

# **PRESIDIO COUNTY APPRAISAL DISTRICT**



## **BIENNIAL WRITTEN REAPPRAISAL PLAN For Tax Years 2023 and 2024**

### **CAD BOARD OF DIRECTORS**

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Natalia Williams-Presidio County Tax Collector*

*Chief Appraiser, Cynthia Ramirez*

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## Introduction

The Presidio County Appraisal District (CAD) has prepared this reappraisal plan as required under Section 6.05 (i), Texas Property Tax Code. This written plan is designed to provide property owners and taxing entities with a complete understanding of the responsibilities and obligations of the CAD for the reappraisal of taxable properties for tax years 2023 and 2024.

The CAD is a political subdivision of the State of Texas created to appraise all of the taxable property within its jurisdictions at 100% of market value. The creation of the CAD was passed with the 66<sup>th</sup> Texas Legislature in 1979, approved by the voters in the November 1980 general election. This legislation mandated counties to participate in a CAD.

The Texas Property Tax Code provisions related to legal, statutory, administrative, and other requirements govern the CAD.

The CAD has a seven member Board of Directors. Seven members are elected by the taxing entities it serves. The County Tax Assessor/Collector serves as a non-voting member. The Board of Directors appoints the Chief Appraiser, who serves as the chief administrator and executive officer of the CAD. The Board of Directors also appoints the Appraisal Review Board (ARB) members.

The CAD is responsible for conducting the appraisals to be used by the six taxing units it serves. The CAD budget is funded by these taxing units. The funding received is calculated and prorated according to each taxing unit's previous year's levy. Currently, the CAD is responsible for appraising 18,830 real property accounts, 579 personal property accounts and 7 mineral accounts.

Except as otherwise outlined in the Tax Code, all taxable property is appraised at its "market value" as of January 1<sup>st</sup> of each year. The Tax Code defines "market value" as 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 buyer;
- Both the seller and the buyer know of all the property uses and purposes to which the property is adapted and for which it is capable or being used for and of any enforceable restrictions on the use of the property; and
- Both the seller and the buyer seek to maximize their gains and neither is in a position to take advantage of situations of the other.

Note: In a declining economy, foreclosed sales will be used

Section 23.01, Tax Code, appraisals generally (b) states:

"The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the CAD determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice (U.S.P.A.P.). The same or similar appraisal methods and techniques shall be used in appraising the

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same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value.”

### **Reappraisal policy**

Section 25.18, Tax Code, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. The CAD's primary efforts have been to identify, inspect, and reappraise properties.

The Presidio CAD's current policy is to conduct a general reappraisal of taxable property once every three years. This plan is for Tax Years 2023 and 2024. The CAD reviews appraised values every year and are subject to change. Business personal properties are appraised annually due to the property owners' renditions required by the Tax Code.

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, the CAD compares that information with the data for similar properties, with recent cost data, and with recent market (sales) data.

The CAD follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable.

Any reference to a specific work plan contained herein is to be considered tentative for the CAD at this time. The work plan assumptions are made with the understanding that there are no natural disasters or new legislative requirements that will require the CAD to reallocate resources necessary to complete the normal work plan to address these possible high needs areas. These work plans are under the assumption that there will be an ample supply of market data, and or verifiable market activity, in the CAD.

### **Exceptions and special valuation provisions**

Chapter 23, Tax Code, defines special appraisal provisions for valuation of residential homestead properties (Sec. 23.23), which is referred to as the residential homestead cap. Chapter 23 also addresses special appraisal provisions for productivity (Sec. 23.41, 23.51), real property inventory (Sec. 23.12), and dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18), restricted use properties (Sec. 23.83), and allocation of interstate property (Sec.23.03). The owners of inventory may elect to have the inventory appraised at its market value as of September 1<sup>st</sup> of the year that prior the tax year to which the appraisal applies by filing an application with the Chief Appraiser.

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**Agricultural Valuation Process.** Texas Constitution, Article VIII, Sec. 1-d-1, provides for the special valuation of "open space land devoted to farm or ranch purposes." In other words, undeveloped non-agricultural land does not qualify.

This is a special valuation for land that is devoted to agricultural production. In 1991, legislation was passed which allowed productivity appraisal for land used to manage indigenous wildlife. Agricultural or productivity value is based on the land's capacity to produce crops or livestock instead of its value on the real estate market. Although this lower value reduces the taxes on the property, a "rollback" of these taxes will take place when the land stops being used for an agricultural purpose. The rollback recaptures with the taxes saved for the five (5) years preceding the change in use, plus 7-percent interest for each year.

**Approaches to Qualification and Value.** The CAD has an active Agricultural Appraisal Advisory Board, as required by Section 6.12, Tax Code. With this Board's assistance, the Chief Appraiser develops and publishes the CAD's *Agricultural Intensity Standards*. These standards are used, along with the Texas Comptroller's *Manual for the Appraisal of Agricultural Land* and the Tax Code, to determine qualification for the various agricultural and wildlife management activities present in Presidio County. The CAD has implemented the standard Cash Lease Method to determine the net to land estimates for 1-d-1 productivity values by land class. Only typical cash lease information is used to determine these estimates.

**Wildlife Management.** Section 23.51(2), Tax Code, includes land used for wildlife management as an agricultural use. Property owners are required to produce a management plan consistent with the Texas Parks and Wildlife management guidelines for the Trans Pecos Region, the region assigned to Presidio County.

**1-d-1 Field Review.** To monitor 1-d-1 qualification, field reviews are done on a three year schedule. All new and/or revised applications for agricultural productivity valuation automatically generate a CAD field review. Properties are inspected for minimum requirement to validate the special agricultural appraisal.

## **Performance Tests**

The primary tool used to measure mass appraisal performance is the ratio study. A ratio study compares appraised values to market values. In a ratio study, market values (values in exchange) are typically represented by sales prices (i.e., a sales ratio study). Independent, expert appraisals may also be used to represent market values in a ratio study (i.e., an appraisal ratio study). If there are not enough sales to provide necessary representativeness, independent appraisals can be used as indicators for market value. This practice, while permitted by USPAP, is not used in this CAD.

The CAD has adopted the applicable policies of the *IAAO Standards on Ratio Studies*, July 1999, regarding its ratio study standards and practices. Ratio studies generally have six basic steps: (1) determination of the purpose and objectives, (2) data collection and preparation, (3) comparing appraisal and market data, (4) stratification, (5) statistical analysis, and (6) evaluation and application of the results.

**Sales Ratio Studies.** Sales ratio studies are an integral part of establishing equitable and accurate market value estimates, and ultimately for taxing jurisdictions. The primary uses of

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sale ratio studies include the determination of a need for general reappraisal; prioritizing selected groups of property types for reappraisal; identification of potential problems with appraisal procedures; assist in market analysis; and to calibrate models used to derive appraised values during valuation or reappraisal cycles. However, these studies cannot be used to judge the accuracy of an individual property appraised value.

The Presidio County Appraisal Review Board may make individual value adjustments based on unequal appraisal (ratio) protest evidence submitted on a case-by-case basis during the hearing process.

Overall sales ratios are generated by use type annually to allow appraisers to review general market trends in their area of responsibility. The appraisers utilize desktop applications such as MS EXCEL programs to evaluate subsets of data by economic area or a specific and unique data item. On the desktop, this may be customized and performed by building class and age basis. In many cases, field checks may be conducted to insure the ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics. These ratio studies aid the appraisers by providing an indication of market activity by economic area or changing market conditions (appreciation or depreciation).

***Comparative Appraisal Analysis.*** The appraiser performs an average unit value comparison in addition to a traditional ratio study. These studies are performed on commercially classed properties by property use type (such as apartment, office, retail, and warehouse usage or special use). The objective to this evaluation is to determine appraisal performance of sold and unsold properties. Appraisers' average unit prices of sales and average unit appraised values of the same parcels and the comparison of average value changes of sold and unsold properties. These studies are conducted on substrata such as building class and on properties located within various economic areas. In this way, overall appraisal performance is evaluated geographically, by specific property type to discern whether sold parcels have been selectively appraised. When sold parcels and unsold parcels are appraised equally, the average unit values are similar. These horizontal equity studies are performed prior to annual noticing.

***Independent Performance Test.*** According to Chapter 5, Tax Code, and Section 403.302 of the Texas Government Code, the Texas Comptroller's Property Tax Assistance Division (PTAD) conducts a Property Value Study (PVS) of each Texas school district and each CAD. The PVS is used to determine equitable school funding by the State of Texas and to determine the performance of CADs.

As a part of this study, the Tax Code requires the Comptroller to use sales and recognized auditing and sampling techniques; review each CAD's appraisal methods, standards and procedures to determine whether the CAD used recognized standards and practices (MSP review); test the validity of school district taxable values in each CAD and presume the appraisal roll values are correct when values are valid; and, determine the level and uniformity of property tax appraisal in each CAD.

The methodology used in the PVS includes stratified samples to improve sample representativeness and techniques or procedures of measuring uniformity. The PVS utilizes statistical analysis of sold properties (sale ratio studies) and appraisals of unsold properties

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(appraisal ratio studies) as a basis for assessment ratio reporting. For CADs, 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 (i.e., categories A, B, C, D and F1 are directly applicable to real property).

There are two independent school districts in Presidio CAD for which appraisal rolls are annually developed. The preliminary results of this study are released in January in the year following the year of appraisal. The Comptroller certifies the final results of the study to the Education Commissioner of the Texas Education Agency (TEA) in the following July of each year for the year of appraisal. This outside (third party) ratio study provides additional assistance to the CAD in determining areas of market activity or changing market conditions.

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## **Executive Summary**

### **Tax Code Requirement**

The Texas Property Tax Code requires the Board of Directors to adopt biennially a written reappraisal plan.

### **The Written Plan**

Section 6.05, Tax Code, states:

- (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) of Section 25.18, Tax Code, state:

- (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;



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- (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 each 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.

#### **Adoption of the Reappraisal Plan**

The secretary of the CAD board delivered to the presiding officer of the governing body of each taxing unit participating in the CAD a written notice of the date, time, and place of its **September**, 2022 hearing on this reappraisal plan. The CAD board completed its hearing, amended the plan as requested, and by resolution approved the plan by action item at its board meeting on **September**, 2022.

Copies of this approved plan were distributed to the presiding officer of the governing body of each taxing unit participating in the CAD and to the comptroller within 60 days of the approval date.

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## **Identifying Properties for Reappraisal [Required by Tax Code Section 25.18(b)(1)]**

### **A. Residential Property**

Residential properties are identified for reappraisal as part of the appraiser's regular assignment through building permits, sales information obtained from various sources, deed information, information from property owners, information from local newspaper articles photographs, aerial photos and other sources.

All residential properties are scheduled for re-inspections on a yearly basis. A typical parcel count for residential property in any year is 3,000 more or less, not including rural improvements that are done every 3 years. Re-inspections of residential properties can create changes to characteristics of a property such as additions, condition and other such changes. These changes will be recorded in the CAMA system and impact the results of ratio studies that will determine the reappraised value of the property.

Re-inspections for 2023 will be all residential properties in the boundaries of Marfa & Presidio school districts. Approximately 3,000 m/l residential parcels will be updated by field visits or Pictometry aerial photos.

### **B. Commercial Property**

Commercial properties are identified as part of the appraiser's regular assignment through building permits, sales information obtained from various sources, deed information, information received from property owners, information from local newspaper articles, photographs, maps, aerial photos and other sources.

Coding within a CAMA system provides different means of accessing records of a particular improvement type along with characteristics of the property for analysis and identifying. Re-inspections of commercial properties can create changes to characteristics of a property such as additions, condition and other such changes. These will be recorded in the CAMA system and impact the results of ratio studies and other approaches to value to determine the reappraised value of properties.

Commercial real properties will be re-inspected by field visits in 2023 for Presidio & Marfa school districts.

### **C. VACANT REAL PROPERTY**

Vacant real properties are identified as part of the appraiser's regular assignment through Sales information obtained from various sources, deed information, information received From property owners, information from local newspaper articles, photographs, maps and other sources.

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Vacant real property and Agricultural land in Presidio & Marfa school districts will be re-inspected for changes in 2023/2024.

**D. Industrial, Utility Property (real and personal property)**

The Industrial and Utility appraisal firm contracted by the CAD is responsible for identifying property and/or updating information relating to existing accounts. Resources available for this process include those employed by CAD personnel, information from local newspaper articles, photographs, information from property owners, Pictometry and other sources.

**REVALUATION DECISION (REAPPRAISAL CYCLE):**

The PRESIDIO CAD, by policy adopted by the Board of Directors re-inspects 1/3 of all properties each year. Each year is a complete reappraisal/re-inspections of the designated area, one year the properties within the boundaries of the South part of Presidio /Marfa ISD. One year properties within the boundaries of the North part of Presidio/Marfa ISD. The Third year of the cycle Rural properties(ranches) and smaller communities within the district are inspected along with the boundaries of the Presidio/Marfa ISD for new construction, or adjust for changes in property characteristics that affect value, and adjust previous year value for building cost updates and land schedule changes based on market sales.

**Tax Year 2023-** Reappraisal/re-inspection year for properties in Presidio ISD, Marfa ISD communities. This will include Rural properties (ranches) not completed in 2022 due to Covid - 19.

**Tax Year 2024-** Re-analyze all properties in Presidio ISD, Marfa ISD Communities annually & add new structures. This will include Rural properties (ranches) if not completed in 2023.

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## **Identifying and Updating Relevant Characteristics [Required by Tax Code Section 25.18(b)(2)]**

### **A. Residential Property**

Identifying and updating relevant characteristics of a property will be accomplished primarily through a physical inspection of the property. The inspecting appraiser will visit the property to collect relevant data about the property, such as measurements of structures, construction type, quality of construction, completion of construction, physical deterioration, and other noticeable characteristics. The collection and recording of this data is done using standardized procedures outlined in the CAD's field appraisal manuals. The collected data is gathered by the inspecting appraiser, noted on field inspection sheets, analyzed and checked for accuracy, and then submitted for data entry. Personnel then update the electronic records (including pictures) of the property, according to the information and data notated on the field inspection sheet.

### **B. Rural, Commercial, and Platted Residential Land**

Identification of specific characteristics will be done through review of relevant documents (see section *Identifying Properties for Reappraisal*) or through field inspections. Updating this information is done using standardized procedures outlined in the CAD appraisal manuals. The reviewing appraiser will document necessary information and either update, or submit the changes to data entry personnel to update, the electronic record of the subject property.

### **C. Business Personal Property**

Identifying and updating relevant characteristics of the subject property is accomplished through the discovery (see section *Identifying Properties for Reappraisal*) and inspection processes. Information the appraiser must identify and/or verify include the type of property, the category (i.e. inventory, furniture, fixtures, machinery, or equipment), quality, density, original costs, year acquired, age, condition, and life expectancy.

The appraiser identifies any property located at the business that does not belong to the business owner. If this property is taxable (reference Secs. 11.01 and 11.14, Tax Code), the appraiser collects the pertinent information noted above, including the name and address of the owner of the property. The collection and recording of this data is done using standardized procedures outlined in the CAD's *Business Personal Property Manual*.

### **D. Industrial, Utility, and Mineral Property (real and personal property)**

The Industrial, Utility, and Mineral appraisal firm contracted by the CAD is responsible for updating and identifying relevant characteristics for this property type. Identifying and updating relevant characteristics of the subject property is accomplished through the discovery (see

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section *Identifying Properties for Reappraisal*) and inspection processes. After the discovery, the contract firm completes field and appraisal work. It provides an appraisal roll for those properties to the CAD. CAD personnel then manually enter the data into the database following procedures outlined in contract software manuals.

### **Defining Market Areas and Property Characteristics in those Areas [Required by Tax Code Section 25.18(b)(3) and (b)(4)]**

Current individual market areas in this district are as follows: Marfa City, Marfa I.S.D., Presidio City, Presidio I.S.D.

Individual characteristics can be present in different market areas that can affect the values in given areas. Market areas in the City of Marfa are affected by out of town/state owners, who are drawn to the area for the Art Boom that expanded in 2009, they purchase properties and change the property characteristics then use them as rental property or put them on the market. City of Presidio is just beginning to have a market, land is purchased and these owners construct their own homes. We are now seeing many of these structures being put on the market due to a very high unemployment rate in that area. The highest employer in this area is Customs or Border Patrol due to being located along the Mexico border.

Areas within the counties boundaries are rural, open-space, and farms which the majority are family owned. There isn't much of a market for this area.

There are smaller communities in rural areas Redford, Candelaria, Ruidosa and Shafter which have no market at all. These would fall in the market for Presidio ISD.

**AREA A** – Presidio ISD – Northside Airport will be re-evaluated for land price schedules in 2023. **APPENDIX A.**

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## **Appraisal Model and its Application**

### **[Required by Tax Code Section 25.18(b)(5) and (b)(6)]**

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

1. Market Value of Residential property=  
Replacement Cost New x Total Percent Good + Depreciated Additive Values +  
Land Value  
  
(Adjusted by Market Indicators as determined by Sales Data, as available)
2. Market Value of Commercial Property =  
Replacement Cost New x Total Percent Good + Depreciated Additive Values  
+ Land Value  
  
(Adjusted by Market Indicators as determined by Sales Data, as available)
3. Market Value of Manufactured Housing =  
Replacement Cost New x Total Percent Good + Depreciated Additive Values
4. Market Value of Commercial Personal Property  
(Verified and adjusted by yearly Personal Property Renditions)
5. Market Value of Vacant Lots or Acreage =  
Units x Price/Unit  
(As determined by Market Transactions)
6. 1-d-1 Special Use Valuation (Ag Value)=  
Units x Value per Acre of Agricultural Use  
(As determined by Net Income per Acre/State mandated Cap Rate)

### **Modeling the Cost Approach**

The model for the cost approach is:

$$V = LV + (RCN-D)$$

Where V is Value, LV is Land value, RCN is replacement cost new of improvements and D is depreciation of improvements.

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## Modeling the Income Approach

The model for the income approach is as follows:

$$\begin{array}{r} \text{Potential Gross Rent} \\ \text{-Vacancy and collections} \\ \hline \text{Effective Gross Rent} \\ \text{+ Other Income} \\ \hline \text{Effective Gross Income} \\ \text{-Allowed Expenses} \\ \hline \text{Net Operating Income} \\ \text{+Capitalization Rate} \\ \hline \text{Market Value} \end{array}$$

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## **Review of Appraisal Results** **[Required by Tax Code Section 25.18(b)(7)]**

### **A. Residential Property**

#### ***Statistical Analysis***

Western Valuation and CAD staff will perform statistical analysis annually to evaluate whether estimated values are equitable and consistent with the market. Sales ratio studies are conducted on each of the defined residential neighborhoods (or identified market area) to judge the two primary aspects of mass appraisal accuracy – level and uniformity of value. Appraisal statistics of central tendency generated from sales ratios are evaluated and analyzed for each neighborhood. The level of appraised values is determined by the weighted mean ratio for sales of individual properties within a neighborhood, and a comparison of neighborhood weighted means reflect the general level of appraised value between comparable neighborhoods.

Through the sales ratio analysis process, appraisers will review neighborhoods as needed. The first phase involves neighborhood ratio studies that compare the recent sales prices of neighborhood properties to the appraised values of these sold properties. This set of ratio studies affords the appraiser an excellent means of judging the present level of appraised value and uniformity of the sales. The appraiser, based on the sales ratio statistics, makes a preliminary decision as to whether the value level in a neighborhood needs to be updated or whether the level of market value in a neighborhood is at an acceptable level.

#### ***Review by Inspecting Appraiser***

In addition to the above described process, appraisers will review the results of any fieldwork that they had performed to determine if the resulting appraisal accurately describes the value of the property and make any necessary adjustments, if deemed necessary.

In cases when multiple appraisal models are implemented, the appraiser considers the results that best address the individual characteristics of the subject property. Once the best result is determined, it is then entered as the appraisal for the given year.

### **B. Rural, Commercial & Platted Residential Land**

The appraiser considers results that best address the individual characteristics of the subject property when multiple appraisal models are used. Also, statistical analysis is performed when changes are made to the rural land schedules, the primary analysis tool being the ratio study.

### **C. Business Personal Property (non-industrial)**



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Western Valuation and CAD staff will perform analysis annually to determine if the estimated market values are equitable in the CAD. The CAD staff will conduct annually review of SIC codes to determine equitable valuation of business personal property with similar business groupings. The CAD staff will conduct office review. Accounts that fail tolerance parameters, which could include accounts with current rendition filings, accounts with field or data changes, accounts with hearings, new accounts, and cost schedule changes will be the subject of this review.

#### **D. Industrial Property**

The appraiser 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.

#### **E. Utility & Pipeline Property**

The appraiser 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 Assistance Division of the Texas Comptroller's office through the Property Value Study.

#### **F. Industrial Personal Property**

The appraiser 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 among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

#### **G. Oil & Gas Property**

Use of the income approach is the first step in determining an estimate of market value. The appraiser reviews the estimated market value compared to its previous certified value and also compares it to industry expected payouts and income indicators. The appraiser examines the model's value with its previous year's actual income, expecting value to typically vary within a range of 2-5 times actual annual income, provided all appropriate income factors have been correctly identified. Finally, periodic reassignment of properties among appraisers and review of appraisals by a more experienced appraiser further expand the review process.

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Note: For more on the properties described in D through G, see the mass appraisal report from the CAD's contract appraiser Capitol Appraisal Group, LLC., 9300 Research Blvd, Austin, Texas 78759-6510.

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## **Limiting Conditions**

The appraised value estimates provided by the CAD 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 have been based is assumed correct. The inspections of property are performed by the staff and are conducted from the exterior as time allows. Interior inspections performed by the staff are conducted upon the request of the property owner and are necessary for clarification and accurate property descriptions.
- 3.) Title and the legal description are assumed to be correct and marketable.
- 4.) Validation of sales transactions has been attempted through field review and with confirmations by the buyer and/or seller. In the absence of such confirmation, residential sales data validated from vendors was reliable.

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## **CAD Staff and Contractors**

<i>NAME</i>	<i>POSITION</i>	<i>RESPONSIBILITIES</i>
Cynthia R. Ramirez	Chief Appraiser	Appraisal Oversight, Management
Samantha Salgado	Office Clerk/Bookkeeper/ Appraiser Trainee	Taxpayer Assistance, Reception, Filing Data Entry
Naomi Francis	Office Clerk	Taxpayer Assistance, Reception, Filing Data Entry
Yolanda Armendariz	Office Clerk	Taxpayer Assistance, Reception, Filing Data Entry
Alfredo Chavez	Office Clerk	Taxpayer Assistance, Reception Filing Data Entry

### **Contact Appraisal Firm Providing Mass Appraisal Assistance to the CAD**

Harris Govern  
True Automation  
2600 Technology Dr., Suite 900  
Plano, Texas 75074

Capitol Appraisal Group  
9300 Research Blvd.  
Austin, Texas 78759-6510

Western Valuation & Consulting  
1250 Petroleum Drive  
Abilene, Texas 79602

### **Staff Education and Training**

All personnel that are performing appraisal work are registered with the Texas Department of Licensing and Regulations and are required to take appraisal courses to achieve the status of Registered Professional Appraiser (RPA) within five years of employment as an appraiser. After they are awarded their RPA certificate, they must receive additional training of 30 hours of continuing education units every 2 years. Failure to meet these standards may result in the termination of the employee or demotion.

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## Resources

### *Information System*

The Presidio CAD houses multiple personal computers in the appraisal office that access the CAD's contract software provider. The CAD utilizes Harris Govern (True Automation) property appraisal system software application.

Harris Govern uses Esri software to build and/or edit map data for the district. The Esri topology tool is used to resolve gaps, overlaps and closure errors. Topology rules are set on each layer with specific rules to define and validate data integrity when making edits to a District's map. This allows Harris Govern to ensure data integrity by quickly identifying any data errors so that they may be resolved. Any parcel boundary research that cannot be resolved by Harris will be communicated to the district for assistance.

The GIS maintenance will include the following data layers:

- i. **Parcel Layer.** The parcel layer will include the boundaries for each parcel of property as described by the legal description for that property. Each parcel of property will be linked by property ID to the District's PACS appraisal records. Ownership links will be established on this layer.
- i. **Abstract Layer.** Each abstract/section boundary line will be mapped. Abstract/section names and numbers will be added to the feature class attributes.
- i. **Subdivision Layer.** Each subdivision boundary in the district will be identified and mapped as a component of the base map. For each subdivision, the name and abstract-subdivision code will be added to the feature class attributes.
- i. **Streets Layer.** A road centerline layer will be created for each road in the district. This layer will be created using the existing aerial imagery. Additionally, road edge/road ROW's will be mapped and matched to the ortho imagery.
- i. **Jurisdictional Boundary Layers.** Each taxing jurisdiction in the district will be mapped with attributes added for name and/or code. This includes the county, school districts, and cities. Once this layer has been created, taxing entity codes in the appraisal records can be verified against the jurisdictional boundary in GIS for quality assurance purposes.

GIS work is completed within 30 days from date received. Variances may occur based on type and amount of data received. This GIS data will be automatically updated weekly on the district's server.

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The district staff will review the maintenance updates and notify HG of any errors that are observed so that they can be corrected in a timely manner. The district must notify HG of any errors within 60 days. HG will correct any errors, within this time frame, at no additional expense to the district.

The most recent GIS shapefile data will be updated on the district's server automatically each week. This shapefile data contains all updated map data layers for the district. Each data layer uses attribution for tabular information specific for that layer. These layers do not contain any metadata or annotations. Harris Govern provides an electronic list weekly on the districts server to show all missing and invalid accounts for review by the district. The list is provided to further improve and maintain map accuracy. Additionally, a status report is sent to the district each month that details the current status of the GIS map for the county. This report shows the current total missing real accounts, map completion percentage and status of all work items received by Harris Govern.

## **References**

Texas Property Tax Code

Appraisal Standards Board – Uniform Standards of Professional Appraisal Practice and Advisory Opinions (USPAP)

The International Association of Assessing Officers – Property Appraisal and Assessment Administration (Red Book)

The International Association of Assessing Officers – Property Assessment Valuation (Green Book)

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**Presidio County Appraisal District  
Residential, Commercial, Rural, and Personal  
Property  
2023/2024 Reappraisal Plan**

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

- To provide for the reappraisal of all property within the district at least once every three (3) years, the plan establishes a tri-fold approach:
  1. Three-Year Cycle (Physical Inspections): The CAD is divided into three areas. Each year, all real residential and commercial property (Categories A, B, C, F, G, J, L and M) within one of the areas will be reappraised, regardless of any ratio study/report findings. These areas are identified as follows:
    - a. Area One: 2022. The rural areas (ranches) in the Southeastern portion of the county begin by traveling South on Hwy 67 about 5 miles and turn left onto Hwy 169. All ranches between Hwy 67 and county line which are accessible through hwy 169. We will then travel east onto Hwy 90 and inspect the properties on the north and south portion of the highway (ranches).
    - b. Area Two: 2023 The Northern portion of Presidio County being town site of Marfa North/South of U.S. Hwy 90. We then continue travel South on US Hwy 67 travel 66 miles to Presidio Tx then turn left on Hwy 170 North/West part and the northern part of O'Reilly St.(hwy 170). Continue ranches on west side of the county on US hwy 90 north & south side, along with ranches off of south hwy.67 & along US hwy. 170 traveling northwest of Presidio Texas.
    - c. Area Three: 2024 The Northern part of Presidio County being town site of Marfa North/South. This portion is included every year. The Southern part of Presidio County. Begin by traveling South on US Hwy 67 travel 66 miles to Presidio Tx, turn Left on Hwy 170 (Erma Ave) travel south to O'Reilly Street to the southern part of Presidio. The Southern portion of the County begin by traveling South 66 miles to Presidio, Texas turns left to Hwy 170(Erma Ave) travel south to O'Reilly Street turn east on Hwy 170 to County line. This will include the small rural towns of Shafter South 40 miles on hwy 67, Redford 15 miles East on Hwy 170 from Presidio and Candelaria/Ruidosa West of Presidio on Hwy 170 about 60 miles.
    - d. As mentioned prior, these yearly plans are designed to be flexible within the overall reappraisal plan. The specific workload within and between plan years may need to be adjusted to provide for complete and accurate reappraisals. Each of the cycle years will include those properties needing an inspection based on other methods of identification, such as new construction, new ownership, changing market area,

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new development, etc. as discussed in the section concerning data collection requirements.

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

2. **Annual Market Analysis:** In addition to the three year cycle stated above, ratio studies shall be performed annually to determine areas or categories of properties within the CAD which need to be reappraised within the current year based on sales ratios. Any areas or categories whose ratios are above or below statutory requirements, or are in identified areas of growth or change, shall be reappraised in the current year regardless of the area in which they are located. This two-fold approach will insure not only that all residential and commercial property within the CAD is reappraised at least once every three years, but also that all other categories within the CAD are reviewed annually so that the appraisal district stays current with respect to market value in those areas where residential and/or some commercial property values appear to be changing rapidly.
- Each inspection of property will identify and verify or update the relevant characteristics of the property. These characteristics include but are not limited to: Name and address of owner, physical address, legal description multiple ownerships, and any other means of differentiating the property.
  - Market area analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. the effects of these forces are also used to identify, classify, and stratify comparable properties known as market areas. In an area of very stable and homogenous values, the market area may be the entire district. More often, the market areas are School District, Cities, or Sub-divisions. If adequate and accurate information is available, further delineation is possible. During the reappraisal, field appraisers are direct to be complete and consistent in the gathering of information on each properties characteristics. Once recorded, these characteristics can be used to sort market data (sales) to determine whether these characteristics have any effect on the value of properties within the market area. Further, the degree of effect that these characteristics have on the value can be used to define and delineate the market areas, one from another. In homogeneous markets, the market areas will be fairly consistent over time. On the other hand, once the determination has been made to recognize a district market area, that area may change both qualitatively and quantitatively from year to year. Therefore it is imperative that reappraisal data collection be complete.
  - Each property inspection should verify the existing data for each property as recorded on the property appraisal card, record, or worksheet. Any changes from the existing records must be noted. These changes in data, or characteristics, of the property would include any and all things that may have an effect on property value. These characteristics include but are not limited to



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site value (location, footage, topography, agricultural usage, etc.). Improvement description (construction method, quality, condition, perceived and actual age, configuration, additives, etc.), and Economic or Legal limitations. These characteristics form the basis of differentiation and value development in our mass appraisal Value Schedules.

- Each property has an appraisal record or “card”. This record shows the current characteristics and their contributory value to the property value as a whole.
- The previous mentioned Market Analysis is the method used to test the appraisal results. If all pertinent and relevant characteristics are recorded and valued, and the resulting appraisal value is not statistically consistent with a sample of market value indicators (market sales, construction cost analysis, income stream valuation), then the contributory values one or more of the characteristics must be modified or adjusted.

### **Organization**

Field inspections are carried out by the Presidio CAD field appraisers as assigned by, and with input and direction from the Chief Appraiser. The field appraiser physically inspects areas required by the reappraisal cycle, checks all existing data, works building permits, takes photographs of improvements (if possible), draws plans of new improvements for entry into computer, and rechecks any property on which a question or problem has arisen. Other duties may be required and will be executed upon direction of the Chief Appraiser, or supervisor.

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

Sales data is gathered throughout the year by CAD staff from deed records, sales confirmation letters from property owners, and other sources. The market data is analyzed, sales data is confirmed, outliers are identified, existing classification system is reviewed, market schedules are reviewed and updated as necessary, and final market schedules are presented to the Chief Appraiser for discussion and application to the universe of properties.

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## 2023 Reappraisal Schedule

- August to December:** Submit 2022 Appraisal Rolls to taxing entities, start 2023 data entry,
- Mid December 2022:** Plan sales ratio studies for all areas within the CAD.  
Continue gathering Sales data from sales confirmation letters, Deed records, and other sources.
- January :** Mail out Business Personal Property Renditions/Ag applications for new Owners, exemption applications and any other required forms. Schedule ARB orientation meeting & future protest dates, along with BOD meeting for the 1<sup>st</sup> Quarter. Continue supplemental changes for the 2022 tax year regarding address changes, late filed exemptions (homestead), split outs, ownership changes. Taxpayer assistance on a daily basis for walk-ins/ phone calls, realtors & emails etc. Mail out sales letters as ownership changes are done on a daily basis. Schedule field work dates.
- February to March :** Begin field Inspections for Residential/Commercial/New Business Personal properties & leave BPP renditions for new Businesses. Begin Data entry from field inspections for Residential, Commercial & new BPP. Attend ARB trainings, continue data entry for ownership changes, addresses, Homestead exemptions etc. Continue deed changes on ownerships, split outs, etc., taxpayer assistance on a daily basis for walk ins, phone calls, realtors & emails, continue working sales letters, refine sales analysis & mass appraisal schedules. Statistically test schedules. Publish quarter page ads on exemptions, special use appraisals, BPP renditions in local newspaper.
- April to May :** Continue & complete field work inspections, begin/complete BPP renditions along with renditions w/extensions, create new accounts for BPP, work new Ag applications & send out Ag denial letters, Mail out 2023 Notices of Appraisal Value-Variverge, continue taxpayer assistance to the general public, prepare estimated certified values to taxing entities.
- May to June :** Complete renditions that had extension request, assist taxpayers with notices & protest forms, informal hearings with owners who filed protest, update addresses from returned mailers, begin scheduling informal hearings if requested by property owners and begin scheduling protest hearings soon thereafter/ mail 15-day Notice of Hearing, continue taxpayer assistance. Inspect protested properties, mail out BPP notices for 2023. Send out preliminary budget to taxing entities.
- July :** Hold ARB hearings, enter ARB order changes in computer, mail out ARB Orders, ARB approval on appraisal records & supplemental changes for 2022, certify appraisal records/values to taxing units for 2023 by July 25<sup>th</sup>.

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### 2024 Reappraisal Schedule

The same timetable and duties apply in each year. The field appraiser shall physically inspect all property in the County including Rural area improvements (ranches for 2024). The Chief Appraiser and CAD staff shall continue to complete the same duties and reappraisal steps as outlined for 2023.

### Certification Statement

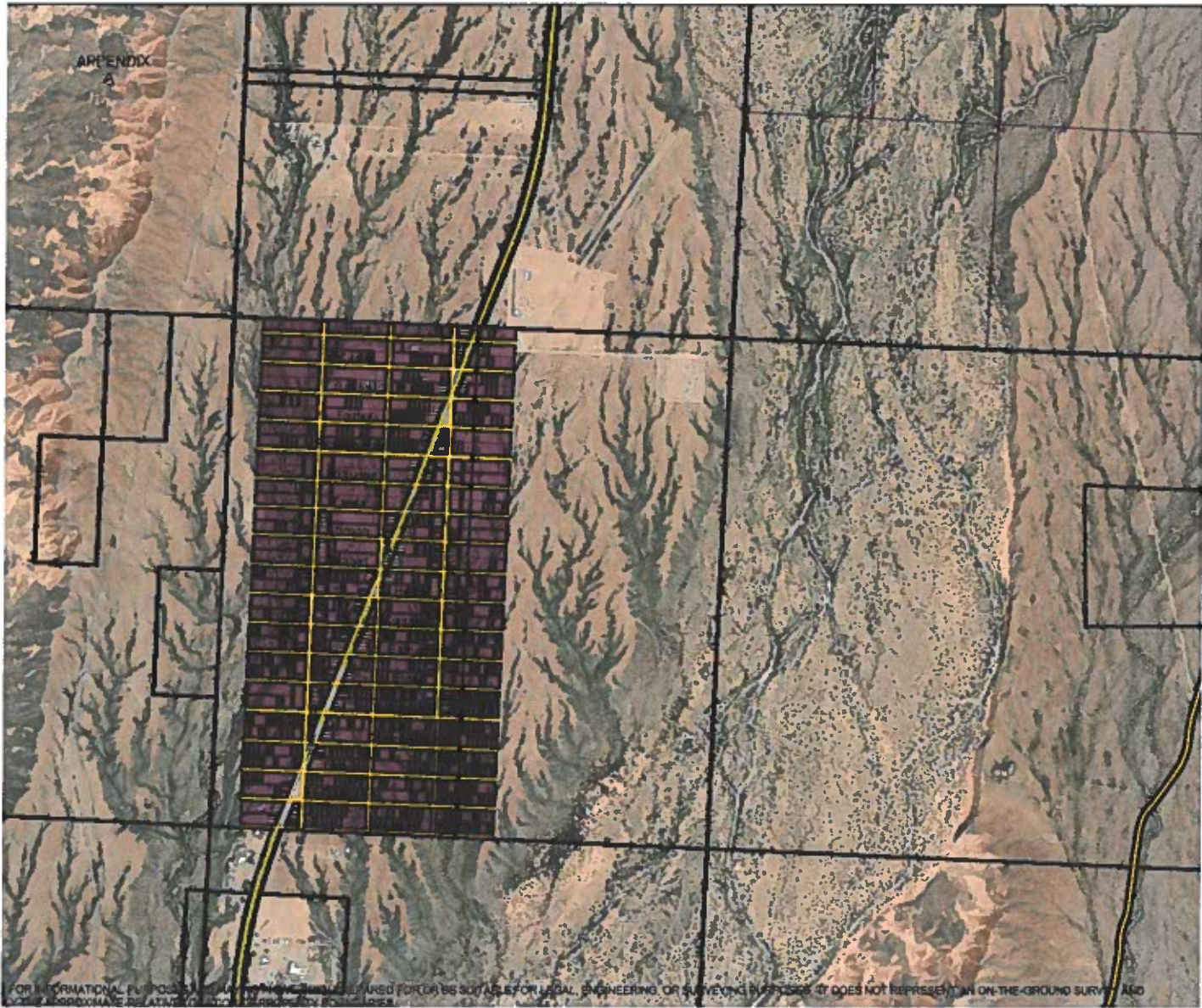
(The Chief Appraiser completes this certification statement at the time that the chief appraiser submits the appraisal records to the Presidio County Appraisal Review Board each year to begin the appeal and hearings process.)

"I, **Cynthia Ramirez**, Chief Appraiser of the Presidio County Appraisal District, do solemnly swear or affirm that I have made, or caused to be made, a diligent inquiry to ascertain all property in the CAD subject to appraisal, 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 the law."

  
\_\_\_\_\_  
Cynthia Ramirez  
Chief Appraiser

9/15/2023  
Date

**APPENDIX A  
NORTHSIDE AIRPORT**



# RESOLUTION

## PRESIDIO COUNTY APPRAISAL DISTRICT

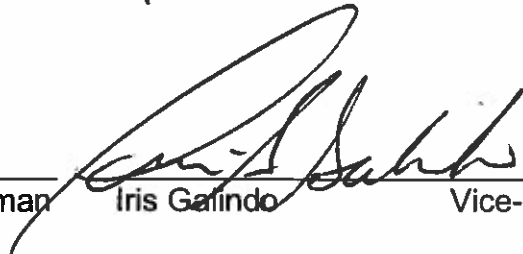
### REAPPRAISAL PLAN 2023-2024

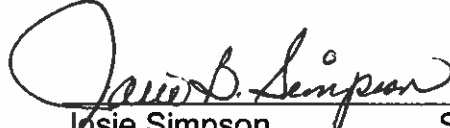
**Be it resolved**, that the Board of Directors of the Presidio County Appraisal District, sitting in open session, duly publicized, held a **PUBLIC HEARING**, did resolve and formally approve the **2023-2024 PCAD Reappraisal Plan**.

**THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS**, that this change be hereby effective immediately, upon the signing of this resolution.

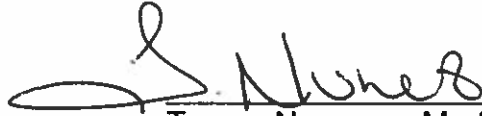
**APPROVED** on this the 15<sup>th</sup> day of September, 2022.

  
Ann Dunlap Chairman

  
Iris Galindo Vice-Chairman

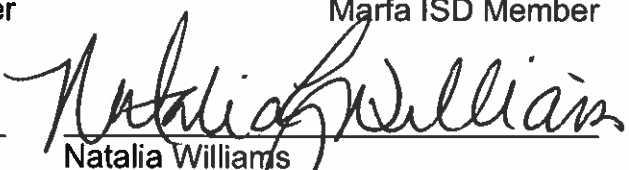
  
Josie Simpson Secretary

  
John Ferguson City of Presidio

  
Teresa Nunez Marfa ISD Member

\_\_\_\_\_  
Marfa ISD Member

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Eddie Pallarez City of Marfa Member

  
Natalia Williams  
Presidio County Tax/Assessor Collector

**Notice of Public Hearing on  
The Presidio CAD Reappraisal Plan**

**2023-2024**

**The Public hearing will be on September 15, 2022,  
at 5:00 pm at Presidio CAD 107 E Texas St.,  
Marfa, Texas**

**The Board of Directors will meet in open meeting  
and public hearing, as required by the  
Texas Property Tax Code Sec.6.05 (i).**

**This Notice is hereby given on this the 5th  
day of September, 2022**

  
**Cynthia Ramirez**  
**Chief Appraiser, RPA**