THE STATE OF TEXAS	}	{	KNOWN ALL MEN BY
THE COUNTY OF UVALDE	}	{	THESE PRESENTS:

RESOLUTION 2026 - 04
FOR THE APPROVAL OF THE 2027-2028 REAPPRAISAL PLAN

THAT WHEREAS, the Board of Directors of the Uvalde County Appraisal District, Uvalde County, Texas, a Political Subdivision of the State of Texas, through the Board's vested authority provide by law; and

WHEREAS, the Board of Directors of the Uvalde County Appraisal District recognizes that under Texas Property Tax Code Section 6.05 (i) they have the responsibility and authority to approve a biennial reappraisal plan; and

WHEREAS, the Secretary of the Board of Directors has provided written notice to the presiding officer of the governing body of each taxing unit served by the District of the date, time and location of a public hearing; and

WHEREAS, the Board of Directors held a public hearing on August 18, 2026, to consider the Reappraisal Plan; and

WHEREAS, the Board of Directors recognizes that they have met the requirements established under the Texas Property Tax Code Section 6.05 (i); now

THEREFORE, BE IT RESOLVED that the Board of Directors of the Uvalde County Appraisal District does hereby approve and adopt the 2027-2028 Reappraisal Plan; and

FURTHERMORE, BE IT RESOLVED that the Board of Directors hereby directs the Chief Appraiser to deliver copies of the approved Reappraisal Plan to the presiding officer of the governing body of each taxing unit served by the District and to the State Comptroller of Public Account, Property Tax Assistance Division office withing 60 days of this approval date.

PASSED AND APPROVED this 18th day of August, 2026.

UVALDE COUNTY APPRAISAL DISTRICT

Tony T. Moreno,
Chairman, Board of Directors

Attest:

Vicente Gonzales III,
Secretary, Board of Directors

Uvalde County

Appraisal District

2027-2028

Reappraisal Plan

Contents

Executive Summary

Property Tax Code Requirement

The Uvalde County Appraisal District (District) is a political subdivision of the State of Texas created in 1979. The provisions of the Texas Property Tax Code (TPTC) govern the legal, statutory, and administrative requirements of the District. A five-member Board of Directors appointed / elected by the taxing entities constitutes the governing body in accordance with **S**ection 6.03 of the Texas Property Tax Code, the County Tax Assessor-Collector is ineligible to serve as a board member pursuant to Section 6.24 (b)

The District hereby adopts the 2027-2028 Reappraisal Plan (The Plan) in compliance with TPTC Section 6.05 and Section 25.18. TPTC, Section 6.05 requires a written reappraisal plan and Section 25.18 requires periodic reappraisal activities. The Plan serves as a guide to ensure current, accurate, fair, uniform, and equitable appraisals within Uvalde County. Listed below are the TPTC sections noted above:

The Written Plan

Section 6.05, of the Texas Property Tax Code, Subsection (i) read as follows:

(i) *To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place for 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 Texas Property Tax Code, 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). The plan may not include a standard or timeline that prevents the chief appraiser from appraising property as necessary to comply with the requirements of Section 23.01(a).*

(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.*

Vision Statement

The Uvalde County Appraisal District's vision is to ensure that the taxing jurisdictions, property owners, and the general public are informed of the services provided, such as property appraisals, exemption administration, tax assessment and collections; and are treated fairly and achieve customer satisfaction.

Mission Statement

The Uvalde County Appraisal District's mission is to ensure that all taxable property is on the appraisal roll; to encourage property owners to apply for exemptions and benefits they may qualify for; to provide professional, respectful, and courteous customer service to our constituents, while preparing, producing, and certifying an accurate, fair, and equitable appraisal roll, completed and delivered in a timely manner to the taxing jurisdictions served.

Reappraisal Year Activity – Steps in Reappraisal

Performance Analysis

The certified values from the previous year appraisal roll are analyzed with ratio studies to determine the appraisal accuracy and uniformity throughout the county, by school district, and by market area. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* published by the International Association of Assessing Officers (IAAO).

Revaluation Decision

Pursuant to Texas Property Tax Code Section 23.01(a), the District is required to establish market values on all properties within the County on an annual basis. **Therefore, both years 2027 - 2028 covered by this plan are reappraisal years**.

Analysis of Available Resources

Staffing and budgeting requirements for appraisal year 2027 are detailed in the 2027 budget, as adopted by the Board of Directors, and herein attached to The Plan by reference. The budget for appraisal year 2028 will be prepared, presented, and approved by the Board of Directors during June and July of 2027. 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 collection procedures and requirements are reviewed and updated as needed.

Planning and Organization

To ensure the timely certification of the appraisal roll, a calendar of appraisal activities and their completion dates for appraisal years 2027 and 2028 is prepared by the District. Production standards for appraisal activities are established and incorporated in the planning and scheduling process to accomplish TPTC mandates and District's objectives.

Computer Assisted Mass Appraisal System

Computer Assisted Mass Appraisal (CAMA) system, computer forms, and procedures are reviewed by District's staff, by District's contracted service company and by District's software vendors and are revised as required. Also, updates due to legislative changes are implemented as necessary.

Pilot Study

New and/or revised mass appraisal models are tested each appraisal year. Ratio studies by school district and by market area are conducted on proposed values each appraisal year. Proposed values in each category are tested for accuracy and reliability using standardized testing procedures and ratio study statistics.

Data Collection Requirements

Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each appraisal year include, but are not limited to: new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a three-year 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.

Mass Appraisal Report

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 September 1st). The Mass Appraisal Report is completed in compliance with Standard 6, Mass Appraisal Reporting, of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is compliant with Standard Rule 6-3 of same standard. The Mass Appraisal Report is attached to The Plan 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 taxpayers upon request or prior to the hearing.

Introduction

Reappraisal Plan Purpose

The Uvalde County Appraisal District (District) hereby adopts the 2027-2028 Reappraisal Plan (The Plan) in compliance with the Texas Property Tax Code (TPTC), §6.05, §25.18, §23.01 (b), and with the Standard 5 & 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 taxing 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 (reflecting the market), accurate, fair, uniform, and equitable.

The Plan's objective is to **certify the appraisal roll each year on a timely basis**, to maximize the use of existing resources, and to provide the guidance to the Appraisal Supervisor and Deputy Tax Collector to lead staff for the fulfillment of the objectives by following The Plan. 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). The plan concludes with a summary sections and exhibits attached hereto.

Scope of 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 / elected by the taxing entities, constitutes the District's governing body. The County Tax Assessor-Collector is ineligible to serve as a board member pursuant to Section 6.03(a-1) and 6.24 (b). 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 Uvalde County.

In addition to establishing appraisals, the District is also responsible for administering and providing exemption services to property owners. **Currently, the District administers over 5,350 exemptions for fourteen (14) 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 homestead, owners 65 years of age and over, disabled veterans, and charitable and religious organizations as allowed under TPTC Chapter 11. The District estimates a property's market value and administers the exemptions accordingly. However, guided by state statutes, **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.

Since the establishment of the District, the Board of Directors and twelve (12) taxing entities signed an interlocal agreement for the performance of the Assessment and Collection functions by the District, thereby creating the Tax Department. The Tax Department of the District, mails tax statements, collects, and disburses tax levies to the entities, issues tax refunds, collects the motor vehicle inventory tax, issues tax certificates, works with the attorney to collect delinquent taxes, and processes payment agreements with delinquent property owners.

The purpose and intended use of the appraisals performed by the District is to **estimate market value for "*ad valorem*" tax purposes** for the fourteen (14) 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 (± 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. Section 23.231 establishes a twenty percent (20%) limitation on appraisal increases of real property other than residence homestead. 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, establishes provisions for the appraisal of land designated for agricultural use.

The taxing entities served by the District, the number of accounts, the 2026 Certified Values and 2025 Certified Tax Levy (for tax collections) are listed below:

Entity Name	2026 Certified # of Accts	2026 Certified Market Value	2026 Certified Taxable Value	2025 Tax Levy
Uvalde County*	24,786	7,923,766,533	3,488,951,877	15,758,815.
Uvalde Road & Flood*	24,785	7,912,981,967	3,472,982,342	3,291,981.
City of Uvalde*	7,937	1,413,227,734	1,177,522,835	6,088,040.
City of Sabinal*	1,228	107,041,817	87,334,097	361,898.
Knippa ISD*	1,182	630,725,789	326,543,724	2,917,131.
Leakey ISD	330	143,733,467	57,801,276	N/A
Nueces Canyon CISD	1,358	450,206,272	114,245,861	N/A
Sabinal ISD*	5,068	1,704,330,985	681,736,037	4,806,835.
Uvalde CISD*	15,412	4,408,285,862	1,750,027,848	11,755,403.
Utopia ISD*	1,435	575,699,592	135,141,727	835,380.

Uvalde County Underground Water Conservation Dist.*	24,785	7,912,981,967	3,631,558,056	258,527.
Southwest Texas Junior College*	24,785	7,912,981,967	3,718,516,598	4,060,736.
Utopia/ Vanderpool ESD #1*	1,435	575,699,592	166,072,416	115,179.
Uvalde County ESD #2 *	2,637	1,025,121,519	600,822,786	588,605.
			Total Tax Levy	**50,838,531**
*The District performs tax assessment & collection functions for taxing entity		Entity Totals as of Certification Date 07/22/2026 Tax Levy as of October, 2025		

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 are interdependent of each other and are the framework of the mass appraisal system. The subsystems are:

- **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 at an offsite facility for security purposes. Quality control is vital, because the accuracy of values depends on the reliability of the data from which they are generated.
- **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 to 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 methods and models.

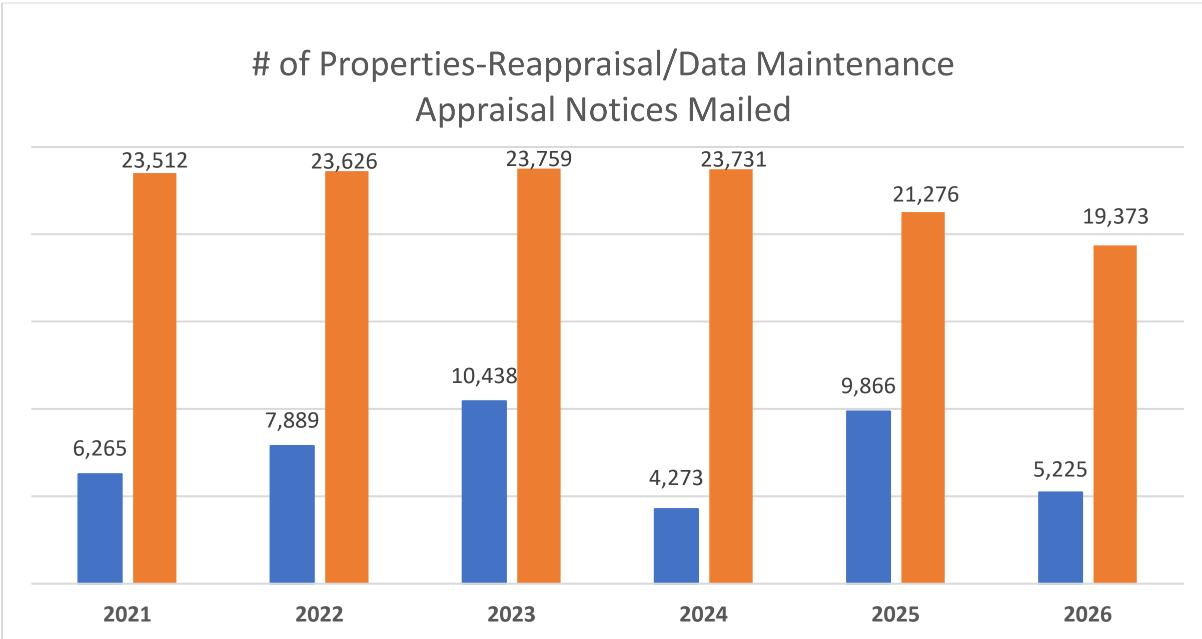
- **Administrative system** consists of budgeting, scheduling and planning, inquiry and reporting, appraisal notices, appraisal rolls, and appeals. The administrative system provides the resources needed by the other three subsystems. In turn, it also relies on and utilizes the data from the other subsystems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

In addition to the four subsystems detailed above, a mass appraisal system, as identified in the IAAO textbook, PAAA on page 308, has three main functions, which are:

- **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 establishing and managing the four subsystems and 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 are performed using ratio studies. Ratio study results are applied using 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 influence property values such as locations of properties, economic influences, and physical attributes of properties.

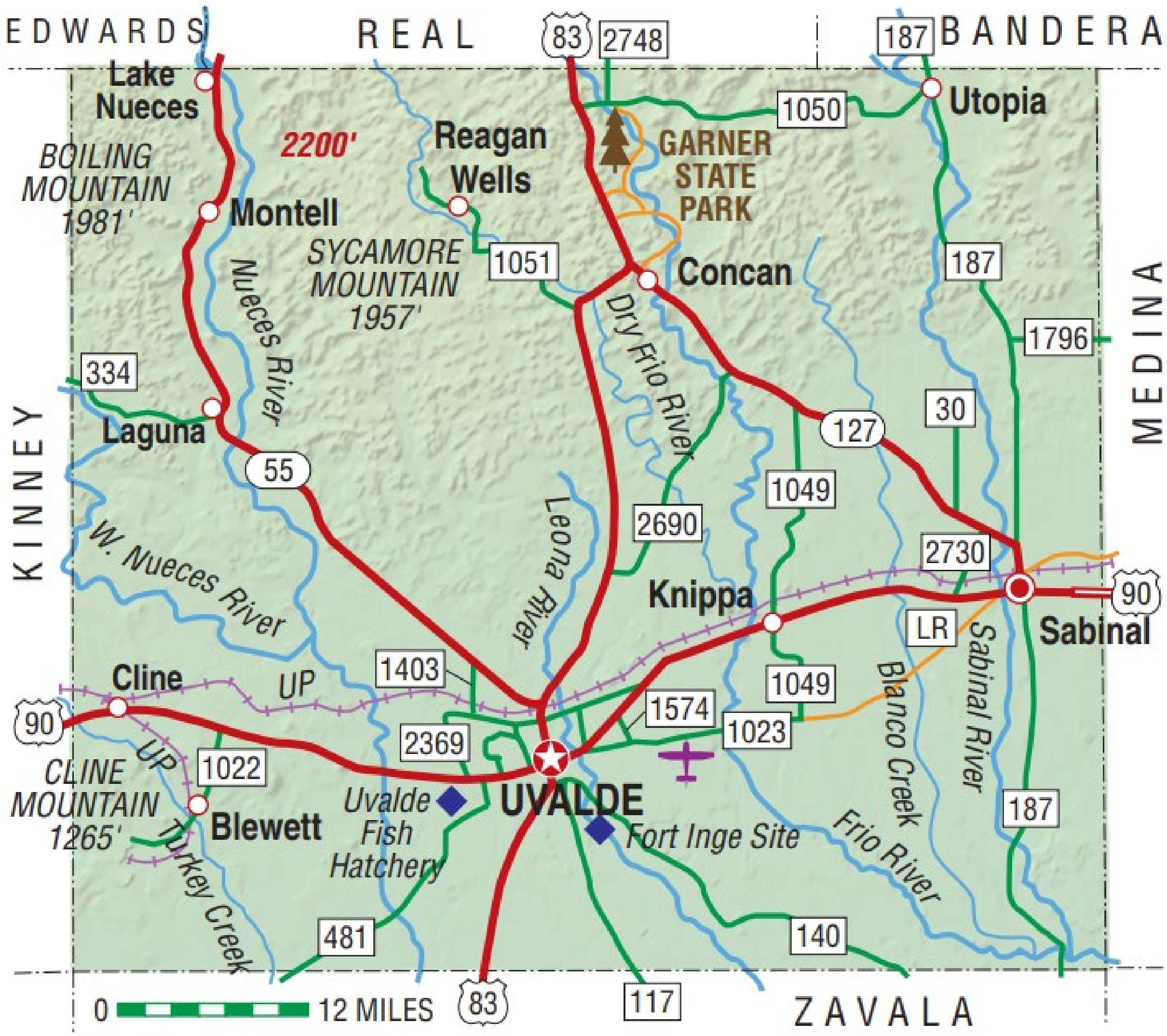
Since the implementation of the reappraisal plan requirement, the District has prepared reappraisal programs that identify residential, mobile homes, commercial, industrial, rural areas and business personal property accounts scheduled for either reappraisal or data maintenance. In addition, value updates conducted through area modifiers and schedule adjustment have been conducted each year. The graph below illustrates the properties worked through reappraisal or data maintenance based on last appraisal date and the number of appraisal notices mailed as a result of either ownership, address, exemption or appraise value change.



Identification of Subject Property

Uvalde County consists of 1,552 square miles, population estimate of 25,138 as of 2024, the county seat is in the City of Uvalde, and other cities and unincorporated areas within the county are Sabinal, Knippa, Utopia, Concan, Uvalde Estates, Montell, and Reagan Wells. The County has five rivers that run north to south, they are Nueces, Leona, Dry Frio, Frio, and Sabinal. These five rivers along with Garner State Park attract over half (½) a million tourists annually during the summer months. Aside from summer vacationers, Uvalde's economy is also driven by the dove, hog, deer, and other wildlife hunters in the winter months.

Uvalde County is intersected by U S Hwy 83, U S Hwy 90, State Hwy 55 and 127. City of Uvalde is situated about mid-point between San Antonio and Del Rio/Eagle Pass. The county map is illustrated below:

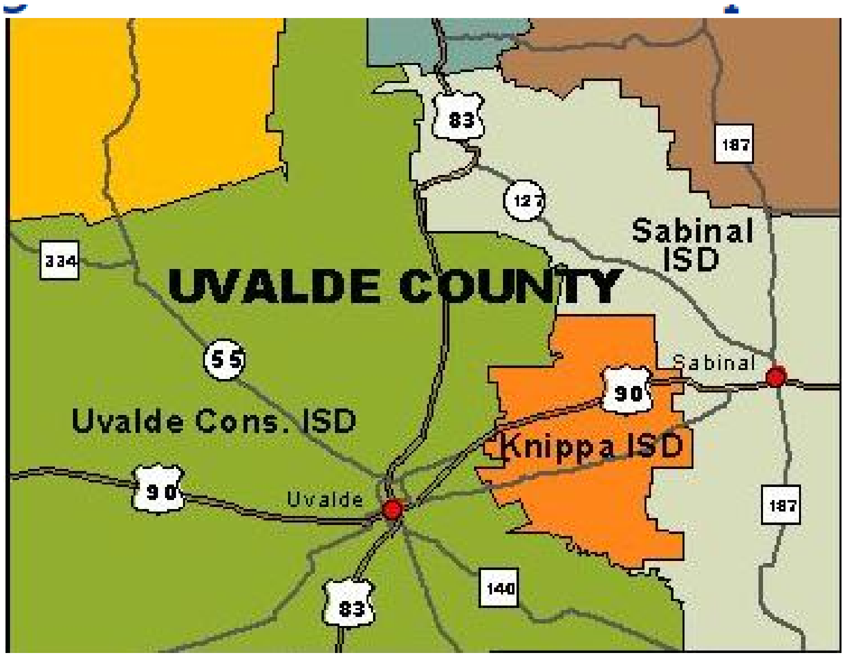


Uvalde County © Texas Almanac

The District manages over 25,000 real and personal property accounts that need to be reappraised/re-inspected on a three-year cycle; therefore, the county is divided into geographical areas with approximately 8,000 accounts scheduled for each year. Properties in Uvalde CISD and outside city limits as well as properties in Nueces Canyon CISD are scheduled for 2027, properties in Knippa, Sabinal, Leakey and Utopia ISD are scheduled for 2028, and properties in Uvalde CISD and within the Uvalde city limits are scheduled for 2029, however, they are not covered within this plan. Below is a state category breakdown of the total number of accounts for the universe (County-wide) and the geographical areas scheduled for reappraisal during the year covered by this Plan.

State Code	Code Description	Universe County-wide Count	2027 UCISD_OCL & NCCISD Count	2028 KISD, SISD, LISD, UTISD Count	2029 UCISD_CU Count
A1	REAL - SINGLE FAMILY RESIDENTIAL	8,374	1,663	1,631	5,080
A2	MOBILE HOME & LAND OWNED BY OCCUPANT	903	424	354	125
B1	REAL - MULTIFAMILY RESEIDENTIAL	114	18	7	89
C1	VACANT LOT	2,716	975	1,047	694
C1C	VACANT LOTS-COMMERCIAL	16		4	12
D1	QUALIFIED AG LAND	4,783	2,617	2,156	10
D2	IMPROVEMENTS ON QUALIFIED AG LAND	221	117	104	
E1	FARM AND RANCH IMPROVEMENTS	2,189	1,174	1,009	6
E2	FARM & RANCH MOBILE HOMES	192	119	73	
E4	NONQUALIFIED AG LAND	531	319	200	12
F1	REAL - COMMERCIAL	1,289	158	533	598
F2	REAL - INDUSTRIAL	16	8	4	4
J3	ELECTRIC COMPANY (INCL COOP)	51	21	23	7
J4	TELEPHONE COMPANY	44	12	25	7
J5	RAILROAD	81	55	20	6
J6	PIPELAND COMPANY	14	9	5	
J7	CABLE TELEVISION COMPANY	4	2	1	1
J9	RAILROAD ROLLING STOCK	1			
L1	PERSONAL PROPERTY - COMMERCIAL	1,516	368	392	756
L2	PERSONAL PROPERTY - INDUSTRIAL	143	70	51	22
L4	AIRPLANES - BUSINESS USE	4	1	1	2
M1	MOBILE HOME ONLY	1,130	635	309	187
O	RESIDENTIAL INVENTORY - REAL PROPERTY	148	32	54	62
X	TOTALLY EXEMPT PROPERTY	56	7	20	29
X1	TOTALLY EXEMPT PROPERTY	529	124	110	295
	TOTALS	**25,065**	**8,928**	**8,133**	**8,004**

Uvalde CISD is the largest school district in Uvalde County and extends into Real County on the north side and Zavala County on the south side. The City of Uvalde is within Uvalde CISD. The second largest school district, Sabinal ISD, surrounds the City of Sabinal on the east side of the county and extends north to the Concan area. Knippa ISD is a small school district that surrounds the township of Knippa. Nueces Canyon CISD is a multi-county school district at the northwest corner of the county, Utopia ISD, also extends into several counties, is at the northeast corner of the county and surrounds the township of Utopia. Leakey ISD is north of Concan on Hwy 83 in the middle/northern county line. The map below illustrates the school district's boundaries:



Performance Analysis

In-House Ratio Studies

Ratio study is the study of the relationship between appraised value and market value. Indicators of market values may be either sales or independent "expert" appraisals. A ratio is calculated by dividing appraised value by market value (sale price). If a property appraised at 90,000 sells for 100,000, the ratio is .90 or 90%.

Ratio studies are used to evaluate the district's mass appraisal performance. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* published by the International Association of Assessing Officers. Ratio studies measure appraisal accuracy and appraisal uniformity, which will be discussed later. Ratio studies typically consist of six basic steps:

- **determination of the purpose and objectives** consist of the scope, content, depth and flexibility,
- **data collection and preparation** consist of collecting, screening, editing, and adjusting sales prices,
- **matching appraisal and market data** consist of ensuring sales price is for the same property being appraised under the physical condition at time of sale,

- **stratification** consist of sorting and grouping into homogenous groups, based on characteristics, such as school district, improvement class, land class, improvement size, year built and others,
- **statistical analysis** consists of organizing ratio data into an array, tabulating and graphing, and
- **evaluation and application of the results** consists of using ratio results in a manner to improve mass appraisal performance.

The primary objective of a ratio study is for the median sales ratios of a sample of properties to be within plus or minus five percent (± 5%) of one hundred percent (100%) of market value as of January 1^{st}.

The certified values from the previous year appraisal roll are analyzed in August or September with ratio studies to determine the appraisal accuracy and uniformity throughout the county, by school district, and by market area. The ratio studies identify areas where current mass appraisal values are not at expected levels and should be addressed in the upcoming appraisal year.

Additional ratio studies are performed during February or March, and the final study is done prior to the mailing of appraisal notices. Sales data is recorded within PACS and coded once verified and confirmed as a valid sale. Sales ratio reports and sales grids are available through PACS; however, sales data is downloaded into excel for data analyses. Excel worksheets provides for scattered plots, graphs, and pivot table for data stratification by school district, improvement class, land class, improvement size, year built and others. Ratio results are used to adjust value to meet objectives.

Appraisal Accuracy

Appraisal accuracy also known as appraisal level, is calculated statistically by measures of central tendency such as mean, median, and weighted mean. Mean is the average of the listed ratios, median is the mid-point of the array listed in ascending order, and weighted mean is the aggregate mean, taking the sum of the appraisals divided by the sum of the sale prices.

Appraisal Uniformity

Appraisal uniformity relates to the fair and equitable treatment of individual properties. Uniformity verifies that properties be appraised equitably within and between groups or categories. Measures of appraisal uniformity are range, quartiles, percentiles, average absolute deviation, coefficient of dispersion, standard deviation, coefficient of variation and price related differential. Formulas and procedures for these statistical measures are discussed in detail in PAAA page 516.

Independent Performance Test

In Accordance with the Texas Property Tax Code (TPTC), Chapter 5, and/or the Government Code Section 403.302, The Comptroller of Public Accounts, through the Property Tax Assistance Division, conducts a Biennial Report to ensure appraisal district performance and school district value accuracy: the biennial Property Value Study (PVS), which evaluates whether property is appraised at market value for school funding purposes, and the biennial Methods and Assistance Program (MAP) review, which assesses appraisal district governance, procedures, and compliance with statutory requirements. These reviews occur in alternating years. If a school district receives invalid PVS findings for three consecutive years, the Comptroller initiates a Targeted Appraisal Review (TARP) to identify the causes of persistent appraisal deficiencies and to provide corrective recommendations. A formal report of the TARP findings is issued to the Chief Appraiser and the appraisal district's Board of Directors for required action.

Property Value Study

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 final results for the 2024 Property Value Study (PVS) for all Texas Couties and School Districts in July of 2025. The report identified the degree of uniformity and the medial level of appraisal performed by the Uvalde County Appraisal District (District) as required by TPTC, Section 5.10. **The District achieved market value for all ISD's within the 2024 PVS.** These results can be viewed at https://comptroller.texas.gov/taxes/property-tax/pvs/2024f/index.php. The District has already started to work with the Comptroller's auditors on the 2026 PVS. The preliminary results of the 2026 PVS will be available in February 2027. The District's goal is to achieve market value annually so that school districts ensure maximum state funding in their related finance formula.

Methods and Assistance Program

Appraisal Districts, since 2010, are subject to a bi-annual Methods and Assistance Program (MAP) performance review completed by the Property Tax Assistance Division under Section 5.102. The scope of the MAP review includes governance, taxpayer assistance, operating standards, and appraisal standards, procedures and methodology. The comptroller by rule may establish procedures and standards for conducting and scoring the review. Upon conclusion of the review, the comptroller is required to deliver a written report summarizing the CAD's performance to the Chief Appraiser, CAD board of directors, and Board of Trustees and superintendent of school districts served by the CAD. **The District received favorable rating in all aspects of the MAP review for appraisal year 2025.** The next review is scheduled for 2027. The results of this MAP review can be found at: http://comptroller.texas.gov/taxinfo/proptax/map/index.html.

Targeted Appraisal Review Program

The Targeted Appraisal Review Program (TARP) is yet another review program that the Comptroller's office conducts on CAD's who fail to achieve market value for three consecutive years on an ISD's PVS. Due to the District failing to achieve market value per the PVS studies for appraisal years 2020, 2021, and 2022 in Nueces Canyon CISD; a 2023 TARP was performed. The reports identified five (5) recommendations for the District, the District worked on performing changes as recommended, presented supporting evidence to the auditor, and as of April 2026, the District has been fully cleared on the 2023 TARP recommendations. Due to the District failing yet another year in 2023 in NCCISD, a 2024 TARP was performed, and the District is working with the auditor to get compliance clearance on the report recommendations. The results of the TARP review reports can be found at https://comptroller.texas.gov/taxes/property-tax/tarp/index.php.

Revaluation Decision

The District is compelled to follow the Texas Property Tax Code sections noted 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 49, 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.

(h) Appraisal methods and techniques included in the most recent versions of the following are considered generally accepted appraisal methods and techniques for the purposes of this title:

(1) the Appraisal of Real Estate published by the Appraisal Institute;
(2) the Dictionary of Real Estate Appraisal published by the Appraisal Institute;
(3) the Uniform Standards of Professional Appraisal Practice published by The Appraisal Foundation; and
(4) a publication that includes information related to mass appraisal.

Section 6.02 District Boundaries.

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

Pursuant to the Texas Property Tax Code (TPTC) sections noted above, the Chief Appraiser is required to reflect market value of all properties on an annual basis except as identified within the sections noted within the TPTC. **Therefore, both 2027 and 2028 are reappraisal years**.

Analysis of Available Resources

Budget

The Chief Appraiser prepares and presents to the Board of Directors an annual budget to ensure that staffing and other operational resource requirements are adequately funded for carrying out the District's responsibilities effectively and efficiently. The budget is reviewed and approved by the Board of Directors. The budget is funded by the participating taxing entities, proportionally to the entities' tax levy. The budget allocates proposed operating expenses for the property appraisal process separately from the tax collection process. Adequate staffing and staff's experience do impact the ability to fulfill the District's objectives identified within this Plan.

Existing Practices

The District's manuals identify the existing appraisal practices, procedures and processes. These manuals are reviewed and updated annually for the standardization of the three approaches to value. Cost Approach: appraisal cost and depreciation tables are updated based on data obtained from Marshall Valuation Service manuals (also known as Marshall and Swift). Sales Approach: the preliminary values produced by the Cost approach are tested against verified sales data and adjustments are made as necessary. The District's objective is to reflect the local market. Income Approach: The District conducts income studies for the most typical income producing commercial property types, and adjustments are made accordingly to reflect the local market. The income study includes a review of economic rents, analysis of capitalization rates, data gathering through the Appraisal Review Board (ARB) hearing process, surveys, and information from published sources. Lastly, business personal property density schedules are analyzed, tested, and updated based on cost data gathered through renditions and ARB hearing documentation. District staff is appropriately trained in the application of the three approaches to value.

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 District's budget currently funds a total of fourteen (14) employees. The staff consists of nine (9) appraisal operation employees and five (5) tax collection operation employees. The employee breakdown below identifies the position name and a brief description of their responsibilities.

The Chief Appraiser serves as the Chief Administrative / Executive Officer of the District and as Tax Assessor / Collector, and is responsible for the overall planning, organizing, staffing, coordinating, and directing of all District's operations, employs and directs the District's staff, and performs either directly or through the District's staff, a variety of legal requirements. The Chief Appraiser may contract legal services, consulting services, outsource appraisal services, and / or employ temporary services as needed and funded through the budget; to perform the District's duties and responsibilities. The Chief Appraiser's major responsibilities are as follows:

- Discover, list and appraise all taxable property
- Determine exemption and special appraisal requests
- Reappraise property pursuant to TPTC Section 25.18
- Establish market value for each property as of January 1st of each year
- Notify taxpayers, taxing units, and the public about matters which affect property values
- Certify Appraisal Roll
- Perform Assessment and Collection functions for twelve (12) taxing entities, as per Interlocal Agreement
- Other duties as identified in the Director's Manual, by contract and / or as assigned by the Board of Directors.

Appraisal Department

The **Appraisal Supervisor** directs the appraisal department, responsible for the valuation of all Residential, Commercial, Agricultural, and Personal Property accounts. The supervisor ensures that the staff is conforming to the District's appraisal manuals and procedures, and in compliance with the Uniform Standards of Professional Appraisal Practice (USPAP).

During the Discovery Phase of the Tax Calendar, the appraisers (six positions) are actively involved in the discovery, listing and appraisal of real property (residential/commercial), business personal property and agricultural/rural property. The appraisers conduct field inspection parcel by parcel, and also reviews property characteristics using PICTOMETRY (aerial maps). A common set of data characteristics on each specific type of property is observed, listed, and collected during the field inspection. Once in the office, appraiser utilizes the field data they collected and sales to determine the fair market value. Each appraiser is trained in the use of the District's appraisal manuals, CAMA system, appraisal techniques, methodology, and philosophy in the use of this information. During the equalization phase, aka as the protest season, appraisers meet with property owners and/or agents to review property valuations and if necessary, defend valuations before the Appraisal Review Boards during protest hearings.

The Deed Analyst/Property Ownership Records specialist is responsible for updating the ownership records of all real property accounts where deeds are filed with the County Clerk's office. In addition, this position provides support in ensuring the updating of the District aerial maps performed by the GIS company under contract with the District.

Tax Collection Department

The Deputy Tax Assessor/Collector of the Tax Collection Department supervises the assessment and collection functions for the District pursuant to an interlocal agreement with taxing entities. The Deputy Tax Assessor/Collector is personally responsible to assist entities with their effective tax rate calculations and their tax levy tax levy fund distribution as well as reporting. Additionally, the Deputy Tax Assessor/Collector's responsibilities are to plan, organize, direct and manage the District's support functions related to budget, finance, human resources, records management, purchasing, fixed assets, facilities maintenance and postal services. The Deputy Tax Assessor/Collector supervises four employees, three tax collectors and one bookkeeper/ARB coordinator.

The Tax Collectors (three positions) are the first point of contact with the District's walk-in customers, the property owners. They are responsible for the assessment and collection duties including but not limited to the preparation of the tax statements, the mailing of tax bills, and the collection of property taxes. In addition, they are responsible for processing exemptions, address corrections, data entry and data verification, issuance of tax certificates, assist with open record request, process mobile home liens, perform imports/exports of appraisal supplements, tax refunds, assist with OV65/DP quarterly payment agreements, and process mortgage company payments. The department staff also provides support in administering exemption, researching property owner's eligibility for homestead exemptions; over-65 exemption, disabled person and veteran exemption, checks obituaries that may affect exemptions, determines ownership by reviewing pertinent change in ownership notices, reviews all exemptions applications for approval or denial. Adjust freeze amounts and Homestead caps, keep up with Property Tax Calendar. The Collection Department also works closely with the delinquent Tax Attorneys in lawsuits, judgments, bankruptcies, and the sale (auction) of tax foreclosed properties.

The bookkeeper/ARB coordinator is responsible for performing full-cycle bookkeeping duties for the District. She is responsible for accounts payable, data entry into QuickBooks, bill verification and check processing, preparing invoice and checks for board member signature, reconciliation of all four bank accounts, and preparing – processing federal forms such as W2 and 1099-NEC. As an ARB coordinator, she is responsible for data entering protest, scheduling protest hearings, attending hearings to record the hearing, document motions, and sends ARB hearing determination letters. She also administers property owner's appointment of agents to represent them. In addition, she prepares financial reports for the board of directors', attends board meetings and organizes their meeting binders.

Staff Education and Training

The District's Appraisers and Tax Collectors, that perform appraisal or tax collection tasks, 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). TDLR primary purpose is to regulate, register and certify professionals in our field. TDLR ensures that the District's staff are competent, ethical, knowledgeable, professional and have met the standards of education and experience. This is accomplished through a statewide program of registration, education, experience, testing and certification for all property tax professionals for the purpose of promoting a fair and equitable property tax system.

Appraisers, for certification as a Registered Professional Appraiser (RPA), are required to successfully complete over 170 hours of appraisal courses as prescribed by TDLR administrative rule 94.21 and pass two comprehensive examinations within 60 months of registration. Tax Collectors for certification as Registered Tax Assessor/Collector (RTA) are required to successfully complete over 100 hours of tax collection courses as prescribed by TDLR rule 94.21 and pass two comprehensive examinations within 60 months of registration. Both certifications require them to take 30 hours of continuing education, of which 2 hours of professional ethics, a state laws and rules course, and 3.50 hours of USPAP. Failure to meet these minimum certification standards will result in the suspension of the TDLR license and removal of the employee from their position.

Currently all Appraisers and Tax Collectors are registered with TDLR, two appraisers have attained their RPA designation, and 4 appraisers are in pursuit of their RPA; three tax collectors have attained their RTA designation, and one tax collectors are in pursuit of their RTA.

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

Contracts

Since 2005, the District has contracted with Harris Govern for the appraisal and tax collection software, along with numerous other services such as mobile field device software, Truth in Taxation Calculator and more. The District also contracts with BIS Consulting for Server and Desktop Computers leases, IT Maintenance and Support, GIS Maintenance, website and email services, among other services.

In September 2025, the District contracted with Perdue, Brandon, Fielder, Collins & Mott, L.L.P., (Perdue) to perform a homestead exemption audit. This audit consists of running all the District's exemptions through a Perdue system, for analysis / identification of suspect invalid exemption. Perdue mails appropriate letters to property owner to determine if exemption must be removed / canceled by the District. This project is still on going through appraisal year 2026.

The District has contracted with Capitol Appraisal Group, LLC, for the appraisal of Mineral Interest, Utilities, Industrial Real and Personal Property. This company provides the licensed and experienced personnel and expertise for the completion of these specialized appraisals. Capitol Appraisal Group, LLC reappraisal plan is attached in Exhibit C.

In mid-year 2023, the District went out for aerial photography bids and thereafter contracted with EagleView, formerly known as PICTOMETRY, for aerial orthophotography and oblique images, the contract was for two (2) flights, the first in 2023 and the second in 2026. The District has already made arrangement to conduct the second flight in December 2026. EagleView, aka Pictometry, imagery allows appraisers to measure the improvement within +/- one foot accuracy, review for any new additions and view property characteristics.

District's Website

The District's website provides a broad range of information for convenience and as a service to the taxpayers. The District's website offers a taxpayer's portal, a tax agent portal and a direct link to the Truth-in-Taxation (TNT) website. Please refer to sections below that explain these items. The District's website also offers appraisal information and tax information, online forms and online protest, an interactive map, and access to the taxpayer's portal, where the user can view more property details and manage document electronically. Taxpayers can pay their taxes online, find information about upcoming tax sales, identify the taxing entities served by the District, and access to the "Truth-in-Taxation" website.

Taxpayer Portal

The District's website provides both a taxpayer's portal and a tax agent portal to improve access to online services. Through the portal, property owners / tax agents can submit online forms, such as homestead exemption applications, agricultural applications, personal property renditions, agent representation forms, and mailing address update request, and property owners / tax agents can also file their online protest. In addition, the District is working with its website service provider to meet new legislative requirements by creating an ARB database. This database will provide all the information about the ARB decisions and provide a 5-year history of ARB outcomes to increase transparency for taxpayers.

Taxpayer Truth-in-Taxation Website

The Truth-in-Taxation (TNT) website offers taxpayers the accessibility to find or see their local property tax database. A taxpayer can easily access information regarding their proposed property taxes including information regarding the amount of taxes that each entity will impose on their property once that entity adopts its proposed tax rate. This local property tax database will be updated regularly during August and September, as local elected officials propose and adopt their entities' tax rates, which will in turn, determine how much taxes each property pays the entity.

Taxpayers are encouraged to use this website to find information about their estimated taxes, the taxing units to which your taxes are distributed, the date and location of any entities' public hearings where your locally elected officials will determine your tax rates, and other important property tax information. This TNT website can be accessed through the Texas site www.texas.gov/propertytaxes or directly at https://uvalde.countytaxrates.com

Planning and Organization

The District's responsibilities, objectives and number of accounts have been previously presented under the Scope of Responsibilities and the Identification of Subject Property. **This section of the report will focus on ensuring that the District has the necessary resources (staff) to perform the activities required within the specific time-period to prepare the appraisal roll and the tax levy for each taxing entity served**. This plan encompasses the normal processes carried out for each year by the District, and as such catastrophic events or significant legislative action may have a detrimental effect to the District's operations, thereby requiring changes to the District's operations and calendar. A perfect example is the high staff turnover rate we are currently experiencing. It's hard to find and keep staff in their positions.

A **Calendar of Key Events** with important dates for Appraisal Years 2027 and 2028 is attached to this report on Exhibit A. This calendar establishes the appraisal activity/task and the timelines for District operations to facilitate the certification of the appraisal roll by July 25th of each appraisal year. The appraisal year starts in August, after the certification of the prior year appraisal roll and runs through the following July, ends with the current year appraisal roll certification process.

Production Standards for field activities, in compliance with IAAO guidelines, have been calculated and incorporated in the planning and scheduling process; and are attached as Exhibit B. This planning worksheet identifies important dates, calculation of workday, calculation of time and staff required and lists appraisal task, number of parcels, IAAO production rates, District's estimated production rate and staff days required for completion of task.

Computer Assisted Mass Appraisal System

Information Systems

Uvalde County Appraisal District has a contract with Harris Govern for appraisal software (Property Appraisal and Collection System referred to as PACS). This software allows the District to perform the appraisal and tax collection functions and to centralize the appraisal database, thereby enabling efficient data storage, retrieval, management, and maintenance. The contract with Harris Govern was amended to include PACS Mobile, a software application that allows the appraiser to be mobile. PACS Mobile, runs on Apple iPad, enables the appraisers to capture property record information and pictures directly into the respective account. Harris Govern continually updates both software's to address legislative changes.

PACS allows for the data storage and maintenance of the property records, land information, GIS maps, improvement sketches, ownership and sales records, building permits, tax payment and other types of property record data.

The District has a contract with BIS Consultants for online appeals, website and email management, server and personal computer workstation support, Geographic Information Systems (GIS) support and map (planimetric) updates.

Real Property Valuation

Revisions to cost model/schedules, income models/schedules and market models/schedules are specified, updated and tested each appraisal year. Market area boundaries are reviewed and adjusted as indicated by growth patterns and market preferences. Deeds are processed on an ongoing basis to transfer ownership, establish the basis for land size, and assign account numbers to newly platted lots as an addition to the appraisal roll. The district will also update and process exemption and special appraisal applications as necessary and applicable.

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 the taxpayer files a request for an extension. Renditions are processed by the 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 the 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.

On November 4, 2025, Texas voters approved Proposition 9, Constitutionally authorizing a new exemption for Business Personal Property (BPP). Effective January 1, 2026, the standard BPP Exemption increases from $2,500 to $125,000. Business personal property owners who qualify for the recently enacted $125,000 exemption and whose total value is less than $125,000 must file a one-time rendition as a certification stating their value is below $125,000. In Section 5 of the rendition, check the box for your value, sign the form, and return it. Business personal property owners with a market value exceeding $125,000 are required by Texas law to submit a rendition annually, and it must be submitted to Uvalde County Appraisal District on or before April 15. Under the law, any business required to file a rendition that fails to do so timely is subject to a 10% tax penalty.

Analysis of Trends

Analysis involves the examination of how physical, economic, governmental, and social forces influence 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 data 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.

The District performs analyses of cost and sales data by property type: Residential, Commercial, Industrial, Rural, and Land. Residential properties are further analyzed (broken down) by ISD and City, for example the City of Uvalde is then reviewed by areas, north, south, east, and west. Commercial and Industrial properties and analyzed countywide. Rural properties are analyzed by subdivision (geo-precode) and the abstract accounts are broken into 14 subsets, geographical areas. Land appraisals are analyzed in a similar manner as explained above.

Neighborhoods are reviewed/analyzed annually. Neighborhood sales data is stratified by property improvement classification, land classification, improvement year built, subdivision, and ratio study statistics are used to identify ratio outliers. Outliers are then inspected for verification of property characteristics which are used to update the appraisal. Additional sales data is researched and verified in order to determine whether the neighborhoods are correctly defined.

Neighborhood and/or market adjustment factors, also known as modifiers, 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.

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. These revisions include updates from the Comptroller's Property Tax Division as well as specific legislative changes as required. Updates also include the latest copy of the Comptroller's Taxpayers' Rights and Remedies.

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.

Pilot Study

New and / or revised mass appraisal models are tested on randomly selected market areas. These model tests (sales ratio studies) are conducted each appraisal year. Actual test results are reviewed to determine the effectiveness and accuracy of the mass appraisal model. Those models not performing satisfactorily are refined and recalibrated to produce accurate and reliable market values. The procedures used for model specification and model calibration are in compliance with *Uniform Standards of Professional Appraisal Practices*, Standard Rule 5 and 6.

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.

Listed below is an example of some 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 6 respectively. Properties that, in the opinion of the appraisers, are unlivable are not appraised according to a schedule, they are appraised at salvage (nominal) 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.

Field and office procedures for data collection are reviewed and revised as required. Activities scheduled for each appraisal year include but are not limited to: new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a three-year cycle, and field or office verification of sales data and property characteristics.

Defining Market Areas

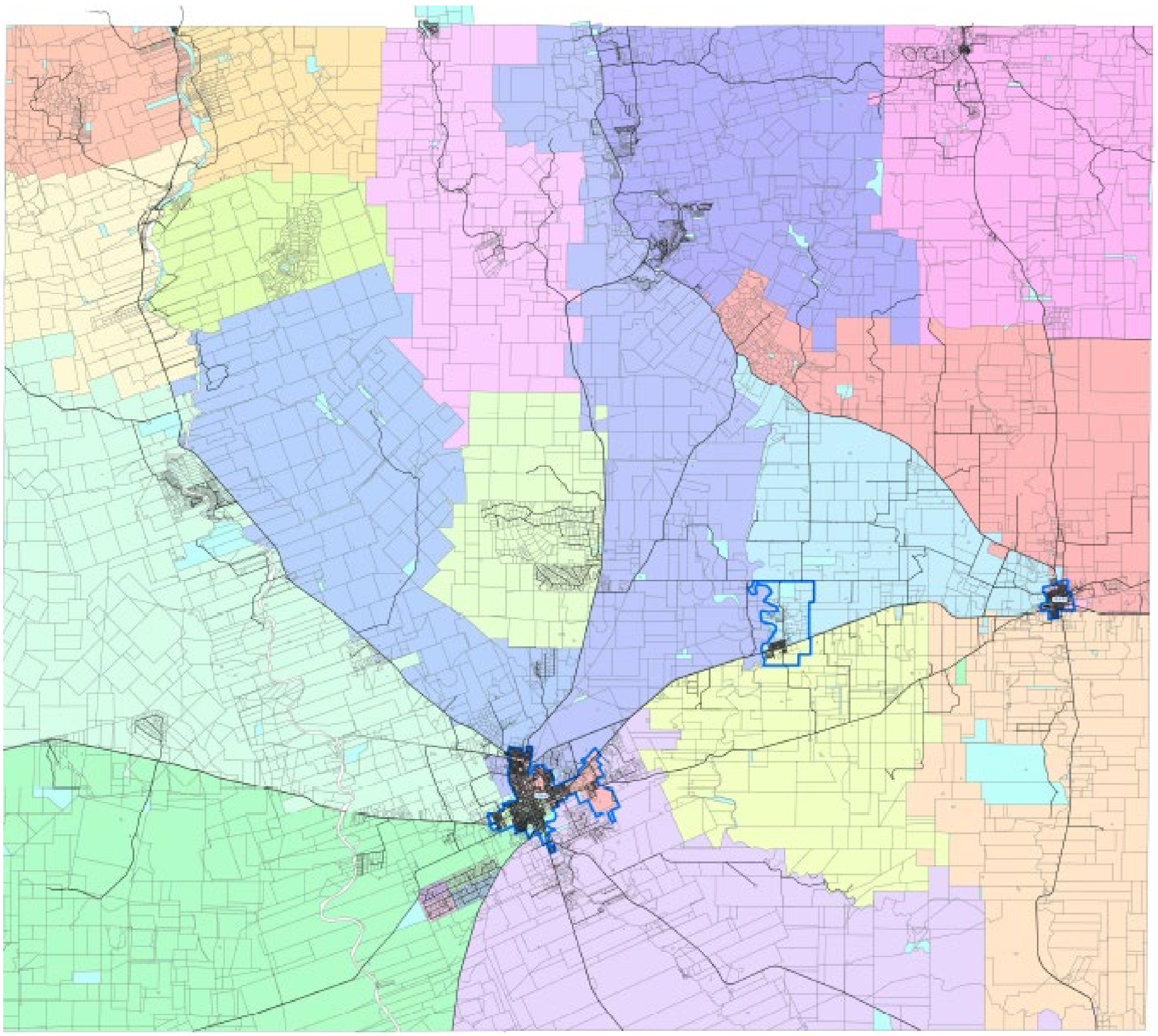
The District organizes all real estate properties into clearly defined market areas to support consistent and equitable mass appraisal. A market zone is an economic region in which properties share similar characteristics, experience comparable market influences, and respond uniformly to supply and demand conditions. Market areas are established using measurable factors such as school district boundaries, municipal boundaries, directional growth patterns, and sales activity identified through subset codes.

The district's market area structure is based on Subset Codes, which function as the primary geographical-economic identifiers for valuation. Each Code Subset represents a distinct market environment with its own pricing trends and neighborhood characteristics. These areas are reviewed annually to ensure that they continue to reflect actual market behavior. Listed below are the subset code, description and number of accounts within each:

Subset Code	Market Area Description	Parcel Count
1	E-Knippa ISD	570
2	E-Sabinal ISD	569
3	S-Uvalde ISD	1,092
4	W-Uvalde ISD	842
5	N-Uvalde ISD	1,452
6	City of Sabinal	1,068
9	NE-Uvalde & Leakey ISD	1,130
10	NE-Sabinal & Utopia ISD	1,824
11	E-Sabinal ISD	764
12	W-Sabinal ISD	661
13	E-Utopia ISD	1,126
CT	City of Utopia	88
CU1	City of Uvalde – North	1,779
CU2	City of Uvalde – East	1,643
CU3	City of Uvalde – South	1,794
CU4	City of Uvalde – West	1,795
INC	Income-Producing Accounts	22
NE08	NE-Nueces ISD	329
NE14	NE-Uvalde ISD	476
NW08	NW-Nueces ISD	423
SE08	SE-Nueces ISD	296
SE14	SE-Uvalde ISD	577
SW08	SW-Nueces ISD	322
SW14	SW-Uvalde ISD	510
UE1	Uvalde Estates – Section 1	254

Subset Code	Market Area Description	Parcel Count
UE2	Uvalde Estates – Section 2	200
UE3	Uvalde Estates – Section 3	130
UE4	Uvalde Estates – Section 4	249

Below is a map of the entire county illustrating the different subsets:



Rural Market Areas Based on the School District

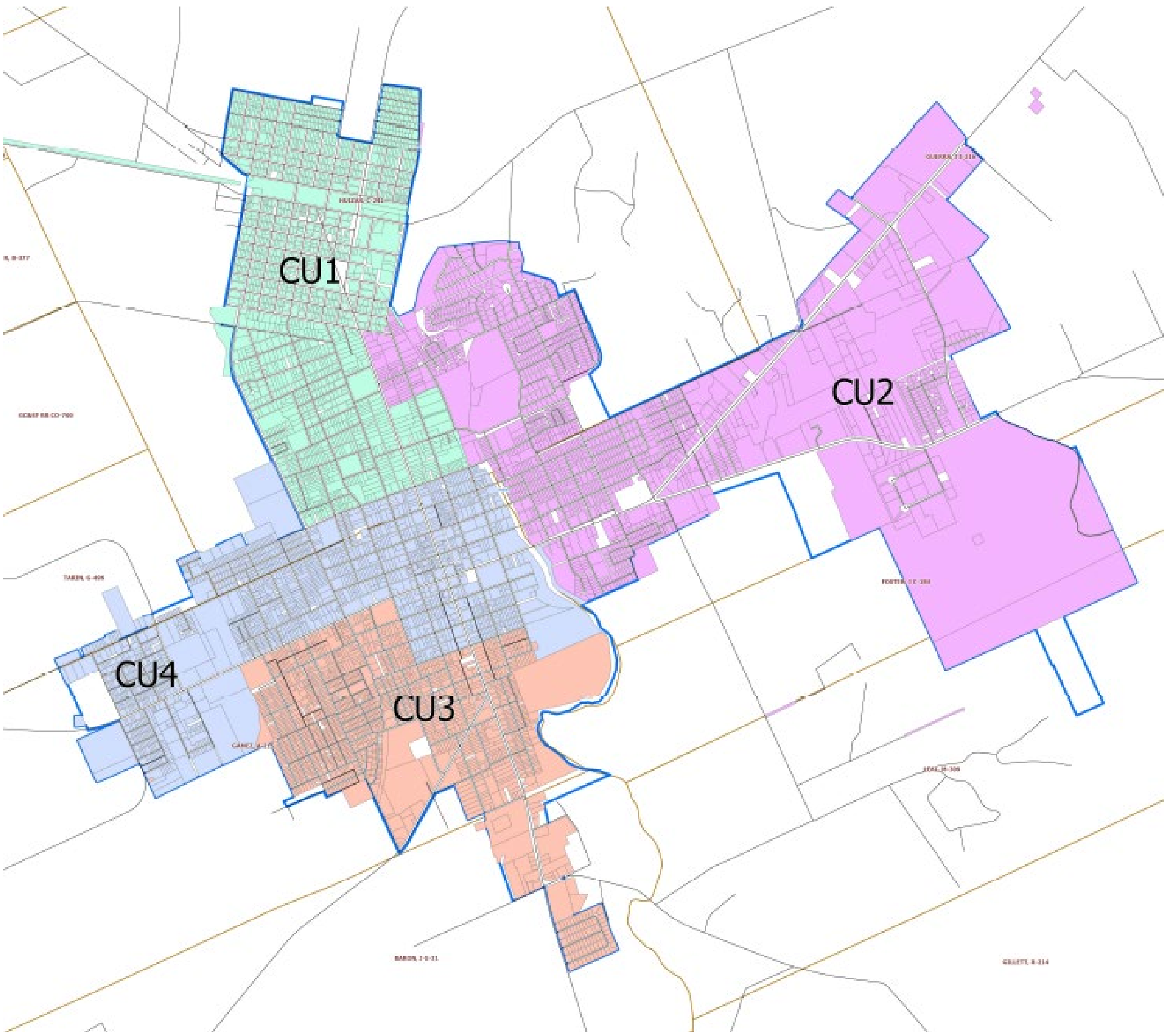
Large parts of Uvalde County are rural, and school district boundaries play a major role in shaping market behavior. Properties located in Knippa ISD, Sabinal ISD, Uvalde ISD, and Utopia ISD are grouped into separate market areas to reflect differences in demand and access to services. These areas include E Knippa, E Sabinal, N Uvalde, S Uvalde, W Uvalde, and E Utopia.

Areas of the Municipal Market

The incorporated cities within the county, City of Sabinal and the City of Utopia, are designated as independent market areas because of their distinctive municipal amenities, zoning patterns, and residential development features. These areas contain higher concentrations of improved residential properties and show a different market performance than the surrounding rural areas.

Uvalde City - Market Areas

The city of Uvalde, as the county's primary population center, is divided into four directional market areas: North, East, South, and West Uvalde. These sectors reflect significant differences in neighborhood age, density, commercial influence, and price levels. Directional segmentation allows the district to analyze sales patterns more accurately and apply valuation models that reflect the unique characteristics of each part of the city. Below is a map illustrations the four markets / subsets:



Multi ISD - Market Areas

Certain regions of the county include overlapping influences from multiple school districts. Areas such as NE Uvalde & Leakey ISD and NE Sabinal & Utopia ISD are designated as separate market areas because of their mixed educational boundaries, rural character, and shared economic conditions. These regions typically include large tracts of land, recreational properties, and transient land uses.

Nueces Canyon and Uvalde ISD Quadrant Areas

Directional quadrant areas within Nueces Canyon ISD and Uvalde ISD, such as NE08, NW08, SE08, SW08, NE14, are used to capture localized market differences within these extensive districts. These quadrants reflect variations in terrain, access, development patterns, and proximity to community centers.

Market areas based on subdivisions

Uvalde Estates is considered a multi-segment market area due to its size, internal variation, and unique development characteristics. The subdivision is divided into four separate market areas (UE1–UE4) to account for differences in plot size, age of improvement, and market attractiveness. This level of stratification ensures that valuation models reflect the internal diversity of the subdivision.

Income-Producing Market Area

Commercial properties valued primarily through the Income approach are grouped into a dedicated market area (INC). This ranking allows the district to analyze rental rates, vacancy levels, and capitalization trends independently of residential and rural markets.

Continuous review and adjustment

Market areas are evaluated annually through ratio studies, sales analysis, and field review. Adjustments to limits or stratifications occur when sales data indicate that an area is appreciating or depreciating at a different rate than surrounding regions. This ongoing review ensures that the structure of UCAD's market areas remains aligned with actual market conditions and supports uniform appraisal across the county.

New Construction/Demolition

Field and office procedures for new construction are identified and revised as needed in order to complete the data collection phase. New construction is identified through City of Uvalde building permits, deed records, mechanics liens, utility connection notices, 911 new address requests, or through field inspections and noting on property records that new construction is underway. The Appraisers performing the field inspection for new construction use iPads that contain specific information regarding the property being appraised. Information in the property record used on the iPads contains legal descriptions, ownership interests, property use codes, property addresses, land size and any sketches and detailed information of any existing improvements. Appraisal field inspections require the appraisers to check all information on the iPads, measure and enter the new improvement information and to update the information when necessary. New construction is scheduled to be appraised between December 1st and February 28th.

Additions and Remodeling

Additions and remodeling of existing improvements are identified in a similar manner as new construction, building permits, mechanic liens, etc. In addition, market areas identified as experiencing revitalization due to a high number of building permits for improvement additions and remodeling are scheduled for field inspections. Upon completing the update of the property records, appraised values are tested with ratio studies for accuracy and uniformity. These field activities are posted in the calendar of key events and are monitored carefully to meet the established deadlines.

Re-inspection of Problematic Market Areas

Market areas with high or low protest volumes, high or low sales ratios, or high coefficients of dispersion are identified as potentially problematic areas and are scheduled for reappraisal accordingly. Additional sales data is researched and verified as applicable. In the absence of adequate market data, clusters of comparable neighborhoods are identified and linked for use in valuation and defense. These activities are also posted in the calendar of key events and are monitored carefully to meet the established deadlines.

Re-inspection of Universe of Properties

The International Association of Assessing Officers *Standard on Mass Appraisal of Real Property* specifies that the universe of properties should be re-inspected on a cycle of 4 - 6 years; however, the TPTC mandates that appraisal districts re-inspect properties **at least once every three years**. The District, through this reappraisal plan, abides to this mandate. The District utilizes *PICTOMETRY* and *Google Maps* to review the property characteristics and measurements thereby facilitating desktop appraisal. Field inspections are performed as needed to verify condition and measurements. Field production standards are established, and procedures are monitored and tested to meet field review deadlines. Properties identified within this report and on Exhibit B, are scheduled for review and / or re-inspection in Appraisal Years 2027 and 2028 appraisals are completed between August 1st and February 28th. These dates are also noted on the calendar of key events as part of the *field operation*. The re-inspection of the Universe of Properties is also known as reappraisal and mass appraisal.

Field or Office Verification of Sales Data and Property Characteristics

The District staff follows the International Association of Assessing Officers *Standard on Ratio Studies* and *Standard on Verification and Adjustment of Sales* to verify, screen, and capture sales data. Sales not meeting the definition of "arms-length-transactions" are identified as "disqualified sales" in order to be excluded from ratio studies. The District maintains all sales data in PACS and utilizes a sales coding system that identifies the sales as residential, commercial, or vacant land. This coding system is used to perform ratio studies by market area and property types. Additionally, the District uses Structured Query Language (SQL) scripts to audit the sales data to ensure accuracy and reliability. 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 buyers and sellers in an effort to obtain additional sales information that may not be discovered otherwise. Sales data gathered is compared against the property record to ensure property sold equals property appraised. When sales data indicates a difference in the improvement's square footage over 5 percent, the buildings are remeasured.

Data Edits – Quality Controls

Most of the property characteristics gathered are entered into PACS mobile by the appraiser on the iPad. The data is stored in the cloud before it is downloaded into the PACS server. At the time the data is being downloaded, there is a quality check mechanism incorporated into the cloud-based software. Once data is downloaded into the server, PACS has system generated edits also known as clerical error reports, that are run periodically to ensure a clean database. Example of items identified in these reports are a wrong state category and a land type code or improvement classification error that creates a recalculation error. In addition, the District uses SQL queries that edit the database at the table and field level. Examples of items checked with SQL queries are exemption edits, BPP edits, state code edits, address edits, value and coding edits.

Valuation by Appraisal Year

Valuation models are specified and calibrated in compliance with the supplemental standards from the International Association of Assessing Officers and the *Uniform Standards of Professional Appraisal Practice* using market analysis of comparable sales and locally tested cost data, income and expense data, and information gathered from renditions. The calculated property values are tested for accuracy and uniformity, using ratio studies by market area and property type each appraisal year to reflect the local market. Performance standards utilized are those established by the IAAO *Standard on Ratio Studies*.
Below are the details of the planned valuation methods by property type:

Land Valuation

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.

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. The highest and best use must be physically possible, legal, financially feasible, and productive to the maximum allowed usage of the property. The highest and best use of residential property is normally its current use.

Land prices vary throughout the county, therefore, their values are dependent upon homogenous areas. Land schedules for residential, commercial, agricultural and industrial properties are reviewed and adjusted bi-annually. This process considers physically possible uses, legally permissible uses, as well as financially feasible uses. A maximally productive use is then established and considered the highest and best use.

Income Approach to Value

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

Residential Real Property

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:

$$\mathbf{MV = MA[RCN\text{-}D] + LV}$$

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.

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.

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 by the following formulas known as IRV.

Value = Income / Rate
Income = Rate x Value
Rate = Income / Value

Residential Real Property Inventory

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.

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.

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

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.

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.

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

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.

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.

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.

Business Personal Property

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.

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.

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

The District appraises agricultural and wildlife management land in compliance with the Comptroller’s Manual for the Appraisal of Agricultural Land. This manual prescribes that the cash lease and the share lease appraisal methods are most appropriate when developing productivity value estimates.

The cash lease method is a modified income approach method using the lease amount (income per acre) minus expenses of the land owner to yield the "net-to-land" value per acre. "Net-to-land" values are averaged for a five-year period to give an average "net-to-land" factor that is then divided by an appropriate capitalization rate for the year to give a value per class of agricultural production. These classes are determined from field inspections, applications, and agricultural activity. The agriculture appraisal staff collects lease data from owners and lessees on an ongoing basis in order to develop "net-to-land" figures by agricultural classification.

Industrial Real Property

This property type appraisal is contracted to Capitol Appraisal Group, LLC. Please refer to Exhibit C to review their reappraisal plan.

Utility Property

This property type appraisal is contracted to Capitol Appraisal Group, LLC. Please refer to Exhibit C to review their reappraisal plan.

Industrial Tangible Personal Property

This property type appraisal is contracted to Capitol Appraisal Group, LLC. Please refer to C to review their reappraisal plan.

Mass Appraisal Report

This reappraisal plan specifies the scope of work, appraisal activities and essential task necessary for the Uvalde County Appraisal District to prepare and certify an appraisal roll for appraisal years 2027 and 2028 to each taxing entity served. A Mass Appraisal Report, prepared in compliance with Uniform Standards of Professional Appraisal Practice standard rule 5 & 6. is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase. The Mass Appraisal Report summarizes the District's activities and presents conclusions for the year. The annual Mass Appraisal Report is attached by reference to this reappraisal plan.

Value Defense

The appeals process starts with the mailing of notices of appraised value to property owners. The property owners have the right to appeal any item on the notice. Once an appeal is filed with the District, a case number is assigned and is scheduled for a formal hearing with the Appraisal Review Board (ARB). District staff is assigned the case and prepares the evidence packet supporting the appraisal. Staff contacts property owner requesting an informal visit prior to the formal hearing date.

During the informal meeting, the property owner presents their concerns over the property under appeal. Owner and staff review the property characteristics such as living area, lot size, improvement quality built, and condition. District staff considers owners data presented and discusses the packet in support of appraisal. The property owner may elect to proceed to the formal hearing, settle the appeal based on value adjustment and / or withdraw the appeal without any change in value.

If the property owner elects to appear before the ARB, the setting at the hearing is considered very informal and amicable in nature. Property owner is allowed to present their evidence, and then the District presents their evidence. The ARB makes a determination based on the evidence presented concluding the formal hearing.

Pursuant to TPTC Section 41.43, the Appraisal District has the burden to establish the market value of the property by a preponderance of the evidence. Evidence to be used by the Appraisal District to meet its burden of proof for market value and equity in both informal and formal Appraisal Review Board (ARB) hearings is identified and tested.

Depending on the type of property under protest, different types of evidence are used by the District during the informal and formal hearings. Additionally, the District updates the types of evidence provided to an owner, agent, and / or the Appraisal Review Board (ARB), to be in compliance with the valuation procedures utilized. Some examples of the evidence that may be used include, but are not limited to:

1. Limited property sales information in support of value defense
2. Summaries/Conclusions of sales analysis
3. Property sales adjustment grids
4. Property equity adjustment grids
5. Gross Rent / Income Multiplier data
6. Pro forma and actual income data
7. Property characteristics data including photos as applicable
8. Aerial photography
9. Cost approach reports as applicable
10. Property renditions as applicable
11. Published reports regarding cost, market, or income data
12. Schedules and / or models utilized
13. Any other non-confidential information collected by the District

Summary

The 2027-2028 Reappraisal Plan identifies the District's scope of responsibilities, reappraisal cycles, procedures, and processes to meet the District's annual appraisal requirements, the Certification of the Appraisal Roll by July 25th.

Disclaimer

Failure to identify a process or a property type within this report does not prevent, nullify, limit or affect the District's scope and procedure to appraise the property. This plan is subject to updates and modifications as needed. Any modification necessary prior to the end of appraisal year 2028 will be reported to the Board of Directors at the next scheduled meeting date.

Below is a list of activities identified within this report that the District will be performing in the mass appraisal process for 2027 and 2028 appraisal year.

- → All properties are appraised at its market value yearly, unless otherwise authorized by TPTC
- → Inspect properties with building permits
- → Inspect new subdivisions and new construction
- → Inspect areas identified for annual inspection
- → Update property characteristics within 3-yr cycle
- → Analyze real estate market annually
- → Perform ratio studies (September, February, March)
- → Test and update appraisal schedules
- → Reappraise identified problematic areas
- → Update appraisal value to reflect current market
- → Process renditions and agricultural use applications
- → Identify and appraise new businesses

Limiting Conditions

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

- The appraisals are prepared exclusively for ad valorem tax purposes.
- The property characteristics data upon which the appraisals are based are assumed to be correct and are updated routinely based on this or previous reappraisal plan.
- Sales transaction validations are attempted; however, sales data is obtained through different sources and is considered reliable.
- Inspections are made from the exterior only, it is assumed that the condition of the interior of each property is similar to its exterior condition, unless the District has received additional information from qualified sources giving more specific detail about the interior condition.
- Property inspection dates will have ranged in time from before and after the appraisal date. It is assumed that there has been no material change in condition from the latest property inspection, unless otherwise noted on individual property records in our CAMA system.

- It is assumed that there are no adverse easements or encroachments for any parcel that have not already been addressed in the mass appraisal.
- Mass appraisal involves the division of tasks therefore significant mass appraisal assistance will be provided by department appraisal staff identified within this report. See Exhibit D for TDLR license listing.

Certification Statement

This reappraisal plan complies with Texas Property Tax Code Section 6.05 (i) and 25.18 and with the Uniform Standards of Professional Appraisal Practice Standard 5 and 6.

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.

August 14,2026

___________________________ ___________________________

Roberto Valdez, RPA, RTA, CTA, CCA Date
Chief Appraiser

Exhibit A – Calendar of Key Events

UVALDE COUNTY APPRAISAL DISTRICT
CALENDAR OF KEY EVENTS

Appraisal Year 2027

Appraisal Activity / Task	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27
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	
ARB Hearings -- Current & Prior Year Motions (25.25)	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		
Download TDHCA Title of Manufactured Homes	X			X			X			X		
Update forms / procedures as per legislative changes	X					X						
ARB – Staff Informal Meetings w/ Property Owners	X									X	X	X
Appraisal Review Board (ARB) Protest Hearings	X										X	X
Process and Close Protests Determined by ARB	X										X	X
Board of Directors – Approve 2027-2028 Reappraisal Plan	X											
Board of Directors – Approve Budget	X											
Comptroller's Office – EARS Submission	X											
Create Next Appraisal Year Layer in CAMA System	X											
Prepare Mass Appraisal Summary Report		X										
Submit PIC to_OAG for ORR by Oct 1st		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 deficien		X										
Personal Property – Inventory Appraisal Date (if requested timely		X										

UVALDE COUNTY APPRAISAL DISTRICT
CALENDAR OF KEY EVENTS

Appraisal Year 2027

Appraisal Activity / Task	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27
Prepare Annual Report		X										
Monitor appraisal program progress / report to BOD			X	X	X	X	X	X	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					
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						
Comptroller's Office – Chief Appraiser's Eligibility Submission					X							
Dealer Declarations – mail out					X							
Local Adm. District Judge – Appt 1/2 ARB Members (staggered)					X							
Business Personal Property Rendition Period						X	X	X	X			
Publish Public Notices/ Ag, Res Inv/ BPP/HSEx/						X		X				
Comptroller's Office – Electronic Property Transaction Submissio						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 Housin						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 deficie							X					
Residential New Owners HS Application – mail out							X					
VIT – Dealer's Inventory Declaration Deadline							X					
Land valuation analysis and update schedules							X	X				
Update appraisal models and neigborhood models							X	X				
Update improvement cost schedules per data collected							X	X				
PACS Recalculation, Error Checks and SQL – Checks (make co								X	X			X
Audit "New Value" Coding to ensure proper coding								X				

UVALDE COUNTY APPRAISAL DISTRICT
CALENDAR OF KEY EVENTS

Appraisal Year 2027

Appraisal Activity / Task	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27
Comptroller Office – PVS Appeals Deadline								X				
Comptroller's Office – Operations Survey Deadline								X				
Final adjustments to schedules and modifiers per analysis								X				
Mail AG Reminder Letter								X				
Notice to Entities – Appraisal Roll Form (Sec. 26.01)								X				
Data Entry Deadline – PACS Lockdown									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, nev									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			
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			
Capture Value and update Preliminary Est to entities										X		
Finalize Proposed Budget										X		
Finalize Proposed Reappraisal Plan										X		
Import Preliminary Mineral/Industrial Roll										X		
Mail Out Delinquest Tax Statements										X		
Mail Out of Appraisal Notices – Other than SFR Homestead Prop										X		
Mail Out of Mineral/Industrial Appraisal Notices										X		
Personal Property Rendition Deadline (Request 30 Day Extensio										X		
Preliminary Appraisal Rolls Submission to ARB										X		
Publish Notice about Taxpayer Protest Procedures										X		
Staff In-Service – Protest Period Preparations										X		
Update Uvalde CAD website with Preliminary Values										X		
Mineral and Industrial BPP Protest Filing Deadline											X	
Personal Property – Mail out Penalty Letter											X	
Present Proposed Budget to Board of Directors											X	
Protest Filing Deadline for initial mass mail out											X	

UVALDE COUNTY APPRAISAL DISTRICT
CALENDAR OF KEY EVENTS

	Appraisal Year 2027											
Appraisal Activity / Task	**Aug-26**	**Sep-26**	**Oct-26**	**Nov-26**	**Dec-26**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**
Send Proppoosed Budget to Taxing Entities											X	
Taxing Unit Challenge Deadline (Sec 41.04)											X	
ARB meets 95% and Approves Appraisal Records												X
Chief Appraiser Certifies Appraisal Roll to Entities												X
Chief Appraiser Certifies Tax Assessor/Collector to Entities												X
Prepare for Tax Assessor/Collector Certification												X
Publish TNT adv. & Post on Website before August 7th												X
Comptroller's Office – Railroad Rolling Stock Values Certified												X
Import Certified Mineral/industrial Roll												X
Run Entity Totals and Analyze Category Changes									X			X

UVALDE COUNTY APPRAISAL DISTRICT
CALENDAR OF KEY EVENTS

Appraisal Year 2028

Appraisal Activity / Task	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Jan-28	Feb-28	Mar-28	Apr-28	May-28	Jun-28	Jul-28
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	
ARB Hearings -- Current & Prior Year Motions (25.25)	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		
Download TDHCA Title of Manufactured Homes	X			X			X			X		
Update forms / procedures as per legislative changes	X					X						
ARB – Staff Informal Meetings w/ Property Owners	X									X	X	X
Appraisal Review Board (ARB) Protest Hearings	X										X	X
Process and Close Protests Determined by ARB	X										X	X
Board of Directors – Approve 2027-2028 Reappraisal Plan												
Board of Directors – Approve Budget	X											
Comptroller's Office – EARS Submission	X											
Create Next Appraisal Year Layer in CAMA System	X											
Prepare Mass Appraisal Summary Report		X										
Submit PIC to_OAG for ORR by Oct 1st		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 deficien		X										
Personal Property – Inventory Appraisal Date (if requested timel		X										

UVALDE COUNTY APPRAISAL DISTRICT
CALENDAR OF KEY EVENTS

Appraisal Year 2028

Appraisal Activity / Task	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Jan-28	Feb-28	Mar-28	Apr-28	May-28	Jun-28	Jul-28
Prepare Annual Report		X										
Monitor appraisal program progress / report to BOD			X	X	X	X	X	X	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					
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						
Comptroller’s Office – Chief Appraiser’s Eligibility Submission					X							
Dealer Declarations – mail out					X							
Local Adm. District Judge – Appt 1/2 ARB Members (staggered)					X							
Business Personal Property Rendition Period						X	X	X	X			
Publish Public Notices/ Ag, Res Inv/ BPP/HSEx/						X		X				
Comptroller’s Office – Electronic Property Transaction Submissio						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 Housin						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 deficier							X					
Residential New Owners HS Application – mail out							X					
VIT – Dealer’s Inventory Declaration Deadline							X					
Land valuation analysis and update schedules							X	X				
Update appraisal models and neigborhood models							X	X				
Update improvement cost schedules per data collected							X	X				
PACS Recalculation, Error Checks and SQL – Checks (make co								X	X			X
Audit "New Value" Coding to ensure proper coding								X				

UVALDE COUNTY APPRAISAL DISTRICT
CALENDAR OF KEY EVENTS

Appraisal Year 2028

Appraisal Activity / Task	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Jan-28	Feb-28	Mar-28	Apr-28	May-28	Jun-28	Jul-28
Comptroller Office – PVS Appeals Deadline								X				
Comptroller’s Office – Operations Survey Deadline								X				
Final adjustments to schedules and modifiers per analysis								X				
Mail AG Reminder Letter								X				
Notice to Entities – Appraisal Roll Form (Sec. 26.01)								X				
Data Entry Deadline – PACS Lockdown									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, nev									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			
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			
Capture Value and update Preliminary Est to entities										X		
Finalize Proposed Budget										X		
Finalize Proposed Reappraisal Plan										X		
Import Preliminary Mineral/Industrial Roll										X		
Mail Out Delinquest Tax Statements										X		
Mail Out of Appraisal Notices – Other than SFR Homestead Prop										X		
Mail Out of Mineral/Industrial Appraisal Notices										X		
Personal Property Rendition Deadline (Request 30 Day Extensio										X		
Preliminary Appraisal Rolls Submission to ARB										X		
Publish Notice about Taxpayer Protest Procedures										X		
Staff In-Service – Protest Period Preparations										X		
Update Uvalde CAD website with Preliminary Values										X		
Mineral and Industrial BPP Protest Filing Deadline											X	
Personal Property – Mail out Penalty Letter									X			
Present Proposed Budget to Board of Directors											X	
Protest Filing Deadline for initial mass mail out											X	

UVALDE COUNTY APPRAISAL DISTRICT
CALENDAR OF KEY EVENTS

Appraisal Year 2028

Appraisal Activity / Task	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Jan-28	Feb-28	Mar-28	Apr-28	May-28	Jun-28	Jul-28
Send Proppoosed Budget to Taxing Entities											X	
Taxing Unit Challenge Deadline (Sec 41.04)											X	
ARB meets 95% and Approves Appraisal Records												X
Chief Appraiser Certifies Appraisal Roll to Entities												X
Chief Appraiser Certifies Tax Assessor/Collector to Entities												X
Prepare for Tax Assessor/Collector Certification												X
Publish TNT adv. & Post on Website before August 7th												X
Comptroller's Office – Railroad Rolling Stock Values Certified												X
Import Certified Mineral/industrial Roll												X
Run Entity Totals and Analyze Category Changes									X			X

Exhibit B – Production Standards Worksheets

UVALDE COUNTY APPRAISAL DISTRICT

Appraisal Year 2027 Planning Worksheet

UVALDE CISD (Outside City Limits), NUECES CANYON ISD

Important Dates	
Appraisal Date	**01/01/27**
Start Appraisal Year	09/01/26
End Appraisal Year	04/15/27
Rendition Deadline	04/15/27
Rendition Deadline II	05/17/27
Agricultural Application	04/30/27
Data Edits	04/16/27
Submit to Processing	04/23/27
Appraisal Notice Date	04/30/27
ARB Submission	05/20/27
ARB Hearings Start	06/02/27
ARB 95% Completion	07/20/27
Data Edits	07/21/27
Certification Date	**07/23/27**

Work Days Calculation	
Calendar Days	226
Weekend Days	65
Week Days	161
Total Non-Work Days	41
Total Work Days Available	**120**

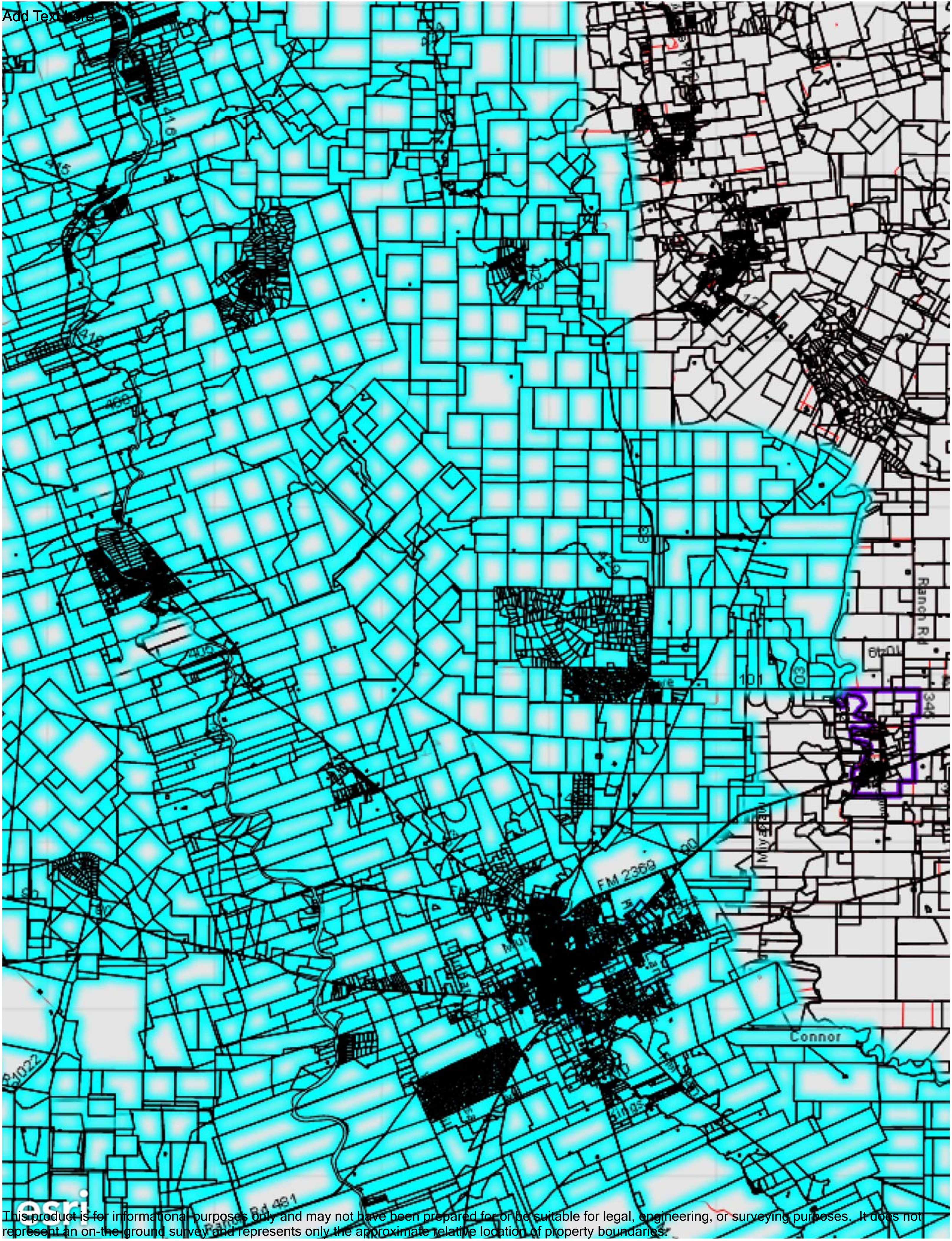
Staffing / Time Formulas	
S = Number of Staff Needed S = P / (R x T)	
P = Number of Properties - Reappraisal Plan	
R = Production Rate - IAAO Guide	
T = Time Available T = (P / R) / S	
Available Staff Appraisers	**6**

Appraisal Task	# Parcels	IAAO Rates	UCAD Rate	Staff Days
Mass Appr Pictometry Rvw	6,617	50 - 100	40	165
Mass Appr Field Rvw 35%	2,316	16 - 20	16	145
New Const	100	8 - 10	8	13
Bldg Pmt / Next Insp / Inquiries	800	16 - 20	16	50
Mobile Homes Field Rvw	635	16 - 20	16	40
Ag Inspections	200	4 - 6	5	40
Sales Analyses/R Studies	300	15 - 30	15	20
Model Building - Imp / Ld	160	8 - 10	8	20
BPP Inspections	368	15 - 20	15	25
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
	12,196			569

Average Rate per Staff Day Required	21
Productiviy Rate- **Loss for travel time,** weather, administrative	0.75
Effective Production Rate	16

	Parcel Count	Eff Prod Rate	Days	Staff
Staff Needs - S= P/(R*T)	12,196	16	120	6.29
Time Needs: T=(P/R)/S	12,196	16	126	6

Add Text here...



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

UVALDE COUNTY APPRAISAL DISTRICT

Appraisal Year 2028 Planning Worksheet

Sabinal, Knippa, Leakey, Utopia - (ISD)

Important Dates	
Appraisal Date	**01/01/28**
Start Appraisal Year	09/02/27
End Appraisal Year	04/14/28
Rendition Deadline	04/14/28
Rendition Deadline II	05/15/28
Agricultural Application	05/01/28
Data Edits	04/17/28
Submit to Processing	04/24/28
Appraisal Notice Date	05/01/28
ARB Submission	05/23/28
ARB Hearings Start	06/01/28
ARB 95% Completion	07/19/28
Data Edits	07/21/28
Certification Date	**07/25/28**

Work Days Calculation	
Calendar Days	225
Weekend Days	64
Week Days	161
Total Non-Work Days	41
Total Work Days Available	**120**

Staffing / Time Formulas

S = Number of Staff Needed S = P / (R x T)

P = Number of Properties - Reappraisal Plan

R = Production Rate - IAAO Guide

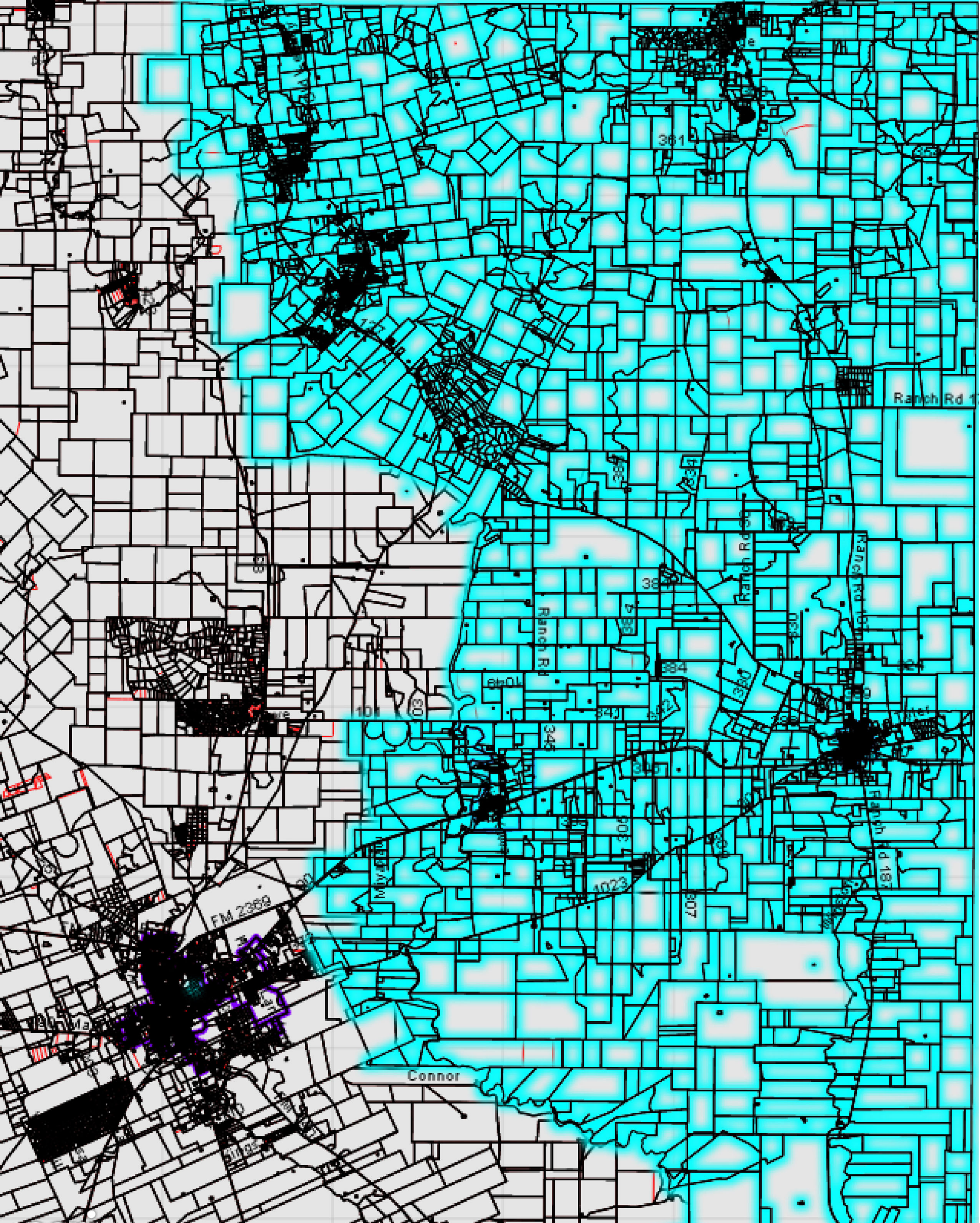
T = Time Available T = (P / R) / S

Available Staff Appraisers **6**

Appraisal Task	# Parcels	IAAO Rates	UCAD Rate	Staff Days
Mass Appr Pictometry Rvw	6,873	50 - 100	40	172
Mass Appr Field Rvw 35%	2,406	16 - 20	16	150
New Const	100	8 - 10	8	13
Bldg Pmt / Next Insp / Inquiries	800	16 - 20	16	50
Mobile Homes Field Rvw	309	16 - 20	16	19
Ag Inspections	200	4 - 6	5	40
Sales Analyses/R Studies	300	15 - 30	15	20
Model Building - Imp / Ld	160	8 - 10	8	20
BPP Inspections	392	15 - 20	15	26
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
	12,240			562

Average Rate per Staff Day Required	22
Productiviy Rate- **Loss for travel time,** weather, administrative	0.75
Effective Production Rate	16

	Parcel Count	Eff Prod Rate	Days	Staff
Staff Needs - S= P/(R*T)	12,240	16	120	6.26
Time Needs: T=(P/R)/S	12,240	16	125	6



361
Ranch Rd 1
384
Ranch Rd
1048
345
FM 2369
1023
307
Ranch Rd 187
Connor

Exhibit C – Capitol Appraisal Group, LLC, Reappraisal Plan

CAPITOL APPRAISAL GROUP, LLC
2027-2028 REAPPRAISAL PROCEDURES

Industrial Real Property • Industrial Personal Property • Utilities, Railroads & Pipelines • Oil & Gas

Purpose, Status, and Intended Use

This is Capitol Appraisal Group, LLC's contractor procedures document for property appraised under professional services contracts with Texas appraisal districts. It describes Capitol's recurring discovery, data collection, appraisal, review, reporting, and value-defense procedures for the 2027 and 2028 tax years. It is not the appraisal district's statutory reappraisal plan and does not replace the district's board-adopted plan or local procedures.

Intended use. These procedures are used to guide and document Capitol's contracted ad valorem appraisal work and to inform the client chief appraiser and appraisal district staff of the methods and controls Capitol applies. They may also support review, protest, audit, and other lawful appraisal-district functions. They are not intended for lending, financial reporting, or other non-ad valorem uses.

Client procedures control. Capitol performs contracted work in accordance with the scope, calendar, data standards, and formally adopted procedures of each client appraisal district. If a client procedure or direction conflicts with Capitol's general procedure, the client's procedure controls.

Professional and Legal Standards

USPAP. Appraisal work is performed in accordance with applicable requirements of the Uniform Standards of Professional Appraisal Practice (USPAP) in effect for the assignment, including Standards 5 and 6 for mass appraisal development and reporting where applicable. Capitol also follows applicable Texas Property Tax Code requirements and client-adopted procedures.

Legislative and regulatory compliance. Capitol reviews applicable legislative changes, amendments to the Texas Property Tax Code, Texas Comptroller rules, manuals and guidance, controlling judicial decisions, and other legal requirements. Material changes are incorporated into appraisal procedures, models, schedules, documentation, evidence practices, or other contracted work for the tax year in which they apply.

Value Standard and Effective Date

Except when a special statutory method applies, taxable property is appraised at market value as of January 1 of the tax year. Texas Tax Code §1.04(7) defines market value as the price at which property would transfer for cash or its equivalent under prevailing market conditions when exposed to the open market for a reasonable time, the parties are knowledgeable about the property and its uses and restrictions, and each seeks to maximize gain without taking advantage of the other party's exigencies. Texas Tax Code §23.01 generally requires appraisal at market value as of January 1.

Assignment Conditions, Data, and Quality Control

Special statutory treatment and taxable value. Exemptions, special appraisal provisions, abatements, pollution-control exemptions, Freeport and goods-in-transit exemptions, and other statutory adjustments may affect taxable value without changing the underlying market-value analysis. Eligibility and final application of those provisions remain subject to applicable law and the client appraisal district's determination. Capitol applies or supports such adjustments when they are within the contracted scope or when directed by the client.

Assignment conditions and assumptions. Capitol relies on information reasonably available from the client, property owner, regulatory agencies, public records, inspections, market sources, and other sources appropriate to the property type. Material assumptions, extraordinary assumptions, limiting conditions, or data limitations affecting an appraisal conclusion are documented in the work file or appraisal report as appropriate. Unless specifically included in scope, Capitol does not independently guarantee title, legal ownership, environmental condition, engineering condition, or other matters requiring separate professional expertise.

Data Collection and Verification

- Sources include prior-year appraisal records, renditions, owner and agent submissions, regulatory filings, public records, financial and operating reports, licensed data services, market publications, sales data, maps, permits, and physical inspection where appropriate.
- Data are evaluated for source reliability, internal consistency, date, relevance, and consistency with independent or corroborating information when available.
- When sources conflict, the appraiser investigates the discrepancy, gives greater weight to the most reliable and property-specific evidence, documents material judgment, and seeks clarification from the owner, client, regulator, or other source when necessary.
- Confidential renditions, income and expense data, workpapers, and other protected information are maintained and disclosed only as authorized or required by law.
- Physical inspection is performed when appropriate, practical, and within the contracted scope. If property is inaccessible, non-inspectable, subsurface, or inspection is not practical, Capitol uses owner submissions, imagery, regulatory records, maps, prior inspections, permits, operating data, and other reliable alternative sources and notes material limitations when they affect the conclusion.

Model Development, Testing, and Uniformity

- Cost, income, market, and unit-appraisal models are calibrated and reviewed using current market evidence, statutory inputs, property-specific data, and prior-year results as appropriate.
- Reasonableness testing includes review of depreciation and obsolescence, capitalization and discount rates, allocation factors, cost indexes, production and price assumptions, statutory inputs, and other significant model variables.
- Ratio studies, appraisal-to-sale comparisons, equity analysis, year-to-year variance reports, exception reports, and other performance tests are used where sufficient meaningful data are available.
- Uniform and equal appraisal is reviewed by comparing similar properties, model outputs, property classes, market indicators, and available sales or equity evidence. Material outliers receive additional review.
- Supervisory review, experienced-appraiser review, periodic reassignment, and independent review of significant changes are used as quality-control procedures.

Reappraisal Frequency and Work-File Retention

Capitol reviews and reappraises property within its contracted categories annually unless the client-approved scope requires a different cycle. This annual contractor review supports the appraisal district's periodic reappraisal obligations under Texas Tax Code §25.18.

Work files are maintained to support credible assignment results and may include source documents, calculations, assumptions, model outputs, review notes, correspondence, photographs, regulatory information, sales information, ownership documentation, and protest evidence. Capitol classifies and retains these records according to their content and purpose. Where Capitol maintains records for a client or as part of contracted appraisal work, retention will be no shorter than the applicable contractual requirement and, when applicable to the client record, the minimum period established by the Texas State Library and Archives Commission (TSLAC) Local Schedule TX - Records of Property Taxation.

The state schedule establishes minimum retention periods for official local-government records; it does not create a single retention period for every appraisal workpaper. Capitol therefore applies the period associated with the applicable record series and retains records longer when required by contract, litigation hold, pending protest or appeal, audit, public-information request, administrative review, or other applicable law or professional requirement.

Texas Minimum Retention Reference

Record / Workpaper Type	TSLAC Series	Minimum Retention
Property value documentation - cost schedules, sales reports, rental schedules, and similar data used to support value	TX2975-14	As long as administratively valuable (AV), but at least through certification of the appraisal roll for the year supported.
Renditions and supporting documentation (other than allocation applications)	TX2975-16b	5 years.
Appraisal correspondence with property owners	TX2975-03	2 years, unless it supports a record with a longer retention period; routine transmittals and certain inquiries may be retained only as long as administratively valuable.
Appraisal field notes	TX2975-04	AV after the related appraisal records have been prepared or updated.
Appraisal monitoring / discovery documentation	TX2975-05	AV.
Property transfer documentation, including division orders used to update ownership	TX2975-13	AV after certification of the appraisal roll for the year in which the transfer is reflected.
ARB hearing records and evidence	TX2950-02	End of the calendar year in which the hearing or meeting is held + 4 years.
Final and supplemental appraisal rolls maintained by the appraisal district	TX2975-06a	Permanent (appraisal-district official record).

Confidential records remain subject to all applicable confidentiality restrictions throughout the retention period and are securely disposed of when authorized. The appraisal district remains responsible for retention of its official records, including records designated for permanent retention. Capitol will coordinate delivery or preservation of client records as required by contract and applicable law.

Source: Texas State Library and Archives Commission, Local Schedule TX - Records of Property Taxation (current schedule).

Industrial Real Property

Capitol annually reappraises industrial real property included in the client-approved scope. The process follows the core elements of periodic reappraisal: identification, characteristic updates, market analysis, appraisal-model development and calibration, comparison/review, and value defense.

1. Identification. Industrial real property is identified through inspection where appropriate, prior appraisal records, owner submissions, legal documents, photography, public information, permitting information, and other descriptive sources. Potential new property and additions are reported to and coordinated with the appraisal district.

2. Characteristic Updates. Physical and economic characteristics are updated from inspection, prior records, confidential renditions, asset lists, owner-provided information, published reports, permits, and other reliable sources. Conflicting information is investigated and resolved using the most reliable property-specific evidence available.

3. Market Areas. Industrial property markets may be regional, national, or international. Capitol reviews published prices and costs, financial analysis, investor reports, industry publications, comparable transactions when available, and other relevant market evidence.

4. Appraisal Approach. Replacement or reproduction cost new less depreciation is commonly used because cost information is often available. Physical deterioration, functional obsolescence, and economic obsolescence are considered where applicable. Income and market approaches are used when sufficient reliable data are available. Models and schedules are reviewed for current costs, depreciation, obsolescence, capitalization/discount assumptions, and market support.

5. Comparison, Equity, and Review. The appraiser reconciles multiple indicators using the model that best reflects the subject property and most reliable data. Current values are compared with prior-year values, similar properties, available sales, owner data, and exception reports. Significant changes and outliers receive supervisory or experienced-appraiser review.

6. Special Adjustments. Where exemptions, abatements, pollution-control exemptions, or other statutory adjustments affect taxable value, Capitol provides the market-value and property information needed by the client and applies adjustments when included in scope or directed by the appraisal district.

Typical Annual Timeline

Period	Activity
September-March	Discovery, inspection, listing, owner data collection, cost and market research.
April-Certification	Complete market/appraised values; identify new value; resolve data issues; support notice and certification schedules.
Post-Certification	Process client-directed corrections/supplements, review results, and begin research for the next cycle.

Industrial Personal Property

Capitol annually reappraises industrial personal property included in the client-approved scope using current renditions, asset information, inspections when appropriate, market and cost data, depreciation analysis, model testing, and comparison/review procedures.

1. Identification. The appraiser begins with prior-year records and identifies new property through inspection, visual observation, publications, directories, listing services, public information, owner interviews, renditions, asset listings, and other public or confidential sources. New accounts, additions, and material asset changes are coordinated with the appraisal district.

2. Characteristic Updates. Relevant asset characteristics are updated through inspection, directories and listing services, renditions, owner submissions, prior records, public reports, and other reliable information. Rendition and owner data are reconciled to prior records; material inconsistencies are investigated. Confidential information is handled in accordance with applicable law.

3. Market Areas. Industrial personal property markets are generally regional or national. Published price sources, equipment market data, industry information, and valid sales are used where available to identify market conditions.

4. Appraisal Approach. Replacement or reproduction cost new less depreciation is the principal model for many assets. Cost indexes, age-life relationships, depreciation schedules, condition, utility, functional influences, economic influences, and property-specific facts are considered. Income and market models are used when reliable data support them. Schedules are reviewed and calibrated using available sales, market evidence, and appraisal experience.

5. Comparison, Equity, and Review. Current values are compared with prior-year values, rendition data, expected depreciation, asset additions/deletions, market indicators, comparable properties, and exception reports. Appraisal-to-sale analysis is used when meaningful transactions are available. Significant variances receive additional review.

6. Exemptions and Adjustments. Freeport, goods-in-transit, pollution-control, abatements, and other exemptions or adjustments are recognized when applicable. Eligibility and final taxable-value treatment are controlled by law and the client appraisal district; Capitol supports the determination and applies adjustments when within scope or directed by the client.

Typical Annual Timeline

Period	Activity
Fall-March	Discovery, inspection where applicable, rendition preparation/review, asset and market research.
January-April	Update characteristics, cost data and depreciation; perform preliminary appraisal and exception review.
April-Certification	Finalize values, identify new value, resolve owner submissions, and support notice/certification.
Post-Certification	Apply client-directed ARB orders, corrections and supplements and carry approved changes forward.

Utility, Railroad, and Pipeline Property

Capitol annually reappraises utility, railroad, and pipeline property included in the client-approved scope using current regulatory, financial, operating, cost, market, and property-specific information. Unit and allocated values are developed and reviewed as appropriate.

1. Identification. Properties susceptible to inspection are identified through inspection, prior records, owner submissions, regulatory filings, maps, public information, and permitting records. Railroad Commission permitting information may identify potential pipeline projects, which are verified because permits alone do not establish completion, ownership, or exact taxable situs. New property is reported to the appraisal district.

2. Characteristic Updates. Relevant characteristics are updated from inspection data, renditions and owner submissions, regulatory reports, company financial and operating information, maps, prior records, and other reliable sources. Material discrepancies among filings or sources are researched and resolved based on the most reliable evidence available.

3. Market Areas. Utility, railroad, and pipeline markets are generally regional or national. Capitol reviews regulatory information, company and investor reports, cost data, market returns, comparable transactions where available, and other evidence relevant to required returns and market conditions.

4. Appraisal Approach. Cost, income, and market approaches are considered. Pipeline property may use replacement cost new less depreciation and unit-value models when appropriate. Utility and railroad property may use income capitalization, discounted cash flow, stock-and-debt or other market evidence, and unit valuation methods. System or unit values are allocated to Texas and the client jurisdiction using appropriate property or operating measures.

5. Model Testing and Review. Year-to-year changes, return measures, capitalization and discount assumptions, depreciation/obsolescence, allocation factors, cost inputs, and model outputs are reviewed for reasonableness. Multiple indicators are reconciled based on the subject property and reliability of available data. Available sales, ratio-study information, equity comparisons, and Texas Comptroller Property Value Study results are considered where meaningful.

6. Situs and Jurisdiction Verification. Capitol develops proposed situs and allocation information from maps, regulatory filings, physical location, operating data, and client records. Jurisdiction assignments and taxing-unit coding are coordinated with and ultimately confirmed by the appraisal district before certification or other final client use.

Typical Annual Timeline

Period	Activity
Fall-March	Collect regulatory, financial, operating and property data; identify new property and update characteristics.
January-April	Develop cost, income and market indicators; update rates, depreciation, obsolescence and allocation factors.
April-Certification	Reconcile and allocate values, identify new value, verify situs/jurisdictions with the client, finalize reports, and support protests.
Post-Certification	Apply client-directed ARB orders, corrections, supplements and allocation changes.

Oil and Gas Property

Capitol annually reappraises producing oil and gas mineral interests included in the client-approved scope. Because subsurface mineral interests cannot be physically inspected in the same manner as other real property, identification and appraisal rely heavily on regulatory, production, ownership, market, operator, and sales information.

1. Identification and Situs. Capitol obtains Railroad Commission of Texas production and lease information and compares it with existing appraisal records to identify new mineral property. Plats, W-2/G-1 records, field and lease information, operator data, and Capitol mapping resources are used to determine situs and associate production with the appropriate property. Jurisdiction assignments are coordinated with the appraisal district.

2. Characteristic Updates. Relevant characteristics include production volume and pattern, decline, product prices, operating and capital expenses where appropriate, reserves, ownership, well status, and discount-rate/risk inputs. Information is updated from the RRC, Texas Comptroller, owner/operator submissions, published investment reports, licensed data services, service organizations, and comparable properties when available. Conflicting data are researched and resolved using the most reliable and current information available.

3. Market and Sales Analysis. Oil and gas markets are regional, national, and international. Capitol reviews commodity markets, industry and capital-market information, mineral and lease sales, and sales information provided to or available through the Texas Comptroller of Public Accounts. Valid sales are used to test appraisal assumptions and results and, when sufficient reliable information is available, to support market conclusions.

4. Appraisal Approach. The income approach, generally through discounted cash flow, is the principal method for producing mineral interests. Production, decline, applicable statutory pricing inputs, expenses, reserves, and discount rates are combined to estimate the present value of anticipated future income. Current statutory and Comptroller requirements are incorporated into the model, including special mineral valuation requirements where applicable.

5. Model Testing, Equity, and Review. Values are compared with prior-year certified values, actual or anticipated income, production trends, industry payout indicators, available sales information, and other reasonableness measures. Discount rates, price inputs, expense assumptions, decline, reserve life, and statutory inputs are reviewed annually. Significant changes and model outliers receive additional experienced-appraiser or supervisory review.

6. Ownership and Notice Support. Ownership changes are processed from division orders, operator information, owner submissions, client records, and other reliable sources. Because mineral properties may have multiple owners, Capitol coordinates account-level and ownership data with the appraisal district for notice, protest, and certification purposes.

Typical Annual Timeline

Period	Activity
October-January	Gather market/company information and develop/finalize discount-rate studies and statutory inputs.
November-March	Identify new property and situs; update production, reserves, expenses, ownership and other characteristics.
January-Certification	Run DCF appraisals, review sales/income indicators, perform exception review, identify new value, finalize values, and support notices/protests.
Post-Certification	Apply client-directed ARB orders, corrections, supplements, ownership changes, and carry approved data forward.

Notices, Protests, Certification, and Client Coordination

Notices and New Value

- Capitol identifies newly discovered property, new accounts, additions, and other value changes within the contracted scope and separately flags or reports new value when the client requires it.
- Capitol provides appraisal values and supporting data needed for notices of appraised value. Statutory notice responsibility remains with the appraisal district unless the contract expressly assigns notice preparation or mailout services to Capitol.
- Notice format, timing, mailing responsibility, and delivery method are coordinated with the client and governed by applicable law, the contract, and appraisal-district procedures.
- Situs, taxing jurisdictions, and allocation data are reviewed with the appraisal district before final use when jurisdictional changes or new property are identified.

Informal Review and Appraisal Review Board

Capitol follows each client appraisal district's adopted protest procedures and applicable Texas Tax Code Chapter 41 requirements. Informal reviews may be conducted by telephone, electronically, by mail, or in person. Appraisers review taxpayer or agent information, explain appraisal data and assumptions, and make or recommend corrections or valuation changes when supported by the facts, client authority, and applicable law.

For formal Appraisal Review Board hearings, Capitol assists with appraisal reports, supporting schedules, research, comparable or equity information when applicable, and other evidence appropriate to the property and protest issue. Protest deadlines and hearing schedules are controlled by applicable law and the appraisal district. Confidential information is protected and disclosed only as authorized or required by law.

ARB Orders, Corrections, Supplements, and Certification

- Capitol incorporates ARB orders and client-approved changes into contracted appraisal records and reports in accordance with client procedures.
- Corrections, supplemental appraisal records, and post-certification changes are processed when directed by the client and supported by applicable Tax Code authority, including Texas Tax Code §25.25 and other applicable provisions.
- Capitol coordinates preliminary and final value delivery, unresolved exceptions, new value, jurisdiction data, protest results, and supplements with the appraisal district so the chief appraiser can complete statutory appraisal-record and certification responsibilities.
- Capitol supports the client's certification calendar but the chief appraiser and appraisal review board retain the statutory duties assigned to them by law.

Principal Texas Property Tax Code References

The procedures are implemented in conjunction with applicable provisions of the Texas Property Tax Code, including: §1.04 (definitions/market value); Chapter 11 (exemptions); Chapter 21 (taxable situs); Chapter 22 (renditions and property reports); Chapter 23 (appraisal methods and procedures); Chapter 25 (appraisal records, notices, corrections and supplemental records); Chapter 41 (local review, protests and ARB proceedings); and applicable certification provisions governing completion and delivery of appraisal records. The current law and client procedure control if any reference in this summary changes during the plan period.

APPENDIX A - REPRESENTATIVE APPRAISAL DOCUMENTATION

The following condensed exhibits are based on Capitol's historical sample documentation. They show the types of schedules and information commonly produced without reproducing legacy one-screen-per-page printouts. Historical dates, values, rates, and company names are examples only and are not 2027-2028 appraisal inputs.

A-1. Pipeline and Investor-Owned Utility Examples

Pipeline Unit Appraisal - Representative Content

Pipeline Unit Appraisal	Representative Content
Income approach	Historical/projected NOI; CWIP income; capitalization rate; indicated value.
Cost approach	Utility plant; CWIP; accumulated depreciation; net plant; economic obsolescence; indicated value.
Correlation	Reconcile income/cost indicators to unit market value.
Allocation	Allocate to Texas plant, pipeline, and client jurisdiction using investment/property measures.
Review	Market value/original cost; market value/net book; return measures; prior-year comparison.

Historical Pipeline Sample

Historical Pipeline Sample	Amount
Income indicator	$1,329,202,314
Cost indicator	$1,311,119,199
Correlated unit value	$1,315,000,000
MV / original cost	0.5771
MV / net book value	0.6018

Investor-Owned Electric Utility - Representative Content

Area	Example
Income	Historical NOI/NPIS, projected typical NOI, CWIP, capitalization rate.
Cost	Plant, CWIP, depreciation, net book, economic obsolescence.
Market	Stock & debt and other market evidence when appropriate.
DCF	Projected cash flow, taxes, interest, depreciation, capex, discount factors, reversion.
Allocation	Distribution, transmission, substations and other system components.

Historical Indicator

Historical Indicator	Amount
Income	$505,450,487
Cost	$526,062,574
Stock & debt	$1,364,825,105
DCF	$591,713,506
Opinion of market value	$510,000,000

A-2. Telephone and Cooperative Utility Examples

Telephone Company

Area	Representative Documentation
Income	Historical/adjusted NOI, access-line trends, projected NOI, capitalization rate.
Cost	Plant in service, CWIP, depreciation reserves, net book value, obsolescence.
Correlation	Income and cost indicators reconciled to system value.
Allocation	Central office equipment, outside plant, land/buildings, access lines or other operating units.

Electric Cooperative

Area	Representative Documentation
Income	Historical NOI and return on net plant; projected income; capitalization.
Cost	Total plant, depreciation, net investment and economic obsolescence.
Capitalization	Cost of equity, cost of debt, capital structure and weighted cost of capital.
Allocation	Distribution line, transmission line, substations and capacity measures.

Telephone Cooperative - Historical Sample

Item	Historical Sample
Projected NOI	$900,000
Capitalization rate	0.1322
Income approach	$6,807,893
Cost approach	$6,772,429
Opinion of market value	$6,800,000

These examples demonstrate the mix of income, cost, capitalization, correlation, allocation, and review schedules historically used in Capitol utility appraisal reports.

A-3. Industrial Plant and Personal Property Examples

Industrial plant reports identify the property and client, effective appraisal date, principal real and personal property groups, valuation methodology, and value conclusion. Supporting schedules commonly show replacement cost, depreciation or valuation factors, and present worth.

Category	Historical Cost / RCN	Factor	Present Worth
Process Group	$49,590,000	0.194	$9,598,100
Utilities	$19,340,100	0.183	$3,539,500
Other improvements	Supporting schedule	Varies	Included in total
Personal property	Supporting schedule	Varies	$17,623,800
Total present worth, excluding land			$35,013,400

Model	Typical Inputs
Cost	RCN, age, useful life, depreciation, condition, functional/economic influences.
Income	Property-specific or economic income, expenses, capitalization/discount rate.
Market	Comparable equipment/property sales adjusted for relevant differences.
Review	Prior-year change, rendition variance, asset additions/deletions, exception flags, sales when meaningful.

Typical Supporting Schedules

- Property identification and effective appraisal date.
- Replacement/reproduction cost schedules and source references.
- Physical, functional and economic depreciation/obsolescence analysis.
- Asset listings, rendition reconciliation, and property-specific adjustments.
- Income or market indicators when reliable data are available.
- Final value reconciliation, review, and report certification elements.

A-4. Oil and Gas Mineral Appraisal Examples

Capitol's historical detailed mineral appraisal reports combine regulatory production data with appraisal assumptions and discounted cash flow calculations. The condensed examples preserve the structure of those reports while eliminating repetitive legacy print pages.

Detailed Mineral Appraisal - Typical Sections

Section	Representative Information
Property identification	Client, RRC identifier, lease/field, operator, county, primary product, appraisal date.
Historical production	Annual/monthly oil, gas and water production; producing wells; first production date.
Projection parameters	Projection date, production rate, decline rate, reserve limits, well count, product ratios.
Economic inputs	Product prices, operating expenses, capital expenses where applicable, discount rate, statutory inputs.
DCF results	Projected annual production/revenue/expenses, net income, discount factors, present worth and final value.
Review	Prior-year value, actual income, payout indicators, production trend and available sales information.

Representative Historical Production Extract

Year	Oil (BBL)	Gas (MCF)	Notes
2006	29,559	12,400	Historical sample
2007	20,790	11,571	Historical sample
2008	22,477	11,550	Historical sample
2009	Sample monthly detail	Sample monthly detail	Used to establish current production trend

Sales and Market Review

In addition to production and income analysis, Capitol reviews mineral and lease sales when available, including sales information provided to or available through the Texas Comptroller of Public Accounts. Sales information is used as a reasonableness test and, where sufficient reliable data exist, as direct market support for appraisal assumptions or conclusions.

Current-Year Use of Historical Examples

The historical examples in this appendix demonstrate report structure only. Current-year production, prices, expenses, discount rates, reserves, sales information, ownership, statutory requirements, and other appraisal inputs are updated for the applicable tax year.

Exhibit D – Mass Appraisal & Tax Collection Assistance

Uvalde County Appraisal District

Staff Members providing significant mass appraisal & tax collections assistance

Employee Name	Position	Appraiser License	Assessor / Collector License
VALDEZ, ROBERTO - RPA, RTA, CTA, CCA	Chief Appraiser	64744	64744
LARA, MONICA U - RPA, CCA	Appraisal Supervisor	74535	74535
HERNANDEZ, ANA B - RPA, CCA	Appraisal Analyst / System Admin	75381	75381
CHACON, ANTONIO DEJESUS	Property Appraiser	77904	
VALDEZ, DAVID	Property Appraiser	78594	
GONZALES, CHRISTOPHER PALEMON	Property Appraiser	78683	
ALVARADO, CLARISA	Property Appraiser	78735	
<< Vacant >>	Property Appraiser		
DE HOYOS, AURORA - RTA	Deputy Tax Assessor/Collector		69592
GONZALES, GRACE C	Tax Collector		69593
PENA, STEPHANIE RAMOS - RTA	Tax Collector		75562
PULIDO, MELISSA - RTA	Bookkeeper / ARB Coordinator		76156
TAFOYA, WENDY	Tax Collector		78985