

**2019 - 2020 REAPPRAISAL PLAN OF THE
CORYELL CENTRAL APPRAISAL DISTRICT**

IN ACCORDANCE WITH SECTION 6.05(i) OF THE TEXAS PROPERTY TAX CODE

Adopted Resolution 2018-0500

BOARD OF DIRECTORS

Justin Carothers, Chairperson
Jay Manning, Secretary
Teresa Johnson, Spokesperson
David Morris
Bob Weiss

CHIEF APPRAISER

Mitch Fast

Executive Summary

The mission statement for the Coryell Central Appraisal District is **“To provide accurate and uniform appraisals based on the local market, conducted in a fair and professional environment with an emphasis on customer service.”** The goal of this strategic reappraisal plan is to maintain an appraisal roll that is accurate, equal and uniform, and in compliance with the Texas Constitution, Texas Property Tax Code, and the Texas Administrative Code. Statutory requirements for the strategic reappraisal plan were taken from section 6.05(i) and 25.18 (a) and (b) of the Texas Property Tax Code which are as follows:

Section 6.05(i) of the Texas Property Tax Code

- (i) To ensure adherence with general accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place for the hearing. Not later than September 15 of each even numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

Section 25.18 (a) and (b) of the Texas Property Tax Code

- (a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05(i).
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:
 - (1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
 - (2) Identifying and updating relevant characteristics of each property in the appraisal records;
 - (3) Defining market areas in the district;
 - (4) Identifying property characteristics that affect property value in each market area, including:
 - (A) The location and market area of property;
 - (B) Physical attributes of property , such as size, age, and condition;

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

Organizational Background

The Coryell Central Appraisal District’s (Coryell CAD) available resources for 2019 and 2020 are governed by the adopted budget for each year. Current staffing levels include a Chief Appraiser, a Deputy Chief Appraiser, an Appraisal Director, Three Appraisers and Four full-time Appraisal Technicians. The Coryell CAD retains Pritchard & Abbott, Inc. for contract appraisal services. All appraisal staff participates in the appraisal of property throughout Coryell County, but the primary geographic areas of responsibilities are as follows:

<u>Name</u>	<u>Office Location</u>	<u>Geographic Area</u>
Vacant	Gatesville	Region 3
Julie Zobel	Copperas Cove	Region 1B
Shelly Gibbons	Copperas Cove	Region 1A
Tasha McGehee	Gatesville	Region 4
Robin Sweazea	Gatesville	Commercial

Also, utilities, industrial, and industrial personal property are contracted to Pritchard & Abbott as follows:

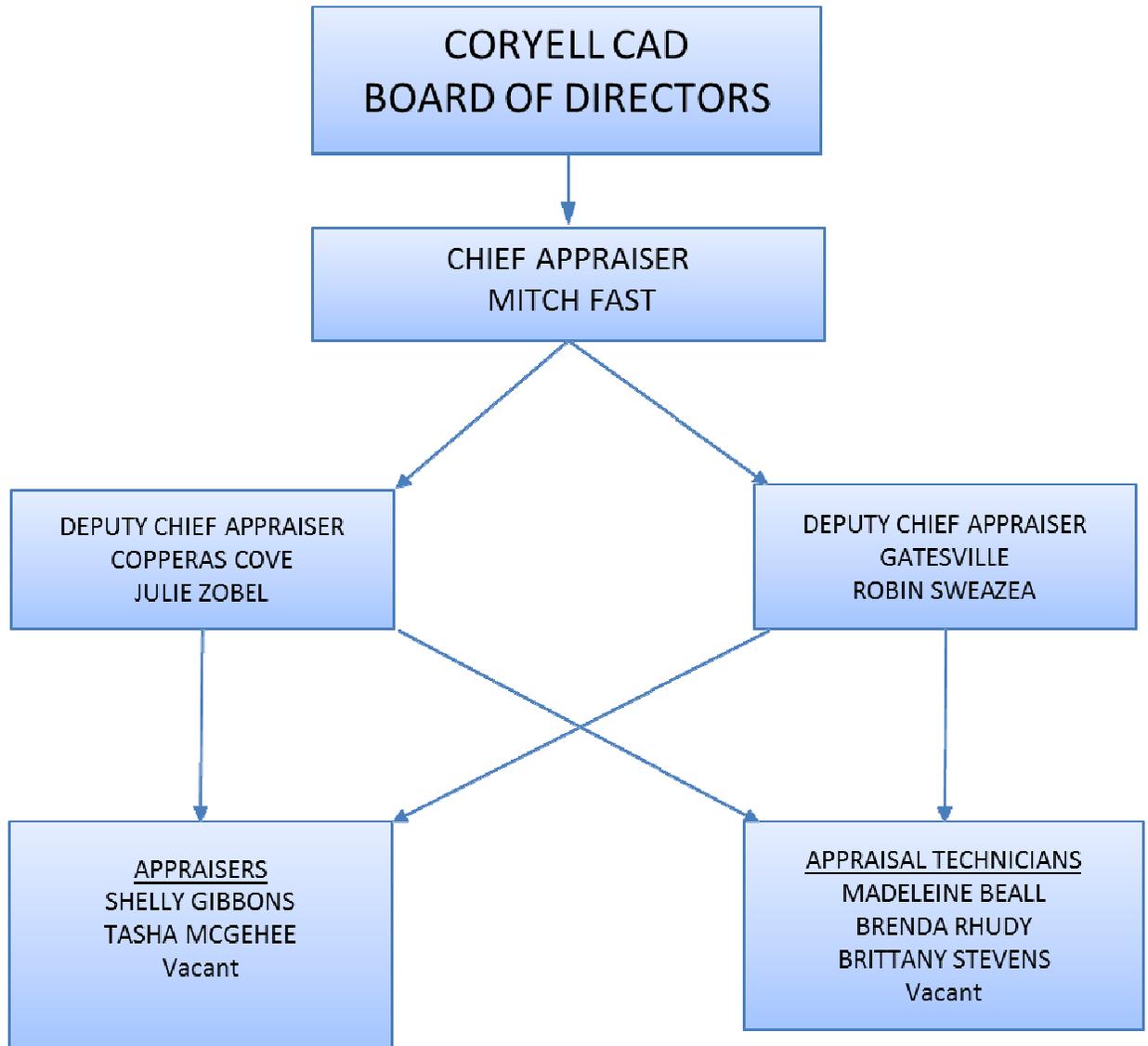
Pritchard & Abbott G, J, L

The Coryell Central Appraisal District Appraisal Operations responsibilities are grouped according to the following activities:

<u>Name</u>	<u>Office Location</u>	<u>Appraisal Operations Activity</u>
Brenda Rhudy	Gatesville	Sales/Deeds/GIS/Data Entry
Brittany Stevens	Gatesville	Customer Service/Exemptions/Accounting/Mail
Madeleine Beall	Copperas Cove	Customer Service/Exemptions/Building Permits

The Coryell Central Appraisal District maintains an agreement with Harris Govern for mass appraisal software services that is reviewed annually. BIS Consulting provides GIS maintenance and mapping services.

The following is an organization chart for the Coryell Central Appraisal District:



Operational Background

The operational background for the Coryell Central Appraisal District is discussed in seven different sections of this document. The different sections include:

1. **Ratio Studies**
2. **Deed Processing & GIS Maintenance**
3. **Sales File & Sales Confirmation**
4. **Reappraisal Process**
5. **Income, Expense & Cost Information Gathering**
6. **Building Permits & New Construction**
7. **Exemption Procedures**

1. RATIO STUDIES

Sales ratios studies are an integral part of establishing equitable and accurate market value estimates and, ultimately, assessments for the taxing jurisdictions. The primary uses of 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 analyses; and, to calibrate modes used to derive appraised values during valuation or reappraisal cycles.

At specified times during the appraisal year; the current appraisal year's calculated values are analyzed with ratio studies to determine appraisal accuracy and uniformity. This process is conducted by comparing current sales information to appraised values maintained in the PACS database of the Coryell Central Appraisal District. The Property Value Study conducted by the Property Tax Assistance Division of the Texas Comptroller is also reviewed to determine level and uniformity of state calculated value within the Coryell County ISD boundaries. The results of Coryell CAD's ratio studies and the PVS by the Texas Comptroller are utilized to determine areas of the appraisal roll that are over appraised, under appraised or have too much variability within market areas. Coryell CAD ratio studies are conducted in compliance with the current *Standard on Ratio Studies* of the International Association of Assessing Officers.

The calendar for the creation, review and action plan for sales ratios is as follows:

July	Generate sale ratio reports for all property categories to use for initial planning stages for appraisal year activities. Review the latest Property Value Study by School District.
January	Generate sale ratio reports for all applicable property categories to review progress of appraisal plan.

March

Generate sale ratio reports for all applicable property categories to ensure accuracy and completeness of appraisal roll before appraisal notice mailing procedures

2. DEED PROCESSING AND GIS MAPPING

Deed Processing

The Coryell Central Appraisal District processes deeds from the Coryell County Clerk office on a bi-monthly schedule. The Coryell County Clerk prepares a CD and a paper run sheet with the deed records they have processed. The deed information is copied into the deed file on the Coryell CAD server. The deed images are reviewed for Deeds, Mechanic's Liens, and Contracts for Improvements, Affidavits of Completion, Septic Affidavits and Assumed Names. Deed transfers are entered into the mass appraisal system by the appraisal technician in charge of deed data entry. Mechanics liens & contracts for improvements are scanned into the accounts under appraisal/all/mech lien. The appraiser field check group code is entered and the next appraisal reason should state "Mech Lien [date], [amount]." IE: Mech Lien 1/21/2018, 250,000. The next appraisal reason for septic affidavits should include the date of the affidavit. Affidavits of completion should be scanned under appraisal/all/afc. The next appraisal reason should state "affidavit of completion 7/20/2018. Assumed name records should be printed then scanned to the folder \office files\BPP\Assumed Name Documents named as the date of the scan.

Undivided Interest Properties

Coryell CAD recognizes that there are properties that have multiple owners. Deeds are initially worked with the first listed owner name with the addition of ETAL after the first name. This indicates that there are multiple owners. If an individual owner requests a separate tax bill, the appraisal district will create an undivided interest account for each undivided interest owner. If an undivided interest owner requests a copy of the appraisal notice, but does not want a UDI account created, the district will create an agent code for the additional owner. The agent account will have the group code PO. This indicates the agent is really a property owner.

Split/Merged Accounts

The process for split or merged accounts is to make a copy of the deed instrument from the Coryell CAD deed file. The appraisal technician follows the deed instructions with the necessary new account creations, deletions and combinations. This information is entered in the mass appraisal system by the appraisal technician. This information is also written on the copy of the deed document which is then scanned into the "To Be Worked" directory in the GIS_Data share on the Coryell CAD server. The deed split/merge document is then reviewed by BIS Consulting which makes the necessary changes to the parcel shape files on the GIS Map that Coryell CAD utilizes in the mass appraisal system.

Subdivision Plats

Subdivision plats are filed with the Coryell County Clerk. Three separate agencies within Coryell County approve the subdivision plats. These three agencies are the City of Copperas Cove, the City of Gatesville and the Coryell County Commissioners Court. Coryell CAD has a standing request from the City of Copperas Cove and the City of Gatesville for them to send plats and re-plats to our office. The City of Cove gives the information to the Copperas Cove office and they forward the information to the appraisal technician. The City of Gatesville informs the appraisal technician of the plats or re-plats. The appraisal technician will check with the County Clerk's office to confirm the plats or re-plats have been filed at the Clerk's office. Once the plat filing has been confirmed, the appraisal technician will put a digital copy of the plat in the plat directory on the Coryell CAD server. Then the appraisal technician will consult with the appropriate appraiser to determine the correct values for the properties. The appraisal technician will create a new subdivision code and enter the property id(s), tax year, slide number, number of lots and acreage into the worksheet. The appraisal technician will then create the accounts in the PACS system. After completed, the appraisal technician will then send the completed accounts and plats to BIS Consulting which makes the necessary changes to the parcel shape files on the GIS map that Coryell CAD utilizes in the mass appraisal system.

GIS Mapping

The Coryell Central Appraisal District currently engages BIS Consulting for any GIS mapping maintenance. When changes and corrections are needed on the GIS map that Coryell CAD utilizes in the mass appraisal system, the information is all directed through the appraisal technician and then forwarded to BIS Consulting which makes the necessary changes to all layers of the GIS map. Once a month BIS sends a report listing the properties they have mapped for the previous month. The appraisal technician then reviews 100 percent of what has been mapped the previous month for quality assurance and then reports the findings to the Deputy Chief Appraiser.

Unmapped Properties – Coryell CAD will continue to conduct deed research of 178 unmapped parcels. Once a deed with field notes is found, the appraisal technician will write relevant parcel number(s) on the deed. A detailed explanation should accompany the deed if the situation is not straightforward. The documentation is then put into the "To Be Worked" directory on the GIS_Data share on the Coryell CAD server. BIS will then map the tract.

If any staff member finds a mapping issue, the staff member should report the parcel number(s) and a description of the problem to the appraisal technician via e-mail.

3. SALES FILE/SALES CONFIRMATION

Sales collection is vital to the reappraisal plan of the Coryell Central Appraisal District. Coryell CAD collects and confirms sales data from a variety of sources. Sales collected via the following methods are considered confidential information of Coryell CAD. The sources include:

- Multiple Listing Service
 - The district collects the majority of residential, multi-family, farm & ranch and vacant lot sales through the Ft. Hood and Waco MLS service.
 - The sales data is coded as confidential
 - Appraisal technician responsible for sales data entry logs into the MLS database every two weeks and downloads the sales information. The sales information is then entered into the PACS mass appraisal system.
 - Appraisal technician/Appraiser scans a copy of the MLS Sales Listing/Sales Letter/Settlement Statement to Appraisal/all/Sales.
 - MLS listings include the sale price of the property along with the characteristics of the property and other information to aid appraisers in determining market value. Listings prices and dates should be entered into the listing field on the most recent sale tab. Listings should be scanned to Appraisal/all/List.

- Sales Letters
 - Recent sales activity is discovered through information obtained from Coryell County clerk's office through the deed transaction.
 - Sales letters are sent out to property owners when more information is required. This process includes an initial mail out in July which is then followed with another mail out in December. Appraisers will be responsible for selecting the properties that need sales letters via a refreshable spreadsheet by appraisal area and state code.
 - When the information is received back the appraisal technician then enters it into the PACS system.

- Fee Appraisals
 - Fee appraiser reports are sometimes provided by a property owner which indicates values of a subject property plus comparable properties.
 - That information is then scanned into the PACS account for further reference.
 - The appraisal technician enters the comparable sale information into the sales tab in the PACS system.

- Comptroller
 - The State of Texas Comptroller's office collects sales data and will provide the information to Coryell CAD when requested.

Sale confirmation is an important part of the reappraisal plan for the Coryell CAD. Confirmed sales are a major component in determining market value. Market value means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if: (a) exposed for sale in the open market with a reasonable time for the seller to find a purchaser; (b) both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable for being used and of the enforceable restrictions on its use; and (c) both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other. [Texas Prop Tax Code Sec 1.04(7)]

- Sales Confirmation Procedures
 - All qualified sales must meet the definition above.
 - Sales not meeting the definition may not be used as comparable sales for the purpose of determining market value.
 - Coryell CAD appraisers may eliminate sales that are not a qualified sales including:
 - Sales transaction between family members.
 - Sales that were not marketed for a reasonable amount of time.
 - Sale was not advertised on the market.
 - Sale type codes are used to define characteristics of the sale.

- Sales Type Codes
 - Sale type codes are assigned to sold properties utilized in the Coryell CAD sales file based on the following descriptions:
 - Residential Sale Codes (A1, A2, A3, B2, E1, E2)
 - R = Residential Sale
 - R-F = Residential Foreclosure Sale
 - R-M = Residential Sale with Multiple Parcels
 - Land Sale Codes (C's, D's)
 - L = Land Sale
 - L-F = Land Foreclosure Sale
 - L-M = Land Sale with Multiple Parcels
 - Commercial Sale Codes (B1's, F1's)
 - C = Commercial Sale
 - C-F = Commercial Foreclosure Sale
 - C-M = Commercial Sale with Multiple Parcels.
 - Mobile Home Sale Codes (M1)
 - MH = Mobile Home Sale
 - MH-F = Mobile Home Foreclosure Sale
 - MH-M = Mobile Home Sale with Multiple Parcels

- Sales Adjustment Reviews
 - Qualified Sales are reviewed for any necessary adjustments. A list of typical sales adjustments are listed below based on sale type codes:

- Residential Sales Adjustments
 - Personal Property – If any personal property was included in the sales price of the property it should be deducted from the sales price when entered in the Coryell CAD sales file
 - Financing – Non-typical financing arrangements that monetarily benefit the buyer or seller need to be reviewed and adjusted for when entering the sales price in the Coryell CAD sales file.
 - Seller Concessions – Amounts deducted from the sales price in the form of seller concessions need to be reviewed and considered in the overall consideration amount calculated for the property

- Land Sales Adjustments
 - Improvements – Structures located on acreage tracts should be reviewed and subtracted from the sales price when deriving vacant land prices
 - Personal Property – If any personal property was included in the sales price of the property it should be deducted from the sales price when entered in the Coryell CAD sales file. Appraiser should pay close attention to trophy wildlife (bred natives and exotics) when considering total consideration of a sales price
 - Financing – Non-typical financing arrangements that monetarily benefit the buyer or seller need to be reviewed and adjusted for when entering the sales price in the Coryell CAD sales file.
 - Seller Concessions – Amounts deducted from the sales price in the form of seller concessions need to be reviewed and considered in the overall consideration amount calculated for the property

- Commercial Sales Adjustments
 - Personal Property – If any personal property was included in the sales price of the property it should be deducted from the sales price when entered in the Coryell CAD sales file
 - Financing – Non-typical financing arrangements that monetarily benefit the buyer or seller need to be reviewed and adjusted for when entering the sales price in the Coryell CAD sales file.
 - Seller Concessions – Amounts deducted from the sales price in the form of seller concessions need to be reviewed and considered in the overall consideration amount calculated for the property

- Mobile Home Sales Adjustments
 - Personal Property – If any personal property was included in the sales price of the property it should be deducted from the sales price when entered in the Coryell CAD sales file
 - Financing – Non-typical financing arrangements that monetarily benefit the buyer or seller need to be reviewed and adjusted for when entering the sales price in the Coryell CAD sales file.
 - Seller Concessions – Amounts deducted from the sales price in the form of seller concessions need to be reviewed and considered in the overall consideration amount calculated for the property

The collection, confirmation and adjustment of sale prices on recent transactions are an extremely important aspect of Coryell CAD's operations for several reasons. To accomplish our mission statement of accurately and uniformly appraising all property in Coryell County, we must have the market data to make those determinations. Coryell CAD is statutorily required to value all the properties within its boundaries at 100% of market value. The appraisal district is also required to submit a list of sales and deed changes to the Texas State Comptroller. This information is used for the Texas State Comptroller's property value study which determines the level of value within the school districts of Coryell County.

4. REAPPRAISAL PROCESS

The Coryell Central Appraisal District reappraises all property in the appraisal district every year.

Market Areas

Coryell County has been broken into 8 distinct Regions referred to as "Market Areas". Market area one-A (1A) includes a portion of the City of Copperas Cove and is located southeast of Hwy 190, east of FM 1113, south of the Copperas Cove city limits and west of Fort Hood. Market area one-B (1B) includes a portion of the City of Copperas Cove and is located east of the Lampasas county line, southwest of FM 116, northwest of Hwy 190 and south of Cowhouse Creek. Market area one-C (1C) is commercial property located in Copperas Cove. Market area three (3) is located west of the Hwy 36 excluding the city of Gatesville, west of FM 2412 & Hwy 36, north of FM 580 and east of the Hamilton County Line. Market area three-C (3C) is the commercial property located in market area 3. Market area four (4) is located east of Hwy 36 along with the city of Gatesville, west of the Bosque & McLennan county lines, north of the Bell county line and south of the Hamilton county line. Market area four-C (4C) is the commercial property located in market area 4, Market area six (6) is located within the boundaries of the Fort Hood Military Installation in the southeast portion of Coryell County and is not included in the reappraisal process.

The market areas discussed above are further segmented into residential neighborhoods, commercial neighborhoods, commercial land schedules and rural land schedules. Neighborhood analysis examines how economic, social, physical and governmental forces affect property values. The effects of these factors are used to identify neighborhoods. Properties whose values are influenced by the same economic, social, physical and governmental forces are grouped as neighborhoods. Included in neighborhood analysis is the consideration of patterns of development and property use. Neighborhoods typically experience a four stage cycle, with the first being the development & growth stage, this is followed by a period of stability, the neighborhood shifts to a stage of decline and eventually the neighborhood shifts to a stage of revitalization. Please see Exhibit A for a list of residential neighborhood codes utilized by the Coryell CAD.

Re-inspection Plan

The Coryell Central Appraisal District's plan for re-inspections of properties within its appraisal boundaries is based upon a regional geographic delineation with corresponding appraiser assignments and the implementation of an aerial imagery inspection process for 2019 and 2020. The re-inspection activities for 2019 will focus on physical inspections of new construction, building permits, rechecks and properties without recent street level images. Also to be included will be the results of the change finder project from 2018 imagery. An office review by map ID of 1/3 of Coryell County will also be conducted by appraisal staff, if property characteristics cannot be updated via aerial imagery, a physical inspection will occur. The 2020 re-inspection process will include field inspections for new construction, building permits, rechecks and properties without recent street level imagery. Office review of map ID of 1/3 of Coryell County will also be conducted by appraisal staff, if property characteristics cannot be updated via aerial imagery, a physical inspection will occur.

Properties that are physically inspected during the re-inspection plan or inspected due to a building permit, recent sale, recheck or other reason are treated in the following manner:

1. The field review card is printed from the mass appraisal system or PACS Mobile devices will be utilized.
2. Appraisers perform street level reviews to confirm the characteristics of each property.
3. If a review indicates a physical change, such as an addition or remodeling, has been made to a property, the characteristics are corrected accordingly.
4. In properties where physical data has been questioned or requires reviewing, the inspection may include confirming the dimensions of the structures and/or a complete interior and exterior inspection as permitted by the property owner.
5. The field appraiser determines the extent of the inspection.
6. A walk-through inspection is made on all new-construction if possible.
7. Physical characteristics such as size, quality of construction, extent of detail and amenities are determined during these inspections.

8. Additionally, size is confirmed through sources such as building permits, construction plans and realtor information.
9. All available reliable resources are used in the pursuit of accurate characteristic data for each property.

Office reviews utilizing aerial imagery are made to ensure appropriate and equitable classification of properties. With the implementation of current aerial images for the 2019 appraisal year, Coryell CAD will continue an office review process that incorporates all the elements described by the IAAO Standard on Mass Appraisal of Real Property - Alternative to Periodic On-site Inspection (Section 3.3.5). A detailed description of the office review appraiser procedures can be found at: [\Real Property\Manuals\Pictometry Assessment.docx](#). The following is an excerpt from this standard:

“Provided that initial physical inspections are timely completed and that an effective system of building permits or other methods of routinely identifying physical changes is in place, jurisdictions may employ a set of digital imaging technology tools to supplement field re-inspections with a computer-assisted office review. These imaging tools should include the following:

- Current high-resolution street-view images (at a sub-inch pixel resolution that enables quality grade and physical condition to be verified)
- Orthophoto images (minimum 6” pixel resolution in urban/suburban and 12” resolution in rural areas, updated every 2 years in rapid growth areas, or 6–10 years in slow growth areas).
- Low level oblique images capable of being used for measurement verification (four cardinal directions, minimum 6-inch pixel resolution in urban/suburban and 12-inch pixel resolution in rural areas, updated every 2 years in rapid growth areas or, 6–10 years in slow growth areas).

These tool sets may incorporate change detection techniques that compare building dimension data (footprints) in the CAMA system to geo-referenced imagery or remote sensing data from sources (such as LiDAR[light detection and ranging]) and identify potential CAMA sketch discrepancies for further investigation. Assessment jurisdictions and oversight agencies must ensure that images meet expected quality standards. In addition, appraisers should visit assigned areas on an annual basis to observe changes in neighborhood condition, trends, and property characteristics. An onsite physical review is recommended when significant construction changes are detected, a property is sold, or an area is affected by catastrophic damage. Building permits should be regularly monitored and properties that have significant change should be inspected when work is complete.”

Further reviews are to be made to identify atypical properties in neighborhoods to ensure appropriate evaluations for each property. Values are reviewed for uniformity within neighborhoods, as well as uniformity within the entire county. Recently sold properties, with high variances from typical neighborhood sales ratios are to be site inspected to

ensure proper classification and accurate characteristic descriptions prior to being used in ratio studies or being used to develop market value adjustment factors.

Residential Appraisal

The cost approach to value is applied to all improved residential real property utilizing the comparative unit method. This methodology involves the utilization of national cost data reporting services as well as actual cost information on comparable properties whenever possible. Cost models are developed based on the Marshall Swift Valuation Service, a nationally recognized service. Cost models include the derivation of replacement cost new (RCN) of all improvements. These include comparative base rates, per unit adjustments and lump sum adjustments (review document). This approach also employs the sales comparison approach in the valuation of the underlying land value. Time and location modifiers may be necessary to adjust cost data to reflect conditions in a specific market and changes in costs over a period of time. Because a national cost service is used as a basis for the cost models, locational modifiers are necessary to adjust these base costs specifically for the area. The national cost service provides these modifiers. Further, neighborhood factors are developed by appraisers to reflect conditions in specific markets of Coryell County.

Depreciation schedules are developed based on what is typical for each property type at that specific age. Depreciation schedules have been implemented for what is typical of each major class of residential property by economic life categories. Effective age estimates are based on the utility of the improvements relative to where the improvement lies on the scale of its total economic life and its competitive position in the marketplace. Market adjustment factors such as external and/or functional obsolescence can be applied if warranted. A depreciation calculation override can be used if the condition or effective age of a property varies from the norm by appropriately noting the physical condition and functional utility ratings in the property data characteristics. These adjustments are typically applied to a specific property type or location and can be developed via ratio studies or other market analyses. Accuracy in the development of the cost schedules, condition ratings and depreciation schedules will usually minimize the necessity of this type of an adjustment factor.

Neighborhood or market adjustment factors are developed from appraisal statistics provided from ratio studies and neighborhood profiles from the mass appraisal system and are used to ensure that estimated values are consistent with the current market. The district's primary approach to the valuation of residential properties uses a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not specified in the cost model.

The following equation denotes the hybrid model used:

$$MV = MA [(RCN - D)] + LV$$

Whereas, the market value equals the market adjustment factor times the replacement cost new less depreciation plus the land value. As the cost approach separately estimates both land and building values and uses depreciated replacement costs, which reflect only the supply side of the market, it is expected that adjustments to the cost values are needed to bring the level of appraisal to an acceptable standard. Market multipliers, or neighborhood factors, are applied uniformly within neighborhoods to account for location variances between market areas or across a jurisdiction.

Commercial Appraisal

The cost approach to value is applied to all improved commercial real property utilizing the comparative unit method. This methodology involves the utilization of national cost data reporting services as well as actual cost information on comparable properties whenever possible. Cost models are developed based on the Marshall Swift Valuation Service, a nationally recognized service. Cost models include the derivation of replacement cost new (RCN) of all improvements. These include comparative base rates, per unit adjustments and lump sum adjustments. This approach also employs the sales comparison approach in the valuation of the underlying land value. Time and location modifiers may be necessary to adjust cost data to reflect conditions in a specific market and changes in costs over a period of time. Because a national cost service is used as a basis for the cost models, locational modifiers are necessary to adjust these base costs specifically for the area. The national cost service provides these modifiers. Further, neighborhood factors are developed by appraisers to reflect conditions in specific markets of Coryell County.

Depreciation schedules are developed based on what is typical for each property type at that specific age. Depreciation schedules have been implemented for what is typical of each major class of commercial property by economic life categories. Effective age estimates are based on the utility of the improvements relative to where the improvement lies on the scale of its total economic life and its competitive position in the marketplace. Market adjustment factors such as external and/or functional obsolescence can be applied if warranted. A depreciation calculation override can be used if the condition or effective age of a property varies from the norm by appropriately noting the physical condition and functional utility ratings in the property data characteristics. These adjustments are typically applied to a specific property type or location and can be developed via ratio studies or other market analyses. Accuracy in the development of the cost schedules, condition ratings and depreciation schedules will usually minimize the necessity of this type of an adjustment factor.

The income approach to value is applied to those real properties which are typically viewed by market participants as “income producing,” and for which the income methodology is considered a leading value indicator. The first step in the income approach pertains to the estimation of market rent on a per unit basis. This is derived primarily from actual rent data furnished by property owners and from local market study publications. The per unit rental rate multiplied by the number of units results in the estimate of potential gross rent.

A vacancy and collection loss allowance is the next item to consider in the income approach. The projected vacancy and collection loss allowance is established from actual data furnished by property owners and on local market publications. This allowance accounts for periodic fluctuations in occupancy, both above and below an estimated stabilized level. The market derived stabilized vacancy and collection loss allowance is subtracted from the potential gross rent estimate to yield an effective gross rent.

Next a secondary income or service income is calculated as a percentage of stabilized effective gross rent. Secondary income represents parking income, escalations, reimbursements, and other miscellaneous income generated by the operations of real property. The secondary income estimate is derived from actual data collected and available market information. The secondary income estimate is then added to effective gross rent to arrive at an effective gross income.

Allowable expenses and expense ratio estimates are based on a study of the local market, with the assumption of prudent management. An allowance for non-recoverable expenses such as leasing costs and tenant improvements are included in the expenses. A non-recoverable expense represents costs that the owner pays to lease rental space. Different expenses are developed for different types of commercial property based on use. Another form of allowable expense is the replacement of short-lived items (such as roof or floor coverings, air conditioning or major mechanical equipment or appliances) requiring expenditures of large lump sums. When these capital expenditures are analyzed for consistency and adjusted, they may be applied on an annualized basis as stabilized expenses. When performed according to local market practices by commercial property type, these expenses when annualized are known as replacement reserves. Allowable expenses (inclusive of non-recoverable expenses and replacement reserves) are subtracted from the effective gross income to yield an estimate of net operating income.

Rates and multipliers are used to convert income into an estimate of market value. These include income multipliers, overall capitalization rates, and discount rates. Each of these is used in specific applications. Rates and multipliers also vary between property types, as well as by location, quality, condition, design, age, and other factors. Therefore, application of the various rates and multipliers must be based on a thorough analysis of the market.

Capitalization analysis is used in the income approach models. This methodology involves the capitalization of net operating income as an indication of market value for a specific property. Capitalization rates, both overall (going-in) cap rates for the direct capitalization method and terminal cap rates for discounted cash flow analyses, can be derived from the market. Sales of improved properties from which actual income and expense data are obtained provide a very good indication of what a specific market participant is requiring from an investment at a specific point in time. In addition, overall capitalization rates can be derived from the built-up method (band-of-investment). This method relates to satisfying the market return requirements of both the debt and equity

positions of a real estate investment. This information is obtained from real estate and financial publications.

Land Appraisal

Residential, rural and commercial land analysis is conducted by the Appraisal Staff each year. A computerized land table files stores the land information required to consistently value individual parcels within neighborhoods. Specific land influences are used, where necessary, to adjust parcels outside the neighborhood norm for such factors as view, shape/size, location, utilities, and topography, among others. Land sales are reviewed and reported in rural land regions, residential subdivisions and commercial land regions to determine an average unit price to apply to the specific appraisal area. Rural land tables utilize a price per acre format, residential subdivisions are on a price per base lot format and commercial land regions utilize a price per square foot format. In addition to the market approach to value, the appraisers use abstraction and allocation methods to ensure that the land values created best reflect the contributory market value of the land to the overall property value.

Appraisal of 1-d-1 Properties

Land that has been approved for special valuation under 1-d-1 is valued using the income approach by the following five steps:

1. Develop a land classification system grouping the land into principle types of agricultural uses. Coryell CAD has established the following land classes:
 - Dry Crop Land
 - Orchard/Vineyard
 - Improved Grass Land
 - Native Pasture Land

Each of the land categories denoted above will be further subdivided into Good, Average and Fair. The sub categorization is based on the soil capability map provided by the Natural Resources Conservation Service and United States Department of Agriculture. The soil capability classes are designated by the numbers 1 through 8. The numbers indicate progressively greater limitations and narrower choices for practical use. The classes are defined as follows:

Class 1 (Good) soils have few limitations that restrict their use.

Class 2 (Good) soils have moderate limitations that reduce the choice of plants or that require moderate conservation practices.

Class 3 (Average) soils have severe limitations that reduce the choice of plants or that require special conservation practices, or both.

Class 4 (Average) soils have very severe limitations that reduce the choice of plants or that require very careful management, or both.

Class 5 (Average) soils are subject to little or no erosion but have other limitations, impractical to remove, that restrict their use mainly to pasture, rangeland, forestland, or wildlife habitat.

Class 6 (Fair) soils have severe limitations that make them generally unsuitable for cultivation and that restrict their use mainly to pasture, rangeland, forestland, or wildlife habitat.

Class 7 (Fair) soils have very severe limitations that make them unsuitable for cultivation and that restrict their use mainly to grazing, forestland, or wildlife habitat.

Class 8 (Fair) soils and miscellaneous areas have limitations that preclude commercial plant production and that restrict their use to recreational purposes, wildlife habitat, watershed, or esthetic purposes.

All abstracts in Coryell County have been color coded with the corresponding soil capability class based on the predominant soil classification within the abstract boundaries.

Additional classifications or sub-classes may be added as the need arises.

2. Estimate the net to land per acre for each class and sub-class. This annual income is based on the five year average proceeding the year before the appraisal.
3. Divide the net to land for each class by that year's capitalization rate to develop a productivity appraisal schedule by land class.
4. Classify all qualified agricultural land according to the classification system.
5. Use the schedule to calculate the productivity value for each parcel of land. For any given parcel of land, the number of acres times the per acre value for that land class gives the agricultural productivity value.

Income and expense data shall be collected annually from the Agricultural Appraisal Advisory Board. Each board member will be requested to respond to the annual Texas Farm and Ranch Survey from the Property Tax Assistance Division of the Texas Comptroller's Office, using their expert knowledge and experience to provide income and expense data for each land class and sub-class. An Agricultural Survey will be mailed to all ag land owners to obtain local information.

In addition to establishing an agricultural productivity value, the Chief Appraiser is also required to keep a record of the market value of the land for each tax year.

Business Personal Property Valuation Process

Appraisal Responsibility

There are multiple personal property types appraised by the district's personal property section: business personal property accounts; leased assets; vehicles; and multi-location assets.

- Personnel – All Coryell CAD appraisers will participate in appraisal of personal property.
- Data - A common set of data characteristics for each personal property account in Coryell CAD is collected in the field and data entered into the districts PACS system. The personal property appraisers collect the field data and maintain electronic property files making updates and changes gathered from field inspections, newspapers, property renditions, sales tax permit listings, The Herald Business Journal, phone book, etc.

NAICS Code Analysis

Business personal property is classified and utilizes a numeric code, called the North American Industry Classification System (NAICS) codes that were developed by the Office of Management and Budget (OMB) and adopted in 1997 to replace the Standard Industrial Classification system (SIC) to describe commercial property in North American countries. These classifications are used by Coryell CAD to classify business personal property by business type.

All of the personal property analysis work done in association with the personal property valuation process is NAICS code specific. NAICS codes are delineated based on observable aspects of uniformity and business use.

Data Collection Procedures

Personal property data collection procedures are published and distributed to all appraisers involved in the appraisal and valuation of personal property. The appraisal procedures are reviewed and revised to meet the changing requirements of field data collection.

Sources of Data

Business Personal Property

The district's property characteristic data is collected through a field data collection effort coordinated by the district and from property owner renditions. From year to year, re-evaluation activities permit district appraisers to collect new data through field inspections. This project results in the discovery of new businesses, changes in ownership, records filed at the courthouse through deed information, certificates of ownership, certificates of occupancy, relocation of businesses, and closures of businesses not revealed through other sources. Tax assessors, city and local newspapers, and the

public often provide the district information regarding new personal property and other useful facts related to property valuation.

Vehicles

An outside vendor provides Coryell CAD with a listing of vehicles within the jurisdiction. The vendor develops this listing from the Texas Department of Transportation (TXDOT) Title and Registration Division records. Other sources of data include property owner renditions and field inspections.

Leased and Multi-Location Assets

The primary source of leased and multi-location assets is property owner renditions of property. Other sources of data include field inspections.

Cost Schedules

Cost schedules are developed based on the NAICS code by district personal property valuation appraisers. Analyzing cost data from property owner renditions, hearings, state schedules, and published cost guides develops the cost schedules. The cost schedules are reviewed as necessary to conform to changing market conditions. The schedules are typically in a price per square foot format.

Depreciation Schedule and Trending Factors:

Business Personal Property

Coryell CAD's primary approach to the valuation of business personal property is the cost approach. The cost new is either developed from property owner reported historical cost or from CAD developed valuation models. The percent good depreciation factors used by Coryell CAD are also based on published valuation guides.

Vehicles

Value estimates for vehicles are provided by an outside vendor and are based on NADA published book values, and there are also considerations available for high mileage.

Office Review

Business Personal Property

All business personal property accounts are reviewed every year. This process consists of physical inspection and working of the asset listings.

Contract Appraisal Services

The Coryell Central Appraisal District contracts with an independent contractor to perform appraisal services on utility personal property as well as pipelines, other oil and gas related extraction, gathering, processing and treating equipment, and industrial

buildings and equipment. To insure that these properties are appraised in a manner that is consistent with the requirements of the Texas Property Tax Code as well as the Uniform Standards of Professional Appraisal Practice (USPAP) the appraisal district annually reviews samples of the property appraisals produced by the contractor. The review of these appraisals is conducted in the following manner

Appraisal Sampling & Review- The appraisal district will acquire appraisals of sample properties appraised by the contractor. The appraisals are reviewed by the appraisal district's staff to verify that basic market value standards are met. More specifically, the staff reviews the following criteria.

1. The consideration and/or application of the three approaches to value (Income, Cost, and Market Approaches).
 - a) Income Approach- Methodology for estimating projected net operating income (NOI). Cap rate development and market support in debt and equity returns. Methodology for any application of discounted cash flow analysis or projections.
 - b) Cost Approach-Sources for historical or replacement costs. Development of physical, functional or economic obsolescence factors and/overall market adjustment factors.
 - c) Market Approach (as applicable) - Selection of comparable sales properties. Market related adjustments of comparables to subject property.
 - d) Correlation of three approaches and development of any overall market adjustment factors.
 - e) Development and application of allocation factors for properties in jurisdiction.
2. Review of market data sources used in contractors appraisals.
3. Consideration of equal and uniform treatment of like properties.
 - a) Were equal and uniform standards applied consistently to similar properties?

In addition to the appraisal samples acquired from the contractor, Coryell CAD also will request a list of properties to be inspected by the contractor that indicates the day and time of the scheduled inspection and the BPP and commercial appraisers will routinely go out on these inspections with the contractor to review the appraisals as they are done.

5. INCOME, EXPENSE AND COST INFORMATION GATHERING

The Coryell Central Appraisal District will send an information request to all large unit multi-family, mini-warehouses and retail strip center property owners located within the appraisal district boundaries. This request will ask for information related to the operating statements of the subject property, including actual income and expense data. The request will be mailed in late January to allow for a complete fiscal year of data to be reported. Completion of the request is voluntary for the property owner.

The Coryell Central Appraisal District utilizes information supplied by Marshall and Swift for residential and commercial cost information. Local builders may also be surveyed via an information request to determine any local modifiers applicable in a cost approach. This request will ask for information related to building material costs, labor costs, builders profit and other information related to construction costs.

6. BUILDING PERMITS/NEW CONSTRUCTION

The discovery of newly constructed improvements is achieved by reviewing building permit information provided by the Cities of Copperas Cove and Gatesville, 911 addressing information provided by the Central Texas Council of Governments, electric meter permits and septic system permits submitted to the County Judge and visual inspections during the course of the field review process by appraisers of the Coryell Central Appraisal District. The procedures for completing the identification of newly constructed improvements are as follow:

- The appraisal tech enters the building permit information and assigns the permit by state code and selects the correct property group code in the PACS system.
- The Appraiser can pull up their list of permits by selecting the correct monitor in the PACS system.
- Each Appraiser reviews the permit lists for content and relevant information.
- Appraiser prints field review card or utilizes PACS mobile for selected properties
- Appraiser conducts any preliminary analysis using aerial photography, mapping or existing images.
- On-Site field inspection is completed and improvements are measured, classed and coded in accordance with mass appraisal system classifications.

7. EXEMPTION PROCEDURES

The exemption process is very important to the property owners and the taxing jurisdictions within the Coryell Central Appraisal District. The majority of the applications are for residential homesteads, over age 65, disabled persons, or veteran's disability. There are exemptions available for charitable organizations, churches, and other tax exempt organizations. The exemption technician is responsible for processing all exemption requests and they must be approved by the chief appraiser. January 1 to April 30 are the filing dates; however, the Property Tax Code allows for applications to be filed for up to a year late on some exemptions. When an application is submitted to the Appraisal District, the document(s) are then routed to the exemption technician for review. If the application requirements are satisfied, the exemption will then be granted. If additional documentation is requested, the exemption technician will then send out a form letter to the property owner requesting more information. The property owner will then have 30 days to submit the requested documents, or the exemption will be subject to denial. If the application is denied, a written denial letter must be sent via certified mail to the homeowner. All documentation is scanned into the property owner's account. Totally exempt property will be reviewed on a periodic basis.

Performance History

The Coryell Central Appraisal District work load is broken down by the Property Tax Division's state code classification as follows:

Category A properties (Single Family Residence)	16,061
Category B properties (Multifamily Residence)	1,018
Category C properties (Vacant Lot)	1,762
Category D properties (Ag Land)	6,623
Category E properties (Farm or Ranch Improvement)	3,830
Category F properties (Commercial/Industrial Real Property)	851
Category J properties (Utilities)	209
Category L properties (Business Personal Property)	1,543
Category M properties (Mobile Homes Personal Property)	688
Category O properties (Residential Inventory)	756
Category S properties (Special Inventory Tax)	25
Category X properties (Totally Exempt Property)	863
 Total Properties	 34,229

Plan Objectives

The Chief Appraiser is primarily responsible for the overall planning, organizing, staffing, coordinating and controlling all district operations. A calendar of key events related to the 2019-2020 appraisal plans is prepared each year. The Chief Appraiser organizes the workflow around this calendar in conjunction with the Deputy Chief Appraiser, Director of Appraisal and staff planning sessions which are held throughout the appraisal year. The 2019-2020 calendars of key activities are as follows:

Projected Date	Appraisal Related Event
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July 2018

- Pictometry change finder training
- Initiate 1st mailing of sale letter requests to property owners
- Finish Appraisal Review Board (ARB) Hearings including Pritchard & Abbott Properties
- Obtain and enter Railroad Rolling Stock values
- ARB approves appraisal records
- Chief Appraiser certifies appraisal roll to taxing units
- Create new year layer to begin 2019 appraisal year
- Conduct initial planning meeting for annual appraisal activities
- Conduct preliminary ratio studies to determine appraisal needs and goals
- Review residential cost schedules
 - Barndominiums

- Screen porch vs open porch
- Review mobile home cost schedules
- Review multi-family cost schedules
- EARS and Property Transaction Submission to Texas Comptroller due August 1

August 2018

- Begin training and classroom work for compliance with TDLR regulations
- Complete neighborhood delineation for residential, rural, commercial & multi-family.
- Complete land valuation for residential, rural, commercial & multi-family.
- Review and amend land spreadsheets for uniformity.
- Continue review & deed research of unmapped parcels – 174

September 2018

- September 15 – Deadline for Coryell CAD Board of Directors to approve budget and reappraisal plan
- Conduct preliminary neighborhood profiles
- Implement field work training for uniformity of classification
- Begin aerial review of 1/3 of properties via map grid. Deadline for completion is 11/1/2019
- Continue training and classroom work for compliance with TDLR regulations
- Continue review & deed research of unmapped parcels
- Publish the Annual Report to both offices and the website

October 2018

- Coryell CAD Ag Review Board Meeting & Operations Survey
- Begin review of agricultural appraisal guidelines
- Continue aerial review of properties via map grid
- PACS Mobile training
- Begin initial field work for real properties including change finder review, new construction, building permits, picture monitor and other categories of rechecks. Deadline for completion 1/25/2019.
- Continue aerial review of properties via map grid

- Begin organization of business personal property rendition information and appraisal activities

November 2018

- Continue field work for real properties including change finder review, new construction, building permits, picture monitor and other categories of rechecks. Deadline for completion is 1/25/2019
- Continue organization of business personal property rendition information and appraisal activities
- Send initial request for
 - agricultural application update for selected parcels
 - request annual wildlife report for all regions
- Send agricultural survey

December 2018

- Continue field work for real properties including change finder review, new construction, building permits, picture monitor and other categories of rechecks. Deadline for completion 1/25/2019
- Continue organization of business personal property rendition information and appraisal activities
- Send homestead request letters
- Continue agricultural application update and request annual wildlife reports
- Conduct end of year ratio studies in residential, commercial and rural land market areas
- Mail out discovery letters for home based Business Personal Property

January 2019

- January 1 – appraisal date for most categories of taxable property
- Begin rendition period of business personal property
- Mail
 - Ag new owner applications
 - BPP renditions
 - Homestead exemption applications
 - Abatement applications
- Mail sale letter requests to property owners where we don't have a sale price and no previous letter was sent

- January 25 - Complete field work for real properties including change finder review, new construction, building permits, picture monitor and other categories of rechecks.
- Implement income module in PACS for commercial
- Begin final valuation of land values and neighborhood delineations for accuracy, equality and uniformity
- Begin final review of residential neighborhood profiles and market adjustments (A's, B2's, B3's and E's) via mass appraisal reports in PACS residential profiles
- Begin final review and valuation of commercial land (F's), rural land (D's), vacant lots (C's) and builder inventory lots (O's) via sales ratio reports and local market listing data
- Mail income surveys to property owners
- Receive comptroller property value study or MAP review and incorporate into district ratio study analysis, valuation plan and appraisal district operating procedures
- Electronic Property Transaction Submission to Texas Comptroller due Feb 1st

February 2019

- Finalize review of land values and neighborhood delineations for accuracy, equality and uniformity
- Finalize review of residential neighborhood profiles and market adjustments (A's, B2's, B3's and E's) via mass appraisal reports in PACS residential profiles
- Finalize review and valuation of commercial land (F's), rural land (D's), vacant lots (C's) and builder inventory lots (O's) via sales ratio reports and local market listing data
- Begin review of multifamily properties (B1's) income approaches utilizing all available relevant information
- Begin review of income surveys provided by local property owners and input into the income module in PACS
- Finalize Special Inventory Valuations (SIT)
- Obtain and enter Just Texas Commercial Vehicle Registration information

March 2019

- March 7 – deadline for all appraisal review
- March 12 – notices to print vendor
- Review Inquiry, Protest and Online Appeal procedures prior to initial notice mailing process
- Begin property owner inquiry and protest processes
- Continue organization of business personal property rendition information and data entry.

- Continue data entry of exemption applications submitted to appraisal district
- Initiate 2nd mailing of new owner agricultural application requests and continue review of submitted ag applications
- Initiate 2nd mailing of new owner exemption requests and continue review of submitted exemption applications
- Notify entities of the form they will receive the appraisal roll (26.01)

April 2019

- Continue business personal property valuation and review all submitted renditions
- Prepare initial value estimates for all taxing jurisdictions in Coryell County prior to April 30th
- Second mailing of annual appraisal notices to properties that have not been noticed and are ready for a notice
- Begin all necessary agricultural application field checks
- Continue property owner inquiry and protest processes, compile evidence packets for ARB protests

May 2019

- Complete all necessary agricultural application field checks
- Third mailing of annual appraisal notices to business personal properties (L's) and any outstanding agricultural appraisal applications
- Review appraisals conducted by contract appraisal group (Pritchard and Abbott), coordinate any necessary information or data exchanges and finalize appraisal notice and protest plans for properties appraised by Pritchard & Abbott (Some L's, G's J's)
- Continue property owner inquiry and protest processes
- Submit appraisal roll to Appraisal Review Board
- Schedule initial hearings of the Appraisal Review Board

June 2019

- Prepare mass appraisal report
- Continue property owner inquiry and protest processes
- Submit preliminary budget to taxing units before June 15th
- Continue formal hearings before the Appraisal Review Board
- Conduct initial planning meeting for 2020 annual appraisal activities

Begin 2020 Appraisal Year

July 2019

- Initiate 1st mailing of sale letter requests to property owners
- Finish Appraisal Review Board (ARB) Hearings including Pritchard & Abbott Properties
- Obtain and enter Railroad Rolling Stock values
- ARB approves appraisal records
- Chief Appraiser certifies appraisal roll to taxing units
- Create new year layer to begin 2020 appraisal year
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- Review multi-family cost schedules
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- Review and amend land spreadsheets for uniformity.
- Continue review & deed research of unmapped parcels – 100

September 2019

- September 15 – Deadline for Coryell CAD Board of Directors to approve budget
- Conduct preliminary neighborhood profiles
- Begin aerial review of 1/3 of properties via map grid. Weekly goals to be developed and implemented
- Continue training and classroom work for compliance with TDLR regulations
- Continue review & deed research of unmapped parcels
- Publish the Annual Report to both offices and the website

October 2019

- Coryell CAD Ag Review Board Meeting & Operations Survey
- Begin review of agricultural appraisal guidelines
- Continue aerial review of properties via map grid
- Begin initial field work for real properties including change finder review not complete in 2019, new construction, building permits, picture monitor and other categories of rechecks. Weekly goals to be developed and implemented
- Begin organization of business personal property rendition information and appraisal activities

November 2019

- Continue field work for real properties including change finder review, new construction, building permits, picture monitor and other categories of rechecks. Weekly goals to be developed and implemented
- Continue aerial review of properties via map grid
- Continue organization of business personal property rendition information and appraisal activities
- Send initial request for
 - agricultural application update for selected parcels
 - request annual wildlife report for all regions
- Send agricultural survey

December 2019

- Continue field work for real properties including change finder review, new construction, building permits, picture monitor and other categories of rechecks. Weekly goals to be developed and implemented
- Continue aerial review of properties via map grid
- Continue organization of business personal property rendition information and appraisal activities
- Send homestead request letters
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- Conduct end of year ratio studies in residential, commercial and rural land market areas
- Mail out discovery letters for home based Business Personal Property

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- January 1 – appraisal date for most categories of taxable property
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- Begin final review and valuation of commercial land (F's), rural land (D's), vacant lots (C's) and builder inventory lots (O's) via sales ratio reports and local market listing data
- Mail income surveys to property owners
- Receive comptroller property value study or MAP review and incorporate into district ratio study analysis, valuation plan and appraisal district operating procedures
- Electronic Property Transaction Submission to Texas Comptroller due Feb 1st

February 2020

- Finalize review of land values and neighborhood delineations for accuracy, equality and uniformity
- Finalize review of residential neighborhood profiles and market adjustments (A's, B2's, B3's and E's) via mass appraisal reports in PACS residential profiles
- Finalize review and valuation of commercial land (F's), rural land (D's), vacant lots (C's) and builder inventory lots (O's) via sales ratio reports and local market listing data
- Begin review of multifamily properties (B1's) income approaches utilizing all available relevant information
- Begin review of income surveys provided by local property owners and input into the income module in PACS
- Finalize Special Inventory Valuations (SIT)
- Obtain and enter Just Texas Commercial Vehicle Registration information

March 2020

- March 4 – deadline for all appraisal review
- March 10 – notices to print vendor
- Review Inquiry, Protest and Online Appeal procedures prior to initial notice mailing process
- Begin property owner inquiry and protest processes
- Continue organization of business personal property rendition information and data entry.
- Continue data entry of exemption applications submitted to appraisal district
- Initiate 2nd mailing of new owner agricultural application requests and continue review of submitted ag applications
- Initiate 2nd mailing of new owner exemption requests and continue review of submitted exemption applications
- Notify entities of the form they will receive the appraisal roll (26.01)

April 2020

- Continue business personal property valuation and review all submitted renditions
- Prepare initial value estimates for all taxing jurisdictions in Coryell County prior to April 30th
- Second mailing of annual appraisal notices to properties that have not been noticed and are ready for a notice
- Begin all necessary agricultural application field checks
- Continue property owner inquiry and protest processes, compile evidence packets for ARB protests

May 2020

- Complete all necessary agricultural application field checks
- Third mailing of annual appraisal notices to business personal properties (L's) and any outstanding agricultural appraisal applications
- Review appraisals conducted by contract appraisal group (Pritchard and Abbott), coordinate any necessary information or data exchanges and finalize appraisal notice and protest plans for properties appraised by Pritchard & Abbott (Some L's, G's J's)
- Continue property owner inquiry and protest processes
- Submit appraisal roll to Appraisal Review Board
- Schedule initial hearings of the Appraisal Review Board

June 2020

- Prepare mass appraisal report
- Continue property owner inquiry and protest processes
- Submit preliminary budget to taxing units before June 15th

- Continue formal hearings before the Appraisal Review Board
- Conduct initial planning meeting for 2020 annual appraisal activities

Exhibit A
Current Coryell CAD Market Segment Codes

NBHD	NBHD Name	PropCnt
0600	REG 2 NOT MAPPED GATESVILLE & OUTLYING AREA	124
2800	REG 3 HWY 84 TO SLATER RD & KING COUNTRY	940
2850	REG 3 BETWEEN 116 & SLATER RD	769
3200	RGN4 FM 107 TO S LINE	549
30000	RGN4 FM215 TO CR272	604
32001	RGN4 W LINE TO CR 342	924
0600E	REG 4 GATESVILLE & OUTLYING AREA	354
0600F1	GATESVILLE COMMERCIAL	652
0600W	REG 3 GATESVILLE & OUTLYING AREA	458
2600 APTS	COPPERAS COVE B1 PROPERTIES	35
2600A	REG 1 NORTH HWY 190/ I 9	23
2600B	REG 1B UNMAPPED PROPERTIES	3
2600B2/B3	RURAL B2 & B3	5
2600F1	COPPERAS COVE COMMERCIAL	540
2600MFC	COPPERAS COVE B3 PROPERTIES	2
2601CA	RURAL SOUTH BIPASS/E116	20
2601CB	RURAL SOUTH I 14/W FM 116	55
2602C	I 14/ HWY 190	45
2800F1	REG 3 COMMERCIAL	18
2800GV	2800 IN GV ISD	300
2850F1	REG 3 COMMERCIAL BETWEEN 116 & SLATER RD	3
3000E	RGN4 FM217 TO FM215	380
3000EV	3000W WEST OF SCHOOL BOUNDARY	358
3000EVF1	PURMELA COMMERCIAL	4
3000F1	TURNERSVILLE COMMERCIAL	9
3000F1E	REG 4 HWY 84 TO N COMMERCIAL	2
3000NE	MOCCASSIN BEND AREA	186
3000W	REG 3 HWY 84 TO NORTH OF COUNTY	226
32001F1	THE GROVE COMMERCIAL	1
3200F1	OGLESBY COMMERCIAL	33
3600E	JONESBORO RGN4 (N TO FM217)	608
3600F1	JONESBORO COMMERCIAL	7
3600W	REG 7 JONESBORO ISD	598
C2610	COPPERAS COVE OUTLYING COUNTY LINE-1113	62

NBHD	NBHD Name	PropCnt
C5330	SUMMER CREEK	14
C5331	SUN SET ESTATES	218
C5334	TANGLEWOOD ESTATES	23
C5336	TERRACE	92
C5337	THOUSAND OAKS COPPERAS COVE	218
C5340	TONKAWA	262
C5342	TRIPLE M	26
C5343	TURKEY CREEK	171
C5344	TWIN HILLS RANCH	54
C5346	VALLEY VIEW/FRITZ	287
C5346MF	VALLEY VIEW/FRITZ MULTI FAM	16
C5351	WESTERN HILLS	580
C5351MF	WESTERN HILLS MF	62
C5353	WESTVIEW	196
C5353MF	WESTVIEW MF	32
C5354	WHISPERING OAKS	90
C5356	WILLIAMS	26
C5375	WILLOW SPRINGS	164
C5376MF	WILLOW CREEK MF	26
C5377	WOLFE RANCHEROS	15
C5379	WOODLAND PARK	27
C5383	SKYLINE OAKS	46
C5384	SKYLINE VALLEY	150
C5451	REATA RANCH	68
C5453MF	THE MEADOWS PHASE 2 MF	82
C5472	COLONIAL PARK	485
C5472MF	COLONIAL PARK MF	26
C5473	DRYDEN +	53
C5473MF	DRYDEN + MULTI FAM	2
C5475	SUNSET-CITY CC	24
C5476	WALKER PLACE	196
C5477	WALKER PLACE - ORIGINAL	157
C5485MF	RACHEL ADDN MF	3
C5493	DEWBERRY RIDGE	74

C2620	COPPERAS COVE OUTLYING 1113-LUTHERAN CHURCH	166
C2630	COPPERAS COVE OUTLYING LUTHERAN -116	314
C2640	COPPERAS COVE OUTLYING S LUTHERAN-116	30
C2650	COPPERAS COVE OUTLYING GRIMES CROSSING-SKYLINE	31
C2660	CITY OF COPPERAS COVE	7
C5161	PERRYMAN CREEK	25
C5195	BECKMAN	11
C5195MF	BECKMAN MF	7
C5199	BIG VALLEY RANCH	94
C5201	BLUESTEM	255
C5202	BOULDER RUN	23
C5203	BRADFORD OAKS	43
C5206	CANYON SIDE	42
C5207	CEDAR GROVE	213
C5217	COPPERAS COVE HEIGHTS	187
C5220	COPPER HILL EST	373
C5222	COVE ACRES	19
C5226	COVE PARK	20
C5226MF	COVE PARK MF	30
C5228	COX	35
C5228MF	COX MF	3
C5230	CRESTVIEW HEIGHTS	25
C5230MF	CRESTVIEW HEIGHTS MF	9
C5231MF	CUMMINGS MF	69
C5233MF	DAVIS MF	6
C5236MF	DOVE HOLLOW MF	36
C5238MF	DRYDEN MF	65
C5240	ELLIOT	33
C5243	FAIRVIEW	353
C5243MF	FAIRVIEW MF	56
C5245	FIELDSTONE ESTATES	13
C5251	GILMORE	81
C5251MF	GILMORE MF	28
C5253MF	GREENFIELD MF	7
C5254	GREGORY	12
C5255	GUARANTY BANK	12
C5257	HALSTEAD	51
C5257MF	HALSTEAD MF	14

C5494	SKYLINE FLATS PHASE 1&2&3	279
C5499	THOUSAND OAKS	53
C5523	SUMMER PLACE	51
C5523MF	SUMMER PLACE	23
C5596	HEARTWOOD PARK PHS 1	370
C5597	THE RESERVE AT SKYLINE MOUNTAIN	57
C5601	EL CERRITO PLACE	34
C5602	LUTHERAN CHURCH ROAD ADDITION	9
C5603	THE NARROWS	9
C5608	NORTHERN HILLS	27
C5613MF	COVE PARK MULTI FAM	7
C5624MF	BROOKVIEW MULTI FAM	8
C5639	LIBERTY STAR	71
C5639MF	LIBERTY STAR MF	3
C5664	THE RANCHES AT TWIN MOUNTAIN	17
E5358	EVANT ACRES	199
E5362F1	EVANT CITY COMMERCIAL	54
E5369	HINES RANCH	271
E5371	KING COUNTRY	127
G0036NE	EAST SIDE OF NORTH HWY 36	103
G0036NW	NORTH WEST OF HYW 36	65
G0036S	SOUTH HWY 36	353
G0036SMF	SOUTH HWY 36 MF	3
G0084E	HWY 84 EAST	166
G0084EMF	HWY 84 EAST MULTIFAMILY	1
G0084W	HWY 84 WEST	108
G0084WMF	HWY84 W MF	2
G0600 APTS	GATESVILLE APTS	10
G5107	BRETT	27
G5112	CEDAR RIDGE	117
G5113	CEDAR MOUNTAIN EST	125
G5115	CORYELL COUNTY	28
G5118	CREEK CLIFF	65
G5125	EASTWOOD	393
G5125MF	EASTWOOD MF	1
G5131	FOREST HILLS	90
G5133	GANDY	129
G5136	GOLDEN ACRES	42

C5259	HI CHAPARRAL	46
C5261	HIGHLAND HEIGHTS	151
C5262	HIGHLAND PARK	236
C5263	HILLSIDE	71
C5266	HOUSE CREEK NORTH	952
C5266MF	HOUSE CREEK NORTH MF	12
C5267	HUGHES GARDENS	260
C5268	HUGHES MOUNTAIN EST	32
C5271	KIELMAN	133
C5271MF	KIELMAN MF	21
C5272	KUBITZ PLACE	116
C5277	LOMAS RODANDO	32
C5279	LONG MOUNTAIN EST	72
C5285	MEADOWBROOK	653
C5286	THE MEADOWS PHASE 1	69
C5286MF	THE MEADOWS PHASE 1 MF	15
C5287	MEGGS	167
C5287MF	MEGGS MF	19
C5290	MESA VERDE AT SKYLINE	34
C5291	MESQUITE WEST	132
C5292MF	MORGAN MF	56
C5293	MORSE VALLEY	498
C5295	MOUNTAIN TOP	282
C5297	MOUNTAIN VIEW	22
C5298	NAUERT	472
C5300	NORTHERN HILLS	292
C5301	OAK HILL	45
C5302	OAK RIDGE PARK	185
C5303	OAK SPRINGS	162
C5304	OGLETREE PASS	28
C5306	ORIGINAL TOWN COPPERAS COVE	117
C5306MF	ORIGINAL TOWN COPPERAS COVE MF	3
C5308	PARKSIDE	82
C5309	PARKVIEW	54
C5310	PECAN COVE	23
C5319	ROLLING HEIGHTS	80
C5319MF	ROLLING HEIGHTS MF	45
C5320	ROLLING HILLS	13
C5322	SKYLINE ESTATES	60
C5323	SMITH LUKER GOODMAN	43

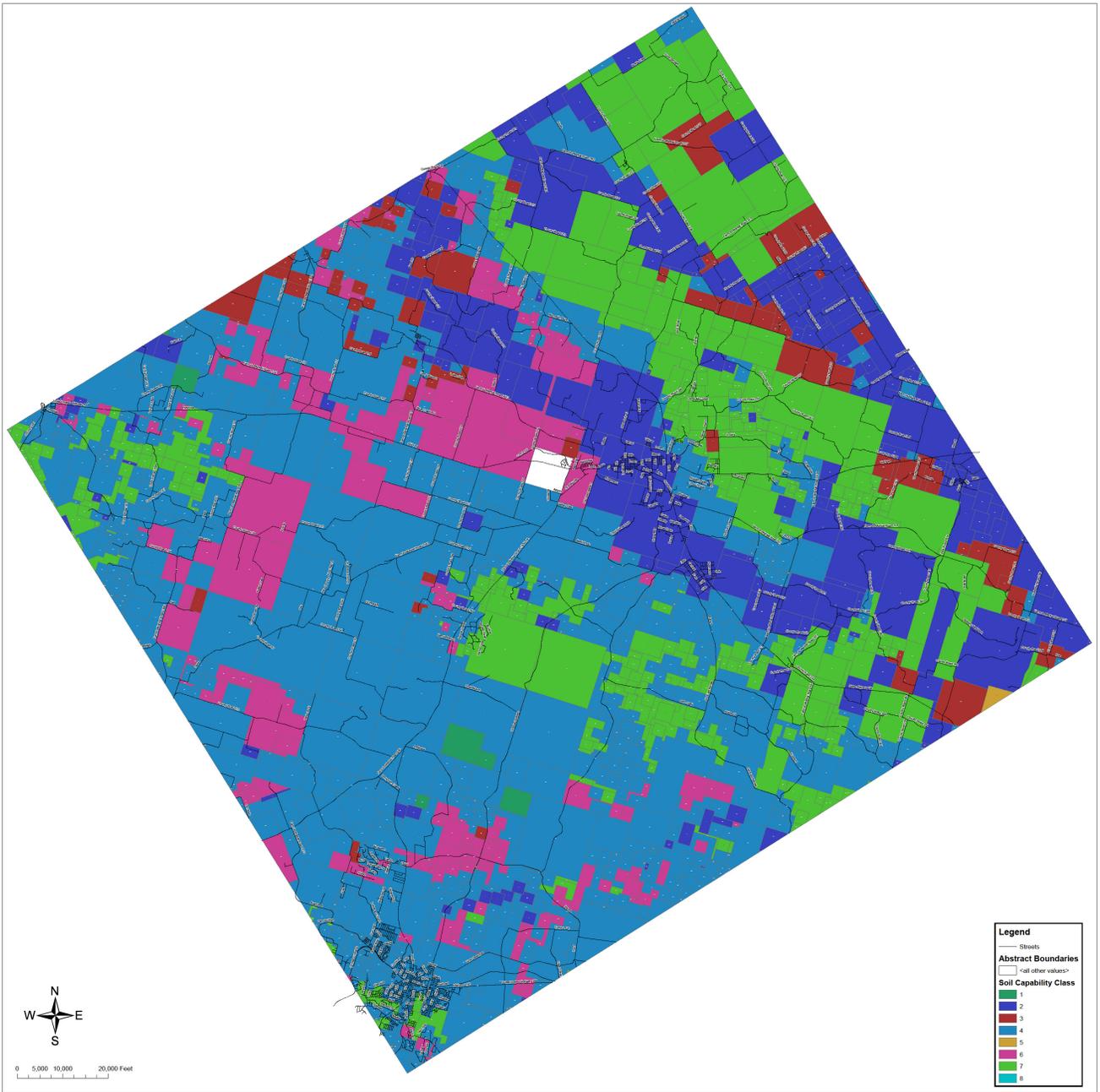
G5136MF	GOLDEN ACRES MF	1
G5138	GREENBRIAR ESTATES	23
G5139	GUGGOLZ	76
G5139MF	GUGGOLZ MF	4
G5140	HAMILTON/GATEWAY	250
G5140MF	HAMILTON MF	2
G5144	INDIAN ACRES	115
G5145	INDIAN HILLS	21
G5147	LAKEWOOD GREENS	67
G5149	LEISURE ACRES	20
G5154	MOUNTAIN VIEW	118
G5154MF	MOUNTAIN VIEW MF	10
G5155	NEW ADDITION	154
G5155MF	NEW ADDITION MF	4
G5156	NORTHERN ANNEX	249
G5156MF	NORTHERN ANNEX MF	1
G5157	OAK GROVE	87
G5158	OAKLAND ACRES	50
G5160N	ORIGINAL TOWN GATESVILLE N	465
G5160NMF	ORIGINAL TOWN MF	10
G5160S	ORIGINAL TOWN GATESVILLE S	505
G5160SMF	ORIGNIAL TOWN SOUTH MF	6
G5163	POLLARD	109
G5163MF	POLLARD MF	2
G5165	RENFRO VALLEY	63
G5167A	RIVERPLACE A	133
G5174	SOUTHEAST ANNEX	235
G5174MF	SOUTHEAST ANNEX MF	18
G5176	SOUTHGATE	141
G5178	STONERIDGE	96
G5178MF	STONERIDGE MF	45
G5181	THOUSAND OAKS	14
G5183	VALLEY VIEW GV	95
G5183MF	VALLEY VIEW MF	14
G5189	WESTERN RIDGE	117
G5190	WESTVIEW GATESVILLE	105
G5483	MEADOWGATE	13
G5540	107 RANCH ADDITION/GREENBRIAR RANCH ESTATES	38
J5366	IRELAND	93
J5370	ORIGINAL TOWN LEVITA	45

C5323MF	SMITH LUKER GOODMAN MF	11
C5325MF	SOUTH 116 SUB MF	10
C5327	SOUTH MEADOWS	137
C5329	STONE OAK	128

O5365	OGLESBY	241
O5365A	OGBY OUTLYING CR272 TO FM107	533
O5372	HORSE CREEK	89
O5480	LEGEND OAKS	57

Updated
2018-08-22

Coryell Soil Map



RESOLUTION 2018-0500

WHEREAS, Texas Property Tax Code §6.05(i) requires the Board of Directors of the Coryell Central Appraisal District to biennially adopt a written plan for the periodic reappraisal of all property within the appraisal district and to hold a public hearing to consider the adoption of the proposed plan; and,

WHEREAS, in accordance with Texas Property Tax Code §6.05(i), the Board of Directors of the Coryell Central Appraisal District has prepared the 2019 - 2020 Reappraisal Plan of the Coryell Central Appraisal District and has given notice to the presiding officer of the governing body of each taxing unit participating in the district of the date, time and place that the Board of Directors intends to hold a public hearing on the adoption of the proposed plan; and,

WHEREAS, the Board of Directors of the Coryell Central Appraisal District on this date held a public hearing on the adoption of the proposed 2019 - 2020 Reappraisal Plan of the Coryell Central Appraisal District; and,

WHEREAS, the Board of Directors of the Coryell Central Appraisal District finds that the proposed plan meets the requirements of Texas Property Tax Code §25.18 and has determined that it is in the public interest that the 2019 - 2020 Reappraisal Plan of the Coryell Central Appraisal District be adopted by the Coryell Central Appraisal District,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CORYELL CENTRAL APPRAISAL DISTRICT:

That the Coryell Central Appraisal District adopts the 2019 - 2020 Reappraisal Plan of the Coryell Central Appraisal District in accordance with Texas Property Tax Code §6.05(i).

PASSED AND APPROVED THIS the 22nd Day of August, 2018



Justin Carothers, Chairman
Coryell Central Appraisal District

ATTEST:



Jay Manning, Secretary
Coryell Central Appraisal District