



**Uvalde County
Appraisal District
Reappraisal Plan
2019-2020**

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Executive Summary

Property Tax Code Requirement

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

The Written Plan

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

- (i) *To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of §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.*

Plan for Periodic Reappraisal

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

Mission Statement

Our mission at the Uvalde County Appraisal District is to provide professional, respectful, and courteous customer service, while producing an accurate, fair and equitable appraisal roll, completed in a timely manner

Reappraisal Year Activity – Steps in Reappraisal

Performance Analysis

The equalized values from the previous years are analyzed with ratio studies to determine the appraisal accuracy and uniformity overall and by market area within property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* published by the International Association of Assessing Officers.

Revaluation Decision

The Uvalde County Appraisal District is required per Texas Property Tax Code to set values on all properties on an annual basis. Therefore, both years 2019 -2020 covered by this plan are reappraisal years.

Analysis of Available Resources

Staffing and budget requirements for appraisal year 2019 are detailed in the 2019 budget, as adopted by the board of directors and attached to the written biennial plan by reference. The existing appraisal practices are identified along with the methods utilized to keep practices current. Information Systems (IS) support is detailed regarding current specific functions. Existing maps and data requirements are specified and updates scheduled.

Planning and Organization

A calendar of key events with critical completion dates is prepared for each major appraisal activity for appraisal years 2019 and 2020. This calendar identifies all key events for appraisal, clerical, customer service, and information systems. Production standards vary for field appraisers based on location of current assignments.

Computer Assisted Mass Appraisal System

Uvalde County Appraisal District has a contract with Harris Govern who is providing the appraisal software known as Property Appraisal and Collection System (referred to as PACS). This software allows the appraisal district to perform appraisal and collection processes and to centralize the appraisal database, thereby enabling efficient data storage, retrieval, management, and maintenance. A mobile software application for our field appraisers has been developed by Harris Govern to capture information and pictures in the field. This package is used on an Apple iPad and is referred to as PACS Mobile. The appraisal information for each Apple iPad is able to take photos and attach to a property, update PACS fields using an electronic field card (Appraisal Cards), review and update building permit information, GIS map integration, add or delete improvements, view or edit sketches and confirm sales information. PACS Mobile will have continuing updates, along with future development of a Personal Property application. Harris Govern anticipates devoting programming time to developing new reports to help districts manage and edit the information uploaded from this system.

Pilot Study/In-House Study by Tax Year

New and/or revised mass appraisal models are tested each appraisal year. Ratio studies, by market area are conducted on proposed values each appraisal year. Proposed values on each category are tested for accuracy and reliability.

Data Collection Requirements

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

Valuation by Appraisal Year

Using market analysis of comparable sales and locally tested cost data, valuation models are specified and calibrated in compliance with supplemental standards from the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice (USPAP). The calculated values are tested for accuracy and uniformity using ratio studies.

The Mass Appraisal Report/USPAP

A 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 15th). The Mass Appraisal Report is completed in compliance with Standard Rule 6-8 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is compliant with Standard Rule 6-9 of USPAP. This written reappraisal plan is attached to the report by Reference.

Value Defense

The District has the burden of proof for market value and equity in both formal and informal protest hearings. The evidence used in these hearings is specified and tested. It is also provided to taxpayer upon request or prior to the hearing.

Introduction

Reappraisal Plan Purpose

The Uvalde County Appraisal District (District) hereby adopts the 2019-2020 Reappraisal Plan (The Plan) in compliance with the Texas Property Tax Code (TPTC), §6.05, §25.18, §23.01 (b), and with the Standard 6, Mass Appraisal Development and Reporting, of the *Uniform Standards of Professional Appraisal Practice* (USPAP). The District prepares and publishes The Plan to provide the Board of Directors, participating entities and property owners with a better understanding of the District's responsibilities and appraisal activities. The District utilizes The Plan as a guide to ensure that the District's property values are current (reflect the market), accurate, fair, and uniform and equitable.

In coordination with the Plan, the chief appraiser establishes departmental goals and objectives, and a departmental management work plan to ensure efficiency and maximize the use of existing resources. The Plan contains an introductory section, and then it describes how the District complies with the (10) steps in a reappraisal program as identified in the International Association of Assessing Officers (IAAO) textbook, Property Appraisal and Assessment Administration (PAAA).

Appraisal District Responsibilities

The Uvalde County Appraisal District (District) is a political subdivision of the state, created by the Texas Legislature in 1979, which is responsible for the appraisal of all taxable property within Uvalde County. A five-member Board of Directors, appointed by their respective taxing entities constitutes the District's governing body. The Board of Directors appoints the Chief Appraiser who is the Chief Administrator and Chief Executive Officer of the District. The provisions of the Texas Property Tax Code (TPTC) govern the legal, statutory and administrative requirements of Districts. The District is responsible for developing current, accurate, fair, uniform and equitable market values for all taxable properties within its boundaries.

In addition to establishing appraisals, the District is also responsible for administering and providing exemption services to property owners. Currently, the Chief Appraiser administers exemptions for thirteen (13) taxing entities within Uvalde County. An exemption reduces the taxable value on a property, which in turn lowers the property owner's tax burden. The District's staff is responsible to ensure that all applicants meet the legal requirements in determining eligibility for various types of property tax exemptions such as those for homeowners, owners 65 years of age and over, disabled veterans, and charitable and religious organizations as allowed under Chapter 11 of the TPTC. The District estimates a property's market value and administers the exemptions accordingly. However, the governing body of each taxing unit, such as the County Commissioners, City Council and School Districts Board of Trustees, is responsible for establishing exemption benefits and tax rates for its respective entity in order to generate the revenue to fund government services such as; police and fire protection, public education, street maintenance, judicial systems, water and sewer systems, and other public services.

The purpose and intended use of the appraisals performed by the District is to estimate market value for “*ad valorem*” tax purposes for the taxing entities served. All taxable property is appraised at its market value as of January 1st of each year, except as otherwise provided by the TPTC. The District’s market value appraisals are acceptable when the median sales ratio in a ratio study is within plus or minus five percent ($\pm 5\%$) of one-hundred percent (100%) of market value.

The TPTC Section 1.04 (7) defines “market value” as the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- a) Exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- b) 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;
- c) 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.

As noted above, TPTC allows for exceptions to market value appraisals. Section 23.23 establishes a ten percent (10%) limitation on appraisal increases of residential homestead properties. Sections 23.12, 23.121, 23.124, 23.1241, 23.127 establish provisions for the appraisal of inventory such as residential, dealer’s motor vehicle, dealer’s vessel and outboard motor, retail manufactured housing, and dealer’s heavy equipment. Chapter 23, Subchapters C and D, establish provisions for the appraisal of land designated for agricultural use

The taxing entities served by the district are the following:

<i>Uvalde County</i>	<i>Nueces Canyon CISD</i>
<i>City of Uvalde</i>	<i>Uvalde County Underground Water Conservation Dist.</i>
<i>Knippa ISD</i>	<i>Southwest Texas Junior College</i>
<i>Leakey ISD</i>	<i>Utopia/ Vanderpool Emergency Service Dist. #1</i>
<i>Sabinal ISD</i>	<i>Uvalde Road & Flood</i>
<i>Uvalde CISD</i>	
<i>Utopia ISD</i>	
<i>City of Sabinal</i>	

The District utilizes a mass appraisal system to appraise all taxable properties at a fair market value as of January 1st of each year. Mass appraisal, as defined by the *Dictionary of Real Estate Appraisal, 3rd Edition*, is “the process of valuing a universe of properties as of a given date utilizing standard methodology, employing common data and allowing for statistical testing.” The mass appraisal

system, as identified in the IAAO textbook, PAAA on page 305, has four subsystems that integrate the valuation process, the subsystems are: 1) Data management, 2) Sales Analysis, 3) Valuation, 4) Administrative System.

Data management system consists of property record data collection and updates through fieldwork, correspondence and communication with property owners. It also includes data entry and editing of data gathered. Data backups are performed on a routine basis and files are stored offsite facility for security purposes.

Sales analysis system consists of sales data collection through sales surveys, corresponding with real estate agents and third-party data vendors. Data collected is then screened and processed for accuracy and reliability. Thereafter ratio studies are performed to establish level of uniformity and accuracy of appraisals. This system provides for sales reports, valuation models, and value adjustment determinations.

Valuation system consists of mass appraisal application of the three approaches value; market sales, income and cost approach. The District's current software application is Property Appraisal Collection System (PACS). PACS facilitates the use of the three approaches to value as part of the valuation system. The valuation system indicates which data items are required to support effective valuation method and models.

Administrative system consists of budgeting, scheduling and planning, inquiry and reporting, appraisal notices, appraisal rolls, and appeals. The administrative system provides the resources needed by the other three subsystems. In turn, it also relies on and utilizes the data from the other subsystems to budget, plan, report, and process appeals.

The four subsystems detailed above, a mass appraisal system, as identified on IAAO textbook, PAAA on page 308, has three (3) main functions; reappraisal, data maintenance, and value updates. **Reappraisal** consists of the periodic re-inspection of all properties within the county. **Data maintenance** is the process of capturing and valuing new construction, new subdivisions, and any changes due to building permits. **Value updates** is the process of annual adjustments applied to all properties using trending factors. The District is responsible for implementing the three (3) functions of the mass appraisal system in Uvalde County.

The reappraisal and data maintenance functions of a mass appraisal system are performed through physical inspections and / or the review of properties through *PICTOMETRY*, an aerial photography program that provides a 360-degree view of the property. *PICTOMETRY* allows appraisers to measure the improvement within +/- one-foot accuracy, review for any new additions and view property characteristics. Reappraisal and data maintenance, includes identifying and updating relevant characteristics and images of each property into their respective appraisal records in the CAMA system. Value updates function is performed through the use of ratio studies. Ratio study results are applied through the use of neighborhood and / or subdivision modifiers. These modifiers can be positive or negative adjustments and are applied equally to all properties within the same area. Appraisers, during field inspections and / or the analysis phase,

record notes of property characteristics that may have an effect on property values such as locations of properties, economic influences, and physical attributes of properties.

Performance Analysis

Sales ratio studies are used to evaluate the District's mass appraisal performance. These studies not only provide a measure of performance, but also are an excellent means of improving mass appraisal performance. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* published by the International Association of Assessing Officers. The District uses ratio studies not only to aid in the reappraisal of properties, but also to test the Property Tax Division of the State Comptroller's Office Annual Property Value Study results.

The in-house ratio study usually begins in February when all sales reports being compiled are grouped by school district and by market area.

The sales from each comparable neighborhood are grouped (stratified) according to classification. The median ratio by the sales is then compared to the required ratio (100% of market). 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 necessary, if any, that are to be made. 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 models/schedules. If the market modifiers increase or decrease substantially, the models/schedules are readjusted and tested against the market.

Analysis of Trends

Analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. An analysis of general trends in real property prices and rents; conditions of sales; economic forces such as demographic patterns, regional location factors, employment and income patterns; and interest rate trends are researched through local, state and national sources. The availability of vacant land, construction trends and cost are collected from public sources and provide a current economic outlook on the real estate market. Data on regional information is gathered from real estate publications and other outside sources including seminars, conferences and continuing education courses.

Neighborhood or market adjustments factors are developed from statistics provided from ratio studies and are used to ensure that estimated values are consistent with the market. Analysis of comparable market sales data forms the basis of estimating market activity and the level of supply and demand affecting market prices for any given market area, neighborhood or district. Market sales reflect the effects of these market forces and are interpreted to indicate market value ranges for a given neighborhood.

Real Property Valuation

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

Cost schedules are tested annually with market data to ensure that the district is compliant with the Property Tax Code Section 23.011. Replacement cost new tables as well as depreciation tables are tested for accuracy and uniformity using ratio study tools and compared with cost data from *Marshall & Swift Valuation Service*, *Marshall & Swift Residential Cost Handbook* and *Marshall & Swift's Manual* are utilized with quarterly updates.

Marketing areas of Uvalde County are physically, geographically or politically bounded neighborhoods developed to assist the appraisal department with mass appraisal techniques. These areas have been developed and further defined by analyzing complementary land use, property use and quality of construction as well as sales data analysis.

Personal Property Valuation

Rendition forms are sent to the taxpayers in January of each year. The deadline to return the completed rendition is April 15th unless taxpayer files a request for an extension. Renditions are worked by appraiser as they arrive. The appraiser decides whether to accept the rendered value or use our depreciation schedule based on cost new. The appraiser will research any notations and previous year renditions to determine the accuracy of the rendition. If the appraiser receives a rendition on a new account the appraiser will review the rendition for accuracy. If the appraiser feels rendition is not accurate, a field inspection will be conducted. If the appraiser feels the rendition is accurate, a new account is set up based on the rendered value. Revisions to appraisal models/schedules are specified, updated and tested each year.

Appraisal Notice Process

The Texas Property Tax Code establishes the requirements for mailing out notices of appraised value to property owners. Residential property owners mailout is April 1st and all other notices by May 1st. However, due to the rendition and agricultural application deadlines, notice of value mailout vary by appraisal year. Notices of Appraised Value layout format are reviewed, proofed and edited for updates and changes signed off by Chief Appraiser.

ARB Hearing Process

Uvalde County Appraisal District conducts formal and informal hearings. In order to obtain an informal hearing, the taxpayer must first file a protest. Informal hearings are meetings between taxpayers or their agents and the appraisal staff. If valuation issues are not agreed upon, then the taxpayer may elect to proceed to a formal hearing.

Evidence in compliance with Property Tax Code Section 41.461 may be requested by the taxpayer or agent and will be provided at least 14 days prior to the scheduled protest hearing. If evidence has not been requested, it will be provided to the taxpayer before the formal Appraisal Review Board hearing.

The Uvalde County Appraisal Review Board has adopted procedures for conducting hearings by telephone. However, the applicable statute, Property Tax Code §41.45(b), has been amended to authorize a property owner to appear by telephone conference call to offer argument in support of a protest. This only became effective on September 1, 2017. Thus, 2018 was the first season in which the Uvalde County ARB has conducted telephone hearings

Independent Performance Test

In Accordance with the Texas Property Tax Code (TPTC), Chapter 5, and/or the Government Code, Title 4, Subtitle A, Chapter 403, Subchapter M, Section 403.302, the Comptroller of Public Accounts is responsible for conducting a biennial Property Value Study (PVS) for each school district and a biennial review entitled Methods and Assistance Program (MAP) for each appraisal district in Texas. Both the PVS and the MAP review are performed by the Property Tax Assistance Division (PTAD) of the Comptroller's office at least once every two years and are on staggered years.

The primary purpose of the PVS is to ensure equitable distribution of state funding for public education. In conducting the study, the PTAD is required to;

- Utilize comparable sales,
- Incorporate recognized auditing and sampling techniques,
- Test the validity of school district's taxable values within each appraisal district,
- Determine the level and uniformity of property tax appraisal in each appraisal district, and
- Make determination to accept the appraisal roll values as correct and valid.

The methodology used in the PVS includes stratified samples to improve sample representativeness and techniques or procedures of measuring uniformity. This study utilizes statistical analyses of sold properties and appraisals of unsold properties as a basis for reporting assessment ratios. For appraisal districts, the reported measures include median level of appraisal, COD, the percentage of properties within 10% of the median, the percentage of properties within 25% of the median, and PRD for properties overall and by state category. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) in July of each year. The state's PVS provides additional assistance to the CAD in determining areas of market activity or changing market conditions. The PVS preliminary results of biennial study are released on or before February 1st, in the year following the appraisal year under review

The PTAD office released the 2017 Preliminary Property Value Study (PVS) results for all Texas Counties and School Districts. The report identifies the degree of uniformity and the median level

of appraisal performed by the Uvalde County Appraisal District (District) as required by TPTC, Section 5.10.

The District's goal is to achieve market value annually so the school districts are ensured maximum state funding in their related finance formula. PVS final results are expected to be released in July 2018 and can be found at: <http://comptroller.texas.gov/taxinfo/proptax/pvs.html>.

Revaluation Decision

Pursuant to Texas Property Tax Code requirements below:

Section 21.01 Real Property.

Real property is taxable by a taxing unit if located in the unit on January 1, except as provided by Chapter 41, Education Code.

Section 23.01 Appraisals Generally.

(a) Except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1.

(b) 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, and all available evidence that is specific to the value of the property shall be considered in determining the property's market value.

(c) Notwithstanding Section 1.04(7)(C), in determining the market value of a residence homestead, the chief appraiser may not exclude from consideration the value of other residential property that is in the same neighborhood as the residence homestead being appraised and would otherwise be considered in appraising the residence homestead because the other residential property:

(1) was sold at a foreclosure sale conducted in any of the three years preceding the tax year in which the residence homestead is being appraised and was comparable at the time of sale based on relevant characteristics with other residence homesteads in the same neighborhood; or

(2) has a market value that has declined because of a declining economy.

(d) The market value of a residence homestead shall be determined solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property.

(e) Notwithstanding any provision of this subchapter to the contrary, if the appraised value of property in a tax year is lowered under Subtitle F, the appraised value of the property as finally determined under that subtitle is considered to be the appraised value of the property for that tax year. In the following tax year, the chief appraiser may not increase the appraised value of the property unless the increase by the chief appraiser is reasonably supported by substantial evidence when all of the reliable and probative evidence in the record is considered as a whole. If the appraised value is finally determined in a protest under Section 41.41(a)(2) or an appeal under Section 42.26, the chief appraiser may satisfy the requirement to reasonably support by substantial evidence an increase in the appraised value of the property in the following tax year by presenting evidence showing that the inequality in the appraisal of property has been corrected with regard to the properties that were considered in determining the value of the subject property. The burden of proof is on the chief appraiser to support an increase in the appraised value of property under the circumstances described by this subsection.

(f) The selection of comparable properties and the application of appropriate adjustments for the determination of an appraised value of property by any person under Section 41.43(b)(3) or 42.26(a)(3) must be based on the application of generally accepted appraisal methods and techniques. Adjustments must be based on recognized methods and techniques that are necessary to produce a credible opinion.

(g) Notwithstanding any other provision of this section, property owners representing themselves are entitled to offer an opinion of and present argument and evidence related to the market and appraised value or the inequality of appraisal of the owner's property.

Section 6.02 District Boundaries.

(a) The appraisal district's boundaries are the same as the county's boundaries.

Pursuant to the aforementioned TPTC sections the Chief Appraiser must reflect market value of all properties on an annual basis except as identified within the sections noted above. Therefore, both 2017 and 2018 are reappraisal years.

Analysis of Available Resources

Staffing and budget requirements for appraisal year 2019 are detailed in the 2019 District budget to be adopted by the Board of Directors and attached to the written biennial plan by reference. The Reappraisal Plan is adjusted to reflect the available staffing in the year 2019 and the anticipated staffing for the appraisal year 2020. Staffing will impact the cycle of real property re-inspection and personal property on-site reviews that can be accomplished in the 2019-2020 time period.

In addition, it is anticipated that the number of arbitration request will increase as the public becomes more informed of this option. Time and effort expended on arbitration cases is a good

indicator that additional resources as well as an increase in staffing will become necessary as the arbitration process evolves.

Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. Our current cost models/schedules for residential and commercial real properties are derived and updated from current sales and *Marshall & Swift Valuation Service*. *Marshall & Swift Valuation Service* is a national based cost manual and is generally accepted throughout the nation by the real estate appraisal industry. In a reappraisal year, real property appraisal depreciation tables and cost new tables are tested against verified sales data to ensure they represent current market data. Personal property density schedules are tested and analyzed based on rendition and prior year protest hearing documentation.

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

Personnel Resources

The Chief Appraiser is primarily responsible for the overall planning, organizing, staffing, coordinating, and management of the district's operations. The Deputy Tax Collector primary function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services.

The Director of Appraisal is the appraisal department supervisor responsible for ensuring that staff are conforming to the Uniform Standards of Professional Appraisal Practice (USPAP) and determines, monitors the valuation of all real and personal property accounts. The property types appraised include commercial, residential, business personal property, mineral, utilities, and industrial. The district'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 & Regulation.

The appraisal district staff consists of 13 employees:

Personnel- Appraisal staff consists of 7 appraisers responsible for estimating the market value of property:

Appraiser	Title
Roberto Valdez, RPA	Chief Appraiser
Jesus Flores, RPA	Director of Appraisal (Supervisor)
Victor Trejo, RPA	Appraiser
Monica Lara	Level III Appraiser
Graciela Zapata	Level II Appraiser
Ana Hernandez	Level II Appraiser/Collector

Javier Rangel

Level I Appraiser

In addition to the appraisal staff the district also utilizes the staff of the tax collection department for various support services. The following staff members provide these services:

Alida Lopez, RTA	Deputy Tax Assessor Collector, Accountant
Aurora de Hoyos, RTC	Tax Collector
Crystal Dow	Deed Analyst/Property Ownership Records
Stephanie Pena	Tax Collector, Level II
Mary Flores, RTC	Tax Collector, Exemptions Clerk, Open Records Mgmt.
<new employee>	Clerical Support

The Appraisal department is responsible for appraising all land, residential housing, and mobile homes, commercial, industrial, utility, multifamily real property, excluding 4-plexes and smaller in the district, and business personal property. The Collection Department is responsible for exemptions, owner addresses, data entry, verification of data, and they are the first interface to the property owner. The Chief Appraiser, and all appraisers are registered with the Texas Department of Licensing and Regulation which include three Registered Professional Appraisers (RPA), and four in pursuit of their RPA.

Staff Education and Training

All personnel that are performing appraisal work are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing & Regulation (TDLR). This agency is responsible for ensuring appraisers are professional, knowledgeable, competent and ethical. This is accomplished through a statewide program of registration, education, experience, testing and certification for all property tax professionals for the purpose of promoting an equitable tax system.

Appraisers registered with the Texas Department of Licensing & Regulation must successfully complete 182 hours of appraisal courses as prescribed by TDLR administrative rule 94.21 and pass two additional comprehensive examinations within 60 months of registration in order to achieve certification as a Registered Professional Appraiser (RPA). During each subsequent 24-month period after certification, appraisers must complete 30 hours of continuing education that must include 2 hours of professional ethics, a state laws and rules course, and 3.50 hours of USPAP. Failure to meet these minimum standards will result in the removal of employee from an appraiser position

Additionally, new appraisers are trained in the specifics of data collection and the classification system set forth and recognized as “rules” to follow. Experienced appraisers are routinely re-trained in listing procedures prior to major field projects such as new construction, sales validation of data review. A quality assurance process exists through supervisory review of the work being performed by the field appraisers. Quality assurance supervision is charged with the responsibility

of ensuring that appraisers follow listing procedures, identify training issues and provide uniform training throughout the field appraisal staff.

Planning and Organization

While the scope of work is not limited to the scheduled tasks, the District has endeavored to identify the main yearly task. To further pinpoint scheduled tasks, the following calendar has been implemented for the District staff, however the work is not limited to the tasks contained in this calendar. This calendar establishes the timeline for District operations in order to facilitate the certification of the appraisal roll by July 25th of each appraisal year. Production standards for field activities have been calculated and incorporated in the planning and scheduling process. This plan encompasses the normal processes carried out for each year by the District, and such catastrophic events or significant legislative action may have a detrimental effect to the District's operations thereby requiring changes to the calendar.

CALENDAR OF KEY EVENTS 2019
UVALDE COUNTY APPRAISAL DISTRICT
CALENDAR OF KEY EVENTS

Appraisal Activity / Task	Appraisal Year 2019											
	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19
ARB Hearings – Current & Prior Year Motions (25.25)	X	X	X	X	X	X	X	X	X	X	X	X
CAD Supplement Process to Certified Property Records	X	X	X	X	X	X	X	X	X	X	X	X
Comptroller's Office – PVS State Auditor (CAD visit)	X	X	X	X	X	X	X	X	X	X	X	X
Education Courses/Management Training Program	X	X	X	X	X	X	X	X	X	X	X	X
Exemption Processing – All Types	X	X	X	X	X	X	X	X	X	X	X	X
Open Records Request – Public / Entities	X	X	X	X	X	X	X	X	X	X	X	X
VIT – Dealer's Monthly Inventory Tax Statement	X	X	X	X	X	X	X	X	X	X	X	X
Ownership Changes per Deeds	X	X	X	X	X	X	X	X	X	X	X	
Comptroller's Office – final PVS results; address deficiencies	X	X										
Website – Update forms/ data / reports	X			X		X				X		
Comptroller's Office – Electronic Property Transaction Submission	X						X					
Appraisal Review Board (ARB) Protest Hearings	X										X	X
ARB – Staff Informal Meetings w/ Property Owners	X										X	X
Process and Close Protests Determined by ARB	X										X	X
Board of Directors – Approve 2019-2020 Reappraisal Plan	X											
Board of Directors – Approve Budget	X											
Comptroller's Office – EARS Submission	X											
Create Next Appraisal Year Layer in CAMA System	X											
Field Operations/ Ag Application Inspections		X	X	X	X	X	X	X	X			
Field Operations/ Building Permits & Inquiries Inspections		X	X	X	X	X	X	X	X			
Field Operations/ Business Personal Prop/Physical Inspection		X	X	X	X	X	X	X	X			
Field Operations/ Comm Prop – record occupancy		X	X	X	X	X	X	X	X			
Field Operations/ Next Inspections Flag Rechecks		X	X	X	X	X	X	X	X			
Field Operations/ Real Prop – Mass Appr/Physical Inspection		X	X	X	X	X	X	X	X			
Field Operations/ Real Prop – Mass Appr/PICTOMETRY Rvw		X	X	X	X	X	X	X	X			
Field Operations/ Real Prop – New Construction Inspection		X	X	X	X	X	X	X	X			
Field Operations/ Real Prop – New Plats Inspection		X	X	X	X	X	X	X	X			
Personal Property – ID New Accts/Assumed Name Registry		X	X	X	X	X	X	X	X			
Board of Directors – BOD 1/2 members staggered term process		X	X	X	X							
Process New Plats/Create Accts and Apply Land Sch		X	X	X	X							
Comptroller's Office – MAP Preliminary Report (address deficiencies)		X										
Personal Property – Inventory Appraisal Date (if requested timely)		X										
Process Ag Rollback – Based on "change of use" of land			X	X	X	X	X					
Mail Out Tax Statements			X									
Improvement cost data collection (local and vendors)				X	X	X	X					
Ratio Study – In-house				X	X	X	X					
Mail out HS exemption survey/verify letter				X	X							
AAAB – Meeting to discuss and collect agricultural data				X		X	X	X				
Employee Performance Evaluations				X								
Field Operations/ (high value permits – percent complete)					X	X						
Income & Expense Commercial Data Survey – mail out					X	X						
Board of Directors – ARB Appt 1/2 members staggered term					X							

UVALDE COUNTY APPRAISAL DISTRICT CALENDAR OF KEY EVENTS

Appraisal Year 2019

Appraisal Activity / Task	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19
Comptroller's Office – Chief Appraiser's Eligibility Submission					X							
Dealer Declarations – mail out					X							
Business Personal Property Rendition Period						X	X	X	X			
Publish Public Notices/ Ag, Res Inv/ BPP/HSEx/						X		X				
Agricultural Applications – mail out for new and reapply owners						X						
Agricultural Survey – Data collection for Ag Use Valuations						X						
Annual Applicants Abatements Historical – mail out						X						
Business Personal Property Rendition – mail out						X						
Comptroller's Office – MAP Final Report (address deficiencies)						X						
Letter to Entities – New Abatements, Historical, and Annexations						X						
Property City Annexations						X						
Publish/ Post Internet – Capitalization Rate (Low Income Housing						X						
Residential Inventory Applications – mail out						X						
Statutory Appraisal/ Assessment/ Tax Lien Date						X						
Comptroller Office – ARB Seminar							X	X	X	X		
Comptroller's Office – Preliminary PVS results – address deficien							X					
Residential New Owners HS Application – mail out							X					
VIT – Dealer's Inventory Declaration Deadline							X					
Comptroller Office – PVS Appeals Deadline								X				
Comptroller's Office – Operations Survey Deadline								X				
Ratio Study – Final adjustments to schedules and modifiers								X				
PACS Recalculation, Error Checks and SQL – Checks (make cor									X			X
Abatements & Historical Deadline for processing									X			
Agricultural Land Schedules – Deadline to update									X			
Application Deadline – Exemption, Freeport, Ag-Use, Pollution C									X			
Certify Estimate Taxable Values to Entities									X			
Data Changes Submission Deadline – (ownership, schedule, new									X			
Field Operations/ All projects should be completed									X			
Mail Out of Appraisal Notices – SFR Homestead Properties									X			
Neighborhood Profile Reports – Review and Approve Valuations									X			
Notice to Entities – Appraisal Roll Form (Sec. 26.01)									X			
PACS Recalculation, Error Checks and SQL-Checks (make corre									X			
Personal Property Rendition Deadline									X			
Personal Property Rendition Deadline and Request for 15 Day E									X			
Ratio Study – Final Performance Review									X			
Residential Inventory Applications Deadline									X			
Run Edit list of accounts to be noticed. (codes 25.19A and X25.1									X			
2019 Preliminary Appraisal Rolls Submission to ARB										X		
Data Entry Deadline – PACS Lockdown										X		
Import Preliminary Mineral/Industrial Roll										X		
Mail Out Delinquent Tax Statements										X		
Mail Out of Appraisal Notices – Other than SFR Homestead Prop										X		

UVALDE COUNTY APPRAISAL DISTRICT CALENDAR OF KEY EVENTS

Appraisal Year 2019

Appraisal Activity / Task	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19
Mail Out of Mineral/Industrial Appraisal Notices										X		
Personal Property Rendition Deadline (Request 30 Day Extension)										X		
Publish Notice about Taxpayer Protest Procedures										X		
Staff In-Service – Protest Period Preparations										X		
Update Uvalde CAD website with Preliminary Values										X		
Board of Directors – Submit Budget											X	
Mineral and Industrial BPP Protest Filing Deadline											X	
Personal Property – Mail out Penalty Letter											X	
Present 2020 Proposed Budget to Board of Directors											X	
Protest Filing Deadline for initial mass mail out											X	
Taxing Unit Challenge Deadline (Sec 41.04)											X	
Comptroller's Office – Railroad Rolling Stock Values Certified												X
Import Certified Mineral/Industrial Roll												X
ARB meets 95% and Approves Appraisal Roll												X
Chief Appraiser Certifies Appraisal Roll to Entities												X

CALENDAR OF KEY EVENTS 2020
UVALDE COUNTY APPRAISAL DISTRICT
CALENDAR OF KEY EVENTS

Appraisal Year 2020

Appraisal Activity / Task	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20
ARB Hearings -- Current & Prior Year Motions (25.25)	X	X	X	X	X	X	X	X	X	X	X	X
CAD Supplement Process to Certified Property Records	X	X	X	X	X	X	X	X	X	X	X	X
Comptroller's Office -- PVS State Auditor (CAD visit)	X	X	X	X	X	X	X	X	X	X	X	X
Education Courses/Management Training Program	X	X	X	X	X	X	X	X	X	X	X	X
Exemption Processing -- All Types	X	X	X	X	X	X	X	X	X	X	X	X
Open Records Request -- Public / Entities	X	X	X	X	X	X	X	X	X	X	X	X
VIT -- Dealer's Monthly Inventory Tax Statement	X	X	X	X	X	X	X	X	X	X	X	X
Ownership Changes per Deeds	X	X	X	X	X	X	X	X	X	X	X	X
Comptroller's Office -- final PVS results; address deficiencies	X	X										
Website -- Update forms/ data / reports	X			X		X				X		
Comptroller's Office -- Electronic Property Transaction Submission	X						X					
Appraisal Review Board (ARB) Protest Hearings	X										X	X
ARB -- Staff Informal Meetings w/ Property Owners	X										X	X
Process and Close Protests Determined by ARB	X										X	X
Board of Directors -- Approve 2019-2020 Reappraisal Plan												
Board of Directors -- Approve Budget	X											
Comptroller's Office -- EARS Submission	X											
Create Next Appraisal Year Layer in CAMA System	X											
Field Operations/ Ag Application Inspections		X	X	X	X	X	X	X	X			
Field Operations/ Building Permits & Inquiries Inspections		X	X	X	X	X	X	X	X			
Field Operations/ Business Personal Prop/Physical Inspection		X	X	X	X	X	X	X	X			
Field Operations/ Comm Prop -- record occupancy		X	X	X	X	X	X	X	X			
Field Operations/ Next Inspections Flag Rechecks		X	X	X	X	X	X	X	X			
Field Operations/ Real Prop -- Mass Appr/Physical Inspection		X	X	X	X	X	X	X	X			
Field Operations/ Real Prop -- Mass Appr/PICTOMETRY Rvw		X	X	X	X	X	X	X	X			
Field Operations/ Real Prop -- New Construction Inspection		X	X	X	X	X	X	X	X			
Field Operations/ Real Prop -- New Plats Inspection		X	X	X	X	X	X	X	X			
Personal Property -- ID New Accts/Assumed Name Registry		X	X	X	X	X	X	X	X			
Board of Directors -- BOD 1/2 members staggered term process		X	X	X	X							
Process New Plats/Create Accts and Apply Land Sch		X	X	X	X							
Comptroller's Office -- MAP Preliminary Report (address deficiencies)		X										
Personal Property -- Inventory Appraisal Date (if requested timely)		X										
Process Ag Rollback -- Based on "change of use" of land			X	X	X	X	X					
Mail Out Tax Statements			X									
Improvement cost data collection (local and vendors)				X	X	X	X					
Ratio Study -- In-house				X	X	X	X					
Mail out HS exemption survey/verify letter				X	X							
AAAB -- Meeting to discuss and collect agricultural data				X		X	X	X				
Employee Performance Evaluations				X								
Field Operations/ (high value permits -- percent complete)					X	X						
Income & Expense Commercial Data Survey -- mail out					X	X						
Board of Directors -- ARB Appt 1/2 members staggered term					X							

UVALDE COUNTY APPRAISAL DISTRICT CALENDAR OF KEY EVENTS

Appraisal Year 2020

Appraisal Activity / Task	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20
Comptroller's Office – Chief Appraiser's Eligibility Submission					X							
Dealer Declarations – mail out					X							
Business Personal Property Rendition Period						X	X	X	X			
Publish Public Notices/ Ag, Res Inv/ BPP/HSEx/						X		X				
Agricultural Applications – mail out for new and reapply owners						X						
Agricultural Survey – Data collection for Ag Use Valuations						X						
Annual Applicants Abatements Historical – mail out						X						
Business Personal Property Rendition – mail out						X						
Comptroller's Office – MAP Final Report (address deficiencies)						X						
Letter to Entities – New Abatements, Historical, and Annexations						X						
Property City Annexations						X						
Publish/ Post Internet – Capitalization Rate (Low Income Housing						X						
Residential Inventory Applications – mail out						X						
Statutory Appraisal/ Assessment/ Tax Lien Date						X						
Comptroller Office – ARB Seminar							X	X	X	X		
Comptroller's Office – Preliminary PVS results – address deficien							X					
Residential New Owners HS Application – mail out							X					
VIT – Dealer's Inventory Declaration Deadline							X					
Comptroller Office – PVS Appeals Deadline								X				
Comptroller's Office – Operations Survey Deadline								X				
Ratio Study – Final adjustments to schedules and modifiers								X				
PACS Recalculation, Error Checks and SQL – Checks (make cor									X			X
Abatements & Historical Deadline for processing									X			
Agricultural Land Schedules – Deadline to update									X			
Application Deadline – Exemption, Freeport, Ag-Use, Pollution C									X			
Certify Estimate Taxable Values to Entities									X			
Data Changes Submission Deadline – (ownership, schedule, new									X			
Field Operations/ All projects should be completed									X			
Mail Out of Appraisal Notices – SFR Homestead Properties									X			
Neighborhood Profile Reports – Review and Approve Valuations									X			
Notice to Entities – Appraisal Roll Form (Sec. 26.01)									X			
PACS Recalculation, Error Checks and SQL-Checks (make corre									X			
Personal Property Rendition Deadline									X			
Personal Property Rendition Deadline and Request for 15 Day E									X			
Ratio Study – Final Performance Review									X			
Residential Inventory Applications Deadline									X			
Run Edit list of accounts to be noticed. (codes 25.19A and X25.1									X			
2019 Preliminary Appraisal Rolls Submission to ARB										X		
Data Entry Deadline – PACS Lockdown										X		
Import Preliminary Mineral/Industrial Roll										X		
Mail Out Delinquent Tax Statements										X		
Mail Out of Appraisal Notices – Other than SFR Homestead Prop										X		

UVALDE COUNTY APPRAISAL DISTRICT CALENDAR OF KEY EVENTS

Appraisal Year 2020

Appraisal Activity / Task	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20
Mail Out of Mineral/Industrial Appraisal Notices										X		
Personal Property Rendition Deadline (Request 30 Day Extension)										X		
Publish Notice about Taxpayer Protest Procedures										X		
Staff In-Service – Protest Period Preparations										X		
Update Uvalde CAD website with Preliminary Values										X		
Board of Directors – Submit Budget											X	
Mineral and Industrial BPP Protest Filing Deadline											X	
Personal Property – Mail out Penalty Letter									X			
Present 2020 Proposed Budget to Board of Directors											X	
Protest Filing Deadline for initial mass mail out											X	
Taxing Unit Challenge Deadline (Sec 41.04)											X	
Comptroller's Office – Railroad Rolling Stock Values Certified												X
Import Certified Mineral/Industrial Roll												X
ARB meets 95% and Approves Appraisal Roll												X
Chief Appraiser Certifies Appraisal Roll to Entities												X

COMPUTER ASSISTED MASS APPRAISAL SYSTEM

Uvalde County Appraisal District has a contract for appraisal software (Property Appraisal and Collection System referred to as PACS) with Harris Govern. This software allows the appraisal district to perform appraisal and collection processes and to centralize the appraisal database, thereby enabling efficient data storage, retrieval, management, and maintenance. A mobile software application for our field appraisers has been developed by Harris Govern to capture information and pictures in the field. This package is used on an Apple iPad and is referred to as PACS Mobile. The appraisal information for each Apple iPad is able to take photos and attach to a property, update PACS fields using an electronic field card (Appraisal Cards), review and update building permit information, GIS map integration, add or delete improvements, view or edit sketches and confirm sales information. PACS Mobile will have continuing updates, along with future development of a Personal Property application.

The appraiser enters revisions to the appraisal records and takes pictures of the property in the field using an iPad. The appraisal department is responsible for entering any supplemental changes. The district has contracted with BIS Consultants for backing up files on PACS Server and the staff's PCs. The Deeds and Map Clerk is responsible for entering all name and address changes received through deed transfers.

PILOT STUDY/IN-HOUSE STUDY

New and/or revised mass appraisal schedules are tested against sales. Residential valuation models/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 models/schedules are formulated from the *Marshall & Swift Valuation Service Residential Handbook*. The residential model/schedule is based on quality of construction, size of structure, age of structure, condition of structure, contributory value of extra items and land value. Each of these variables has a direct impact on the cost as well as the value of a property.

DATA COLLECTION REQUIREMENTS

Data collection of real property involves maintaining data characteristics of the property on CAMA (Computer Assisted Mass Appraisal) software. The information contained in CAMA includes site characteristics, such as land size and topography, and improvement data, such as square footage of living area and other areas of the improvement, year built, quality of construction, and condition. Income information is captured and analyzed, through a Commercial Property Economic Survey mail out for all commercial properties. 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 approaches to value are structured and calibrated based on this coding system and property description and characteristics. 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 BPP file includes personal property such as business inventory, furniture and fixtures, machinery and equipment, with details such as cost and location. The field appraisers conducting on-site inspections use a personal property classification system during their initial training and as a guide to list all taxable personal property. The listing procedure utilized by the field appraisers is available in the district offices. Appraisers periodically update the classification system with input from the valuation group.

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 its 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 FR to FR6 and BV to BV6. This classification is supported by *Marshall & Swift Valuation Service* which classifies houses according to the following seven categories; minimal quality, low quality, fair quality, average quality, good quality, very good quality and excellent quality.

Size of structure: The size of a building also has a direct impact on its cost, as well as its value. The District's models/schedules are graduated in size increments based on a matrix system. The larger the building, the less the cost per square foot.

Condition of improvements: The District rates conditions as unsound, poor, fair, average, good and very good. These conditions are given numerical symbols from 1 to 8 respectively. Properties that, in the opinion of the appraisers, are unlivable are not appraised according to the schedule. These properties are appraised at excellent to salvage value.

Age of Structure: The District's residential schedule uses an age life ratio. It utilizes the effective age and not the actual age of the improvement. This method is supported by *Marshall & Swift*. Properties age 51 and over bracket are given the maximum amount of depreciation. As stated above, effective age and chronological age may or may not be the same depending on the condition of the structure.

Extra Items: Extra items are valued according to their contributory value to the whole. Examples of extra items include covered porches and patios, central heat/central air, screened or enclosed porches, storage buildings, swimming pools and fireplaces.

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 are usually purchased based on the price paid per acre, commercial tracts are purchased based on the price per square foot and residential properties are purchased based on the price per square foot. Land prices vary throughout the county; therefore, their values are dependent upon homogenous areas. Land schedules for residential, commercial, agricultural and industrial properties are available upon request from the District.

District cost and value models/schedules include land, residential improved, commercial improved and personal property. Data sources currently used by the District include cost information from Marshall & Swift Valuation Service, cost data obtained from local contractors when available and renditions provided by the property owners. *Marshall & Swift Valuation Service* is a national 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 also uses the unit in place method. The unit in place method involves the estimated cost by using actual building components. This national based cost information service provides the base price of buildings by classification with modifications for equipment and additional items. The District's schedule is then modified for time and location based on an analysis of the market. 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 also collected from the field and is compiled and analyzed. Buildings and other improvements are inspected in the field and are measured and classified. The appraiser estimates the 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 iPads that contain specific information regarding the property being appraised. These iPads 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 iPads and to update the information when necessary. New construction may be identified from field inspections or by permits obtained from city of Uvalde. If physical inspections of the property indicate changes to improvements are necessary, 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 improvements. New improvements are also added at this time. In addition, mechanics liens, utility connection notices, 911 new address request throughout the county are sources to identify changes to accounts. Individual properties are also reappraised due to changes to the condition of the property in circumstances 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.

Field or Office Verification of Sales Data and Property Characteristics

Sales information is received from various sources. These sources include surveys; and conversations with local real estate appraisers, agents and brokers. In addition to these sources, the district process ownership changes from deed transactions obtained from the County Clerk, the District mails out sales surveys to the purchasers in an effort to obtain additional sales information that may not be discovered otherwise. These sales are compared to the existing data on the field cards and changes are made as indicated. These changes include age and condition as well as any improvements made to the property before the sale takes place. When sales data indicates a difference in the improvement's square footage over 5 percent, the buildings are remeasured.

Reinspection of Problematic Market Areas

Real property market areas, by property classification, are tested by indications from the 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. The Appraisal department conducts field studies to verify or correct property characteristic data. In-house studies determine neighborhood realignment.

VALUATION BY APPRAISAL YEAR

Residential 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. The 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 rural area. Industrial neighborhoods may include the entire county or areas along navigable waterways. Defining neighborhood boundaries depends on the subject of the appraisal assignment.

The GIS mapping system assists in establishing neighborhood boundaries for all types of real and personal property.

If sufficient sales are not found, then sales from competing neighborhoods are found and appropriate adjustments are made in the form of market modifiers. These modifiers are applied to cost models/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

The District currently uses a cost model/schedule developed by the appraisal district and applied to PACS. The cost model/schedule 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, then a market modifier may be necessary to adjust the values to actual market conditions. These modifiers apply to improvements only and do not adjust land values. Therefore, the cost approach to value is actually a hybrid of the sales comparison and cost approaches to value. The following equation denotes the hybrid model used:

$$MV = MA[RCN-D] + LV$$

The market value (MV) equals the market adjustment factor (MA) applied to the replacement cost new less depreciation (RCNLD), plus the land value (LV). Market adjustments will be applied uniformly within neighborhoods to account for location variances between market areas across a jurisdiction.

Income Approach to Value

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

The model used to estimate the present value of income expected in the future is represented the following formulas known as IRV.

$$\begin{aligned} \text{Value} &= \text{Income}/\text{Rate} \\ \text{Income} &= \text{Rate} \times \text{Value} \\ \text{Rate} &= \text{Income}/\text{Value} \end{aligned}$$

Residential Real Property Inventory

Sales Comparison Approach to Value

The sales comparison approach to value residential real property inventory or developer properties is not currently used by the District on a mass appraisal basis. This is due to the lack of sales data of these types of properties. Although sales of developer lots or buildings do occasionally occur, these sales are not consistent and often purchased in foreclosure. The sales comparison approach is not a reliable indicator in the mass appraisal process.

Cost Approach to Value

Cost of development for residential subdivisions and houses vary greatly due to types of streets, utilities, quality of construction and material costs. Inventory of lots and houses may also be located in several different subdivisions with varying costs and qualities of construction. Therefore, the cost approach to value inventory of residential property is not used in the District's mass appraisal process.

Income Approach to Value

The income approach to value appears to be the most appropriate valuation method to use in the mass appraisal of residential inventory. The District currently uses a discounted cash flow technique. Absorption rates or sell out time of the entire inventory are analyzed to indicate a typical marketing period of residential subdivisions. Typical market expenses are then deducted from the income flows of sales over the estimated holding period. The net income after expenses is deducted then discounted at market rates over the holding period to a percentage basis indicated by the DCF analysis.

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, then sales from competing neighborhoods are found and appropriate adjustments are made in the form of schedule adjustments or changes.

Cost Approach to Value

The District currently uses a cost model/schedule developed by the appraisal district and applied to PACS. The cost model/schedule categorizes and values property by class (quality of construction), age, condition and extra items. Cost models include the use replacement cost new (RCN) of all improvement. 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 adjust 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

Uvalde County Appraisal District uses a direct capitalization model to value multi-family residential properties throughout the county. An income approach model to value multi-family properties has been developed using a direct capitalization technique. Questionnaires were sent to the appropriate owners and managers regarding income and expenses. Data was also collected from Internet sources. Capitalization rates were estimated by market abstractions as well as national sources, and surveys.

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. The sales are then tested against the appraised values to indicate a ratio for the neighborhood. If sufficient sales are not found then sales from competing neighborhoods are found and appropriate adjustments are made in the form of schedule adjustments or changes.

Cost Approach to Value

The District currently uses a cost model/schedule developed by the appraisal district and applied to PACS. 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, market modifiers may be necessary to adjust the values to actual market conditions. These modifiers apply to improvements only and do not adjust 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

Uvalde County Appraisal District utilizes a direct capitalization model to value commercial properties throughout the county. An income approach model to value commercial properties has been developed using a direct capitalization technique. Questionnaires were sent to the appropriate owners and managers regarding income and expenses. Data was also collected from Internet sources and other sources. Capitalization rates were estimated by market abstractions as well as national sources, and surveys.

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 and applied to PACS. 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 physically 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

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

Income Approach to Value

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

Industrial Real Property

Subsections (a) and (b), Section 25.18, Tax Code:

(a) Each appraisal district shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).

(b) The plan provides for annual reappraisal of selected industrial property appraised by the appraisal district. The appraisal district has a professional services contract with Capitol Appraisal Group, Inc. to appraise these properties for the District.

Identifying Properties to be Appraised

Industrial properties are identified as part of the appraiser's physical inspection process each year and through submitted data by the property owner. The appraiser may also refer to legal documents, photography and other descriptive items.

Identifying and Updating Relevant Characteristics of Each Property

The appraiser identifies and updates relevant characteristics through the inspection process. Confidential rendition, assets lists and other confidential data also provide additional information. Subject property data is verified through previously existing records and through published reports.

Defining Market Areas in the District

Market areas for industrial properties tend to be regional, national and sometimes international. Published information such as prices, financial analysis and investor services reports are used to help define market area.

Developing an Appraisal Approach that Reflects the Relationship Among Property Characteristics Affecting Value and Determines the Contribution of Individual Property Characteristics

Among the three approaches to value (cost, income and market), industrial properties are most commonly appraised using replacement cost new less depreciation models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also be used.

Comparison and Review

The appraiser considers results that best address the individual characteristics of the subject property that are based on the most reliable data when multiple models are used. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

Utility Property

Subsections (a) and (b), Section 25.18, Tax Code:

(a) The appraisal district shall implement the plan for periodic reappraisal of Property approved by the board of directors under Section 6.05 (i).

(b) The plan provides for annual reappraisal of all utility property appraised by the appraisal district. The appraisal district has a professional services contract with Capitol Appraisal Group, Inc. to appraise these properties for the District.

Identifying Properties to be Appraised

Utility properties that are susceptible to inspection are identified by inspection. The appraiser may also refer to other documents, both public and confidential, to assist in identification of these properties.

Identifying and Updating Relevant Characteristics of Each Property

The appraiser identifies and updates relevant characteristics through data collected as part of the inspection process and through later submissions by the property owner, sometimes including confidential renditions. Additional data is obtained through public sources, regulatory reports and through analysis of comparable properties.

Defining Market Areas in the District

Market areas for utility, railroad and pipeline property tend to be regional or national in scope. Financial analyst and investor services reports are used to help define market areas.

Developing an Appraisal Approach that Reflects the Relationship Among Property Characteristics Affecting Value and Determines the Contribution of Individual Property Characteristics

For all three types of property, the appraiser must first form an opinion of highest and best use. Among the three approaches to value (cost, income and market), pipeline value is calculated using a replacement cost new less depreciation model [RCNLD]. In addition to the RCNLD indicator, a unit value model may also be used if appropriate data is available. Utility and railroad property are appraised in a manner similar to pipeline except that the RCNLD model is not used.

Comparison and Review

The appraiser considers results that best address the individual characteristics of the subject property when multiple models are used. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process. These types of property are also subject to review by the Property Tax Division of the Texas Comptroller's Office through their annual Property Value Study.

Industrial Tangible Personal Property

Subsections (a) and (b), Section 25.18, Tax Code:

(a) The appraisal district shall implement the plan for periodic reappraisal of Property approved by the board of directors under Section 6.05 (i).

(b) The plan provides for annual reappraisal of all industrial personal property appraised by the appraisal district. The appraisal district has a professional services contract with Capitol Appraisal Group, Inc. to appraise these properties for the District.

Identifying Properties to be Appraised

Through inspection the appraiser identifies personal property to be appraised. The appraiser may also refer to other documents, both public and confidential, to assist in identification of these properties. Such documents might include but are not limited to the previous year's appraisal roll, vehicle listing services and private directories.

Identifying and Updating Relevant Characteristics of Each Property

Data identifying and updating relevant characteristics of the subject properties are collected as part of the inspection process through directories and listing services as well as through later submissions by the property owner, sometimes including confidential rendition. These data are verified through previously existing records and through public reports.

Defining Market Areas in the District

Market areas for industrial personal property are generally either regional or national in scope. Published price sources are used to help define market areas.

Developing an Appraisal Approach that Reflects the Relationship Among Property Characteristics Affecting Value and Determines the Contribution of Individual Property Characteristics

Personal property is appraised using replacement cost new less depreciation models. Income approach models are used when economic and/or subject property income is available, and a market data model is used when appropriate market sales information is available.

Comparison and Review

The appraiser reconciles multiple models by considering the model that best addresses the individual characteristics of the subject property. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

Business Personal Property

Sales Comparison Approach

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

Cost Approach to Value

The cost approach to value is felt to be the most appropriate method of valuing business tangible personal property. Cost schedules are developed by the District from various sources including renditions, national publications and the Comptroller's Office. 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.

Special Valuation Process

Agricultural Use

Market value for agricultural and wildlife management land is established by acceptable appraisal methodology.

The District also values agricultural wildlife management land by the income approach as set forth in the Texas Property Tax Code (Code). 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 is estimated from surveys, actual rental data obtained from property owners, as well as conversations with local governmental agencies. The capitalizations rates are published by the Texas Comptrollers' Office, these rates are used to estimate value by direct capitalization method.

Mass appraisal Report/USPAP

A Mass Appraisal Report/USPAP 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 15th). The Mass Appraisal Report/USPAP is completed in compliance with Standard Rule 6 of the Uniform Standards of Professional Appraisal Practice. The signed certification by the Chief Appraiser is compliant with Standard Rule 6-9 of USPAP. This written reappraisal plan is attached to the Mass Appraisal Report/USPAP by reference.

Value Defense

Residential Property

Informal hearings are conducted by phone, mail, or in person by the District's appraisers. Appraisers may present sales data or 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 formal protest hearing procedures. When taxpayers are scheduled for formal hearings, they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas and any other information that the District plans to introduce at the hearing. If protest hearing evidence is requested, the District has 14 days prior to the protest hearing to provide its evidence regarding value disputes. Comparable sales, applicable appraisal and depreciation schedules, appraisal card, equity graphs and statistics, class packets, improvement sales, land sales and if applicable, an income worksheet are also included in the packet.

Special Inventory Residential Property

Informal hearings are conducted by phone, mail, or in person by District's appraisers. Appraisers may present sales data or 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 formal protest hearing

procedures. A copy of the discount cash flow model developed to calculate the current inventory value is provided as evidence upon request.

Multifamily Residential Property

Informal hearings are conducted by phone, mail, or in person by District's appraisers. Appraisers may present sales data or 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 formal protest hearing procedures.

When taxpayers are scheduled for formal hearings they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas and any other information that the District plans to introduce at the hearing. If protest hearing evidence is requested, the District has 14 days prior to the protest hearing to respond with sales of comparable properties regarding value disputes. 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. Applicable appraisal and depreciation schedules, appraisal card, equity graphs and statistics, class packets, improvement sales, land sales and if applicable, an income worksheet, are also included in the packet.

Commercial Real Property

Informal hearings are conducted by phone, mail, or in person by the District's appraisers. Appraisers may present sales data or 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 formal protest hearing procedures.

When taxpayers are scheduled for formal hearings they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas and any other information that the District plans to introduce at the hearing. If protest hearing evidence is requested, the District has 14 days prior to the protest hearing to respond with sales of comparable properties regarding value disputes. 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. Applicable appraisal and depreciation schedules, appraisal card, equity graphs and statistics, class packets, improvement sales, land sales and if applicable, an income worksheet are also included in the packet.

Vacant Real Property

Informal hearings are conducted by phone, mail, or in person by the District's appraisers. Appraisers may present sales data or 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 formal protest hearing procedures.

When taxpayers are scheduled for formal hearings, they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas and any other information that the District plans to introduce at the hearing. If protest hearing evidence is requested the District has 14 days prior to the protest hearing to respond with sales of comparable properties regarding value disputes.

Industrial/ Utilities/Mineral Interest/ Business Tangible Personal Property

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Appraisers may present sales data or data specific to the property in defense of District 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 formal protest hearing procedures.

When taxpayers are scheduled for formal hearings they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas and any other information that the District plans to introduce at the hearing. If protest hearing evidence is requested, the District has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. 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. Equity evidence is generated by Capitol Appraisal Group using programs and tools it has developed to compare other properties to the subject property. Applicable appraisal reports and research data applicable to the property are also included in this packet.

Special Valuation Properties

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

When taxpayers are scheduled for formal hearings they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing

Procedures and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas and any other information that the District plans to introduce at the hearing. If protest hearing evidence is requested, the District has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. Capitol Appraisal Group provides copies of appraisal reports generated by its Industrial Personal Property System for inclusion in the packet. As previously stated, no confidential renditions of competing properties will be provided as evidence.

Business Tangible Personal Property

Informal hearings are conducted by phone, mail, or in person by the District's appraisers. Appraisers may present general data specific to the property in defense of our values. Renditions other than that of the subject property will not be released. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the formal protest hearing procedures.

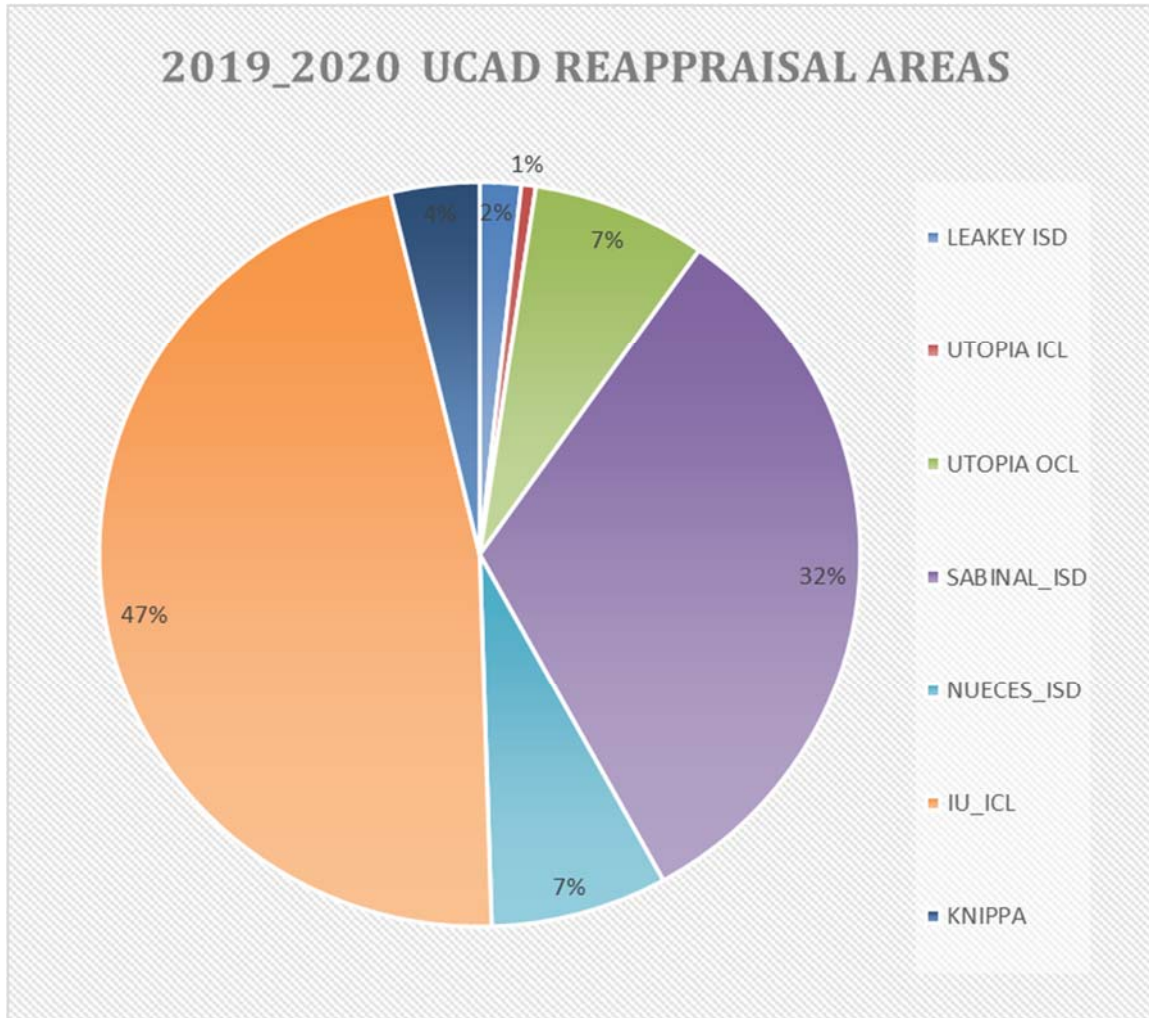
When taxpayers are scheduled for formal hearings they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas and any other information that the District plans to introduce at the hearing. If protest hearing evidence is requested, the District has 14 days prior to the protest hearing to respond with schedules and general data of comparable properties regarding value disputes. As previously stated, no confidential renditions of competing properties will be provided as evidence.

ARB Determination Appeal Procedures

After the Appraisal Review Board hearings, the District mails out the Appraisal Review Board orders containing the Board's decision on the protests to the property owners by certified mail, and a return receipt request. Property owners have 60 days after receiving a Board order to file suit in District Court. As an alternative to District Court, under certain circumstances, property owners may file a request for binding arbitration within 45 days or an appeal with the State Office of Administrative Hearings (SOAH) within 30 days. Information on procedures for appealing an Appraisal Review Board order is included in the order along with a Request for Binding Arbitration form.

2019-2020 Reappraisal Areas

The graph below illustrates the reappraisal areas as a percentage of the total number of properties to be reappraised for 2019-2020.



UVALDE COUNTY APPRAISAL DISTRICT

Appraisal Year 2019 Planning Worksheet

Sabinal, Knippa, Leakey, Utopia - (ISD)

Important Dates		Work Days Calculation	
Appraisal Date	1/1/2019	Calendar Days	239
Start Appraisal Year	9/3/2018	Weekend Days	68
End Appraisal Year	4/30/2019	Week Days	171
Rendition Deadline	4/15/2019	Total Non-Work Days	37
Rendition Deadline II	5/15/2019		
Agricultural Application	4/30/2019	Total Work Days Available	134
Data Edits	5/6/2019		
Submit to Processing	5/13/2019		
Appraisal Notice Date	5/17/2019		
ARB Submission	5/21/2019		
ARB Hearings Start	6/3/2019		
ARB 95% Completion	7/19/2019		
Data Edits	7/22/2019		
Certification Date	7/25/2019		

Staffing / Time Formulas	
S = Number of Staff Needed S = P / (R x T)	
P = Number of Properties - Reappraisal Plan	
R = Production Rate - IAAO Guide	
T = Time Available T = (P / R) / S	
Available Staff Appraisers	5

Appraisal Task	# Parcels	IAAO Rates	UCAD Rate	Staff Days
Mass Appr Pictometry Rvw	7,000	50 - 100	40	175
Mass Appr Field Rvw 20%	1,400	16 - 20	16	88
New Const	100	8 - 10	8	13
Bldg Pmt / Next Insp / Inquiries	800	16 - 20	16	50
Mobile Homes Field Rvw	400	16 - 20	16	25
Ag Inspections	250	4 - 6	5	50
Sales Analyses/R Studies	300	15 - 30	15	20
Model Building - Imp / Ld	160	8 - 10	8	20
BPP Inspections	533	15 - 20	15	36
Rendition Processing	700	15 - 20	15	47
Exemption Audits	-	5 - 6	1	-
Ownership Transfers / GIS	-	5 - 6	1	-
PVS, MAP, Mandatory Reports	-	5 - 6	1	-
Data Verification / QA	-		1,000	5
	11,643			527

Average Rate per Staff Day Required	22
Productivity Rate- Loss for travel time, weather, administrative	0.80
Effective Production Rate	18

	Parcel Count	Eff Prod Rate	Days	Staff
Staff Needs - S= P/(R*T)	11,643	18	134	4.93
Time Needs: T=(P/R)/S	11,643	18	132	5

DEFINING THE 2019 MARKET VALUE AREAS FOR UVALDE CAD

2019 Market Value Areas (Map displayed below)

The 2019 Uvalde CAD market area is defined within the school district's and city's boundaries. Uvalde CAD will appraise in four school districts and two cities:

Leakey ISD Utopia ISD Sabinal ISD Knippa ISD City of Utopia City of Sabinal

Defined market areas within these school district's and city's boundaries are as follows:

Leakey ISD: Located on the north part of Uvalde County which consist mostly of ranch property and some residential houses;

The categories and count: A=74, D=101, E=62, F=15, C=32, X= 11

Utopia ISD / City of Utopia: Utopia: Small Town of Utopia (unincorporated) consist residential, commercial, and mobile homes.

The categories and count: A=53; E=1; F=23; M=1; C=20; X=6

Outside City Limits: This is a rural area consisting of Residential, with Rural improvements, along acreage, some commercial, and mobile homes.

The categories and count are: A=224; D=525; E=301; F=54; M=2; C=124, X=24

Sabinal ISD / City of Sabinal: Small Town of Sabinal consisting of residential, personal property, commercial;

The categories and counts: A=638, E=9, F=92, M=1, C=287, X=38.

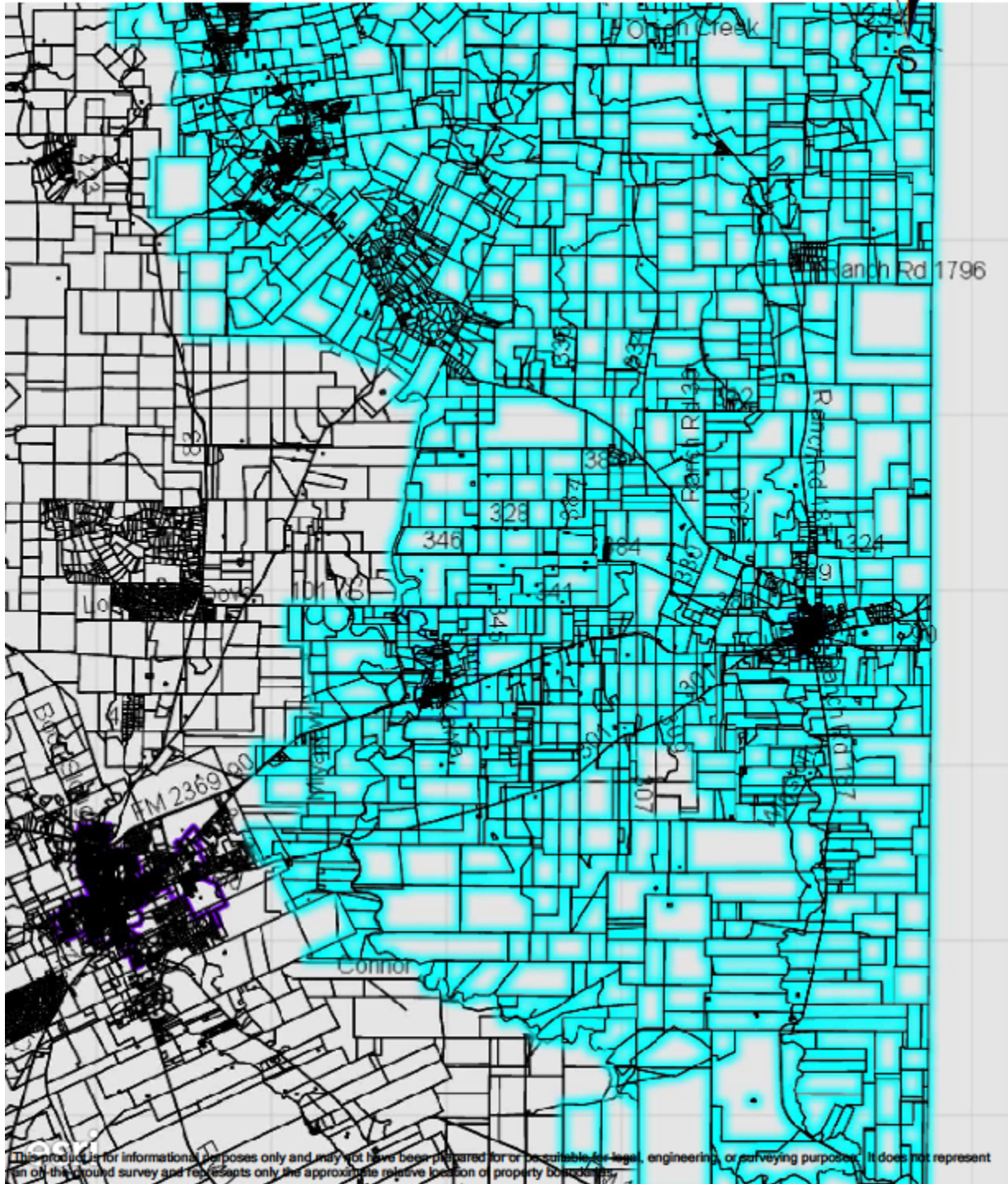
Outside City Limits consisting of residential, rural improvement, and mobile homes

The categories and counts: A=1377, B=5, E=540, F=169, and M=2. C=1013, D=1274

Knippa ISD: Small town of Knippa consisting of residential, rural improvement, and mobile homes;

Categories and count: A=259; E=174; F=26; C=125; D=35, X=18

Sabinal, Knippa, Leakey, Utopia -- ISD



UVALDE COUNTY APPRAISAL DISTRICT

Appraisal Year 2020 Planning Worksheet

UVALDE CISD (City Limits), NUECES CANYON ISD

Important Dates		Work Days Calculation	
Appraisal Date	1/1/2020	Calendar Days	241
Start Appraisal Year	9/2/2019	Weekend Days	69
End Appraisal Year	4/30/2020	Week Days	172
Rendition Deadline	4/15/2020	Total Non-Work Days	37
Rendition Deadline II	5/15/2020		
Agricultural Application	4/30/2020	Total Work Days Available	135
Data Edits	5/6/2020		
Submit to Processing	5/11/2020		
Appraisal Notice Date	5/15/2020		
ARB Submission	5/19/2020		
ARB Hearings Start	6/2/2020		
ARB 95% Completion	7/17/2020		
Data Edits	7/20/2020		
Certification Date	7/24/2020		

Staffing / Time Formulas	
S = Number of Staff Needed $S = P / (R \times T)$	
P = Number of Properties - Reappraisal Plan	
R = Production Rate - IAAO Guide	
T = Time Available $T = (P / R) / S$	
Available Staff Appraisers	5

Appraisal Task	# Parcels	IAAO Rates	UCAD Rate	Staff Days
Mass Appr Pictometry Rvw	7,462	50 - 100	40	187
Mass Appr Field Rvw 20%	1,492	16 - 20	16	93
New Const	100	8 - 10	8	13
Bldg Pmt / Next Insp / Inquiries	800	16 - 20	16	50
Mobile Homes Field Rvw	400	16 - 20	16	25
Ag Inspections	250	4 - 6	5	50
Sales Analyses/R Studies	300	15 - 30	15	20
Model Building - Imp / Ld	160	8 - 10	8	20
BPP Inspections	533	15 - 20	15	36
Rendition Processing	700	15 - 20	15	47
Exemption Audits	-	5 - 6	1	-
Ownership Transfers / GIS	-	5 - 6	1	-
PVS, MAP, Mandatory Reports	-	5 - 6	1	-
Data Verification / QA	-		1,000	5
	12,198			545

Average Rate per Staff Day Required	22
Productivity Rate- Loss for travel time, weather, administrative	0.80
Effective Production Rate	18

	Parcel Count	Eff Prod Rate	Days	Staff
Staff Needs - $S = P / (R \times T)$	12,198	18	135	5.04
Time Needs: $T = (P / R) / S$	12,198	18	136	5

DEFINING THE 2020 MARKET VALUE AREAS FOR UVALDE CAD

2020 Market Value Areas (Map displayed below)

Uvalde CISD: City of Uvalde is located at the intersection of Hwy 90 and Hwy 83 and all properties located north, south, east and west classified as residential, commercial, mobile homes, industrial zoning and within the boundaries of the city.

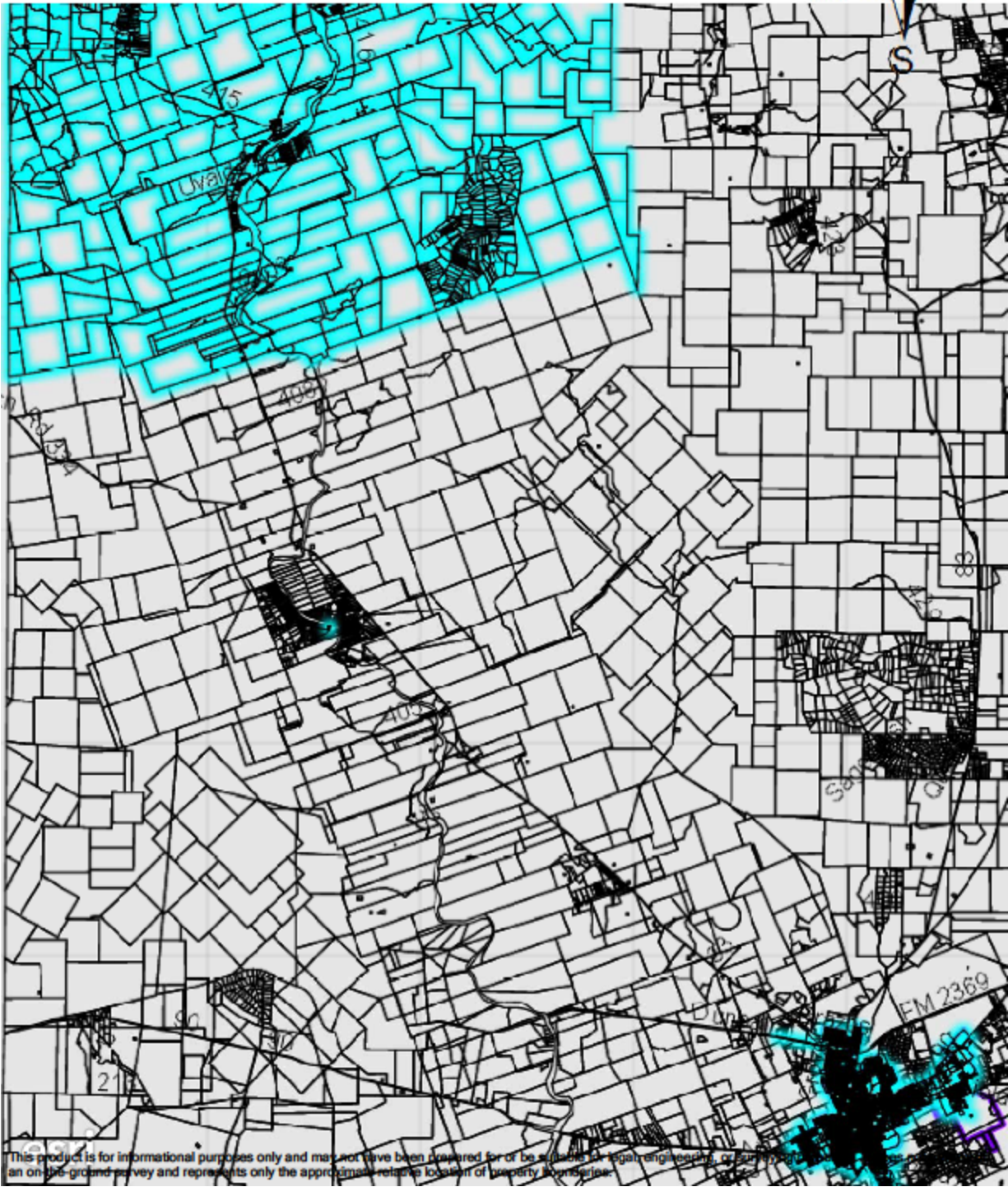
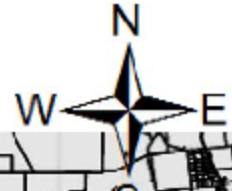
The categories and count: A=5081; D=11; E=30; F=601; X=271; C=821; B=72

Outside City Limits: The categories and count: A=1521; D=2359; E=1116; F=140; X=5; C=866; B=7; MH=10 (Schedule for 2021)

Nueces Canyon ISD: Properties located within the boundaries of Nueces Canyon and Montel area. This area consists of recreational and rural properties with some being exposed to the Nueces River, and other consisting of native pastures for grazing

The categories and count: A=149, D=488, X=4, C=139

City of Uvalde, Nueces Canyon ISD



This product is for informational purposes only and may not have been prepared for or be suitable for legal, engineering, or other professional use. It is based on an on-the-ground survey and represents only the approximate relative location of property boundaries.

Limiting Conditions

The appraised value estimates provided by the Uvalde County Appraisal District are subject to the following conditions:

- The appraisals were prepared exclusively for ad-valorem tax purposes.
- The property characteristic data upon which the appraisals are based are assumed to be correct and are updated based on this reappraisal plan.
- Sales transaction validations are attempted; however, sales data is obtained through different sources and is considered reliable
- Mass appraisal involves the division of tasks therefore significant mass appraisal assistance will be provided by departmental appraisal staff identified within this report

Certification Statement:

This reappraisal plan complies with Section 25.18 of the Texas Property Tax Code and with Standard 6 of the Uniform Standards of Professional Appraisal Practice.

I, Roberto Valdez, Chief Appraiser, for Uvalde 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 my department staff has been included in this reappraisal plan to the best of my knowledge and belief.



Roberto Valdez, RPA
Chief Appraiser

