

# Hall County Appraisal District

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2017 - 2018

Plan For Periodic Reappraisal

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## ***INTRODUCTION***

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The Hall County Appraisal District has prepared and published this reappraisal plan and appraisal report to provide our Board of Directors, citizens and taxpayers with a better understanding of the district's responsibilities and activities required by law.

The Hall County Appraisal District (CAD) is a political subdivision of the State of Texas created effective January 1, 1980. The provision of the Texas Property Tax Code governs the legal, statutory, and administrative requirements of the appraisal district. A Board of Directors, appointed by the taxing units within the boundaries of Hall County, constitutes the district's governing body. The Chief Appraiser, appointed by the Board of Directors, is the chief executive officer of the appraisal district.

The Hall County Appraisal District is responsible for local property tax appraisal and exemption administration for nine (9) taxing units. The taxing units within the boundaries of the Hall County Appraisal District are:

- Hall County
- City of Memphis
- City of Lakeview
- City of Turkey
- City of Estelline
- Hall County Hospital District
- Mesquite Groundwater Conservation District
- Memphis – Lakeview I.S.D.
- Turkey – Quitaque I.S.D.

Each taxing unit sets its own tax rate to generate revenue to pay for such things as police protection, water and sewer systems, public schools, road and street maintenance, courts, legal services, and other public service. Appraisals established by the appraisal district allocate the year's tax burden based on each taxable property's market value. The district also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled persons, disabled veteran, charitable, or religious organizations and agricultural productivity valuation.

All taxable property is appraised at its "market value" as of January 1, except as otherwise provided by the Texas Property Tax Code. 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 buyer and the seller 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 buyer and seller seek to maximize their gains and neither is in a position to take advantage of the other.

The Property Tax Code defines special appraisal provision 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 Texas Property Tax Code, under Sec 25.18, requires each appraisal office to implement a plan to update appraised values for real property and personal property at least once every three years. The appraisal district board of directors as required by section 6.05, Texas Property Tax Code, adopts the written plan. The approved written plan for this tax year is included with this report. The District's current policy is to conduct a general reappraisal of real property every three (3) years. However, appraised values are reviewed annually and are subject to change for purposes of equalization. Business personal property and utility properties are appraised each year.

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

This Reappraisal Plan is being submitted as a tool to organize the appraisal activities of the Hall County Appraisal District. As we progress into the actual reappraisal process, we reserve the right to modify the plan as required in order to meet the requirement of this office as set by the Texas Property Tax Code.

## **PERSONAL RESOURCES**

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The Chief Appraiser is the Chief Administrative and Executive Officer of the appraisal district. The office of the Chief Appraiser is primarily responsible for the overall planning, organizing, staffing, coordinating, and controlling of district's operations. The Chief Appraiser is subject to the provisions of the Property Taxation Certification Act and must be duly registered and licensed with the Texas Department of Licensing and Regulation (TDLR).

The Hall County Appraisal District staff consists of three (3) full-time employees:

- Chief Appraiser – RPA, RTA, CCA
- Bookkeeper – customer service, clerical, & other
- Clerk – customer service, clerical & other

After certification, the Registered Professional Appraiser (RPA) must receive additional training with a minimum of 30 hours of continuing education within a two (2) year period. The continuing education must include two (2) hours of professional ethics, state laws and rules update course and seven (7) hours in USPAP. The Registered Texas Assessor / Collector (RTA) must receive additional training with a minimum of 30 hours of continuing education

within a two-year period. The continuing education must include two (2) hours of professional ethics and state laws and rules update course.

The Board of Directors of the Hall County Appraisal District has contracted with Pritchard & Abbott, Inc., an appraisal firm to appraise all Single-Family Residential, Multi-Family Residential, Vacant Lots and Tracts, Agricultural Land Schedules, Market Land Schedules, Farm and Ranch improvements, Commercial, Industrial, (Manufacturing), Business Personal Property, Mobile Home Schedules and Miscellaneous improvement schedules, Utility Companies within the boundaries of the appraisal district, and conduct ratio studies. The Hall County Appraisal District leases computer equipment from Pritchard & Abbott, Inc., for data processing and record management.

## **DATA**

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Hall County Appraisal District is responsible for establishing and maintaining 7,100 real and personal accounts within Hall County. The overlapping taxing jurisdiction Memphis – Lakeview ISD, is located in Childress County, Collingsworth County, and Donley County. A small portion of Hall County overlaps into the Childress ISD. The data includes property characteristics, ownership, and exemptions information. Ownership and legal description is maintained by processing recorded deeds. Exemption data is processed with application requirements as stipulated in the Texas Property Tax Code. Letters are sent to both the buyer and seller of property to acquire voluntary sale information to aid in valuation of property.

## **SHARED APPRAISAL DISTRICT BOUNDARIES**

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Due to passing of House Bill 1010, the appraisal of property ends at the county line.

Hall CAD has overlapping properties with Childress, Collingsworth, and Donley Counties. By agreement, Hall CAD honors the appraised values from Childress, Collingsworth, and Donley counties for the overlapping properties within their Appraisal Districts, and, also by agreement Hall CAD provides values to Childress County for the overlapping properties within their Appraisal District.

## **PROPERTY VALUE STUDY**

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According to Chapter 5.10 of the Texas Property Tax Code and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Division (PTAD) conducts a biennial property value study (PVS) of each Texas school district and each appraisal district. As part of this biennial study, the code requires the Comptroller to conduct a study to determine the degree of uniformity and the median level of appraisals by the appraisal district within each major category of property. The preliminary results of this study are released February 1 in the year following the year of appraisal. The results of this study are certified to the Texas Education Agency (TEA) the following July of each year, this outside ratio study provides additional assistance to the CAD in determining area of market activity of changing market conditions. After completion of the study, the findings will be published. These findings will be distributed to the school districts and the appraisal district. There are three (3) independent school districts in Hall County for which appraisal rolls are annually developed.

This study utilizes statistical analysis of sold properties (sales ratio studies) and appraisals of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting. For appraisal districts, the reported measures include medial level of appraisal, coefficient of dispersion (COD), the percentage of properties within 10% of the median, the percentage of properties within 25% of the median and price-related differentials (PRD) for properties overall and by state category.

At least once every two years, the comptroller shall review the governance of each appraisal district, taxpayer assistance provided and the operating and appraisal standards, procedures and methodology. This review is the Methods and Assistance Program Review (MAP).

The property value study for Hall County Appraisal District will be conducted in odd numbered years. The Methods and Assistance Program Review (MAP) will be conducted in even numbered years.

## **EXECUTIVE SUMMARY**

### **TAX CODE REQUIREMENT**

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Passage of Senate Bill 1652 amended Section 6.05 of the Texas Property Tax code 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 10<sup>th</sup> day before the date 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, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the Comptroller within 60 days of the approval date.

### **PLAN FOR PERIODIC REAPPRAISAL REQUIREMENT**

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Senate Bill 1652 amends Section 25.18, Subsections, (a) and (b) 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;
    - a. Hall County Appraisal District uses the market area of the cities of Memphis, Lakeview, Turkey and Estelline when setting the market for the following Categories: A, B, C, F and M
    - b. Hall County Appraisal District uses countywide market area for appraising Categories D and E.
  - 4. Identifying property characteristics that affect property value in each market area, including:
    - a. The location and market area of property;

- b. Physical attributes of property, such a size, age, and condition;
  - c. Legal and economic attributes; and
  - d. Easements, covenants, leases, reservations, contracts, declarations, special ordinances, or legal restrictions;
5. Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
  6. Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
  7. Reviewing the appraisal results to determine value.

## **USPAP**

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The Tax Code, Section 23.01, appraisal generally, subsection (b) states:

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

## **REVALUATION DECISION (REAPPRAISAL CYCLE)**

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The Hall CAD, by policy adopted by the Board of Directors and the Chief Appraiser, reappraises all property in a designated area each year on a three- year cycle. The reappraisal year is a complete appraisal of all properties in the designated area. A reappraisal may be comprised of field inspections, CAMA, or a combination of both. The reappraisal year is a complete appraisal of all properties in the district either by field inspection, CAMA, or of both. Tax year 2017 is a reappraisal year and tax year 2018 is a reappraisal year.

### **2017 -**

All of the City of Turkey and Abstracts (Rural land) falling within Hall County lines that are in the Valley ISD portion of Valley Independent School District. This will include all residential, commercial properties within this area, all business personal property, mineral property, all agriculture values, and all utilities in the Appraisal District will be reappraised. To be completed in 2017.

## **2018** –

All of the City of Memphis, City of Lakeview, and Abstracts (Rural land) North of the Prairie Dog Fork of the Red River falling within Hall County lines that are in the Memphis ISD portion of the Memphis Independent School District. This will include all residential, commercial properties within this area, all business personal property, mineral property, all agriculture values, and all utilities in the Appraisal District will be reappraised. To be completed in 2018.

Hall CAD has overlapping properties with Childress, Collingsworth, and Donley Counties. By agreement, Hall CAD honors the appraised values from Childress, Collingsworth, and Donley counties for the overlapping properties within their Appraisal Districts, and, also by agreement Hall CAD provides values to Childress County for the overlapping properties within their Appraisal District.

## **PERFORMANCE ANALYSIS**

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Performance Analysis – the equalized values from the previous tax year are analyzed with ratio studies of the current market to determine the appraisal accuracy and appraisal uniformity overall, and by market area, within property re-reporting categories. Ratio studies are conducted in compliance with the current Standard on Ratio Studies of the International Association of Assessing Officers. Mean, median, and weighted mean ratios are calculated for properties in reporting categories to measure the level of appraisal accuracy. The mean ratio is calculated in each reappraised category to indicate the level of appraisal accuracy by property reporting category. In 2017, the reappraisal year, this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance. Likewise, in 2018, the reappraisal year, this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance. In 2017 and 2018, any reporting category that may have been previously excluded from appraisal, due to lack of data, will be readdressed. If sufficient market data has been discovered and verified, the category will be tested and analyzed to arrive at an indication of uniformity or equity of existing appraisals.

## **ANALYSIS OF AVAILABLE RESOURCES**

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Staffing and budget requirements for tax year 2017 are detailed in the 2017 budget, as adopted by the Board of Directors of the Hall County Appraisal District, and attached to the written biennial plan by reference. This reappraisal plan is adjusted to reflect the available staffing in tax year 2017 and anticipated staffing for tax year 2018. Budget restraints can impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in the 2017-2018 time period.

The Board of Directors of the Hall County Appraisal District has contracted with Pritchard & Abbott, Inc. to provide personnel and expertise towards the completion of the fieldwork, data analysis, and taxpayer protest portions of the reappraisal plan.

The Board of Directors of the Hall County Appraisal District has contracted with Pritchard & Abbott, Inc. to provide personnel and expertise towards the completion of the appraisal of

Mineral, Industrial, Utilities, and related Personal Property including fieldwork, data analysis, and taxpayer protest portions of the reappraisal plan.

Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current. Real property value tables are tested against verified sales data to ensure they represent current market data. Personal property values are evaluated and analyzed based on renditions, prior year documentation, and inspections. The Comptroller's Guide is utilized to appraise new and/or undocumented personal property and for verification purposes.

Information Systems (IS) support is detailed and system upgrades are scheduled. Existing maps and data requirements are continually updated and kept current.

## **PLANNING AND ORGANIZATION**

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A calendar of key events with critical completion dates is prepared for each area of work. This calendar identifies key events for appraisal, clerical, customer service, and information systems. A calendar is prepared for tax years 2017 and 2018. Production standards for field activities are calculated and incorporated in the planning and scheduling process.

The projected dates incorporated in the calendar may be adjusted within the overall plan due to unforeseen changes in staffing, budgetary constraints, weather, and/or reevaluation of the priorities of the projects within the plan.

Periodic and concurrent examination of production standards, goals, and progress in the plan may very well require adjustments to the on-going plan or to the plan for the succeeding year(s).

Field inspections are carried out by the Pritchard & Abbott field appraisers as assigned by the Pritchard & Abbott supervisor, with input and direction from the Chief Appraiser. The field appraiser physically inspects area required by the reappraisal cycle, checks all existing data, works building permits, takes photographs of improvements (if possible), draws plans of new improvements for entry into computer, and rechecks any property on which a question or problem has arisen. Other duties may be required and will be executed upon direction of the Chief Appraiser, or supervisor.

The staff of the Hall County Appraisal District performs data entry of fieldwork notes, sketches, and uploads photos into the database.

The P&A staff perform market analysis. Sales data is gathered throughout the year by CAD staff from deed records, sales confirmation letters from property owners, and other sources. The market data is analyzed, sales data is confirmed, outliers are identified, existing classification system is reviewed, market schedules are reviewed and updated as necessary, and final market schedules are presented to the Chief Appraiser for discussion and application to the universe of properties.

## **MASS APPRAISAL SYSTEM**

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Computer Assisted Mass Appraisal (CAMA) system revision are completed by the Information Systems Software Provider. The provider performs system revisions and procedures. Hall County Appraisal District contracted with the firm of Pritchard & Abbott, Inc. for these services. Pritchard & Abbott support the software and they make programming updates as needed. P&A Staff is able to get on our server through the internet, and can assist us with corrections and updates.

The computer system leased from P&A allows us to enter revisions to the appraisal record, take pictures of the property in the field using a digital camera, and then download them for the camera into the parcel record. Hall CAD staff is responsible for entering all name, address, exemption changes, as well as any appraisal schedule changes. We are able to scan deed documents into the parcel record, or other information needed to assist us in our appraisal work. We are able to create and enter information for new accounts. The Hall CAD staff enters all supplemental changes.

## **REAL PROPERTY VALUATION**

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Revisions to cost models, income models, and market models are specified, updated, and tested each tax year, as information is available.

Cost schedules are tested with market data (sales) to insure that the appraisal district is in compliance with Texas Property Tax Code, Section 23.011. Value tables, as well as depreciation tables, are tested for accuracy and uniformity using ratio study tools and compared with cost data from recognized industry leaders, such as Marshall & Swift as necessary.

Land schedules are updated using current market data (sales) and then tested with ratio study tools. Value schedules are developed and tested on pilot basis with ratio study tools. Pritchard & Abbott, Inc. prepares the schedules.

## **BUSINESS PROPERTY VALUATION**

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Density schedules are tested using data received during the previous tax year from rendition and hearing documentation. Valuation procedures are reviewed, modified, as needed, and tested. The latest edition of the Comptroller's Guide is utilized heavily in the appraisal of personal property in the district.

## **UTILITIES AND PIPELINES**

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Pritchard & Abbott, Inc. appraise and maintain the utility and pipeline accounts. Utility companies and pipelines are appraised annually using a unit value developed using all three approaches to value. For example, a utility company's total value in the State is estimated using cost, market, and income approaches to value and then the entire value is allocated using the components of that utility company that have situs in the various tax units of the Hall County

Appraisal District. Components include such things as miles of transmission lines, miles of distribution lines, substations and the like for an electric utility.

## **NOTICING PROCESS**

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25.19 appraisal notice forms are provided by the IS Provider. Notices of Appraised Value are reviewed and proofed by the Chief Appraiser and Hall CAD staff prior to mass mail out, for updates and changes required by legislative mandates. The district publishes, in the local newspaper, information about the notices and how to protest. The district makes available the latest copy of the Comptroller's pamphlet Taxpayer's Rights, Remedies, and Responsibilities.

## **HEARING PROCESS**

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Protest hearing scheduling for informal and formal Appraisal Review Board hearings is reviewed and updated as required. Standards of documentation are reviewed and amended as required. The appraisal district hearing documentation is reviewed and updated to reflect the current valuation process and requirements. Compliance with House Bill 201 is insured.

## **DATA COLLECTION REQUIREMENTS**

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Data collection of real property involves data characteristics of property on the CAMA. The information contained in CAMA includes site characteristics, such as size and improvement data, such as square footage of living area, year built (if available), quality of construction and condition. Field appraisers are required to use a property classification system that establishes uniform procedures for the correct listing of real property. All properties are coded according to a classification system. The field appraisers use property classification references during their initial training and as a guide in the field inspection of properties. Data collection for personal property involves maintaining information on software designed to record and appraise business personal property such as business inventory, furniture, and fixtures, machinery and equipment, with details such as cost and year acquired.

Field and office procedures are review and revised as required for data collection. Projects for each tax year include new construction, new development, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle, and office (or field) verification of sales data and property characteristics.

## **NEW CONSTRUCTION / DEMOLITION / REMODELING**

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New construction and office review procedures are identified and revised as required. The appraisals in the field cards that contain specific information regarding the property being appraised. These cards contain brief legal descriptions, ownership interests, property use codes, property addresses, land size, and sketches of improvements as well as detailed information of any improvements.

Appraisal field inspections require the appraisers to check all information on the field cards and to update the information when necessary. New construction may be identified from field inspections or by permits obtained from the City of Memphis. The city of Estelline, City of Turkey, City of Lakeview do not issue building permits. The City of Memphis is valuable source of information regarding new construction and demolition in the Memphis area. Additionally, the Hall County Herald and Valley Tribune News articles are kept throughout the year for reference purposes. If physical inspections of the property indicate changes to improvements, the appraiser notes these changes in the field. Examples of types of changes that may be made are condition or age of improvements or additions to the improvement. New improvements are also added at this time.

In addition, mechanics liens filed at the Hall County Clerk's office are obtained and changes to accounts are made as indicated. New Mobile Home inspections, as verified with the Texas Department of Housing & Community Affairs, are also included in the yearly inspections. Individual properties are all reappraised due changes to the condition of the property in instances such as fire, remodeling or an addition or demolition of a portion of the improvement. Appraisers will perform detailed field inspections of properties if requested by the owner.

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

Market areas within the Appraisal District where value are considered consistent or in relative harmony among individual properties, an area where physical, economic, governmental, and social forces and other influences (i.e. demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs) have similar influences on property values. The affect on values may be real and quantifiable, or may be perceived. In either case, the market area is the first basis for market analysis.

Real property market area (neighborhoods), by property classification, are tested for consistently low or high sales ratios and/o high coefficients of dispersion in comparison to the general market or other identified Market Areas. Market area that fail any or all of these tests, or are known to be in a state of growth or change, are determined to be problematic. Field inspections are scheduled to verify and/or correct property characteristics. Additional sales data is researched and verified.

## **RE-INSPECTION OF THE UNIVERSE OF PROPERTIES**

The International Association of Assessing Officers' Standard on Mass Appraisal of Real Property, specifies that the universe of properties should be re-inspected on a cycle of 3 years. The re-inspection includes physically viewing the property, photographing (if possible), and verifying the accuracy of the existing data. The field appraiser has an appraisal card of each property to be inspected and makes notes of changes, depreciation, remodeling, additions, etc. The annual re-inspection requirements for tax year 2017 and 2018 are identified and scheduled in the written reappraisal plan.

## **VERIFICATION OF SALES DATA AND PROPERTY CHARACTERISTICS**

Sales information must be verified and property characteristic data contemporaneous with the date of sale captured. The sales ratio tools require that the property that sold must equal the property appraised in order that statistical analysis results will be valid and therefore be an accurate example of the universe of properties to which any adjustments will be applied. The conditions of each sales are investigated and confirmed, to the greatest extent possible, to determine its applicability to overall market analysis. Properties exhibiting typically high or low sales ratios (outliners) are especially scrutinized with references to the Texas Property Tax Code definition of Market Value, Sec. 1.04(7), and may be excluded from the general market analysis if the transaction conditions do not correspond to the aforementioned definition of Market Value.

All sales are verified through multiple attempts to acquire a sales price through outside sources, such as appraisers, real estate professionals, buyer, and seller. Deeds are reviewed for total consideration and market data letters are mailed to buyers and sellers on a monthly basis.

Data collection of real property involves maintaining data characteristics of the property on CAMA. The information contained in CAMA includes site characteristics, such as land size and improvement data, such as square footage of living area, year built (if available), quality of construction and condition. Field appraisers are required to use a property classification system that establishes uniform procedures for the correct listing of real property. All properties are coded according to a classification system. The field appraisers use property classification references during their initial training and as a guide in the field inspection of properties. Data collection for personal property involves maintaining information on software designed to record and appraise business personal property. The type of information contained in the business personal property file includes personal property such as business inventory, furniture and fixtures, machinery and equipment, with details such as cost and year acquired.

## **PILOT STUDY/IN-HOUSE STUDY**

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New and/or revised mass appraisal models are tested each tax year. Ratio studies, by market category, are conducted on proposed values each tax year. Proposed values on each category are tested for accuracy and reliability. Actual test results are compared with anticipated results and those models not performing satisfactorily are refined and retested. The procedures used for model specification and calibrations are in compliance with USPAP, STANDARD RULE 6. The appraisal model used to determine property value is listed as follows.

## **Market Value of Residential Property**

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**Market Value of Residential Property =**

*Replacement Cost New x Total Percent Good + Depreciated Additive Values+ Land Value*

(Adjusted by Market Indicators as determined by Sales Data, as available)

**Market Value of Commercial Property**

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**Market Value of Commercial Property =**

*Replacement Cost New x Total Percent Good + Depreciated Additive Values+ Land Value*

(Adjusted by Market Indicators as determined by Sales Data, as available)

**Market Value of Manufactured Housing**

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**Market Value of Manufactured Housing =**

Replacement Cost New x Total Percent Good + Depreciated Additive Values

**Market Value of Commercial Personal Property**

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**Market Value of Commercial Personal Property =**

*Units x (Price/Unit of Inventory) + Units x (Price/Unit of FFE x Percent Good) + Additive Values*

(Verified and adjusted by yearly Personal Property Renditions)

**Market Value of Vacant Lots or Acreage**

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**Market Value of Vacant Lots or Acreage =**

Units x Price/Unit

(As determined by Market Transactions)

**1-d-1 Special Use Valuation (Ag Value)**

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**1-d-1 Special Use Valuation (Ag Value) =**

Units x Value per Acre of Agricultural Use

(As determined by Net Income per Acre/State Mandated Cap Rate)

Market research indicates that 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 item 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 paired sales analysis. Pritchard & Abbott, Inc. prepares these schedules.

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

Quality of Construction: Residential construction may vary greatly in quality of construction. The 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 cost and value of residential property will vary greatly depending on the quality of construction. As stated above, the District's residential schedules currently class houses based on quality of construction from 1 to 6, BR for Brick and FR for Frame. Residential properties are classified according to the following categories; BR1/ FR1- low quality, BR2/FR2- fair quality, BR3/FR3 – average quality, BR4/FR4 – good quality, BR5/FR5 – very good quality, BR6/FR6 excellent quality.

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 the cost per square foot. The District's schedules are graduated in size increments from 100 to 201 square feet, depending on the markets condition.

Condition of improvements: The District rate condition as excellent, very good, good, average, fair, poor, and very poor. Properties that, in the opinion of the Appraiser, are unlivable are not appraised according to the schedule. Rather, they are appraised at fair market or salvage value.

Extra Items: As stated above, extra items are valued according to their contributory value to the whole. Examples of extra items include additional bath, fireplace, and swimming pool.

Land Value: The District values land based on market transactions. Units of comparison depend on how the property is purchased and marketed. For example, large acreage tracts re usually purchased based on the price paid per acre. Commercial tracts are purchased based on the price per square foot/front foot, and residential properties are purchased based on the price per front foot. Depth factors are used to modify values according to market indicators. Land prices vary throughout the County; therefore, their values are dependent upon homogenous areas. Land schedules for residential, commercial, agriculture, and industrial properties are available upon request from the district.

The sales comparison model is our PC software. This program has the capability of selecting comparable sales according to the property use, quality of construction, location, size, condition, and age. The comparable sales may be selected by the computer or manually selected by the appraisers. Adjustments are made in dollar increments and may be made for tract, size, quality of construction, age of the improvements, condition of the improvements, functional adequacy, size of the improvements, and for additional items. As previously stated, inspections of property are made by exterior perspective; therefore, interior finish as well as interior components are assumed and are not adjusted. All financing for comparable sales is considered typical to the market. The final estimate of value is a correlation of the comparable sales after net adjustments have been deducted from the sales price to equal the subject property. The value by this method is estimated by the appraiser and is not a function of the computer.

## VALUATION BY TAX YEAR

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Using market analysis of comparable sales and locally tested cost data (if available), valuation models (Value per Square Foot Schedules) are specified and calibrated in compliance with supplemental standards from the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice. The calculated values are tested for accuracy and uniformity using ratio studies. Performance standards are those as established by the IAAO Standard on Ratio Studies. Property values in all market categories are analyzed and updated as necessary each reappraisal year.

In order to evaluate the accuracy of the schedule values, property sales information is collected throughout the year. Each property buyer receives a sales letter along with any other necessary forms as soon as the CAD office updates the ownership in the appraisal records. When the sales letter is returned, the sale amount and any other pertinent information are recorded within that parcel's sales records. Information is gathered also from real estate offices, other appraisers, other appraisal districts, and state reviewers. All credible information is included in the sales records and confirmation is attempted through additional sales letters (to buyers and sellers as necessary) or other personal contact. Given that the State of Texas is a non-disclosure state, and that the information needed by the Appraisal District is often confidential in nature, the market analysis performed is limited by the availability of pertinent and complete data, including sales prices, sales conditions and circumstances, income and expense data, etc. As discussed hereafter, each sale is initially considered (assumed) to be a market transaction unless otherwise proved. The resulting conclusions from the market analysis are therefore limited by those assumptions. The Mass Appraisal conducted yearly by the Hall CAD also can claim the Jurisdiction Exemption (USPAP) due to the limited scope and purpose of the appraisal, and considering the guidelines of the Texas Property Tax Code.

Each sale is analyzed to determine the conditions of the sale. All sales included in the study must be a "market value" transaction, as defined in the Texas Property Tax Code, Section 1.04(7), and quoted earlier in this manual. Any sale determined to not be an "arms length" transaction is then omitted from the final study. Several criteria are also considered when determining if each sales price needs any adjustment including, but not limited to: date of sale (in comparison to date of appraisal), special or unusual financing terms, inclusion of personal property, inclusion of intangible value, and significant variances between the market value and the sale price due to physical changes to the property that cannot be accounted for due to the January 1 target date. If adjustments can be made to the sales price to show a current, "arms length" value (including time and financing adjustments), the adjusted value is used in the ratio study. Any adjustments reported on sales prices must be discussed, debated, and approved by the appraisal supervisor and the Chief Appraiser.

Sales used to determine real estate value should not include value that can be attributed to personal property or intangible value. For example, if a home sells, and the transaction included personal property (vehicles, boats, furniture, free-standing appliances, tools, etc.), the value associated with that personal property should be deducted from the reported sales price. The resulting, adjusted sales price is then used in the ratio study. Likewise, commercial property transactions often include both personal property and intangible value. For example, if a motel sells and the buyer purchased the motel franchise along with the real estate, the value of the franchise (being intangible) should be deducted from the sales price before being used in any market study. Determining the value of any intangibles in any, transactions can be problematic and will require research into the industry and the local and similar markets. Although suspected by the appraisal staff, and often reported by buyers, adjustment for intangibles requires confirmation from outside sources and the seller.

Financing adjustments occur rarely. A typically, prudent buyers will strive to acquire the most reasonable financing available, and then purchase the property of their choice using that same financing. Typical financial arrangements usually accompany transactions that would not be considered “arms length” and would therefore be omitted from the ratio study.

Time adjustments are adjustments to the reported sales price of the property that are made when and if it can be proven that the general market trend in an area is changing over a given time period. While relatively simple to calculate in the abstract, time adjustments are extremely difficult to quantify without substantial data, especially in small, rural markets. If a typical property transfers more than one time in a given time period (ideally no more than 1 year), each time being an arms-length transaction, with typical financing, and without physical changes to the property, the difference in the sales prices can be attributed to the general market. This difference, expressed as a positive or negative percentage per month, can then be applied to other property’s sales prices to adjust the price to a standard date, usually January 1 of the appraisal year. For example, a residence may sell for \$50,000 on June 1st and then sell again October 1st (5 months later) for \$55,000. The difference of \$5,000 (or 10% of the original sales price) is allocated as a market increase of 2% per month. A market Decrease is calculated in the same way. If this was an arms-length transaction of a typical property, that same percentage of increase or decrease can be used on other sales to adjust their sales prices to the January 1 target date.

A statistical analysis of each class of property is conducted using the available, credible, and adjusted sales information. Within each class of property, the appraisal district looks for not only an acceptable median value, but also a reasonable COD. Each of these values is considered when determining whether to adjust a class schedule, and by how much. The sample size of each class analysis is also a major consideration. Classes that exhibit little or slow activity are allowed a larger variance due to the fact that minimal data sets (small samples) may tend to give incomplete analysis or biased results for an entire statistical population.

Once a median value indicates that a particular property type or class needs adjustment, and the COD value reflects a consistent result, schedule values are recalculated to produce a revised analysis. The resulting median ratio should indicate that the adjusted appraised values of property more closely matches the current market value, as tested by the sales used in the analysis. The appraised values of all properties, sold and unsold, within that type or class are then recalculated, using the increase or decrease indicated by the ratio study, and submitted for notification.

A similar process is used to determine whether any neighborhood factors are needed by analyzing sales within a specific area (market segments) in comparison to the overall general market. These areas could be neighborhoods, cities, school districts or any other definable area within the appraisal district that displays market trends or values differing from the trends or values derived from the market as a whole. Any significant and quantifiable differences then need to be addressed with economic adjustments to the properties within the pertinent area.

## RATIO STUDY PROCEDURES

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- I. Collect and Post Sales Data
  - A. Solicit sales information from all new property owners through sales letters and/or personal contact
  - B. Collect sales information from outside appraisers and from fee appraisals presented
  - C. Utilize sales information from Comptroller's office.
  - D. Post sales information to the sales database
    1. Record actual sale price
    2. Note unusual financing
    3. Note non-arm length participants
    4. Adjust sales price for inclusion of personal property or intangible value
    5. Initiate frozen characteristics/partial sale codes if necessary
      - a) Imminent construction/renovation can bias any later analysis by including values not part of the original transaction
      - b) Sale including only a portion of the property described can also produce skewed results
- II. Preliminary Analysis
  - A. Run sales analysis (by type, group, or class) which includes any and all sales collected to date
  - B. Note median result and COD
  - C. Examine each sale included
    1. Compare sale ratio to median result
    2. Ratios substantially higher or lower than the median result (outliers) are singled out for further, in-depth analysis
      - a. Note seller-financial institutions, known real estate opportunists, probates, known persons who finance their own transactions
      - b. Note buyer-financial institutions, known real estate opportunists, and re-location companies
      - c. Examine deed records to confirm "arms length" violations not evident from examination of buyer and seller
        - i. contract for deed
        - ii. assumption of previous note

- iii. a typical financing
    - d. Re-inspect properties to rule out any physical differences from the current property records
    - e. Outlier sales that cannot be excluded or adjusted due to the reasons given above are nonetheless included in the subsequent analysis
  - D. Adjust original data set
    - 1. Omit sales that are not arms length
    - 2. Adjust sales values for time or financing if necessary and possible
    - 3. Adjust appraisal values for physical differences if applicable
- III. Secondary Analysis
- A. Run sales analysis (by type, group, or class) utilizing information from preliminary analysis
  - B. Note median result and COD
    - 1. Median value may or may not change significantly
    - 2. COD value should improve
  - C. Note sample size
    - 1. Compare number of sales within the class to the perceived number of total properties within the class
    - 2. From experience and discussion among the appraisal staff, determine whether any median result different from 1.00 is significant
  - D. Attempt to increase sample size—if necessary
    - 1. Utilize time adjustments if determinable
    - 2. Keep in mind marketing time for local market and any trends
    - 3. Be careful to not include more sales just for sales sake
    - 4. Changing markets and trends cannot be reflected in sales that are too old without accurate time adjustments.
  - E. Apply results of analysis to current records
    - 1. Any class whose median value is NOT SIGNIFICANTLY different from 1.00 does not require adjustment.
    - 2. Any class whose median value indicates that an adjustment is necessary should be analyzed
      - a) Look at typical depreciation (age/condition) for that class as reflected in the sales analysis

- b) Calculate increase necessary to raise the individual ratios to produce a median result of 1.00 (keeping in mind that because of depreciation, the percentage increase required is going to be necessarily larger than the difference in percentage points needed to reach a 1.00 result)
- c) Apply the calculated increase to the database
- 3. Repeat procedure for all classes determined to need adjustment
- F. Run analysis again to test results
- IV. Examine results to identify neighborhoods that need adjustment
  - A. As individual sales are examined, note any areas/neighborhoods/sub-divisions that consistently show ratios significantly different from the median result
  - B. Run analysis excluding the area in question
  - C. Run analysis including only the neighborhood in question
  - D. Check for significant variance between the two results
  - E. Apply neighborhood factor to correct variance

## **THE MASS APPRAISAL REPORT**

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Each tax year, the required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15<sup>th</sup>). The Mass Appraisal Report is completed in compliance with STANDARD Rule 6-8 of the Uniform Standards of Professional Appraisal Practice. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6-9 of USPAP.

## **VALUE DEFENSE**

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Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearing is specified and tested. Taxpayers have the option to present their concerns informally to the chief appraiser, or by appointment with the Pritchard & Abbott staff. Should an understanding not be reached informally, the taxpayer may present their arguments to the appraisal review board as a formal appeal. The appraisal staff provided by Pritchard & Abbott Inc. defends the position of the chief appraiser before the ARB. The appraisal district has the burden of proof for the values as notified. Evidence for further consideration by the CAD or the ARB should be presented by the taxpayer.

# THE WRITTEN REAPPRAISAL PLAN FOR HALL COUNTY APPRAISAL DISTRICT

## **PLANNING A REAPPRAISAL**

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Variation in reappraisal requirements require Hall County Appraisal District to carefully plan its work before beginning any reappraisal. Although the planning process may vary in specifics, it should involve five (5) basic steps:

1. Assess current performance.
2. Set reappraisal goals.
3. Assess available resources and determine needs.
4. Re-evaluate goals and adjust as necessary.
5. Develop a work plan.

## **STEPS IN A REAPPRAISAL**

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The International of Association of Assessing Officers (IAAO) textbook, Property Appraisal and Assessment Administration, lists ten steps in a reappraisal. These steps outline those activities performed by the Hall County Appraisal District for completion periodic reappraisals. Activities are listed below in the order in which they occur:

1. Performance Analysis:
  - ¶ ratio study
  - ¶ equity of consistency of values with market activity
2. Revaluation Decision:
  - ¶ statutory – at least once every three years
  - ¶ administrative policy
3. Analysis of Available Resources:
  - ¶ staffing
  - ¶ budget

- ¶ existing practices
  - ¶ information system support
  - ¶ existing data and maps
4. Planning and Organization:
- ¶ target completion dates
  - ¶ identify performance objectives
  - ¶ specific action plans and schedules
  - ¶ identify critical activities with completion dates
  - ¶ set production standards for field activities
5. Mass Appraisal System:
- ¶ forms and procedures revised as necessary
  - ¶ CAMA (computer assisted mass appraisal) system revision as required
6. Conduct Pilot study:
- ¶ test new/revised appraisal methods as applicable
  - ¶ conduct ratio studies
  - ¶ determine if values are accurate and reliable
7. Data Collection:
- ¶ building permits and other sources of new construction
  - ¶ check properties that have undergone remodeling
  - ¶ reinspection of problematic properties
  - ¶ reinspection of universe of properties on a cyclic basis
8. Valuation:
- ¶ market analysis (based on ratio studies)
  - ¶ schedules development
  - ¶ application of revised schedules
  - ¶ calculation of preliminary values
  - ¶ tests of values for accuracy and uniformity

9. The Mass Appraisal Report:

- ¶ establish scope of work
- ¶ compliance with Standards Rule 6 -7 of USPAP
- ¶ signed certification by the chief appraiser as required by Standards Rule 6 – 8 of USPAP

10. Value Defense:

- ¶ prepare and deliver notices of value to property owners
- ¶ hold informal hearings
- ¶ schedule and hold formal appeal hearings

\*\*Note- the burden of proof (evidence) of market values and equity falls on the appraisal district.\*\*

# HALL COUNTY APPRAISAL DISTRICT

## RESIDENTIAL, COMMERCIAL, RURAL, AND PERSONAL PROPERTY

### 2017/2018 REAPPRAISAL PLAN

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Pursuant to Section 25.18 of the Texas Property Tax Code, the Hall County Appraisal District has established the following reappraisal plan.

- To provide for the reappraisal of all property within the district at least once every three (3) years, the plan establishes a two-fold approach:
  1. **Three-Year Cycle (Physical Inspections):** The CAD is divided into three areas. Each year, all real residential and commercial property within one of the areas will be reappraised, regardless of any ratio study/report findings. These areas are identified as follows:
    - a. Area Two: (2017) All of the City of Turkey and Abstracts (Rural land) falling within Hall County lines that are in the Valley ISD portion of Valley Independent School District. This will include all residential, commercial properties within this area, all business personal property, mineral property, all agriculture values, and all utilities in the Appraisal District will be reappraised. To be completed in 2017.
    - b. Area One: (2018) All of the City of Memphis, City of Lakeview, and Abstracts (Rural land) North of the Prairie Dog Fork of the Red River falling within Hall County lines that are in the Memphis ISD portion of the Memphis Independent School District. This will include all residential, commercial properties within this area, all business personal property, mineral property, all agriculture values, and all utilities in the Appraisal District will be reappraised. To be completed in 2018.
    - c. Area Two: (2019) All of the City of Estelline, and Abstracts (Rural land) South of the Prairie Dog Fork of the Red River falling within the (Old Estelline ISD portion), Childress ISD portion in Hall County. This will include all residential, commercial properties within this area, all business personal property, mineral property, all agriculture values, and all utilities in the Appraisal District will be appraised. To be completed in 2019.

- d. As mentioned prior, these yearly plans are designed to be flexible within the overall reappraisal plan. The specific workload within and between plan years may need to be adjusted to provide for complete and accurate reappraisals. Each of the cycle years will include those properties needing an inspection based on other methods of identification, such as new construction, new ownership, changing market area, new development, etc. as discussed in the section concerning data collection requirements.

**\*\*Note:** all income producing personal property within the CAD is appraised on an annual basis, regardless of its location.\*\*

### **DEFINING MARKET AREAS IN THE DISTRICT:**

- a. Hall County Appraisal District uses the market area of the cities of Memphis, Lakeview, Turkey and Estelline when setting the market for the following Categories: A, B, C, F and M
  - b. Hall County Appraisal District uses countywide market area for appraising Categories D and E.
2. **Annual Market Analysis:** In addition to the three-year cycle stated above, ratio studies shall be performed annually to determine areas or categories of properties within the CAD, which need to be reappraised within the current year based on sales ratios. Any areas or categories whose ratios are above or below statutory requirements, or are in identified areas of growth or change, shall be reappraised in the current year regardless of the area in which they are located.

This two-fold approach will insure not only that all residential and commercial property within the CAD is reappraised at least once every three years, but also that all other categories within the CAD are reviewed annually so that the appraisal district stays current with respect to market value in those areas where residential and/or commercial property values appear to be changing rapidly.

- Each inspection of property will identify and verify or update the relevant characteristics of the property. These characteristics include but are not limited to Name and address of owner, physical address, legal description, multiple ownerships, and any other means of differentiating the property.
- Market area analysis involves the examination of how physical, economic, governmental, and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and stratify comparable properties into smaller, manageable subsets of the universe of properties known as market areas. In an area of very stable and homogenous values, the market area may be the entire district. More often, the market areas are School Districts, Cities, or Sub-divisions. If adequate and accurate information is available, further delineation is possible. During the

reappraisal, field appraisers are directed to be complete and consistent in the gathering of information on each property's characteristics. Once recorded, these characteristics can be used to sort market data (sales) to determine whether these characteristics have any effect on the value of properties within the market area. Further, the degree of effect that these characteristics have on the value can be used to define and delineate the market areas, one from another. In homogeneous markets, the market areas will be fairly consistent over time. On the other hand, once the determination has been made to recognize a distinct market area, that area may change both qualitatively and quantitatively from year to year. Therefore, it is imperative that reappraisal data collection be complete.

- Each property inspection should verify the existing data for each property as recorded on the property appraisal card, record, or worksheet. Any changes from the existing records must be noted. These changes in data, or characteristics, of the property would include any and all things that may have an effect on property value. These characteristics include but are not limited to Site Value (location, footage, topography, agricultural usage, etc.), Improvement description (construction method, quality, condition, perceived and actual age, configuration, additives, etc.), and Economic or Legal limitations. These characteristics form the basis of differentiation and value development in our mass appraisal Value Schedules.
- Each property has an appraisal record or "card". This record shows the current characteristics and their contributory value to the property value as a whole. During reappraisal, these characteristics must be verified, modified, and updated so that not only the property be described fully and valued completely, the market data from sale transactions can be analyzed to verify, modify, and update the characteristics Value Schedules.

The previous mentioned Market Analysis is the method used to test the appraisal results. If all pertinent and relevant characteristics are recorded and valued, and the resulting appraisal value is not statistically consistent with a sample of market value indicators (market sales, construction cost analysis, income stream valuation), then the contributory values one or more of the characteristics must be modified or adjusted.

## **ORGANIZATION**

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Field inspections are carried out by the Pritchard & Abbott field appraisers as assigned by the Pritchard & Abbott supervisor, with input and direction from the Chief Appraiser. The field appraiser physically inspects areas required by the reappraisal cycle, checks all existing data, works building permits, take photographs of improvements (if possible), draws plans of new improvements for entry into computer, and rechecks any property on which a question or problem has arisen. Other duties may be required and will be executed upon direction of the Chief Appraiser.

Data entry of fieldwork notes and sketches is performed by appraisal district staff. The work card is scanned to the parcel account & filed.

The Prichard & Abbott staff performs market analysis. Sales data is gathered throughout the year by Hall County Appraisal District staff from deed records, sales conformation letters from

property owners, and other sources. The market data is analyzed, sales data is confirmed outliers are identified, existing classification system is reviewed, market schedules are presented to the chief appraiser for discussion and application to the universe of properties.

## **CALENDAR OF KEY EVENTS 2017 - 2018**

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### **2016**

#### **September 2016**

- 1 – 30 Staff will pick up recorded deed from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.
- September 5 Hall CAD Closed – Holiday
- September 12 Request appraisal cards from Childress CAD – Donley CAD – Collingsworth CAD – for parcels that overlap in the Memphis ISD for data entry. Staff will manually enter over-lapping values in the order in which they are received prior to creation of the 2016 tax roll.
- September 19 Tax Rates set by entities for 2016 Levy Roll – Deadline
- September 26 Mail out 2016 Tax Statements

#### **October 2016**

- 1 – 31 Staff will pick up recorded deed from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.
- October 10 Hall CAD Closed – Holiday
- October 14-21 Meet with Agricultural Advisory Board.
- October 22 – Feb 2017 Field inspections begins for:  
  
All of the City of Turkey and Abstracts (Rural land) falling within Hall County lines that are in the Valley ISD portion of Valley Independent School District. This will include all residential, commercial properties within this area, all business personal property, mineral property, all agriculture values, and all utilities in the Appraisal District will be reappraised. To be completed in 2017.

**November 2016**

1 – 30 Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer and seller.

Field inspection continues for 2017 Reappraisal - Assist field appraiser with reappraisal functions as needed.

November 11 Hall CAD Closed – Holiday  
November 27-28 Hall CAD Closed - Holiday

**December 2016**

1 – 31 Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

Field inspection continues for 2017 Reappraisal to be completed by February 2017 (dependent on weather conditions). Assist field appraiser with reappraisal functions as needed.

Begin planning sales ratio studies for all areas within the Hall CAD.

December 24 – 25 Hall CAD Closed - Holiday

**2017**

**January 2017**

1 – 31 Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

January 1 Assessment date

January 1 Hall CAD Closed – Holiday

January 2 Staff will mail and process homestead application, special-use valuation applications, business personal property renditions, exemption applications, and other required forms.

January 14 Begin data entry and maintenance changes for 2017 this will continue until all data entry is complete.

**February 2017**

1 – 28

Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

Process homestead exemption forms, 1-D-1 Ag application, and business personal property renditions.

February 1

2016 taxes become delinquent.

**March 2017**

1 – 31

Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

Process homestead exemption forms, 1-D-1 Ag application, and business personal property renditions.

**April 2017**

1 – 30

Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

Process homestead exemption forms, 1-D-1 Ag application, and business personal property renditions.

April 15

Rendition deadline (unless an extension has been requested and granted)

April 17

Complete data entry of all reappraisal and maintenance changes.

Finalize all field work and data collection activities.

April 22

Assist Pritchard & Abbott

- Run sales ratio reports
- Refine sales analysis & mass appraisal schedules

April 30

Deadline to notify each taxing unit in writing of the form in which the certified roll will be provided.

Deadline to certify estimated values to taxing entities.

**May 2017**

1 – 31

Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

May 1

Deadline to file 1-d-1 Ag application Exemption.

May 15

Rendition deadline.

May 20

Prepare for mailing 2017 Notice of Appraised Value.

**June 2017**

1 – 30

Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

Prepare for Appraisal Review Board Hearing.  
Enter data in computer – make file packets on all Taxpayer Protest & respond to property owner inquires, protest, and questions from 2017 Notice of Appraised Value mailing.

Submit proposed 2018 budget to CAD board and taxing units.

Hold informal hearings if needed.

**July 2017**

1 – 31

Staff will pick up recorded deeds from county clerk office and Make ownership changes & mail out sales survey letters to both buyer & seller.

Enter data in computer – make file packets on all Taxpayer Protest & respond to property owner inquires, protest, and questions from 2017 Notice of Appraised Value mailing.

Hold ARB Hearing.

Enter into computer all changes as ordered by ARB.

Process and mail ARB orders.

July 17

ARB approval of appraisal records.

July 24

Chief Appraiser certifies appraisal roll to taxing units.

**August 2017**

1 - 31

Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

August 5

Print and mail appraisal cards to Childress CAD for parcels in Hall County – Childress ISD overlap.

Effective & Roll back rate calculations.

Taxing unit publications on Tax Rate.

Tax rates set by entities for 2017 Levy Roll.

**September 2017**

1 – 30

Staff will pick up recorded deed from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

September 5

Request appraisal cards from Childress CAD – Donley CAD – Collingsworth CAD – for parcels that overlap in the Memphis ISD for data entry. Staff will manually enter over-lapping values in the order in which they are received prior to creation of the 2017 tax roll.

September 18

Tax Rates set by entities for 2017 Levy Roll – Deadline

September 26

Mail out 2017 Tax Statements

**October 2017**

1 – 31

Staff will pick up recorded deed from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

Meet with Agricultural Advisory Board.

October 28 – Feb 2018

Field inspections begins for:

All of the City of Memphis, City of Lakeview, and Abstracts (Rural land) North of the Prairie Dog Fork of the Red River falling within Hall County lines that are in the Memphis ISD portion of the Memphis Independent School District. This will include all residential, commercial properties within this area, all business personal property, mineral property, all agriculture values, and all utilities in the Appraisal District will be reappraised. To be completed in 2018.

Assist field appraiser with reappraisal functions as needed.

**November 2017**

1 – 30

Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer and seller.

Field inspection continues for 2017 Reappraisal - Assist field appraiser with reappraisal functions as need.

**December 2017**

1 – 31

Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

Field inspection continues for 2017 Reappraisal to be completed by February 2018 (dependent on weather conditions). Assist field appraiser with reappraisal functions as needed.

Begin planning sales ratio studies for all areas within the Hall CAD.

**2018**

**January 2018**

1 – 31

Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

January 1

Assessment date

January 1

Hall CAD Closed – Holiday

January 2

Staff will mail and process homestead application, special-use valuation applications, business personal property renditions, exemption applications, and other required forms.

January 13

Begin data entry and maintenance changes for 2018 this will continue until all data entry is complete.

**February 2018**

1 – 28

Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

Process homestead exemption forms, 1-D-1 Ag application, and business personal property renditions.

February 1

2017 taxes become delinquent.

**March 2018**

1 – 31

Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

Process homestead exemption forms, 1-D-1 Ag application, and business personal property renditions.

**April 2018**

1 – 30

Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

Process homestead exemption forms, 1-D-1 Ag application, and business personal property renditions.

April 15

Rendition deadline (unless an extension has been requested and granted)

April 17

Complete data entry of all reappraisal and maintenance changes.

April 22

Finalize all field work and data collection activities.

Assist Pritchard & Abbott

- Run sales ratio reports
- Refine sales analysis & mass appraisal schedules

April 30

Deadline to notify each taxing unit in writing of the form in which the certified roll will be provided.

Deadline to certify estimated values to taxing entities.

**May 2018**

1 – 31

Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

May 1

Deadline to file 1-d-1 Ag application Exemption.

May 15

Rendition deadline.

May 20

Prepare for mailing 2018 Notice of Appraised Value.

**June 2018**

1 – 30

Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

Prepare for Appraisal Review Board Hearing.

Enter data in computer – make file packets on all Taxpayer Protest & respond to property owner inquires, protest, and questions from 2018 Notice of Appraised Value mailing.

Submit proposed 2019 budget to CAD board and taxing units.

Hold informal hearings if needed.

**July 2018**

1 – 31

Staff will pick up recorded deeds from county clerk office and

make ownership changes & mail out sales survey letters to both buyer & seller.

Enter data in computer – make file packets on all Taxpayer Protest & respond to property owner inquires, protest, and questions from 2018 Notice of Appraised Value mailing.

Hold ARB Hearing.

Enter into computer all changes as ordered by ARB.

Process and mail ARB orders.

July 18 ARB approval of appraisal records.

July 25 Chief Appraiser certifies appraisal roll to taxing units.

**August 2018**  
1 - 31

Staff will pick up recorded deeds from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

August 4 Print and mail appraisal cards to Childress CAD for parcels in Hall County – Childress ISD overlap.

Effective & Roll back rate calculations.

Taxing unit publications on Tax Rate.

Tax rates set by entities for 2018 Levy.

**September 2018**  
1 – 30

Staff will pick up recorded deed from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

September 8 Request appraisal cards from Childress CAD – Donley CAD – Collingsworth CAD – for parcels that overlap in the Memphis ISD for data entry. Staff will manually enter over-lapping values in the order in which they are received prior to creation of the 2018 tax roll.

September 17 Tax Rates set by entities for 2018 Levy Roll – Deadline

September 26 Mail out 2018 Tax Statements

**October 2018**  
1 – 31

Staff will pick up recorded deed from county clerk office and make ownership changes & mail out sales survey letters to both buyer & seller.

Meet with Agricultural Advisory Board.

October 22 – Feb 2018

Field inspections begins for:

All of the City of Estelline, and Abstracts (Rural land) South of the Prairie Dog Fork of the Red River falling within the (Old Estelline ISD portion), Childress ISD portion in Hall County. This will include all residential, commercial properties within this area, all business personal property, mineral property, all agriculture values, and all utilities in the Appraisal District will be appraised. To be completed in 2019.

Assist field appraiser with reappraisal functions as needed.

## **CERTIFICATION STATEMENT**

I, Gina Chavira, Certify that to the best of my knowledge and belief:

- The statement of fact contained in this report are true and correct;
- The report analyses, opinion, and conclusions are limited only by the reported assumptions and limiting conditions, and is my personal, impartial, unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the properties that are subject of this report, and I have no personal interest or bias with respect to the parties involved;
- My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the taxing jurisdiction, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event;
- My analyses, opinion and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- I have made or cause to be made a personal inspection of the properties that the subject of this report;

## **LIMITING CONDITIONS**

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

1. The appraisals were prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised were performed.
3. Validation of sales transactions was attempted through questionnaires to buyer and seller and field review.

## **CERTIFICATION STATEMENT**

“I, Gina Chavira, Chief Appraiser for the Hall County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law.”

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Gina Chavira, Chief Appraiser

# RESOLUTION

## REGARDING HALL COUNTY APPRAISAL DISTRICT REAPPRAISAL PLAN FOR YEARS 2017 – 2018

**WHEREAS**, per Section 6.05 (i) of the Texas Property Tax Code as amended states:  
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; and

**WHEREAS**, the Tax Entities within the boundaries of the Hall County Appraisal District were notified of a public hearing to be held on June 26, 2014 at 5:15 p.m.; and

**WHEREAS**, Hall County Appraisal District, pursuant to section 6.05 (i) of the Texas Property Tax Code; and,

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Hall County Appraisal District, pursuant to Section 6.05 (i) of the Texas Property Tax Code, met in open session and approved the Reappraisal Plan for year 2017 – 2018.

**BE IF FURTHER RESOLVED** that 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 State Comptroller within 60 days of the approval date.

Passed and approved this 26th day of June, 2014.

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Curtis Scrivner, Chairman

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Ronda Lindsey, Secretary

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Milton Beasley, Board of Director

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Rodger Ferguson, Board of Director

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Dixie Barbee, Board of Director