

Jasper County Appraisal District

Reappraisal Plan 2023-2024

Prepared by: Lori Barnett
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CHAPTER I.

INTRODUCTION

A. Scope of Responsibility

The **Jasper County Appraisal District (JCAD or Jasper CAD)** has prepared and published this reappraisal plan and appraisal report to provide the **Board of Directors (BOD)**, citizens

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and taxpayers with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and then, several sections describing the appraisal effort by the appraisal district.

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

The appraisal district is responsible for local property tax appraisal and exemption administration for 18 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, municipal utility district, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals and estimated values by the appraisal district allocate the year's tax burden on the basis of each taxable property's market value. Eligibility is also determined for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

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

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

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

The **Tax Code**, under Sec. 25.18, requires each appraisal office to implement a plan to updated appraised values for real property at least once every three years. The district's current policy is to conduct general reappraisal of taxable property every year. Appraised

values are reviewed annually and are subject to change. Business personal properties, minerals and utility properties are appraised every year.

The BOD reserves the right to make changes to the plan as necessary to fulfill the end goal. The chief appraiser shall make operational changes as necessary to coordinate all the activities of JCAD to the plan. JCAD will notify the taxing units and PTAD of any substantive change that may need to be required.

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

B. Personnel Resources

In addition to the **Administrative** functions, **Jasper CAD** has two operating sections of personnel which are **Appraisal** and **Records**. The Administrative function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, and oversee day to day operations of the district. The **Appraisal** department is responsible for the inspections of all real and personal property accounts. The property types appraised include commercial, residential, and business personal. The district's appraisers are subject to the provisions of the **Property Taxation Professional Certification Act** and must be duly registered with the **Texas Department of Licensing & Registration (TDLR)**. The **Records** department provides support functions including customer service; exemption & records maintenance; information & assistance to property owners; map maintenance; and **ARB** hearings duties.

The appraisal district staff consists of 16 employee positions with the following classifications:

Administration – 2 Appraisal – 8 Records - 6

Jasper CAD employs an outside appraisal firm, **TY Pickett** out of Addison, Tx to appraise minerals, oil and gas, utilities, hotels and various other complex properties. They are guided by the principles in USPAP.

C. Staff Education and Training

All personnel that are performing appraisal work are registered with the **TDLR** as **Property Tax Professionals** and are required to take appraisal courses to achieve the status of **Registered Professional Appraiser** within five years of employment as an appraiser. After

they are awarded their license, they must receive additional training of a minimum of 30 hours of continuing education units every two years. Failure to meet these minimum standards results in the termination of the employee.

The Chief Appraiser requires certain other employees to register as **Property Tax Professionals** in the **Registered Texas Assessor-Collector** tract with responsibility of roll administration, certification, and transition to the taxing unit responsibilities under Chapter 26 of the **Tax Code**.

Additionally, personnel receive in-house training in data gathering processes, data entry, and statistical analyses to ensure equality and uniformity of appraisal of all types of property. On-the-job training is delivered by administration to new appraisers and administration meets regularly with staff to introduce any new or changed procedures and regularly monitor appraisal activity to ensure that standardized appraisal procedures are being followed by personnel.

D. Data

The district is responsible for establishing and maintaining approximately 42,000 records covering over 1,000 square miles within Jasper County. This data includes property characteristics, ownership, and exemption information. Property characteristic data on new construction is updated through an annual field effort; existing property data is maintained through field review. Sales are routinely validated during a separate field effort; however, numerous sales are validated as part of the new construction and field inspections. General trends in employment, interest rates, new construction trends, cost and market data are acquired through various sources, including internally generated questionnaires to buyer and sellers, university research centers, and market data centers and vendors.

The district's website makes a broad range of information available for public access, including certified appraised value information, protest and appeal procedures through links to the **Tax Code**, and downloadable files. The downloadable files include homestead forms, 1-d1 agricultural and timber applications, real estate rendition forms, and business personal property rendition forms.

E. Information Systems

In coordination between administration and the district's software provider, 'information systems' manages and maintains the district's data processing hardware, software applications, and Internet website. The district operates online database maintained with **Harris Govern**. The user base is networked through a local in-house server via AT&T fiber.

F. Revaluation Decision (Reappraisal Cycle)

The Jasper County Appraisal District, in accordance with the policy adopted by the **Board of Directors**, reappraises all property in the district on a continuing rotating schedule of all property every three years. The reappraisal year is a complete appraisal of all properties in the district. Each tax year is assigned certain Market Zones or Areas for reappraisal for the effective year. Tax year **2021** is a reappraisal year for certain zones; tax year **2022** is a reappraisal year for certain zones; and tax year **2023** is a reappraisal year for certain other zones (though not a part of this plan).

G. Periodic Plan for Reappraisal Requirements

Plan for Periodic Reappraisal Subsections (a) and (b), Section 25.18 **Tax Code**, read as follows:

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

(b) The plan 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 photography, land based photographs, surveys, maps and property sketches.

Appraisers annually inspect all areas of the county on a generalized basis to address issues such as new improvements, remodeling, demolition, and other updates to property characteristics. Additionally each year, the appraisers inspect designated areas in a more detailed manner on a three year basis so that approximately one-third of the county is reinspected one year, one-third the second year, and the remaining one-third the next year. In making inspections, the appraisers compare data on the appraisal card to the actual characteristics of the property to be sure that the appraisal card reflects current conditions and data. Also, a reinspection of a property may be conducted at any time, if deemed necessary to verify property characteristic data.

A tool to be used is the Pictometry oblique photography flown in JCAD in December 2019 and January 2020 anticipating a fly over in 2023 . JCAD has subscribed to their Change Finder product to help review property changes more quickly and accurately.

The appraisal district regularly obtains copies of real property records in electronic form from the county clerk and loads that data (grantor, grantee, date of transaction, volume, page and any other pertinent data) in the appraisal district's recordation software. Each instrument is reviewed to determine if it contains information that should be used to update the appraisal district records. When an instrument indicates that part of an existing property has been conveyed, the appraisal district updates the data for the existing property and creates a new property record for the portion of the

property that has been conveyed (performs a split) in accordance with the procedures in the appraisal manual. When a new subdivision is recorded, the appraisal district obtains a copy of the subdivision plat and creates property records for each property shown on the plat according to the procedures specified in the district's appraisal manual. In addition to the county clerk's records, the district uses the following to discover new property: physical inspections or other reliable means of identification such as aerial imagery and surveys. The appraisal district maintains maps in a geographic information system with aerial imagery coverage.

Business personal property assets are identified each year by using items including, but not limited to, the following:

- a. Information from physical inspections
- b. Information from 911 addressing
- c. Permit information
- d. Public records such as DBA affidavits, UCC forms or bills of sales
- e. Business advertisements in local media
- f. Business personal property renditions
- g. Previous appraisal records or business personal property renditions
- h. Sales tax information
- i. Telephone directories
- j. Internet research
- k. Vehicle information databases from vendors. All businesses are mailed a rendition form from January 1 to January 31 of each year (or otherwise provided a rendition form for subsequently discovered properties.)

Complex properties are identified as part of the appraiser's physical inspection process each year, through data submitted by the property owner, and other public and private sources. Oil and gas properties are identified by lease information obtained from the **Texas Railroad Commission (RRC)**, using primarily plats and W-2/G-1 records).

2. Identifying and updating relevant characteristics of each property in the appraisal records.

Appraisers observe and record property characteristics such as square footage, type of exterior, age, conditions and other data according to standardized procedures described in the appraisal manual.

3. Defining market areas in the district.

Market areas are defined by the physical, economic, governmental and social forces that influence property values. The effects of these forces are used to identify, classify and delineate or stratify similarly situated properties into smaller, more comparable and manageable subsets for valuation purposes. Delineations can involve the establishment of physical boundaries or stratification based on attribute analysis. On

an annual basis, appraisers identify and evaluate market areas to verify that property characteristics remain homogenous. A preliminary list of market areas is included in a later section of this plan. During implementation of this plan, new market areas may be identified and existing ones may be modified or eliminated based on changing market patterns and other information that becomes available.

4. Identifying property characteristics that affect property value in each market area, including:

- a.** The location and market area of the property;
- b.** Physical attributes of property, such as size, age, and condition;
- c.** Legal and economic attributes; and
- d.** Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions.

The appraiser identifies the location and market area of the property; physical attributes of the property such as size, age, quality and condition; price range, legal and economic attributes; and easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances or legal restrictions, through physical inspection, legal instruments and documents and analysis of data and information from other reliable sources. The property characteristics that affect value in each market area are indicated on the list of market areas that is included in a later section of the plan. Each real property parcel has information that is maintained in the appraisal district computer assisted mass appraisal system such as legal descriptions, location, market area, land size and improvement size, classification of exterior construction, age, condition, and other attributes. The property characteristics that affect value in each market area are indicated by market areas that is included in a later section of the plan.

5. Developing an appraisal model that reflects the relationships among the property characteristics affecting the value in each market area and determines the contribution of individual property characteristics.

The appraisal district uses the sales comparison method to appraise vacant land. The appraisal district principally utilizes the cost approach to value on improved properties where:

- a.** Land is valued as if it were vacant by the sales comparison method;
- b.** Replacement cost new, based on local modifiers to a nationally recognized costs estimation guide, is established;

- c. Accrued depreciation is estimated and deducted from the replacement costs new
- d. The land and depreciated improvement value are added together to arrive at a total property value.

A market area adjustment factor, if appropriate, is applied to account for factors that influence values in a specific market area but that are not recognized in the cost approach used on at-large basis. The income approach is used for the appraisal of multi-family properties and income-producing commercial properties. The uses of the different approaches to value are detailed in later sections of this plan.

6. Applying the conclusions reflected in the model to the characteristics of the properties being appraised.

Properties are classified by location, square footage, quality of construction, exterior cover, and other attributes and the computer assisted mass appraisal system applies the appropriate unit data to each attribute on a mass basis so that properties with similar attributes will have similar values.

7. Reviewing the appraisal results to determine value.

After values have been assigned by the computer assisted mass appraisal system, a sales ratio study is conducted for various neighborhoods and property types to determine if the assigned values fall within a range that is deemed acceptable. Additionally, spot checks are made to verify that the system is producing similar unit values (per acre, per square foot, etc.) for similar properties.

H. Data Collection

1. Data Collection Requirements

Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year include addition of new construction, removals due to movement or demolition, addition of new subdivisions, addition of new business personal property accounts, deletion of existing business personal property accounts, addition of new oil and gas leases, deletion of plugged oil and gas leases, consideration of remodeling, re-inspection of problematic market areas, re-inspection of problematic property categories, re-inspection of problematic individual properties, re-inspection of the universe of properties on a specific cycle (once every three years). Comprehensive descriptions

of field and office procedures are included in the district's appraisal manual which is attached to this reappraisal plan by reference.

2. New Construction/Demolition/Remodeling/Re-checks

Field and review procedures for new construction, demolition and remodeling are identified and revised as required. Field production standards are monitored. Only reliable sources of information concerning new construction, demolition and remodeling are used. All areas, inside and outside of the designated reinspection zones, are annually inspected on a generalized basis to address new improvements, demolition, remodeling, and other updates to property characteristics. Re-checks are performed in all areas if the appraiser or property owner feels that a reinspection is necessary to verify property characteristic data. The sequence of reinspections is made at the discretion of the appraiser and depends on staff availability, weather and other factors.

3. Reinspection of Problematic Market Areas / Property Types / Properties

Property types, market areas, and individual properties that fall outside of the normal range of generally accepted statistical measures are determined to be problematic. Field reviews are conducted to verify and /or correct property characteristic data. The sequence of reinspections is made at the discretion of the appraiser and depends on staff availability, weather and other factors. Sales confirmation data is re-verified and additional sales data is researched if necessary and available.

Additional time may be needed to adjust for natural disasters.

4. Reinspection of the Universe of Properties

- a.** Sec. 25.18 of the **Texas Tax Code** requires a re-inspection of the universe of properties at least once every three years. The plan calls for re-inspection, as defined in Sec. 28.15 b (1), every three years. The re-inspection requirements for tax years **2023** and **2024** are identified and scheduled along with the key events calendar in Chapter IX of this report. For tax year **2023** all real properties are reinspected in the following zones: **a portion of Zones 4, 5 and 6 will be the main focus.** For tax year **2024** all real properties are reinspected in the following zones: **a portion of Zone 4, 5 and 6. Will be starting a portion of zone 1.** Also, as previously noted, all areas, inside and outside of the designated reinspection zones are annually inspected on a general basis to address building permits, new improvements, fire reports, demolition, remodeling, and other updates to

property characteristics. A reinspection of any property may be conducted at any time, if deemed necessary to verify property characteristic data. The sequence of reinspections is made at the discretion of the appraiser and depends on staff availability, weather and other factors.

- b. Complex properties assigned to **TY Pickett** are reinspected on an annual basis. Business personal property accounts are identified for reinspection each year through renditions or other data filed by property owners or by other reliable public and private means of identification including, but not limited to the previous year's appraisal roll, vehicles listing services, business directories, public and private records, Internet research, and as part of the appraiser's physical inspection process.

5. Field or Office Verification of Sales Data and Property Characteristics

Sales information must be verified and property characteristic data contemporaneous with the date of sale captured. The sales ratio tools analyze the sold properties compared to the district appraisals in order to have a statistically valid report. Procedures for field and office verification are established and monitored.

6. Pilot Studies

New and/or revised mass appraisal models are tested on certain market areas, property categories, and individual properties. These modeling tests (sales ratio studies) are conducted each tax year. Actual test results are compared with anticipated results and those models not performing satisfactorily are refined and tested. The procedures used for model specification and model calibration are in compliance with **USPAP STANDARD RULE 6**.

7. Valuation by Tax Year

Using market analysis of comparable sales and locally tested cost data, market area specific income and expense data, valuation models are specified and calibrated in compliance with the supplemental standards from the **IAAO** and **USPAP**. The calculated values are tested for accuracy and uniformity using ratio studies. Performance standards are those established by the **IAAO *Standard on Ratio Studies***.

Property values in all market areas are updated each reappraisal year per sec 23.01 (a) of the Texas Tax Code. Properties in selected market areas are updated in non-reappraisal years. Tax year **2023 and 2024 are reappraisal years.**

Zones in non-reinspection years are used to add new construction, new subdivisions, new business personal property, and new oil and gas leases, adjust for changes in property characteristics that affect value, and adjust the previous year's values on individual properties, property categories or market areas where

the level of appraisal and/or uniformity of appraisal are unacceptable. However, the following property types are reappraised annually: oil and gas reserves, business personal property, industrial real property, industrial personal property, utilities, special inventory residential property, and properties qualified for agricultural use or timber use productivity valuation.

CHAPTER II. APPRAISAL ACTIVITIES

A. Appraisal Resources

- 1. Personnel** -The appraisal staff positions consist of 8 Appraisers and two clerks. The following appraisers are responsible for estimating the market value of real property:
 - Lori Barnett, RPA – Chief Appraiser
 - Tammy Platt, RPA – Appraiser
 - Rachel Dowden – Appraiser
 - Christina Cheshire – Appraiser
 - Erin Greer—Appraiser

- 2. Data** - The data used by field appraisers includes the existing property characteristic information contained in the CAMA (Computer Assisted Mass Appraisal System) from the district's computer system. The appraisal cards are printed that the appraisers use in the field. Other data used include maps, sales data, fire and damage reports,

building permits, photos and actual cost and market information. Sources of information are gathered using reciprocal relationships with other participants in the real estate market place. The district cultivates sources and gathers information from both buyers and sellers participating in the real estate market.

B. Reappraisals

Jasper CAD will reappraise all real property annually by evaluating appraisal schedules, tables, and neighborhood factors. Within budget constraints, it is the district's goal to complete update inspections of all improved properties, excluding industrial improved properties appraised by **Pickett**, on a three year rotation in each school district. These update inspections will include physical inspection of the properties, updating all attributes and other necessary information. Revisions of cost and market models are specified, updated and tested each year.

Land tables are updated with market data (sales) and tested with ratio studies. Modifiers are developed by property categories, market area and ratio tested.

All personal property will be reappraised annually. Update inspections of personal property will be conducted one or more times per year. Density schedules are updated using data received during previous year from renditions and hearings. Value procedures are reviewed, modified, and tested.

Mineral and Industrial Property will be appraised annually by **Pickett** located in Austin, TX.

C. Traditional Approaches to Value

1. The Cost Approach to Value

The **Cost Approach** to value is an appraisal analysis that is based on the economic principle of substitution that suggests that an informed purchaser would not pay more for a property than the cost of reproducing a substitute property with the same utility. The cost approach involves estimating the cost of the improvements new less all forms of depreciation (physical, functional and economic) plus the value of the site. If an improvement has no accrued depreciation, then and only then is cost equal to value. Steps in the Cost Approach include:

- a.** Estimate the value of the site as if vacant
- b.** Estimate reproduction/replacement cost new of the improvements
- c.** Estimate the accrued depreciation
- d.** Deduct accrued depreciation from reproduction/replacement) cost new to obtain an estimate of the present worth of the improvements
- e.** Add the present worth to the site value to obtain the indicated value. The significance of the cost approach lies in its extent of application- it is the one approach that can be used on all types of properties. The cost approach is a starting point for appraisers and therefore a very effective "yardstick" in any equalization program for ad valorem taxes. Its widest application is in the

appraisal of properties where lack of adequate market and income data preclude the reasonable application of the other two approaches to value.

2. The Market Approach to Value

The **Market Approach** to value is an appraisal analysis involving the compiling of sales and offerings of properties that are comparable to the property being appraised. The sales and listings are then adjusted for differences and a value range obtained. The market approach is reliable to the extent that the properties are comparable and the appraiser's judgment of property adjustments is sound. The procedure for utilizing this approach is essentially the same for all types of property with the only difference being the elements of comparison.

The significance of the market approach, lies in its ability to produce estimates of value that directly reflect the attitude of the market. Application is contingent upon the availability of comparable sales, and therefore finds its widest range in the appraisal of vacant land and residential properties.

3. The Income Approach to Value

The **Income Approach** to value is an appraisal technique that measures the present worth of the future benefits of a property by capitalization of the net income stream over the remaining economic life of the property.

The income approach involves making an estimate of "Effective Gross Income" which is derived by deducting vacancy and collection losses from the estimated economic rent, as evidenced by comparable properties. Operating expenses, taxes and insurance, and reserves for replacements are deducted from the effective gross income. The resultant net income is capitalized into an indication of value.

The income approach obviously has its basic application in the appraisal of properties universally bought and sold for their ability to generate and maintain an income stream. The effectiveness of the approach lies in the appraiser's ability to relate to the changing economic environment and to analyze income yields in terms of their relative quality and durability.

In theory, the market value of a property should be equal to the present value of its future income. The simplest capitalization formula is $V=I/R$ (PRESENT VALUE OF PROPERTY = ANNUAL NET INCOME EXPECTED IN THE FUTURE DIVIDED BY THE RATE [INTEREST, RISK, OR DISCOUNT RATES]). For an asset that declines in value over time, the appropriate capitalization formula is $V=I/R [1-1/ (1 + R) N]$ where N equals the number of years that the asset will be in use. The resultant capitalization rate is the hoped-for or expected rate of return. It is the rate necessary to attract capital to the investment.

Section 23.012 of the **Tax Code** (effective January 1, 2004) requires the chief appraiser, when using the income approach, to:

- a. Analyze available comparable rental data or the potential earnings capacity of the property, or both, to estimate the gross income potential of the property;
- b. Analyze available comparable operating expense data to estimated the operating expenses of the property;
- c. Analyze available comparable data to estimate rates of capitalization or rates of discount;
- d. Base projections of future rent or income potential and expenses on reasonably clear and appropriate evidence;
- e. In developing income and expense statements and cash-flow projections, the chief appraiser shall consider: 1) Historical information and trends; 2) Current supply and demand factors affecting those trends; and 3) Anticipated events such as competition from other similar properties under construction.

D. Mass Appraisal System

1. Computer Assisted Mass Appraisal (CAMA)

CAMA system revisions are specified and scheduled with Information Systems. All computer forms and Information System procedures are reviewed and revised as required each year. These procedures include, but are not limited to items such as review and revision of set-ups, user rights and security; performance of January 1 functions; monitoring and testing of releases and patches; performance of requested data queries; production of system generated reports; and performance of processing functions for notices, certification and supplements.

2. Real Property Valuation

Revisions to cost models, income models, and market models, are specified, updated and tested each reappraisal year. Cost schedules are tested with market data (sales) to ensure that the appraisal district is in compliance with Sec. 23.011 **Tax Code**. Replacement cost new tables as well as depreciation tables are tested for accuracy and uniformity using ratio studies and compared with cost data from generally accepted sources. The appraisal district utilizes data from **Marshall & Swift Valuation Services (MVS)** which is a recognized industry leader. Land tables are updated using current market data (sales) and then tested with ratio studies. Value modifiers are developed and tested with ratio studies. Income, expense, occupancy, and capitalization rate data is updated in the income models and tested.

3. Business Personal Property (BPP) Valuation

Replacement cost new data and depreciation tables are reviewed for accuracy and uniformity. Density and quality schedules for furniture, fixtures, and equipment (FFE) and inventory are based on the Comptroller's latest business personal property valuation guide as well as data received from renditions and other sources. Depreciation is based on the Comptroller's most current business personal property depreciation tables. Valuation procedures are reviewed and modified as needed and tested.

4. Noticing Process

The notice of appraised value forms are reviewed and edited for necessary updates and revisions required by law. In the reappraisal year, notices of appraised value are mailed for all properties on the appraisal roll. In the non-reappraisal year, notices are mailed for business personal property, industrials, utilities, oil and gas properties and other properties that meet the notice criteria required by Sec. 25.19 **Tax Code**.

5. Hearing Process

Protest hearing scheduling for informal and formal **Appraisal Review Board (ARB)** hearings is reviewed and updated as required. Standards of documentation are reviewed and amended as necessary. Production of documentation is tested for compliance with Sec. 41.461 of the **Tax Code**.

CHAPTER III.

RESIDENTIAL VALUATION PROCESS

A. Introduction

B. Residential Market Analysis

Market analysis is performed throughout the year. Both, general and specific data is collected and analyzed. There are a number of economic principles that relate to the market value of property. The principle of supply and demand is an important economic principle that must be considered by appraisers. There are a number of others including economic trends, national, regional, and local trends that affect the value of properties located in our various tax jurisdictions. An awareness of physical, economic, governmental, and social forces is essential in understanding, analyzing, and identifying local trends that affect the real estate market.

C. Data Collections

Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, and re-inspection of the universe of properties

on a three year rotation. The **IAAO Standard on Mass Appraisal of Real Property**, specifies that the universe of properties should be re-inspected on a cycle of 4-6 years.

New construction field and office review procedures are identified and revised as required. Field production standards are established and procedures for monitoring are tested. Source of building permits is confirmed and system input procedures are identified. Process of verifying demolition of improvements is specified. Market areas with extensive improvement remodeling are identified, verified and field activities scheduled to updated property characteristic data. Updates to valuation procedures are tested with ratio studies before finalized in the valuation modeling.

Real property market areas, by property classification, are tested for: low or high protest volumes; low or high sales ratios; or high coefficient of dispersion. Market areas that fail any or all these tests are determined to be problematic. Field reviews are scheduled to verify and/or correct property characteristic data. Additional sales data is researched and verified. Sales information must be verified and property characteristic data contemporaneous with the date of sale captured. The sales ratio tools analyze sold properties compared to the district appraisals in order to have a statistically valid report.

D. Basic Measuring Procedures

In any appraisal the foundation for the cost approach is the improvement sketch. The district's appraisers are trained in the procedures for measuring, drawing, vectoring and reconciling measurements. Appraisers are also trained to segregated and separately measure areas by use (i.e. main area/living area, porches, garages, patios etc.)

E. Highest and Best Use Analysis

In considering the fair market value of taxable property, **JCAD** employs the principle of highest and best use analysis. Highest and best use analysis is the first step in the district appraisers' economic analysis. Highest and best use is defined as the most profitable use at a specific time. For the purpose of ad valorem property taxation in Texas, the specific time is January 1st of each calendar year. The highest and best use must be legal, physically possible, and financially feasible. **JCAD** appraisers generally consider that the current use of the property is most likely its highest and best use. In certain types of property, deed or other restrictions often determine highest and best use. However, in areas of transition, it may be necessary for the analyst to more carefully consider the concept of highest and best use. Highest and best use may not be the present use of the property when the agents of production are not in alignment (i.e. land, labor, capital and management), then highest and best use of the property may not currently exist.

F. Neighborhood Analysis

Initially, property is considered based on its location within particular boundaries. The most common boundary used to define location is the school district boundary. In all types of property, valuation analysis and neighborhood analysis is conducted on school districts. The **IAAO** defines a neighborhood as the environment of a subject property that has a direct and immediate effect on value. For **JCAD** purposes, the neighborhood boundary is the environment of the subject property. The neighborhood concept uses grouping of all taxable property located in **JCAD** with the exception of some special use properties.

G. Land Analysis

Residential land valuation analysis is conducted prior to neighborhood sales analysis. The value of the land component to the property is estimated based on available market sales for comparable and competing land under similar usage.

A comparison and analysis of comparable land sales is conducted based on a comparison of land characteristics found to influence the market price of land located in the neighborhood.

A land-table file stores the land information required to consistently value individual parcels within neighborhoods given known land characteristics. Specific land influences are considered, where necessary, depending on neighborhood and individual lot or tract characteristics, to adjust parcels outside the neighborhood norm for such factors as *access, view, shape, size, and topography*.

Where possible, the appraisers may use abstraction and allocation methods to insure that estimated land values best reflect the contributory market value of the land to the overall property value.

H. Sales Analysis

JCAD gathers sales information primarily from: buyer and seller questionnaires, deed of trust or local real estate professionals and appraisers. Sales are reviewed for validity and in some cases field inspected for data accuracy. Sales are entered into the **JCAD** appraisal system. The sales are classified to recognize their appropriate status and source. The sales ratio analysis and associated individual property review is conducted on a year around basis. As stated above, properties that do not fit a homogeneous statistical profile are set aside for review.

Ratio studies may be performed by Property Class, School District, Market Area Zones, or Neighborhoods to identify areas in need of reappraisal.

I. Residential Valuation

The ratio study procedures provide accurate information regarding the level of appraisal of the various classes and categories of properties. For the purpose of valuing residential property, the **JCAD** approach to value is described by the **IAAO** as hybrid cost-sales comparison approach. This commonly accepted mass appraisal technique considers local influences not always accounted for in the cost approach. The following equation explains this theory:

$$MV=MA(RCN-D)+LV$$

where MV equates to market value, MA equals market adjustment, RCN-D is the replacement cost new of the dwelling, less depreciation, and LV is the estimate of land value based on highest and best use. Market value equals market adjustment times RCNLD + Land.

Areas where sales ratios indicates that property located within a neighborhood is not being appraised at the legally permissible level of appraisal, the market adjustment process described in the previous paragraph is conducted. Base cost estimates are compared to sales and a ratio is derived. The ratio is divided into a target ratio, and a neighborhood adjustment factor is determined. Each homogenous parcel in a given neighborhood is programmatically adjusted according to the factor derived from the process. The adjustment factor is keypunched to a mainframe computer program and each parcel is adjusted programmatically. Ongoing neighborhood analysis and delineation ensures the accuracy of this process.

J. Treatment of Residence Homesteads

Beginning in 1998, the **State of Texas** implemented a constitutional classification scheme concerning the appraisal of residential property that receives a residence homestead exemption. Under that law, beginning in the second year a property receives a homestead exemption; increases in the assessed value of that property are "capped." The value for tax purposes (assessed value) of a qualified residence homestead will be the LESSER of:

- The market value; or
- The preceding year's Appraised value;

PLUS 10 percent for each year since the property was re-appraised
PLUS the value of any improvements added since the last re-appraisal.

Assessed values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1st of the year following sale of the property and the property is appraised at its market value. An analogous provision applies to new homes. While a developer owns them, unoccupied residences may be partially complete and appraised as part of an inventory. This valuation is estimated using the district's land value and the percentage of completion for the improvement

contribution that usually is similar to the developer's construction costs as a basis of completion on the valuation date. However, in the year following changes in completion, occupancy or sale, they are appraised at market value.

CHAPTER IV.

COMMERCIAL PROPERTY VALUATION

A. INTRODUCTION

The **JCAD** uses all three approaches to value when possible valuing income-producing properties. The primary approach used to initiate the valuation process is the cost approach to value. *“Marshall & Swift” Marshall Valuation Services (MVS)* is a reference used to get cost estimates for building costs. **JCAD** then applies local modifiers and current cost multipliers to the indicated cost per square foot in order to get a final price per square foot for the local area. Then test that price per square foot less depreciation in the market to see if it comparable to the local market when available.

The income and expense data of these types of properties is gathered and evaluated. When appropriate, the income approach to value is used. Information from variety of sources is obtained and detailed analysis is undertaken. When possible, the appraiser uses the technique of direct capitalization to derive the income approach to value.

The field inspection, valuation review, and performance analysis described throughout this report, apply to commercial as well as other types of properties. When available, the appraiser also uses sales comparison approach to determine the fair market value of income-producing properties. When using the cost approach, however, it is sometimes necessary for the appraiser to utilize the unit in place, quantity survey, or historical cost method to derive accurate cost estimates.

B. Personal Property Valuation

Income-producing business personal property located within district boundaries is subject to tax. Commercial-use vehicles are also listed in the appraisal records and subject to tax. Personal property schedules are used to value business furniture, fixtures, equipment, and inventory. Additionally, personal property values are obtained by some other sources.

Business owners are required by Texas law to render their business personal property each year. The appraiser considers rendered values during the appropriate phase of valuation analysis. Rendered values are often used as a basis for the **JCAD** value if the value rendered is reasonable for the type of business and within acceptable ranges when compared to the district's personal property schedules. Should the property owner choose not to render the property, or if the rendered amount does not fit acceptable ranges, then the district will appraise the property based on the district's schedules.

Depreciation of the property is determined by the age of the property and its expected life. Business vehicles are valued based on *NADA Used Car Guide's* (or similar) trade-in value for the particular make, model, and age of the vehicle. **JCAD** uses the renditions as well as field checks to discover and list vehicles that are taxable utilizing Just Texas.

C. Procedures for Ratio Studies

A ratio study is designed to evaluate appraisal performance through a comparison of appraised or assessed values for tax purposes with estimates of market value based on sales prices, and tested by measures of central tendency. The district will adhere to the IAAO standards on ratio studies.

The **Property Tax Assistance Division (PTAD)** of the **Texas Comptroller of Public Accounts** performs annual ratio studies on all Texas school districts. Appraisal districts performance is judged by the results of these ratio studies. State law requires that appraisal districts appraise all taxable property at one hundred percent of market value.

Failure to appraise property within the confidence interval of 95% to 105% may result in diminished funding from the state to local school districts. Additionally, in circumstances where an appraisal district fails to appraise properties within the **PTAD's** intervals for an extended period of time a master may be appointed to assume control of the appraisal district operations.

CHAPTER V.

Plan for Periodic Reappraisal of Utilities, Railroads & Pipelines

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

- A. JCAD** shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (1).

- B.** The plan provides for annual reappraisal of all utility, railroad and pipeline property appraised by **JCAD**. **JCAD** has a professional services contract with **Pickett** to appraise these properties for **JCAD**.

1. Identifying properties to be appraised:

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

2. Identifying and updating relevant characteristics of each property in the appraisal records:

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

3. Defining market areas in the district:

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

4. Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics:

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

5. Comparison and review:

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

CHAPTER VI.

Plan for Periodic Reappraisal of Industrial Property

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

- A. **Jasper CAD** shall implement the plan for periodic reappraisals of property approved by the board of directors under Section 6.05 (i).

- B. The plan provides for annual reappraisal of selected industrial property appraised by **JCAD**. **JCAD** has a professional services contract with **Pickett** to appraise these properties for **JCAD**.

1. **Identifying properties to be appraised:**

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

2. **Identifying and updating relevant characteristics of each property in the appraisal records:**

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

3. **Defining market areas in the district:**

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

4. Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics:

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

5. Comparison and Review:

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

CHAPTER VII.

Plan for Periodic Reappraisal of Industrial Personal Property

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

- A. **Jasper CAD** shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).
- B. The plan provides for annual reappraisal of all industrial personal property appraised by **JCAD**. **JCAD** has a professional services contract with **Pickett** to appraise these properties for **JCAD**.

1. Identifying properties to be appraised:

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

2. Identifying and updating relevant characteristics of each property in the appraisal records:

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

3. Defining market areas in the district:

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

4. Developing an appraisal approach that reflects the relationship among property characteristics affecting value; determines the contribution of individual property characteristics:

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

5. Comparison and Review:

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

CHAPTER VIII.

Plan for Periodic Reappraisal of Oil and Gas Property

In accordance with Section 25.18 of the Tax Code:

- A. **Jasper CAD** shall implement the plan for periodic reappraisal of property as approved by the board of directors under Section 6.05 (i).
- B. The plan provides for annual reappraisal of all oil and gas property appraised by **JCAD**. **JCAD** has a professional services contract with **Pickett** to appraise these properties for **JCAD**.

1. Identification of new property and its situs:

As subsurface mineral properties lie within the earth, they cannot be physically identified by inspection like other real property. However, the inability to directly inspect does not appreciably affect the ability to identify and appraised these properties. To identify new properties, **Pickett** obtains monthly oil and gas lease information from the **Railroad Commission of Texas [RRC]** to compare against oil and gas properties already identified. The situs of new properties is determined using plats and W-2/G-1 records from the **RRC**, as well as **Pickett** in-house map resources.

2. Identifying and updating relevant characteristics of all oil and gas properties to be appraised:

Relevant characteristics necessary to estimate value of remaining oil or gas reserves are production volume and pattern, product prices, expenses borne by the operator of the property, and the rate at which the anticipated future income should be discounted to incorporate future risk. **Pickett** obtains information to update these characteristics annually from regulatory agencies such as the **RRC**, the **Comptroller of Public Accounts**, submissions from property owners and operators, as well as from published investment reports, licensed data services, service for fee organizations and through comparable properties, when available.

3. Defining market areas in the district and identifying property characteristics that affect property value in each market area:

Oil and gas markets are regional, national and international. Therefore, they respond to market forces beyond defined market boundaries as observed among more typical real properties.

4. Developing an appraisal approach that best reflects the relationship among property characteristics affecting value and best determines the contribution of individual property characteristics:

Among the three approaches to value (cost, income and market), the income approach to value is most commonly used in the oil and gas industry. Through use of the discounted cash flow technique in particular, the appraiser is able to bring together relevant characteristics of production volume and pattern, product prices, operating expenses and discount rate to determine an estimate of appraised value of an oil or gas property.

5. Comparison and Review:

Use of the income approach is the first step in determining an estimate of market value. After that the appraiser reviews the estimated market value compared to its previous certified value and also compares it to industry expected payouts and income indicators. The appraiser examines the model's value with its previous year's actual income, expecting value to typically vary within a range of 2-5 times actual annual income, provided all appropriate income factors have been correctly identified. Finally, periodic reassignment of properties among appraisers and review of appraisal by a more experienced appraiser further expand the review process.

CHAPTER IX.

Planning Objectives

A. Operational Plans:

1. Hotels, Mineral and Industrial property will be appraised on an annual basis by **TY Pickett**.

2. All **Business Personal Property (BPP)** will be appraised on an annual basis by **JCAD** appraisal staff. Personal property will be appraised using renditions, on-site inspections, density schedules or any combination thereof. Additionally, data from sources such as assumed name lists will be used to discover taxable personal property. Similar types of properties will be appraised using the same or similar methods.
 - a. Update inspections will be conducted by the personal property appraiser one or more times a year. The real property appraisers will assist by reporting to the personal property appraiser any new businesses or businesses with significant changes. The objective of these inspections are to determine:
 1. Location changes;
 2. New businesses;
 3. Business closings;
 4. Significant changes in character, nature, inventory, density levels or size of a particular business; and
 5. Businesses warranting detailed on-site inspections.

 - b. All inspections will be evidenced by notes on computer listings of personal property accounts.

3. All Real Property will be appraised or updated by the real property appraisers on a mass appraisal basis using generally accepted appraisal practices follows:
 - a. County and City permits as well as monthly rides of the county by appraisers and supervisors will be used to discover, list and appraise new improvements on an annual basis.

- a. Residential or commercial use
 - b. Land price method – front-foot, square-foot, or price per acre
 - c. Size
 - d. Unit price
 - e. Functional, economic, or market area adjustment
8. Residential, outbuildings, barns, miscellaneous improvements – The following will be determined by the appraiser:
- a. Class
 - b. Area
 - c. Unit price
 - d. Actual & effective age
 - e. Condition
 - f. Percent good
 - g. Physical, functional, or economic factor to be applied
9. Commercial buildings or improvements – Using the Marshal & Swift Valuation Service, the following will be determined by the appraiser:
- a. Class
 - b. Area
 - c. Unit price
 - d. Actual & effective age
 - e. Quality
 - f. Condition
 - g. Percent good
 - h. Physical, functional, or economic factors to be applied
 - i. Applicable modifiers as indicated by Marshall & Swift

B. Appraisal Director Plans for 2023

- 1. Update and modify Land Schedules
- 2. Create a Personal Property Manual
- 3. Update or modify Residential and Commercial Appraisal Manuals.
- 4. Appraise all new subdivisions for 2023 and develop land schedules based on asking prices given from developer or comparative market sales.
- 5. Process all sales data as received.
- 6. Perform periodic ratio studies by:
 - a. School District
 - b. Property Improvement Class
 - c. Land Type

c. Planning & Organization

IMPORTANT DATES	PROJECTED BEGIN/COMPLETE DATES		
Increment Tax Year from 2022 to 2023	1-Aug-2022	to	31-AUG-2022
Hold staff meeting to review final ratio study, policies, procedures, issues and calendar	16-Sep-2022	to	30-Sep-2022
Begin 2023 data entry	24-Aug-2022	to	31-Aug-2022
Resume and continue sales data collection-verification-analysis*	1-Aug-2022	to	16-Aug-2022
Resume and continue ratio studies*	1-Aug-2022	to	16-Aug-2022
Resume and continue ownership and property updates*	24-Aug-2022	to	31-Aug-2022
Resume and continue mapping updates*	1-Aug-2022	to	16-Aug-2022
Appraisers begin field inspections (Generalized and parts of Zones 3 & 4)	1-Sep-2022	to	16-Sep-2022
Begin Business Personal Property (BPP) Discovery/Identification	1-Sep-2022	to	31-Dec-2022
Begin flagging resins for special use and exemptions	1-OCT-2022	to	31-Dec-2022
Staff meeting to review progress and issues**	1-Sep-2022	to	30-Sep-2022
Pickett begins discovery and inspection of complex properties	1-Oct-2022	to	31-Oct-2022
Staff meeting to review progress and issues**	14-Oct-2022	to	30-Oct-2022
Mail wildlife management reports	15-Nov-2022	to	27-Nov-2022
Review and finalize lists for renditions, special use valuations, homesteads, and other exemptions	16-Dec-2022	to	31-Dec-2022
Staff meeting to review progress and issues**	16-Dec-2022	to	31-Dec-2022
Complete flagging for resins	16-Dec-2022	to	31-Dec-2022
Field inspections for critical Jan1 properties	20-Dec-2022	to	10-Jan-2023
Mail renditions, special use valuations, homesteads, and other exemption applications	1-Jan-2023	to	31-Jan-2023
Begin processing renditions, exemptions applications, and special valuations applications	1-Jan-2023	to	10-Jan-2023

Perform Jan 1 data processing functions	1-Jan-2023	to	10-Jan-2023
Chief Appraiser provides notice regarding availability of electronic communications	15-Jan-2023	to	31-Jan-2023
Staff meeting to review progress and issues**	15-Jan-2023	to	31-Jan-2023
Mail mobile home park letters	15-Jan-2023	to	31-Jan-2023
Mail income property letters	15-Jan-2023	to	31-Jan-2023
Chief Appraiser provides public notice of low income cap rate	31-Jan-2023	to	31-Jan-2023
Staff meeting to review progress and issues**	15-Feb-2023	to	28-Feb-2023
Chief Appraiser notifies taxing units of appraisal roll form – same unless informed otherwise	14-Mar-2023	to	31-Mar-2023
Chief Appraiser publishes notice of exemption/rendition availability	14-Mar-2023	to	31-Mar-2023
Staff meeting to review progress and issues**	14-Mar-2023	to	31-Mar-2023
Process commercial vehicles	14-Mar-2023	to	31-Mar-2023
Review and finalize market areas	14-Mar-2023	to	31-Mar-2023
Conduct pre-notice ratio study	14-Mar-2023	to	15-Apr-2023
Adjust and test models	14-Mar-2023	to	15-Apr-2023
Conduct final pre-notice ratio study	14-Mar-2023	to	30-Mar-2023
Staff meeting to review progress and issues**	14-Mar-2023	to	30-Mar-2023
Begin special use valuation inspections new and rechecks	3-Mar-2023	to	10-Mar-2023
Pickett completes discovery and inspections of complex properties	31-Mar-2023	to	31-Mar-2023
Staff meeting to review status	10-Apr-2023	to	15-Apr-2023
Verifications, edit checks, notice selection and processing for oil & gas	15-Apr-2023	to	19-Apr-2023
Field inspections completed (Generalized and parts of Zones 2 & 3)	11-Apr-2023	to	11-Apr-2023
Complete special use valuation inspections new and rechecks	11-Apr-2023	to	11-Apr-2023
Complete processing renditions, exemptions applications, and special valuations applications	11-Apr-2023	to	11-Apr-2023

Submit preliminary estimates of taxable value to taxing units	15-Apr-2023	to	29-Apr-2023
Stop data entry	18-Apr-2023	to	18-Apr-2023
Perform verifications, edit checks, notice selection and processing for in-house real	22-Apr-2023	to	25-Apr-2023
Print vendor mails oil & gas notices of appraised value	8-May-2023	to	8-May-2023
Informals for oil & gas begin	11-May-2023	to	11-May-2023
Prepare USPAP Summary Appraisal Report	1-May-2023	to	30-May-2023
Chief Appraiser publishes taxpayer protest notice	1-May-2023	to	15-May-2023
Mail notices of appraised value in-house real-print vendor	18-May-2023	to	18-May-2023
Mail denial notices on exemptions and special use valuations	1-May-2023	to	9-May-2023
Informals begin for in-house	19-May-2023	to	19-May-2023
Chief Appraiser submits appraisal records for oil & gas and in-house real	20-May-2023	to	20-May-2023
Complete BPP Discovery/Identification	12-May-2023	to	14-May-2023
Performs verifications, edit checks, notice selection and processing for in-house BPP	15-May-2023	to	17-May-2023
Mail BPP in-house notices of appraised value	16-May-2023	to	16-May-2023
Informals begin for BPP in-house	19-May-2023	to	19-May-2023
Receive, review, and process values on complex properties	13-May-2023	to	13-May-2023
Mail notices of appraised value for complex properties in-house	15-May-2023	to	15-May-2023
Informals begin on complex properties	18-May-2023	to	18-May-2023
Chief Appraiser submits appraisal records to ARB for in-house BPP and complex properties	22-May-2023	to	22-May-2023
Mail ARB letters for Oil & Gas	30-May-2023	to	30-May-2023
Chief Appraiser submits budget to BOD and taxing units	1-Jun-2023	to	5-Jun-2023
Staff meeting to review ARB Schedule and procedures/issues	3-Jun-2023	to	5-Jun-2023

Mail ARB Appointment letters for in-house real and BPP	3-Jun-2023	to	5-Jun-2023
Mail ARB letters for in-house real	11-Jun-2023	to	11-Jun-2023
ARB Hearings for oil & gas***	15-Jul-2023	to	15-Jul-2023
Mail ARB letters for in-house BPP	19-Jun-2023	to	19-Jun-2023
Mail ARB letters for complex properties	26-Jun-2023	to	26-Jun-2023
ARB begins hearings for in-house	26-Jun-2023	to	26-Jun-2023
ARB hearings for in-house BPP	8-Jul-2023	to	8-Jul-2023
ARB hearings for complex properties	15-Jul-2023	to	15-Jul-2023
Staff meeting to review outstanding protests/issues	15-Jul-2023	to	17-Jul-2023
Perform verifications, edit checks, review preliminary totals	15-Jul-2023	to	17-Jul-2023
Chief Appraiser Performs 95% Test	15-Jul-2023	to	17-Jul-2023
ARB approves appraisal records	15-Jul-2023	to	20-Jul-2023
Perform certification functions	15-Jul-2023	to	20-Jul-2023
Chief appraiser certifies 2021 values to taxing units	22-Jul-2023	to	24-Jul-2023
*These activities are performed on an on-going basis throughout the year			
**Additional staff meetings may be scheduled as necessary			
***Hearing dates subject to change depending on availability of members and complex property appraisers			

D. Personal Property Plans for 2023

- 1.** Process assumed names from County Clerk's office for the current year.
- 2.** Complete inspections of all new businesses.

3. Process all renditions received from taxpayers.
4. Grant an extension of the deadline for filing a rendition until May 15th if the owner requested the extension in writing. The Chief Appraiser may extend the filing date another 15 days with good cause. (**Tax Code** Sec 22.23)
5. Impose a penalty of 10% of the tax amount imposed if the taxpayer did not file a timely rendition statement. (**Tax Code** Sec 22.23)
6. Reappraisal inspection of all existing personal property accounts.

E. Field Appraisal Plans for 2023

The field appraisers will be conducting on-site reappraisals of the following areas for **2023**. Because of the homogenous nature of property within the District, the market areas or zones are defined as the public school district boundaries. The one exception is that the Lake Sam Rayburn Resort area is treated as a market area or zone in of itself. It is a part of the Jasper and Brookeland school districts. Within each area, abstracts and subdivisions within each area have been selected for inspection in **2023** and **2024**. This plan allows for the reinspection of all property within the District at least once every three years. The areas of the District to be reappraised include properties within each of the zones as follows for tax year **2023**.

Market Zone 1

1. **ZONE DEFINED:** Evadale and Vidor schools district boundaries.

BEGINNING at the intersection of Highway 96 South and the north line of Abstract 29;
 THEN South along and meandering with the Neches River to the Jasper and Orange counties common line;
 THEN East along the Orange and Jasper county line to where the Orange county line meets with the most southerly SW line of Buna ISD;
 THEN, go north between the Vidor and Buna ISD's common line to the NE corner of the Vidor and Buna ISD's line;
 THEN, W to the SW corner of EISD line;
 THEN N along the Buna Evadale common line to NE corner of EISD;
 THEN, meander along the B/E school common line to the Neches River;
 THEN, South along the Neches River to Highway 96, to the point of beginning.

2. **SPECIFIC PROPERTIES TO BE APPRAISED:**

a. **- Evadale ISD (Zone 1) (2023)**

- Abstracts:** Review for new property or changes.
- Subdivisions:** Review for new property or changes.
- Mobile Home Parks:** Send letters to all parks.
- Commercial Real:** All property is reviewed.
- Commercial Personal Property:** All property is reviewed.
- Industrial:** All property is reviewed.
- Utilities:** All property is reviewed.
- Oil & Gas Minerals:** All property is reviewed.
- Agricultural/Timber:** All property is reviewed.

b. **- Vidor ISD (Zone 1) (2023)**

- Abstracts:** Review for new property or changes.
- Subdivisions:** Review for new property or changes.
- Mobile Home Parks:** Send letters to all parks.
- Commercial Real:** All property is reviewed.
- Commercial Personal Property:** All property is reviewed.
- Industrial:** All property is reviewed.
- Utilities:** All property is reviewed.
- Oil & Gas Minerals:** All property is reviewed.
- Agricultural/Timber:** All property is reviewed.

Market Zone 2

1. **ZONE DEFINED:** Buna school district boundaries.

Begin at the intersection of the Neches River and the N line of Abstract 49;
Then, go east following the common line of the Buna and Kirbyville school boundaries until meeting the Jasper/Newton County line at the NE corner of Abstract 27;
Then South down the east line of Abstract 27, also being the Jasper/Newton common county line to the SE corner of Jasper County also being the SW corner of Newton County;
Then, go West along the south Jasper County line until it intersects with the SW corner of Abstract 512, same being the SE corner of the Vidor school district boundary that is located within Jasper County.
Then, go north between the Vidor and Buna ISD's common line to the NE corner of the Vidor and Buna ISD's line;
Then, W to the SW corner of EISD line;
Then N along the Buna Evadale common line to NE corner of EISD;
Then, meander along the B/E school common line to the Neches River;
Then, north along the Neches River to the Point of Beginning.

2. SPECIFIC PROPERTIES TO BE APPRAISED:

- Buna ISD (Zone 2 – partial) (2023)

Abstracts: Review for new property or changes.

Subdivisions: Review for new property or changes.

Mobile Home Parks: Send letter to all parks.

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: All property is reviewed.

Market Zone 3

1. ZONE DEFINED: Kirbyville school district boundaries.

Beginning at the NW corner of Abstract 34 also beginning a point in the Neches River;
Then, east following the common line of the Jasper/Kirbyville school boundary lines until reaching the Jasper/Newton county line;
Then South along the common Jasper/Newton County line to the SE corner of Abstract 297 also being the NE corner of the Buna school district;
Then west along the common Buna/Kirbyville school line to the Neches River;
Then North along the Neches River to the Point of Beginning.

2. SPECIFIC PROPERTIES TO BE APPRAISED:

- Kirbyville CISD (Zone 3) (2023)

Abstracts: Review for new property or changes.

Subdivisions: Review for new property or changes.

Mobile Home Parks: Peters, Southfork, Washington; and send letters to all.

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: All property is reviewed.

Market Zone 4

1. **ZONE DEFINED:** Being all the property of the Jasper, Colmesneil, and Brookeland school districts that lie within Jasper County, with the following two exceptions:

Zone 5: all that property within the City of Jasper (and it ETJ)

Zone 6: all that property West of Highway 96; North of Rayburn Country Parkway also known as RR 255; East of the Angelina River; South of the Jasper County line where it commonly runs with the San Augustine and Sabine County lines to Highway 96; Highway 96 being the Point of Beginning.

2. **SPECIFIC PROPERTIES TO BE APPRAISED:**

- a. **- Brookeland ISD (Zone 4)** (2023)

Abstracts: Review for new property or changes.

Subdivisions: Review for new property or changes.

Mobile Home Parks: Send letters to all parks.

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: Send reapplication letters. All property is reviewed.

- b. **- Colmesneil ISD (Zone 4)** (2023)

Abstracts: Review for new property or changes.

Subdivisions: Review for new property or changes.

Mobile Home Parks: Send letters to all parks.

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: Send reapplication letters. All property is reviewed.

c. - Jasper ISD (Zone 4 less Zone 5 & 6) (2023)

Abstracts: Review for new properties or changes

Subdivisions: Review for new property or changes

Mobile Home Parks: Send letters to all parks.

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: All property is reviewed.

Market Zone 5

1. ZONE DEFINED: All that property within the City of Jasper (and its ETJ)

2. SPECIFIC PROPERTIES TO BE APPRAISED:

- City of Jasper (Zone 5) (2023)

Abstracts: Review for new property or changes.

Subdivisions: Review for new property or changes.

Mobile Home Parks: Send letters to all parks.

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: All property is reviewed.

Market Zone 6

1. ZONE DEFINED: Lake Sam Rayburn Area (Zone 6)

All that property West of Highway 96; North of Rayburn Country Parkway also known as RR 255; East of the Angelina River; South of the Jasper County line where it commonly runs with the San Augustine and Sabine County lines to Highway 96; Highway 96 being the Point of Beginning.

2. SPECIFIC PROPERTIES TO BE APPRAISED:

– Lake Sam Rayburn Area (Zone 6) (2023)

Abstracts: Review for new property or changes.

Subdivisions: Review for new property or changes.

Mobile Home Parks: Send letters to all parks.

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: Send reapplication letters. All property is reviewed.

F. Appraisal Director Plans for 2024

- 1.** Update and modify Land Schedules
- 2.** Create a Personal Property Manual
- 3.** Update or modify Residential and Commercial Appraisal Manuals.
- 4.** Appraise all new subdivisions for **2024** and develop land schedules based on asking prices given from developer or comparative market sales.
- 5.** Process all sales data as received.
- 6.** Perform periodic ratio studies by:
 - a. School District
 - b. Property Improvement Class
 - c. Land Type

G. Planning & Organization

IMPORTANT DATES	PROJECTED BEGIN/COMPLETE DATES		
Increment Tax Year from <u>2023</u> to <u>2024</u>	1-Sep-2023	to	16-Sep-2023
Hold staff meeting to review final ratio study, policies, procedures, issues and calendar	1-Sep-2023	to	16-Sep-2023

Begin 2022 data entry	1-Sep-2023	to	16- Sep-2023
Resume and continue sales data collection- verification-analysis*	1- Sep-2023	to	16-Sep-2023
Resume and continue ratio studies*	1-Sep-2023	to	16-Sep-2023
Resume and continue ownership and property updates*	1-Sep-2023	to	16-Sep-2023
Resume and continue mapping updates*	1-Sep-2023	to	16-Sep-2023
Appraisers begin field inspections (Generalized and Zones 4 and 5)	1-Sep-2023	to	16-Sep-2023
Begin Business Personal Property (BPP) Discovery/Identification	1-Sep-2023	to	31-Dec-2023
Begin flagging resigns for special use and exemptions	1-Sep-2023	to	31-Dec-2023
Staff meeting to review progress and issues**	1-Sep-2023	to	30-Sep-2023
Pickett begins discovery and inspection of complex properties	1-Oct-2023	to	31-Oct-2023
Staff meeting to review progress and issues**	14-Oct-2023	to	30-Oct-2023
Mail wildlife management reports	15-Nov-2023	to	27-Nov-2023
Review and finalize lists for renditions, special use valuations, homesteads, and other exemptions	16-Dec-2023	to	31-Dec-2023
Staff meeting to review progress and issues**	16-Dec-2023	to	31-Dec-2023
Complete flagging for resigns	16-Dec-2023	to	31-Dec-2023
Field inspections for critical Jan 1 properties	20-Dec-2023	to	10-Jan-2023
Mail renditions, special use valuations, homesteads, and other exemption applications	1-Jan-2024	to	31-Jan-2024
Begin processing renditions, exemptions applications, and special valuations applications	1-Jan-2024	to	10-Jan-2024
Perform Jan 1 data processing functions	1-Jan-2024	to	10-Jan-2024
Chief Appraiser provides notice regarding availability of electronic communications	15-Jan-2024	to	31-Jan-2024
Staff meeting to review progress and issues**	15-Jan-2024	to	31-Jan-2024
Mail mobile home park letters	15-Jan-2024	to	31-Jan-2024
Mail income property letters	15-Jan-2024	to	31-Jan-2024

Chief Appraiser provides public notice of low income cap rate	31-Jan-2024	to	31-Jan-2024
Staff meeting to review progress and issues**	15-Feb-2024	to	28-Feb-2024
Chief Appraiser notifies taxing units of appraisal roll form	14-Mar-2024	to	31-Mar-2024
Chief Appraiser publishes notice of exemption/rendition availability	14-Mar-2024	to	31-Mar-2024
Staff meeting to review progress and issues**	14-Mar-2024	to	31-Mar-2024
Process commercial vehicles	14-Mar-2024	to	31-Mar-2024
Review and finalize market areas	14-Mar-2024	to	31-Mar-2024
Conduct pre-notice ratio study	14-Mar-2024	to	15-Apr-2024
Adjust and test models	14-Mar-2024	to	15-Apr-2024
Conduct final pre-notice ratio study	14-Mar-2024	to	30-Mar-2024
Staff meeting to review progress and issues**	14-Mar-2024	to	30-Mar-2024
Begin special use valuation inspections new and rechecks	3-Mar-2024	to	10-Mar-2024
Pickett completes discovery and inspections of complex properties	31-Mar-2024	to	31-Mar-2024
Staff meeting to review status	10-Apr-2024	to	15-Apr-2024
Verifications, edit checks, notice selection and processing for oil & gas	15-Apr-2024	to	19-Apr-2024
Field inspections completed (Generalized and Zones 4 and 5)	11-Apr-2024	to	11-Apr-2024
Complete special use valuation inspections new and rechecks	11-Apr-2024	to	11-Apr-2024
Complete processing renditions, exemptions applications, and special valuations applications	11-Apr-2024	to	11-Apr-2024
Submit preliminary estimates of taxable value to taxing units	15-Apr-2024	to	29-Apr-2024
Stop data entry	18-Apr-2024	to	18-Apr-2024
Perform verifications, edit checks, notice selection/processing for in-house real	22-Apr-2024	to	25-Apr-2024
Print vendor mails oil & gas notices of appraised value	1-May-2024	to	1-May-2024

Informals for oil & gas begin	2-May-2024	to	2-May-2024
Prepare USPAP Summary Appraisal Rpt	1-May-2024	to	30-May-2024
Chief Appraiser publishes taxpayer protest notice	1-May-2024	to	15-May-2024
Mail notices of appraised value in-house real-print vendor	9-May-2024	to	9-May-2024
Mail denial notices on exemptions and special use valuations	9-May-2024	to	9-May-2024
Informals begin for in-house	12-May-2024	to	12-May-2024
Chief Appraiser submits appraisal records for oil & gas and in-house real	12-May-2024	to	12-May-2024
Complete BPP Discovery/Identification	12-May-2024	to	14-May-2024
Performs verifications, edit checks, notice selection, processing – local BPP	15-May-2024	to	17-May-2024
Mail BPP in-house appraisal notices	16-May-2024	to	16-May-2024
Informals begin for BPP in-house	19-May-2024	to	19-May-2024
Receive, review, and process values on complex properties	20-May-2024	to	23-May-2024
Mail notices of appraised value for complex properties in-house	23-May-2024	to	23-May-2024
Informals begin on complex properties	23-May-2024	to	23-May-2024
Chief Appraiser submits appraisal records to ARB for in-house BPP and complex properties	26-May-2024	to	26-May-2024
Mail ARB letters for Oil & Gas	30-May-2024	to	30-May-2024
Chief Appraiser submits budget to BOD and taxing units	2-Jun-2024	to	13-Jun-2024
Staff meeting to review ARB Schedule and procedures/issues	3-Jun-2024	to	6-Jun-2024
Mail ARB Appointment letters for in-house real and BPP	3-Jun-2024	to	6-Jun-2024
Mail ARB letters for in-house real	11-Jun-2024	to	11-Jun-2024
ARB Hearings for oil & gas***	18-Jun-2024	to	18-Jun-2024
Mail ARB letters for in-house BPP	20-Jun-2024	to	20-Jun-2024
Mail ARB letters for complex properties	26-Jun-2024	to	26-Jun-2024
ARB begins hearings for in-house	26-Jun-2024	to	26-Jun-2024

ARB hearings for in-house BPP	8-Jul-2024	to	8-Jul-2024
ARB hearings for complex properties	11-Jul-2024	to	11-Jul-2024
Staff meeting to review outstanding protests/issues	15-Jul-2024	to	17-Jul-2024
Perform verifications, edit checks, review preliminary totals	15-Jul-2024	to	17-Jul-2024
Chief Appraiser Performs 95% Test	15-Jul-2024	to	17-Jul-2024
ARB approves appraisal records	18-Jul-2024	to	21-Jul-2024
Perform certification functions	18-Jul-2024	to	21-Jul-2024
Chief appraiser certifies 2022 values	22-Jul-2024	to	25-Jul-2024
*These activities are performed on an on-going basis throughout the year			
**Additional staff meetings may be scheduled as necessary			
***Hearing dates subject to change depending on availability of members and complex property appraisers			

H. Personal Property Plans for 2024

1. Process assumed names from County Clerk's office for the current year.
2. Complete inspections of all new businesses.
3. Process all renditions received from taxpayers.
4. Grant an extension of the deadline for filing a rendition until May 15th if the owner requested the extension in writing. The Chief Appraiser may extend the filing date another 15 days with good cause. (**Tax Code** Sec 22.23)
5. Impose a penalty of 10% of the tax amount imposed if the taxpayer did not file a timely rendition statement. (**Tax Code** Sec 22.23)
6. Reappraisal inspection of all existing personal property accounts.

I. Field Appraisal Plans for 2024

The field appraisers will be conducting on-site reappraisals of the following areas for **2024**. Because of the homogenous nature of property within the District, the market areas or zones are defined as the public school district boundaries. The one exception is that the Lake Sam Rayburn Resort area is treated as a market area or zone in of itself. It is a part of the Jasper and Brookeland school districts. Within each area, abstracts and subdivisions have been selected for inspection in **2023** and **2024** This plan allows for the reinspection of all property within the District at least once every three years.

The areas of the District to be reappraised include properties within each of the zones as follows for tax year **2024**:

Market Zone 1

1. ZONE DEFINED: Evadale and Vidor schools district boundaries.

BEGINNING at the intersection of Highway 96 South and the north line of Abstract 29;

THEN South along and meandering with the Neches River to the Jasper and Orange counties common line;

THEN East along the Orange and Jasper county line to where the Orange county line meets with the most southerly SW line of Buna ISD;

THEN, go north between the Vidor and Buna ISD's common line to the NE corner of the Vidor and Buna ISD's line;

THEN, W to the SW corner of EISD line;

THEN N along the Buna Evadale common line to NE corner of EISD;

THEN, meander along the B/E school common line to the Neches River;

THEN, South along the Neches River to Highway 96, to the point of beginning.

2. SPECIFIC PROPERTIES TO BE APPRAISED:

a. - Evadale ISD (Zone 1) (2024)

Abstracts: Review for new property or changes.

Subdivisions: Review for new property or changes.

Mobile Home Parks: Send letters to all parks.

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: All property is reviewed.

b. - Vidor ISD (Zone 1) (2024)

Abstracts: Review for new property or changes.

Subdivisions: Review for new property or changes.

Mobile Home Parks: Send letters to all parks.

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: All property is reviewed.

Market Zone 2

1. ZONE DEFINED: Buna school district boundaries.

Begin at the intersection of the Neches River and the N line of Abstract 49;

Then, go east following the common line of the Buna and Kirbyville school boundaries until meeting the Jasper/Newton County line at the NE corner of Abstract 27;

Then South down the east line of Abstract 27, also being the Jasper/Newton common county line to the SE corner of Jasper County also being the SW corner of Newton County;

Then, go West along the south Jasper County line until it intersects with the SW corner of Abstract 512, same being the SE corner of the Vidor school district boundary that is Located in Jasper County.

Then, go north between the Vidor and Buna ISD's common line to the NE corner of the Vidor and Buna ISD's line;

Then, W to the SW corner of EISD line;

Then N along the Buna Evadale common line to NE corner of EISD;

Then, meander along the B/E school common line to the Neches River;

Then, north along the Neches River to the Point of Beginning.

2. SPECIFIC PROPERTIES TO BE APPRAISED:

- Buna ISD (Zone 2) (2024)

Abstracts: Review for new property or changes.

Subdivisions: Review for new property or changes.

Mobile Home Parks: Send letters to all parks.

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: All property is reviewed.

Market Zone 3

1. ZONE DEFINED: Kirbyville school district boundaries.

Beginning at the NW corner of Abstract 34 also beginning a point in the Neches River:

Then, east following the common line of the Jasper/Kirbyville school boundary lines until Reaching the Jasper/Newton County lines.

Then South along the common Jasper/Newton County line to the SE corner of Abstract 297 also being the NE corner of the Buna school district;

Then west along the common Buna/Kirbyville school line to the Neches River;

Then North along the Neches River to the Point of Beginning.

2. SPECIFIC PROPERTIES TO BE APPRAISED:

- Kirbyville CISD (Zone 3) (2024)

Abstracts: Review for new property or changes.

Subdivisions: Review for new property or changes.

Mobile Home Parks: Send letters to all parks.

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: All property is reviewed.

Market Zone 4

1. **ZONE DEFINED:** Being all the property of the Jasper, Colmesneil, and Brookeland school districts that lie within Jasper County, with the following two exceptions:

Zone 5: all that property within the City of Jasper (and it ETJ)

Zone 6: all that property West of Highway 96; North of Rayburn Country Parkway also known as RR 255; East of the Angelina River; South of the Jasper County line where it commonly runs with the San Augustine and Sabine County lines to Highway 96; Highway 96 being the Point of Beginning.

2. **SPECIFIC PROPERTIES TO BE APPRAISED:**

- a. **- Brookeland ISD (less Zone 6) (2024)**

Abstracts: Review for new property or changes.

Subdivisions: Review for new property or changes.

Mobile Home Parks: Send letters to all parks.

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: All property is reviewed.

b. - Colmesneil ISD (Zone 4) (2024)

Abstracts: Review for new property or changes.

Subdivisions: Review for new property or changes.

Mobile Home Parks: Send letters to all parks.

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: All property is reviewed.

c. - Jasper ISD (Zone 4 less Zone 5 & 6) (2024)

Abstracts: Review for new property and changes

Subdivisions: Review for new property or changes.

Mobile Home Parks: Review for new property or changes.

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: All property is reviewed.

Market Zone 5

1. **ZONE DEFINED:** All that property within the City of Jasper (and its ETJ)

2. **SPECIFIC PROPERTIES TO BE APPRAISED:**

– City of Jasper (Zone 5) (2024)

Abstracts: review for new property or changes

Subdivisions: Review for new property or changes.

Mobile Home Parks: Send letters to all parks.

Acorn Hollow MHPK; McDonald MHPK-Hwy63; McCray MHPK; McDonald MHPK-Bowie

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: All property is reviewed.

Market Zone 6

1. **ZONE DEFINED:** Lake Sam Rayburn Area (Zone 6)

All that property West of Highway 96; North of Rayburn Country Parkway also known as RR 255; East of the Angelina River; South of the Jasper County line where it commonly runs

with the San Augustine and Sabine County lines to Highway 96; Highway 96 being the Point of Beginning.

2. SPECIFIC PROPERTIES TO BE APPRAISED:

– Lake Sam Rayburn Area (Zone 6) (2024)

Abstracts: Review for new property or changes.

Subdivisions: Review for new property or changes.

Mobile Home Parks: Send letters to all parks.

Commercial Real: All property is reviewed.

Commercial Personal Property: All property is reviewed.

Industrial: All property is reviewed.

Utilities: All property is reviewed.

Oil & Gas Minerals: All property is reviewed.

Agricultural/Timber: All property is reviewed.

LIMITING CONDITIONS

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

1. The appraisals were prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed. Some interior inspections of property appraised were performed on new properties and at the request of the property owner and required by the district for clarification purposes and to correct property descriptions.
3. Validation of sales transactions was attempted through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, residential sales data obtained from vendors was considered reliable.
4. I have attached a list of staff providing significant mass appraisal assistance to the person signing this certification.

Certification Statement:

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

STAFF PROVIDING SIGNIFICANT MASS APPRAISAL ASSISTANCE

NAME	TITLE	TDLR#	ASSISTANCE
Lori Barnett, RPA	Chief Appraiser	71738	Development
Rachel Dowden	Field Appraiser	75464	Residential/Commercial/BPP
Tammy Platt, RPA	Appraiser	73978	Property Assistant
Christina Cheshire	Field Appraiser	77003	Residential/Ag-Timber
Erin Greer	Field Appraiser	76105	Residential/BPP