal property index cards and data sheets.
- Print all personal property maintenance sheets and file in folders.
- Quality Control:
- Proof all changes keyed.
- Prepare all splits and combines created by deed changes and forward to mapper.
- Sales questionnaires are mailed as deeds are worked.
- Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.

Abri Rieken:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership before tax statements are mailed.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Prepare reports on property value for PTAD.

Maintain records management program and destroy qualifying records as time permits or as needed.

Prepare reports on property value for PTAD.

Check certified appraisal roll for correct agricultural values.

Process all <u>September 1st</u> deadline renditions, disbursing copies to Wardlaw Appraisal Group if applicable. Original renditions are filed.

Code all agricultural applications received after the deadline, **August 30th**, and send letter to property owners filing a late agricultural application informing them of the 10% penalty for filing late.

Obtain sales information from January through July of the current year.

Review Primarily Charitable and Youth Organization Exemptions to see if a new exemption application is needed.

Schedule an ARB meeting, as needed, to approve all changes and supplementals for previous years only (no changes for current tax year are made at this time).

Submit supplemental values to taxing entities.

Post ARB cancels, no shows, and waivers.

Submit updated current year appraisal records to the Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week, and monthly backup on the last working day of each month.

Run new subdivision listing.

Key new subdivisions and personal property in the current file.

Key previous year changes as needed for the ARB meeting and run reports.

Process and sell digital parcel data to requestors.

Update tax master for all changes after ARB meeting.

Start keying new tax rate information.

Run summary file after all tax rates are set and keyed.

Run absolute exempt property roll and print.

Run exemption account roll and print.

Run certified roll and print; also print extra copy for Central Tax office. Bind and label certified roll books.

Apply 10% penalty for late-filed personal property renditions and agricultural applications and notify of penalty on **August 30, 2022**.

Review changes from appraisers.

SEPTEMBER 2023

Field work continues for revaluation in assigned Maps R1, R3, R4, R5, and Constitutionally Exempt properties in Maps R1-R13, Y1, W1-W5, UITOR, UITOW, and COW.

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.

Amanda Vasquez will:

- Check for new businesses and commercial personal property.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.
- September 1 inventory is worked.
- Run listing of Property Use Codes A1, A2, E1, E2, and M1 where mailing address and physical address are the same, but no homestead exemption is granted to mail property owners a homestead application for current tax year (prorated), if they qualify and wish to file. This is for property other than those acquired in the current year.

Terrie Bullock will assign ARB case numbers to all supplemental and recommended change accounts.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership before tax statements are mailed.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Prepare reports on property value for PTAD.

Maintain records management program and destroy qualifying records as time permits or as needed.

Assign ARB case numbers to all supplemental and recommended change accounts.

Submit all changes for keying.

All changes are proofed and filed.

Prepare logs for the ARB.

Continue keying new subdivisions and personal property in the current file.

Obtain the adopted tax rates from the County and update the computer.

Prepare a listing of all entity tax rates and supply a copy to all employees.

Submit updated current year appraisal records to the Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week, and monthly backup on the last working day of each month.

Process and sell digital parcel data to requestors.

Review changes for appraisers to new tax year.

Send value reports to PTAD.

Print reports as needed.

BOARD OF DIRECTORS MUST HOLD PUBLIC HEARING AND ADOPT THE 2024 BUDGET PRIOR TO SEPTEMBER 15TH.

Begin working with the Comptroller's PTD regarding the Property Value Study.

Mail the completed Short Form Reports of Property Value to the State Comptroller's PTD.

Verify that all entity permits were received and assign correct account numbers to corresponding appraiser field cards.

Call the Runnels Central Tax Office to obtain the date tax statements will be mailed.

Answer all questions received from taxpayers about tax statements.

OCTOBER 2023

Field work finalizes for revaluation in assigned Maps R1, R3, R4, R5, and Constitutionally Exempt properties in Maps R1-R13, Y1, W1-W5, UITOR, UITOW, and COW.

October 16, 2023, Monday: Kerry Rieken begins appraisal of properties located in Map B1, located in the central western portion of Runnels County.

October 17, 2023, Tuesday: Abri Rieken begins appraisal of properties located in Map R6, located in the western central portion of Runnels County.

October 18, 2023, Wednesday: Clay Bullock begins appraisal of properties located in Map Y1, located in the west central portion of Runnels County.

October 19, 2023, Thursday: Amanda Vasquez begins appraisal of properties located in Map R2, located in the southeastern portion of Runnels County.

October 20, 2023, Friday: Terrie Bullock continues appraisal of Constitutionally Exempt properties located in appraisal maps COW, R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12. R13, Y1, UITOR, UITOW of Runnels County.

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.
- Complete appraisal of maps R1, R3, R4, R5, and have data entered and complete by October 6, 2023.

Amanda Vasquez will:

- Set up new business accounts.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or
 other recorded document where their mailing address and the property's physical address are the same
 and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership before tax statements are mailed, if possible, or so the county assessor-collector can send out corrected tax statements as needed.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Check and clear special work files.

Maintain records management program and destroy qualifying records as time permits or as needed.

Assign case numbers to supplemental, key changes for supplementals, and run logs for the ARB.

Run and print Notices of Appraised Value for supplementals.

Answer all questions received from taxpayers about tax statements.

Submit 25.25b (Clerical Errors) Quarterly Report to the Secretary of the Board of Directors and the ARB by <u>October</u> <u>10th</u>. *NOTE: Board of Directors (BOD), and Appraisal Review Board (ARB), meeting/hearings are set in advance monthly. The date for the BOD meeting is October 8 and the ARB meeting/hearing is October 15, 2023.*

Notify all entities of any current year lawsuits.

On the 10th of each month, submit any final judgment on lawsuits received in prior months to the Tax Assessor-Collector to issue any tax refunds required, *if applicable*.

After the Property Value Study is completed, update the listings of the Top Ten Taxpayers and heavy and light industrial accounts appraised by Wardlaw Appraisal Group.

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week, and monthly backup on the last working day of each month.

Continue keying new subdivisions and personal property in the current file.

Check and clear special work files.

Process and sell digital parcel data to requestors.

Run and print Notices of Appraised Value for supplementals.

Review changes from appraisers to new tax year.

Print reports as needed.

NOVEMBER 2023

Field work continues for revaluation in appraisal maps W2, R6, W1, R2, and Constitutionally Exempt properties located in Maps R1-R13, Y1, W1-W5, UITOR, UITOW, and COW.

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

Mobile home accounts are field inspected.

Enter property characteristics data for commercial property.

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.

Amanda Vasquez will:

- Gather renditions identified for field inspection and begin personal property inspection.
- Set up new business accounts.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or
 other recorded document where their mailing address and the property's physical address are the same
 and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.
- Print rendition labels.
- Print motor vehicle declaration forms to mail.
- Review exemptions for accuracy and verification or re-application. Those requiring annual applications are mailed.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership, so the county assessor-collector can send out corrected tax statements as needed.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

List agricultural accounts with acreage changes.

Continue working with the Comptroller's office regarding the Property Value Study.

Begin to update the USPAP report (Mass Appraisal Report).

Run master report on special inventory accounts and calculate taxable value for each account.

Maintain records management program and destroy qualifying records as time permits or as needed.

Assign case numbers to all supplemental and recommended changes and prepare for keying.

Prepare logs for ARB approval of the supplemental and recommended changes.

On the 10th of each month, submit any final judgment on lawsuits received in prior months to the Tax Assessor-Collector to issue any tax refunds required, *if applicable*.

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week, and monthly backup on the last working day of each month.

Continue keying new subdivisions and personal property in the current year file.

Key changes for supplemental for the Appraisal Review Board.

Prepare for 2024 year by resetting year codes and clearing out necessary files.

Board of Directors suggest or consent to members for the Agricultural Appraisal Advisory Board at regular meeting (staggered member terms).

Applications are submitted to the 119th District Court Judge (The Honorable Ben Woodward) by first-class mail and email. Copies of all applications for the ARB are carried to the Secretary of the District Administrative Judge's Office located in the Runnels County Courthouse by the ARB Clerk for the Runnels Central Appraisal District (Mrs. Amanda Vasquez).

Check and clear special work files.

Run and print Notices of Appraised Value for supplemental.

Print aircraft renditions.

Review changes from the appraisers to the current tax year.

Continue to ensure accuracy of files for computer system.

Develop and print reports as needed.

Create new subdivisions.

Conduct an analysis of neighborhoods for additional delineation.

DECEMBER 2023

Fieldwork continues for revaluation in the assigned Maps W2, R6, W1, R2, and Constitutionally Exempt properties located in Maps COW, R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12. R13, Y1, UITOR, UITOW.

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.
- Complete appraisal of Maps B1, R2, R6, Y1, and have data entered and complete by December 15, 2023.

Amanda Vasquez will:

- Continue personal property inspection as needed.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.

- Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.
- Key all homestead exemption applications to surviving spouse of deceased for mail out the 1st of January.
- Request license information from Texas Department of Transportation, by zip code, to obtain birth date information to send over-65 homestead exemptions applications.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership, so the county assessor-collector can send out corrected tax statements as needed.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Maintain records management program and destroy qualifying records as time permits or as needed.

Assign case numbers to all supplemental and recommended changes and prepare for keying.

The Board of Directors considers appointing ARB member/s according to the procedures outlined in the Board Policy Manual to serve on the Appraisal Review Board.

Mail various applications the last week of December or the first week of January, such as new homestead exemptions, annual exemptions, surviving spouse of deceased homestead exemptions, and requests for combining property.

Mail new agriculture-use applications, due to change of ownership.

All personal property renditions are mailed.

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week, and monthly backup on the last working day of each month.

Continue keying new subdivisions and personal property in the current year file.

Review changes from the appraisers to the current tax year.

Process and sell digital parcel data to requestors.

Print reports as needed.

JANUARY 2024

<u>January 8, 2024, Thursday</u>: Kerry Rieken starts appraisal of properties located in the lower southwestern portion of Runnels County in Map B1.

<u>January 9, 2024, Tuesday</u>: Clay Bullock begins revaluation of properties located in the lower central southern portion of Runnels County in Map Y1.

Field work for Maps B1 and Y1 must be completed by March 8, 2024.

Terrie Bullock continues the revaluation of Constitutionally Exempt properties located in Maps COW, R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R13, Y1, UITOR, UITOW, W1, W2, W3, W4, and W5.

All other appraisers will start field inspections of any rechecks determined by property owner request, building permit, 9-1-1 address creation, recorded construction contracts, and other sources.

Completion of these appraisals by April 15, 2024, Monday.

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.

Amanda Vasquez will:

- Set up new business accounts.
- Pull questionable renditions identified as needing field inspection for the 2025 tax year.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.
- Print motor vehicle declaration forms.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership, so the county assessor-collector can send out corrected tax statements as needed.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Clay Bullock will:

• List agricultural accounts with acreage changes.

All personal property renditions are mailed either end of December or the 1st week in January.

Mail various applications not already sent out the last week of December in the first week of January, such as new homestead exemptions, annual exemptions, surviving spouse of deceased homestead exemptions, and requests for combining property.

Mail new agriculture-use applications due to change of ownership or use.

Run master report on special inventory accounts and calculate taxable value for each account (do this when declarations are received in January).

Work with PTAD regarding the Property Value Study. Begin to update the USPAP report (Mass Appraisal Report).

Run master report on special inventory accounts and calculate taxable value for each account.

Maintain records management program and destroy qualifying records as time permits or as needed.

Chief Appraiser schedules yearly Cyber Security Training.

Schedule Appraisal Review Board and staff for yearly training for the Appraisal Review Board Training.

Assign case numbers to all supplemental and recommended changes and prepare for keying.

Send sales information and deed transfers to PTAD by February 1.

On the 10th of each month submit any final judgment on lawsuits received in prior months to the Tax Assessor-Collector to issue any tax refunds required.

Schedule an ARB meeting January 2024 to receive the supplemental accounts, administer Oath of Office, and elect officers as appointed by district administrative judge.

Have ARB members subscribe to Statement of Officer prior to taking Oath of Office.

By January 10th, submit 25.25b Quarterly Report to the Secretary of the Board of Directors and the ARB.

Mail letter regarding craft malls to acquire a list of tenants.

Mail out abatement and historic exemption applications to every property owner receiving one in the prior year and on new contracts.

Send new abatement contracts and input information to Wardlaw Appraisal Group.

Notify Tax Abatement Review Committees of affected taxing entities of any completed abated project, providing the preliminary estimates of value for them to determine abatement

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week, and monthly backup on the last working day of each month.

Continue keying new subdivisions and personal property in the current year file.

Key changes for supplementals for the ARB.

Prepare for current year by doing resets of change year codes and clearing out necessary files.

Check and clear special work files.

Run and print Notices of Appraised Value for supplementals.

Print aircraft renditions.

Continue to ensure accuracy of files for computer system.

Process and sell digital parcel data to requestors.

Develop and print reports as needed.

FEBRUARY 2024

Kerry Rieken continues revaluation of Map B1 in the lower southwestern portion of Runnels County.

Clay Bullock continues revaluation of Map Y1 in the lower central southern portion of Runnels County.

Terrie Bullock continues revaluation of Constitutionally Exempt properties located in Maps COW, R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R13, Y1, UITOR, UITOW, W1, W2, W3, W4, and W5.

All other appraisers will continue field inspections of any rechecks as needed.

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.

Amanda Vasquez will:

- Continue keying all renditions received.
- Pull questionable renditions identified as needing field inspection for the 2025 tax year.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Clay Bullock will:

• Print agricultural applications for 1-d-1 Ag.

Develop in-house ratio studies to assist in schedule revisions.

Work continues updating the USPAP report (Mass Appraisal Report).

Maintain records management program and destroy qualifying records as time permits or as needed.

Assign case numbers to all supplemental accounts and changes; prepare for keying and proof all changes.

Prepare all changes for the ARB and schedule a meeting as needed to approve supplemental accounts and hold hearings on substantial error motions.

Start the ordering process for appraisal notices and appraisers record of taxpayer protest forms.

Prepare for possible appeal process with the Comptroller's PTAD.

Accumulate sales information to prepare preliminary modifiers.

After February 1st check to ensure that any lawsuits filed have complied with Section 42.08 payments (if applicable).

Review the revisions needed for the ARB programs/documents and order necessary supplies.

Present the PVS preliminary ratio study results to the Board of Directors.

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week; monthly backup on the last working day of the month.

Continue keying new subdivisions and personal property in the current year file.

Key previous year changes as needed for the ARB meeting and run reports.

Update files after Appraisal Review Board meeting.

Update maintenance for previous master checklist as needed.

Run and print letters and certified Board orders as needed.

Update mobile home depreciation schedule to test.

Review changes from the appraiser's records for the current tax year.

Continue to ensure accuracy of files for computer system.

Process and sell digital parcel data to requestors.

Print reports as needed.

Create any new subdivisions.

MARCH 2024

Place ½ page ad in newspaper on availability of exemptions, rendition requirements, special appraisals, and tax deferrals.

Kerry Rieken completes revaluation of Map B1; Clay Bullock completes revaluation of Map Y1. Completion of B1 and Y1 appraisals by March 8, 2024, Friday.

Terrie Bullock continues revaluation of constitutionally exempt properties.

All other appraisers will continue field inspections of any rechecks as needed.

Complete field work on real property and mobile home accounts and prepare for data entry.

Complete ratio studies on real property.

Complete all map changes.

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.

Amanda Vasquez will:

- Continue keying all renditions received.
- Pull questionable renditions identified as needing field inspection for the 2025 tax year.
- Receive and key rendition extension requests, then print and mail letters granting/denying requests to property owners.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.

- Update personal property street runs.
- Post monthly special inventory reports.
- Key all deleted exemptions, new homestead exemptions, and veteran exemptions.
- Key rendered accounts, deleted exemptions, new exemptions, and new frozen accounts.
- Mail reminder letters to surviving spouse of deceased who did not return their homestead applications.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

File appeal of Comptroller's Property Value Study, if necessary.

Work continues updating the USPAP Report (Mass Appraisal Report).

Gather information for open-space land valuation from USDA Farm Services Agency, landowners, Ag Advisory Board, and internet sources and calculate Ag values.

Calculate combined tax rate to be used.

When complete, print reports and key new Ag-land schedule.

Maintain records management program and destroy qualifying records as time permits or as needed.

Prepare recap of values for supplemental accounts for the ARB meeting.

Prepare supplemental logs for the ARB.

New ARB members are signed up for their mandatory training course and scheduled for Open Government training.

Submit printout of accounts coded for tax agents to the BPP Appraiser.

Order all envelopes for bulk mail-outs.

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week; monthly backup on last working day of the month.

Continue keying new subdivisions and personal property in the current year file.

Check and clear special work files.

Key changes for supplementals and run logs for the ARB.

Run and print Notices of Appraised Value for supplementals.

Start keying test/location modifier changes to test file.

Update residential schedules, agricultural schedules, and mobile home depreciation schedule.

Review changes from the appraisers to the current tax year.

Recalculate agricultural accounts.

Reset frozen fields.

Before Notices of Appraised Value are mailed, recalculate accounts with changes and schedule changes; calculate new improvements and limits; backup, print, and clear ARB files.

Print edits before notices.

Print selected notices and mail.

Continue to ensure accuracy of files.

Process and sell digital parcel data to requestors.

Print reports as needed.

Create new subdivisions.

APRIL 2024

All appraisals must be completed by April 15, 2024, Friday.

April 15th is the deadline to file renditions unless a 30-day extension is granted.

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Prepare all completed field work to key.
- Key any changes found in the field, especially permits and rechecks.
- Download pictures taken by appraisers in the field.
- Draw sketches in the computer.
- Provide assistance by answering phone calls and working with walk in customers.

Amanda Vasquez will:

- Code late renditions and no renditions.
- Continue keying all renditions received.
- Pull questionable renditions identified as needing field inspection for the 2024 tax year.
- Continue to receive and key rendition extension requests, then print and mail letters granting/denying requests to property owners.
- Set up new business accounts.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or
 other recorded document where their mailing address and the property's physical address are the same
 and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.
- Key all deleted exemptions, new homestead exemptions, and veteran exemptions.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, including returned appraisal notices, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.

- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Clay Bullock will:

• Send reminder letters to property owners who did not return their agricultural applications. Applications are late if filed <u>after April 30th</u>, and property owners who submit late-filed agricultural applications will be assessed a penalty.

Submit 25.25b Quarterly Reports to the Board of Directors and the ARB Secretary by the 10th of the month.

Finalize all modifiers on subdivisions.

Prepare sales information for appraisers to use in ARB hearings.

Notices of Appraised Value on locally appraised real property accounts are to be mailed **April 30, 2024**.

Appraisers begin working with property owners regarding proposed values and protests filed.

Information for evidence packets is compiled for property owners filing protests and requesting evidence.

Prepare all accounts containing new improvement figures to key.

Run edits, then correct or adjust accounts.

Provide evidence to property owners submitting evidence

Process requests for protest hearings.

Certify estimates of taxable value to taxing units **by April 30th** unless waived. *NOTE: Winters ISD uses preliminary values and generally receives earlier values*.

Maintain records management program and destroy qualifying records as time permits or as needed.

Logs are prepared for the ARB on all recommended changes.

Generate new case numbers.

Reconcile all edits.

Estimate the count for mail-out of appraisal notices and obtain postage.

Send a memo informing of our mail-out date or dates to SDS for appraisal notices and attach a copy of the appraisal notice.

Begin processing renditions for real, industrial, and mineral accounts.

Industrial and mineral renditions are faxed, mailed, or emailed to Wardlaw Appraisal Group with the original filed.

Generate accounts for appraisers (as necessary) regarding proposed property values if Notices of Appraised Value will be mailed April 28, 2023.

Schedule an ARB meeting, as needed, to approve all changes.

Mail a list of the industrial and mineral accounts granted a rendition extension to Wardlaw Appraisal Group.

Send reminder letters to any property owner that has not filed for abatement or historic exemptions.

Work locally appraised abatements, and historic exemptions.

If applicable, mail letters to taxing entities requesting new abatement contracts/TIF Zones entered into for prior year. This information is sent to the PTAD **before July 1**st.

April 30th is the deadline to file abatement applications and historic exemptions.

If Notices of Appraised Value are mailed in April, generate account history records for all protests filed, schedule protest hearings and mail Notice of Protest letters and reminder letters as necessary.

Prepare case folders for hearings.

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week; monthly backup on last working day of the month.

Key previous year changes as needed for the ARB meeting and run reports.

Update files after ARB meeting.

Update maintenance for previous master checklist as needed.

Run and print letters and certified Board orders as needed.

Key new agricultural rates and recalculate Ag-use accounts.

Test location modifier changes, and then start keying.

Reset all frozen fields.

Test and key schedule changes as needed.

Recalculate accounts as needed.

Start making preliminary changes to file, sending letters on preliminary changes, no changes, and unable to contacts.

Key rendered and frozen accounts.

Reset case numbers.

Update special inventory.

Review changes from the appraisers to the current tax year.

Recalculate accounts with changes and schedule changes.

Print edits before notices are mailed.

Print selected Notices of Appraised Value.

Process and sell digital parcel data to requestors.

Continue to ensure accuracy of files for computer system.

Print reports as needed.

MAY 2024

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Work with property owners regarding proposed values and protests filed.
- If an agreement cannot be reached during informal hearings, forward the protest for scheduling of an ARB hearing.

Amanda Vasquez will:

- Continue to work renditions and new personal property accounts.
- Code late renditions and no renditions.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or
 other recorded document where their mailing address and the property's physical address are the same
 and the previous owner did not have a homestead exemption.
- Update personal property street runs.
- Post monthly special inventory reports.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, including returned appraisal notices, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Submit any requests for the additional 30- days to file rendition (May 1st deadline) to CA for approval/denial.

Key any accounts granted additional 30-day extension.

Submit list of accounts granted additional extension to Wardlaw Appraisal Group.

Receive values from Wardlaw Appraisal Group on mineral and industrial properties less accounts with rendition extensions not worked.

Update mineral, industrial, and personal property accounts.

Flag accounts with value less than \$2,500.

Print edits before notices are mailed.

Mail industrial and personal property notices.

ARB hearings begin as needed and appraisers are assigned cases.

Generate account history records for all protests filed, schedule protest hearings and mail Notice of Protest letters and reminder letters as necessary.

Prepare case folders for hearings.

Post hearing agendas as necessary.

Provide evidence to property owners submitting evidence requests for protest hearings.

Assign case numbers to ARB and CA changes.

Work preliminary changes, ARB changes, and changes to file.

Send preliminary ARB change letters, no change letters, unable to contact letters, and homestead letters.

Review changes from the appraisers to the current tax year.

Print tax calculations.

Print selected notices.

Maintain records management program and destroy qualifying records as time permits or as needed.

Determine postage for mailing of appraisal notices.

Submit appraisal records to ARB <u>by May 1st</u> once majority of Notices of Appraised Value are mailed and preliminary estimates of value are submitted to taxing entities.

By May 15th, give the preliminary estimate of value to the entities (must provide no later than June 7th).

Ensure that all new ARB members have attended mandatory training course and certificates of completion are on file.

Between May 1st and May 15th, publicize protest procedures and deadlines in ½ page ad in newspaper verifying PTAD minimum standards.

May 31st (or 30 days after notice is mailed) is the protest deadline.

Submit updated current year appraisal records to Runnels Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week; monthly backup on last working day of the month.

Continue to ensure accuracy of files.

Process and sell digital parcel data to requestors.

Print reports as needed.

JUNE 2024

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Continue handling incoming protests, including late filed protests.
- Informal hearings may continue to be conducted for any property owner protests that have not yet appeared before a formal ARB hearing.

Amanda Vasquez will:

- Print and mail 10% penalty letters on late or non-rendered personal property accounts by June 14th.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.
 - Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.
- Post monthly special inventory reports.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain, and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.

Schedule ARB hearings, as needed, to receive supplementals for previous years.

Case numbers are assigned to all supplementals, and recommended changes are prepared for keying.

ARB hearings begin or continue as needed.

Prepare case folders for hearings.

Post ARB hearing agendas, as necessary.

Record the minutes during ARB hearings.

Prepare and submit ARB changes to key.

Work preliminary changes, ARB changes, and changes to file.

All changes are proofed and filed.

Send preliminary ARB change letters, no change letters, unable to contact letters, and homestead letters.

Work special preliminary rolls.

Reset from preliminary roll.

Print preliminary roll.

Reset change year codes and use preliminary processing checklist.

Start keying recommended changes for ARB meetings.

Review changes from the appraisers to the current tax year.

Print tax calculation, property use recap, and comparison reports.

Run selected frozen account listings.

Recalculate the frozen taxes due to the additions to property or combining properties.

Certify an estimate of taxable value **by June 7th** to all taxing entities (if we were not able to provide earlier preliminary certification).

Submit any abatement contracts executed and reinvestment zones established by taxing entities in prior year to PTAD (by July 1st of each tax year).

Submit subsequent year budget to Board of Directors and taxing units by June 15th.

Generate account history records for all protests filed, schedule protest hearings and mail Notice of Protest letters and reminder letters as necessary.

Submit updated current year appraisal records to Runnels Central Tax Office.

Continue to ensure accuracy of files for computer system.

Maintain records management program and destroy qualifying records as time permits or as needed.

Process and sell digital parcel data to requestors.

Do daily backups Monday through Thursday and system backup on Friday of each week; monthly backup on last working day of the month.

Print reports as needed.

July 2024

Verify that all city building permits were received, print the appropriate appraisal cards, and place them in rechecks.

All appraisers will:

- Begin preparations for 2025 appraisal.
- Continue handling incoming protests, including late filed protests.
- Informal hearings may continue to be conducted for any property owner protests that have not yet appeared before a formal ARB hearing.

Amanda Vasquez will:

- Handle taxpayer communications regarding rendition penalty waiver requests.
- Mail all approvals/denials on rendition penalty waiver requests.
- Quality Control:
 - o Prepare all splits and combines created by deed changes and forward to mapper.
 - o Proof all changes keyed.

- Send homestead letters with an application to any property owners who acquired property by deed or other recorded document where their mailing address and the property's physical address are the same and the previous owner did not have a homestead exemption.
- Post monthly special inventory reports.

Abri Rieken will:

- Continue processing name/address changes and splits/combines.
- Key ownership changes to appraisal roll to provide Runnels County Tax office with current ownership.
- Pull legal documents from Runnels County Clerk's office.
- Research property ownership.
- Research returned mail, work changes and re-send, if necessary.

Kerry Rieken will:

- Create, maintain and produce GIS parcel maps.
- Produce custom maps and applications for appraisers and other Central entities.
- Produce custom sales maps for appraisers either by subdivision or street run.
- Continue to make updates and enter splits in parcel maps.
- Read and interpret metes and bounds descriptions.
- Make maps for ARB Hearings.

If there are any remaining protests not yet held before a formal ARB hearing:

- Prepare case folders for hearings.
- Post hearing agendas as necessary.
- Provide evidence to property owners submitting evidence requests for protest hearings.
- Assign appraisers to ARB cases.
- Record the minutes during ARB hearings.
- Prepare and submit ARB changes to key.
- Proof all changes keyed.

Maintain records management program and destroy qualifying records as time permits or as needed.

Prepare recap of supplemental values for the ARB meeting.

Prepare logs for ARB to receive the supplemental for previous years only.

Prepare values of current changes of the ARB for approval on the last day of the ARB hearings.

Proof all individual folders with changes from the ARB.

Board orders are mailed certified, return receipt requested, after ARB approves appraisal records.

Generate reports for Central to calculate effective tax rate calculations.

By July 10th, submit 25.25b 2nd Quarterly Report to the Secretary of the Board of Directors and the ARB. *NOTE: Meetings are scheduled yearly; BOD Meeting July 12th, ARB Meeting/Hearing July 19th, 2023*

By July 20th, the ARB approves the appraisal records for the current year.

By July 25th, certify the appraisal rolls to all entities and the PTD.

Recheck current year values on abated accounts (if any) to determine any value changes during the ARB that may affect the number of abatements.

Recheck the new improvement values on abatements if the value of the project with percent changes had revisions.

Generate account history records for all protests filed, schedule protest hearings and mail Notice of Protest letters and reminder letters as necessary.

Submit updated current year appraisal records to Central Tax Office.

Do daily backups Monday through Thursday and system backup on Friday of each week; monthly backup on the last working day of the month.

Check and clear special work files.

Key changes for supplementals and run logs for the Board.

Run and print notices for supplementals as needed.

Prepare last minute changes and recalculate file.

Key case folders from protest hearings.

Send preliminary ARB change letters, no change letters, unable to contact letters, and homestead letters.

Print ARB orders and certified mail/return receipt forms.

Review changes from the appraisers to the current tax year.

Print Certified Appraisal Roll.

Continue to ensure accuracy of files for computer system.

Print reports as needed.

Build new appraisal file for each appraiser for the new year.

Process and sell digital parcel data to requestors.

Send sales information and deed transfers to PTAD by August 1st.

GENERAL PROCEDURAL REMINDERS

Appraisal information will be downloaded from the computer to be used in the field to assist in capturing appraisal data.

Appraisers will upload their changes at the end of the day to the server.

Changes will be entered into the new tax year file.

After the new files are built, and before noticing, SDS runs edits to ensure all changes are accurate and updated to the new current year tax master.

The appraiser will enter revisions to the appraisal record and take pictures of the property in the field using a digital camera.

Each appraiser will be responsible for entering all name and address changes received by phone, letter, or from the front counter.

The CA will approve any exemption changes, as well as any supplemental changes and give them to the specialist appraiser to enter in the computer.

The CA is responsible for entering prior year exemption changes.

The CA is responsible for backing up files on the server.

The specialist appraiser will be responsible for entering all name and address changes received through deed transfers.

DATA COLLECTION REQUIREMENTS

RCAD maintains cost and value schedules including land, residential improvements, farm & ranch improvements, commercial improvements, and business personal property. Data sources currently used by RCAD include cost information from Marshall Valuation Service, cost data obtained from local contractors and builders, publications, and renditions provided by property owners. Marshall Valuation Service is a nationally based cost manual and is generally accepted throughout the nation by the real estate appraisal industry. This cost manual is based on cost per unit or square foot and uses the unit in place method. The unit in place method involves the estimated cost by using actual building components. The service provides the base price of buildings by classification with modifications for equipment and additional items. The district's schedule is modified for time and location. Local contractors provide cost data on new structures that is compared to cost information obtained from Marshall Valuation Service to make local cost adjustments.

Renditions are confidential sources and cannot be used for specific information; however, data from renditions may be compared with data obtained from cost manuals and used to test schedules for their accuracy.

Data on individual properties is collected while in the field, compiled, and analyzed. Buildings and other improvements are inspected, measured, and classed. The appraiser estimates the effective age and condition of the improvements. This data is used to compile depreciation (loss of value) tables. Any notes pertaining to the improvements are made during inspection.

NEW CONSTRUCTION/DEMOLITION

The appraisers performing reappraisals in the field have field cards or a laptop/notebook that contains specific information regarding the properties being appraised. The cards contain brief legal descriptions, ownership interests, property use codes, property addresses, land size, sketches, and pictures of improvements as well as detailed information of any improvements.

Appraisal field inspections require the appraisers to check all information on the field cards or laptop/notebook and update the information when necessary. If physical inspections of the property indicate changes to improvements have been made, the appraiser notes these adjustments in the field. Examples of types of changes that may be made are condition or age of improvements or additions to the improvements.

New improvements are also added at this time. New construction may be identified from field inspections, permits collected from cities, construction contracts filed with the County Clerk's office, and other sources. Once information on changes to structures throughout the county is obtained and confirmed by visual inspection, accounts are revised as necessary.

Individual properties may be reappraised due to changes to the condition of the property in instances such as acts of God (e.g., tornado), fire, remodeling, or addition to or demolition of a portion of the building. Appraisers may also perform detailed field inspections of properties if requested by the owner.

FIELD OR OFFICE VERIFICATION OF SALES DATA AND PROPERTY CHARACTERISTICS

Sales information is received from various sources, including conversations with local real estate appraisers, agents, and brokers. Following deed transactions obtained from the County Clerk's office, RCAD mails out sales surveys to the purchasers/sellers in an effort to obtain additional sales information that may not be otherwise discovered. These sales are compared to the existing data on the field cards and changes – including age or condition adjustments and modifications from new construction or remodeling improvements that occurred prior to the sale – are made as appropriate. When sales data indicates a difference in an improvement's square footage, buildings are remeasured.

RE-INSPECTION OF PROBLEMATIC MARKET AREAS

Real property market areas, by property classification, are tested by indications from in-house ratio studies. High or low ratios are good indicators of problematic areas. Protested accounts are compiled to determine areas of the county that may need adjustment. Field studies are conducted to verify or correct property characteristic data. In-house studies determine neighborhood realignment.

PILOT STUDY/IN-HOUSE STUDY

New and/or revised mass appraisal schedules are tested against sales. Residential valuation schedules are cost-based tables modified by actual sales with the cost reflecting the actual replacement cost new of the subject property. Market research indicates that the common unit of comparison for new residential construction as well as sales of existing housing is the price paid per square foot. The value of extra items is based on their contributory value to the property. This value may be estimated by the price per square foot or a value of the item as a whole. This data is extracted from the market by paired sales analysis and conversations with local appraisers and brokers. These schedules were formulated from the Marshall Valuation Service Residential Handbook and have been adjusted to the local market.

The residential schedule is based on quality of construction; size, age, and condition of structures; contributory value of extra items; and land value. Each of these variables has a direct impact on the cost and value of a property. Following is an example of each of the variables and how they may affect market value:

- QUALITY OF CONSTRUCTION: The cost and value of residential property will vary greatly depending on the quality of construction. Type of construction affects the quality and cost of the material used, the quality of the workmanship, as well as the attention paid to detail. The district's residential schedules currently class houses based on quality of construction beginning from 2, then to categories consistent with Marshall & Swift. Marshall Valuation Service supports classifying houses according to the following seven quality categories: minimal, low, fair, average, good, very good, and excellent.
- **SIZE OF STRUCTURE**: The size of a building also has direct impact on its cost as well as its value. The larger the building the less it costs per square foot. RCAD schedules are graduated in size increments from 100 to 200 square feet, depending on market conditions. Marshall Valuation Service also supports this size factor.
- **CONDITION OF STRUCTURE:** RCAD rates conditions as inferior, poor, fair, average, good, very good, and excellent. Properties that are unlivable in the opinion of the appraisers are not appraised according to the schedule. Instead, they are appraised at a fair market or salvage value.
- AGE OF STRUCTURE: RCAD appraisers estimate actual and effective age of improvements. Local appraisers and builders estimate the economic life of residential properties to be approximately 50 years. Properties 51 years and over are given the maximum amount of depreciation, based on their effective age. Effective age and chronological age may or may not be the same depending on the condition of the structure. Effective age is simply the difference between economic life and remaining economic life of a structure.
- **EXTRA ITEMS:** Additional structures are valued according to their contributory value to the whole. Examples of extra items include covered porches and patios, screened or enclosed porches, storage buildings, swimming pools, fireplaces, and sea containers.
- LAND VALUE: RCAD values land based on market transactions. Units of comparison depend on how the property is purchased and marketed. For example, large acreage tracts are usually purchased based on the price per acre. Commercial tracts are sometimes purchased based on the price per square foot. Residential properties are purchased based on the price per front foot or per lot. Depth factors modify values according to market indicators.

DEFINED MARKET AREAS OF RUNNELS COUNTY

PERSONAL PROPERTY MARKET AREAS:

Market areas for personal property are generally local or regional in scope. For Runnels County, the personal property market area is countywide, having no definite distinction between school district and municipal boundaries.

RESIDENTIAL MARKET AREAS:

Runnels Central has three different market areas for the municipalities within the county. The city of Ballinger is the largest of the three and has more economic and industrial influences. The City of Ballinger also has a larger residential population with considerably more sales. The City of Miles is the smaller of the three market areas and has sales, growth, and commercial businesses; additionally, its proximity to San Angelo keeps its market good and sales tend to be comparable to Ballinger. The City of Winters is the mid-sized of the three areas; however, its market is growing, due the market value of properties in relation to the surrounding area. There are currently several large industrial and commercial buildings sitting vacant.

RURAL LAND MARKETS:

A portion of the southeast quadrant of the county contains mostly large acreage tracts with very poor quality land, which sells for much less per acre. The balance of the county tends to have very little distinction between land sales in different locations within the area; however, the river and some of the creeks tend to have a positive influence on sale prices.

In order to 'stay in tune' with the market, the CAD conducts ratio studies, calculating measures of central tendencies for each of the market areas, as information becomes available.

VALUATION BY TAX YEAR

RESIDENTIAL REAL PROPERTY

Sales Comparison Approach to Value

The sales comparison approach to value is utilized by grouping or clustering sales within specified neighborhoods and classification of properties. Sales are then tested against the appraised values to indicate a ratio for the neighborhood.

A neighborhood is a grouping of complementary land uses affected equally by the four forces that influence property value: social trends, economic circumstances, governmental contracts and regulations, and environmental conditions. These factors have an impact on the value of properties within this grouping and in turn on properties being appraised.

Individual neighborhood boundaries within the county vary according to market indications and the type of property being appraised. The boundaries of these neighborhoods may be physical, geographical, or political in nature. Generally, residential neighborhoods consist of individual subdivisions or clusters of subdivisions that contain similar properties located within the same cities or school districts. Commercial neighborhoods may be smaller areas within a city, an entire city, or a rural area.

If sufficient sales are not found, sales from competing neighborhoods are found and appropriate adjustments are made in the form of market modifiers. These modifiers are applied to cost schedules to indicate mass appraisal values for a given neighborhood. Therefore, the sales comparison approach is actually blended with the cost approach to create a hybrid of these two approaches to value.

Cost Approach to Value

RCAD currently uses a hybrid cost model originally patterned after Marshall Valuation Service, then revised using local sale information. The cost model categorizes and values property by class (quality of construction), age, condition, and extra items. Depreciation is derived by age/condition and any additional depreciation that may be necessary. Land value is added to indicate a preliminary market value for like properties within the subject neighborhoods. After cost schedules, depreciation, and land values are applied; a market modifier may be necessary to adjust the values to actual market conditions. These modifiers apply to improvements only and do not affect land values. Therefore, the cost approach to value is actually a hybrid of the sales comparison and cost approaches to value.

Income Approach to Value

The income approach to value or rent multipliers are currently not a reliable indicator of value for residential mass appraisal reports unless rents are specified. Databases or data sources for income producing residential properties are not available in the Runnels County area. Therefore, the income approach to value is not used in the residential mass appraisal report.

MULTIFAMILY RESIDENTIAL PROPERTY

Sales Comparison Approach to Value

The sales comparison approach to value is utilized by grouping or clustering sales within the specified neighborhoods and classification of properties. The sales are then tested against the appraised values to indicate a ratio for the neighborhood. If sufficient sales are not found, sales from competing neighborhoods are found and appropriate adjustments are made in the form of schedule adjustments or changes.

Cost Approach to Value

RCAD currently uses a cost model originally developed by Don Rowlett & Associates, later adjusted for local conditions, then transitioned toward Marshall & Swift. The cost model categorizes and values property by quality of construction, age, condition, and extra items. Depreciation is derived by age/condition and any additional depreciation that may be necessary. Land value is added to indicate a preliminary market value for like properties. After cost schedules, depreciation, and land values are applied; market modifiers may be necessary to adjust the values to actual market conditions. These modifiers apply to improvements only and do not affect land values.

Income Approach to Value

Currently an income approach to value multi-family properties is being developed using a direct capitalization technique. Questionnaires will be sent to the appropriate owners and managers regarding income and expenses. Data might also be collected from phone questionnaires. Capitalization rates will be estimated by market abstractions, national sources, surveys, or band of investment techniques.

COMMERCIAL REAL PROPERTY

Sales Comparison Approach to Value

The sales comparison approach to value is utilized by grouping or clustering sales within the specified neighborhoods and classification of properties. Sales are then tested against the appraised values to indicate a ratio for the neighborhood. If sufficient sales are not found, sales from competing neighborhoods are found and appropriate adjustments are made in the form of schedule adjustments or changes.

Cost Approach to Value

RCAD currently uses a cost model originally developed by Don Rowlett & Associates, later adjusted for local conditions, then transitioned toward Marshall & Swift. The cost model categorizes and values property by quality of construction, age/condition, and extra items. Depreciation is derived by age/condition and any additional depreciation that may be necessary. Land value is added to indicate a preliminary market value for like properties within the subject neighborhoods. After cost schedules, depreciation, and land values are applied; market modifiers may be necessary to adjust the values to actual market conditions. These modifiers apply to improvements only and do not affect land values.

Income Approach to Value

An income approach model to value commercial properties is being developed using a direct capitalization technique. Questionnaires will be sent to the appropriate owners and managers regarding income and expenses. Data will also be collected from Internet sources and phone questionnaires. Capitalization rates will be estimated by market abstractions, national sources, surveys, or band of investment techniques.

VACANT REAL PROPERTY

Sales Comparison Approach to Value

The sales comparison approach to value is utilized by grouping or clustering sales within the specified neighborhoods. Units of comparison are identified and appropriately selected. Land schedules reflecting the units of comparison are developed. The appraisal staff selects the appropriate land schedule and applies it on a mass basis. It should be noted that all land is valued as vacant and ready for development as to its highest and best use. This process considers physical possible uses, legally permissible uses, as well financially feasible uses. A maximally productive use is then established and considered the highest and best use.

Cost Approach to Value

The cost approach to value is not the appropriate method to value vacant land as no improvements are considered, and land is not generally held to suffer from depreciation.

Income Approach to Value

The income approach to market value for unimproved land is not currently used by the district on a mass appraisal basis.

INDUSTRIAL REAL PROPERTY

UTILITY, RAILROAD, & PIPELINE PROPERTY, OIL AND GAS PROPERTY, INDUSTRIAL TANGIBLE PERSONAL PROPERTY

RCAD has a professional services contract with Wardlaw Appraisal Group, Inc. to appraise these properties. Their biennial reappraisal plan follows at the conclusion of this document.

SPECIAL VALUATION PROCESS - AGRICULTURAL USE

RCAD values agricultural property by the income approach as set forth in the Texas Property Tax Code, and follows the *Manual for Appraisal of Agricultural Land* published by the Texas Comptroller in 1990. This is a special valuation process as there are parameters set forth in the Code regarding capitalization rates. Income and expenses for each different category of agricultural use are obtained from the RCAD Agricultural Appraisal Advisory Board, surveys, actual rental data obtained by property owners, as well as conversations with local governmental agencies and internet sources. Capitalization rates are set forth by the Property Tax Code and the rate mandated is applied to the net operating income attributable to the land.

BUSINESS TANGIBLE PERSONAL PROPERTY

There are four different types of personal property appraised by RCAD; business personal property accounts, leased assets, business vehicles, and multi-location assets. There are approximately 600 business personal property accounts in Runnels CAD.

Appraisal Resources

- Personnel The personal property staff consists of one appraiser, with assistance from the other appraisers when needed.
- Data A common set of data characteristics for each personal property account is collected in the field and/or by renditions and the data is entered into the computer. The accounts are reviewed each year and values adjusted.
- Vehicles Value estimates based on NADA published book values, are obtained by <u>Just Texas</u> in a listing of all
 registered commercial vehicles in Runnels County. They buy the records from the Texas Department of
 Transportation Title & Registration Division.
- Appraisers also obtain information from field inspections, personal observation, and renditions.

Sales Comparison Approach

Sales of business tangible personal property are rare and not detailed. When available, they are considered in updating schedules and individual accounts. Adjustments between these types of properties present a very complex appraisal problem; therefore, the sales comparison approach is not considered reliable by RCAD on a mass appraisal basis.

Cost Approach to Value

The cost approach to value is believed to be the most appropriate method of valuing business tangible personal property. The replacement cost new (RCN) for machinery, equipment, furniture, and fixtures or their historical cost and year of acquisition is reported by property owners, then depreciated accordingly. Density schedules and depreciation tables are developed by RCAD from various sources, including renditions, state-developed schedules, ARB hearings, and published cost guides (e.g., NADA). These schedules are applied on a mass appraisal basis and are adjusted by information obtained from individual renditions.

Income Approach to Value

The income approach to value for business tangible personal property is not currently used by the district on a mass appraisal basis due to size and insufficient information.

HIGHEST AND BEST USE ANALYSIS

The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. It must be physically possible, legal permissible, financially feasible, and productive to its maximum. The highest and best use of business personal property is normally its current use.

MARKET AND COST RECONCILIATION AND VALUATION

The replacement cost new of property improvements (RCN) less accrued depreciation (AD) plus land value (LV) equals market value (MV). As the cost approach separately estimates both land and building value, neighborhood analysis of market sales is used to achieve an acceptable sale ratio or level of appraisal. Market factors are developed from appraisal statistics provided from market analyses and ratio studies and are used to ensure that estimated values are consistent with

the market and to reconcile cost indicators. The district's primary approach to the valuation of properties uses a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not particularly specified in a purely cost model. The following equation denotes the hybrid model used:

$$MV = LV + (RCN - AD)$$

In accordance with the cost approach, the estimated market value (MV) of a property equals the land value (LV) plus contributory values and uses depreciated replacement costs (which reflect only the supply side of the market). Therefore, it is expected that adjustments to the cost values may be needed to bring the level of appraisal to an acceptable standard as indicated by market sales. Demand side economic factors and influences may be observed and considered. Market or location adjustments may be abstracted and applied uniformly within neighborhoods to account for location variances between market areas or across a jurisdiction.

In accordance with the market approach, the estimated market value (MV) of a property equals the basic unit of property, under comparison, times the market price range per unit for sales of comparable property. For residential property, the unit of comparison is typically the price per square foot of living area or the price indicated for the improvement contribution.

This analysis for the hybrid model is based on both the cost and market approaches as a correlation of indications of property valuation. A significant unknown for these two indications of value is determined to be the rate of change for the improvement contribution to total property value.

The measure of change for a property component can best be reflected in the annualized accrued depreciation rate. This cost related factor is most appropriately measured by sales of similar property. (When improvements are abstracted from the sale price, the market approach indicates the depreciated value of the improvement component, in effect, measuring changes in accrued depreciation – a cost factor.)

The level of improvement contribution to the property is measured by abstraction of comparable market sales: the property sale price less land value. The primary unknown for the cost approach is to accurately measure accrued depreciation affecting the amount of loss attributed to the improvements as age increases and condition changes. This evaluation of cost results in the depreciated value of the improvement component based on age and condition.

The evaluation of market and cost information is the basis of reconciliation and indication of property valuation under this hybrid model.

When studying a neighborhood, the appraiser reviews and evaluates a ratio study that compares recent sales prices of properties:

- appropriately adjusted for the effects of time,
- within a delineated neighborhood, and
- with the value of the properties based on the estimated depreciated replacement cost of improvements plus land value.

The calculated ratio derived from the sum of the sold properties' estimated value divided by the sum of the time adjusted sales prices indicates the neighborhood level of appraisal on sold properties. This ratio is compared to the acceptable appraisal ratio – 95 to 105 – to determine the level of appraisal for each neighborhood. If the level of appraisal for the neighborhood is indicated, the appraiser analyzes available market sales, appropriately adjusted for the apparent effects of time, by market abstraction of property components. This abstraction allows the appraiser to focus on the rate of change for the improvement contribution to the property by providing a basis for calculating accrued depreciation attributed to the improvement component. The impact on value is usually the most significant factor affecting the property value and the most important unknown to determine by market analysis. Abstraction of the improvement component from the adjusted sale price for property indicates the effect of overall market suggested influences and factors on the price of improvements that were a part of this property recently sold.

Comparing the indicated price or value allocation for the improvement with the estimated replacement cost new of the improvement indicates any loss in value due to accrued forms of physical, functional, or economic obsolescence. This

is a market driven measure of accrued depreciation and results in a true and relevant measure of improvement marketability, particularly when based on multiple sales that indicate the trending of this rate of change over certain classes of improvements within specific neighborhoods.

Based on this market analysis, the appraiser estimates the annual rate of depreciation for given improvement descriptions considering age and observed condition. Once estimated, the appraiser recalculates the improvement value of all property within the sale sample to consider and review the effects on the neighborhood sale ration.

After an acceptable level of appraisal is achieved within the sale sample, the entire neighborhood of property is recalculated utilizing the indicated depreciation rates taken from market sales. (This depreciation factor is the basis for trending all improvement values and, when combined with any other site improvements and land value, brings the estimated property value through the cost approach closer to actual market prices as evidenced by recent sale prices available within a given neighborhood.)

Based on analysis of recent sales located within a given neighborhood, estimated property values will reflect the market influences and conditions only for the specified neighborhood, thus producing more representative and supportable values. The estimated property values calculated for each update neighborhood are based on market indicated factors applied uniformly to all properties within a neighborhood.

Finally, with all the market-trend factors applied, a final ratio study is generated that compares recent sale prices with the proposed appraised values for these sold properties. From this set of ratio studies, the appraiser judges the appraisal level and uniformity in both update and non-update neighborhoods and verifies appraised values against overall trends exhibited by the local market and for the taxing entity as a whole.

VALUE DEFENSE

RESIDENTIAL PROPERTY

Informal hearings are conducted by phone, mail, email, or in person by RCAD appraisers who offer data specific to the property in defense of our values. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings, they receive an ARB hearing procedures pamphlet and a copy of *Property Taxpayer Remedies* published by the State Comptroller's PTAD. If protest hearing evidence is requested, RCAD has 14 days prior to the protest hearing to make its evidence regarding value disputes available to the property owner or their authorized representative. Equity evidence is generated through a computer program that presents property types comparable and adjusted to the subject property. Comparable sales and applicable schedules, along with depreciation tables, are included in this packet.

MULTIFAMILY RESIDENTIAL PROPERTY

Informal hearings are conducted by phone, mail, email, or in person by RCAD appraisers who may offer data specific to the property in defense of our values. Income, expense, and capitalization data is reviewed and presented (if available). If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings, they receive an ARB hearing procedures pamphlet and a copy of *Property Taxpayer Remedies* published by the State Comptroller's PTAD. If protest hearing evidence is requested, RCAD has 14 days prior to the protest hearing to provide information on how we arrived at the value in dispute. Any income and expense information derived from the market will be accumulated and developed into charts containing general data. No confidential income and expense data on specific accounts will be released. Equity evidence is generated through a computer program that presents property types comparable and adjusted to the subject property

COMMERCIAL REAL PROPERTY

Informal hearings are conducted by phone, mail, email, or in person by district appraisers who may offer data specific to the property in defense of our values. Income, expense, and capitalization data is reviewed and presented if available. Any income and expense information derived from the market is accumulated and developed into charts containing general data. No confidential income and expense data on specific accounts will be released. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

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VACANT REAL PROPERTY

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INDUSTRIAL REAL PROPERTY

Informal hearings are conducted by phone, mail, or in person by Wardlaw Appraisal Group appraisers who may offer data specific to the property in defense of RCAD values. Income, expense, and capitalization data are reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings, they receive an ARB hearing procedures pamphlet and a copy of *Property Taxpayer Remedies* published by the State Comptroller's PTAD. If protest hearing evidence is requested, RCAD has 14 days prior to the protest hearing to furnish information regarding how we arrived at the value in dispute. Any income and expense information derived from the market is accumulated and developed into charts containing general data. No confidential income, expense, or other information received from taxpayers on specific accounts will be released. Evidence is generated by Wardlaw Appraisal Group using programs and tools it has developed to compare other properties to the subject property.

UTILITIES

Informal hearings are conducted by phone, mail, or in person by Wardlaw Appraisal Group appraisers. Appraisers may present sales data or data specific to the property in defense of district values. Income, expense, and unit appraisal data (when applicable) are reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings, they receive an ARB procedures pamphlet and a copy of *Property Taxpayer Remedies* published by the State Comptroller's PTAD. If protest hearing evidence is requested, the Appraisal district has 14 days prior to the protest hearing to furnish information regarding how we arrived at the value in dispute. No confidential income, expense, or other information received from taxpayers on specific accounts will be released. Evidence is generated by Wardlaw Appraisal Group using programs and tools it has developed to compare other properties to the subject property.

MINERAL INTEREST

Informal hearings are conducted by phone, mail, or in person by Wardlaw Appraisal Group appraisers. Mineral operators and third-party agents with the proper fiduciary in place may also view the parameters used in the appraisal of their oil and gas properties. Other taxpayers with an interest in a mineral lease may request a copy of their appraisals. Appraisers may present recent production data and sales prices to compare with the actual income received by the taxpayer in defense of district values. Income, expense, and capital expense data are reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings, they receive an ARB procedures pamphlet and a copy of *Property Taxpayer Remedies* published by the State Comptroller's PTAD. Since oil and gas leases have multiple owners, all owners who pursue a formal protest on the same property will be scheduled at the same time for a hearing. If protest hearing evidence is requested, the Appraisal district has 14 days prior to the protest hearing to furnish information regarding how we arrived at the value in dispute. No confidential income, expense, or other information received from taxpayers on specific accounts will be released.

INDUSTRIAL BUSINESS TANGIBLE PERSONAL PROPERTY

Informal hearings are conducted by phone, mail, or in person by Wardlaw Appraisal Group appraisers. Appraisers may present general data specific to the property in defense of district values. Only the rendition of the subject property may be released. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings, they receive an ARB procedures pamphlet and a copy of *Property Taxpayer Remedies* published by the State Comptroller's PTAD. If protest hearing evidence is requested, the Appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. No confidential renditions of competing properties will be provided as evidence.

SPECIAL VALUATION PROPERTIES

Informal hearings are conducted by phone, mail, email, or in person by district appraisers. Evidence is compiled from surveys, actual rental data obtained by property owners, and conversations with local governmental agencies. This evidence is presented in form of tables, charts, and general data.

BUSINESS TANGIBLE PERSONAL PROPERTY

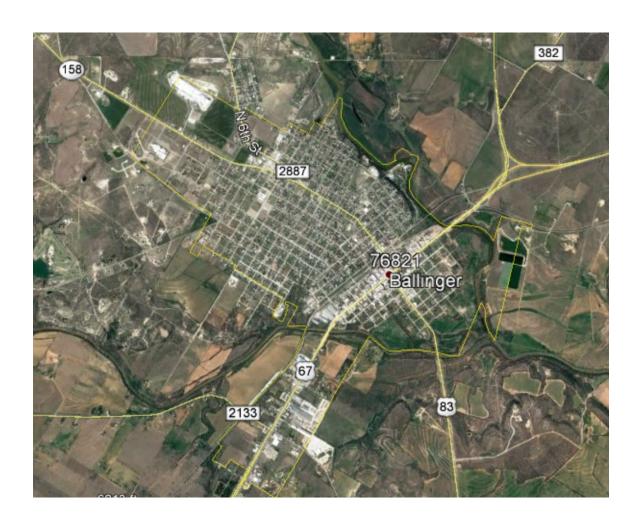
Informal hearings are conducted by phone, mail, email, or in person by district appraisers who may present general data specific to the property in defense of our values. Only the rendition of the subject property may be released. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings, they receive an ARB procedures pamphlet and a copy of *Property Taxpayer's Remedies* published by the State Comptroller's PTAD. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to furnish information regarding how we arrived at the value in dispute. No confidential renditions of competing properties will be provided as evidence.

ARB APPEALS PROCEDURE

After the ARB hears and determines all timely filed protests and approves the appraisal records and the CA certifies the appraisal rolls to the taxing entities, RCAD mails out the ARB orders containing the Board's decision on the protest to the property owners by certified mail, return receipt requested. Property owners have 45 days after receiving a Board Order to either file suit in district Court or to file a request for arbitration. Information on procedures for appealing an ARB order is included with the Determination and Notice of Final Order.

CITY OF BALLINGER



CITY OF MILES



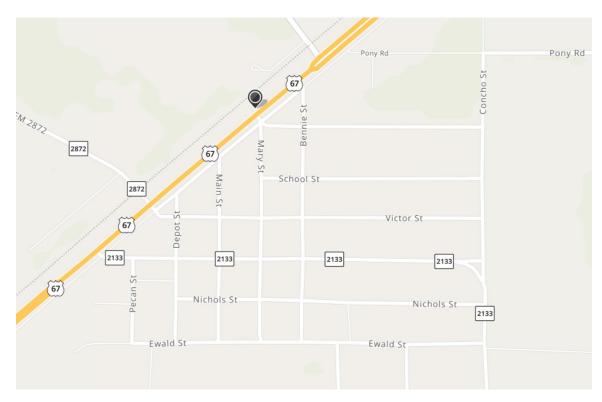


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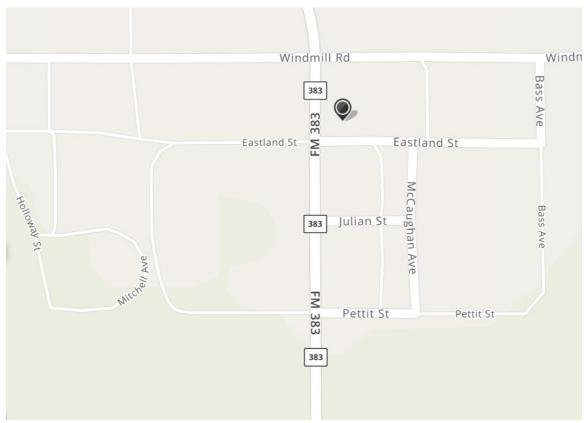
TOWN OF ROWENA





UNINCORPORATED TOWN OF NORTON



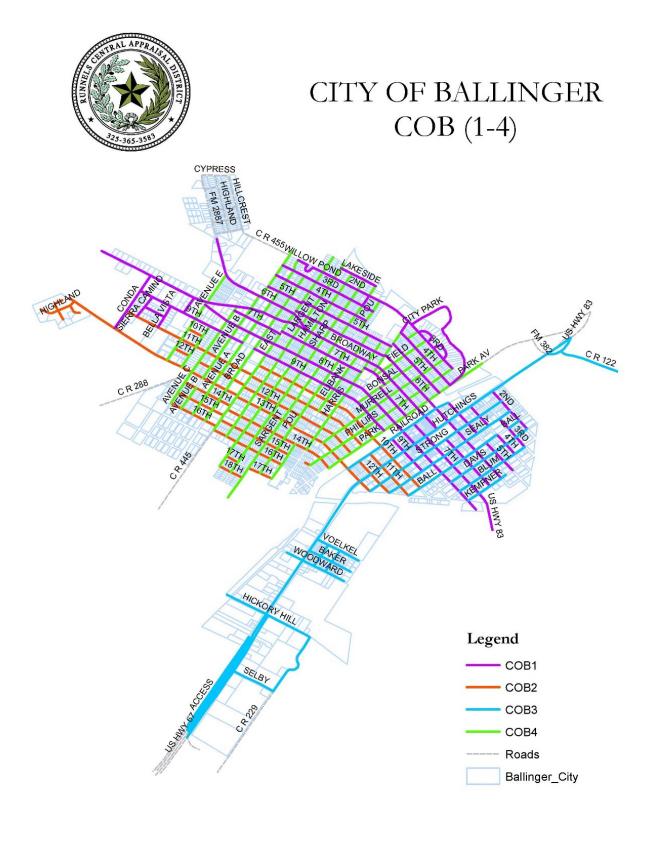


TOWN OF WINGATE



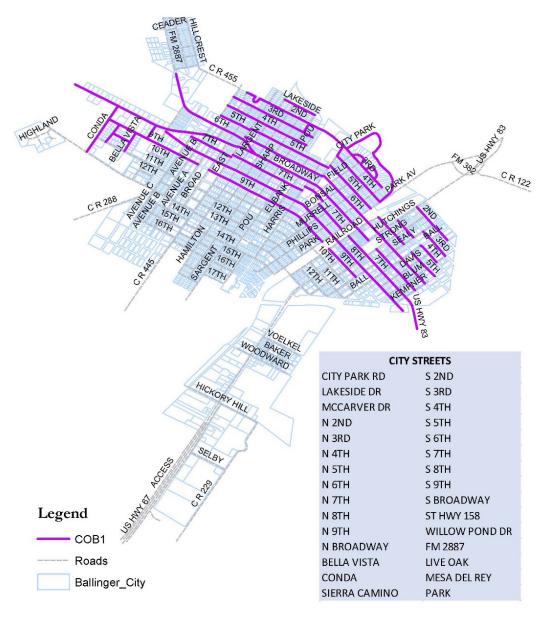


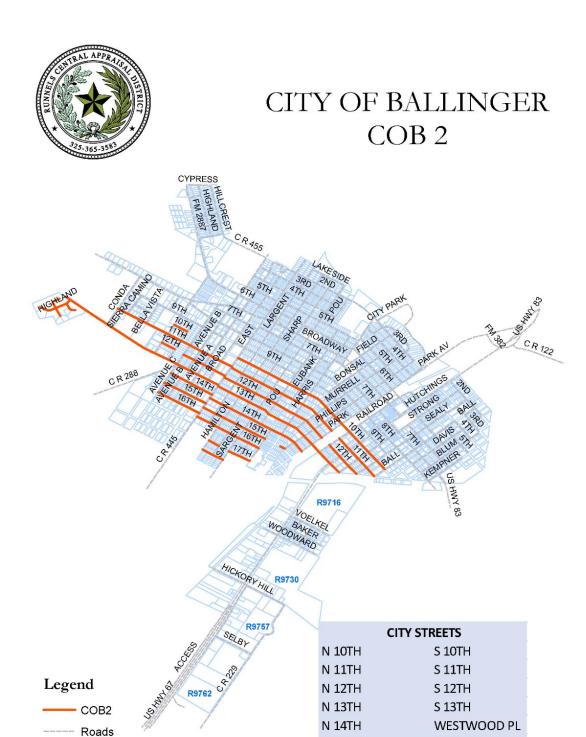
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Ballinger_City

N 15TH

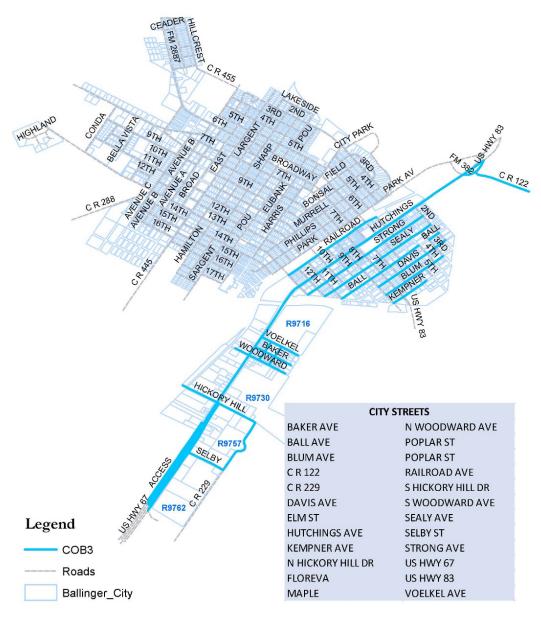
N 16TH

17TH ST

18TH ST

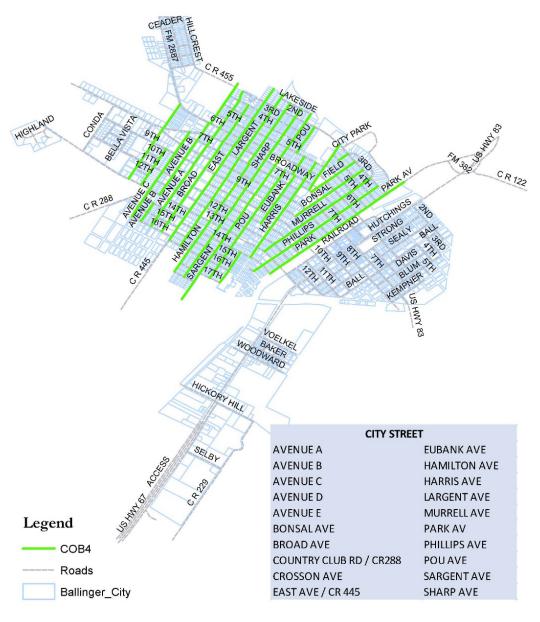


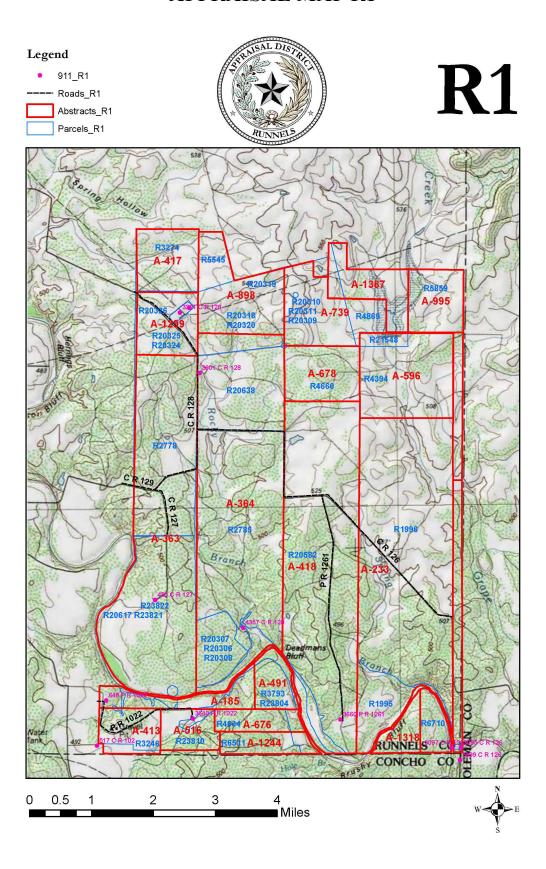
CITY OF BALLINGER COB 3





CITY OF BALLINGER COB 4

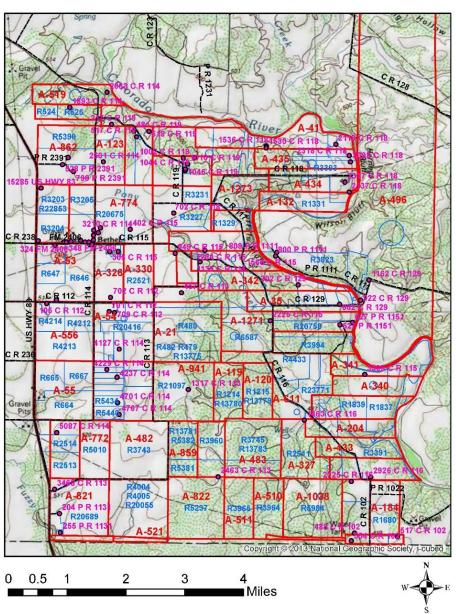




● 911_R2 ----- Roads_R2 Abstracts_R2 Parcels_R2







Legend

• 911_R3

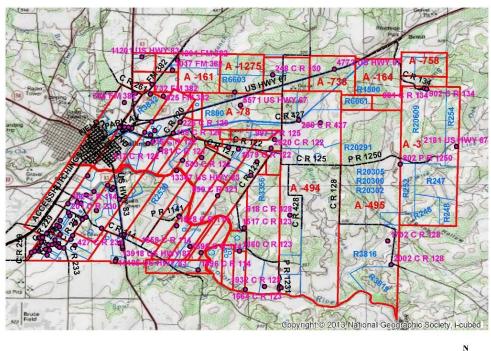
---- Roads_R3

Abstracts_R3

Parcels_R3



R3





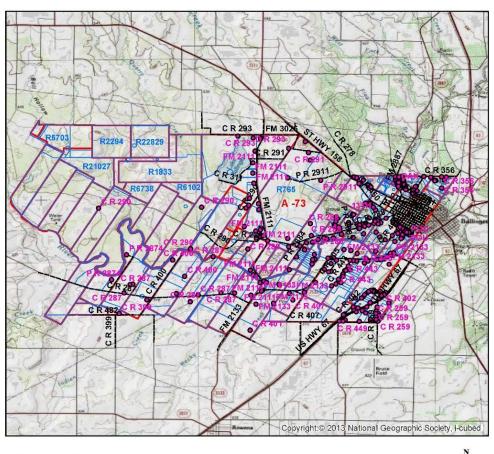


Legend

911_R4
 Roads_R4
 Parcels_R4
 Abstracts_R4



R4



0 0.5 1 2 3 4 Miles



Legend

• 911_R5

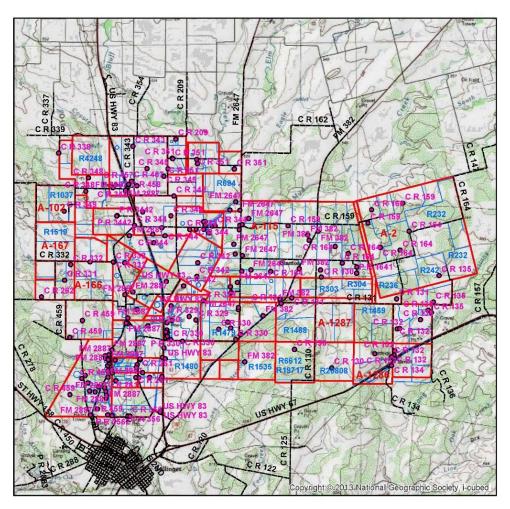
---- Roads_R5

Abstracts_R5

Parcels_R5



R5



0 0.5 1 2 3 4 Miles



Legend

• 911_R6

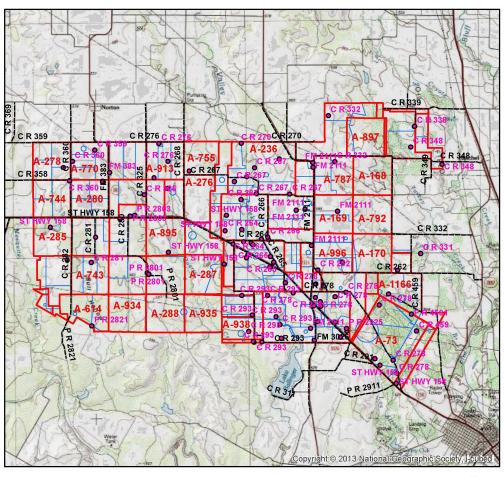
---- Roads_R6

Abstracts_R6

Parcels_R6



R6



0 0.5 1 2 3 4 Miles



Legend

• 911_R7

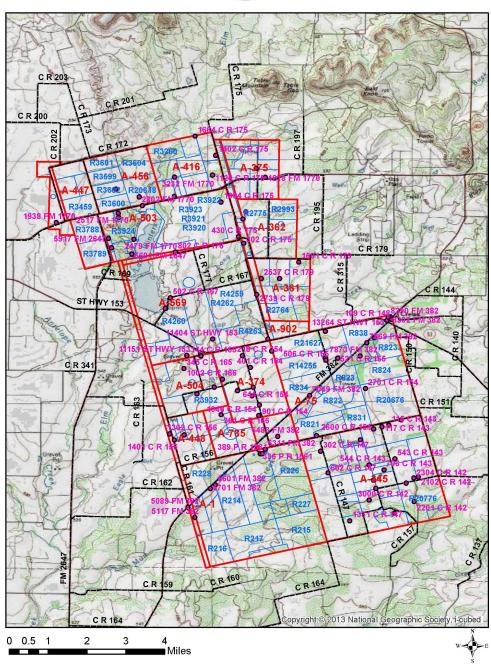
---- Roads_R7

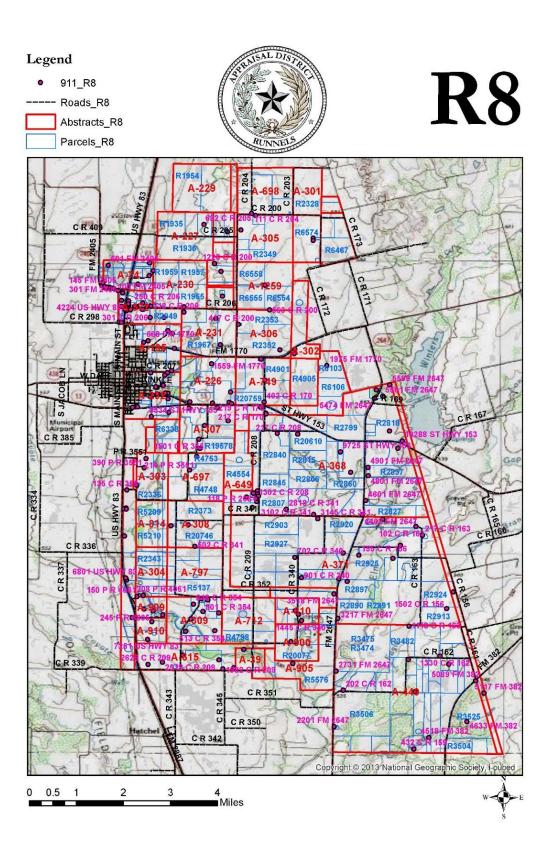
Abstracts_R7

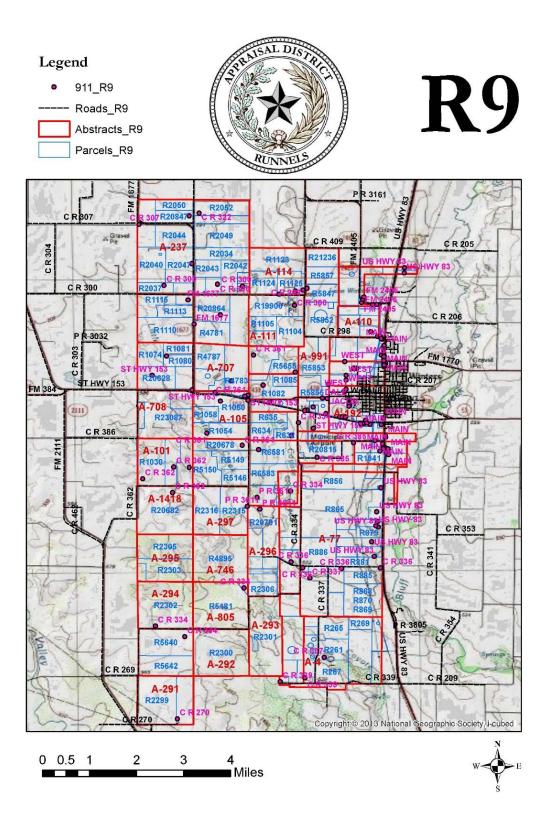
Parcels_R7



R7

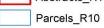






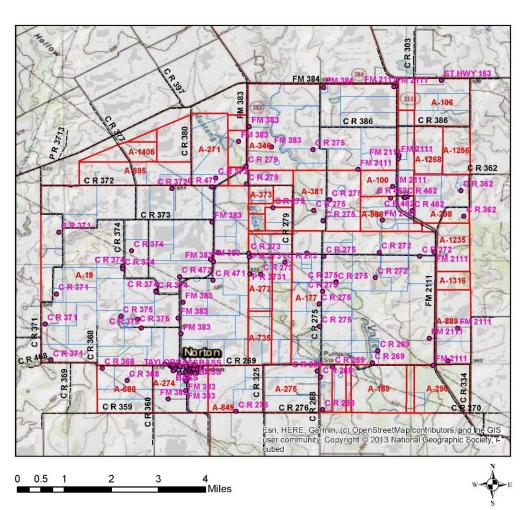
Legend

911_R10Roads_R10Abstracts_R10





R10



Legend

• 911_R11

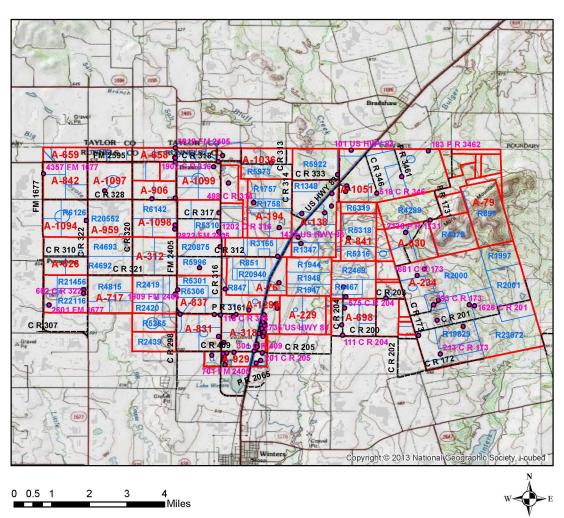
---- Roads_R11

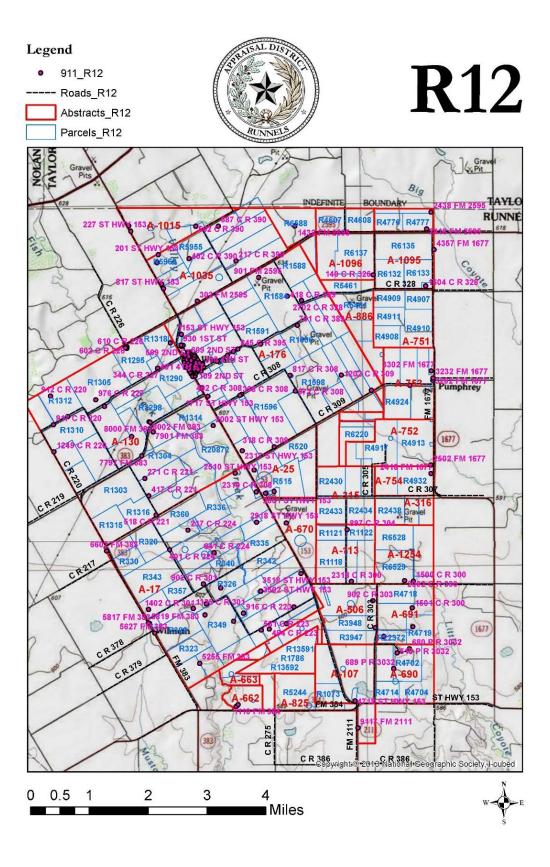
Abstracts_R11

Parcels_R11



R11



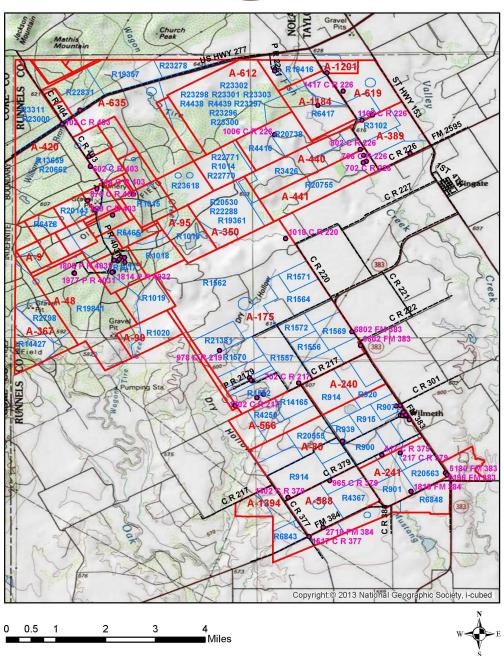


Legend

- 911_R13
- ---- Roads_R13
- Abstracts_R13
 - Parcels_R13



R13

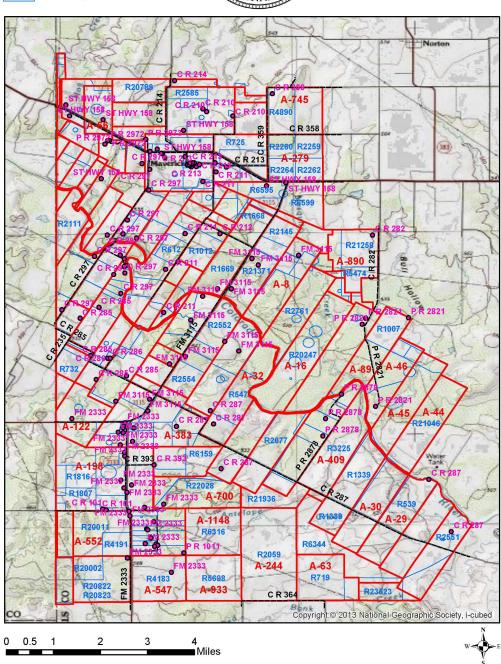


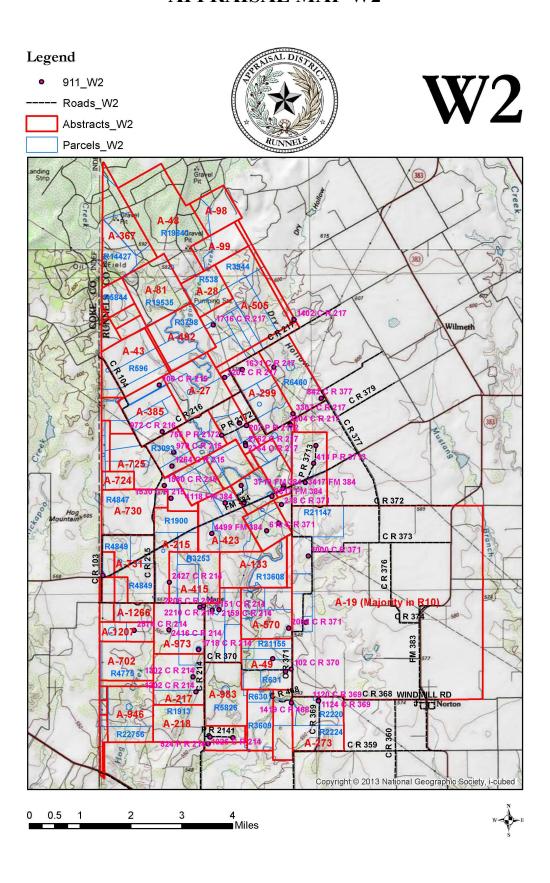
Legend

- 911_W1
- ---- Roads_W1
- Abstracts_W1
- Parcels_W1









Legend

• 911_W3

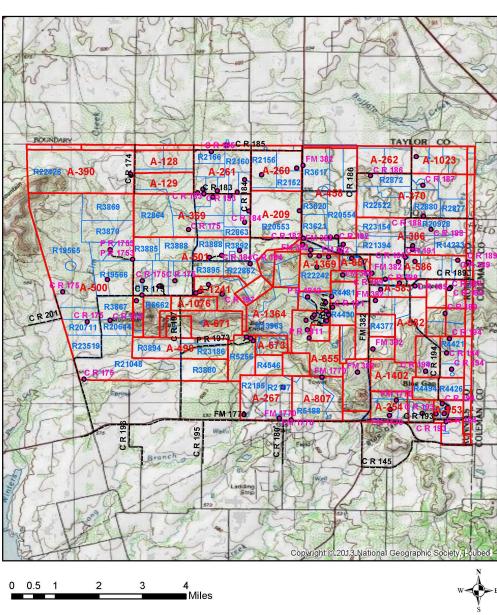
---- Roads_W3

Abstracts_W3

Parcels_W3







Legend 911_W4 Roads_W4 Abstracts_W4 Parcels_W4 A-879 R1426 CR 138 Copyright: 2013 National Geographic

4 ■ Miles

0 0.5 1

2

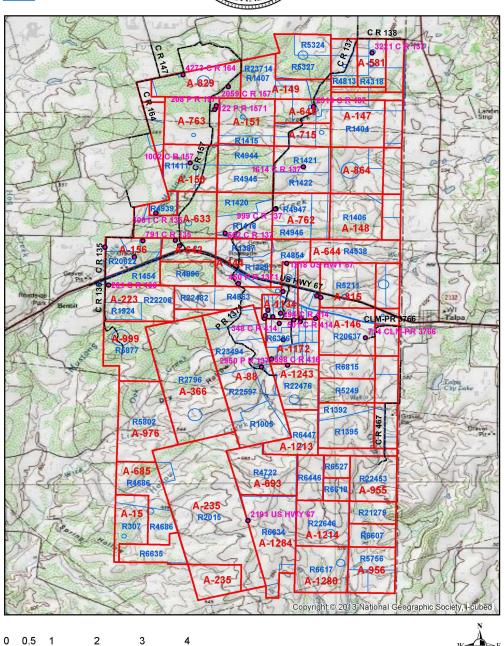
3

Legend

- 911_W5
- ---- Roads_W5
- Abstracts_W5
 - Parcels_W5





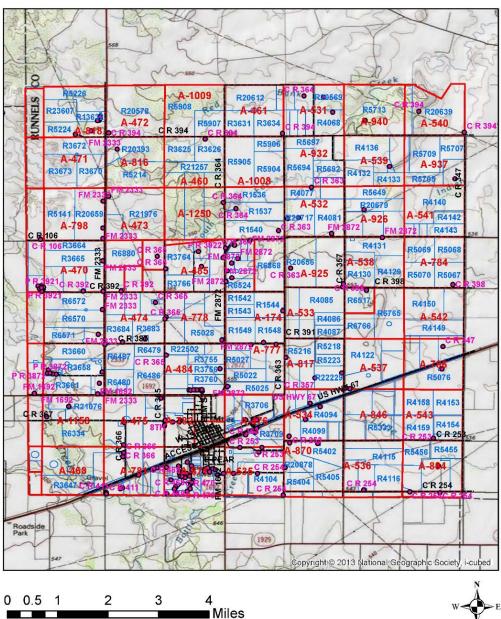


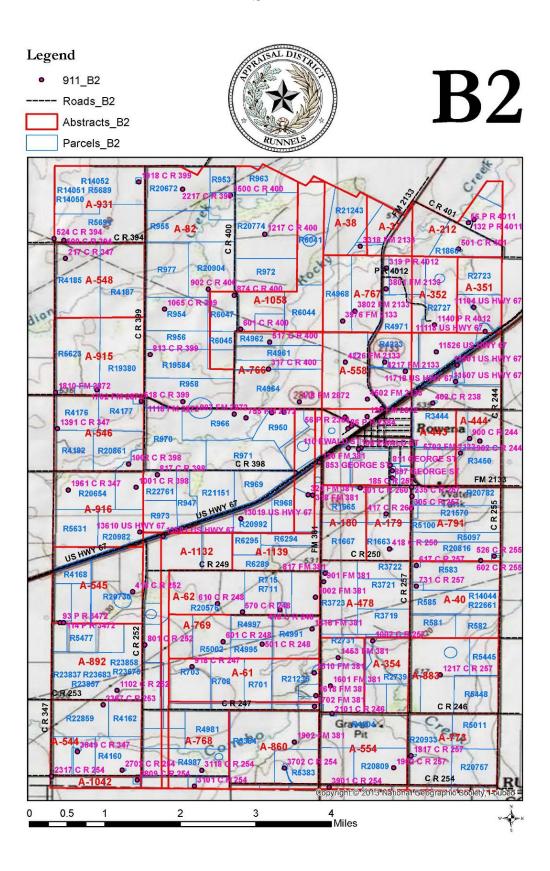
Legend

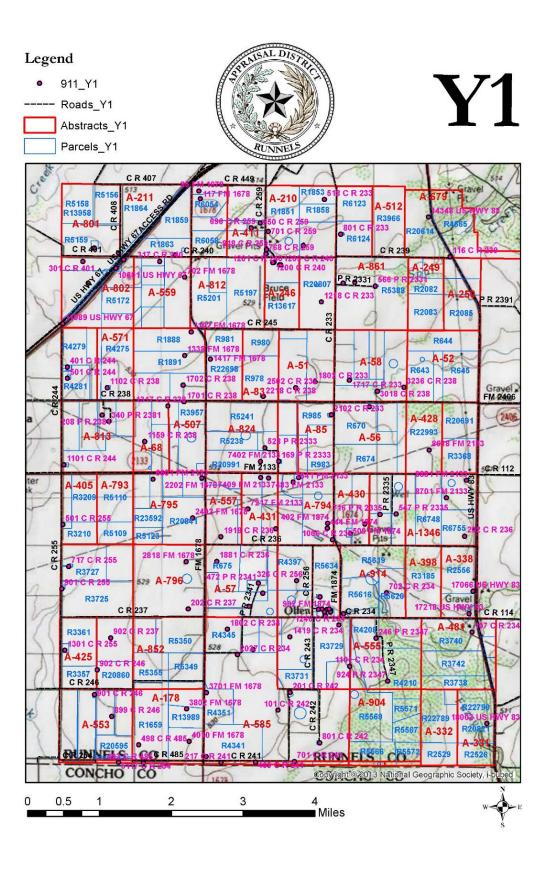
- 911_B1
- ---- Roads_B1
- Abstracts_B1
 - Parcels_B1



B1







CERTIFICATION STATEMENT

"I, PaulScott Randolph, Chief Appraiser for the Runnels Central Appraisal district, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law." TPTC Sec. 25.18, 6.05(i)

Paulscott Randol	ph	March 9, 2022
PaulScott Randolph, Chief Appraiser		Date



RESOLUTION

<u>Approving the Runnels Central Appraisal District</u> Reappraisal Plan for the 2023 – 2024 Biennium

Whereas, Section §25.18, Texas Property Tax Code, requires periodic appraisals of all property in Runnels County, and

Whereas, Section §6.05 (i), Texas Property Tax Code, requires that a written plan be developed and approved b the Appraisal District Board of Directors' to ensure adherence with generally accepted appraisal practices, and

Whereas, Section §6.05 (i), Texas Property Tax Code, requires that a notice of the hearing be delivered to the presiding officer of the governing body of each taxing unit participating in the appraisal district, and

Whereas, Section §6.05 (i), Texas Property Tax Code, requires that the approved reappraisal plan be distributed to the presiding officer of each taxing unit participating in the appraisal district, and

Whereas, a plan for periodic reappraisal has been developed in accordance with the requirements of Section §25.18 and §6.05(i), Texas Property Tax Code, and is entitled: "Runnels Central Appraisal District Reappraisal Plan for 2023 – 2024 Biennium".

Whereas, the presiding officer of the governing body of each taxing unit participating in the appraisal district was properly notified and the Board of Directors did hold a public hearing to consider the plan on March 9, 2022 Wednesday.

Now, therefore, be it resolved by the Board of Directors of the Runnels Central Appraisal District that the Runnels Central Appraisal District Reappraisal Plan for the 2023 – 2024 Biennium is approved.

Be it further resolved by the Board of Directors of the Runnels Central Appraisal District that the approved plan shall be distributed to the presiding officers of each taxing unit participating in the district, and delivered by certified mail and email to the Texas Comptroller of Public Accounts within 60 days of this date.

Passed and Approved this 9th day of March, 2022.

Mr. Alvin Dunn Chairman, Board of Directors	Mr. Roy Brown Vice-Chairman, Board of Directors	Mr. Joe Gerhart Member, Board of Directors
Mr. Johnny Pritchard Member, Board of Directors	Mr. Greg Schwertner Member, Board of Directors	Mrs. Robin Burges Secretary, Board of Directors
	Mr. PaulScott Randolph Chief Appraiser	-

