

**REAPPRAISAL PLAN**

**FOR**

**KIMBLE CENTRAL APPRAISAL DISTRICT**

**2023-2024**

Proposed August 30, 2022  
Hearing August 30, 2022  
**Adopted August 30, 2022**

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## **INTRODUCTION**

The Kimble Central 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 Kimble Central Appraisal District (CAD) is a political subdivision of the State of Texas created pursuant to Section 6.01 of the Texas Property Tax Code and effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A Board of Directors, appointed by the taxing units within the boundaries of Kimble 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 6 jurisdictions or taxing entities in the county. Each taxing unit, such as the county, city, school district, hospital district and water district, sets its 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 market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled persons, disabled 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 code "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- Exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- Both the 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 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 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. The CAD is located in an area known as the Texas Hill Country. This area has experienced significant increases in market value of properties since the early 1990's. To maintain the level of appraisal accuracy within the district 2023 and 2024 will be reappraisal years. Business 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 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 set by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable.

This Reappraisal Plan is being submitted as a tool to organize the appraisal activities of the Kimble Central Appraisal District. As we progress into the actual reappraisal process, we reserve the right to modify the plan as required in order to meet the requirement of this office as set forth in the *Texas Property Tax Code*.

### ***PERSONNEL RESOURCES***

The office of the Chief Appraiser is primarily responsible for overall planning, organizing, staff and district operations. The chief appraiser and field appraiser are responsible for the valuation of all business personal and real property accounts. The appraisal of utilities and industrial is contracted to a firm which specializes in these fields. The clerk is responsible for information and assistance to property owners, collection of current and delinquent taxes, and record maintenance. The district also contracts with Kimble County for motor vehicle registration and titling.

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 (TDLR).

The appraisal district staff consists of five (5) employees with the following classifications:

- Chief Appraiser, RPA RTA, CCA
- 2 Field Appraisers – RPA (level 2 & 3)
- Bookkeeper/Collections Clerk- RTA RTC
- Motor Vehicle/Collections Clerk - RTC

After certification the Registered Professional Appraiser (RPA) must receive additional training with a minimum of 30 hours of continuing education within a two (2) year period. The continuing education must include two hours of professional ethics, state laws and rules update course and three and one-half hours in USPAP. The Registered Texas Assessor / Collector (RTA) must receive additional training with a minimum of 30 hours of continuing education within a two (2) year period. The continuing education must include two hours of professional ethics and state laws and rules update course. The Registered Texas Collector (RTC) must receive additional training with a minimum of 10 hours of continuing education within a two (2) year period.

The continuing education must include two hours of professional ethics and state laws and rules update course.

## **DATA**

The district is responsible for establishing and maintaining approximately 10,500 real and personal accounts within Kimble County. The overlapping taxing jurisdiction, Harper ISD, is located in Gillespie County. The overlapping taxing jurisdiction, Mason ISD, is located in Mason County. Kimble County Groundwater Conservation District is located in Kimble County. Hickory Underground Water Conservation District is located in Mason County, and portions of McCulloch, San Saba, Menard, Concho, and Kimble Counties.

The data includes property characteristics, ownership and exemption information. Ownership and legal description is maintained by processing recorded deeds. Exemption data is processed with application requirements as stipulated in the *Texas Property Tax Code*. Letters are sent to both the buyer and seller of property to acquire voluntary sale information to aid in the valuation of property.

The district has a geographic information system (GIS) that maintains cadastral maps and various layers of data and aerial photography. The district maintains a website where public information is available concerning general tax information, values, property characteristics, tax rates and downloadable tax forms.

## **SHARED APPRAISAL DISTRICT BOUNDARIES**

The district has established procedures whereby ownership and property data are routinely exchanged within over-lapping boundaries. Kimble CAD submits values to Mason and Gillespie CAD's where they are imported to create a portion of the school districts current tax rolls within their boundaries.

## **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 Assistance Division (PTAD) conducts a biennial 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 conduct a study to determine the degree of uniformity and the median level of appraisals by the appraisal district within each major category of property. The preliminary results of this study are released February 1 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. After completion of the study the findings will be published. These findings will be distributed to the school district and the appraisal district. There is one (1) independent school district in Kimble County for which appraisal rolls are annually developed. Not including the two (2) overlapping districts that are not studied.

The Property Value Study utilizes statistical analysis of sold properties (sales ratio studies) and appraisals of unsold properties (appraisal ratio studies) 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 within 25% of the median and price-related differential (PRD) for properties overall and by state category.

At least once every two years, the comptroller shall review the governance of each appraisal district, taxpayer assistance provided and the operating and appraisal standards, procedures and methodology used by each appraisal district to determine compliance with generally accepted standards, procedures and methodology. This review is the Methods and Assistance Program Review (MAP).

The property value study for Kimble Central Appraisal District will be conducted in odd numbered years. The Methods and Assistance Program Review (MAP) will be conducted in even numbered years.

# EXECUTIVE SUMMARY

## TAX CODE REQUIREMENT

Passage of S. B. 1652 amended the Tax Code to require a written biennial reappraisal plan. The following details 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 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10<sup>th</sup> day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the hearing. Not later than September 15 of each even numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

### **Plan for Periodic Reappraisal**

Subsections (a) and (b), Section 25.18, Tax Code, are amended 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 the 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.

## **REVALUATION DECISION**

### ***REAPPRAISAL CYCLE***

The Kimble CAD, by policy adopted by the Board of Directors, reappraises all property in the district yearly. Each property within the district is physically inspected and/or statistically evaluated which is determined to be a complete appraisal of all properties in the district. Therefore, tax years 2023 and 2024 are both determined to be a reappraisal year.

Kimble CAD has overlapping properties with Mason and Harper School Districts which extend into Kimble County. As per HS 1010, each county (CAD) will appraise the property in their county. The overlapping districts use Kimble CAD valuations.

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 of 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*.

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

## **PERFORMANCE ANALYSIS**

In each tax year, 2023 and 2024, 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). The mean ratio is calculated in each market area to indicate the level of appraisal (appraisal accuracy) by property reporting category. In 2023, the reappraisal year for rural properties in the eastern part of Kimble County, this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance. In 2024, the reappraisal year for the western part of Kimble County, this analysis is used to indicate the uniformity or equity of existing appraisals.

## **ANALYSIS OF AVAILABLE RESOURCES**

Staffing and budget requirements for tax year 2023 are detailed in the 2023 appraisal district budget, as adopted by the board of directors and attached to the written biennial plan by reference. This reappraisal plan is adjusted to reflect the available staffing in tax year 2023 and the anticipated staffing for tax year 2024. Staffing will impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in the 2023 – 2024 time period.

The Board of Directors of the Kimble Central Appraisal District have contracted with Western Valuation and Consulting, LLC to provide expertise towards the appraisal of residential and commercial property including data analysis and cost schedule analysis of the reappraisal plan. They also contracted with Thomas Y. Pickett for the appraisal of Minerals, Industrial, Utilities, and related Personal Property including all the components listed above according to the contract and TYP booklet attached that outlines its reappraisal plan in further detail.

Existing appraisal practices, which are continued from year to year, are identified, and methods 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 values are evaluated and analyzed based on renditions, prior year documentation, and inspections. Depreciation schedules are tested and analyzed. The Comptroller's Guide is utilized to appraise new and/or undocumented personal property and for verification purposes.

Data collection for real properties that are being appraised are recorded in our computer assisted mass appraisal system, referred to as PACs. PACs is developed and maintained by True Automation. A diligent effort is made to make sure the characteristics accurately reflect the current status of a property. The information included in PACs include site characteristics, such as land size and improvement data, such as square foot of improvement area, year built, quality of construction (classification) and condition. Additional characteristics such as number of baths, heating and air conditioning or fireplace will be considered.

The Business Personal Property information that is recorded will be the doing business as 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 calendar year.

# **PLANNING AND ORGANIZATION**

## **CALENDAR OF KEY EVENTS**

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. A calendar is prepared for tax years 2023 and 2024. Production standards for field activities are calculated and incorporated in the planning and scheduling process. The projected dates incorporated into the calendar may be adjusted within the overall plan due to unforeseen changes in staffing, budgetary constraints, weather, and /or reevaluation of the priorities of the projects with the plan.

Periodic and concurrent examination of production standards, goals, and progress in the plan may very well require adjustments to the on-going plan or to the plan for the succeeding year(s). The CAD field staff and the Chief Appraiser, together with the staff provided by both Western Valuation and Consulting, LLC and Thomas Y. Pickett., will work together closely to identify issues that may affect the successful completion of the on-going plan and to resolve them.

### **2023 REAPPRAISAL YEAR**

#### **September 2022**

2022 Tax Rates set by entities

#### **October 2022**

2023 Field inspections in London and surrounding rural areas of Kimble County

2022 Tax Statements mailed

#### **November 2022**

2023 Field inspections continue in London and surrounding rural areas of Kimble County

#### **December 2022**

2023 Field inspections continue in London and surrounding rural areas of Kimble County

### January 2023

2023 Field inspections continue eastern Kimble County  
(dependent on weather conditions)

Homestead Exemption forms mailed to new property owners

Homestead Exemptions verification

1-D-1 Ag application mailed

Business Personal Rendition forms mailed

### February 2023

2023 Field inspections continue eastern Kimble County  
(dependent on weather conditions)

Homestead Exemption forms processed

1-D-1 Ag applications processed

Send letters to motels for income and expense information

2022 taxes become delinquent

### March 2023

2023 Field inspections in eastern Kimble County to be completed  
(dependent on weather conditions)

Homestead Exemption forms processed

1-D-1 Ag applications processed

Process Business Personal Property Renditions

Deadline to notify the assessor for each taxing unit in writing of the  
form the certified roll will be provided to the unit.

### April 2023

Process Business Personal Property Renditions

2023 Reappraisal inspections completed (dependent on weather  
conditions)

Sales Ratio studies used to adjust schedules

ARB training to be completed for members and appraisal staff

Ag Advisory Committee meets

- 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 certify estimated values to taxing units

May 2023

Deadline to file –

- May 1 Homestead exemption
  - May 1 1-D-1 Ag application
  - May 1 Mail Notice of Appraised Value to taxpayers for all properties - except those valued by contracted appraisal firm (or as soon thereafter as practicable)
  - 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)
- Informal value discussions with property owners
- Prepare for ARB

June 2023

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

July 2023

- July 1-19 2023 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 (as soon as practicable)

September 2023

- 2024 Field inspection begin – Roosevelt and surrounding rural areas Kimble County
- Sept 15 2024 Budget Adopted
- Sept 30 Tax Rates set by entities for 2023 Levy Roll

October 2023

- Field inspection continues for 2024 – Roosevelt and surrounding rural areas Kimble County
- Mail out AG surveys
- Mail AG/Wildlife Updates
- 2023 Tax Statements mailed

November 2023

- Field inspection continues for 2024– Roosevelt and surrounding rural areas Kimble County

December 2023

- Field inspection continues for 2024 - – Roosevelt and surrounding rural areas Kimble County (dependent on weather conditions)

## CALENDAR OF KEY EVENTS

### 2024 REAPPRAISAL YEAR

#### January 2024

2024 Field inspections continues – Roosevelt and surrounding rural areas Kimble County (dependent on weather conditions)

Homestead Exemption forms mailed to new property owners

Homestead Exemptions verification

1-D-1 Ag application mailed

Business Personal Rendition forms mailed

#### February 2024

2024 Field inspections continue – Roosevelt and surrounding rural areas Kimble County (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

#### March 2024

2024 Field inspections continue – Roosevelt and surrounding rural areas Kimble County (dependent on weather conditions)

Homestead Exemption forms processed

1-D-1 Ag applications processed

Process Business Personal Property Renditions

Deadline to notify the assessor for each taxing unit in writing of the form the certified roll will be provided to the unit.



## April 2024

### Process Business Personal Property Renditions

2024 Reappraisal inspections completed (dependent on weather conditions)

Sales Ratio studies used to adjust schedules

Ag Advisory Committee Meets

- 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 certify estimated values to taxing units

## May 2024

Deadline to file –

- May 1 Homestead exemption
  - May 1 1-D-1 Ag application
  - May 1 Mail Notice of Appraised Value to taxpayers for all properties - except those valued by contracted appraisal firm (or as soon as practicable)
  - May 10 Receive values from contracted appraisal firm
  - 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)
- Informal value discussions with property owners
- Prepare for ARB

## June 2024

- June 1 File 2024 protest with ARB (or by 30<sup>th</sup> day after Notice of Appraised Value mailed)
- June 15 Submit proposed 2025 budget to CAD board and taxing units

July 2024

- July 1-19 ARB Hearings
- July 20 ARB approve 2024 appraisal records
- July 25 Chief appraiser certifies 2024 appraisal roll to taxing units

August 2024

- August 7 Deadline to publish Effective Tax Rates

September 2024

- Sept 1 2025 inspection of rural property begins
- Sept 15 2025-2026 Reappraisal Plan adopted
- Sept 15 2025 Budget adopted
- Sept 30 2024 Tax Rates set by entities

October 2024

- Field inspection continues for 2025 for rural properties – City of Junction and surrounding rural areas Kimble County
- Mail AG Surveys
- Mail AG/Wildlife Updates
- 2024 Tax Statements mailed

November 2024

- Field inspection continues for 2025 for City of Junction and surrounding rural areas Kimble County

December 2024

- Field inspection continues for 2025 for City of Junction and surrounding rural areas Kimble County (dependent on weather conditions)

## **MASS APPRAISAL SYSTEM**

Computer Assisted Mass Appraisal (CAMA) system revisions are completed and scheduled with True Automation, Inc.

## **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 a specific cycle of at least every three (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 the 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 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, 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 2023 & 2024 are reappraisal year.

## **THE MASS APPRAISAL REPORT**

Each tax year the USPAP 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.

## **VALUE DEFENSE**

### ***NOTICE PROCESSING***

In compliance with Sec 25.19 of the Texas Property Tax Code, Appraisal Notices are sent to owners of single-family residences by April 1, or as soon as practicable and all other property owners by May 1, or as soon thereafter as practicable. True Automation Inc. provides the notice forms with updates and changes required by legislative mandate.

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

### ***HEARING PROCESS***

Protest hearing scheduling 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 field appraiser 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. The market value of a residence homestead shall be determined on the basis of the value as a residence, regardless of what is considered to be the “highest and best use” of the property. Accurate valuation of real and personal property by 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, is 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 appraisers who are employed by a firm(s) specializing in the appraisal of real property including but not limited to utilities, railroad, industrial and elevators.

Data – The data used by the field appraiser includes the existing property characteristic information contained in CAMA (Computer Assisted Mass Appraisal System) from the districts computer system. The data is uploaded to True Automations PACS mobile application on one of two I-PADS belonging to the district. 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 attempts to gather information from both buyers and sellers participating in the real estate market.

## ***DATA COLLECTION / VALIDATION***

Data collection of real property involves maintaining data characteristics of the property on CAMA. The information contained in CAMA includes site characteristics, such as land size 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 classification 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 and 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 e-mail. 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 is 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 into 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 field appraiser 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, dispute the district's records concerning this data during a hearing, via a telephone call or other correspondence received, the record may be corrected based on the evidence provided or an on-site inspection may be conducted. Typically, a field inspection is requested to verify this information for the current year's valuation or for the next year's valuation.

## ***PERFORMANCE TEST***

The property appraisers are responsible for conducting ratio studies and comparative analysis. Ratio studies are conducted on property located within cities, school districts or subdivisions by appraisal staff. The sale ratio and comparative analysis forms the basis for determining the level of appraisal and market influences and factors for the area. This information is the basis 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 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.

### **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.

## **APPRAISAL MODEL (CALCULATIONS)**

### **IMPROVEMENT**

#### Segment

Square feet X Unit Price + Improvement features = Value

Value X Adj = Adj Value (per segment)

NOTE: Improvement Features will only be added to the Main Area Segment

#### Total Improvement

Total adj value X NBHD% = Improvements (in the upper righthand corner of the appraisal card)

### **HOMESTEAD CAP**

Prior year Total Assessed Value x 10% = Cap

Prior year Total Assessed Value + Cap = Homestead Capped Value for the current year.

# KIMBLE CENTRAL APPRAISAL DISTRICT 2023 – 2024 REAPPRAISAL PLAN

## RESIDENTIAL PROPERTY

1. The Kimble CAD shall identify properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, photographs, satellite imagery, surveys, maps and property sketches. For the 2023 tax year, a reappraisal year, the field appraiser will inspect all properties in the London and surrounding areas in the district.
2. The Kimble CAD shall identify and update relevant characteristics, such as re-model, addition or demolition of each property in the appraisal records each year.
3. The Kimble 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 typical market areas are defined by the city limits of the City of Junction. Rural residential market areas are typically defined by the Junction ISD boundary. Category A properties are typically located within the city limits of the City of Junction and Community of London. Category E properties are located in the rural areas of Kimble County and encompass the entire county. 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 within city limits and rural residential properties.
4. The Kimble 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 the property, such as size, age, and condition;
  - c) legal and economic attributes;
  - d) Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions.
5. The Kimble 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 Kimble CAD shall apply conclusions reflected in the model to the characteristics of the properties being appraised; and
7. Review the appraisal results to determine value.



## RESIDENTIAL CLASS DESCRIPTIONS

### **CLASS RS1F**

Frame. Low quality. Very cheaply constructed. Small box or single wall structure of inferior materials. Poor workmanship. One Bathroom with low cost fixtures.

Foundation – piers, blocks or post of wood or masonry.

Exterior wall – Low grade wood, composition or asbestos shingles

Roof – Corrugated metal, roll roofing or light composition with minimum eaves

Windows – Few plain windows

Electrical – Few electrical outlets

Garage / carport – No garage.

General – Square or rectangle with 400 – 800 square feet of living area.

### **CLASS RS2F**

Frame. Fair quality. Low cost structure. Fair quality materials and workmanship. One bath with standard fixtures. Central heat and air conditioning computed as an additive.

Foundation – Light concrete slab or pier and beam.

Exterior wall – Inexpensive wood, aluminum siding, stucco or asbestos shingles

Roof – Light wood shingle, light composition shingles or metal

Windows – Few plain wooden or inexpensive metal windows.

Doors – Panel or hollow-core doors

Plumbing – One bath

Heating – Wall heater or floor furnace

Electrical – Adequate outlets

Garage / carport – one car garage or carport

General – Square or rectangle with 800 – 1200 square feet of living area.

Fireplace – Compute as additive.

### **CLASS RS3F**

Frame. Average quality. Average construction, materials and workmanship. Pre-fabricated components. 2 bathrooms with average quality fixtures. Fireplace computed as an additive.

Foundation – Concrete slab or pier and beam.

Exterior wall – Good wood siding, asbestos shingles or stucco. Some brick or rock trim.

Roof – Metal roof, wood shingles or medium weight composition shingles

Windows – Standard wood or aluminum windows

Doors – Medium grade panel or hollow-core doors

Plumbing – Two baths

Heating & A/C - Standard

Electrical – Ample electrical outlets

Garage / Carport – One or two car garage or carport

General – L shape or other variation from rectangle with 1000 – 1800 square feet of living area

Fireplace – Compute as additive

### **CLASS RS4F**

Frame. Good quality. Builder / architect designed. Above average materials and workmanship. Up to date features with some built-ins. 2 bathrooms with custom fixtures. Fireplace standard.

Foundation – Heavy concrete slab or pier and beam  
Exterior wall – Good wood siding or stucco. Often brick front wall  
Roof – Good metal roof, good wood shingles, heavy composition shingles, asbestos.  
Windows – Good wood or metal windows  
Doors – Good panel or slab hardwood doors  
Plumbing – Two baths  
Heating & A/C – Standard  
Electrical – More than ample outlets  
Garage / Carport – Two car garage or carport  
General – L, U or H shape with 1600 – 2400 square feet of living area  
Fireplace - Standard

### **CLASS RS5F**

Frame. Fine quality. Custom built, architect designed. Very good workmanship and materials. Built-in features. 3 or more bathrooms with custom fixtures. Fireplace standard.

Foundation – Reinforced concrete slab or heavy pier and beam  
Exterior wall – Select wood siding or very good stucco.  
Roof – Good metal roof, wood shake, heavy asbestos or tile.  
Windows – Good wood or metal windows  
Doors – Hardwood slab high quality doors  
Plumbing – Three baths  
Heating & A/C – Standard  
Electrical – More than ample outlets  
Garage / Carport – Two or three car garage  
General – Irregular shape with more than 2000 square feet of living area  
Fireplace - Standard

### **CLASS RS1M, 2M**

Brick Veneer. Fair quality. Low cost structure. Fair quality materials and workmanship. One bathroom with standard fixtures. Central heat and air conditioning computed as an additive.

Foundation – Light concrete slab or pier and beam.  
Exterior wall – Low cost brick or concrete block  
Roof – Light wood shingle, light composition shingles or metal  
Windows – Few plain wooden or inexpensive metal windows.  
Doors – Panel or hollow-core doors  
Plumbing – One bath  
Heating – Wall heater or floor furnace  
Electrical – Adequate outlets  
Garage / carport – one car garage or carport  
General – Square or rectangle with 800 – 1200 square feet of living area.  
Fireplace – Compute as additive

### **CLASS RS3M**

Brick Veneer. Average Quality. Average construction, materials and workmanship. Pre-fabricated components. 2 bathrooms with average quality fixtures. Fireplace computed as an additive.

Foundation – Concrete slab or pier and beam.  
Exterior wall – Inexpensive brick or stone  
Roof – Metal roof, wood shingles or medium weight composition shingles  
Windows – Standard wood or aluminum windows  
Doors – Medium grade panel or hollow-core doors  
Plumbing – Two baths  
Heating & A/C - Standard  
Electrical – Ample electrical outlets  
Garage / Carport – One or two car garage or carport  
General – L shape or other variation from rectangle with 1000 – 1800 square feet of living area  
Fireplace – Compute as additive

### **CLASS RS4M**

Brick Veneer. Good quality. Builder / architect designed. Above average materials and workmanship. Up to date features with some built-ins. 2 bathrooms with custom fixtures. Fireplace standard.

Foundation – Heavy concrete slab or pier and beam  
Exterior wall – Good brick or stone  
Roof – Good metal roof, good wood shingles, heavy composition shingles, asbestos.  
Windows – Good wood or metal windows  
Doors – Good panel or slab hardwood doors  
Plumbing – Two baths  
Heating & A/C – Standard  
Electrical – More than ample outlets  
Garage / Carport – Two car garage or carport  
General – L, U or H shape with 1600 – 2400 square feet of living area  
Fireplace - Standard

### **CLASS RS5M, 6M**

Brick Veneer. Fine quality. Custom built, architect designed. Very good workmanship and materials. Built-in features. 3 or more bathrooms with custom fixtures. Fireplace standard.

Foundation – Reinforced concrete slab or heavy pier and beam  
Exterior wall – Select wood siding or very good stucco.  
Roof – Good metal roof, wood shake, heavy asbestos or tile.  
Windows – Good wood or metal windows  
Doors – Hardwood slab high quality doors  
Plumbing – Three baths  
Heating & A/C – Standard  
Electrical – More than ample outlets  
Garage / Carport – Two or three car garage  
General – Irregular shape with more than 2000 square feet of living area  
Fireplace - Standard

# KIMBLE CENTRAL APPRAISAL DISTRICT 2023 – 2024 REAPPRAISAL PLAN

## COMMERCIAL PROPERTIES

1. The Kimble 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. For the 2023 tax year, a reappraisal year, the field appraiser will inspect all commercial properties in the district.
2. The Kimble CAD shall identify and update relevant characteristics, such as remodel, addition or demolition of each property in the appraisal records each year.
3. The Kimble CAD shall contract with an appraisal firm including converting unit cost schedules and classifications.
4. The Kimble 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.
5. The Kimble 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 the property, such as size, age, and condition;
  - c. legal and economic attributes;
  - d. easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions.
6. The Kimble 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.
7. The Kimble CAD shall apply conclusions reflected in the model to the characteristics of the properties being appraised; and
8. Review the appraisal results to determine value.

# **COMMERCIAL CLASS DESCRIPTIONS**

## **CONSTRUCTION CLASSES**

### Fire Resistive

Buildings with frame of heavy structural steel or reinforced concrete or other masonry, including glass or pre-formed metal panels. Floors and roof of concrete or equivalent material.

### Masonry

Buildings with walls of brick, concrete block, other masonry or concrete floors of wood or concrete slab on round. Roof of wood or light material including metal.

### Frame

Buildings with walls of wood, masonry veneer on wood or metal. Floors of wood or metal.

## **QUALITY OF CONTRUCTION**

### **Low Quality**

Buildings in this group are constructed to meet a need for space or to provide income with the lowest possible investment. Basic design and lacking in decorative features, their overall appearances reflect little concern for aesthetics. Interior partitioning, plumbing and electrical fixtures are minimal and low cost.

### **Average Quality**

Buildings are constructed to meet good building codes and designed for maximum economic return on investment. Most common in average communities, their appearance reflects a slight effort to make the building attractive beyond functional design.

### **Good Quality**

Buildings are constructed to meet good building codes and designed to reflect pride of ownership or occupancy. There is more ornamentation of the exteriors and the interiors are designed for aesthetics as well as function. Lighting, heating ventilation and air conditioning are usually better quality.

### **Excellent Quality**

Buildings are constructed for prestigious purposes. Owner or occupants wish to present a particular image to the public and are willing to pay the added cost of enhancing and maintain the property. Materials and workmanship are of the best quality and there are many expensive plumbing and electrical fixtures.

## **IMPROVEMENT CLASSIFICATIONS**

Apartment	Improvement	Quonset	Warehouse
Bank	Industrial	Restaurant	
Barn	Medical	School	
Dry	Motel	Stable	
Garage	Office	Store	
Hog Shed	PLT	Service Station	

# KIMBLE CENTRAL APPRAISAL DISTRICT 2023 – 2024 REAPPRAISAL PLAN

## **BUSINESS PERSONAL PROPERTIES**

1. The Kimble CAD shall identify properties to be appraised through physical inspection or by other reliable means of identification, including local newspapers, sales tax permits issued by the Comptroller's office and submissions by the owner. All business personal properties are appraised each year.
2. The Kimble CAD shall identify and update relevant characteristics of each property in the appraisal records.
3. The Kimble CAD shall define market areas within the appraisal district.
4. The Kimble 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 age and condition
  - c. legal and economic attributes; and
  - d. leases, contracts declarations, special assessments or legal restrictions.
5. The Kimble 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 Kimble CAD shall apply conclusions reflected in the model to the characteristics of the properties being appraised; and
7. Review the appraisal results to determine value.

## KIMBLE CENTRAL APPRAISAL DISTRICT 2023 – 2024 REAPPRAISAL PLAN

### VACANT LAND AND LAND DESIGNATED FOR AGRICULTURAL USE

1. The Kimble 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 Kimble CAD shall contract with an appraisal firm to appraise vacant lots and land designated for agricultural use which includes calculation of productivity value.
3. The Kimble CAD shall identify and update relevant characteristics of each property in the appraisal records.
4. The Kimble 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.
5. The Kimble 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.
6. The Kimble 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 (a) 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 is generated by the land after certain expenses have been paid – commonly known as net-to-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. Section 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 charged on the previous December 31 by the Farm Credit Bank of Texas plus 2.5 percent. The information for this calculation is obtained from:
  - Texas Agricultural Statistics Service
  - Texas Agricultural Extension Service
  - Farm Service Agency
7. The Kimble CAD shall apply conclusions reflected in the model to the characteristics of the properties being appraised; and
8. Review the appraisal results to determine value.

## KIMBLE CENTRAL APPRAISAL DISTRICT 2023 – 2024 REAPPRAISAL PLAN

### UTILITY AND PIPELINE PROPERTY

1. The Kimble 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 Kimble CAD shall contract with an appraisal firm that specializes in the valuation of utility and pipeline property.
3. The Kimble CAD shall identify and update relevant characteristics of each property in the appraisal records.
4. The Kimble CAD shall define market areas for the utility and pipeline property which tend to be regional or national in scope. Financial analyst and investor services reports are used to help define market areas.
5. The Kimble 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 RCNLD indicator, a unit value model may also be used if appropriate data are available. Utility and railroad property are appraised in a manner similar to pipeline except that the RCNLD model is not used.
6. The Kimble CAD considers results that best address the individual characteristics 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 the Property Tax Division of the Texas Comptroller's Office through their annual Property Value Study.



# KIMBLE CENTRAL APPRAISAL DISTRICT 2023 – 2024 REAPPRAISAL PLAN

## INDUSTRIAL PROPERTY

1. The Kimble 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 Kimble CAD shall contract with an outside appraisal firm that specializes in the appraisal of industrial property.
3. The Kimble 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.
4. The Kimble CAD shall define market areas for the industrial property which tend to be 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.
5. The Kimble 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 most commonly appraised using replacement / reproduction cost new less depreciation models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also be used.
6. The Kimble 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 appraisals by a more experienced appraiser also contributes to the review process.

## KIMBLE CENTRAL APPRAISAL DISTRICT 2023 – 2024 REAPPRAISAL PLAN

### INDUSTRIAL PERSONAL PROPERTY

1. The Kimble 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, vehicle listing services and private directories.
2. The Kimble CAD shall contract with an appraisal firm that specializes in the appraisal of industrial personal property.
3. The Kimble CAD shall identify and update relevant characteristics of each property as part of the inspection process through directories and listing services as well as through later submissions by the property owner, sometimes including confidential rendition. These data are verified through previously existing records and through public reports. 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.
4. The Kimble CAD shall define market areas for the industrial personal property are generally either regional or national in scope. Published price sources are used to help define market areas.
5. The Kimble CAD shall identify property characteristics that affect property value in each market area. Personal property is appraised using replacement / reproduction cost new less depreciation models. Income approach models are used when economic and / or subject property income is available, and a market data model is used when appropriate market sales information is available.
6. The Kimble 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 to the review process.

## **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 characteristic data upon which the appraisals are based is 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, Kenda McPherson, Chief Appraiser for the Kimble Central Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."



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Kenda McPherson, RPA, RTA, CCA  
Chief Appraiser