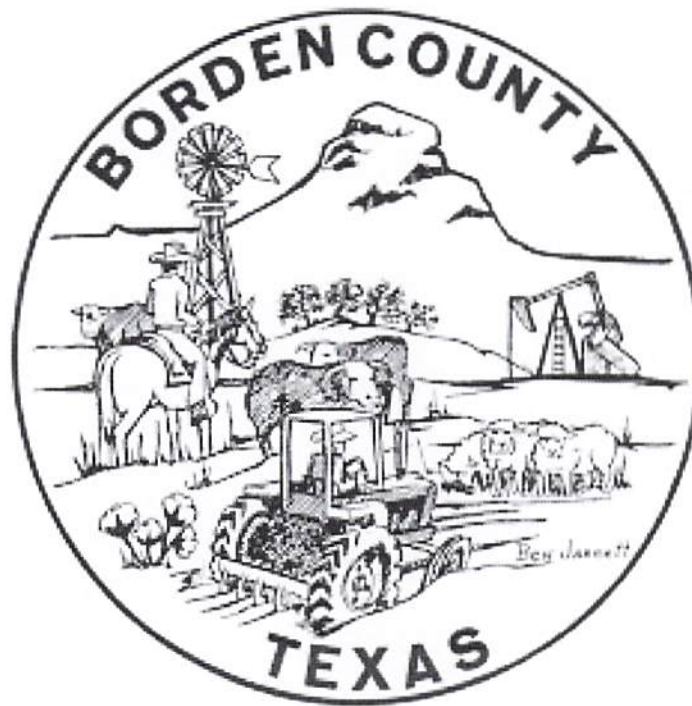


BORDEN COUNTY APPRAISAL DISTRICT



QUALITY CONTROL PROCEDURES

2019

BORDEN COUNTY APPRAISAL DISTRICT

Quality Control Procedures

As procedure has dictated and has occurred, future appraisal years will be analyzed with ratio studies from the previous year's values along with the Comptroller's Property Value Study report to determine appraisal accuracy and appraisal uniformity overall with the use additional market data gathered within and representing each of the state property reporting categories. In conjunction with the ratio study and the property value study the mean, median, and weighted mean ratios are calculated for properties in each reporting category to measure the level of appraisal accuracy. The mean ratio is calculated in each market area to indicate the level of appraisal accuracy by property reporting category. This analysis will be used to develop the starting point for establishing the level of accuracy on the appraisal performance. The testing result will be an indicator of which properties will need to be addressed with a change and which properties will not need a change. All ratio calculations follow the Standard on Ratio Studies from the International Association of Assessing Officers (IAAO). Model testing, Quality Control and Correlation are the final steps in the appraisal process. Model testing is done to determine the final changes for current year's final values. Quality control reviews all properties after the final values have been determined. Correlation is the process of comparing all three value methods as a test of market value. These are completed before the final values are implemented. Specifications are typical components of each individual class. These components are the "specifications" of its model. Calibration involves reviewing and measuring all variables that affect the market value. After all variables are analyzed, the model is calibrated. Final Value Implementation of changes is applied to the model to achieve market value. This process is done after final approval from Chief Appraiser. Final value implementation consists of schedule changes, neighborhood changes and individual property changes. Quality control and assurance measures produced by Borden CAD and Prichard & Abbott (P&A) depend on the quality of the data from which they are generated. The district has contracted with Pritchard & Abbott, Inc., of Ft. Worth, Texas to help with special projects such as Residential, Commercial and Personal property, as well as, Industrial, Mineral and Utility appraisal. In addition to P&A's performance tests and quality controls, Borden CAD will monitor the work as well. The Chief Appraiser will monitor the contractor's work to ensure progress according to the reappraisal plan. The Chief Appraiser receives periodic update reports from the appraisers throughout the appraisal and review process. The Chief Appraiser is notified, of all settlement/wavier agreements. P&A appears before the ARB in June/July and gives an annual report with supporting documentation. Once P&A submits the electronic file, and it has been imported for the current year, the Chief Appraiser will run all data verification reports before beginning the certification process. Therefore, all data collected is tested in a systematic manner throughout the entire appraisal process. The Chief Appraiser will review work throughout the entire appraisal process, reviewing work for conformity to appraisal standards. The Chief Appraiser and P&A Appraisers will conduct spot reviews of work throughout the appraisal process for potential errors. Borden CAD runs many verification reports through the software. The software allows for a wide variety of user generated reports as well as those written by the vendor. Information Systems (IS) support, provided by P&A is detailed with year specific functions identified and system upgrades scheduled. Computer-generated forms are reviewed for revisions based on year and reappraisal status. Legislative changes are scheduled for completion and testing.

The following are some frequently used reports by Borden CAD:

- Valuation Reports – assessed value, improvement value, land value, mobile home value and personal property value.
- Balance Reports
- Homestead Cap Verification Reports
- Activity Reports
- Audit Reports
- Recap Reports
- Ceiling Loss Reports