

# DEAF SMITH COUNTY APPRAISAL DISTRICT

## REAPPRAISAL PLAN

TAX YEARS 2025 AND 2026

AS ADOPTED BY THE BOARD OF DIRECTORS

The Property Tax Code requires appraisal districts to develop a **biennial written reappraisal plan** and hold a public hearing to consider the plan. The appraisal district board will approve the reappraisal plan by September 15 of each even-numbered year. A copy of the plan must be given to the entities and the Comptroller.

Note: This Reappraisal Plan also serves as the Deaf Smith County Appraisal District's "Scope of Work" as required by U.S.P.A.P (Uniform Standards of Professional Appraisal Practice).

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## EXECUTIVE SUMMARY

### TAX CODE REQUIREMENTS

Passage of Senate Bill 1652 79<sup>th</sup> regular session, amended Section 6.05 of the Texas Property Tax code by adding subsection (i) to read as follows:

- (i) To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10<sup>th</sup> day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the hearing. Not later than September 15 of each even-numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

### PLAN FOR PERIODIC REAPPRAISAL

Senate Bill 1652 amends Section 25.18, subsections (a) and (b) to read as follows:

- (a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i)
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years.
  - (1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land based photographs, surveys, maps and property sketches;
  - (2) Identifying and updating relevant characteristics of each property in the appraisal records;
  - (3) Defining market areas in the district;
  - (4) Identifying property characteristics that affect property value in each market area, including:
    - (A) The location and market area of property;
    - (B) Physical attributes of property, such as size, age, and condition; legal and economic attributes; and
    - (C) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
  - (5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
  - (6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
  - (7) Reviewing the appraisal results to determine value.

## **A WRITTEN REAPPRAISAL PLAN FOR DEAF SMITH COUNTY APPRAISAL DISTRICT**

### **POLICY STATEMENT AND GOALS**

The purpose of this policy statement is limited to the bi-annual reappraisal plan for the Deaf Smith County Appraisal District. It will mainly address the CADs adherence to the reappraisal plan.

The reappraisal plan applies to the CAD appraisers and supporting staff as well as the District's Board of Directors. The Chief appraiser is responsible to monitor adherence to the reappraisal plan. Any questions or disagreements about how the reappraisal plan is implemented shall be directed to the Chief Appraiser.

The Deaf Smith County Appraisal District appraisers and supporting staff will be required to adhere to the reappraisal plan as closely as practically possible. While no plan written more than two years in advance will be able to foresee all contingencies, possibilities or emergencies, the procedures, methods and timeline should be followed and any deviation shall follow the scope, margins and latitude as outlined in the reappraisal plan and other supporting documentation from the CAD.

The goal of the Deaf Smith County Appraisal District's Reappraisal Plan is to carefully plan the CAD's work. The CAD is under statutory command to identify, appraise, assess, and defend the values on the properties in Deaf Smith County. Therefore, this bi-annual reappraisal plan will outline the strategy to accomplish the legal requirements and objectives of the Board of Directors, the Chief Appraiser and Staff.

### **PLANNING A REAPPRAISAL**

Reappraisal requirements require Deaf Smith County Appraisal District to carefully plan its work before beginning any reappraisal. Although the planning process may vary in specifics, it should involve four (4) basic steps:

1. Assess current performance
2. Set reappraisal goals
3. Assess available resources and determine needs
4. Re-evaluate goals and adjust as necessary

## STEPS IN A REAPPRAISAL

The International Association of Assessing Officers (IAAO) textbook, Property Appraisal and Assessment Administration, lists ten steps in a reappraisal. These steps outline those activities performed by Deaf Smith CAD for the completion of periodic reappraisals. Activities are listed below in the order in which they occur:

1. Performance Analysis:
  - ratio study
  - equity of existing values
  - consistency of values with market activity
2. Revaluation Decision:
  - statutory – at least once every three years
  - administrative policy
3. Analysis of Available Resources:
  - staffing
  - budget
  - existing practices
  - information system support
  - existing data and maps
4. Planning and Organization:
  - target completion dates
  - identify performance objectives
  - Specific action plans and schedules
  - identify critical activities with completion dates
  - set production standards for field activities
5. Mass Appraisal System:
  - forms and procedures revised as necessary
  - CAMA (computer assisted mass appraisal) system revisions as required
6. Conduct Pilot Study:
  - test new/revised appraisal methods as applicable
  - conduct ratio studies
  - determine if values are accurate and reliable
7. Data Collection:
  - building permits and other sources of new construction
  - check properties that have undergone remodeling
  - re-inspection of problematic properties
  - re-inspection of universe of properties on a cyclic basis
8. Valuation:
  - market analysis (based on ratio studies)
  - schedules development
  - application of revised schedules
  - calculation of preliminary values
  - tests of values for accuracy and uniformity
9. The Mass Appraisal Report:
  - establish scope of work
  - compliance with Standards Rule 6-7 of USPAP (uniform standards of professional appraisal practice)
  - signed certification by the chief appraiser as required by Standards Rule 6-8 of USPAP (Report after Reappraisal)
10. Value Defense: ARB
  - prepare and deliver notices of value to property owners
  - hold informal hearings
  - schedule and hold formal appeal hearings

## **PERFORMANCE ANALYSIS**

Ratio studies are used to analyze appraisal accuracy and uniformity overall and by market area within property reporting categories. They are used to determine where appraisals meet acceptable standards and where it does not. This is where we check the equity of existing values and the consistency of values with market activity. By calculating the mean, median, and weighted ratios. In each reappraisal year of this plan, that will be the starting point for establishing the level and accuracy of appraisal performance.

## **REVALUATION DECISION (REAPPRAISAL CYCLE)**

The statutory requirements for a reappraisal are once every three years. Along with some land adjustments made on commercial property, our ratios for 2023 are 91% with a 15 COD, and for 2024 are 96% with a 10.4 COD. With physically inspecting all commercial properties when we are working personal property, we can see new additions, deletions, and major depreciation to property in which we will flag these accounts to adjust when we work our building permits. So for now, commercial property looks good.

In 2023, we drove out all city property & plan to drive out in 2025. In 2024, we changed our land values on 25 Mile Ave and Highway 60, as well as residential schedules.

In 2024, rural maps E, F, G, H and Dawn were reappraised. For 2025, Maps A-D will be worked and for 2026, Maps F5, F6, G4, G5. (See Time Line)

## **ANALYSIS OF AVAILABLE RESOURCES**

Staffing and budget requirements for this reappraisal plan will be met by the Board of Directors each year. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current. The information systems are kept current with scheduled upgrades and the mapping system is continually updated with property splits and ownership data. Marshall and Swift schedules are also updated throughout the year.

## **PLANNING AND ORGANIZATION**

The target dates for this plan will be, to complete each area of work by May 1<sup>st</sup>. Staff and contracted personnel will begin January 1<sup>st</sup> of each year. Real, business personal property, personal auto and utility parcels are divided between appraisal district staff and contractors. Ratio studies, schedules and ag values will be worked by the Chief Appraiser and Deputy Chief. All renditions will be worked and entered in the computer as they arrive in our office. Data entry and quality checks will be continuous throughout the process.

## **MASS APPRAISAL SYSTEM**

All renditions, homesteads, and special appraisal forms are updated to meet State requirements. All properties that have been coded on the computer to receive a form and all requests for forms are mailed in mid-January. All schedules that are programmed in the computer are reviewed with the sales ratio studies for any revisions that need to be made.

## **PILOT STUDY**

New and or revised mass appraisal schedules are tested each year. Ratio studies are used to see if the revisions are accurate and reliable in the different market areas. Overlapping properties are reviewed to match property accounts and property owners.

## **DATA COLLECTION**

Office and field procedures are reviewed and revised as required for data collection. Sales price verification letters are entered as they are received from buyers and used to check schedules. Building permits are used for any new construction and remodeling that has taken place. Re-inspections of problematic properties: make sure all improvements are documented and schedules are up to par with the market.

## **VALUATION**

Production of values begins with market analysis, schedule development and the calculation of preliminary values. A ratio study then evaluates the accuracy and consistency of the values between property types and areas. When the schedules produce acceptable results, they can be used to produce values. This includes the importing and exporting of values for overlapping properties in our district.

## **MASS APPRAISAL REPORT**

Mass appraisal is the systematic appraisal of groups of properties as of a given date using standardized procedures and statistical testing. The purpose of mass appraisal is the equitable and efficient appraisal of all property in a jurisdiction for ad valorem tax purposes. Mass appraisal judgments relate to groups of properties rather than single properties. The required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar. A written report is completed in compliance with STANDARD RULE 6-8 of the Uniform Standards of Professional Appraisal Practice. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6-9 of USPAP. This written reappraisal plan is attached to the report by reference (certifying check list).

## **VALUE DEFENSE**

Appraisal Notice of Value are prepared and delivered to property owners as prescribed by law. Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested. After the appeals process is completed, values are certified to each taxing unit and tax billing can begin.

## PROJECT WORK PLAN

### DEAF SMITH COUNTY APPRAISAL DISTRICT

The Deaf Smith CAD appraises for 13 taxing units in 1500 square miles. The total yearly parcels average 11,986. The Deaf Smith CAD contracts with each of the taxing units to collect the taxes. There are 6 full time employees, 2 have the RPA (Registered Professional Appraiser) State certification (1 employee is working towards becoming an RPA) and 1 has the RTA (Registered Texas Assessor/Collector) State certification (2 employees are working towards becoming an RTA). This office follows the Property Tax Calendar as published by the Texas Comptroller of Public Accounts.

### REAL PROPERTY

Field inspections are carried out by the staff and contractors. Beginning with rural properties, and then city properties, each parcel is inspected for any physical, functional, or economic factors which might have changed. Agriculture land is inspected for changes in use. Photographs are taken and linked with the property account on the computer. New improvements are measured at this time, and building permits are checked for completion. Throughout the year copies of deed records are appropriately maintained and filed for future reference. There are approximately 10,980 real estate parcels in the Deaf Smith County Appraisal District.

### PERSONAL PROPERTY

Appraisal District staff and contractors hired by the district receive information in the form of renditions and government reports that must be recorded, such as for utility and pipeline companies. The Comptrollers personal property guide along with Marshall and Swift are used to ensure accurate values. A third party is used in discovering and valuing Business Vehicles. There are approx. 1,278 business personal property accounts.

### MARKET AREAS

*Farm and ranch, commercial, industrial.* Deaf Smith County is a large county with approximately 1,500 square miles. With only one urban area in the entire county the market areas for farm and ranch, commercial, and industrial properties will be the entire county. This means that the sales and market data collected for these property types can be used throughout the county in developing schedules and appraising these properties.

*Residential (including manufactured housing).* Residential properties are primarily located in the one urban area of the City of Hereford (85%) and a few are in the rural areas of the county (15%). In examining the market through sales analysis, interviews with realtors and taxpayers the neighborhoods have been defined and mapped. The neighborhoods are given a number but are also refer to by name; the name is the dominate City Addition in that area. The residential areas divided into neighborhoods as follows:

- Nbhd 1(Welsh) - This neighborhood consists of four parts of the City of Hereford. (A) The part of the City of Hereford that is north of West Park Avenue and west of North 25 Mile Ave. This includes the Welsh addition with all of its subdivisions, Green Acres Addition and First Realty Addition. (B) Also the area of the City that is north of 15<sup>th</sup> Street and between North 25 Mile Avenue and Avenue -F-, consisting of the Bluebonnet Additions and North Dale Addition. (C) the Coneway subdivision that is all of the houses on Rio Vista Drive and (D) the RidgeCrest Addition (all of the houses north of Country Club Drive) and the Knob Hill Addition (north of Columbia Drive and south of Country Club Drive with Avondale Street on the West and South Lane on the East).
  - This is generally the preferred neighborhood to live. These are the newer homes, generally built in the 1960's and forward, they tend to be larger with more modern amenities such as multiple baths, two (or more) car garages and are updated (modernized) more often.

- Nbhd 2(Evants) - This neighborhood is the part of Hereford that is north of East Park Avenue from North 25 Mile Avenue to Avenue –K- and north of Forest Avenue from Ave. K to Whittier Street with the exception of Bluebonnet additions and North Dale Addition (this area is north of Fifteenth Street and west of Avenue –F-). In addition to the above South Douglas, South Centre and Thunderbird Streets will be a part of Nbhd 2 as they consist primarily of FHA style houses.
  - This area is more diverse than neighborhood 1, while there are many larger, quality homes these are older than nbhd 1 and they do not have as many amenities for example many only have a one car garage, these homes are not updated as often. Most of the “FHA” homes are located here. There are many inferior smaller houses without garages and only one garage, some of these are never updated. A large number of these homes are rental property.
- Ratio studies will be broken down into 1) Good Quality Residences, 2) FHA type Residences 3) Frame Homes and 4) Low/Old or poor quality residences. The last two categories sales analysis will be helpful to use when appraising Nbhd 3 and 4.
- Nbhd 3(OT short for Original Town) – This area is residential part of Hereford Original Town and Whitehead Addition. The boundary is south of E. Park Ave. and east of S. 25 Mile Avenue, north of Country Club Drive and west of S. Ave. –K- (one square mile consisting of Block K-3 Section 60), except for Ridgecrest and Coneway Additions.
  - This neighborhood consists of the oldest homes in Hereford, most of these homes are 80, 90 and even 100 years old. Many of the better quality houses have been maintained and updated, some have not been updated and are in poor quality and may be rental properties.
    - Ratio studies will need to primarily differentiate between the updated residences and the ones in need of remodeling or are at the end of their useful lives.
  - Because of the age of these houses, depreciation will need to be carefully considered.
- Nbhd 4 (Womble) – Three areas of town are included in this neighborhood. A) The residential part of an area of town that is east of North Avenue –K-, south of Forest Avenue. B) Rickets Addition, this is south of Austin Road and Country Club Drive but north of Lewis Street and between South Lane and South Avenue –K-. C) This is Womble Addition; roughly it consists of everything west of South 25 Mile Avenue, south of West Park Avenue and North of Hwy 60 (1<sup>st</sup> Street and Holly Sugar Road. The western boundary is South Kingwood with the exception of South Douglas, South Centre and Thunderbird Street.
  - Consists of the poorest quality and smallest homes in Hereford. A Few have been updated; however the overall construction quality remains average to poor. Sometimes sales information may be slight and we will then need to use the sales data from Nbhd 2’s Frame and Old/Poor categories.
- Nbhd 6 (San Jose Community) – This area consists of Finlan Subdivision and Hereford Housing Addition. It is outside of the city and is located about ½ mile south of the intersection of Hwy 60 and Hwy 385. This area is unique in that it is made up of World War II prisoner of war barracks. These were moved in after the war from the prisoner of war camp several miles south of Hereford. The quality is very poor. Market value is very hard to calculate. There are almost no sales as these homes are usually kept in the family.
  - It is not possible to do ratio studies for this neighborhood. To appraise this area we have to use the Old/Poor class of the market data from Nbhd 2 and 4. If at all possible (and that is a big IF) try to get a couple of sales in Nbhd 6 to come up with a negative adjustment factor to apply to the Old/Poor class and then appraise the property.

## WORK PLAN SCHEDULE

Attached is the schedule for our appraisal work for 2025 and 2026.

# TIMELINE/WORK PLAN FOR 2025

## Preliminary Goals for 2025:

- 1) Rural maps A5-D5 will be reappraised with a visual inspection.
- 2) Commercial properties will be spot checked by the Chief Appraiser, adjust land and improvement values as needed.
- 3) The In-Town residential neighborhoods 1-4 will be reappraised and visually inspected.
- 4) Manufactured Homes and Business Personal Property will be inspected.
- 5) Building permits and other updates.
- 6) Update rents and reappraise apartments and residential rentals.

### October 2024

Have Appraiser's Meeting – Analyze appraisal needs – conduct Ratio Studies.

- Appraisers will assess the current condition of: Land values – Ag value & Market value, residential neighborhoods, commercial properties, any other need.
- Appraisers will analyze ratio studies and determine the areas, categories or neighborhood that will need to be appraised. Also, determine any neighborhood adjustments that may be needed.
- Preliminary Ratio Studies.

Start prep work to facilitate reappraising Maps and/or Neighborhoods.

No later than Oct 15 – report to Comptroller all Tax Rates - form 50-886a

Quarterly CAD Board of Director's meeting.

### November 2024

Depreciation schedule for personal property.

Review improvement / manufactured home / land schedules via ratio studies, make preliminary adjustments

Start reappraisal / visual inspections per appraiser's meeting.

Comptroller's Property Value Study.

### December 2024

Send Business Personal Property Renditions.

Get building permits from City Building & Zoning department.

If appraisers Rework Commercial Schedule, update classification on commercial properties.

Annual Report to the Public.

Start Business Personal Property, and Manufactured Home Inspections.

### January 2025

Most appraisal activities cease in January, as we concentrate on Tax Collections.

Send homestead forms (include homestead removal letter).

Publicize the legal requirements for filing rendition statements and the availability of the forms, including exemptions and ag-value

Send Ag value forms.

January Statements.

PTD Feb 1 Sales Submission

Give public notice of 2025 capitalization rate used to appraise property with low and moderate-income housing exemption (Sec. 11.1825).

CAD Board of Director's meeting.

A. Annual review of Investment Policy.

B. Approval of the Ag Advisory Board members by the CAD Board of Directors.

C. Annual review of Chief Appraiser by Board

Mail out Ag Survey for the 2023 crop year.

Send Comptroller Chief Appraiser's eligibility.

### **February 2025**

Disburse special inventory taxes from escrow accounts to taxing units.  
Chg25/upkeep work (Inspections and appraisal of bldg. permits and all upkeep work).  
Complete physical inspection of Business Personal Property, and Manufactured Homes.  
Ag Advisory Meeting with Chief Appraiser.

### **March 2025**

Commercial vehicle schedule.  
By April 1 - Chief Appraiser notifies taxing units of the form in which the appraisal roll will be provided (Sec. 26.01).

### **April 2025**

Finish Business Personal Property.  
Finish all upkeep / reappraisal work  
Based on Ratio Studies, review and adjust Neighborhoods using schedule adjustments, and/or nbhd adjustment codes.  
Finalize the Market value land schedule and Ag value schedule on agricultural land.  
CAD Board of Director's meeting.  
Multi-Family Properties appraised by the income approach.  
By April 30 – Send Certified Estimate of Values to entities

### **May 2025**

May Tax Notices.  
Send out Appraisal Notices  
Between May 1-May 15 - Chief appraiser must publish notice about taxpayer protest procedures in a local newspaper.  
Chief appraiser to prepare appraisal records and submit to ARB (Sec. 25.01, 24.22).

### **June 2025**

Hold Informal hearings.  
By June 14 – Chief Appraiser submits preliminary 2026 budget to CAD board and taxing units.  
By June 14 – All employees must complete Cyber Security training.  
Chief Appraiser reports formation of reinvestment zones and tax abatement agreements to the Comptroller (Sec. 312.005)

### **July 2025**

By July 20 - ARB Hearings, ARB approval of appraisal roll  
By July 25 - Chief Appraiser to certify appraisal roll to each taxing unit. (*Put on website.*)  
CAD Board of Director's meeting.

- A. 2026 CAD budget – public hearing and adoption
- B. Audit presentation.

Send Oldham CAD appraisal cards after certification, Send Parmer export.  
Receive Parmer and Castro CAD imports.

By July 31 - Send EARS

### **August 2025**

By August 1 – Submit appraisal roll to Governing Bodies.  
By August 1 – Certify the Anticipated Collection rates  
By August 7 – Publish the Notice of Estimated Taxes in newspaper, and on each taxing unit's websites. 14 days later, a taxing unit can have a public hearing on a proposed tax rate or adopt a rate.

Create New Year layer in computer.

Send PTD Sales Submission.

Send Comptroller tax rate spreadsheet and after EARS information.

### **September 2025**

Print and mail Tax Statements, print Levy Rolls  
Send out Income survey for Apartments and Storage Units  
Send Taxing Entity votes for CAD Board of Directors for 2026.

# TIMELINE/WORK PLAN FOR 2026

## **Preliminary Goals for 2026:**

- 1) Rural maps F5, F6, G5, G6 will be reappraised with a visual inspection.
- 2) The in-town residential neighborhood 5 may need to be visually inspected.
- 3) Anything that was scheduled in 2025 that was put off to 2026.
- 4) Commercial properties will be spot checked by the Chief Appraiser, adjust land and improvement values as needed.
- 5) Manufactured Homes and Business Personal Property will be inspected.
- 6) Building permits and other updates.

## **October 2025**

### **Have Appraiser's Meeting – Analyze appraisal needs – conduct Ratio Studies.**

- Appraisers will discuss the current condition of:
  - a. Land values – Ag value & Market value
  - b. residential neighborhoods,
  - c. commercial properties,
  - d. any other need.
- Appraisers will analyze ratio studies and determine the areas, categories or neighborhood that will need to be appraised. Also, determine any neighborhood adjustments that may be needed.
- Preliminary Ratio Studies.

Start prep work to facilitate reappraising Maps and/or Neighborhoods.

No later than Oct 15 – report to Comptroller all Tax Rates - form 50-886a

Quarterly CAD Board of Director's meeting.

## **November 2025**

Depreciation schedule for personal property. Review other schedules.

Review improvement / manufactured home / land schedules via ratio studies, make preliminary adjustments.

Start reappraisal / visual inspections per appraiser's meeting.

Comptroller's MAP review for 2024.

## **December 2025**

Send Business Personal Property Renditions.

Get building permits from City Building & Zoning department.

Annual Report to the Public.

Start Business Personal Property, and Manufactured Home Inspections.

## **January 2026**

Most Appraisal Activity ceases during January due to Tax Collections.

Send homestead forms (include homestead removal letter).

Publicize the legal requirements for filing rendition statements and the availability of the forms, including exemptions and ag-value

Send Ag value forms.

January Statements.

PTD Feb 1 Sales Submission

Give public notice of 2024 capitalization rate used to appraise property with low and moderate-income housing exemption (Sec. 11.1825).

CAD Board of Director's meeting.

1. Annual review of Investment Policy.
2. Approval of the Ag Advisory Board members by the CAD Board of Directors.
3. Annual review of Chief Appraiser by Board

Send Comptroller Chief Appraiser's eligibility.

Mail out Ag Survey for the 2024 crop year.

## **February 2026**

Disburse special inventory taxes from escrow accounts to taxing units.

Chg26/upkeep work (Inspections and appraisal of bldg. permits and all upkeep work).  
Complete physical inspection of Business Personal Property, and Manufactured Homes.  
Ag Advisory Meeting with Chief Appraiser.

### March 2026

Commercial vehicle schedule.

By April 1 - Chief Appraiser notifies taxing units of the form in which the appraisal roll will be provided (Sec. 26.01).

### April 2026

Finish Business Personal Property.

Finish all upkeep / reappraisal work.

Based on Ratio Studies, review and adjust Neighborhoods using schedule adjustments, and / or neighborhood adjustment codes.

Finalize the Market value land schedule and Ag value schedule on agricultural land.

CAD Board of Director's meeting.

By April 30 – Send Certified Estimate of Values to entities

### May 2026

May Tax Notices.

Send out Appraisal Notices

Between May 1-May 15 - Chief appraiser must publish notice about taxpayer protest procedures in a local newspaper.

Chief appraiser to prepare appraisal records and submit to ARB (Sec. 25.01, 24.22).

### June 2026

Hold Informal hearings.

By June 14 – Chief Appraiser submits preliminary 2027 budget to CAD board and taxing units.

By June 14 – All employees must complete Cyber Security training.

Chief Appraiser reports formation of reinvestment zones and tax abatement agreements to the Comptroller (Sec. 312.005)

### July 2026

By July 20 - ARB Hearings, ARB approval of appraisal roll

By July 25 - Chief Appraiser to certify appraisal roll to each taxing unit. (*Put on website.*)

CAD Board of Director's meeting.

1. 2027 CAD budget – public hearing and adoption
2. 2027 & 2028 Reappraisal Plan. Board adopts Reappraisal Plan (on even years) – *[10 days before the meeting, send taxing entities copy of notice of hearing]*
- Audit presentation.

Send Oldham CAD appraisal cards after certification.

By July 31 - Send EARS

### August 2026

By August 1 – Submit appraisal roll to Governing Bodies.

By August 1 – Certify the Anticipated Collection rates

By August 7 – Publish the Notice of Estimated Taxes in newspaper, and on each taxing unit's websites. 14 days later, a taxing unit can have a public hearing on a proposed tax rate or adopt a rate.

Create New Year layer in computer.

Send PTD Sales Submission.

Send Comptroller tax rate spreadsheet and after EARS information.

### September 2026

Print and mail Tax Statements, print Levy Rolls

Send out Income survey for Apartments and Storage Units

**Personal Property Procedures for Morgan Ad Valorem Services, Inc. (MAVSI)**  
**Covering property types L & J**

**Contents:**

**Properties cover by this procedures document**

**Discovery of new properties**

**Schedules**

**Reappraisal Plan**

**Identifying upgrades, changes, or improvements to existing properties**

**First year procedures**

**Uniformity**

**Properties covered by this procedures documents:**

1. Category L properties. Described Personal properties.
  - a. L1-Commerical Personal Property
  - b. L2-Industrial Personal Property
2. Category J properties. Described as
  - a. J1-Water distribution systems
  - b. J2-Gas distribution systems
  - c. J3-Electric companies (including co-ops)
  - d. J4-Telephone companies (including co-ops)
  - e. J5-Railroad personal property (non rolling stock)
  - f. J6-Pipeline companies
  - g. J7-Cable television companies
  - h. J8-Other types of personal property (includes compressors & communication towers not otherwise defined as J4)

**Schedules:**

Schedules are developed each year by MAVSI using industry standard publications and data. MAVSI subscribes to various publications providing various variable data allowing for the development of indexes, depreciation, and original cost schedules to be used in the appraisal of personal property. This data along with the expertise and experience of our appraisers is then used to develop the various schedules. Copies of schedules used are given to the various appraisal districts for which MAVSI appraises the defined property types for and can be obtained by taxpayers upon request.

**Reappraisal Plan:**

Unless otherwise defined or required by the Appraisal District, reappraisal of the property types defined herein and contracted to be appraised by MAVSI is done every year. Each year stands on its own as a new reappraisal cycle.

### **Identifying upgrades, changes, or improvements to existing properties:**

Each year MAVSI attempts to identify any upgrades, changes, or improvements to the herein defined property types. There are various ways of attempting to identify these changes, and MAVSI attempts to use as many of the methods on each property as possible depending on the property type, location, accessibility, etc. The various methods we attempt to use are:

1. Performing a physical site visit to the property on a yearly basis when possible and feasible between late December through Jan 15<sup>th</sup>. This can include an actual tour of the property or just a physical stop at the facility to visually inspect the property.
  - a. Take pictures each year of the subject property when possible and compare each year.
  - b. Note any CWIP (construction work in progress) visually identified during visits.
  - c. Speak with Appraisal district personnel to determine if any of their staff has noted any construction or improvements from one year to the next. Also verify if any building permits or other construction type permits have been filed.
  - d. Make sketches of property when feasible.
2. Contacting the owner verbally and discussing the property each year.
3. Compare rendition information from one year to the next.
4. When available, use aerial photographs of properties for comparison.

### **First Year Procedures:**

When a property is placed on the roll for the first time, MAVSI attempts to perform all the following steps to properly place the property on the Appraisal roll.

1. Identify the property as new.
2. Identify the situs of the property.
3. Identify the ownership of the property.
4. Identify the type of the property.
5. Appraise the property.
6. Place the property on the appraisal roll.

### **Uniformity:**

MAVSI, being a smaller company, is able to more closely work together as a staff to verify that we are looking at the various properties in a uniform manner.

List of special heavy industry and manufacturing plants included in personal property to be appraised by MAVSI.

- (1) ADM GRAIN (formerly ADM FARMLAND)
- (2) ADM CORN PROCESSING
- (3) ADM GROWMARK (DBA ADM CORNSWEETNERS)
- (4) ATMOS ENERGY WES-TEX DIVISION (formerly Oneoke)
- (5) AZTECA MILLING LP
- (6) BNSF RAILWAY
- (7-11) CAVINESS- 5 ENTITES (JOINT VENTURE/BEEF PACKER/DEVELOPMENT CORP/PACKING/PALO DURO MEAT)
- (12) DEAF SMITH ELECTRIC COOP
- (13) FARMERS ELECTRIC COOP
- (14) NATURAL GAS PIPELINE CO OF AMERICA
- (15) AGRITEXAS LP
- (16) PAISANO PRONTO
- (17) PANHANDLE MILLING CO
- (18) FIBERLIGHT
- (19) SOUTHWESTERN PUBLIC SERVICE CO
- (20) SW BELL TELE LP (INCL)
- (21) MERRICK (formerly Tejas)
- (22) TRANSWESTERN PIPELINE CO
- (23) NUSTAR LOGISTICS
- (24) VALOR TELECOM
- (25) WT SERVICES INC
- (26) WEST TEXAS GAS INC
- (27) WEST TEXAS RURAL TELE COOP INC
- (28) GREEN PLAINS RENEWABLES/GREEN PLAINS ETHANOL STORAGE
- (29) WHITE ENERGY
- (30) PANHANDLE MILLING
- (31) SHARYLAND
- (32) TX HEREFORD WIND
- (33) ASTR WIND LLC (Transmission lines only)
- (34) MARIAH ENERGY (Transmission lines only)
- (35) PATTERN RENEWABLES (Broadview Energy) – Wind Farm
- (36) CANADIAN BREAKS WIND
- (37) SOLAR FARM

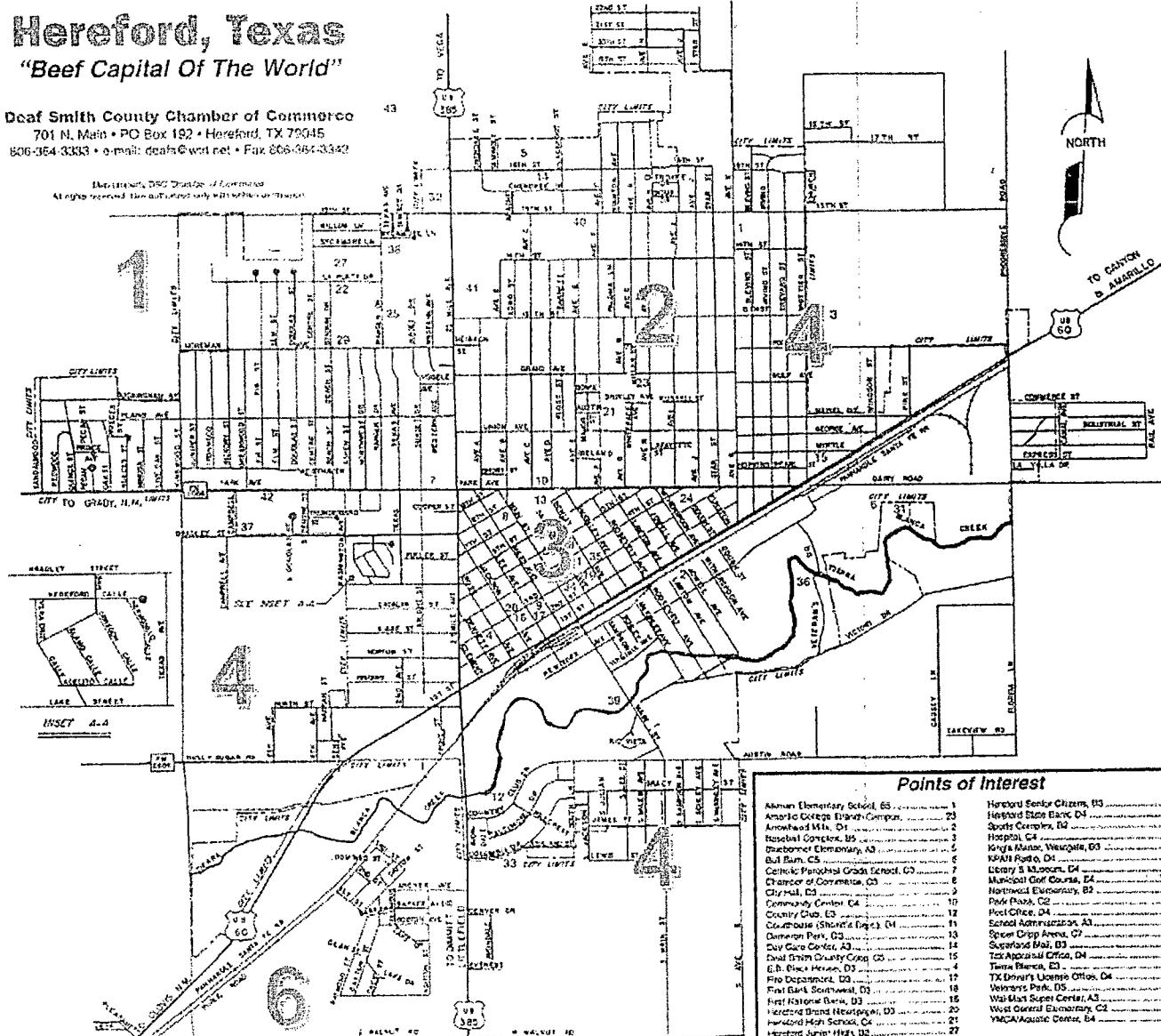
(Note: Regular Industrial Accounts are at \$500, Future Solar/wind farms added to contract \$1000 each)

# Hereford, Texas

*"Beef Capital Of The World"*

Deaf Smith County Chamber of Commerce  
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## APPENDIX: Communication tools

OBJECTIVE: Communication is necessary to any organization's success. The following paragraphs will outline the basic forms of communication and equipment approved and available for use by the Deaf Smith County Appraisal District appraisers and staff.

- **Types of Communication**

- External communication reaches out to the taxpayers and their agents, governmental entities and to provide customer service. This type of communication includes informational documents, letters, telephone calls, Web sites and anything else that makes the public aware of what the DSCAD does.

Image is extremely important in external communication! Our communication represents who we are; and should our professionalism.

- Internal communication is essential to performing the work that we do. We must provide the direction for the staff including periodic Appraisers Meetings. These can be formal and informal discussions. Periodic meetings with the board of directors and advisory boards should be planned for regular intervals over each upcoming year.

Effective communication requires tools and planning. In this session, we will discuss those tools, as well as planning guidelines, to facilitate this key element of your business, communication. The following discussion will be grouped into:

- **Basic communication tools**

Mail - Even with all the modern methods of communication, regular postal mail is still one of the most powerful tools for the CAD. It adds a personal touch; it's used for delivering secure documents, contracts, and legally required notices. A postage machine is maintained by the CAD.

Landline Telephones - Our line has the capability to take messages in case it is not answered personally. When leaving phone messages, clearly state your name and phone number at the beginning and the end of the message.

Cell phones/Smart Phones - The District has provided the appraisers with cell phones. Be polite in cell phone use! Good business courtesy includes avoiding being interrupted by telephone calls when in a meeting or talking to customers.

- The CAD is moving away from cell phone to smartphones, these are capable of text messaging and include a camera and video recorder. Outside the office a smartphone can become a valuable tool for e-mail, web browsing and the ability to review and edit documents. In addition, they have global positioning system (GPS) capability and many other available applications.

Video and Web Conferencing - Video conferencing transmits and receives images and voice in real-time. Web conferencing adds another dimension - it allows you to share documents and applications. These can be valuable training tools. We use [www.WebEx.com](http://www.WebEx.com) conferencing solution from Cisco Systems, Inc.

Social networking sites - Facebook has been used as a tool to gather information for the appraisers. No official presence is being utilized at this time. A note of caution on Internet social networking: once you put something out there it is hard to take it back, so you have to be careful.

Online chat tools – These are not utilized by the CAD.

Fax Machines - The district provides a stand-alone fax machine, using a dedicated phone line. Use a cover page that is appropriate for the district. Remember, this is an external communication that reflects our business and image.

Computers - A computer is a key tool in our business. Computers are used for word processing, e-mail, accounting, and spreadsheet work.

- Desktops - This is the most common type of computer: one that is set up to operate in your office. The computer system includes: A flat-panel monitor, internet connectivity, a CD/DVD drive and USB ports.
- A printer. Laser printers are provided including one all-in-one printer.
- Some type of backup storage should also be considered, such as a USB Flash Drive, External Hard Drive or a writable CD or DVD.
- An antivirus program is essential and should never be turned off unless you receive permission.
- Laptops – may be utilized as needed.
- Notebooks - may be utilized as needed.
- Keep all documentation, software, and accessories that come with your device.

Auxiliary Products - A number of products can be used in conjunction with your computer to enhance the functionality and productivity.

- Digital Camera - a picture taken by this type of camera can be directly loaded onto your computer for a variety of uses. This has proved a very valuable tool for the CAD.
- Scanner - when you have a printed copy of something that you would like to include as part of a digital document, you can create a digital image by scanning the printed copy with this type of equipment.
- Wireless Transmission - this feature allows you to communicate with other devices equipped with the same feature. The advantage is that equipment is available without all the cords. Ease of set up is appealing and has many productive implications

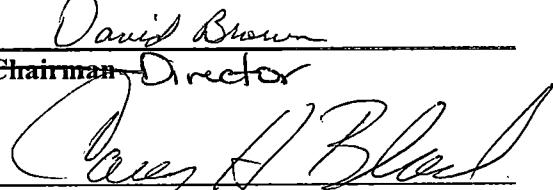
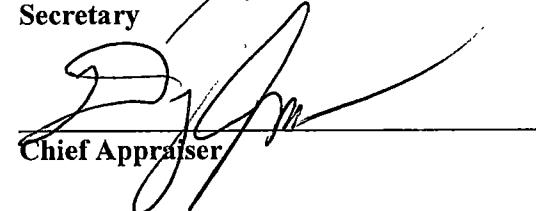
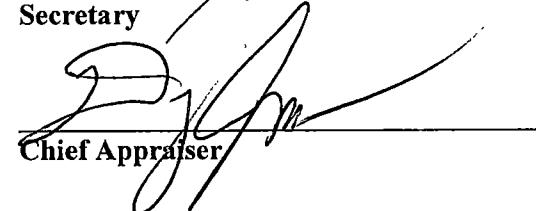
Internet - The Internet has become a very important communication and research tool. Search engines such as Google or Yahoo can provide information about property, companies, and products. We can search for owner information.

#### **Communication goals for Staff:**

1. Gain the capability to do word processing, spreadsheets, and e-mail.
2. Gain the capability to use a smartphone.
3. Learn digital technology including use of pictures.
4. When leaving messages, clearly and slowly repeat your name and number.
5. Don't overlook the Internet and smartphones as important business tools.

Deaf Smith County Appraisal District  
Reappraisal Plan, Tax Years 2025 and 2026

Approval by the Deaf Smith County Appraisal District Board of Directors

David Brown  
Chairman Director  
  
Casey H Black  
Secretary  
  
D. J. Johnson  
Chief Appraiser  


Date 7/25/24