

SHERMAN COUNTY APPRAISAL DISTRICT

**REAPPRAISAL PLAN /
MASS APPRAISAL PLAN**

2015-2016

**AS ADOPTED BY THE BOARD OF DIRECTORS
September 9, 2014**

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TAX CODE REQUIREMENT:

Passage of Senate Bill 1652 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 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place 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 Requirement:

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;
 - c. legal and economic attributes; and
 - d. easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
 - 5. Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
 - 6. Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
 - 7. Reviewing the appraisal results to determine value.

Uniform Standards of Professional Appraisal Practice

SCAD Operating Procedures to Assure Compliance with Standard 6 in accordance with the requirements of the Texas Property Tax Code

Section 23.01 (b) The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value.

Ethics

In compliance with Section 23.01 (b) Texas Property Tax Code and in order to promote and maintain a high level of public trust in ad valorem appraisal practice Sherman County Appraisal District follows the guidelines established by the Uniform Standards of Professional Appraisal Practice (USPAP). In addition to the ethical requirements outlined in the USPAP document Sherman County Appraisal District requires appraisers to conform to the code of ethics established by the Texas Department of Licensing Department. Adherence to these strict requirements assures that appraisers develop and communicate their analyses, opinions, and conclusions to intended users of their appraisals in a manner that is meaningful and not misleading.

Competency

Sherman County Appraisal District Staff Appraisers recognize and comply with the provisions of the Texas Property Tax Code in regard to the discovery, listing, and valuation of the properties within the districts boundaries. Appraisers are knowledgeable of the local market conditions, carefully analyzing the effects of supply and demand on the sale prices of property within the district. In addition, appraisers are trained in generally accepted appraisal methods and techniques and in the appropriate and uniform application of the cost, sales comparison, and income approaches to value

Scope of Work

In order to accomplish the accurate and uniform valuation of all properties within the responsibility of the Sherman County Appraisal District the district determines and presents the work necessary to develop credible valuations in the Mass Appraisal Plan.

The district performs the work required and reports that scope of work in the Mass Appraisal Report.

General Procedures

6-1

Sherman County Appraisal District utilizes comprehensive documents in the form of training materials, field manuals, and procedures guides to assure that appraisers have sufficient information on the generally accepted methods and techniques necessary to produce credible mass appraisal results. Individual training, support, and feedback are provided in order to assure appraisers correctly employ those recognized methods. Quality assurance tests are utilized to minimize substantial errors and to guarantee due diligence in the mass appraisal process.

6-2

Sherman County Appraisal District prepares a mass appraisal plan that identifies the clients, other intended users, and the intended use of the mass appraisal. The Texas Property Tax Code establishes the effective date of the appraisal (Section 23.01), the type of value, and the definition of the type of value (Section 1.04 (7)).

The district identifies characteristics of properties and groups the properties that experience similar market influences with respect to their location and physical, legal, and economic characteristics. In the appraisal process care is taken to assure that no personal property, trade fixtures, or intangible is included in the reported value of real property and that no real property or intangible is included in the reported value of personal property unless required by the Texas Property Tax Code (*See Jurisdictional Exception, U-3, line 98,99, USPAP 2010-2011*)

The typical property is valued based on exterior observations. Interior amenities and condition are assumed similar to exterior unless specifically known. If extraordinary assumptions or hypothetical conditions are used to develop values they are noted in the work file.

6-3

In appraising real property the district considers regulations for use of land and reasonably probable modifications to such regulations as well as supply and demand factors and the highest and best use. Highest and best use is used to develop market value unless specifically prohibited by local law or the Tax Code.

In appraising personal property the district analyzes the effects of industry trends, value in use, and level of trade.

6-4

The district gathers standardized data on the cost, physical characteristics, and market influences on all properties. The sold properties are then analyzed to determine market trends and the effects of physical, functional, and external market factors affect value. The district then specifies and calibrates a mathematical model that will produce credible and reliable mass appraisal results.

6-5

The model includes the data required to develop replacement cost new of the improvements, total loss in value of the improvements from all causes, and the land value from comparable sales, abstraction, allocation, or other generally accepted methods.

6-6

The district considers the cost, sales comparison, and income approach to value and gives weight to the approach most likely to produce the most credible results when valuing improved parcels. Vacant land is valued by recognized methods or techniques including but not limited to sales comparison, allocation, or abstraction. Care is taken when developing value of a leased property to use methods and techniques that indicate fee simple value.

6-7

The district considers the quality and quantity of data available and analyzed within the approaches used and the goodness of fit of the approaches, methods, and techniques. Generally accepted testing procedures are used to maintain acceptable levels of accuracy and uniformity.

6-8

The district prepares an annual mass appraisal report that clearly communicates the scope of work, procedures for collecting, validating, and reporting data, analyses, and conclusions of the mass appraisal. The documentation of the report includes but is not limited to the property records, sales ratios and other analyses, appraisal manuals and references to the Tax Code and other applicable law, market studies, model documentation, and all assumptions, extraordinary assumptions, hypothetical and limiting conditions used in the valuation. The report also identifies the statistical testing and the performance level as well as a signed certification.

EVALUATION DECISION (REAPPRAISAL CYCLE):

The Sherman County Appraisal District (SCAD), by policy adopted by the Board of Directors and the Chief Appraiser, reappraises all property in the district every year. The reappraisal year is a complete appraisal of all properties in the district.

At the beginning of the reappraisal cycle the collected data is organized by geographic areas. First the appraiser works Stratford, the largest city in the CAD, followed by Texhoma. Sherman County rural properties are then divided into four quadrants and inspected.

IDENTIFYING PROPERTIES TO BE APPRAISED (Sec 25.18(b) (1)):

Properties are identified to be appraised through physical inspection or other reliable means of identification, including deed records or other legal documentation, areal photographs, land-based photographs, surveys, maps, property sketches, continual visual discovery by staff, building permits, water well permits, city water connect lists, filed assumed name certificates, Comptroller sales tax listings, county vehicle registration list, vehicle appraisal service, conversations with taxpayers, and newspaper articles.

PERFORMANCE ANALYSIS (Sec 25.18(b) (7)):

Performance Analysis – the equalized values from the previous tax year are analyzed with ratio studies to determine the appraisal accuracy and uniformity overall and by market area within property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* of the International Association of Assessing Officers. Mean, median, and weighted ratios are calculated for properties to measure the level of appraisal accuracy. This analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance. Categories will be tested and analyzed to arrive at an indication of uniformity or equity of existing appraisals. Upon completion of the reappraisal, ratio studies are used to determine the appraisal accuracy and uniformity of the current appraisals.

ANALYSIS OF AVAILABLE RESOURCES:

Staffing and budget requirements for this reappraisal plan will be met by the Board of Directors each year. This reappraisal plan is adjusted to reflect the available staffing in tax year 2015 and anticipated staffing for tax year 2016. Budget restraints can impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in the 2015-2016 time period.

Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current. Real property appraisal depreciation tables are tested against verified sales data to ensure they represent current market data. Personal property density schedules are tested and analyzed based on renditions and prior year documentation. Due to lack of sales of personal property in the district, the Comptroller's Guide, NADA Appraisal Guides and Marshall & Swift Valuation Service are utilized to appraise personal property and for testing and analysis purposes.

Information Systems (IS) support is detailed and system upgrades are scheduled. Existing maps and data requirements are continually updated and kept current.

PLANNING AND ORGANIZATION:

A calendar of key events with critical completion dates is prepared for each area of work. This calendar identifies key events for appraisal, clerical, customer service, and information systems.

MASS APPRAISAL SYSTEM:

Computer Assisted Mass Appraisal (CAMA) system revisions are completed by the Information Systems Software Provider. System revisions and procedures are performed by the Provider. Sherman County Appraisal District has contracted with the firm of PRITCHARD & ABBOTT, INC. for these services.

Real Property Valuation

Revisions to cost models, income models, and market models are specified, updated, and tested each tax year.

Cost schedules are tested with market data (sales) to insure that the appraisal district is in compliance with Texas Property Tax Code, Section 23.011. Replacement cost new tables as well as depreciation tables are tested for accuracy and uniformity using ratio study tools and compared with cost data from recognized industry leaders, such as Marshall & Swift.

Land schedules are updated using current market data (sales) and then tested with ratio study tools. Value schedules are developed and tested on a pilot basis with ratio study tools.

Personal Property Valuation

Density schedules are tested using data received during the previous tax year from renditions and hearing documentation. Valuation procedures are reviewed, modified as needed, and tested. The latest editions of the

Marshall & Swift Valuation Service are utilized in the appraisal of personal property in the district. Vehicles are appraised using NADA Appraisal Guide trade-in values.

Noticing Process

Notices of Appraised Value are mailed to property owners after the appraisals are substantially completed. 25.19 appraisal notice forms are provided by the IS Provider. The Provider reviews and edits for updates and changes required by legislative mandates.

The district publishes information about the notices and how to protest in the local newspaper. The district informs taxpayers of information available through the Comptroller's website.

Hearing Process

Protest hearing scheduling for informal and formal Appraisal Review Board hearings is 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 and requirements. Compliance with House Bill 201 is insured. Also refer to the Value Defense section of this document.

DATA COLLECTION REQUIREMENTS (Sec. 25.18 (b) (1)):

Field and office procedures are reviewed and revised as required for data collection. Activities for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle, and field and/or office verification of sales data and property characteristics. Properties are identified to be appraised through physical inspection or other reliable means of identification, including deed records or other legal documentation, areal photographs, land-based photographs, surveys, maps, property sketches, continual visual discovery by staff, building permits, water well permits, and newspaper articles.

New Construction/Demolition

New construction field and office review procedures are identified and revised as required. Sources of building permits are confirmed. The City of Stratford provides a listing of permits issued during the previous year. The City of Texhoma does not issue permits. Additionally, the Stratford Star newspaper articles are kept throughout the year for reference purposes. The appraisal district staff practices continual visual discovery.

Remodeling

Properties with extensive improvement remodeling are identified and field inspections are scheduled to update property characteristic data.

Re-inspection of Problematic Market Areas

Real property market areas, by property classification, are tested for low or high ratio sales and/or high coefficients of dispersion. Market areas that fail any or all of these tests are determined to be problematic. Field inspections are scheduled to verify and/or correct property characteristic data. Additional sales data is researched and verified.

Re-inspection of the Universe of Properties

The International Association of Assessing Officers' *Standard on Mass Appraisal of Real Property*, specifies that the universe of properties should be re-inspected on a cycle of 3 years. The re-inspection includes physically viewing the property, photographing, and verifying the accuracy of the existing data. The field appraiser has an appraisal card of each property to be inspected and makes notes of changes, depreciation changes, remodeling, additions, etc. The annual re-inspection requirements for tax years 2015 and 2016 are identified and scheduled in the written reappraisal plan.

Field or Office Verification of Sales Data and Property Characteristics

Sales information must be verified and property characteristic data contemporaneous with the date of sale captured. The sales ratio tools require that the property that sold must equal the property appraised in order that statistical analysis results will be valid.

PILOT STUDY:

New and/or revised mass appraisal models are tested each tax year. Ratio studies, by market area, are conducted on proposed values each tax year. Proposed values on each category are tested for accuracy and reliability. Actual test results are compared with anticipated results and those models not performing satisfactorily are refined and retested. The procedures used for model specification and calibration are in compliance with USPAP, STANDARD RULE 6.

VALUATION:

Using market analysis of comparable sales and locally tested cost data, valuation models (Cost Per Square Foot Schedules) are specified and calibrated in compliance with supplemental standards from the International Association of Assessing Officers and the Uniform Standards

of Professional Appraisal Practice. The calculated values are tested for accuracy and uniformity using ratio studies. Performance standards are those as established by the *IAAO Standard on Ratio Studies*. Property values in all market areas are updated each reappraisal year.

THE MASS APPRAISAL REPORT:

Each tax year, 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 (on or about May 15th). The Mass Appraisal 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.

VALUE DEFENCE

VALUE DEFENSE:

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.

Notices of Appraised Value are mailed to property owners each year after the appraisal of properties is completed. The following procedures are to be followed by CAD staff when working with protesting property owners.

PROCEDURES FOR INFORMAL MEETINGS CONCERNING PROTESTS:

Informal meetings: Any informal meeting with a taxpayer should be utilized as an opportunity for civil discussion and education for both taxpayer and the CAD staff. After careful consideration of the taxpayer's concerns, the appraiser must explain the methods, procedures, and information used to arrive at the taxable value of the property in question. An outline follows.

1. The taxpayer presents their questions, concerns, or disagreements with the action of the CAD.
2. The appraiser responds with an explanation of property card, market analysis, and/or situation that produced the taxable value.
3. The appraiser fully considers any additional evidence presented by the taxpayer that may have a bearing on the taxable value. If testimony is given pertinent details, not accounted for in the current value, an inspection of the property is suggested to verify and quantify the suggested problem.
4. After careful and complete consideration of the evidence presented and verified testimony, a revised taxable value may be suggested to the taxpayer. As a general rule, the appraisal supervisor or Chief Appraiser must approve

Any suggested changes that result from the following:

- a. A change in Building Class of more than one grade (+ and - steps included).
- b. A change in Effective Year of more than 10 years.
- c. A change in Condition Rating of more than one grade.
- d. Any Functional Depreciation adjustment of more than 5%.
- e. Any inclusion of Economic Obsolescence.
- f. Any change in Exemption of Special Valuation Status.

5. Once an adjusted value is agreed upon, the appraiser or SCAD staff must retain any evidence supporting the change and/or note the results of any inspection in the appraisal records.

PROCEDURES FOR STAFF PARTICIPATING IN ARB HEARINGS;

Formal ARB Hearings: Formal ARB hearings are scheduled and held when no informal meeting is requested, or after no informal agreement can be reached. Following the posted ARB Procedures, the Chief Appraiser (or their designee) presents the justification of the current taxable value. An outline follows.

1. The taxpayer presents their information, questions, concerns, or disagreements with the action of the CAD to the ARB.
2. Addressing the specific concerns protested by the taxpayer and noted on the protest form, the Chief Appraiser (or their designee) responds with an explanation of the property card, market analysis, and/or situation that produced the taxable value.
3. An in depth analysis of the market and how the subject property fits into the market analysis is prepared and presented to the ARB.
4. Once the ARB rules, any changes in value are recorded in the appraisal records and noted as an ARB decision.
5. A staff member is designated to assist the ARB with taking minutes and helping with forms etc. that the ARB might need. The staff member assists the chairman or secretary with anything they might need.

THE WRITTEN REAPPRAISAL PLAN FOR SHERMAN COUNTY APPRAISAL DISTRICT

PLANNING A REAPPRAISAL

Variation in reappraisal requirements requires Sherman County Appraisal District to carefully plan its work before beginning any reappraisal. Although the planning process may vary in specifics, it involves five (5) 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.
5. Develop a work plan.

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 Sherman County Appraisal District for the completion of 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
 - ¶ reinspection of problematic properties
 - ¶ reinspection 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
 - ¶ signed certification by the chief appraiser as required by Standards Rule 6 - 8 of USPAP
10. Value Defense:
 - ¶ prepare and deliver notices of value to property owners
 - ¶ hold informal hearings
 - ¶ schedule and hold formal appeal hearings

Note—the burden of proof (evidence) of market values and equity falls on the appraisal district.

Sherman County Appraisal District Residential, Commercial, Rural, And Personal Property 2015-2016 Reappraisal Plan

Pursuant to Section 25.18 of the Texas Property Tax Code, the Sherman County Appraisal District has established the following reappraisal plan to provide for the reappraisal of all property within the district:

VALUATION BY APPRAISAL YEAR

Using market analysis of comparable sales and locally tested cost data, specific income and expense data, and information gathered from renditions, valuation models are specified and calibrated in compliance with the supplemental standards from the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice. The calculated values are tested for accuracy and uniformity using ratio studies by market area and property category. Performance standards utilized are those as established by the IAAO Standard on Ratio

Studies. Property values in all market areas are reviewed each reappraisal year and updated as indicated by existing market data.

IDENTIFYING PROPERTIES TO BE APPRAISED (Sec 25.18(b) (1)):

Properties are identified to be appraised through physical inspection or other reliable means of identification, including deed records or other legal documentation, areal photographs, land-based photographs, surveys, maps, property sketches, continual visual discovery by staff, building permits, water well permits, and newspaper articles.

MARKET AREAS DEFINED (Sec. 25.18 (b) (3)):

Sherman County has a population of approximately 3,000 people. The City of Stratford's population is approximately 1,800 and the portion of Texhoma within the county has approximately 550, leaving the remaining 650 scattered around the county. There had been some variances in the past between the two cities with Texhoma properties not being as marketable. When Vall established their business in Texhoma, the market influences for both cities became very similar. The schools are the biggest employers with the feedyards and hog feeding facilities next. There being no measurable differences with in the county, the market area is Sherman County.

RESIDENTIAL REAL PROPERTY (Sec. 25.18 (b) (5)):

The district uses a hybrid cost-market approach when valuing residential properties. The comparative unit, also known as the Square-foot method, will be used to develop an indication of the basic cost of a structure. Adjustments will then be made for amenities of individual properties based upon characteristics that affect value in the market. The district's cost tables are, and will continue to be, based upon information obtained from the Marshall Valuation Service, also known as Marshall and Swift. These cost figures are adjusted to the local market to reflect current local labor and material costs. Neighborhood Market Adjustment factors will be developed from appraisal statistics provided by ratio studies to ensure that estimated values reflect both the supply and demand side of the market in each specific neighborhood. The following equation is the hybrid model used by the district:

$$MV = [RCN LD] MA + LV$$

In the formula above, the replacement cost new less depreciation (RCNLD) of the improvements are multiplied by the appropriate

neighborhood market adjustment factor (MA) to arrive at a current improvement value. The current improvement value is added to the land value (LV) to arrive at an estimate of market value (MV). Market adjustments will be applied uniformly within neighborhoods to account for market preferences affecting value in each location throughout the district.

Residential land values will be estimated using the base lot method, square foot method, or acreage method of appraisal. The individual method utilized in each neighborhood is designed to mirror the market in that area. As such, the chosen method for each individual neighborhood will be selected based upon how properties are selling or which method best accounts for perceived differences among the universe of properties.

Annual Ratio Reports: Ratio studies shall be performed annually to determine areas or categories of properties within the SCAD which need to be reappraised within the current year based on sales ratios. Any areas or categories whose ratios are above or below statutory requirements shall be reappraised in the current year.

This approach will insure not only that all residential and commercial property within the SCAD is reappraised at least once every three years, but also that all other categories within the SCAD are reviewed annually so that the appraisal district stays current with respect to market value in those areas where residential and/or commercial property values appear to be changing rapidly.

Organization

Field inspections are carried out by the chief appraiser. The appraiser physically inspects areas required by the reappraisal cycle, checks all existing data, works building permits, takes photographs of improvements, draws plans of new improvements for entry into computer, notes characteristics of the property, rechecks any property on which a question or problem has arisen.

Data entry of field work notes and sketches is performed by appraisal district staff.

The chief appraiser performs market analysis. Sales data is gathered throughout the year from deed records, sales confirmation letters from property owners, and other sources. The market data is analyzed, sales data is confirmed, outliers are identified, existing classification system is reviewed, market schedules are reviewed and updated as necessary, and final market schedules are applied to the universe of properties.

2015 Reappraisal Schedule

Mid December 2014:

Begin planning sales ratio studies for all areas within the SCAD.
Gather current sales data from sales confirmation letters, deed records, and other sources.

January to March:

Mail homestead applications, special-use valuation applications, personal property renditions, exemption applications, and any other required forms.
Complete field inspections as provided by the reappraisal plan area.
Begin running sales ratio reports. Compare with SCAD values and sales information. Identify necessary schedule adjustments.

March through April:

Continue running sales ratio reports.
Refine sales analysis and mass appraisal schedules.
Statistically test schedules.
Complete data entry of all reappraisal and maintenance changes.
Assist appraiser with reappraisal functions as needed.
Finalize all field work and data collection activities.
Execute mass appraisal/maintenance activities as required.
Prepare for mailing Notices of Value.

May through June:

Hold informal hearings.
Respond to property owners' inquiries, protests, and questions from notice mailings.
Provide certified estimated values to taxing units.

July:

Hold ARB hearings.
Process and mail ARB orders.
Enter into computer all changes as ordered by ARB.
ARB approval of appraisal records by July 20th.
Certification of appraisal records and values to taxing units by July 25th.

As needed throughout the year:

Handle any outstanding protests by scheduling ARB hearings.

2016 Reappraisal Schedule

The same timetable and duties apply in each year. The chief appraiser and CAD staff shall continue to complete the same duties and reappraisal steps as outlined for 2015.

Sherman County Appraisal District Mineral, Industrial, Utility And Related Personal Property 2015-2016 Reappraisal Plan

The 2015-2016 Reappraisal Plan provided by Pritchard & Abbott, Inc. addresses all of the complex property services they provide to Sherman County Appraisal District is in the reappraisal plan file.