

**REAPPRAISAL PLAN**

**FOR**

**BRISCOE COUNTY APPRAISAL**

**DISTRICT**

**2025-2026**

Adopted August 8, 2024

## TABLE OF CONTENTS

<u>Item</u>	<u>Page</u>
Introduction	4
Executive Summary	7
Revaluation Decision (Statutory or Administrative)	8
Performance Analysis	9
Analysis of Available Recourses	9
Planning and Organization	10
Calendar of Key Events – 2025	10-13
Calendar of Key Events – 2026	13-15
Mass Appraisal System	15
Data Collection Requirements by Tax Year	16
Pilot Study by Tax Year	16
Valuation by Tax Year	16
The Mass Appraisal Report by Tax Year	16
Value Defense	17
Appraisal Activities	17
Appraisal Responsibilities	17
Appraisal Resources	17
Data Collection Validation	18
Sources of Data	18
Data Maintenance	19
Field Review	19
Performance Test	19

<u>Item</u>	<u>Page</u>
Residential Property	20
Commercial Property	21
Business Personal Property	22
Vacant Land and Land Designated for Ag Use	22-23
Utility and Pipeline Property	24
Industrial Personal Property	25
Industrial Property	26
Limiting Conditions	27
Certification Statement	27
Resolution	28

## **INTRODUCTION**

The Briscoe County Appraisal District has prepared and published 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 Briscoe County Appraisal District (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. The Board of Directors, appointed by the taxing units within the boundaries of Briscoe County, constitutes the district's governing body. The chief appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisal and exemption administration for the jurisdiction or taxing entities in the county. Each taxing unit, such as the county, city, school districts, and water district, set their own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, and other public services. Property appraisals and estimated values by the appraisal district allocate the year's tax burden on the basis of each taxable property's tax exemptions, such as those for homeowners, the elderly, disable persons, sizable veterans, charitable or religious organizations and agricultural productivity valuation.

All taxable property is appraised at its "market value" as of January 1<sup>st</sup>, except as otherwise provided by the Texas Property Tax Code. Under the tax "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- Exposed for sale in the open market with a reasonable time for the sell to find a purchaser;
- Both the buyer and the seller know of all 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 buyer and the seller seek to maximize their gains and neither is in a position to take advantage 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 Texas Property Tax Code, under sec 23.18, requires each appraisal office to implement a plan to update appraised values for real property at least once a every three years. The district's current policy is to conduct a general reappraisal of real property every three (3) years. Appraised values are reviewed annually and are subject to change. Business personal, non-producing personal and utility properties are appraised every year.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted mass appraisal programs, and recognized appraisal methods and techniques, we compare that information with data for similar properties with recent cost and market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding it's appraisal practices and procedures, and subscribes to the standards set by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable.

### **PERSONEL RESOURCES**

The office of the Chief Appraiser is primarily responsible for overall planning, organizing, staff and district operations. The chief appraiser is responsible for the valuation of real property accounts. The deputy is responsible for the valuation of all business personal and non-income producing personal property, collection of current and delinquent taxes, and record management. The appraisal for utilities, industrial, Ag values, and commercial are contracted to a firm which specializes in these fields (Morgan Ad Valorem). The clerk is responsible for information and assistance to property owners, collection of current and delinquent taxes.

The district's staff is subject to the provision of the Property Taxation Professional Certification Act and must be registered with the Texas Department of Licensing and Regulation:

- Chief Appraiser – RPA, RTA
- Deputy – RPA
- Clerk

After certification the Registered Professional Appraiser (RPA) must receive additional training with a minimum of 30 hours of continuing education within a two-year period.

The Registered Texas Assessor/Collection (RTA) must receive additional training with a minimum of 30 hours of continuing education within a two year period.

### **DATA**

The district is responsible for establishing and maintaining approximately 4,126 real and personal accounts within Briscoe County. The over-lapping taxing jurisdictions are Valley ISD and Clarendon ISD.

The data includes property characteristics, ownership and exemption information. Sales letters are sent to acquire sale information to use in the valuation of property.

### **SHARED APPRIASAL DISTRICT BOUNDARIES**

The district has established procedures whereby ownership and property data are routinely exchanged within overlapping boundaries. Appraisers from adjacent appraisal districts discuss data collection and valuation issues to minimize the possibility of differences in property characteristics, legal descriptions and other administrative data.

### **PROPERTY VALUE STUDY**

According to Section 5.10 of the Texas Property Tax Code and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Division (PTD) conducts an annual property value study (PVS) of each Texas school district and each appraisal district. As part of this biennial study, the code requires the Comptroller to:

- Use sales and recognized auditing and sampling techniques;
- Review each appraisal district's appraisal methods, standards and procedure to determine whether the district used recognized standards and practices;
- Test the validity of school district taxable values in each appraisal district and presume the appraisal roll values are correct when values are valid;
- Determine the level and uniformity of property tax appraisal in each appraisal district.

The Property Value Study utilizes statistical analysis of sold properties (sales ratio studies) and appraisals of unsold properties as a basis for assessment ratio reporting. For appraisal districts the reported measures include median level of appraisal, coefficient of dispersion, (COD), the percentage of properties within 10% of the median the percentage of properties with 25% of the median, and price-related differential (PRD) for properties overall and by state category.

There are 3 independent school districts in Briscoe County for which appraisal rolls are annually developed. The preliminary results of this study are released February 1<sup>st</sup> in the year following the year of appraisal. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) the following July of each year. This outside ratio study provides additional assistance to the CAD in determining areas of market activity of changing market conditions.

## **Executive Summary**

### **TAX CODE REQUIREMENT**

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

### **THE WRITTEN PLAN**

Section 6.05, Tax Code, is amended 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 20.18 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 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. No later than September 15 of each even numbered year, the board shall complete its hearing, make 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 approved date.

### **PLAN FOR PERIODIC REAPPRAISAL**

Subsections (a) and (b), Section 25.185, Tax Code, are amended to read as follows:

- (a) Each appraisal office shall implement the plan for periodic reappraisal 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, map 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 the property;
  - (B) Physical attributes of the property, such as size, age, and condition;
  - (C) Legal and economics attributes; and
  - (D) Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
- (5) Developing and 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.

## **REVALUATION DECISION**

### **REAPPRAISAL CYCLE**

The Briscoe CAD, by policy adopted by the Chief Appraiser, and approved by the Board of Directors, reappraises all property in the district every three (3) years. The reappraisal year is a complete appraisal of all properties in the district. The non-reappraisal year is used to pick up new construction, adjust for changes in property characteristics that affect value, and adjust previous year values for equalization. Exceptions or adjustments to the annual appraisal plan may occur when there is a lack of data in specific property classifications and marketing areas, time restraints, shortage of staff and budget constraints.

All taxable property will be appraised at its market value as of January 1, except as otherwise provided by the Texas Property Tax Code. The market value property shall



be determined by the application of generally accepted appraisal techniques, and the same or similar appraisal 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 (Sec. 23.01, Texas Property Tax Code).

Productivity values will be recalculated on a yearly basis as required by Sec 23.51, Texas Property Tax Code.

Business Personal property will be reviewed each year. Business Personal Renditions are mailed no later than January 1 for the use of the commercial property owner.

### **2025**

Tax year is reappraisal year for rural areas in Silverton and Quitaque.

### **2026**

Tax year is a non-reappraisal year.

## **PERFORMANCE ANALYSIS**

Each year and the previous tax year's equalized values are analyzed with ratio studies to determine appraisal accuracy and appraisal uniformity overall and by market area within state property reporting categories. Ratio studies are conducted in compliance with the current Standard on Ratio Studies from the International Association of Assessing Officers. Mean, median and weighted mean ratios are calculated for properties in each reporting category to measure the level of appraisal (appraisal accuracy) by property reporting category. The non-reappraisal year, this analysis is used to indicate the uniformity or equity of existing appraisals. In the reappraisal years this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance.

## **ANALYSIS OF AVAILABLE RESOURCES**

Staffing and budget requirements for tax year 2025 are detailed on the 2025 appraisal district budget, as adopted by the board of directors and attached to the written biennial plan by reference. This appraisal plan is adjusted to reflect the available staffing in tax year 2025 and the anticipated staffing for tax year 2026. Staffing will

impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in the 2025-2026 time period.

Existing appraisal practices, which are continued from year to year, are identified, and methods are utilized to keep these practices current are specified. In the reappraisal year, real property appraisal depreciation tables are tested against verified sales data to ensure they represent current market data. Personal property depreciation schedules are tested and analyzed based on rendition and prior year hearing documentation.

The Business Personal Property information that is recorded will be the business name as well as inventory, furniture and fixtures, equipment and machinery and commercial vehicles. A Business Personal Property Rendition is mailed to each existing business by January 1 of each year.

## **Planning and Organization**

A calendar of key events with completion dates is prepared for 2025 and this calendar identifies all key events for appraisal. A separate calendar is prepared for tax year 2026.

### **2025 CALENDAR OF KEY EVENTS**

#### **September 2024**

2024 Tax Rates set by entities

#### **October 2024**

2024 Tax Statements mailed

Check deed records for ownership changes - **monthly**

Look for Mechanic Liens

Run ratio study on (A) market value of ag-land

Residential properties and commercial properties

Analyze areas or categories that will need to be reappraised

**November 2024**

Work on depreciation schedule for personal properties

**December 2024**

Work on personal property renditions to be mailed

**January 2025**

Homestead Exemption forms mailed

1-D-1 Ag form mailed

Renditions forms mailed

Personal property renditions mailed

Property appraisal inspections continue

**February 2025**

Homestead Exemption forms processed

1-D-1 Ag applications processed

**March 2025**

Finish property inspections

**April 2025**

Business Personal property mail out 2<sup>nd</sup> notice

Rendition deadline by **April 15th**

Do market value and Ag value schedules on farm land

**May 2025**

Deadline to file-

May 1 Homestead Exemption

1-D-1 Ag application

Finish personal property

Give values for overlapping property

Mail out May tax notices

Chief appraiser submits appraisal records to ARB

Adopt ARB procedures by **May 15<sup>th</sup>**

### **June 2025**

June 1      File protest with ARB (or by 30<sup>th</sup> day after Notice of Appraisal  
Value mailed)

June 15      Submit proposed budget to CAD board and taxing units

### **July 2025**

Continue preparing for ARB Hearing

ARB approve appraisal records

July 25      Chief appraiser certifies appraisal roll to taxing unit

### **August 2025**

Mail out postcards

Deadline to publish No New Revenue and Voter Approval Rates

Start mail out for BOD Ballots on Election Year

### **September 2025**

Sept. 1      Inspection of real property begins reappraisal year  
Run copies of all appraisal sheets and work on schedules  
Adopt Budget by **September 15<sup>th</sup>**

Sept. 30      Tax rates set by entities for 2025 Levy Roll  
Mail out reminders for Ballots

### **October 2025**

Approve Board of Directors Ballots

2025 Tax Statements Mailed

Check deed records for ownership changes - **monthly**

Look for Mechanic Liens

Run ratio study on (A) market value of ag-land

Analyze areas or categories that will need to be reappraised

### **November 2025**

Work on depreciation schedule for personal properties

### **December 2025**

Work on personal property renditions to be mailed

## **2026 CALENDAR OF KEY EVENTS**

### **January 2026**

Homestead Exemption forms mailed

1-D-1 Ag form mailed

Renditions forms mailed

Personal property renditions mailed

Property appraisal inspections continue

### **February 2026**

Homestead Exemption forms processed

1-D-1 Ag applications processed

### **March 2026**

Finish property inspections

### **April 2026**

Business Personal property mail out 2<sup>nd</sup> notice  
Rendition deadline  
Do market value and Ag value schedules on farm land

### **May 2026**

Deadline to file-

May 1          Homestead Exemption  
1-D-1 Ag application  
Finish personal property  
Give values for overlapping property  
Mail out May tax notices  
Chief appraiser submits appraisal records to ARB  
Prepare for ARB  
May 15        Meeting- Adopt ARB Hearing Procedures

### **June 2026**

June 1          File protest with ARB (or by 30th day after Notice of Appraisal  
Value mailed)  
June 15        Submit proposed budget to CAD board and taxing units  
June 19        ARB Hearing

### **July 2026**

July 1-19      Continue with ARB Hearings  
ARB approve appraisal records

July 25

Chief appraiser certifies appraisal roll to taxing unit

**August 2026**

Mailout Postcards

Deadline to publish No New Revenue and Voter Approval Rates

**September 2026**

Sept. 1

Inspection of real property begins reappraisal year

Run copies of all appraisal sheets and work on schedules

Sept. 15

Budget adopted

Sept. 30

Tax rates set by entities for 2026 Levy Roll

**October 2026**

2026 Tax Statements Mailed

Check deed records for ownership changes - **monthly**

Look for Mechanic Liens

Run ratio study on (A) market value of ag-land

Analyze areas or categories that will need to be reappraised

**November 2026**

Work on depreciation schedule for personal properties

**December 2026**

Work on personal property renditions to be mailed

**MASS APPRAISAL SYSTEM**

Computer Assisted Mass Appraisal (CAMA) system revisions are completed and scheduled with Pritchard & Abbott, Inc (P&A). All computer forms and procedures are reviewed and revised as required by legislative mandate.

## **DATA COLLECTION REQUIREMENTS**

Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year include new construction, demolition, remodeling, re-inspection, of problematic market areas, and re-inspection of the universe of properties on specific cycle of at least every 3 years, as specified by the International Association of Assessing Officers Standard on Mass Appraisal of Real Property. The re-inspection includes the physical viewing of the property and verifying accuracy of the existing data. The field appraiser has an appraisal card for each property and makes notes of changes in condition, depreciation, additions or demolitions.

## **PILOT STUDY**

New and or revised mass appraisal models are tested on randomly selected market areas. These modeling tests (sales ratio studies) are conducted each tax year. 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 model calibration are in compliance with Uniform Standards of Professional Appraisal Practice, STANDARD RULE 6.

## **VALUATION BY TAX YEAR**

Using market analysis of comparable sales, valuation models are specified and calibrated in compliance with the supplement 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, a generic term for sales-based studies designed to evaluate appraisal performance. Performance standards are those as established by the IAAO Standard on Ratio Studies. Property values in all market areas are updated each reappraisal year. Tax year 2025 is a reappraisal year. Tax year 2026 is not a reappraisal year.

## **THE MASS APPRAISAL REPORT**

Each tax year the USPAP requires a Mass Appraisal Report that 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 15). 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.



## **VALUE DEFENSE**

### **NOTICE PROCESSING**

In compliance with Sec. 25.19 of the Texas Property Tax Code, Appraisal Notices are sent to property owners by May 15 or as soon thereafter as practicable. Pritchard & Abbott, Inc provides the notice forms with updates and changes required by legislative mandate.

Briscoe CAD publishes information about the notices and how to protest in the county newspapers. The district makes available the latest copy of the Comptroller's pamphlet about the Taxpayer's Rights, Remedies, and Responsibilities.

### **HEARING PROCESS**

Protest hearing for Appraisal Review Board hearings are reviewed and updated as required. Standards of documentation are reviewed and amended as required. The appraisal district hearing documentation is reviewed and updated to reflect the current valuation process and requirements.

## **APPRAISAL ACTIVITIES**

### **APPRAISAL RESPONSIBILITIES**

The appraisal staff is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes. For all types of property, the appraiser must determine the "highest and best use" of the property. Accurate valuation of real and personal property and any method requires a comprehensive physical description of personal property, land and building characteristics. 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 appraisal opinion of value for all property located in the district will be reviewed and evaluated each year.

### **APPRAISAL RESOURCES**

**Personnel** – The appraisal activities are conducted by two (2) appraisers who are on the appraisal district staff. Contracted inspections are performed by an appraiser who is employed by a firm specializing in the appraisal utilities, railroad, industrial and elevators.

**Data** – The data used by the chief appraiser includes the existing property characteristics information contained in CAMA (Computer Assisted Mass Appraisal System) from the districts computer system. The data is printed on a property record card. Property characteristic data on new construction is updated through an annual field effort. Existing property data is maintained through a field review. Other data used includes maps, sales data, photos and market information. The district gathers information from both buyers and sellers participating in the real estate market.

### **DATA COLLECTIONS/VALIDATION**

Data collection of real property maintain data characteristics of the property on CAMA. The information contained in CAMA includes site characteristics, such as land size and improvement data, such as square footage of living area, year built (if available), quality of construction and condition. Field appraisers are required to use 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 field appraisers use property classifications references during their initial training and 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 business personal property file includes personal property such as business inventory, furniture fixtures, machinery and equipment, with details such as cost and year acquired.

### **SOURCES OF DATA**

The sources of data collection are through property inspection, new construction field effort, hearings, sales validation surveys and property owner correspondence.

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. As the district has increased the amount of information available on the internet, property owners have the opportunity to review information on their property and forward corrections via-email. For the property owner without access to the internet, letters are sometimes submitted notifying the district of inaccurate data. Properties identified in this manner are added to a work file and inspected at the earliest opportunity. Accuracy and validity in property descriptions and characteristics data are the highest goal and is stressed throughout the process from year to year. Appraisal opinion quality and validity relies on data accuracy as its foundation.

## **DATA MAINTENANCE**

The field appraiser is responsible for the delivery of the data to be entered in the computer file. This responsibility includes not only the data to be entered, but quality assurance. Data updates and file modification for property descriptions and input accuracy is the responsibility of the data entry clerk and appraisal supervisor.

## **FIELD REVIEW**

The date of last inspection and the appraiser responsible are listed on the CAMA record or property card. If a property owner or jurisdiction disputes the district's records concerning this data during a hearing, via telephone call, or other correspondence received; the record may be corrected based on the evidence provided or an on-site inspection may be conducted. A field inspection can be requested to verify this information for the current year's valuation or for the next year's valuation.

## **PERFORMANCE TEST**

The appraisers are responsible for conduction ratio studies and comparative analysis. Ratio studies are conducted on property located within cities, school districts or subdivisions by the appraisal staff. The sale ratio and comparative analysis forms the reason for determining the level of appraisal market influences and factors for the area. This information is the motive for updating property valuation for the entire area of property to be evaluated. A field appraiser, in many cases, may conduct field inspections to insure the accuracy of the property descriptions at the time of sale for this study. This inspection is to insure that the ratios produced are accurate for the property sold and that appraised values utilize in the study based on accurate property data characteristics observed at the time of sale. Also, property inspection 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 is price was concluded. Properly performed ratio studies are a good reflection of the level of appraisal for the district.

# **BRISCOE COUNTY APPRAISAL DISTRICT 2025-2026**

## **RESIDENTIAL PROPERTY**

1. The Briscoe CAD shall identify properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, photographs, surveys, maps and property sketches. The field appraiser will inspect all residential properties in the district;
2. The Briscoe CAD shall identify and update relevant characteristics, such as remodeling, addition or demolition of each property in the appraisal records each year;
3. The Briscoe CAD shall define market areas within the appraisal district. The first step in the analysis is to identify a group of properties that share certain common traits. Once a neighborhood with similar characteristics has been identified, the next step is to define its boundaries. The process is known as delineation. Some factors used in market area delineation include location, sales price range, lot size, and age of dwelling, quality of construction and square footage of living area. Residential market areas in all school districts have been divided between properties. Market areas for residential properties represent one market area. Market areas are reviewed annually for presence of competing property characteristics;
4. The Briscoe CAD shall identify property characteristics that affect property value in each market area, including:
  - a.) The location and market area property;
  - b.) Physical attributes of the property, such as size, age, and condition;
  - c.) Legal and economic attributes;
  - d.) Easement, covenants, leases, reservations, contracts, declaration, special assessments, ordinance, or legal restrictions.
5. The Briscoe CAD shall develop 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. The Briscoe CAD shall apply conclusions reflected in the model to the characteristics of the properties being appraised; and
7. The Briscoe CAD will review the appraisal results to determine value.

## **COMMERCIAL PROPERTIES**

1. The Briscoe CAD shall identify properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, photographs, surveys, maps and property sketches. The field appraiser will inspect all new construction and commercial properties in the district;
2. The Briscoe CAD shall identify and update relevant characteristics, such as remodeling, addition or demolition of each property in the appraisal records each year;
3. The Briscoe CAD shall define market areas within the appraisal district. The first step in the analysis is to identify a group of properties that share certain common traits. Once a neighborhood with similar characteristics has been identified, the next step is to define its boundaries. The process is known as delineation. Some factors used in market area delineation include location, sales price range, lot size, and age of dwelling, quality of construction and square footage of living area. Residential market areas in all school districts have been divided between properties. Market areas for residential properties represent one market area. Market areas are reviewed annually for presence of competing property characteristics;
4. The Briscoe CAD shall identify property characteristics that affect property value in each market area, including:
  - e.) The location and market area property;
  - f.) Physical attributes of the property, such as size, age, and condition;
  - g.) Legal and economic attributes;
  - h.) Easement, covenants, leases, reservations, contracts, declaration, special assessments, ordinance, or legal restrictions.
5. The Briscoe CAD shall develop 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. The Briscoe CAD shall apply conclusions reflected in the model to the characteristics of the properties being appraised;
7. The Briscoe CAD contracts with James Morgan of Morgan Ad Valorem to do the appraisal of commercial properties; and
8. The Briscoe CAD will review the appraisal results to determine value.

## **BUSINESS PERSONAL PROPERTIES**

1. The Briscoe CAD shall identify properties to be appraised through physical inspection or by other reliable means of identifications, including local newspapers, sales tax permits issued by the Comptroller's office and submissions by the owner. All business properties are appraised each year;
2. The Briscoe CAD shall identify and update relevant characteristics of each property in the appraisal records each year;
3. The Briscoe CAD shall define market areas within the appraisal district. The first step in the analysis is to identify a group of properties that share certain common traits;
4. The Briscoe CAD shall identify property characteristics that affect property value in each market area, including:
  - i.) The location and market area property;
  - j.) Physical attributes of the property, such as size, age, and condition;
  - k.) Legal and economic attributes;
  - l.) Easement, covenants, leases, reservations, contracts, declaration, special assessments, ordinance, or legal restrictions.
5. The Briscoe CAD shall develop 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. The Briscoe CAD shall apply conclusions reflected in the model to the characteristics of the properties being appraised; and
7. The Briscoe CAD will review the appraisal results to determine value.

## **VACANT LAND AND LAND DESIGNATED FOR AGRICULTURE USE**

1. The Briscoe CAD shall identify properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, photographs, surveys and maps. Productivity value for qualifying open-space land is calculated yearly;
2. The Briscoe CAD shall identify and update relevant characteristics of each property in the appraisal records;

3. The Briscoe CAD shall define market areas within the appraisal district. The first step in this analysis is to identify a group of properties that share certain common traits;
4. The Briscoe CAD shall identify 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, shape and topography
  - c. Legal and economic attributes; and
  - d. Easements, covenants, leases, reservations, contract, declarations, special assessments, ordinances, or legal restrictions
5. The Briscoe CAD shall develop 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. Section 23.52 of the Texas Property Tax Code states: the appraised value of qualified open-space land is determined on the basis of the category of the land, using accepted income capitalization methods applied to average net to land. To determine that value, appraisal districts must calculate the typical property owner's income that generated by the land after certain expenses have been paid-commonly known as net-land per acre. The Property Tax Code then requires the appraisal district to divide the average net-to-land per acre, for a five-year period, by the annual cap rate. Sections 23.53 Property Tax Code, requires the district to use a cap rate that is the greatest of either 10 percent or the interest rate changed on the previous December 31 by the Farm Credit Bank of Texas plus 2.5 percent. Most information for this calculation is provided to the appraisal district by the Texas State Comptroller's Office and obtained from:
  - Texas Agriculture Statistics Service
  - Texas Agriculture Extension Service
  - Farm Service Agency
6. The Briscoe CAD shall apply conclusions reflected in the model to the characteristics of the properties being appraised; and
7. The Briscoe CAD will review the appraisal results to determine value.

## **UTILITY AND PIPELINE PROPERTY**

1. The Briscoe CAD shall identify properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, photographs, surveys, and maps. The appraiser may also refer to other documents, both public and confidential to assist in identification of these properties. Values for utility and pipeline properties will be calculated yearly;
2. The Briscoe CAD shall identify and update relevant characteristics of each property in the appraisal records each year;
3. The Briscoe CAD shall define market areas for the utility and pipeline property which tend to the regional or national in scope. Financial analyst and investor services reports, are used to help define market areas;
4. The Briscoe CAD shall identify property characteristics that affect property value in each market area, first by determining highest and best use. Among the three approaches to value (cost, income and market), pipeline value is calculated using a replacement/reproduction cost new less depreciation (RCNLD) model. In addition to the RCLND indicator, a unit value model may also be used if appropriate data are available. Utility property is appraised in the manner similar to pipeline except that the RCLND mode is not used;
5. The Briscoe CAD considers results that best address the individual characteristic of the subject property when multiple models are used. Year-to-year property value changes for the subject property are examined using computer assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process. These types of property are also subject to review by their annual Property Value Study;
6. The Briscoe CAD contracts with James Morgan of Morgan Ad Valorem to do the appraisal of utility and pipeline properties.



## **INDUSTRIAL PERSONAL PROPERTY**

1. The Briscoe CAD shall identify industrial properties to be appraised through physical inspection and through submitted data by the property owner. The appraiser may also refer to legal documents, both public and confidential to assist in the identification of these properties. Such documents might include but are not limited to the previous year's appraisal roll.
2. The Briscoe CAD shall identify and update relevant characteristics of each property as part of the inspection process through directories and listing service as well as including confidential rendition. These data are verified through previously existing records and through published reports;
3. The Briscoe CAD shall define market areas for the industrial personal property that are generally either regional or national in scope. Published price sources shall identify property characteristics that affect property value in each replacement/reproduction cost new less depreciation models because of readily available cost information. Income approach models are used when economic and or subject property income is available, and a market date mode is used when appropriate markets sales information is available.
4. The Briscoe CAD reconciles multiple models by considering the model that best addresses the individual characteristics of the subject property. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes the review process.
5. The Briscoe CAD considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to-year property value changes for the subject property are examined using computer assister statistical review. Periodic reassignment of properties among appraisers or the review of appraisal by a more experience appraiser also contributes to the review process.
6. The Briscoe CAD contracts with James Morgan of Morgan Ad Valorem to do the appraisal of industrial personal property.

## **INDUSTRIAL PROPERTY**

1. The Briscoe CAD shall identify industrial properties to be appraised through physical inspection and through submitted data by the property owner. The appraiser may also refer to legal documents, photography and other descriptive items.
2. The Briscoe CAD shall identify and update relevant characteristics of each property in the appraisal records. Confidential rendition, assets lists and other confidential data also provide additional information. Subject property data is verified through previously existing records and through published reports.
3. The Briscoe CAD shall define market areas for the industrial property which tend to regional, national and sometimes international in scope. Published information such as prices, financial analysis and investor services reports are used to help define market area.
4. The Briscoe CAD shall identify property characteristics that affect property value in each market area, first by determining highest and best use. Among the three approaches to value (cost, income and market), industrial properties are less depreciated models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also be used.
5. The Briscoe CAD considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to-year property value changes for the subject property are examined using computer assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisal by a more experienced appraiser also contributes to the review process.
6. The Briscoe CAD contracts with James Morgan of Morgan Ad Valorem to do the appraisal of industrial properties.

### **LIMITING CONDITIONS**

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

1. The appraisals were prepared exclusively for ad valorem tax purposes.
2. The property characteristics data upon which the appraisals are based are assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed.
3. Validation of sales transactions was attempted through questionnaires to buyer and seller.

### **CERTIFICATION STATEMENT:**

"I, Lydia Rodriguez, Chief Appraiser for the Briscoe County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."

  
\_\_\_\_\_  
Lydia Rodriguez  
Chief Appraiser

RESOLUTION TO APPROVE THE 2025-2026  
REAPPRAISAL PLAN AND  
MASS APPRAISAL REPORT OF THE  
BRISCOE COUNTY APPRAISAL DISTRICT

WHEREAS, The Texas Property Tax Code, Section 6.05 (i) states:

“To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan.”

WHEREAS, Briscoe County Appraisal District Board of Directors, has developed the attached Reappraisal Plan to fulfill the requirements of Section 6.05 of the Texas Property Tax Code;

NOW, THEREFORE, be it resolved that the Board of Directors of the Briscoe County Appraisal District approves and adopts the attached Reappraisal Plan pursuant to Section 6.05 (i) of the Texas Property Tax Code for the years 2025-2026.

Passed and Approved on the 8 day of August, 2024.

  
\_\_\_\_\_  
Chairman, Board of Directors  
Briscoe County Appraisal District