



Armstrong County Appraisal District

Reappraisal Plan

2023-2024

P.O. Box 149

114 Trice St.

Claude, TX 79019

Armstrongcad@amaonline.com

www.armstrongcad.org

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INTRODUCTION

SCOPE OF RESPONSIBILITY

The Armstrong County Appraisal District has prepared this reappraisal plan and appraisal report to provide our Board of Directors, citizens and taxpayers with a better understanding of the district's responsibilities and activities. The report has several parts: a general introduction and several sections describing the appraisal effort by the appraisal district.

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

The appraisal district is responsible for the local property tax appraisal and exemption administration for eight jurisdictions of taxing units in the district. Each taxing unit- Armstrong County, Claude Independent School District, City of Claude, Panhandle Groundwater Conservation District #3 and High Plains Underground Water Conservation District #1, Clarendon ISD, Groom ISD and Happy ISD – sets its own tax rate to generate revenue to pay for such things as public schools, road and street maintenance, courts, water and sewer systems, law enforcement and other public services. Property appraisals and estimated values by the appraisal district allocated the year's tax burden on the basis of each taxable property's market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and agriculture productivity valuation.

Except as otherwise provided by the Property Tax Code, all taxable property is appraised at its "market value" as of January 1. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under the 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 the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- both the seller and the buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other

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

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update the appraised values for real property at least once every three years. The district's current policy is to conduct a general reappraisal of taxable property every year. Appraised values are reviewed annually and are subject to change. Real property is physically inspected once every three years. Business personal properties, minerals and utility properties are appraised every year.

The appraised value of real estate is calculated using specific information about each property. Using a computer-assisted mass appraisal program from a contracted software appraisal vendor, and recognized

appraisal methods and techniques, we compare that information with the data for similar properties, and with recent cost and market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable.

TAX CODE REQUIREMENT

Sec. 6.05 Appraisal Office

- a) Except as authorized by Subsection (b) of this section, each appraisal district shall establish an appraisal office. The appraisal office must be located in the county for which the district is established. An appraisal district may establish branch appraisal offices outside the county for which the district is established.
- b) The board of directors of an appraisal district may contract with an appraisal office in another district or with a taxing unit in the district to perform the duties of the appraisal office for the district. The board has contracted with Armstrong County for the county tax office to perform the duties of the appraisal district.
- c) The chief appraiser is the chief administrator of the appraisal office.
- d) The chief appraiser may employ and compensate professional, clerical, and other personnel as provided by the budget.
- e) The chief appraiser may delegate authority to her employees.
- f) The chief appraiser may not employ any individual related to a member of the board of directors within the second degree by affinity or within the third degree by consanguinity, as determined under Chapter 573, Government Code. A person commits an offense if the person intentionally or knowingly violates subsection. An offense under this subsection is a misdemeanor punishable by a fine of not less than \$100 or more than \$1,000.
- g) The chief appraiser is an officer of the appraisal district for purposes of the nepotism law, Chapter 573, Government Code. An appraisal district may not employ or contract with an individual or the spouse of an individual who is related to the chief appraiser within the first degree by consanguinity or affinity, as determined under Chapter 573, Government Code.
- h) The board of directors of an appraisal district by resolution may prescribe that specified actions of the chief appraiser relating to the finances or administration of the appraisal district are subject to the approval of the board.
- 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 for 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.
- j) The board of directors of an appraisal district may employ a general counsel, to the district, to serve at the will of the board. The general counsel shall provide counsel directly to the board and perform other duties and responsibilities as determined by the board. The general counsel is entitled to compensation as provided by the budget adopted by the board.

Sec. 25.18 Periodic Reappraisals

- a) Each appraisal office shall implement a 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 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;

Armstrong CAD physically inspects all real property at least once every three years and annually appraises business personal, mineral and utility properties. Only in cases where physical access is denied or impossible, will the CAD resort to the other means of property identification mentioned above.

- 2) Identifying and updating relevant characteristics of each property in the appraisal records;

Identifying and updating relevant property characteristics occurs by physical inspection, building permit information provided by the City of Claude and by the property owner interviews. Changes in age, condition, quality, size, remodels, demolitions, and other property specific attributes contribute to relevant property characteristics. Relevant property characteristics are maintained on the property record card and within the CAMA system for each property account.

- 3) Defining market areas in the district;

Market areas are defined and determined by market activity (sales). Historically, Armstrong CAD has not experienced sufficient market activity (sales) to identify significant market differences based on location or property type. Sales are collected by mailing sales confirmation/verification letters to recent buyers, from realtors, field appraisers and neighboring CADs. The CAD has four school districts (Claude, Clarendon, Happy and Groom /SD's) and one incorporated city (City of Claude). For purposes of statistical analysis and appraisal schedule maintenance, Armstrong CAD conducts ratio studies for property categories within the City of Claude and within Claude ISD.

- 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;

When Armstrong CAD has sufficient market data (sales) it uses techniques of the Market Approach to Value to adjust compatible sales to determine what differences in property characteristics, if any, are affecting market value. Comparable sales analysis will identify and adjust differences in location, physical attributes, legal and economic attributes, easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances and 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;

Armstrong CAD utilizes an appraisal model (CAMA) developed by its software vendor that values individual property characteristics based on their contributory value to the total property value. Contributory value for each property segment (characteristic) is determined by sales analysis and local building costs. The model accesses appraisal cost schedules for each segment developed and maintained by Armstrong CAD and calculates a total market value for each property.

- 6) applying the conclusions reflected in the model to the characteristics of the properties being appraised; and

Armstrong CAD uses conclusions reflected in appraisal model results to construct and maintain property classification guides identifying minimum property characteristics typical for each property class.

- 7) Reviewing the appraisal results to determine value.

Armstrong CAD tests the results of its appraisal model value (appraisals) against market data (sales) to determine the accuracy and level of appraisal, as well as to monitor the integrity of the appraisal model (CAMA). Ratio study results are used to maintain and update appraisal schedules to achieve market value appraisals.

- c) A taxing unit by resolution adopted by its governing body may require the appraisal office to appraise all property within the unit or to identify and appraise newly annexed territory and new improvements in the unit as of a date specified in the resolution. On or before the deadline requested by the taxing unit, which deadline may not be less than 30 days after the date the resolution was delivered to the appraisal office, the chief appraiser shall complete the appraisal and deliver to the unit an estimate of the total appraised value of property taxable by the unit as of the date specified in such resolution. The unit must pay the appraisal district for the cost of making the appraisal. The chief appraiser shall provide sufficient personnel to make the appraisals required by the subsection on or before the deadline requested by the taxing unit. An appraisal made pursuant to this subsection may not be used by a taxing unit as the basis of imposition of taxes.

REVALUATION DECISION

According to the Texas Property Tax Code Section 25.18, the plan shall provide for the following reappraisal activities all real and personal property in the district at least once every three years. Armstrong CAD is located in the central Texas Panhandle on the eastern edge of the Texas High Plains. Armstrong County has not experienced significant increases in the market value of properties since the mid 1990's. Commercial growth has declined and residential values have remained stable. To maintain a high level of appraisal accuracy within the district 2023 and 2024 will be reappraisal years. 2024 will be the third-year cycle to reappraise all property every three years.

Geographic Inspection Schedule:

2023: All rural improvements in Armstrong County

2024: All new improvements, new construction additions both rural and urban Market and Ag value for all farm and ranch land in Armstrong County

2025: All residential and commercial properties in Claude, Washburn and Goodnight

APPRAISAL RESPONSIBILITIES

The chief appraiser is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes. Accurate valuation of real and personal property by any method requires a comprehensive physical description of personal property, and land and building characteristics. This appraisal activity is responsible for administering, planning and coordinating all activities involving data collection and maintenance of all commercial, residential and personal property types located within the boundaries of Armstrong County Appraisal District. The data collection effort involves the field inspection of real and personal property accounts, as well as data entry of all data collected into the existing information system. The goal is to periodically field inspect residential, commercial, and personal properties in the district once every three years. The appraisal opinion of value for all property located in the district is reviewed and evaluated each year.

APPRAISAL RESOURCES

Personnel

The chief appraiser is the district's only appraiser and is registered with the Texas Department of Licensing and Regulation (TDLR). The deputy chief appraiser is working towards the Registered Professional Appraiser (RPA) designation. The district also employs a deputy clerk to assist with tax collections, customer service and general office duties.

Data

The data used by the chief appraiser includes the existing property characteristic information contained in the CAD's CAMA (computer assisted mass appraisal system) provided by a contract software vendor. The data is printed on a property record card (PRC), or personal property data sheets. Other data used includes maps, sales data, fire and damage reports, building permits, photos, gps and actual cost and market information. The district gathers information from buyers participating in the real estate market, local realtors, fee land the chief appraiser, property owners, builders and neighboring CADs.

APPRAISAL FREQUENCY AND METHOD SUMMARY

Residential Property

Residential property is physically examined every three years with the chief appraiser inspecting each home, noting condition of the improvement and looking for changes that might have occurred to the property since the last on-site check. Date of last appraisal is noted on the field card and within tile CAMA. Exterior pictures are taken of homes upon inspection. Residential properties are statistically analyzed annually to ensure that sales

that have occurred during the past 12 months are within an acceptable range of appraised value (within +/- 5 percent of market value). If the sales do not indicate that range, adjustments are made to the residential cost schedules a process outlined in detail in the Performance Test section of this report.

Commercial Property

Commercial and industrial real estate is observed every three years to verify class and condition. Real estate accounts are analyzed against sales of similar properties in Armstrong CAD as well as similar communities in the Panhandle area of Texas that have similar economies. Armstrong CAD lacks income producing properties such as hotels, motels, apartments and shopping centers; therefore, the income approach to value is seldom used.

Farm and Ranchland

Farm and Ranchland property is physically examined every three years with the chief appraiser or Pritchard and Abbott inspecting each property, noting condition of any improvements, land characteristics, agricultural use, and looking for changes that might have occurred to the property since the last on-site check. The date of the appraisal is noted on the field card and within the CAMA. Exterior pictures are taken of improvements upon inspection. Farm and ranchland properties are statistically analyzed annually to ensure that sales that have occurred during the past 12 months are within an acceptable range of appraised value (within +/- 5 percent of market value). If the sales do not indicate that range, adjustments are made to the farm and ranchland cost schedules.

Business Personal Property

Business personal property is appraised annually. Every business is required by state law to file a rendition of their property used to produce income. Similar businesses to a subject are analyzed annually to determine consistency of appraisal per square foot.

Businesses are categorized using SIC codes. Rendition laws provide additional information on which to base values of all BPP accounts.

Minerals

Armstrong CAD currently does not report any mineral value in the county.

Utilities and Pipelines

Utilities and pipelines are appraised annually by the chief appraiser using certified renditions filed by utility and pipeline companies with Armstrong CAD. Pritchard & Abbott, Inc. has been employed to study the market, build schedules and adjust depreciation each year to utilities and pipelines.

DATA COLLECTION AND VALIDATION

Data collection of real property involves maintaining data characteristics of the property in Armstrong CAD's CAMA system. The information contained in CAMA includes site characteristics, such as land size and topography, and improvement data, such as square foot of living area, year built, quality of construction, and condition. The chief appraiser uses a property classification system that establishes uniform procedures for the correct listing of real property. All properties are coded according to a classification system. The approaches to value are structured and calibrated based on this coding system and property description and characteristics. The chief appraiser uses property classification references as a guide in the field inspection of properties. Data collection for personal property involves maintaining information on software designed to record and appraise business personal property. The type of information contained in the BPP file includes personal property such as business inventory, furniture and fixtures, machinery and equipment, with details such as cost and location. The chief appraiser conducting on-site inspections uses a personal property classification system as a guide to

correctly list all personal property that is taxable. The listing procedure utilized by the chief appraiser is available in the district office. The chief appraiser periodically updates all the classification systems. Section 25.02 (a) of the Property tax Code defines the information that must be maintained in the appraisal records.

SEC. 25.02. FORM AND CONTENT

(a) The appraisal records shall be in the form prescribed by the comptroller and shall include:

- (1) The name and address of the owner or, if the name or address is unknown, a statement that it is unknown;
- (2) Real property;
- (3) Separately taxable estates or interests in real property, including taxable possessory interests in exempt real property;
- (4) Personal property;
- (5) The appraised value of land and, if the land is appraised as provided by Subchapter C, D, E, or H, Chapter 23, the market value of the land;
- (6) The appraised value of improvements to land;
- (7) The appraised value of a separately taxable estate or interest in land;
- (8) The appraised value of personal property;
- (9) The kind of any partial exemption the owner is entitled to receive, whether the exemption applies to appraised or assessed value, and in the case of an exemption authorized by Section 11.23, the amount of the exemption;
- (10) The tax year to which the appraisal applies; and
- (11) An identification of each taxing unit in which the property is taxable. This and relevant additional information are maintained through the district's CAMA computer appraisal system.

(b) A mistake in the name or address of an owner does not affect the validity of the appraisal records, of any appraisal or tax roll based on them, or of the tax imposed. The mistake may be corrected as provided by this code.

SOURCES OF DATA

The sources of data collection are through property inspection, new construction field effort, data review reappraisal field effort, data mailer questionnaires, hearings, sales validation field effort, commercial sales verification and field effort, newspapers and publications, and property owner correspondence by mail. A principal source of data comes from building permits received from the City of Claude that requires property owners to take out a building permit. Paper permits are received and matched manually with the property's tax account number for data entry. Area and regional real estate brokers and fee/land appraisers are also sources of

market and property information. Data surveys of property owners requesting market information and property description information is also valuable data. Soil surveys and agricultural surveys of farming and ranching property owners and industry professionals are helpful for productivity value calibration. Improvement cost information is gathered from local building contractors, the county is generally a good source for data collection. The chief appraiser drives the entire county to review the accuracy of the CAD's data and identify new properties and properties that require an immediate reappraisal. This effort also helps in finding new utility and industrial properties. Utility easements filed with the county clerk are also reviewed. The sales validation effort in real property pertains to the collection of market data for properties that have sold. In residential, the sales validation effort involves on-site inspection by chief appraiser to verify the accuracy of the property characteristics and confirmation of the sales price. Property owners are one of the best sources for identifying incorrect data that generates a field check. Frequently, the property owner provides reliable data to allow correction of records without having to send an appraiser on-site. Accuracy and validity in property descriptions and characteristics data is the highest goal and is stressed throughout the appraisal process from year to year. Appraisal opinion quality and validity relies on data accuracy as its foundation.

DATA COLLECTION PROCEDURES

The chief appraiser conducts field inspections annually countywide or as deemed necessary. The quality and accuracy of the data collected is extremely important in estimating market values of taxable property. While work performance standards are established and upheld for the various field activities, quality of data is emphasized as the goal and responsibility of the chief appraiser. A quality control process exists through a thorough review of all field work and data entry by the chief appraiser. The CAD's CAMA has a series of edit checks that will identify large increases and decreases in values from the previous year's appraisal. The chief appraiser reviews the edits to determine if erroneous data has been entered into the CAMA or if data entry errors were made.

PERFORMANCE TEST

The Chief Appraiser is responsible for conducting ratio studies and comparative analysis. Ratio studies are conducted on property located within certain neighborhoods or districts by appraisal staff. The sale ratio and comparative analysis of sale property to appraised property forms the basis for determining the level of appraisal and market influences and factors for the neighborhood. This information is the basis for updating property valuation for the entire area of property to be evaluated. Chief appraiser, in many cases, may conduct field inspections to ensure the accuracy of the property descriptions at the time of sale for this study. This inspection is to ensure that the ratios produced are accurate for the property sold and that appraised values utilized in the study are based on accurate property data characteristics observed at the time of sale. Also, property inspections are performed to discover if property characteristics had changed as of the sale date or subsequent to the sale date. Sale ratios should be based on the value of the property as of the date of sale not after a subsequent or substantial change was made to the property after the negotiation and agreement in price was concluded. Properly performed ratio studies are a good reflection of the level of appraisal for the district.

RATIO STUDIES

Ratio studies are conducted by the Chief Appraiser and contracted by Pritchard & Abbott Inc. a firm used to determine the accuracy of appraisals to market value. A ratio study compares the appraised value to market value. Typically, samples of properties are compared to sales of comparable property. In some instances, independent appraisals are compared to the district's appraised values of like property. To compute this ratio the following formula is utilized.

$$\text{Appraised Value} / \text{Market Value} = \text{Ratio}$$

The district is required to appraise properties at 100% of market value. Armstrong CAD's ratio study model computes measures of central tendency and variability.

APPRAISAL UNIFORMITY

Appraisal accuracy is used to gauge ratio study performance. According to the International Association of Assessing Officers (IAAO), the Coefficient of Dispersion (COD) is the most used measure of uniformity in ratio studies. The COD is based on the average absolute deviation, but expresses it as a percentage. Low COD's tend to be associated with good appraisal uniformity. The IAAO has set standards for COD's based on the type of property in the ratio study. The formula for computing the COD is as follows:
(Average Absolute Deviation) / (Median assessment / sale price) x 100 = COD (AAD / Median A/S) 100 = COD

The IAAO standards are as follows;

Type of Property	
Single Family Residential	10.0 or less
Newer, more homogenous areas	15.0 or less
Older, more heterogeneous areas	20.0 or less
Rural, residential and seasonal	
Income producing properties	15.0 or less
Larger, urban jurisdictions	20.0 or less
Smaller, rural jurisdictions	20.0 or less
Vacant Land	

ANALYSIS OF AVAILABLE RESOURCES

PERSONNEL RESOURCES

Armstrong CAD has two fulltime staff members. The chief appraiser is responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. Administrative functions are to plan, organize, direct and control the business support functions related to budget, finance, records management, purchasing, fixed assets, and facilities. The chief appraiser is the CAD's only appraiser and is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, farm and ranch, business personal, utilities, and industrial. The chief appraiser is subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulation (TDLR). Support functions including records maintenance, information and assistance to property owners, hearings and tax collections are provided by the deputy clerk personnel in support services.

According to the IAAO (International Association of Assessing Officers) Guide to Assessment Administration Standard, small taxing units run from 1,500 to 1,700 parcels per staff member and large taxing units run from 3,000 to 3,500 parcels per staff member with an average of 2,500. Armstrong CAD currently has 4,462 parcels (2022) and two staff members. This equates to 2,231 parcels per staff member. Utilizing the IAAO average standard, the district should have a minimum of three employees. The District is currently restricted on hiring additional employees due to financial restraints. The budgeted funds for the district restrict the hiring of additional personnel.

FINANCIAL RESOURCES

According to Section 6.06 of the Texas Property Tax Code, the district must annually prepare and adopt a Budget. This budget must then be submitted and approved by the voting taxing units within the district. The 2021 budget for Armstrong CAD is \$275,250 or \$62.13 per parcel. The 2022 budget was adopted by the board of directors on **July 26, 2021** in the amount of \$272,730 or \$61.12 per parcel.

INFORMATION TECHNOLOGY RESOURCES

The district utilizes a CAMA (Computer Assisted Mass Appraisal) system, to maintain all of the real and personal properties. The CAMA maintains an individual property account with all information require by the Tax Code, such as; owner name, legal description, physical, legal and economic attributes. This system also allows the district to produce ratio studies and appraisal uniformity tests on demand. The district uses hard copy (paper} property maps for locating property in the county. The district has contracted with Pritchard and Abbott for GIS mapping.

DATA RESOURCES

The district utilizes several data resources to obtain information for appraisal of property. Local building professionals provide the district with local construction costs. Building permits are obtained from the City of Claude and used for the discovery of new property and remodels. Info Nation is used for valuing taxable vehicles. The chief regularly drives the county as part of the discovery process. Taxpayers are also a great source of information for sales and costs.

Ownership information is obtained from deed records from the county clerks of Armstrong County. The Internet is also becoming a valuable tool in providing sales and cost information.

Pursuant to Section 25.18 of the Texas Property Tax Code, the Armstrong County Appraisal District has established the following reappraisal plan.

1. Three-Year Cycle (Physical Inspections): The CAD is divided into three areas. Each year all real residential and commercial property within one of the areas will be reappraised, regardless of any ratio study/report findings. These areas are identified as follows:

Area One: All of the City of Claude, Washburn, and Goodnight. (Completed in 2022)

Area Two: All of the rural properties in the Armstrong County Appraisal District. (Completed in 2023)

Area Three: All of the rechecks and new construction Armstrong CAD. (Completed in 2024)

As mentioned prior, these yearly plans are designed to be flexible within the overall reappraisal plan. The specific workload within and between plan years may need to be adjusted to provide for complete and accurate reappraisals. Each of the cycle years will include those properties needing an inspection based on other methods of identification, such as new construction, new ownership, changing market areas, new development, etc. as discussed in the section concerning data collection requirements.

•• Note: all income producing personal property within the CAD is appraised on an annual basis, regardless of its location

2. Annual Market Analysis: In addition to the three-year cycle stated above, ratio studies shall be performed annually to determine areas or categories of properties within the CAD, 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, or are in identified areas of growth or change, shall be reappraised in the current year regardless of the area in which they are located.

This two-fold approach will insure not only that all residential and commercial property within the CAD is reappraised at least once every three years, but also that all other categories within the CAD 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 Pritchard & Abbott's field appraisers as assigned by the Pritchard & Abbott supervisor, with input and direction from the chief appraiser. The field appraiser physically inspects areas required by the reappraisal cycle, checks all existing data, works building permits, takes photographs of improvements (if possible), draws plans of new improvements for entry into computer, and rechecks any property on which a question or problem has arisen. Other duties may be required and will be executed upon direction of the chief appraiser, or supervisor.

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

The Pritchard & Abbott staff performs market analysis. Sales data is gathered throughout the year by CAD staff 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 presented to the chief appraiser for discussion and application to the universe of properties.

2023 REAPPRAISAL

September 2022

- All Rural Properties in Armstrong CAD
2023 Field inspection begins for all the rural properties located in the Armstrong CAD by Pritchard & Abbott Appraisers.
- September 15 - 2023 Budget Adopted
- September 30 - Tax Rates set by entities for 2022 Levy Roll

October 2022

- All Rural Properties in Armstrong CAD- 2023 Field inspection continues for all city properties located in the Armstrong CAD by Pritchard & Abbott Appraisers.
- 2022 Tax Statements mailed

November 2022

- All Rural Properties in Armstrong CAD- 2023 Field inspection continues for all the rural properties located in the Armstrong CAD by Pritchard & Abbott Appraisers.

December 2022

- All Rural Properties in Armstrong CAD- 2023 Field inspection continues for all the rural properties located in the Armstrong CAD by Pritchard & Abbott Appraisers to be completed by December 31, 2022 (dependent on weather conditions) or as soon after as practical.

2023 Calendar of Events

January 2023

- Reappraisal inspections continue in the Armstrong CAD by Pritchard & Abbott Appraisers (dependent on weather conditions)
- Upkeep properties, Remodeled properties, Properties with Building Permits or otherwise coded to be rechecked are inspected by Pritchard & Abbott Appraisers.
- Mobile Home parks inspected
- Homestead Exemption forms mailed to new property owners
- Homestead Exemptions verification
- 1-D-1 Ag application mailed
- Business Personal Rendition forms mailed

February 2023

- Reappraisal inspections continue in the Armstrong CAD by Pritchard & Abbott Appraisers (dependent on weather conditions)
- Homestead exemption processed
- 1- D-1 Ag applications processed
- Send letters to motels for income and expense information
- Taxes become delinquent
- Data entry of all updated appraisal inspections

March 2023

- Reappraisal inspections continue in the Armstrong CAD by Pritchard & Abbott Appraisers (dependent on weather conditions)
- Homestead Exemption processed
- 1- D-1 Ag applications processed
- Process Business Personal Property Renditions
- Data entry of all updated reappraisal inspections completed

April 2023

- Process Business Personal Property Renditions
- Reappraisal inspections completed (dependent on weather conditions)
- Data entry of all updated appraisal inspections completed
- Sales Ratio studies used to adjust schedules
- April 1 - Mail Notice of Appraised Value to single-family residence that qualifies for an exemption (or as soon as practicable)
- April 15- Rendition deadline (unless an extension has been requested and granted)
- April 30 - Deadline to notify the assessor for each taxing unit in writing of the form the certified roll will be provided to the unit, Deadline to file Homestead Exemptions and 1-D-1 Ag exemptions, Deadline to certify estimated values to taxing units

May 2023

- May 1- Mail Notice of Appraised Value to taxpayers for all properties and the BPP accounts valued by Pritchard & Abbott (or as soon as practicable)
- May 10- Receive values from Pritchard & Abbott
- May 15 -Mail Notice of Appraised Value for BPP properties
- May 15- Chief appraiser submits appraisal records to ARB
- May 15- Rendition deadline (if extension requested)
- May 25 - ARB meets to examine the appraisal records (or within 10 days of Chief Appraiser submitting records to ARB)
- Prepare for ARB
- Informal value discussions with property owners

June 2023

- June 1- File protest with ARB (or by 30 days after Notice of Appraised Value mailed)
- June 15 - Submit proposed 2024 budget to CAD board and taxing units

July 2023

- July 1-19- Mail 10-day Hearing notice to all protestors
- July 1-19- ARB Hearings
- July 20- ARB approve appraisal records
- July 25- Chief appraiser certifies appraisal roll to taxing units

August 2023

- August 7 - Deadline to publish Effective Tax Rates

September 2023

- Rechecks & New Construction: 2024 inspection on all rechecks and new construction in the Armstrong CAD by
- September 15 - 2024 Budget Adopted
- September 30 - Tax Rates set by entities for 2023 Levy Roll

October 2023

- Rechecks & New Construction: Field inspection continues for 2024 on all rechecks and new construction in the Armstrong CAD by Pritchard & Abbott Appraisers.
- 2023 Tax Statements mailed

November 2023

- Rechecks & New Construction: Field inspection continues for 2024 on all rechecks and new construction in the Armstrong CAD by Pritchard & Abbott Appraisers.

December 2023

- Rechecks & New Construction: Field inspection continues for 2024 on all rechecks and new construction in the Armstrong CAD by Pritchard & Abbott Appraisers (dependent on weather conditions) or as soon after as practical.
- Reappraisal inspections complete (dependent on weather conditions)
- Sales Ratio studies used to adjust schedule

2024 CALENDAR OF KEY EVENTS

2024 REAPPRAISAL

January 2024

- Rechecks & New Construction: Field inspection continues for 2024 on all rechecks and new construction in the Armstrong CAD by Pritchard & Abbott Appraisers
- Upkeep properties, Remodeled properties, Properties with Building Permits or otherwise coded to be rechecked are inspected by Pritchard & Abbott Appraisers.
- Mobile Home parks inspected
- Homestead Exemptions verification
- Homestead exemptions mailed to new property owners
- 1-D-1 Ag applications mailed
- Business Personal Rendition forms mailed

February 2024

- Rechecks & New Construction: Field inspection continues for 2024 on all rechecks and new construction in the Armstrong CAD by Pritchard & Abbott Appraisers (dependent on weather conditions).
- Homestead Exemption forms processed
- 1-D-1 Ag applications processed
- Send letters to motels for income and expense information, 2023 taxes become delinquent
- Data entry of appraisal inspections

March 2024

- Rechecks & New Construction: Field inspection continues for 2024 on all rechecks and new construction in the Armstrong CAD by Pritchard & Abbott Appraisers (dependent on weather conditions).
- Homestead Exemption forms processed
- 1-D-1 Ag applications processed
- Process Business Personal Property Renditions
- Data entry of appraisal inspections completed

April 2024

- Reappraisal inspections completed (dependent on weather conditions)
- Sales ratio studies used to adjust schedules
- Process Business Personal Property Renditions
- April 1 - Mail Notice of Appraised Value to single-family residence that qualifies for an exemption (or as soon as practicable)
- April 15 - Rendition deadline (unless an extension has been requested and granted)
- April 30 - Deadline to notify the assessor for each taxing unit in writing of the form the certified roll will be provided to the unit and deadline to certify estimated values to taxing unit, Deadline to file Homestead Exemption Applications and 1-D-1 Ag Applications

May 2024

- May 1- Mail Notice of Appraised Value to taxpayers for all properties and the BPP accounts valued by Pritchard & Abbott (or as soon as practicable)
- May 10-Receive values from Prichard & Abbott
- May 15 - Mail Notice of Appraised Value for BPP properties valued by Pritchard & Abbott
- May 15 - Chief appraiser submits appraisal records to ARB
- May 15 - Rendition deadline (if extension was requested)
- May 25 - ARB meets to examine the appraisal records (or within 10 days of Chief Appraiser submitting records to ARB)
- Informal value discussions with property owners
- Prepare for ARB

June 2024

- June 1- File protest with ARB (or by 30th day after Notice of Appraised Value mailed)
- June 15 - Submit proposed 2025 budget to CAD board and taxing units

July 2024

- July 1-19 Notice of Hearing time and date to protestors
- July 1-19 ARB Hearings
- July 20 - ARB approve appraisal records
- July 25 - Chief appraiser certifies appraisal roll to taxing unit

August 2024

- August 7 - Deadline to publish Effective Tax Rates

September 2024

- All of the City of Claude, Washburn, and Goodnight- 2025 Field inspection begins for properties of located within the City of Claude, Washburn, and Goodnight by Pritchard & Abbott Appraisers.
- September 15 - 2025 Budget Adopted
- September 30 - Tax Rates set by entities for 2024 Levy Roll

October 2024

- All of the City of Claude, Washburn, and Goodnight- 2025 Field inspection continues for properties of located within the City of Claude, Washburn, and Goodnight by Pritchard & Abbott Appraisers.
- 2024 Tax Statements mailed

November 2024

- All of the City of Claude, Washburn, and Goodnight- 2025 Field inspection continues for properties of located within the City of Claude, Washburn, and Goodnight by Pritchard & Abbott Appraisers.

December 2024

- All of the City of Claude, Washburn, and Goodnight- 2025 Field inspection continues for properties of located within the City of Claude, Washburn, and Goodnight by Pritchard & Abbott Appraisers to be completed by December 31, 2024 (dependent on weather conditions) or as soon after as practical.

TARGET COMPLETION DATES

- Sept-April Begin physical inspections of all improved property in reappraisal area and all other new construction and up-keep properties.
- January 1- Business Personal Property Renditions are mailed, Agricultural - Use Application resets/coded are mailed, Homestead and Exemption resets/coded are mailed
- April 15 - Appraisal Field work completed
- May 1- Generate Notices for printing. Mail Notices of Appraisal Value
- July- Appraisal Review Board Hearings Begin. Appraisal Review Board approves records.
- July 25- Chief Appraiser certifies Appraisal Roll