DELTA COUNTY APPRAISAL DISTRICT

REAPPRAISAL PLAN

2027 & 2028

Adopted 9-14-26

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INTRODUCTION

SCOPE OF RESPONSIBILITY

The Delta County Appraisal Delta County Board of Directors published this reappraisal plan to provide the citizens and taxpayers of Delta County with a better understanding of the district's responsibilities and activities. This plan has several parts: a general introduction, a section describing the current resources available to the district, the appraisal and administrative activities, and finally the specific objectives over the next two years for each appraisal property type.

The Delta County Appraisal District (CAD) is a political subdivision of the State of Texas created January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A Board of Directors, appointed by the voting taxing jurisdictions within the boundaries of the Delta County Appraisal District, constitutes the governing body. The chief appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisals, exemption administration and special valuations of property for jurisdictions or taxing units in its county. Each taxing unit sets its own tax rate to generate revenue to pay for police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. The following is a list of all the taxing entities within the Delta County Appraisal District's jurisdiction:

Delta County
Delta County Road & Bridge
Delta Emergency Service District #1
Delta MUD
City of Cooper
City of Pecan Gap
Chisom ISD
Cooper ISD
Commerce ISD
Fannindel ISD

Except as otherwise provided by the Property Tax Code, all taxable property is appraised at its "market value" as of January 1 of the tax year. Under the tax code, "market value" is defined 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 of 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 the other's situation.

TAX CODE REQUIREMENT

The legal requirement of a reappraisal plan passed by the Texas Legislature in Senate Bill 1652 during the 2005 regular session is as follows:

Section 6.05, Tax Code, is amended by adding Subsection (i) to read as follows:

(i) To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10^{th} 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.

The plan for periodic reappraisal is outlined in the Texas Property Tax Code Section 25.18 (a) and (b), and reads as follows:

(a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).
(b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:

(1) Identifying properties to be appraised through physical inspection
or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
(2) Identifying and updating relevant characteristics of each property
in the appraisal records;
(3) Defining market areas in the district;
(4) Identifying property characteristics that affect property value in each market area,

including:

(A) The location and market area of the property;
(B) Physical attributes of property, such as size, age, and condition;
(C) Legal and economic attributes; and
(D) Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;

(5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
(6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
(7) Reviewing the appraisal results to determine value.

UNIFORM STANDARDS OF PROFESSIONAL APRAISAL PRACTICES (USPAP)

USPAP is a set of standards to be followed when appraising the value of a property. It does not prescribe specific methods. The rules were created by the Appraisal Foundation, and appraisers are required to follow these guidelines. Some of the standards include best practices for research, reporting, and other activities that an appraiser would go through.

Standard Six: Mass Appraisal, Development and Reporting

A mass appraisal includes:

1. Identifying properties to be appraised
2. Defining market area of consistent behavior that applies to properties
3. Identifying characteristics (supply and demand) that affect the creation of value in that market area
4. Developing a model structure that reflects the relationship among the characteristics affecting value in the market area
5. Calibrating the model structure to determine the contribution of the individual characteristics affecting value
6. Applying the conclusions reflected in the model to the characteristics of the property (ies) being appraised; and
7. Reviewing the mass appraisal results

AVAILABLE RESOURCES

The district must take stock of all its available resources. This includes staff, existing systems, maps, support, facilities, and budget.

PERSONNEL RESOURCES

The office of the chief appraiser is responsible for overall planning, organizing, staffing, coordinating, and controlling the district operations.

<u>Staff Listing & Responsibilities</u>

Chief Appraiser	Strategic planning/organizing/coordinating
Office Administrator	Maintain financials/process applications/assist owners
Appraiser	Data collection/update property data/analysis
Special Valuation (Contracted)	Data collection/update property data/analysis
Deed/Mapping (Contracted)	Update & maintain maps, ownership transfers

<u>Staff Education & Training</u>

The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulations.

All personnel that are performing appraisal work are registered with the TDLR and are required to take appraisal courses to achieve the status of a Registered Professional Appraiser within five years of employment as an appraiser. Designated courses must be completed at the one-year, three-year, and five-year mark. After they are awarded their certification, they must receive additional training of 30 continuing education units every two years (effective January 2011).

Pursuant to HB 3834 (86R) all district personnel, regardless of employment status, will be required to take a cybersecurity training course annually and the District is required to confirm completion by all personnel to the Texas Department of Information Resources (DIR).

INFORMATION SYSTEM

The Delta County Appraisal District houses a secure server containing appraisal records for the district. The server is maintained by BIS along with all the PC's in the office. The district utilizes Harris Govern's PACS (Property Appraisal and Collection System) software application. Multiple PC's in the appraisal office access this system for information. Harris Govern manages the PACS software applications.

PACS (Property Appraisal and Collection System) software provides for the following capabilities:

-Add, calculate, and maintain appraisal records
-Selection of data items by specified fields
-Sorting of data according to multiple criteria
-Editing of existing data by adding, removing or changing property or owner characteristics individually or in mass
-Restriction of access to only authorized personnel
-Limit a user to certain functions
-Monitor system use

The district's website provides a broad range of information available for public access including information on the appraisal process, property characteristics data, certified values, protests and appeal procedures. Downloadable files of related tax information and district forms including exemption applications and business personal property renditions are also available. BIS manages and maintains the district's internet website.

BIS also provides software services for appraisal and GIS applications. The geographic information system (GIS) maintains cadastral maps and various layers of data, aerial maps, topographical maps, and flood plain maps.

The district has email and internet access provided through the county network. These services allow for inter-office communications. This service is a critical tool for research and the discovery process for both real and personal property.

FACILTIES

The following briefly describes the Delta County Appraisal District facility.

Situs:	1280 W Dallas Ave.
Legal Description:	0307 E SPENCER, TRACT 18-1
Site (in acres):	0.29 acres
Parking spaces:	8 spaces total, 1 handicap accessible space
Building Type:	Free standing
Gross Building Area:	2,601sq ft
Year Built:	1990
Restrooms:	3 restrooms total (1 handicap accessible)

FINANCIAL RESOURCES

The district must review its budget annually to determine if the allocated amounts are sufficient and appropriate for all areas of the Delta County operations. It is imperative that the district always consider any future needs or changes that might affect the Delta County daily and overall operations. The chief appraiser must submit by June 15 of each year a proposed budget to each taxing unit and to the District Board of Directors for their review and approval. The budget will include the following:

-list of each position with its salary and any benefits
-capital expenditures
-amount of the budget that will be allocated to each taxing unit

The Delta County budget must be approved by its Board of Directors before September 15th of each year.

TAX CALENDAR

The Texas Property Tax Code establishes deadlines for the reappraisal, exemption of taxation, special valuation, reporting, and tax collection. The Texas Comptroller Rules also provides deadlines for the submission of reports by the appraisal district. These dates are an essential tool to govern and direct the Delta County Appraisal District daily, monthly and annual operations.

APPRAISAL ACTIVITIES

The mission of the appraisal district is to discover, list and value all properties in its jurisdiction at market value and equitably using the staff and resources available.

DATA MANAGEMENT

The district is responsible for establishing and maintaining real and personal property accounts within Delta County. This data includes property characteristics, ownership, and exemption information.

The appraisal records are comprised of the following categories:

Ownership
General property description – legal description, situs
Land detail – site characteristics such as size, topology
Improvement detail – building characteristics (square foot, year built, quality of construction, and condition)
Value history –history of the value of the property
Exemption information

DATA COLLECTION & VERIFICATION

The field appraisal staff is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes. Accurate valuation of real and personal property by any method requires a comprehensive physical description of personal property, land and building characteristics. The data collection effort involves field or aerial inspection of real and personal property.

DATA SOURCES

Inspection Requests, Building Permits, Installation records, Sales Listings, Renditions, subdivision plats, publications, and surveys are sources of information used by an appraiser when evaluating a property's market value. The named sources are explained below.

<u>Inspection Requests</u>
Property owners are one of the best sources for identifying incorrect data that generates a field check, also referred to as an Inspection Request. Frequently, the property owner provides reliable data to allow correction of records without having to send an appraiser on-site. Property owners have the opportunity to forward a request for corrections via email of any inaccurate data. Properties identified in this manner are added to a work file and inspected at the earliest opportunity.

<u>Building Permits</u>
Building Permits are applied for by contractors or owners in order to comply with city and/or county building codes. Permits are issued by incorporated cities within Delta County. A list of properties with issued building permits is received from the City of Cooper. After receipt of the building permits, inspection requests are generated within PACS for an inspection to be completed by an appraiser.

<u>Installation Records</u>
The Texas Department of housing and community affairs issues installation receipts for manufactured housing. The district reviews these reports to identify manufacture housing installed in the county.

<u>Sales</u>
The district gathers actual documented sales from various sources. These sources may include Listing Services, Bill of Sales, and Housing and Urban Development (HUD) forms, also referred to as settlement statements. The district will compare the sales data to the district's existing records. Sales checks are generated where discrepancies exist between the sales information and the district records.

Real Property Renditions

Real property renditions are submitted by property owners between January 1st and April 15th each year. In a rendition, the owner may state what and how many improvements exist at a specified property and an opinion of value. All renditions are reviewed by the district and compared to the current appraisal records. All properties with a real property rendition will receive a notice of value for that appraisal year.

Real Property Inventory

Real Property Inventory renditions are submitted by property owners between January 1st and April 15th each year. The owner must identify all property actively on the market along with listing prices. The rendition may also provide an estimate of inventory value per development cost or income.

Plats & Survey Maps

Copies of plats and surveys are provided to the district and processed by the contractor. Plats should provide size and legal descriptions of the subject property.

Publications

There are several publications available to appraisers for research and the discovery process. The following is a list of frequently used materials: PTAD Classification Guide, Texas Rights & Remedies, Motor Vehicle registration by Just Texas.

Surveys

Surveys of various types of rental and/or leased properties are conducted to collect a sample of income streams. These surveys are typically done at the beginning of each calendar year.

County Records

All property transactions are recorded with the County Clerk's Office. The information should provide a complete legal description, along with ownership information. If a property or group of properties such as a subdivision is platted, then a deed may specify any restrictions or limited uses for the property or subdivision.

DATA CLASSIFICATIONS

The district utilizes several types of property classifications to identify and define properties. Each of these classification systems allows the district to identify market, income, and/or geographic trends. The various classification systems also enable the district to sort the data for research and equity. These property classifications include:

State Property Classification

The State property classification system is a guide developed by the Texas Comptroller of Public Accounts to classify property. All properties are required to have a state code.

Category	Description
A	Residential real, single family
B	Residential real, multi family
C	Real, vacant platted lots
D1	Qualified Ag land
D2	Improvements on qualified agriculture land
E	Rural, non-qualified open space land
F1	Real, commercial
F2	Real, commercial industrial
G	Real, oil, gas, and minerals
J	Real and personal utilities
L1	Business Personal Property
L2	Business Industrial Personal Property
M	Personal Other
O	Real, Inventory
S	Special Inventory
X	Exempt

SIC codes

SIC codes are a numeric classification system used to identify the type of business. These codes are only used for business personal property accounts.

CAD Areas

Delta County Appraisal District has established Areas (also referred to as work areas) throughout the county.

Zoning

Many commercial properties exist within areas that have zoning districts. Zoning districts are set by the local city government. These zoning districts specify how properties can be developed. The zoning districts may limit property use, set lot restrictions and establish building requirements. The city of Cooper does have zoning codes.

Neighborhoods

A neighborhood may be characterized as an area that contains complimentary land uses. Analysis of a neighborhood is important because the various forces that affect a neighborhood may directly influence the individual properties located within its boundaries.

Property-Use Codes

All commercial properties will have a property-use code. The property-use code is a three-digit code that should identify the property's highest and best use. The property-use code not only identifies the best use for the property, but it also provides the district the ability to sort data for market and equity.

Class & Construction Types

The district utilizes various class descriptions to define the quality of the improvements. No property should fit in more than one class and each property should fit into a class.

Construction types are used to group and identify similar type buildings from others: single family dwellings vs. duplex, apartment buildings vs. motel buildings. These attributes allow for market analysis and valuation to be conducted.

Subsets

Subsets are a classification system used to distinguish properties that share a unique market trait such as highway frontage or lake access, in a specific market area.

DATA ENTRY

All data collected from the various data sources shall be entered into PACS (Property Appraisal and Collection System). Data entry is routinely updated throughout the year by appraisers as well as support staff.

PILOT STUDY

A pilot study is an opportunity for the district to test new procedures on a small sample of properties in its jurisdiction. It provides for a new system to be critiqued for accuracy, efficiency and reliability and allows for editing prior to implementation to the entire population.

APPRAISAL METHODS & ANALYSIS

HIGHEST & BEST USE

Highest and Best Use Analysis The highest and best use is the most reasonable and probable use that generates the highest net to land and present value of the real estate as of the date of valuation. The highest and best use of any given property must be physically possible, legally permissible, financially feasible, and maximally productive. For improved properties, highest and best use is evaluated as improved and as if the site were still vacant. This perspective assists in determining if the existing improvements have a transitional use, interim use, nonconforming use, multiple uses, speculative use, is excess land, or a different optimum use if the site were vacant. For vacant tracts of land within this jurisdiction, the highest and best use is considered speculative based on the surrounding land uses. Improved properties reflect a wide variety of highest and best uses which include, but are not limited to office, retail, apartment, warehouse, light industrial, special purpose, or interim uses. In many instances, the property's current use is the same as its highest and best use. This analysis ensures an accurate estimate of market value.

COST ANALYSIS

Cost schedules are used to develop cost values for all improvements. The district refers to published national cost schedules to develop the residential, commercial, and rural improvement schedules.

The district reviews all existing improvement schedules within PACS. These schedules are checked against the published schedules to determine any necessary changes. If changes are to be made to the schedules, then they should be completed before January.

The district does not create nor maintain all the various schedules outlined in most publications. The county does not have many of the unique structures described in these cost publications. The district therefore only creates and maintains cost schedules for improvements that are typically found within its jurisdiction.

In order to recognize the differences between structures, the district has established categories. They should be reflective of conditions within this county as determined by both physical observation and market analysis. As a result, the number of categories for improvement types may be expanded on or reduced as necessary.

<u>Residential buildings</u>:
Type-category of residential building (single story, 2 story, etc.)
Class-quality of construction
Features-building refinements and characteristics (baths, fireplace, exterior type, etc.)

Depreciation-estimate as to what extent the improvement has deteriorated
Auxiliary improvements-additional improvements (porches, garages, patios, etc.)

Commercial buildings:
Method-describes the building's occupancy
Class-type of construction
Subclass-quality of construction
Features-building refinements (ceiling height, exterior type, etc)
Depreciation-estimate as to what extent the improvement has deteriorated
Auxiliary improvements-additional improvements

Most structures will generally be measured by square foot. However, not all improvements are measured the same. This variation is more commonly found with commercial improvements. Whatever unit of measure is selected, it must be identified in the cost schedule.

Some publications may include adjustments for variations from the standards of an improvement type. The district will determine if these adjustments are necessary or appropriate.
The district typically adjusts for variations from the standard size when it applies. Other adjustments the district typically recognizes include height and plumbing.

Published cost schedules identify a national value per unit for the various types of structures. These values require an adjustment to bring them in line with the current local cost. It is also important to note that not all modifiers may be necessary or appropriate. This may be especially true for tract housing. This type of construction does not always require a local modifier. The determination to include or even adjust the amount of a local modifier should be made based on the conditions in the area.

INCOME ANALYSIS

The district collects samples of income and expenses for specified markets from various sources. These sources include surveys, websites, rent rolls and income/expense reports provided by owners or their agents before and during the appeals process. From this data, the median lease and expense rates can be calculated. Schedules may be created when appropriate for each class of properties. The income schedules can then be tested and applied to all properties within the specified market. Income is considered for residential properties but is not generally used to determine value.

Data Collection
Surveys of various types of leased properties are conducted to collect a sample of income streams. These surveys are typically done at the beginning of each calendar year.

The district also incorporates all income and expenses provided by owners or their agents during the appeals process. This information along with publications and data collected from websites may be included to determine the various income streams.

Review

All income data may be analyzed to identify trends in the local rents and expenses. When there is sufficient income and expense data, an income schedule will be developed. This schedule would then be applied to all properties within a specified market. When analyzing income data, the following steps are necessary to determine if an income schedule can be developed.

- Determine if the sample size of the income data is sufficient to draw a conclusion about that market.
- Identify the range of rents (low to high) for property uses.
- Calculate the median and mean rents for each property-use and its economic classes (or submarkets) if any.
- Identify the range in expenses (low to high) for property uses.
- Calculate the median and mean expenses for each property-use and its economic classes (or submarkets) if any.
- Determine the typical vacancy for each property-use.

Once the median income and expenses is established for a specified market, then the information will be entered into various screens in PACS to create an income schedule.

Testing the Income Model

The income schedule should be tested with a sample of properties from the same market. This sample should include properties that were used to develop the model. The district will determine if an appropriate value is calculated for each property. If erroneous values appear as the final value, then the data entry fields may need to be checked.

Reports

The low-income housing capitalization rate will be published on the district's website by January 31st of every year in accordance with the Texas Property tax code sec. 11.1825.

SALES ANALYSIS

When sales are available, they are used to develop cap rates, identify trends in the market, produce ratio studies, and estimate the land value component for all properties.

A series of steps must be taken to determine market values for any group of properties. The following steps are used to arrive at a value per sales approach:

-collection of sales data
-verification

-data entry
-determination of property attributes & units of comparison
-market areas defined
-ratio studies
-analysis
-reports

Collection of Sales Data
Sales are gathered from various sources. These sources may include Multiple Listing Services, HUD forms and Bill of Sales, sales survey letters, purchase agreements, sales from brokerage firms, and deeds.

Verification
All sales are verified to determine accuracy of appraisal records. A field inspection may be conducted on a sold property where differences exist between the sale document and the appraisal record. Once a field check is conducted, the appraisal record is updated with any changes along with appraiser comments.

Data Entry
Sales information is stored within the PACS software. The sale file should be a "snapshot" of the sold property at the time of the sale (property characteristics and condition). Any remodeling, renovation or additions after the sale should not be included in this "snapshot" because it is not an indication of what sold. The district maintains procedures on how to update data in the system.

Determine Attributes & Units of Comparison
The district determines what attributes and characteristics of a property the market recognized as important or of utility. The property attributes and characteristics are used to establish the benchmark property of a market area. Correctly identifying the attributes of a property is important for developing a model that reflects what and how those characteristics relate to the market.

This information is collected and/or verified at the time of a field inspection. It should be included on both appraisal records, as well as updated on the sales profiles.

The district uses the following list as a guide in identifying the residential attributes which typically affect the market.

Residential Site
Land size: described in square feet or acres
Access: limited due to easements
View: water feature, hill, scenic view
Utility: limited or sufficient building site
Topography: flat to sloping, floodplains, etc.

Residential Improvements
Building: total living area
Class: construction type and quality
Age: actual and/or effective age
Story height: single story or multi story
Condition: overall deterioration of structures (at the time of sale)
Auxiliary improvements: pools, guest houses, etc.

The district uses the following list as a guide in identifying the commercial attributes which typically affect the market.

Commercial Site
land size: described in square feet or acres, used to calculate land to building ratio
Access : limited due to easements or sufficient access
Visibility: visibility of site from road access
Excess : excess land for future or separate development

Commercial Improvements
Building: gross building area & net rentable area
Class: construction type and quality
Age: actual and/or effective age
Story height; single story or multi story, also considered is wall height
Condition: overall deterioration of structures (at the time of sale)
Number of units: multi-tenant or single

Market Areas Defined
A neighborhood is a group of properties that share characteristics and are often identified by a physical or geographical boundary (such as a street or river), or legal restrictions such as zoning or subdivision declarations. A neighborhood may also be defined as a group of properties that react similarly to market influences. Regardless of how the neighborhood was delineated, it should contain a sufficient population (number of parcels) so an adequate sample of sales may be extracted. Correctly defining the parameters of each market area is essential for developing an appraisal model which reflects the characteristics affected by the market conditions.

Ratio Studies

After the sales are verified and data entry is complete, a preliminary ratio study will be performed. A ratio study should be at least completed for properties with a state category of A1 (residential improved), and E (rural properties) within each school district.

The ratio studies will list all the sales within the specified category of properties. It should identify the sales price for each property and the ratio of property value to sales price. The median and co-efficient of dispersion (COD) should also be calculated in a ratio study. This sales ratio study should be conducted at the beginning of the appraisal cycle, after any changes to the records (example when schedules are updated), when notices are prepared and at certification.

Analysis

The district shall analyze every ratio study to first determine if the sample size is sufficient. conclusions about the market and make necessary adjustments to the defined market area. If the sample size is too small, then the search criteria may need to be adjusted. Either the time frame of sales may need to be expanded or the boundaries of an area may need to change. Once the sample size is sufficient, then conclusions can be drawn from the data.

Reports

The final ratio study results will be included in the Annual Ratio Report.

VALUATION & RECONCILIATION

The final step to the mass appraisal process is to determine the best indicator of value for a group of properties. The supervisor shall decide if a group of properties should be valued via the cost, income or market approach to value. Generally, all residential properties within a specified market or neighborhood will be valued using the same approach to value. For commercial properties, all properties within a specified market or property-use will be valued using the same approach to value. However, an appraiser should always consider any qualities or characteristics about a property which differs or does not equally compare to the sample of properties.

ADMINISTRATIVE ACTIVITIES

PREPARATION OF APPRAISAL ROLL

After the district has reconciled the values, the system will be recalculated. Any system errors are checked and corrected. A preliminary appraisal roll is prepared by Chief Appraiser for verification. Not later than April 30th, “the Chief Appraiser shall prepare and certify to the assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit” (sect. 26.01 (e) of the Texas

Property Tax Code). A letter is prepared for each of these taxing units along with the estimate of taxable value of property in that taxing unit. (See attachments section for a template of letter).

Valuation notices are mailed to property owners only after the above steps are completed.

MASS APPRAISAL REPORT

The district is required to prepare a written mass appraisal report. The mass appraisal report must comply with USPAP standard 6. The chief appraiser should certify the mass reappraisal report each appraisal year soon after the notice values are prepared.

APPEALS PROCESS

The appeals process relies on the results from the valuation process, property characteristics, ratio studies and sales reports. Delta County Appraisal District offers informal hearings requested by all property owners/agents prior to a formal hearing. The district considers informal hearings as an opportunity to communicate with property owners, verify records and identify any areas of the appraisal records which may require further review. The district recognizes that informal hearings exist for both the benefit of the public and the district.

Evidence to be used by the district to meet its burden of proof for market and equity during the Appraisal Review Board hearings typically consists of market or equity data in either a list format or in grids for improved residential properties. Commercial and rural properties' evidence consists of market or equity data in a list format. No grids are available at this time for these types of properties. Income calculation worksheets may also be used by the district for commercial properties.

FINAL PERFORMANCE ANALYSIS

According to Chapter 5 of the Texas Property Tax Code and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax and Assistance Division (PTAD) conducts biannual property value studies (PVS) of each Texas school district and each appraisal district. As part of this biannual study, the code requires the Comptroller to: use sales and recognized auditing and sampling techniques; test the validity of school district taxable values in each appraisal district and presume the appraisal roll values are correct when values are valid; and, determine the level and uniformity of property tax appraisal in each appraisal district. The methodology used in the property value study includes stratified samples to improve sample representation and techniques or procedures of measuring uniformity. This study utilizes statistical analyses of sold properties (sale ratio studies) and appraisals of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting.

For appraisal districts, the reported measures include median level of appraisal, coefficient of dispersion (COD), the percentage of properties within 10% of the median, the percentage of properties within 25% of the median and price-related differential (PRD) for properties overall and by State category. There are four independent school districts in Delta County for which appraisal rolls are annually developed. The preliminary results of this study are released February 1 in the year following the year of appraisal. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) the following July of each year.

PLANNING & ORGANIZATION

The district staggers the periodic interval between all properties in its jurisdiction. (Please note the exceptions to this in special valuation property and business personal property). The county is divided into three reappraisal areas: AREA A, B and C.

AREA A: All properties within the city limits of the City of Cooper

AREA B: All properties located outside the city limits of the City of Cooper located North of Hwy 24 and West of Hwy 19 in Delta County. Area includes the City of Pecan Gap and the communities of Ben Franklin, Enloe, Rattan, Antioch, Crossroads, Camp Shed, Yowell and Gough.

AREA C: All properties located outside the city limits of the City of Cooper located South of Hwy 24 and East of Hwy 19 in Delta County. Area includes the communities of Klondike, Lake Creek, Charleston, Kensing, East Delta, Horton, Hickory Grove, Shiloh and Post Oak

The division of the county into three reappraisal areas will allow for better use of resources, planning, and management, and ultimately improve the valuation and uniformity of properties.

The district will also review, field check, update data and/or change characteristics of any property outside of the reappraisal area if the property sold, was rendered, recently platted, and/or required a field inspection due to an exemption application or building permit. Any change in ownership or increase in property value will also generate a notice of appraised value.

TARGET AREAS for 2027 and 2028

AREA A for 2027

AREA B for 2028

TARGET DATES for 2027 and 2028

Mail Agricultural – Use Application	January 31
Mail Homestead and Exemption accounts set as reset	January 31
Mail BPP Renditions	January 31
Appraisal Field work completed	March 31
Generate Notices for Printing	May 01
Mail Notices of Appraisal Value	May 01
Prepare Mass Appraisal Report	May 15
Appraisal Review Board Begins	June 01
Appraisal Review Board approve records	July 24
Chief Appraiser certify Appraisal Roll	July 25
Prepare Annual Report	September 01
Begin Next Year's Field work	October 01

VALUATION PROPERTY TYPES

Residential Property

All residential property follow the reappraisal cycle. These include properties with a state code of A, B, E, and M. Residential properties within the reappraisal area will be checked by field or aerial inspection, reviewed and analyzed.

The district will also review, field check, update data and/or change characteristics of any property outside of the reappraisal area if the property sold, was rendered, recently platted, and/or requires a field inspection due to an exemption application or building permit. Any change in ownership or increase in property value will also generate a notice of appraised value.

Commercial Property

Commercial properties identified with State codes of F1 (commercial improvements) follow the reappraisal cycle. All commercial properties in the reappraisal area will be reviewed and analyzed. This review may consist of a field inspection, an aerial check or review of income, cost and/or sales data.

Business Personal Property

Business personal property (state code of L1) is observed annually. Appraisers will determine the types of business and their assets at each location. Inspections, websites and/or other sources for additional information may be used to set up accounts. Businesses are categorized using standard industrial codes (SIC). A rendition is mailed to all businesses in the CAD records as of January of the appraisal year.

Land

Regardless of the type of improvements with the land or the state code, all land will follow the reappraisal cycle of AREA A, B, and C.

Industrial Property

Properties with a State code of F2 and L2 are reviewed annually by an independent appraisal contractor. This review may consist of a field inspection, an aerial check or review of cost, sales and/or income data.

Mineral & Utilities

These accounts include properties with state codes of G and J. These properties are valued by an independent appraisal contractor. They are reviewed annually. This review may consist of a field inspection, an aerial check or review of cost, sales and/or income data.

Rural & Agricultural

Properties with a state code of D1 and D2 will follow the reappraisal cycle. Residential properties within the reappraisal area will be checked by field or aerial inspection, reviewed and analyzed.

The district will also review, field check, update data and/or change characteristics of any property outside of the reappraisal area if the property sold, was rendered, recently platted, and/or requires a field inspection due to an agricultural/wildlife application. Any change in ownership or increase in property value will also generate a notice of appraised value.

APPRAISAL CALENDAR

Notes: All activities marked (*) are completed by contractor.

Activity	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug
ARB hearings												
protest informal meetings												
enter inspection requests												
review list of city permits												
organize field packets												
field inspections												
field data entry												
review market adjustments												
prepare farm & ranch survey												
review PVS list of accounts												
submit docs for PVS												
review PVS clerical error												
review land schedules												
review cost schedules												

run ratios												
Ag inspections												
Ag advisory meeting												
send list of accts to contractor												
mail Ag applications												
mail HS/OV65 letters												
mail apartment income survey letters												
mail storage income survey letters												
mail renditions												
publish low-income cap rate												
Update productivity schedule												
research listings and sales												
mail sales survey letters *												
sales data entry												
enter dealer declarations												
land splits *												
Update ownership records *												
quality check property splits from contractor												
quality check values from contractor												
renditions data entry												
process HS ex applications												
process absolute ex applications												
process Ag applications												
run error reports												
prepare preliminary totals												
Prepare & mail notices												
prepare Mass Appraisal Report												
enter filed protests												
ARB hearings												
mail rendition penalty letters												
prepare preliminary budget												
certify roll												
prepare Annual report												
prepare final budget												