BORDEN COUNTY APPRAISAL DISTRICT ADOPTED REAPPRAISAL PLAN 2027-2028

Preliminary Reappraisal Plan emailed to the BOD & Entities on June 11, 2026
Preliminary Reappraisal Plan meeting will be held on August 11, 2026
Proposed Reappraisal Plan, agenda and documents emailed to BOD and Entities on August 21, 2026
The proposed Reappraisal Plan meeting and public hearing will be held on September 8, 2026
Reappraisal Plan adopted on September 8, 2026
Emailed adopted Reappraisal Plan on September 10, 2026

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2027-2028 Adopted Reappraisal Plan - Borden County Appraisal District

Scope of Responsibility

The Borden County Appraisal District (CAD) is an independent political subdivision of the State of Texas, established to appraise all taxable property within its jurisdiction at current market value, as described within the Property Tax Code. The creation of appraisal districts was passed with the 66th Legislative Session in 1980 and approved by the voters in the November 1980 general election. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A Board of Directors, appointed by the taxing units within the boundaries of the Borden County Appraisal District, 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 two jurisdictions or taxing units in the county. Each taxing unit, Borden County and Borden County ISD, sets its own tax rate to generate revenue to pay for such things as road and street maintenance, courts, water systems, public school system and other public services. Property appraisals established by the appraisal district allocate the year's tax burden based on each taxable property's January 1 market value. The district also determines eligibility for several types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

The district is responsible for establishing and maintaining approximately 35,284 real, mineral and personal property accounts covering 906 square miles within Borden County.

Except, as otherwise provided by the Texas Property Tax Code, all tangible property is appraised at its "market value", as of January 1 of each year. 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 buyer know of all the uses and purposes to which the property is adapted, which it is capable of being used and of the enforceable restrictions on its use
- 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

NOTICE: As we progress into the actual appraisal process, we reserve the right to modify the plan as necessary to meet this office's requirements as set forth by the Texas Property Tax Code.

Shared Appraisal District Boundaries

The appraisal district has 2 overlapping jurisdictions, Howard and Martin Counties.

Market Value Appraisal Required

State Administration:

The appraisal of property for property tax purposes is required by the Texas Constitution and statutory law.

Art. VIII. Sec. 1. (b), Texas Const.

"All real and tangible personal property in this State, unless exempt as required or permitted by this Constitution, whether owned by natural people or corporations, other than municipals, shall be taxed in proportion to their value, which shall be ascertained as may be provided by law."

Sec. 26.02 Property Tax Code

"The assessment of property for taxation on the basis of a percentage of its appraised value is prohibited. All property shall be assessed on the basis of 100percent of its appraised value."

Sec. 23.01 (a) Property Tax Code

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

Sec. 5.10 (a) Property Tax Code

"At least once every two years, the comptroller shall conduct a study in each appraisal district ...."

Sec. 5.102 (a) Property Tax Code

"At least once every two years, the comptroller shall review the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodology."

Sec. 5.12 (a) Property Tax Code

"The comptroller shall audit the performance of an appraisal district if one or more of the following conditions exist according to each of two consecutive studies conducted by the comptroller under Section 5.10, regardless of whether the prescribed condition or conditions that exist are the same for each of those studies:

(1) The overall median level of appraisal for all property in the district for which the comptroller determines the median level of appraisal is less than 0.75.
(2) The coefficient of dispersion around the overall median level of appraisal of the properties used to determine the overall median level of appraisal for all property in the district for which the comptroller determines a median level of appraisal exceeds 0.30; or
(3) The difference between the median levels of appraisal for two classes of property in the district for which the comptroller determines the median level of appraisal is more than 0.45.

Sec. 403.301, Government Code
"It is the policy of this state to ensure equity among taxpayers in the burden of school district taxes and among school districts in the distribution of state financial aid for public education. The purpose of this subchapter is to promote that policy by providing for uniformity in local property appraisal practices and procedures and in the determination of property values for schools in order to distribute state funding equitably."
Sec. 403.302, Government Code
"(a) The comptroller shall conduct a study using comparable sales and generally accepted auditing and sampling techniques to determine the total taxable value of all property in each school district." ....
"(b) In conducting the study, the comptroller shall determine the taxable value of property in each school district:" ....

Local Administration:

Sec. 6.01 Property Tax Code
(a) An appraisal district is established in each county.
(b) The district is responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the district.
(c) An appraisal district is a political subdivision of the state."
Sec. 6.0301 (c) Property Tax Code
"(c) The appraisal district is governed by a board of nine directors. Five directors are appointed by the taxing units that participate in the district in the manner prescribed by Section 6.03. Three directors are elected by majority vote at the general election for state and county officers by the voters of the county in which the district is established. The county assessor-collector serves as an ex officio director."
Sec. 6.05 (c) Property Tax Code
"(c) The chief appraiser is the chief administrator of the appraisal office." ....
Sec. 6.05 (e) Property Tax Code
"(e) The chief appraiser may delegate authority to his employees."
Sec. 23.0101 Property Tax Code
"In determining the market value of property, the chief appraiser shall consider the cost, income, and market data comparison methods of appraisal and use the most appropriate method."

Passage of S.B. 1652 amended the Property Tax Code to require a written biennial reappraisal plan. The following details are the changes to the Property Tax Code:

The Written Plan

Texas Property Tax Code Section 6.05(i) states, to ensure adherence with generally accepted appraisal practices, the Board of Directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the tenth day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the hearing. Not later than September 15 of each even numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within sixty days of the approval date.

Plan for Periodic Reappraisal

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

- Each appraisal office shall implement the plan for the periodic reappraisal of property approved by the Board of Directors under Section 6.05 (i). The plan may not include a standard or timeline that prevents the chief appraiser from reappraising property as necessary to comply with the requirements of Section 23.01(a).
- The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:
  1. Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches. Borden CAD annually reappraises one-third of the property in Borden County, starting with the "North Half", then the "South Half" followed by the "Town".
  2. Identifying and updating relevant characteristics of each property in the appraisal records:
  3. Defining market areas in the district:
  4. Identifying market characteristics that affect property value in each market are, including:
     - The location and market area of the property
     - Physical attributes of property, such as size, age and condition
     - Legal and economic attributes easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions.
  5. Developing the appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics:
  6. Applying the conclusions reflected in the model to the characteristics of the properties being appraised and:
  7. Reviewing the appraisal results to determine value.

Performance Analysis

The equalized values from the previous tax year are analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity overall and by market area within property reporting categories. Ration studies are conducted in compliance with the current Standard on Ratio Studies of the IAAO (International Association of Assessing Officers). In each year 2027 and 2028 the previous tax year's equalized values are analyzed with ratio studies (as sales data is available) to determine appraisal accuracy and appraisal uniformity overall and by market area, within state property reporting categories. Ratio studies are conducted in compliance with the current Standard on Ratio on Studies from the IAAO. Mean, median and weighted mean ratios are calculated for properties in each reporting category to measure the level of appraisal (appraisal accuracy). The mean and the median are determined and calculated for each market to indicate the level of appraisal (appraisal accuracy) by property reporting category. In 2027 and 2028 this analysis will be used to develop the starting point for uniformity or equity of existing appraisals. In 2027 and 2028, any reporting category that may have been previously excluded from ratio studies, due to lack of data, will be readdressed. If sufficient market data has been discovered and verified, the category will be tested and analyzed to arrive at an indication of uniformity or equity of existing appraisals.

Analysis of Available Resources

Staffing and budget requirements for tax year 2027 and 2028 are detailed in the 2027 and 2028 budgets, as adopted by the board of directors and attached to the written biennial plan by reference. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. IS (Information Systems) support is detailed with year specific functions identified, and system upgrades scheduled. Existing maps and data requirements are specified, and updates scheduled. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. Each year, real property appraisal depreciation tables and RCN (replacement cost new) tables are tested against verified sales data (as available) to ensure they represent current market data. The cap rate study by commercial real property type should be updated from current market data and market rents are reviewed and updated from local published data (as available and necessary). Personal property quality/density schedules should be tested and analyzed based on renditions and prior year hearing documentation. The data used by field appraisers includes the existing property characteristic information contained in CAMA from the district's computer system. The data is printed on an appraisal card. As work is completed, the properties changes are input into CAMA. Other data used includes maps, sales data, fire and damage reports, photos and actual cost and market information. The districts cultivate sources and gather information from both buyers and sellers. Information Systems (IS) support, provided by Prichard & Abbott, Inc. (P&A) of Fort Worth, TX, 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. Existing maps and data requirements are specified, and updates scheduled.

Ratio Study Results

The primary tool used to measure mass appraisal performance is the ratio study. A ratio study compares appraised values to market prices. In a ratio study, market values (value in exchange) are typically represented with a range of sale prices, i.e. a sales ratio study. Independent and expert appraisals may also be used to represent market values in a ratio study, i.e. an appraisal ratio study. If there are not enough examples of market price to provide necessary representativeness, independent appraisals can be used as indicators of market value. This can be particularly useful for Commercial or Industrial real property for which sales are limited. In addition, appraisal ratio studies can be used for properties statutorily not assessed (taxed) at market value, but reflective of a use value requirement. Examples of this are multi-family housing projects subject to subsidized rent provisions or other governmental guarantees as provided by constitutionally authorized legislative statutes (affordable housing) or, agricultural lands to be appraised on the basis of productivity value.

Planning and Organization

A calendar of key events with critical completion dates are prepared for each major work area. This calendar identifies all key events for appraisal, clerical, customer service and information systems. A calendar will be maintained for tax years 2027 and 2028. Productions standards for field activities are calculated and incorporated in the planning and scheduling process.

Mass Appraisal System

Computer Assisted Mass Appraisal (CAMA) system revisions are completed by the Information Systems Software Provider. The provider performs system revisions and procedures. Borden CAD contracts with Pritchard & Abbott, Inc for these services. Pritchard & Abbott (P&A) supports the software, and they make programming updates as needed. The following details relate to the 2027-2028 tax years.

Data Collection Requirements by Tax Year

Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each year include collection of building permits for new construction, demolition and remodeling, re-inspection of problematic market areas, and re-inspection of the universe of properties, occupancy permits, vehicle registration, new sales tax permits, and various outside sources of relevant data. Properties outside permitted areas are scheduled to be re-inspected on an annual basis.

Data Collection/Validation

The appraiser conducts field inspections and records information on an appraisal card or appraisal card worksheet, a parcel notes sheet or parcel inventory report sheet. The quality of the data used is extremely important in establishing accurate values of taxable property. While production standards are established and upheld for the various field activities, quality of data is emphasized as the goal and responsibility of the appraiser. Quality control is necessary to ensure accuracy and uniformity of valuations. Data collection of real property involves maintaining data characteristics of the property on CAMA. The information contained in CAMA includes site characteristics, such as land size, use and location, and improvement data, such as square foot of living area, year built and effective age, quality of construction and condition. Other characteristics that affect value, such as legal and economic attributes, that are apparent from the inspection should be noted on the CAMA worksheet for further consideration and analysis within the market study. Other characteristics that are not physically apparent, such as easements, leases, and restrictions and other legal parameters, should be noted within the CAMA system and included in the market analysis as they become evident through research in the Clerk's office or other documentation. The field appraiser uses the Borden CAD Appraisal Manual that establishes uniform procedures for the correct listing of real property. All properties are coded according to this manual and the approaches to value are structured and calibrated based on this coding system. The field appraiser uses this manual during their initial training and as a guide in the field inspection of properties. The date of the last inspection and the appraiser responsible is listed on the appraisal card. If a property owner or jurisdiction disputes the district's records concerning data CAMA may be altered based on the evidence provided. Typically, a field inspection is requested to verify this evidence for the current year's valuation or for the next year's valuation. Once every three years a field review of properties (as listed previously, by category) in the jurisdiction is done during the field effort. Data collection for personal property involves maintaining information on the Personal Property System. The type of information contained in the system includes property such as business inventory, furniture and fixture, machinery and equipment, cost and location and mobile homes. The field appraisers, when conducting on-site inspections use the appraisal manual as a guide to correctly list all personal property that is taxable. The appraisal manual that is utilized by the field appraiser is located and maintained in the district office. The manual is also available for public inspection. The district periodically updates the appraisal manual with input from the valuation group and field/contract appraisers.

Personal Resources

The district's appraisers are subject to the Property Taxation Professional Certification Act and must be duly registered and in full compliance with the Texas Department of Licensing and Regulation. Staffing and budget requirements for tax years 2027-2028 are detailed in the 2027 and 2028 appraisal district budgets, as adopted by the Board of Directors and attached to the written biennial plan by reference. The reappraisal plan is adjusted to reflect the available staffing in tax year 2027 and the anticipated staffing for tax year 2028. The chief appraiser attends a Public Funds Investment training course biennially. Customer service and public relations training is offered to each employee. Public information Act and Open Meetings Act training is received from the Attorney General's website. Records maintenance and retention training are received from the Texas State Library and Archives Commission website. Additional webinar training on various topics is offered by the State Comptroller's office. Staff training is also received by attending seminars, user meetings, classes and on the job. After certification, the RPA must receive additional training with a minimum of thirty hours of continuing education within a two-year period. Continuing education must include two hours of professional ethics, state laws and rules update course and seven hours in USPAP. The RTA must receive additional training with a minimum of thirty hours of continuing education within a two-year period. The continuing education must include two hours of professional ethics and state laws and rules update course.

The appraisal district staff consists of two employees:

- Chief Appraiser RPA/RTA (Professional/Administration/Appraisals)
- Deputy Chief Appraiser RPA/RTA (Tax collections/Customer service/ Clerical)

The Chief Appraiser is registered with TDLR as a Registered Professional Appraiser (RPA) and a Register Texas Assessor/Collector (RTA). The Deputy Chief Appraiser is registered with TDLR as a Register Texas Assessor/Collector (RTA) and as a Registered Professional Appraiser (RPA). The district has contracted with Pritchard & Abbott, Inc., of Ft. Worth, Texas to help with special projects, the Residential, Commercial and Personal Property appraisal and to assist in completion of valuation modeling and schedule revisions. This is a three-year contract and will be renewed on an annual basis at the end of the term. The valuation of all Industrial, Mineral, and Utility Properties within the district is contracted with Pritchard & Abbott, Inc., of Ft. Worth, Texas. All contracts for appraisal services are required to meet International Association of Assessing Officers (IAAO) "Standards on Contracting Assessment Services".

Real Property Valuation

Revisions to cost models, income models and market models are specified, updated and tested each year (as information is available). Value schedules are tested with market data (sales) to ensure that the appraisal district is in compliance with Section 23.011 of the Texas Property Tax Code (Cost Method of Appraisal). Market adjusted, and replacement cost new tables as well as depreciation tables are tested for accuracy and uniformity using ratio study tools and compared with cost data from recognized industry leaders, such as Marshall & Swift Valuation Services. Land tables are updated using current market data including sales and cash rents. Value modifiers are developed for property categories by market area (as necessary) and tested on a pilot basis with ratio study tools. P&A prepares the schedules.

Personal Property Valuation

Valuation procedures are reviewed; modified as needed; and tested. Business Personal Property is inspected on-site annually. The latest edition of the Comptroller's Guide (as adjusted and pertinent) and Marshall & Swift are utilized, as necessary, in the appraisal of personal property in the district.

Noticing Process

Section 25.19 appraisal notice forms are reviewed and edited for updates and changes are signed off on by the Chief Appraiser. Updates include the latest copy of the Comptroller's Property Taxpayer Remedies and Property Tax Notice of Protest form. The chief appraiser is required to notify a taxpayer of their property's appraised value if the property is reappraised. Borden CAD mails notices to all property owners every year. After appraisals are completed and changes to properties and schedules are entered into CAMA, P&A is notified, and notices are printed according to Section 25.19, approved by the chief appraiser. After approval, the notices are mailed to the owners and/or agents.

Hearing Process

Protest hearing schedules for informal meetings and formal Appraisal Review Board (ARB) hearings are reviewed and updated as required. Standards of documentation are reviewed and amended as required. The appraisal district hearing documentation is reviewed and updated to reflect the current valuation process. Production of documentation is tested and in compliance with the Texas Property Tax Code, requiring the district to provide evidence packets to taxpayers within fifteen days of the request, is ensured. Evidence packets include data, schedules, formulas and all other information the district may introduce at an ARB hearing. Tax Code Section 5.104 adds notice to each property owner or designated agent who is authorized to submit a Comptroller prescribed survey regarding the ARB.

New Construction/Demolition/Remodeling

New construction may be identified from the field inspection s or county offices may provide notification of utility hookups and/or septic system installation. New construction field and office review procedures are identified and revised as required. Field production standards are established and procedures for monitoring tested. Official Public Records also indicate new development areas that must be inspected. Demolition may be identified from field inspections or owner reporting. Process to verify demolition of improvements is specified. System input procedures are identified and revised as required. New mobile home installations as verified with the Texas Department of Housing & Community Affairs (TDHC), are also included in yearly inspections. Remodeling is more difficult to find, but some of the above-mentioned items help identify possibilities. The primary identifying process for discovering property that has been remodeled in a neighborhood field inspection. Certain neighborhoods are selected for the field inspections each year.

Re-Inspection of Problematic Market Areas

Real property market areas, by property classification, are examined for: low or high protest volumes; low or high sales ratios; or high coefficient of dispersion. Market areas that fail any or all of these tests are determined to be problematic. Field reviews are scheduled to verify and/or correct property characteristics data. Additional sales data is researched and verified. Usually, in the absence of adequate market data, neighborhood delineation is verified, and neighborhood clusters are identified; however, due to the small size of the district, it is impossible to delineate or distinguish between specific neighborhoods, so the entire county must be considered as a whole in general when defining the market area.

Re-Inspection of the Universe of Properties on at Least a Three-Year Cycle

The International Association of Assessing Officers, Standard on Mass Appraisal of Real Property specifies that the universe of properties should be re-inspected on a cycle of four-six years. Section 25.18(b) of the Texas Property Tax Code requires re-inspection at least once every three years. The re-inspection may include the re-measurement of at least two sides of each improved property. Physical inspection is the most fundamental step in achieving reliable property valuations. Uniform Standards of Professional Appraisal Practice (USPAP) does not require inspection for reappraisal. "Only that the characteristics of a property, relevant to an assignment be identified." Frequent physical inspections are nevertheless necessary to ensure that each property is appraised according to its conditions as of January 1. Borden CAD will be on an annual physical inspection cycle for all properties within the district. The contracted field appraiser has an appraisal card of each property to be inspected and makes notes of changes, depreciation, remodeling, additions, demolitions, etc. The annual re-inspection requirements for tax years 2027 and 2028 are scheduled on the key events calendar.

Field or Office Verification of Sales Data and Property Characteristics

All three approaches to estimating market value depend in some way on market information. Appraisal records must contain complete and accurate information about sale prices and conditions of properties within the district.

Sales information must be verified and property characteristics data contemporaneous with the date of sale captured. The sales ratio tools require that the property that sold must equal the property appraised in order that statistical analysis results will be valid. The reliability of any valuation model or sales ratio study depends on the quantities and quality of its data. Borden CAD obtains sales information from deed filings, buyer/seller questionnaires, telephone, face-to-face interviews and sales information on comparable properties in neighboring counties (if available).

Pilot Study

New and/or revised mass appraisal models are tested. These modeling tests (sales ratio studies) are attempted each tax year. These tests require sufficient data, and a lack thereof may limit not only the scope but the performance of the test. Actual test results (when available and sufficient) are compared with anticipated results and those models not performing satisfactorily are refined and retested. The procedures used for model specification and model calibration are in compliance with STANDARD RULE 5 and 6 of USPAP.

The appraisal model used to determine property value is listed as follows:

1. Market Value of Residential Property =
   Replacement Cost New X Total Percent Good + Depreciated Additive Values + Land Value
   (Adjusted by Market Indicators as determined by Sales Data, as available)
2. Market Value of Commercial Property =
   Replacement Cost New X Total Percent Good + Depreciated Additive Values + Land Value
   (Adjusted by Market Indicators as determined by Sales Data, as available)
3. Market Value of Manufactured Housing =
   Replacement Cost New X Total Percent Good + Depreciated Additive Values
4. Market Value of Commercial Personal Property =
   Units x (Price/Unit of Inventory) + Units X (Price/Unit of FFE X Percent Good) + Additive Values
   (Verified and adjusted by yearly Personal Property Renditions)

5. Market Value of Vacant Lots or Acreage =
   Units X Price/Unit
   (As determined by Market Transaction)
6. 1-d-1 Special Use Valuation (Ag Value) =
   Units X Value per Acre of Agricultural Use
   (As determined by Net Income per Acre/State Mandated Cap Rate)

A pilot study helps to evaluate what to correct and how data is collected on representative sets of properties. Estimated values are assigned and then analyzed to determine what factors contribute to value. Certain factors or characteristics may not be vital to valuation but are maintained because they may be useful for explaining values to taxpayers.

Valuation By Tax Year

Valuation by tax year, using market analysis of comparable sales and locally tested cost data (if available), market area specific income and expense data (if available), and valuation models are specified and calibrated in compliance with the supplemental standards from the International Association of Assessing Officers and USPAP. The calculated values are tested for accuracy and uniformity using ration studies. Performance standards are those established by the IAAO Standard on Ration Studies. Property values in all market areas are updated each reappraisal year. Tax year 2027 is a reappraisal year. Tax year 2028 is a reappraisal year.

Model Development, Collaboration and Testing

Property valuation models seek to explain the market c=value of properties from market data and sales. Models (schedules) are constructed to represent the operation of forces of supply and demand. These models have evolved from three broad theories of value: Cost, Market (sales comparison) and Income. Model development requires good theory, data analysis and research. Any developed model that accurately reflects the market will make the value defense burden of the appraisal district much more credible. The best value models will be accurate, rational and explainable. Model building (development) requires two distinct steps. Model specification (model design based on appraisal theory and market analysis, supply & demand variables and their interrelationships) and model calibration (solving for unknown qualities in a model) such as construction cost, sales price adjustments or capitalization rates. Qualitative and quantitative data are used in the mass appraisal models. Qualitative data (such as location, roof type or heating and cooling systems) are analyzed to evaluate the relationship between two variables. Quantitative data (the presence or the absence of a defining or specific feature) are based on measuring or counting, for example, the square feet of a structure. Model calibration is the process of estimating the variables in a mass appraisal model; called the coefficients (they are the cost, capitalization rates, market adjustments, etc.). Borden CAD uses simple calibration to adjust existing developed models in use. Simple calibration promotes consistency in results and parcels can be recalibrated in mass. This is particularly effective when combined with ratio studies to monitor the level of appraisal by key property type. To evaluate the accuracy of the schedule values, property sales information is collected throughout the year. Each property buyer receives a sales letter along with any other necessary forms as soon as the CAD office updates the ownership in the appraisal records. When the sales letter is returned, the sale amount and any other pertinent information is recorded within that parcel's sale records. Information is also gathered from other appraisers, other appraisal districts and state reviewers. All credible information is included in the sales records, and confirmation is attempted through additional sales letters (to buyers and sellers as necessary) or other personal contact. Given that the State of Texas is a non-discloser state, and that the information needed by the CAD is often confidential in nature, the market analysis performed is limited by the availability or pertinent and complete data, including sales prices, sales conditions and circumstances, income and expense data, etc. as discussed hereafter, each sale is initially considered (assumed) to be a market transaction unless otherwise proved. The resulting conclusions from the market analysis are therefore limited by those assumptions. The mass appraisal conducted yearly by the Borden CAD also can claim the Jurisdiction Exemption (USPAP) due to the limited scope and purpose of the appraisal and considering the guidelines of the Texas Property Tax Code. Given that market data (sales, leases, and other individual indications of value) is severely limited in Borden County, due to few and infrequent actual occurrences, the annual market analysis is often expanded to include transactions of comparable property from neighboring counties, as available. Each property is evaluated as if it were in Borden County using existing property schedules and that value is then compared to its sale price within the market analysis. Each sale is analyzed to determine the conditions of the sale. All sales included in the study must be a "market value" transaction, as defined in Section 1.04(7) of the Texas Property Tax Code and quoted earlier in this manual. Any sale determined not to be an "arm's length" transaction is then omitted from the final study. Several criteria are also considered when determining if each sales price needs any adjustment including but not limited to date of sale (in comparison to date of appraisal), special or unusual financing terms, inclusion of personal property, inclusion of intangible value and significant variances between the market value and the sale price due to physical changes to the property that cannot be accounted for due to the January 1 target date. If adjustments can be made to the sales price to show a current, "arm's length" value (including time and financing adjustments), the adjusted value is used in the ratio study. Any adjustments to reported sales prices must be discussed, debated, and approved by the chief appraiser. Sales used to determine real estate value should not include value that can be attributed to personal property or intangible value.

For example, if a home sells, and the transaction included personal property (vehicles, boats, furniture, free-standing appliances, tools, etc.), the value associated with that personal property should be deducted from the reported sales price. The resulting adjusted sales price is then used in the ratio study. Likewise, commercial property transactions often include both personal property and intangible value. For example, if a motel sells and the buyer purchases the motel franchise along with the real estate, the value of the franchise (being tangible) should be deducted from the sakes price before being used in any market study. Determining the value of any intangibles in any transaction can be problematic and will require research into the industry and the local and similar markets. Although suspected by the staff, and often reported by buyers, adjustment for intangibles requires confirmation from outside sources and the seller. Financing adjustments occur rarely. Typically, prudent buyers will strive to acquire the most reasonable financing available and then purchase the property of their choice using that same financing. Atypical financial arrangements usually accompany transactions that would not be considered "arm's length" and would therefore be omitted from the ratio study. Time adjustments are adjustments to the reported sales price of the property that are made when and if it can be proven that the general market trend in an area is changing over a given period. While relatively simple to calculate in the abstract, time adjustments are extremely difficult to quantify without substantial data, especially in small, rural markets. If a typical property transfers more than one time in a given period (ideally no more than 1 year), each time being an "arm's length" transaction with typical financing and without physical changes to the property, the difference in the sales prices can be attributed to the general market. This difference, expressed as a positive or negative percentage per month, can then be applied to other property's sales prices to adjust the price to a standard date, usually January 1 of the appraisal year. For example, a residence may sell for $50,000 on June 1 and then sell again on October 1 (five months later) for $55,000. The difference of $5,000 (or ten percent of the original sales price) is allocated as a market increase of two percent per month. A market decrease is calculated in the same way. If this was an "arm's length" transaction of a typical property that same percentage of increase or decrease can be used on other sales to adjust their sales prices to the January 1 target date. A statistical analysis of each class of property is conducted using the available, credible and adjusted sales information. Within each class of property, the appraisal district looks for not only an acceptable median value, but also a reasonable COD. Each of these values is considered when determining whether to adjust a class schedule, and by how much. The sample size of each class analysis is also a major consideration. Classes that exhibit little or slow activity are allowed a larger variance because minimal data sets (small samples) may tend to give incomplete analysis or biased results for an entire statistical population. Once a median value indicates that a particular property type or class needs adjustment, and the COD value reflects a consistent result, schedule values are recalculated to produce a revised analysis. The resulting median ratio should indicate that the adjusted appraised value of property more closely matches the current market value, which are tested by the sales used in the analysis. The appraised values of all properties sold and unsold, within that type or class are then recalculated, using the increase or decrease indicated by the ratio study, and submitted for notification. If, as explained earlier, the market analysis was expanded to include transactions of comparable properties from the neighboring counties, the resulting adjusted schedules are applied to any sales within the county to determine whether any local modifier should be used within in Borden CAD to further refine the overall market analysis. A similar process is used to determine whether any neighborhood factors are needed by analyzing sales within a specific area (market segments) in comparison to the overall general market. These areas could be neighborhoods, cities, school districts or any other definable areas within the appraisal district that displays market trends or values differing from the trends or values derived from the market as a whole. Any significant and quantifiable differences then need to be addressed with economic adjustments to the properties within the pertinent area.

Ratio Study Procedures

I. Collect and Post Sales Data

- A. Solicit sales information from all new property owners through sales letters and/or personal contact
- B. Collect sales information from outside appraisers and from fee appraisals presented
- C. Utilize sales information from Comptroller's office
- D. Post sales information to the sales database
    1. Record actual sale price
    2. Note unusual financing
    3. Note non-arm's length participants
    4. Adjust sales price for inclusion of personal property or intangible value
    5. Initiate frozen characteristics/partial sale codes if necessary
        - a. Imminent construction/renovation can bias any later analysis by including values not part of the original transaction
        - b. Sale including only a portion of the property described can also produce skewed results
    6. Note any legal restrictions or economic characteristics that may affect value

II. Preliminary Analysis

- A. Run sales analysis (by type, group or class) which includes any and all sales collected to date
- B. Note median result and COD
- C. Examine each sale included

1. Compare sale ratio to median result
2. Ratios substantially higher or lower than the median result (outliers) is singled out for further, in-depth analysis
   a. Note seller-financial institutions, known real estate opportunists, probates, known people who finance their own transactions
   b. Note buyer-financial institutions, known real estate opportunities, and relocation companies
   c. Examine deed records to confirm "arm's length" violations not evident form examination of buyer and seller
      i. contract for deed
      ii. assumption of previous note
      iii. atypical financing
   d. Re-inspect properties to rule out any physical differences from the current property records
   e. Outlier sales that cannot be excluded or adjusted in the subsequent analysis

D. Adjust original data set
1. Omitted sales that are not "arm's length"
2. Adjust sales value for time or financing if necessary and possible
3. Adjust appraisal values for physical differences if applicable

III. Secondary Analysis
A. Run sales analysis (by type, group or class) utilizing information from preliminary analysis
B. Note median result and COD
1. Median value may or may not change significantly
2. COD value should improve

C. Note sample size
1. Compare number of sales within the class to the perceived number of total properties within the class
2. From experience and discussion among the appraisal staff, determining whether any median result different from 1.00 is significant

D. Attempt to increase sample size (if necessary)
1. Utilize time adjustments if determinable
2. Keep in mind marketing time for local market and any trends
3. Be careful not to include more sales just for sales sake
4. Changing markets and trends cannot be reflected in sales that are too old without accurate time adjustments

E. Apply results of analysis to current records
1. Any class whose median value is not significantly different from 1.00 does not require adjustment
2. Any class whose median value indicates that an adjustment is necessary should be analyzed
   a. Look at typical depreciation (age/condition) for that class as reflected in the sales analysis.
   b. Calculation increases are necessary to raise the individual ratios to produce a median result of 1.00 (keeping in mind that because of depreciation, the percentage increase required is going to be necessarily larger than the difference in percentage points needed to reach a 1.00 result)
   c. Apply the calculated increase to the database
3. Repeat procedure for all classes determined to need adjustment

F. Run analysis again to test results

IV. Examine results to identify neighborhoods that need adjustment
A. As individual sales are examined, note any areas that consistently show ratios significantly different from all the median result
B. Run analysis excluding the area in question
C. Run analysis including only the neighborhood in question
D. Check for significant variance between the two results
E. Apply neighborhood factor to correct variance

Approaches To Value

As mentioned earlier, there are three basic approaches to value: Cost, Market and Income. Not every approach is pertinent and useful for valuing all property types. For instance, the cost approach is not applicable to the valuation of vacant land. Standard Rule 5-1 of USPAP requires "the mass appraiser to be aware of and understand and correctly employ those recognized methods and techniques (approaches to value) necessary to produce a credible mass appraisal." Standard Rule 6-2(g) under scope of work requirements, used in developing an appraisal, that the exclusion of the sales comparison approach (market approach), cost approach or income approach must be explained. Section 23.01(b) of the Texas Property Tax Code states:

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

Section 23.0101 states:
"In determining the market value of property, the chief appraiser shall consider the cost, income and market data compassion methods of appraisal and use the most appropriate method." Which one of the three methods is the most appropriate? Generally, it will depend on three factors:

- Typical practice for appraising a particular property type
- Whether or not the necessary data is reasonably available for use of a particular approach
- If the result by use of the approach would be meaningful.

Borden CAD typically uses the Approach to Value Method or Technique) dependent upon the property use of type. For consumptive use properties, such as a single-family residence, the district uses a cost/hybrid model. It is a sales market adjusted model that is typical for appraisal districts using mass appraisal. Borden CAD in compliance with Section 23.01 of the Property Tax Code is consistent in the "use of the same method for the same or similar kinds of property." In compliance with USPAP Standard Rule 6-2(g) the "Jurisdictional Exception Rule" is invoked due to the contrary requirement of the USPAP rule and of Section 23.0101 of the Property Tax Code and the requirement that the chief appraiser use the most appropriate of these methods. Use of a specific or particular approach to value during the appraisal phase of the tax calendar does not prevent the use of alternative or support alternative approaches during the equalization phase of the tax calendar. Special use appraisal for agricultural properties is in compliance with the comptroller appraisal manuals for appraisal of agricultural land as well as in compliance with the Texas Property Tax Code.

Residential Real Property

In accordance with Section 11.01 of the Texas Property Tax Code, the Borden CAD strives to discover, appraise and assess all taxable property within the jurisdiction of the Appraisal District. Each parcel shall be appraised including all determinable improvements, factors and conditions affecting the property as a whole. Improvements, as defined in Section 1.04(3), includes in structure affixed to the land that is not readily, reasonably, and immediately portable. The structure adds value to the property and would be typically included in any sale of the property as a whole.

The appraiser is responsible for verifying and collecting accurate and reliable property data. By reasoned use of developed models, an appraiser can finalize a preliminary property value while in the field. CAD uses cost schedules to value residential parcels in the district. These cost schedules (models) are hybrid models called "Market-Adjusted Cost Hybrid" computer assisted mass appraisal models. These hybrids models are the most predominately used by appraisal districts in the state. Few districts use a pure RCN (replacement cost new) cost model (schedule) to value residential properties.

The CAD residential models consist of four main classes with class defining features for each class listed in the CAD Appraisal Manual. Property specific features are additives to the main class such as attached/detached garages, covers, storage buildings, etc. Residential structures are classified according to quality of construction, style and design, appeal and presence of certain features. The age and condition of structure are adjusted from real estate depreciation tables. These depreciation tables adjust not only physical deterioration, but also to market reactions to obsolescence. The real estate depreciation tables are called CDU (condition, desirability and usefulness) percent good tables. CDU is the overall value change from a benchmark new property, to reflect all losses of utility.

A review and evaluation process, property data characteristics are compared against locally modified replacement cost form Marshall & Swift Valuation Services and from sales ratio (as data is available). Based on these statistics, a preliminary decision is made as to whether the value level within a class of residential properties needs to be changed for the current appraisal year, or if the values are at an acceptable existing level. Classification, adjustments and other factors related to the residential schedules are in the district's appraisal manual.

Multi-Family Residential Property

There are no multi-family residential properties in Borden County.

Residential Inventory Property

There are no residential inventory properties in Borden County.

Commercial Real Property

The fee simple interest of commercial real property is appraised as required by state statute. The effect of easements, restrictions, encumbrances, leases, contracts or special assessments are considered on an individual basis. Commercial properties are on a physically inspected basis. Changes that have occurred and observed conditions are noted by the field appraiser and entered into account records. Pictures of the exterior of the improvement are taken whenever a change in physical appearance has occurred. The appraiser is responsible for verifying and collecting accurate and reliable property data. Borden CAD uses cost schedules to value commercial parcels in the district. These cost schedules are hybrids models called "Market-Adjusted Cost Hybrid" computer assisted mass appraisal models. Commercial structures are classified according to quality of construction and type of use. Effective age and condition of structures are adjusted for with depreciation tables.

Effective age estimates are based on the utility of the improvements relative to where the improvement lies on the scale of its total economic life and its competitive position in the marketplace. Effective age estimates are considered and reflected based on eight levels or ranking of observed condition, given actual or effective age. Additional forms of depreciation such as external and/or functional obsolescence can be applied. A review of commercial cost schedules (models) is performed annually (as information is available) and a decision is made as to whether the value level within a class of commercial properties needs to be changed for the current appraisal year, or if the values are at acceptable existing level.

Vacant Real Property – Land

The sales comparison approach to value is primarily used to value vacant real property within the district. Vacant land is valued according to common units of comparison. Borden CAD develops per lot site land valuation tables for the platted town area. Land tables based on per acre value are utilized for rural platted and un-platted areas within the district. Land sale prices are also expressed on the same unit comparison basis and stratified (sorted) according to location and probable use. Sorting criteria ensure that land values will reflect market data for parcels with similar or competitive uses in the same market area.

Special Valuation Properties – Agricultural Use Properties

The Texas Constitution permits special agricultural appraisal on land used for farm and ranch use if its owner meets specific requirements. Casual uses such as home vegetable gardens do not constitute qualified agricultural use. Section 23.51 of the Texas Property Tax Code sets the standards for determining if land qualifies for agricultural appraisal. Section 23 Subchapter D deals with the allowed uses and the application process involved with agricultural land appraisal. The appraiser annually inspects the area to see that the properties are continuing to be in agricultural use. Owners are not required to reapply unless there is a question on the use of the property. Agricultural land classes are mandated by the Property Tax Code. The Chief Appraiser of the district may establish additional categories. All agricultural lands in the county are carried at their current market value. However, agricultural productive appraisal allows for qualified agricultural use land to be carried at its productivity value for property tax assessment purposes. Agricultural appraisal lowers the taxable value of the land. The productive capacity of agricultural property is based on a "net to land" calculation that is the average net income that a class of land would be likely to generate over a five-year based period. The law requires the district appraisers to use the "cash" or "share" lease method to determine the "net to "land". In a cash lease, rent is a fixed amount. In a share lease, rent is a share of the gross receipts for the year, less than a share of certain expenses Borden CAD has an Agricultural Advisory Board which meets with and advises the Chief Appraiser on the valuation and use of land that may be designated for agricultural use or that may be open space agricultural within the district. Each year the Comptroller of Public Accounts publishes an agricultural cap rate to be used by appraisal districts in their net to land capitalization of value. For 2018, Borden CAD used a ten percent (10%) capitalization rate in the appraisal of qualified agricultural productivity use lands.

Special Inventory

There are no special inventory properties in Borden County.

Business Tangible Personal Property

The contracted appraisers (P&A) are responsible for developing fair and uniform market values for business personal property located within the district. There are 2 different personal property types appraised by the appraisers: Business Personal Property (BPP) accounts and Vehicles. The district reappraises all income producing BPP annually. The tax exemption for BBP has been increased to $125,000 of market value. The exemption applies to each location within a taxing unit. Business Personal Property is inspected annually and valued primarily according to the depreciated cost approach to value. Renditions are mailed to personal property owners in January of each year. When returned renditions appear to be inconsistent with observations by the appraiser, the State Comptroller's schedules (as adjusted) or outside vendors' valuation cost guides are utilized. The district uses the State Comptroller's depreciation schedule. As renditions are processed, the declared property is depreciated as necessary, and the information is recorded in the appraisal records. Sources of data for vehicle valuation include property owner renditions and field inspections. Value estimates for vehicles are based on NADA published book values and property owner renditions. Each year there are some personal property accounts that fail to be rendered. A letter is sent to the owner stating that a ten percent penalty will be assessed if the owner cannot give a significant reason for waiver of the penalty. A Late Rendition Penalty Waiver Request Form will also be sent along with the letter to be filled out by the owner should they have reasonable cause for the rendition being late.

Mineral, Industrial and Utility Real and Tangible Personal Property

The valuation of all minerals, industrial and utility personal property within the district is contracted out to Prichard & Abbott, Inc. P&A's Biennial Reappraisal Plan is attached to this Plan.

Mass Appraisal Report

Each tax year the required Mass Appraisal Report is prepared by the chief appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15). The Mass Appraisal Report is completed in compliance with Standard Rule 6 of USPAP. The signed certification by the chief appraiser is compliant with Standard Rule 6-3 of USPAP. This written reappraisal plan is attached to the Mass Appraisal Report.

Value Defense

The Texas Constitution sets out five Rules for Property Tax in the State. The first rule requires that taxation must be equal and uniform. The second rule requires that property be taxed at current market value. Out of the Texas Property Tax Code these two rules are the most important requirements for county appraisal districts. The Borden CAD, like other districts, has the burden of establishing the value of properties within the district. That burden applies to market values (appraisal level) and to equal and uniform values (appraisal equity). The Texas Property Tax Code permits a property owner to protest any determination made by the appraisal district, the Chief Appraiser or ARB that applies to adversely affect the property owner. Of the numerous grounds for protest listed in the Property Tax Code, the two most filed protests deal with value over market and with unequal appraisal. The CAD encourages property owners to meet with the chief appraiser and/or contracted appraisal staff to try and resolve disputes in an informal setting before a formal ARB hearing. Sometimes a mutually agreeable solution to an owner's protest at these informal meetings results in a settlement and the property owner waives any further right to a formal protest before the ARB. Should an agreement not be reached, informally, the taxpayer may present their arguments to the ARB as a formal appeal. The appraisal staff provided by P&A defends the position of the chief appraiser before the ARB. Chapter 41 of the Texas Property Tax Code deals with the right of a property owner to a formal ARB hearing. The appraisal district also has information delivery requirements concerning the ARB protest. Value defense is part of the equalization phase of the Tax Calendar. In formal hearings both mass appraisal and single property appraisal methods can be introduced. Mass appraisal and single property appraisal are systematic methods for arriving at estimates of value. They differ only in scope. Mass appraisal models have more terms because they attempt to replicate the market for one or more land uses across a wide geographic area. Single-property models, on the other hand, represent the market for one kind of land use in a limited area. Quality is measured differently in mass appraisal than in single-property appraisal. The quality of single-property appraisal is measured against a small number of comparable properties that have sold. The quality of mass appraisal is measured with statistics developed from a sample of sales in the entire area appraised by the model. Borden CAD may make use of both mass appraisal statistics and district sales comparison of a select comparable in a single-property appraisal during formal ARB hearings.

ARB Appeal Procedures

After the Appraisal Review Board (ARB) hears and determines all timely filed protest, the district mails out the ARB orders of determined value containing the board's decision. All decision letters will be mailed out by certified mail as outlined in the Property Tax Code. The property owner has sixty days upon receiving a Board Order to either file a suit in District Court or forty-five days to file a request for arbitration. Information on procedures for appealing an ARB order is included in the certified mail packet, along with a form for the request for binding arbitration.

Limiting Conditions

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

The appraisals are prepared exclusively for Ad-valorem tax purposes. 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 availability, resources and time allowed. Some interior inspections of properties appraised were performed at the request of the property owner, and/or required by the district for clarification purposes to correct property descriptions, etc. as needed. Validation of sales transactions were attempted through questionnaires to buyer and seller, listing information, field review and other methods. In the absence of formal confirmation, residential sales data obtained from misc. sources may be considered reliable if the data is verified through the sales ratio study as within the market.

Treatment of Residential 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 the law, beginning the second year a property receives a homestead exemption; increases 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
- The preceding year's appraised value
- PLUS, ten 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 recalculated annually. If a capped property sells, the cap automatically expires as of January 1 of the following sale of the property, and the property is then appraised at its full 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. The valuation is estimated using the district's land value, and the percentage of completion for the improvement contribution that is established by our guides, and/or the developer's construction cost as a basis of completion, as of January 1 valuation date. However, in the year following changes in completion, occupancy or sale, they are appraised at market value.

Planning and Organization

Field inspections are carried out by the P&A field appraisers as assigned by the P&A appraisal supervisor, with input and direction from the Chief Appraiser. The field appraiser physically inspects areas required by the reappraisal cycle, checks all existing data, takes photographs of improvements (if possible, as needed), draws plans of new improvements for entry into the computer and rechecks any property on which a question or problem arises. Data entry of field work notes and sketches are performed by CAD staff under direction of the Chief Appraiser or supervisor. The P&A staff performs market analysis. Sales data is gathered throughout the year by Borden CAD staff from deed records, sales conformation letters and property owners and other sources (if available). The market data is analyzed, sales data is confirmed, outliers are identified, existing classification system is reviewed, and market schedules are reviewed and updated as necessary and final market schedules are presented to the Chief Appraiser for discussion and application to the universe of properties. A calendar of key events with critical completion dates is prepared for each major work area. A separate calendar is prepared for the tax year 2027 and 2028. Production standards for field activities are calculated and incorporated in the planning and scheduling process. As the Texas Property Tax Code is revised and local circumstances require the Calendar of Key Events may be changed as warranted. The chief appraiser may make changes to the work plan or schedule that do not conflict with statutory requirements or deadlines without additional board approval or plan amendment.

Conclusion

The Borden County Appraisal District provides this plan in an effort to inform the public and taxing jurisdictions of the upcoming two-year reappraisal cycle in a clear and transparent manner. While this guide may be general in nature, it is our hope that it provides some insight into the overall appraisal process, as well as the duties and responsibilities required each year. We strive to maintain an environment and office culture based on strong customer service, honesty and integrity. The district aims to utilize all resources available to provide the best service possible to the public and to the taxing jurisdictions for which we serve. For any additional information, clarification, etc. not included in this plan, the district is available to provide such information upon request.

2027 CALENDAR OF KEY EVENTS

CAD staff training, and CEs as needed to be in compliance with TDLR.
Gather documentation for CAD audit.
Send website updates to BIS.
Holidays.
Research returned mail.
Review and updated printed information provided for public use and education.
Mail and process exemption applications.
Gather sales data from sales confirmation letters, deed records and other sales sources for sales files.
Pick up copies of filed deeds from County Clerk's office.
Research property ownership issues.
Key name/address changes/splits/combines, new property and personal property into CAMA.
Send copies of associated mineral deeds to P&A.
Send copies of splits/combine parcels to BIS mapping department.
Update real property change of addresses in house and email mineral change of addresses to P&A as they are received.
Process and sell digital copies of appraisal rolls to taxpayers.
Prepare and post BOD agenda for quarterly meeting.
Prepare and mail BOD packets for quarterly meeting.
Review, approve and submit to BOD for approval contract/agreements for professional services, as needed.
Maintain and keep updated permanent records and minutes of BOD, ARB and AG Board.
Prepare, update, balance and submit all financial reports for review and approval.
Answer phone calls and assist walk-in customers.

See also Property Tax Law Deadlines and Truth-in-Taxation Important Dates attached to this Plan

JANUARY – MARCH

Plan and begin field inspections for all real property in the "South Half" of the county.
Quarterly Board Meeting
Quarterly 25.25 Report to Entities and ARB by January 10.
Mail homestead forms to new property owners.
Process any exemption forms received.
Mail renditions and work them as they are returned.
Publications of rendition, market value and open space notices.
Complete field inspections as provided by the reappraisal plan area.
Begin running sales ratio reports and comparing CAD values and sales information.
Identify necessary schedule adjustments.
Prepare documents for financial audit.

APRIL – JUNE

Renditions are due by April 15 unless an extension is granted until May 15th. Continue working renditions.
Publish Notice of Protest procedures after May 1 but before the 15^{th}
Deadline to certify estimated values to taxing entities by April 30.
Appraisal Roll Form notification letters sent to taxing units by April 15.
Mail Notice the first of May
Quarterly Board Meeting
Quarterly 25.25 Report to Entities and ARB before April 10.
Complete data entry of all reappraisal and maintenance changes.
Assist field appraiser with reappraisal functions as needed.
Execute mass appraisal/maintenance activities as required.
Finalize all field work and data collections activities.
Prepare for mailing of Notices of Value.
Print and mail personal property rendition penalty notices per 22.28 PTC.
Submit Appraisal Records to the ARB for review by May 15.
Respond to property owner's inquiries, protest and questions from Notice mailings.
Hold informal hearings.
Process and mail ARB orders.
Chief Appraiser works on next year's budget.
Submit proposed budget to BOD by June 15

JULY – SEPTEMBER
Quarterly 25.25 Report to Entities and ARB by July 10.
Process and mail ARB orders of determination.
Enter all changes ordered by the ARB and notify other CADs that fall into an overlapping area.
ARB approves Appraisal Records by the 20th.
Certification of Appraisal Roll to taxing entities by July 25th.
BOD adopts next year's budget by September 15.
Request copies of taxing entities resolutions or orders setting tax rates.
Prepare Tax Rate Calculation Worksheet for County.
Publish Eff

OCTOBER – DECEMBER
Mail tax statements at the beginning of October.
Quarterly 25.25 Report to Entities and ARB by October 10.
Submit list of ARB members to District Judge Chair, Vice-Chair and Secretary.
Schedule AG board meeting.
Complete Farm and Ranch survey by requested date.
Begin gathering sales ratio studies for all areas within the CAD.
Gather current sales data from sales confirmation letters, deed records and other sources.
Notify PTAD of chief appraiser's eligibility to serve as chief appraiser under 6.05(c) PTC.

2028 CALENDAR OF KEY EVENTS

CAD staff training, and CEs as needed to be in compliance with TDLR.
Gather documentation for CAD audit.
Send website updates to BIS.
BOD Appoints CAD Depository for 2-year term.
Attend required and necessary classes and training.
Holidays.
Research returned mail.
Review and updated printed information provided for public use and education.
Mail and process exemption applications.
Gather sales data from sales confirmation letters, deed records and other sales sources for sales files.
Pick up copies of filed deeds from County Clerk's office.
Research property ownership issues.
Key name/address changes/splits/combines, new property and personal property into CAMA.
Send copies of associated mineral deeds to P&A.
Send copies of splits/combine parcels to BIS mapping department.
Update real property change of addresses in house and email mineral change of addresses to P&A as they are received.
Process and sell digital copies of appraisal rolls to taxpayers.
Prepare and post BOD agenda for quarterly meeting.
Prepare and mail BOD packets for quarterly meeting.
Review, approve and submit to BOD for approval contract/agreements for professional services, as needed.
Maintain and keep updated permanent records and minutes of BOD, ARB and AG Board.
Prepare, update, balance and submit all financial reports for review and approval.
Answer phone calls and assist walk-in customers.

JANUARY – MARCH
Plan and begin field inspections for all real property in the "Town" part of the county.
Quarterly Board Meeting
Quarterly 25.25 Report to Entities and ARB by January 10.
Mail homestead forms to new property owners.
Process any exemption forms received.
Mail renditions and work them as they are returned.
Publications of rendition, market value and open space notices.
Complete field inspections as provided by the reappraisal plan area.
Begin running sales ratio reports and comparing CAD values and sales information.
Identify necessary schedule adjustments.
Prepare documents for financial audit.

APRIL – JUNE

Renditions are due by April 15 unless an extension is granted until May 15th. Continue working renditions.
Publish Notice of Protest procedures after May 1 but before the 15th
Deadline to certify estimated values to taxing entities by April 30.
Appraisal Roll Form notification letters sent to taxing units by April 15.
Mail Notice the first of May
Quarterly Board Meeting
Quarterly 25.25 Report to Entities and ARB before April 10.
Complete data entry of all reappraisal and maintenance changes.
Assist field appraiser with reappraisal functions as needed.
Execute mass appraisal/maintenance activities as required.
Finalize all field work and data collections activities.
Prepare for mailing of Notices of Value.
Print and mail personal property rendition penalty notices per 22.28 PTC.
Submit Appraisal Records to the ARB for review by May 15.
Respond to property owner's inquiries, protest and questions from Notice mailings.
Hold informal hearings.
Process and mail ARB orders.
Chief Appraiser works on next year's budget.
Submit proposed budget to BOD by June 15

JULY – SEPTEMBER

Quarterly 25.25 Report to Entities and ARB by July 10.
Process and mail ARB orders of determination.
Enter all changes ordered by the ARB and notify other CADs that fall into an overlapping area.
ARB approves Appraisal Records by the 20th.
Certification of Appraisal Roll to taxing entities by July 25th.
BOD adopts next year's budget by September 15.
BOD adopts biennial Reappraisal Plan by September 15.
Request copies of taxing entities resolutions or orders setting tax rates.
Prepare Tax Rate Calculation Worksheet for County.
Publish Effective Tax Rates by August 7

OCTOBER – DECEMBER

Mail tax statements at the beginning of October.
Quarterly 25.25 Report to Entities and ARB by October 10.
Receive board appointment letters from the school and the county.
Submit list of ARB members to District Judge Chair, Vice-Chair and Secretary.
Schedule AG board meeting
Complete Farm and Ranch survey by requested date.
Begin gathering sales ratio studies for all areas within the CAD.
Gather current sales data from sales confirmation letters, deed records and other sources.
Notify PTAD of chief appraiser's eligibility to serve as chief appraiser under 6.05(c) PTC.

Property Tax Law Deadlines

January

1

- Date that the taxable values (except for inventories appraised Sept. 1) and qualification for certain exemptions are determined for the tax year – Secs. 11.42(a), 23.01(a), 23.12(f)
- Date for tax lien attaches to property to secure payments of taxes, penalties and interest that will be imposed for the year – Sec. 32.01(a)
- Date that members of county appraisal district (CAD) board of directors begin two-year terms; half the members begin two-year terms if the CAD has staggered terms – Secs. 6.03(b), 6.034(a)(e)
- Date that half of the appraisal review board (ARB) members begin two-year terms, and the ARB commissioners begin one-year terms – Sec. 6.41(d-8)
- Date by which ARB commissioners, if appointed in the county, are required to return a list of proposed ARB members to local administrative district judge – Sec. 6.41 (d-7)
- Deadline for the Chief Appraiser to notify the Comptroller's office of eligibility to serve as a Chief Appraiser – Sec. 6.05(c)
- Date the temporary exemption for qualified property damaged by disaster expires as a qualified property of the first tax year in which the property is reappraised under – Sec. 25.18 and 11.35(k)

2

- Date rendition period begins – Sec. 22.23(a)

10

- If a tax bill from the previous year is mailed after this date, the delinquency date is postponed – Sec. 31.04(a)

31

- Deadline for the Comptroller's office to publish the preliminary Property Value Study (PVS) findings, certify findings to the Texas Education Commissioner, and deliver findings to each school district – Gov't Code Sec. 403.303(a)

  NOTE: A qualified school district or property owner may protest preliminary findings by filing a petition with the Comptroller not later that the 40th day after the date (whether Jan 31 or an earlier date) on which the Comptroller's findings are certified to the Texas Commissioner of Education – Gov't Code Sec. 403.303(a)

- Last day for Chief Appraiser to deliver applications for agricultural designation and exemptions requiring annual applications – Secs. 11.44(a), 23.43(e)
- Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualifies for Sec. 11.22 exemptions to provide notice of intent to pay the first installment of homestead property taxes if the delinquency date is Feb. 1. Other delinquency dates have different installment notice and payment deadlines. This deadline also applies to partially disabled veterans and their living spouses with homesteads donated from charitable organizations – Sec. 31.031(a-1)
- Last day for homeowners or qualified businesses whose properties were damaged in a disaster within the designated disaster area to pay the first installment for taxes with Feb. 1 delinquency dates if using installment payment option. Other delinquency dates have different notice and payment deadlines – Sec. 31.032(b)
- Last day for CAD to give public notice of the capitalization rate to be used in that year to appraise property with low-and moderate-income housing exemption – Sec. 11.1825(r)

February

1

- Last day for motor vehicles, vessel and outboard motors, heavy equipment and manufactured housing dealers to file dealer's inventory declarations – Secs. 23.12(f), 23.124(f), 23.1241(f), 23.127(f)
- Date the taxes imposed the previous year become delinquent if a bill was mailed on or before Jan. 10 of the current year – Secs. 31.02(a), 31.04(a)
- Rollback tax and interest for change of use of 1-d, 1-d-1, timber and restricted-use timber land become delinquent if taxing unit delivered a bill to the owner at least 20 days before this date – Secs. 23.46(c), 23.55(e), 23.76(e), 29.9807(f)
- Deadline for Chief Appraisers in certain counties to provide notice regarding the availability of agreement forms authorizing electronic communication, on or before this date (or as soon as practicable) – Sec. 1.085(h)

15

- Last day for tax collectors to disburse motor vehicle, vessel and outboard motor, heavy equipment and manufactured housing inventory taxes from escrow accounts to taxing units – Secs. 23.122(k), 23.1242(j), 23.125(k), 23.128(j)

28 (29 if Leap Year)

- Last day to request separate appraisals for interest in a cooperative housing corporation – Sec. 23.19(c)

March

31

- Last day for taxing units' second quarterly payment for the current year CAD budget – Sec. 6.06(e)
- Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualify for Sec. 11.22 exemptions to pay second installment on taxes with Feb. 1 delinquency dates have different installment payment deadlines. The deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated to charitable organizations Sec. 31.031(a) and (a-1)
- Last day for homeowners or qualified businesses whose properties were damaged in a disaster to pay second installment for taxes with Feb. 1 delinquency dates if using installment payment option. Other delinquency dates have different notice and payment deadlines – Sec. 31.032(b)
- Last day for qualified community housing development organizations to file listing pf property acquired or sold during the past year with the Chief Appraiser – Sec. 11.185(i)

April

1

- Last day for qualifying local governments to submit completed applications to the Comptroller's office to receive disabled veteran's assistance payments for previous fiscal year – Local Gov't Code Sec. 140.011(e)
- Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for single-family residence homestead properties – Sec. 25.19(a)
- Last day (or as soon thereafter as practicable) for the chief appraiser to deliver a clear and understandable written notice to property owner of a single-family residence that qualifies for an exemption under Sec. 11.13 if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year – Sec. 25.193(a)
- Last day for the chief appraiser to notify taxing units of the form in which the appraisal roll will be provided to them – Sec. 26.01(a)

15

- Last day for property owners, or secured parties if applicable, to file renditions and property reports on most property types in counties in which no taxing unit exempts Freeport property. Chief appraiser may extend deadline to May 15 upon written request – Sec. 22.23 (a)(b)

  NOTE: The Comptroller and each chief appraiser are required to publicize the legal requirements for filing rendition statements and the availability of the forms in a manner reasonably designed to notify all property owners of the law – Sec. 22.21. Chief Appraisers need to check with their legal counsel to determine the manner and timing of this notice to meet the legal requirement.

30

- Last day for property owners to file these applications or reports with the CAD:
  — Some exemptions applications – Sec. 11.43(d)*
  — Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application – Sec. 11.43(g)
  — Certain applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d agricultural land, 1-d-1 agricultural land, timber, restricted-use timber, recreational-park-scenic land and public access airport property – Secs. 23.43 (b), 23.54(d)(h), 23.75(d)(h), 23.84(b)(d), 23.94(d)(h), 23.9804(e)(i)
  — Railroad rolling stock reports – Sec. 24.32(e)
  — Requests for separate listing of separately owned land and improvements – Sec. 25.08(c)
  — Requests for proportionate taxing of a planned unit development property – Sec. 25.09(b)
  — Requests for separate listing of separately-owned standing timber and land – Sec. 25.10(c)
  — Requests for separate listing of undivided interests – Sec. 25.11(b)
  — Request for joint taxation of separately-owned mineral interest – Sec. 25.12(b)
- Last day for chief appraiser to certify estimate of the taxable value for counties, municipalities and school districts (counties and municipalities can choose to waive the estimate) – Sec. 26.01(e). A school district with a fiscal year beginning July 1 may use this certified estimate when preparing the notices of public meetings to adopt the budget and discuss proposed tax rate – Educ. Code Sec. 44.004(g-j)
- Last day to file rendition statements and property regulated by the Texas Public Utility Commission, Texas Railroad Commission, Federal Surface Transportation Board or the Federal Energy Regulatory Commission. Chief Appraiser may extend deadline to fifteen days for good cause – Sec. 22.23(d)
- Last day for property owners to file applications for allocation under Sec. 21.03, 21.031, 21.05 or 21.055. for good cause, chief appraiser shall extend deadline up to 30 days. Other deadlines apply if the property was not on the appraisal roll in the previous year – Sec. 21.09(b)

*Exemption applications for cemeteries, certain charitable organizations, religious organizations, private schools, nonprofit water supply or wastewater service corporations and other nonprofit organizations must be filed within one year of acquiring the property – Secs. 11.42(d) and 11.43(d). Unless birth date information has been provided to the CAD, persons who become age sixty-five or qualify as disabled during a tax year must apply for the applicable homestead exemptions within one year of qualifying – Sec. 11.43(k)(m)

May

1

- Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for properties other than single-family residence homesteads – Sec. 25.19(a)
- Last day (or as soon thereafter as practicable) for the chief appraiser to deliver a clear and understandable written notice to the property owner of residence homestead that does not qualify for an exemption under Sec. 11.13 if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year – Sec.25.193(a)

1-14

- Period to file resolutions with Chief Appraiser to change CAD finance method – Sec. 6.061(c)

1-15

- Period when chief appraiser must publish notice about taxpayer protest procedures in local newspaper with general circulation – Sec. 41.70(a)(b)

  NOTE: Chief appraisers must annually publicize property owner rights and methods to protest to the ARB – Sec. 41.41(b). Chief appraisers should consult legal counsel on the manner and timing to fulfill this requirement.

2

- The beginning of time period when taxing units must notify delinquent taxpayers that taxes delinquent on July 1 will incur additional penalty for attorney collection cost at least 30 days and not more than sixty days before July 1. Period ends on June 1 – Sec. 33.07(d)

15

- Last day to file renditions and property reports for most property types if an extension was requested in writing. Chief appraiser may extend deadline and additional 15 days for good cause – Sec. 22.23(b)
- Date (or as soon as practicable thereafter) for chief appraiser to prepare appraisal records and submit to ARB – Secs. 25.01(a), 25.22(a)
- Last day to file most protests with ARB (or by 30th day after notice of appraised value is delivered, whichever is later) – Sec. 41.44(a)(1)
- Deadline for ARBs to adopt hearing procedures; adopted hearing procedures must be submitted to PTAD within 15 days of adoption – Secs 41.01(c)(d)

19

- Last day for chief appraiser to determine whether a sufficient number of eligible taxing units filed resolutions to change CAD's finance method – Sec. 6.061(d)

24

- Last day for chief appraiser to notify taxing units of change in the CAD's financial method – Sec. 6.061(d)

31

- Last day for taxing units to file challenges with ARB (or within 15 days after the date the appraisal records are submitted to ARB (whichever is later) – Sec. 41.04
- Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualify for Sec. 11.22 exemptions to pay third installment on taxes with Feb. 1 delinquency dates have different installment payment deadlines. The deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated to charitable organizations Sec. 31.031(a) and (a-1)
- Last day for homeowners and qualified businesses whose properties were damaged in a disaster area to pay third installment on taxes with Feb 1 delinquency dates. Other delinquency dates have different installment payment deadlines – Sec. 31.032(a)(b)
- Last day for a religious organization that has been denied an 11.20 exemption because of its charter to amend the charter and file a new application (on or before the 60th day after the date of notification of the exemption denial, whichever is later) – Sec. 11.421(b)
- Last day for taxing unit to take official action to extend the date by which aircraft parts must be transported outside the state after acquired or imported up to seven hundred thirty (730) days for the aircraft parts to be exempt from taxation as freeport goods for the current and subsequent years – Sec. 11.251(l)

June

1

- Chief Appraiser must send a notice of penalty for failing to file a timely rendition by this date.

14

- Last day for chief appraiser to submit proposed budget for next year to CAD board and taxing units (unless taxing units have changed CAD's fiscal year) – Sec. 6.06(a)(i)

15

- Last day (or the 60th day after the date on which the chief appraiser delivers notice to the property owner under Sec. 22.22, if applicable) for chief Appraisers to accept and approve or deny late-filled freeport exemption applications – Sec. 11.4391(a)

16

- Beginning date that CAD board may pass resolution to change finance methods, subject to taxing units' unanimous approval. Period ends before Aug. 15 – Sec 6.061(a)

30

- Last day to pay second half of split payment for taxes imposed last year – Sec. 31.03(a)
- Last day for taxing units' third quarter payment for CAD budget for the current year – Sec. 6.06(e)
- Last day to form a taxing unit to levy property taxes for the current year – Sec. 26.12(d)
- Last day for taxing units to adopt local option percentage homestead exemptions – Sec. 11.13(n)
- Last day for a private school that has been denied an 11.21 exemption because of the charter to amend the charter and file a new application (or the sixtieth (60th) day after the date of notification of the exemption denial, whichever is later) – Sec. 11.422(a)(1)

July

1

- Date the delinquent taxes incur total 12 percent penalty – Sec. 33.01(a)
- A taxing unit or CAD may provide that taxes that become delinquent on or after Feb 1 of a year but not later than May 1 of that year and that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, if the unit or CAD or another unit that collects taxes for the unit has contracted with an attorney to enforce the collection of delinquent taxes – Sec. 33.07(a)

  NOTE: Taxing units and CADs that have imposed the additional penalty for collection costs under Sec. 33.07 may provide for an additional penalty for attorney collection costs of taxes that become delinquent on or after June 1 under Secs. 26.07(f), 26.15(e), 31.03, 31.031, 31.032, 31.04 or 42.42. The penalty incurred on the first day of the first month that begins 21 days after the date the collector sends the property owner a notice of delinquency and penalty – Sec. 33.08(a)(c)

- Last day for review and protest of appraisals of railroad rolling stock values (or as soon as practicable thereafter); once the appraised value is approved, the Chief Appraiser certifies to the Comptroller's office the allocated market value – Secs. 24.35(b), 24.36

20

- Date ARB must approve appraisal records but may not do so if more than 5 percent of total appraised value remains under protest. The board of directors of a CAD in a county with a population of one million or more may postpone the deadline to Aug. 30 or increase the threshold percentage from five to ten percent of the appraised value of properties not under protest – Sec 41.12(a-c)

25

- Last day for Comptroller's office to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date – Secs. 24.38 and 24.40
- Last day for chief appraiser to certify appraisal roll to each taxing unit – Sec. 26.01(a)
- Last day for chief appraiser to prepare and certify to the assessor for each taxing unit an estimate of the taxable value of the property if the ARB has not approved the appraisal records by July 20 – Sec. 26.01(a-1)

31

- Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualify for Sec. 11.22 exemptions to pay fourth installment on taxes with Feb. 1 delinquency dates have different installment payment deadlines. The deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated to charitable organizations Sec. 31.031(a) and (a-1)
- Last day for homeowners and qualified businesses whose properties were damaged in a disaster area to pay fourth installment on taxes with Feb 1 delinquency dates. Other delinquency dates have different installment payment deadlines – Sec. 31.032(a)(b)
- Last day for property owners to apply for Sept 1 inventory appraisal for the next year – Sec. 23.12(f)

August

1

- Date taxing unit's assessor submits appraisal roll and date collector submits collection rate estimate for the current year to the governing body (or as soon as practical) – Sec 26.04(b)

7

- Date taxing units (other than school districts, small taxing units and water districts) must publicize no-new-revenue and voter-approval tax rates, unencumbered fund balances, debt obligation schedule and other applicable items (or as soon as practicable thereafter) – Sec. 26.04(e) and (e)(1), 26.052(b)
- Date chief appraisers must deliver a notice to each property owner in the appraisal district stating the estimated amount of property taxes may be found in the property tax database required by PTC Sec 26.17 (or as soon thereafter as practicable) – Sec 26.04(e-2)

14

- Last day for CAD board to pass resolution to change CAD finance method, subject to taxing unit's unanimous consent – Sec. 6.061(a)
- last day for CAD board to pass resolution to change number of directors, method for appointing, or both, and deliver the resolution to each taxing unit – Sec. 6.031(a)

15

- Deadline for Comptroller's office to certify final PVS findings to Education Commissioner except as provided – Comptroller Rule Sec. 9.4317(d)

30

- Date ARB must approve appraisal records for CADs in counties with populations of one million or more where the board of directors has postponed the deadline from July 20 – Sec. 41.12(c)(1)

31

- If a tax bill is returned undeliverable to a taxing unit by the United States Postal Service, a taxing unit must waive penalties and interest if the taxing unit does not send another tax bill at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the property owner establishes that a current mailing address was furnished to the CAD for the tax bill before Sept 1 of the year in which the tax is assessed – Sec. 33.011(b)(1)
- Last day taxing unit may file resolutions with the CAD board to oppose proposed change in the CAD finance method – Sec. 6.061(a)
- Last day for taxing unit entitled to vote for appointment of CAD directors to file a resolution opposing a change by the CAD board in the number and selection of directors – Sec. 6.031(a)
- Deadline to file form with Chief Appraiser and collector to elect not to be treated as a motor vehicle inventory dealer for the next year, if eligible – Sec. 23.12(a)(3)(D)(iii)

September

1

- Date that taxable value of inventories may be determined at property owner's written option – Sec. 23.12(f)

14

- Last day for CAD board to adopt CAD budget for the next year, unless district has changed its fiscal year – Sec. 6.06(b)(i)
- Last day for CAD board to notify taxing units in writing if a proposal to change a finance method by taxing units' unanimous consent has been rejected – Sec. 6.061(a)
- Last day for CAD board to notify taxing units in writing if a proposal to change the number or method of selecting CAD directors is rejected by a voting taxing unit – Sec. 6.031(a)

29

- Last day for taxing units to adopt tax rate for the current year, or before the 60th day after the date the certified roll is received by a taxing unit, whichever is later. Failure to adopt these required dates result in a unit adopting the lower of its effective tax rate for this year or last year's tax rate; units' governing body must ratify new rate within five days of establishing rate – Sec. 26.05(a)(c)

30

- Last day for taxing units' fourth quarterly payment for CAD budget for the current year – Sec. 6.06(e)

October

1

- Date tax assessor mails tax bills for the year (or soon after as practicable) – Sec. 31.01(a)

November

30

- First half of split payment of taxes is due on or before this date – Sec. 31.03(a)

December

1-31

- Time when appraisal office may conduct a mail survey to verify homestead exemption – Sec. 11.47(a)

31

- Last day for taxing units' first quarterly payment for CAD budget for next year – Sec. 6.06(e)
- Last day for taxing units to take official action to tax goods-in-transit for the following year – Sec. 11.53(j)

TRUTH-IN-TAXATION IMPORTANT DATES

Date	Activity
April 1[1]	Chief Appraisers send notices of appraised value on single family residences by this date or as soon thereafter as practicable.
April 30[2]	Chief Appraisers prepare and certify the estimate of the taxable value of property in counties, cities and school districts to tax assessors.
May 1[3]	Chief Appraisers send notices of appraised value on all other property by this date or as soon thereafter as practicable.
July 20[4]	Appraisal review boards approve the appraisal records. This date may extend to Aug. 30 for certain larger counties.
July 25[5]	Chief Appraisers certify the approved appraisal roll to the taxing units.
Aug. 7[6]	Certain taxing units publish notice of effective and rollback tax rates by this date or as soon thereafter as practicable.
August – September[7]	Taxing units adopt their budgets according to their fiscal years. School districts must publish a *Notice of Public Meeting to Discuss Budget and Proposed Tax Rate* 10 to 30 days before the public meeting date. (School districts with a July 1 fiscal year adopt budgets in June and follow a different schedule). Most taxing units adopt a tax rate after adopting their budgets.
Before Sept. 30[8]	Taxing units other than water districts must adopt their tax rate before this date or 60 days after receiving the appraisal roll, whichever date is later. The governing body must adopt a tax rate that exceeds the voter-approval tax rate no later than the 71st day before the next uniform election date that occurs in November of that year
Oct. 1[9]	Tax assessors prepare and mail tax bills by this date or as soon thereafter as practicable.

1 Tex. Tax Code § 25.19(a)

2 Tex. Tax Code § 26.01(e)

3 Tex. Tax Code § 25.19(a)

4 Tex. Tax Code § 41.12(a)

5 Tex. Tax Code § 26.01(a)

6 Tex. Tax Code § 26.04(e)

7 Tex. Ed. Code §44.004(b)

8 Tex. Tax Code §26.05(a) and Tex. Election Code §3.005(c)

9 Tex. Tax Code §26.05(a)

Resources Attached to this Plan

Prichard & Abbott's 2027-2028 Reappraisal Plan
2026 Mass Appraisal Report
2027 Budget

Websites

www.tdlr.texas.gov
www.comptroller.texas.gov/taxe/property-tax/
www.bordencad.org
https://borden.countytaxrates.com/tax
www.pandai.com/home.aspx
iaao.org

Certification Statement

"I, Tracy Cooley, Chief Appraiser for the Borden County Appraisal District, solemnly swear that I have made or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records, all property that I am aware, at an appraised value, which to the best of my knowledge and belief, was determined as required by law, on this 8th day of September 2026."

Tracy Cooley

Tracy Cooley, RPA/RTA
Borden CAD - Chief Appraiser

Revaluation Decision

The Borden County Appraisal District by policy adopted by the Chief Appraiser, with approval from the Borden County Appraisal District Board of Directors, implements an annual reappraisal cycle. All property in the district is on a three-year cycle.

While all properties are updated annually to reflect market values, one-third of the district is re-inspected every year. The appraisers performing the re-appraisals are given appraisal cards for each property and they physically inspect each property.

In addition to appraisals, all exemptions and special valuations for properties in the appraisal area are reviewed to verify qualification.

The re-appraisal for 2027 will be all real property in "South Half" and the reappraisal for 2028 will be all real property "Town" of US Hwy 180

These yearly plans are designed to be flexible within the overall reappraisal plan. The specific workload within and between planned years may need to be adjusted to provide complete and accurate appraisals.

**Note: All income producing personal property within the CAD are appraised on an annual basis, regardless of its location

APPRAISAL / TAX YEAR 2027

Tax Year 2027 will cover appraisals for the "South Half" of the county.

The property categories to be included in the reappraisal include:

> A, C, D, E, F, G, J, M and, verification by visual inspection, L., G & J are covered in the reappraisal plan from Prichard & Abbott.

All new construction and demolitions will be picked up; all adjustments in property characteristics that affect value will be applied for all property types and classes within the district.

APPRAISAL / TAX YEAR 2028

Tax Year 2028 will cover appraisals for the "Town" part of the county.

The property categories to be included in the reappraisal include:

> A, C, D, E, F, G, J, M and, verification by visual inspection, L., G & J are covered in the reappraisal plan from Prichard & Abbott.

All new construction and demolitions will be picked up; all adjustments in property characteristics that affect value will be applied for all property types and classes within the district.

Submitted for review and approval to the Borden County Appraisal District Board of Directors on September 8, 2026, by:

Tracy Cooley

Chief Appraiser

Resolution for the 2027-2028 Reappraisal for Property Within Borden County Appraisal District

WHEREAS, according to Section 25.18(c) and Section 6.05(i) of the Texas Property Tax Code requires the Board of Directors of the Borden County Appraisal District to adopt its biennial reappraisal plan no later than September 15 of even-numbered years to ensure adherence with generally accepted reappraisal practices; and

WHEREAS each taxing entity participating in the district was given written notice of the time, date and place of the public hearing, and

WHEREAS the District's Board of Directors held a public hearing on September 8, 2026, to receive public comments regarding said plan and consider any amendments to the written plan, which there were none, and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Borden County Appraisal District has reviewed the reappraisal plan and hereby authorizes the adoption of the attached plan for the periodic reappraisal of property within the boundaries of the district for the taxable years 2027 and 2028.

RESOLVED FURTHER, that the Chief Appraiser is authorized and directed to deliver copies of the approved reappraisal plan in compliance with Section 6.05(i) of the Texas Property Tax Code to each of the participating entities of the district and to the State Comptroller of Public Accounts within 60 days of the approval date.

PASSED AND APPROVED BY THE BOARD OF DIRECTORS OF THE BORDEN COUNTY APPRAISAL DISTRICT ON THIS 8th DAY OF SEPTEMBER 2026

Randy Hensley
Chair

Lacey Powers
Secretary

Tracy Cooley
Chief Appraiser

9-8-26
Date