

# **JEFFERSON CENTRAL APPRAISAL DISTRICT**



## **REAPPRAISAL PLAN**

**TAX YEARS 2023-2024**

**Adopted September 14, 2022**

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*This Reappraisal Plan is being submitted as a tool to organize the reappraisal for Jefferson Central Appraisal District. This plan attempts to outline the necessary work required to complete a reappraisal over the next two years. As we progress into the actual reappraisal process, we reserve the right to modify the plan as required to meet the requirements for this office as set forth in the Texas Property Tax Code.*

# EXECUTIVE SUMMARY

## **Property Tax Code Requirement**

Senate Bill 1652 passed during the 2005 Regular Legislative Session amended the Texas Property Tax Code to require a written biennial reappraisal plan. The following details the changes to the Property Tax Code:

### **The Written Plan**

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

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

### **Plan for Periodic Reappraisal**

Subsections (a) and (b), Section 25.18, of the Property Tax Code, are amended to read as follows:

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

- (4) Identifying property characteristics that affect property value in each market 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 appraisal models/schedules 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 models/schedules to the characteristics of the properties being appraised; and
- (7) Reviewing the appraisal results to determine value.

### **Mission Statement**

The mission of the Jefferson Central Appraisal District is to appraise all property in Jefferson County at one hundred percent market value, in an equitable, uniform and professional manner designed to ensure that each taxpayer pays only their fair share of the property tax burden, accompanied by excellent custom service and transparency.

### **Revaluation Decision (Reappraisal Cycle)**

The Jefferson Central Appraisal District reappraises all property in the County on a biennial basis (every odd year) with the exception of Hamshire-Fannett ISD, Hardin-Jefferson ISD, Sabine Pass ISD, and the industrial, mineral, and personal property accounts, which are all appraised annually. Tax year 2023 is a reappraisal year; tax year 2024 is a non-reappraisal year.

### **Performance Analysis**

The individual school districts equalized values are analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity with regards to the State Comptroller's property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* published by the International Association of Assessing Officers.

### **Analysis of Available Resources**

The staffing and budget requirements for the Jefferson Central Appraisal District for the 2023 tax year are detailed in the 2023 budget. The biennial reappraisal plan references the 2023 and 2024 tax years and is attached to the 2023 budget and adopted by the Board of Directors. The existing appraisal practices are identified along with the methods utilized to keep these

practices current. Information Systems (IS) support is detailed regarding current specific functions. Existing maps and data requirements are specified and updates scheduled.

## **Planning and Organization**

A preliminary reappraisal calendar is prepared to detail completion dates for each department involved in the reappraisal process. The calendar projects deadline dates for the Appraisal, Records, Information & Exemption, GIS/Mapping and IT Support/Data Departments, as well as the positions of Administrative Assistant, Sales Analyst, and Information Systems Support. The calendar is prepared for tax years 2023 and 2024. Production standards vary for field appraisers based on location of current assignments.

## **Computer Assisted Mass Appraisal System**

Jefferson Central Appraisal District has contracted an appraisal software use agreement (Property Appraisal and Collection system referred to as PACS) with Harris Govern. The conversion was completed in November 2012. A mobile software application for our field appraisers has been developed by Harris Govern to capture information and pictures in the field. This package is used on an Apple iPad and is referred to as PACS Mobile. The appraisal information for each Apple iPad is able to take photos and attach to a property, update PACS fields using an electronic Field Card (Appraisal Cards), review and update building permit information, GIS map integration, add or delete improvements, view or edit sketches and confirm sales information. PACS Mobile will have continuing updates. A Personal Property application has been developed to be employed during field inspections using the iPads. The Personal Property Application will allow for the appraisers to use the Ipads to update personal property account details from the field. The District also anticipates devoting programming time to developing new reports to help manage and edit the information uploaded from this system.

## **Data Collection Requirements**

Data sources used by the District are continually reviewed and researched. Permits including demolition, remodeling, and new construction are worked on an annual basis. Research into problematic market areas and re-inspection of parcels outside city limits are also scheduled for re-inspection on an annual basis. On properties that have transferred ownership, the District will verify the sales price and individual property characteristics as of the date of sale through field inspection and office research.

## **Pilot Study/In-House Study by Tax Year**

New or revised mass appraisal models are tested each tax year. Ratio studies are conducted by school district on proposed values each tax year. Proposed values on each category are tested for accuracy and reliability.

## **Valuation by Tax Year**

Valuation models/schedules are calibrated by analyzing comparable sales and locally tested cost data. The calculated values are tested for accuracy and uniformity using ratio studies. The ratio



studies are specified in compliance with supplemental standards from the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice.

### **The Mass Appraisal Report/USPAP**

Each tax year the Mass Appraisal Report/USPAP required by the Property Tax Code is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15<sup>th</sup>). The Mass Appraisal Report/USPAP is completed in compliance with STANDARD RULE 6 – 2 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6 – 3 of USPAP. This written reappraisal plan is attached to the report by reference.

### **Value Defense**

The Appraisal District has the burden of proof for market value and equity in both formal and informal Appraisal Review Board hearings. The evidence used in these hearings is specified and tested. It is also provided to the taxpayer upon request or prior to the hearing.

## **REVALUATION DECISION**

The Jefferson Central Appraisal District by policy adopted by the Board of Directors reappraises all property in the District on a biennial basis, with the exception of Hamshire-Fannett ISD, Hardin-Jefferson ISD, Sabine Pass ISD, and the industrial, mineral, and personal property, which are all reappraised every year. The field work for the reappraisal year is completed over a two-year period with properties in the Nederland ISD, Port Arthur ISD, and Port Neches-Groves ISD being inspected in even-numbered tax years and properties in the Beaumont ISD being inspected in odd-numbered tax years. Notices of Appraised value are mailed on all properties in the District every year regardless of any changes that may have occurred.

In addition to the normal field inspections conducted for the reappraisal, every tax year the District must inspect and appraise new construction and add the property to the appraisal roll. The District must also inspect and reappraise properties that have been remodeled or demolished, properties with additions, and properties with fire damage. Building permits for properties within the corporate city limits are utilized to identify these property changes. However, building permits are not required for properties outside the corporate city limits, therefore the appraisers must inspect all properties outside the city limits each year in order to identify the properties with new construction, additions, and demolitions. Appraisers will also conduct detailed field inspections of properties if requested by the owner and reappraise these properties as necessary.

The Sales Analyst compiles all sales by school district. Problematic areas are further researched and may indicate the need of market modifiers. The use of these modifiers is the predominant method of adjusting sales for location and time. Values throughout the County may be adjusted by the market modifiers during reappraisal years and non-reappraisal years.

Section 6.02 of the Property Tax Code states that the Appraisal District's boundaries are the same as the County's boundaries.

## **PERFORMANCE ANALYSIS**

Sales ratio studies are used to evaluate the district's mass appraisal performance. These studies not only provide a measure of performance, but also are an excellent means of improving mass appraisal performance. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* published by the International Association of Assessing Officers. The district uses ratio studies not only to aid in the reappraisal of properties, but also to test the State Comptroller's Property Tax Division Annual Property Value Study results.

The in-house ratio study usually begins in February where all sales reports being compiled are grouped by school district. Within the boundaries of the school districts, the Multiple Listings Sales zones are used to further indicate comparable neighborhoods. (Added Outliers and questions that were not identified in the field are reviewed and analyzed). The results of field inspections of the sold properties are printed on field cards and are available for each individual sale to further aid the analysts in making decisions regarding outliers.

Outliers are characterized as having low or high ratios. They can result from an erroneous or unrepresentative sale price, an error in the appraisal, or a mismatch between the property sold and the property appraised.

The remaining sales are then correlated to indicate comparable neighborhoods within each school district. The sales from each comparable neighborhood are grouped (stratified) according to classification. The median ratio indicated by the sales is then compared to the desired ratio. The coefficient of dispersion is also studied to indicate how tight the ratios are in relation to the measures of central tendency. The median and coefficient of dispersion are good indicators of the types of changes necessary if any are to be made. The use of market modifiers is the predominant method of adjusting sales for location and time to indicate market values. Market modifiers are methods of adjusting property to equal the market without changing the models/schedules. If the market modifiers increase or decrease substantially, the models/schedules are readjusted and tested against the market.

### **Analysis of Trends**

Analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. An analysis of general trends in real property prices and rents, conditions of sales, economic forces such as demographic patterns, regional location factors, employment and income patterns and interest rate trends are researched through local, state and national sources. The availability of vacant land, construction trends and costs are collected from private vendors and public sources and provide a current economic outlook on the real estate market. Data on regional information is gathered from real estate publications and other outside sources including seminars, conferences, and continuing education courses.

Neighborhood or market adjustment factors are developed from statistics provided from ratio studies and are used to ensure that estimated values are consistent with the market. Analysis of comparable market sales data forms the basis of estimating market activity and the level of supply and demand affecting market prices for any given market area, neighborhood or district. Market sales reflect the effects of these market forces and are interpreted to indicate market value ranges for a given neighborhood.

## **Real Property Valuation**

Revisions to cost models/schedules, income models/schedules and market models/schedules are specified, updated, and tested each appraisal year.

Cost schedules are tested annually with market data to ensure that the District is in compliance with Property Tax Code, Section 23.011. Replacement cost new tables as well as depreciation tables are tested for accuracy and uniformity using ratio study tools and compared with cost data from Marshall Valuation Service and local contractors, if available. Marshall & Swift's *Residential Cost Handbook* and Marshall & Swift's *Manual* are utilized with quarterly updates. We also use a PACS module of Marshall & Swift's commercial estimator.

Land matrices and schedules are updated using current sales and then tested with ratio study tools. Values are then modified by adjusting actual values as indicated by the latest data. Units of comparison vary as to the typical sales data indicated.

Marketing areas of Jefferson County are physically, geographically or politically bounded neighborhoods developed to assist the appraisal department with mass appraisal techniques. These areas have been developed and further defined by analyzing complementary land use, property use, and quality of construction as well as sales data analysis.

## **Personal Property Valuation**

Renditions forms are sent to the taxpayers in January of each year. The deadline to return the completed rendition is April 15<sup>th</sup> unless the taxpayer files a request for an extension. Renditions are worked by appraisers as they arrive. The appraiser decides whether to accept the rendered value or use our depreciation schedule based on cost new. The appraiser will research any notations and previous year renditions to determine the accuracy of the rendition. If a rendition is submitted on a new account, the appraiser will review the rendition for accuracy. If the appraiser feels the rendition is not accurate, a field inspection will be conducted. If the appraiser feels the rendition is accurate, a new account is set up based on the rendered value. Revisions to appraisal models/schedules are specified, updated, and tested each year.

## **Noticing Process**

Notices of Appraised Value are reviewed, proofed, and edited for updates and changes signed off on by District management.

## **Hearing Process**

Jefferson Central Appraisal District currently conducts formal and informal hearings. In order to obtain an informal hearing the taxpayer must first file a protest. Informal hearings are meetings between the taxpayers or their agents and the appraisal staff. If valuation issues are not agreed upon, then the taxpayer may elect to proceed to a formal hearing.

Evidence in compliance with Texas Property Tax Code Section 41.461 may be requested by the taxpayer or their agent and will be provided at least 14 days prior to the scheduled protest

hearing. If evidence has not been requested, it will be given to the taxpayer before their formal Appraisal Review Board hearing.

## **ANALYSIS OF AVAILABLE RESOURCES**

Staffing and budget requirements for tax year 2023 are detailed in the 2023 District budget to be adopted by the Board of Directors and attached to the written biennial plan by reference. The reappraisal plan is adjusted to reflect the available staffing in tax year 2023 and the anticipated staffing for tax year 2024. Staffing will impact the cycle of real property re-inspection and personal property on-site reviews that can be accomplished in the 2023-2024 time period.

The Texas Legislature amended the appraisal review board appeal process by allowing arbitration in addition to filing with the State Office of Administrative Hearings (SOAH) or suit in District Court with certain limitations. It is anticipated that the number of arbitration requests will increase as the public becomes more informed of this option. Time and effort expended on arbitration cases is a good indicator that additional resources as well as an increase in staffing will become necessary as the arbitration process evolves.

Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. Our current cost models/schedules for residential and commercial real properties are derived and updated from current sales and Marshall Valuation Service. Marshall Valuation Service is a national based cost manual and is generally accepted throughout the nation by the real estate appraisal industry. In a reappraisal year, real property appraisal depreciation tables and cost new tables are tested against verified sales data to ensure they represent current market data. Personal property density schedules are tested and analyzed based on rendition and prior year protest hearing documentation.

Changes in legislation involving appraisal districts may occur in 2023 when the legislature is called into session. These new laws may require adjustments to the budget, staffing, and programming.

IT System Support is detailed with year specific functions identified and system upgrades scheduled. Computer generated forms are reviewed for revisions based on year and reappraisal status. Legislative changes are scheduled for completion and testing. Existing maps and data requirements are specified and updates scheduled.

The following is the work schedule for the IT Systems Support/Data Department:

### **Daily**

Assist in Maintaining and balancing supplemental changes in PACS  
Create and generate correspondence to taxpayers notifying them of value changes  
Create Monitors, Queries and Spreadsheets for edits and displaying totals, as needed  
Assist in schedule changes as needed  
Update PACS mobile tablets as needed

## **As Needed**

The IT System Support/Data department provides a help desk to answer questions regarding the internet website and telephone calls dealing with information technology. They are responsible for exporting data files for the taxing entities and the public. The IT System Support/Data department creates and maintains all monitors, queries and spreadsheets for performing data validation checks and displaying totals. The IT System Support/Data Department replaces and installs equipment and software as needed.

The IT System Support/Data department team perform the following jobs:

- Send export file of notices of appraised value to printer
- Print Declaration and Survey letters
- Update schedules as needed
- Print and mail notices of appraised value as needed
- Print and mail Appraisal Review Board certified changes/no change letters
- Certified letters for Appraisal Review Board orders, denied exemptions, denied agriculture-use
- Appraisal applications and others as required
- Print Business Personal Property Penalty letters
- Create export file of Renditions and send to printer
- Run certification process
- Run Freeze Ceiling Maintenance
- Create future year layer
- Create new year layer
- Perform Mineral and Industry import from Capitol Appraisal Group and balance entity totals
- Export PTAD Ears submission
- Export PTAD Electronic Sales and Property transfer submission by Feb. 1<sup>st</sup> and Aug. 1<sup>st</sup>
- Update FTP site with appraisal roll data for public
- Maintain security on the server and user rights
- Submit PTAD certified data files
- Submit PTAD Sales and Property transactions
- Apply 10% Penalty to Personal Property accounts not rendered
- Run school district taxable audit
- Mail Ag letters
- Check blueprints

## **PERSONNEL RESOURCES**

The Office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. The Administration Department's function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The Appraisal Department is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, and business personal property. 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 Regulation.

The appraisal district staff generally consists of 39 full time employees with the following classifications:

Administration	4
Appraisal	20
Information & Exemption	6
IT System Support/Data	3
GIS/Mapping	6

### **Staff Education and Training**

All appraisal district employees that perform appraisal work are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulation (TDLR). TDLR is responsible for ensuring appraisers are professional, knowledgeable, competent and ethical. This is accomplished through a statewide program of registration, licensing, education, experience, testing and certification for all property tax professionals for the purpose of promoting an equitable tax system.

Upon registration, appraisers registered with the TDLR have up to five years to take a series of appraisal courses and exams in order to achieve certification as a Registered Professional Appraiser (RPA). During each subsequent twenty-four month period after certification, appraisers must complete an additional 30 hours of continuing education. Continuing education is in the form of International Association of Assessing Officers (IAAO), Texas Association of Assessing Officers (TAAO), Texas Association of Appraisal Districts (TAAD) and other approved Property Tax Assistance Division (PTAD) courses and seminars.

Failure to meet these minimum standards will result in a registrant losing their TDLR license and will also result in the removal of the employee from an appraiser position. Additionally, all appraisal personnel receive extensive training in the data gathering and valuation processes. Standardized manuals are provided to ensure uniform and accurate data collection.

Supervisors and senior appraisal personnel provide on-the-job data collection training in the office and the reappraisal field area. Managers meet regularly with staff to introduce new procedures and regularly monitor appraisal activity to ensure that all personnel are following standardized appraisal methods and techniques.

## **PLANNING AND ORGANIZATION**

Several industrial facilities in our area including Arbor Renewable Gas, LLC, Dow Chemical, Motiva and PA LNG-Sempra have previously announced plans for extensive expansion projects. Natgasoline, Exxon Mobil, Golden Pass LNG, Air Liquide, BASF, Total, GT Logistics and Phillips 66 are in the process of expanding their industrial facilities. In all likelihood, this ongoing industrial growth and development will, over the next few years, at least to some degree, be delayed until the entities involved have a better understanding of the potential impact of current economic conditions.

New commercial and residential models/schedules have been created based on the analysis and correlations of sales data occurring within the county. Due to the increased amount of income producing properties in the area, the District is using models based on the income approach to value. Discussions on the collection of data for these models/schedules lead us to review the use of *Marshall and Swift Commercial Estimator* and purchase Co-Star. We continue to collect data from local sources, when available. However, all relevant data collected will be considered.

## **2023 Work Calendar**

### **January 2023**

**Appraisal Department:** Mobile home accounts are field inspected, and the second personal property street runs begin. All personal property renditions are mailed. Appraisers are in the process of completing field work on permits and rechecks. Land values are reviewed. Sale analysis is constantly being conducted for each school district to determine the trends evolving in our county. Review with Valuation Analyst the models/schedules to be used for the current year. The Appraisal District will be working with the comptroller's office to begin our compliance with the MAPS requirements. Appraisers will be working on arbitration cases. Begin to update the USPAP report (Mass Appraisal Report). Prepare all splits and combines created by the Map Department. Publicize Notice of Availability of Electronic Communications ad in Beaumont Enterprise prior to February 1. Mail out questionnaires for income properties. Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the storage room until they are scanned to the account. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Begin detailed analysis of all previous year sales information from all sources by school district to determine trends evolving in our county. Collect research and analyze additional sales information obtained from sales questionnaires and other sources. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Mail various applications the first week of January; such as new homestead exemptions, annual exemptions, surviving spouse of deceased homestead exemptions, and requests for combining property. Scan homestead exemption applications daily. Key address changes to note file daily. Prepare Tax Ceiling Certificates as requested. Notify taxing entities and attorney of Tax Deferral Affidavit received or deleted by the District on a monthly basis. When combines or splits of property are received, process and scan them, then forward them to the Map Department as soon as received. Thirty day certified over 65 Homestead verification letters sent when mail returned or change in address received. Enter on spread sheet for tracking. Print List of applicants turning 65 for current year and send homestead application. Mail Hardin-Jefferson ISD name and address update. Research obituaries. Verify that all entity permits were received and assign correct account numbers to them. Key permits for entities that do not submit them electronically and key rechecks. Permits

and rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgment on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early January to approve Board changes, hold hearings, and administer Oath of Office. Have Appraisal Review Board members subscribe to Statement of Officers prior to taking Oath of Office. Appraisal Review Board members must attend Comptroller's Mandatory Training Courses prior to hearing any protest. Appraisal Review Board conducts annual review of ARB Hearings Procedures, holds a public hearing prior to adopting the procedures, and submits them to the Comptrollers Office no later than May 15<sup>th</sup>. Review both ARB and Board of Directors manuals for any necessary updates and have Boards approve any revisions. Update ARB forms, letters, and PACS for new members and officers. Submit Property Tax Code Section 25.25b Quarterly Report to the Secretary of the Board of Directors and the Appraisal Review Board. Schedule Executive Session for the Board of Directors on all pending litigation. Submit prior year Annual Report to Board of Directors and post on website. Review website for updates and revisions. Update website for current forms, officers, etc. Update website for Cap Rate for all Community Housing Development Organizations by January 31<sup>st</sup>. Mail letter regarding craft malls to acquire a list of tenants. Approve or ratify contract with Capitol Appraisal Group for industrial and mineral properties. Notify Capitol Appraisal Group of any annexations that would affect the accounts they work. Mail out abatement and historic exemption applications to every property owner receiving one in the prior year and also on new contracts. Mail letters to taxing entities, with exception of school districts, requesting that they complete registry forms for any new or modified abatement contracts or TIF zones. Send new abatement contracts and Excel calculation worksheet to Capitol Appraisal Group. Publicize uniform procedure to appraise inventory as required by Property Tax Code Section 23.12(b). Request new lease agreements from taxing entities to ensure taxable status.

**IT System Support/Data Department:** List agricultural accounts with same acreage or acreage changes. Mail agricultural hunting lease letters. Mail motor vehicle declaration for Personal Property Department. Mail heavy equipment declaration for Personal Property Department. Mail aircraft declarations. Mail boat declarations. Print and mail sales survey letters. Print and mail questionnaires on income producing properties. Send the Personal Property Rendition letters to the printer. Print and mail agricultural hunting leases letters. Maintain the personal property equipment, depreciation, and cost schedules.

Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed.

Mail agricultural hunting lease letters. Mail motor vehicle declaration for Personal Property Department. Mail heavy equipment declaration for Personal Property Department. Mail aircraft



declarations. Mail boat declarations. Send the Personal Property Rendition letters to the printer By January 31. Start revisions of Reappraisal Plan.

Continuous updating regarding the electronic filing for informal hearings. Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create new subdivisions. Create, maintain and produce GIS parcel maps using ESRI's software for the District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. Create and produce custom maps; such as sales, property location, entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the Districts GIS Website.

## **February 2023**

**Appraisal Department:** Begin in-house ratio studies. Personal Property Department begins working renditions. Work continues on updating the USPAP report (Mass Appraisal Report.) Appraisers continue working on fieldwork. Work on our MAPS requirements continue. Sales analysis continues county wide. Mail letters on all accounts that show name changes and are not listed on our sales files to confirm sales information. Prepare all splits and combines created by the Map Department. Request from local radio and television stations a Public Service Announcement regarding "Property Tax Remedies" and "Rendering Property". Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the storage room until they are scanned to the account. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Prepare for possible appeals process with Comptroller's Office. Collect, research and analyze previous year sales information as well as current year sales information. Develop preliminary market modifiers. Begin testing modifiers for accuracy. Upload sales information from Multiple Listing Service. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to

square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Start keying all deleted exemptions, homestead exemptions, and veteran exemptions. Prepare Tax Ceiling Certificates per request. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by District on monthly basis. Key and scan homestead exemption applications daily. Thirty day certified over 65 homestead verification letters sent when mail returned or change in address received. Enter on spread sheet for tracking. Research obituaries. Key rechecks. Rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgment on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. After February 1<sup>st</sup> check to ensure all lawsuits have complied with Property Tax Code Section 42.08 payments and notify legal counsel of any accounts not in compliance. Review the revisions needed for the Appraisal Review Board programs/documents and order necessary supplies. Present the preliminary ratio study results to the Board of Directors and post to the website. The Board of Directors, Appraisal Review Board, and Chief Appraiser sign affidavits regarding delinquent taxes. Update the website for personal property rendition forms and depreciation schedules and information regarding rendition extension procedures. Add emails for property owners to submit renditions and request rendition extension from website.

**IT System Support/Data Department:** Print agricultural application for 1-D-1 accounts. Mail out certified Ag and certified Over-65 Removal 60 Day Notice letters if owner is over 65.

Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed.

Export Sales information and deed transfers (EPTS) to PTAD by February 1. Send export file with address to print vender to get NCOA updated.

Continuous updating regarding the electronic filing for informal hearings. Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create new subdivisions. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain the District's GIS Website.

### **March 2023**

**Appraisal Department:** Complete field work on real property and mobile home accounts. Complete ratio studies on real property. Complete all map changes. Continue working with comptroller's office on MAPS requirements. Personal Property Department continues working renditions. Work starts on updating the USPAP report (Mass Appraisal Report.) Remind Capital Appraisal Group to get certified USPAP to us. Appraisers continue working on fieldwork. Begin working on Agricultural schedules and set meeting with Agricultural Committee members to review findings of proposed schedule changes. Prepare all splits and combines created by the Map Department. Place ¼ page ad in Beaumont Enterprise on availability of exemptions, rendition requirements, special appraisals, and tax deferrals. Request from local radio and television stations a Public Service Announcement regarding "Productivity Appraisal" and "Homestead Exemption". Quality Assurance inspections are performed. Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the storage room until they are scanned to the account. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales analyst:** Accumulate, research and analyze additional sales information for current month. Review and analyze all sales information. Continue to apply and test market modifiers for accuracy. Establish neighborhoods. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters. Finalize and apply all market modifiers to subdivision with sold properties as well as previously established neighborhoods county wide. Prepare sales reports for appraisers, evidence packets and for the general public.

**Information & Exemption Department:** Second reminder letter is mailed to surviving spouse of deceased applicant who did not return their homestead application. Key all deleted exemptions, new homestead exemptions, and veteran exemptions. Scan homestead exemption applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by JCAD on monthly basis. When combines or splits are received, process and scan, then forward to Map Department as soon as received. Thirty day certified over 65 homestead verification letters sent

when mail returned or change in address received. Enter on spread sheet for tracking. Appointment of Agent coded to property and scanned. Research obituaries. Key rechecks. Rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early March to approve supplementals, approve Board changes for current and previous years and hold hearings. Mail the appraisal roll notification letters to the Jefferson and Hardin County Tax Assessor-Collectors before April 1<sup>st</sup>. Receive and key rendition extension requests, then print and mail letters granting/denying requests to property owners.

**IT System Support/Data Department:** Key supplemental changes (SUBS ERROR). Run logs for Board for supplemental changes. Run freeze/Refreeze supplemental change. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Key location modifiers. Key residential and commercial schedule changes. Key land schedule changes. Key agricultural and timber schedules. Key mobile home depreciation schedule. Scan in and send industrial renditions to CAGI.

Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed.

Key location modifiers. Key residential and commercial schedule changes. Key land schedule changes. Key agricultural and timber schedules. Key mobile home depreciation schedule. Recalculate all properties. Set E-file property selection. Update e-file pin numbers. Update 11.145/11.146 (ex366 less than 500) accounts. Verify tax rates. Send copies of notice and protest form to printer for updates on forms. Run appraisal notices. Capture property that received a notice. Verify creation of notice event. Run Preliminary Totals.

Continuous updating regarding the electronic filing for informal hearings. Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, and PBARTON backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make

name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create new subdivisions. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, and hydro and entity boundary data for the District. Create and produce custom maps, such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to public. Continue to provide and maintain District's GIS Website.

## **April 2023**

**Appraisal Department:** April 15th is the deadline to file renditions unless extensions are granted. Personal Property Department continues working renditions. Notices of Appraised Value are mailed in April; appraisers begin working with property owners regarding proposed values and protests filed. Evidence packets are compiled for property owners filing protests and requesting evidence. Continue USPAP work and get certified USPAP from Capital Appraisal Group. Prepare all splits and combines created by the Map Department. Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Begin working with property owners regarding proposed values and protests filed.

**Information & Exemption Department:** Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by JCAD on monthly basis. Key all returned appraisal notices and begin research for new addresses. Begin processing renditions for real, industrial, and mineral accounts. Industrial and mineral renditions are e-mailed to Capitol Appraisal Group with the original filed in the Roll Department. Scan all renditions. Key and scan homestead exemption applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Thirty day certified over 65 homestead verification letters sent when mail returned or change in address received. Enter on spread sheet for tracking. Appointment of Agent coded to property and scanned. Mail Hardin-Jefferson ISD name and address update. Research obituaries. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards to the Jefferson County Tax Office to issue any required tax refunds. Submit Property Tax Code Section 25.25b Quarterly Reports to the Board of Directors and the Appraisal Review Board Secretary by the 10<sup>th</sup> of the month. Once Notices of Appraised Value are mailed (typically mid-April), process all protests filed, schedule protest hearings, and mail or email Notice of Protest Hearing letters. Certify preliminary values to taxing entities by April 30. Update the website for the current year protest form as well as the protest and online appeal procedures. Continue to receive and key rendition extension requests, then print and mail letters granting/denying requests to property owners. April 15<sup>th</sup> is the deadline to request a 30-day rendition extension. Update website for additional 15-day rendition extension and remove information regarding 30-day extension. Send reminder letters to any property owner that has not filed for abatement or historic exemptions. Work locally appraised abatements and historic exemptions prior to mailing out notices. Give listing of expired abatements to Capitol Appraisal

Group for them to provide current year project value to use in effective tax rate calculations. Clear abated or economic development exemption codes for expired abatements and Chapter 313 agreements. April 30<sup>th</sup> is the deadline to file abatement applications and historic exemptions. Submit Tax Abatement Registry forms, new or modified abatement agreements, and new reinvestment zones to Comptroller's Office (due by July 1<sup>st</sup>, but send now due to protest hearings). Board of Directors approves updated goals. Begin Board of Directors election process by sending letter to C&R districts notifying them that at least one district must request in writing by June 1<sup>st</sup> to participate in the election process. Mail out protest procedures letter to civic and senior citizen organizations.

**IT System Support/Data Department:** Import and balance mineral and industry data. Scan in and send industrial renditions to CAGI. Copy Preliminary values to website after notices are mailed out. Update sales ratio study graphs for the county and each school. Export current year appraisal roll to JCAD ftp site for the public use. Send notices to print vendor. Send personal property penalty letters to print vendor. Mail out certified Ag and certified Over-65 Removal 60 Day Notice letters if owner is over 65. Send preliminary informal change letters, no change letters, unable to contact letters and homestead letters.

Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Offices. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed.

Send exemption change letters to printer. Import and balance mineral and industry data. Recalculate all properties. Update e-file pin numbers. Update 11.145/11.146 (ex366 less than 500) accounts. Send notices to print vendor. Data budget due. Create future year after notices are mailed. Send notice of cancelled or reduced exemption on any account that had exemption change.

Continuous updating regarding the electronic filing for informal hearings. Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, and PBARTON backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men.

Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, and hydro and entity boundary data for the District. Create and produce custom maps, such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain District's GIS Website.

## **May 2023**

**Appraisal Department:** Continue to work renditions and new personal property accounts. Penalty letters on late and non-rendered personal property accounts are mailed in late May. Receive file from Capitol Appraisal Group on mineral and industrial properties less accounts with rendition extensions not worked. Appraisers continue working with property owners regarding proposed values and protests filed. USPAP completed before records are turned over to the Appraisal Review Board. Around May 1<sup>st</sup> publicize protest procedures and deadlines in ¼ page ad in Beaumont Enterprise using Comptroller's minimum standards. Evidence is provided to protesting parties submitting evidence requests prior to their protest hearings. Before each protest hearing begins, provide evidence to those protesting parties that didn't request evidence prior to their hearing. Key changes and property history created by changes as needed using Inquiry in PACS. Work monitors and make adjustments as needed. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Continue working with taxpayers regarding proposed values and protests filed. Begin the protest hearings process

**Information & Exemption Department:** Begin researching the returned appraisal notices. Key and scan homestead exemption applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by JCAD on a monthly basis. When combines or splits of property are received, work and scan, then forward to Map Department. Thirty day certified over 65 homestead verification letter sent when mail returned or change in address received. Enter on spread sheet for tracking. Generate protests for walk ins. Appointment of Agent coded to property and scanned. Research obituaries.

**Administrative Assistant:** Submit any final judgments on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early May for workshop with their attorney. Submit appraisal records to Appraisal Review Board by May 15<sup>th</sup>. Set up computer for public to complete Comptroller's office ARB survey. Continue to process protests filed, schedule protest hearings, and mail or email Notice of Protest hearing letters. Post hearing agendas as necessary. May 15<sup>th</sup> is the protest deadline. Submit any requests for the additional 15 days to file rendition (May 15<sup>th</sup> deadline) to Chief Appraiser for approval/denial. Key any accounts granted additional 15-day extension and mail letters to property owners. Calculate and key abatement and economic development information.

**IT System Support/Data Department:** Import and balance mineral and industry data. Scan in and send industrial renditions to CAGI. Copy Preliminary values to website after industry notices are mailed out. Export current year appraisal roll to JCAD ftp site for the public use. Ran appraisal notices. Mail out certified letters cancelling AG and O65 exemptions. Mail out penalty

letters. Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed.

Import and balance mineral and industry data. Scan in and send industrial renditions to CAGI. Copy Preliminary values to website after industry notices are mailed out. Export current year appraisal roll to JCAD ftp site for the public use. Recalculate all properties. Update e-file pin numbers. Update 11.145/11.146 (ex366 less than 500) accounts. Ag schedule keyed. Run appraisal notices for personal property and Ag accounts. Send penalty letters to print vender by May 29.

Continuous updating regarding the electronic filing for informal hearings. Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Make maps for ARB Hearings. Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, and hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain JCAD's GIS Website.

## June 2023

**Appraisal Department:** Appraisers will handle ARB hearings on protests that they are assigned. Appraisers continue working with property owners regarding proposed values and protests filed. Specific field checks are performed at the request of the Appraisal Review Board. Key changes and key property history created by changes as needed using Inquiry in PACS. Key changes and key property history created by changes as needed using Inquiry in PACS. Provide evidence to protesting parties submitting evidence requests prior to their protest hearings. Before each protest hearing begins, provide evidence to those protesting parties that didn't



request evidence prior to their hearing. Work monitors and make adjustments as needed. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Continue working with taxpayers regarding proposed values and protests filed. Continue assisting in the appraisal review board hearings.

**Information & Exemption Department:** Key and scan homestead exemption applications. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by the District on monthly basis. Research and key returned appraisal notices to note file marked undeliverable by post office. Third reminder letter is processed and mailed to surviving spouse of deceased applicant who had not returned homestead application. Generate ARB inquiry after May 31 for walk-ins and phone calls. Prepare list of name and address changes for Hardin-Jefferson ISD. Thirty day certified over 65 homestead verification letters sent when mail returned or change in address received. Enter on spreadsheet for tracking. When combines or splits are received, process and scan, then forward to Map Department. Appointment of Agent coded to property and scanned. Research obituaries.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. Continue to process all protests filed, schedule protest hearings, and mail or email Notice of Protest Hearing letters. Post hearings agendas as necessary. Submit biweekly value updates to taxing entities. Submit subsequent year budget to Board of Directors by June 14<sup>th</sup>. Certify list of all eligible C & R Districts for Board of Directors election; Notify presiding officers of C & R districts of voting entitlement and need to submit nominee by resolution by July 15<sup>th</sup>.

**IT System Support/Data Department:** Import and balance mineral and industry data. Scan in and send industrial renditions to CAGI. Train all clerks to work in board hearings. Assist with board hearings. Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed. Import and balance mineral and industry data. Receive new improvement values from CAGI.

Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPING, OBLIQUESERVER, POSIEDON, WEBSERVER, ACCPAC, DMILLER backup, and PBARTON backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Make maps for ARB Hearings. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps, such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## July 2023

**Appraisal Department:** Mail all approvals/denials on rendition penalty waiver requests. Appraisers handle calls from taxpayers regarding rendition penalty waiver requests. Appraisers continue working with property owners regarding proposed values and protests filed. Renditions received from Industrial properties are randomly selected to research the rendered value versus the assigned value by Capitol Appraisal Group. Key changes and key property history created by changes as needed using Inquiry in PACS. Provide evidence to protesting parties submitting evidence requests prior to their protest hearings. Before each protest hearing begins, provide evidence to those protesting parties that didn't request evidence prior to their hearing. Work monitors and make adjustments as needed. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Collect, research and analyze current year sales information from January to current month. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Key and scan homestead exemption applications. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by the District on monthly basis. Compose letter to property owners filing a late agricultural application of the 10% penalty for filing late. Thirty day certified over 65 homestead verification letter sent when mail returned or change in address received. Enter on spreadsheet for tracking. Appointment of Agent coded to property and scanned. Link property owners. Research obituaries.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. By July 10<sup>th</sup>, submit Property Tax Code Section 25.25b Quarterly Report to the Secretary of the Board of Directors and the Appraisal Review Board. Begin working on the reappraisal calendar for the subsequent year. Continue to process all protests filed, schedule protest hearings and mail or email Notice of Protest Hearing letters. Post hearings agendas as necessary. Continue to submit biweekly value updates to taxing entities until appraisal roll is certified. By July 20<sup>th</sup> the Appraisal Review Board approves the appraisal records for the current year. By July 25<sup>th</sup> certify

the appraisal rolls to all entities and the Comptroller's Office. Recalculate abated and Chapter 313 accounts based on certified values. Enter new improvement values on abatements if the value of the project with percent changes abatement had revisions. Adjust new improvement values from Capitol Appraisal Group on abatement accounts and enter in PACS. Send letters to companies notifying them of any adjustment to abatements after notices of appraised value have been mailed. Run listing of pollution control and Freeport accounts for abatements with clause restricting exemption for these properties; make any adjustments to abated values as required. Send C & R districts ballot of nominees for Board of Directors election; Votes due by resolution before August 15<sup>th</sup>. Run ARB reports immediately after Appraisal Roll is certified.

**IT Support/Data Department:** Import and balance mineral and industry data. Update new improvement for Industry accounts. Scan in and send industrial renditions to CAGI. Work Top 10 Taxpayers for each school and the county. Mail out Order of Determining Board letter. Mail out supplemental notices for current year. Email a Copy of HJISD Tax calculation and export file to Hardin County Tax Office. Update website with new certified values. Copy Tax calculation to the certified folder on the FTP site for the county. Copy an Alpha and numeric roll to the certified folder on the FTP site. Copy file layout to the certified folder on the ftp site. Copy a numeric Roll for these entities (T901 T341 T235) to the certified folder on the ftp site. Export name and address file for the county to the ftp site and put in the county folder. Copy Tax calculation and export file to the county folder on the FTP site for the county.

Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed. Import and balance mineral and industry data. Update new improvement for Industry accounts. Certify current year. Export PTAD Electronic Appraisal Roll Submission (EARS) file. Export PTAD Sale and Property Transfer Submission (EPTS).

Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, and PBARTON backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Make maps for protest Hearings. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the

District. Create and produce custom maps, such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## August 2023

**Appraisal Department:** Fieldwork for residential, commercial and personal property begins for the 2024 revaluation. Appraiser workloads are divided into sections within school district boundaries. Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the storage room until they are scanned to the account. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Continue to accumulate, research and analyze current sales information obtained from all sources. Begin inspection of sold properties in the field. Begin communication with Comptroller office regarding current year certified values. Compile any information request by the Comptroller's office. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Process all September 1 renditions disbursing copies to Capitol Appraisal Group and the Personal Property Department. Scan all renditions. The original renditions are filed in the Roll Department. Key and scan homestead exemption applications. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by the District on monthly basis. Research obituaries. Verify that all entity permits were received and assign correct account numbers to them. Key permits for entities that do not submit them electronically and key rechecks. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Jefferson County Tax office to issue any required tax refunds. Run Appraisal Review Board analyses and compile necessary reports. Board of Directors holds Budget Workshop for subsequent year's budget. Notify entities, with exception of C & R districts, of their voting entitlement for Board of Directors election and notify them that nominees must be submitted by resolution before October 15, submit Form 50-276 for any expired abatements to PTAD before September 1<sup>st</sup>.

**IT System Support/Data Department:** Enter remaining tax rates. Run Tax Calculations with new rates. Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Load new year

data on iPads. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed. Enter remaining tax rates. Run Tax Calculations with new rates. Create New Year. Update Truth and Tax website. Send postcards with Truth and Tax notification to owners. Emailed board orders and Topline final orders for requested accounts.

Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, D7M6V4V1, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Key name and address changes to appraisal roll to provide Jefferson County Tax office with current ownership before tax statements are mailed. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps, such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## **September 2023**

**Appraisal Department:** Fieldwork in Mid County and South County begins for all appraisers and continues through the end of the year. Work begins on arbitration cases. September 1 inventory is worked. Street runs continue for Personal Property. Mail letters on all accounts that show name changes and are not listed on our sales files to confirm sales information. Agricultural Committee meets to discuss the completion of the Farm and Ranch Survey requested by the Comptroller's office. Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the storage room until they are scanned to the account. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Begin to work on arbitration cases.

Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Obtain the adopted tax rates from the County. Prepare a listing of all entity tax rates and supply a copy to all departments. Edit freeze re-freeze. Key and scan homestead applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by the District on monthly basis. Research obituaries. Verify that all entity permits were received and assign correct account numbers to them. Key permits for entities that do not submit them electronically and key rechecks. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early September to approve supplementals, approve Board changes for current and previous years, and hold protest hearings. Board of Directors must hold public hearing and adopt the subsequent year budget prior to September 15. Update the website for current value information and adopted budget.

**IT System Support/Data Department:** Enter supplemental changes on previous years as needed. Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed.

Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men.

Key name and address changes to appraisal roll to provide Jefferson County Tax office with current ownership before tax statements are mailed. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps, such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## **October 2023**

**Appraisal Department:** Fieldwork continues in Mid and South County. Appraisers work with arbitration cases and lawsuits. Begin working with the Comptroller's office regarding the ratio study for 2024. Finalize any discrepancies regarding the MAPS requirements. Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the storage room until they are scanned to the account. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Continue to work on arbitration cases. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Key and scan homestead applications. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by the District on monthly basis. Prepare list of current year name and addresses for Hardin-Jefferson ISD for return mail. Research obituaries. Verify that all entity permits were received and assign correct account numbers to them. Key permits for entities that do not submit them electronically and key rechecks. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. By October 10<sup>th</sup> submit Property Tax Code Section 25.25b Quarterly Report to the Secretary of the Board of Directors and the Appraisal Review Board. Notify all entities of the current year lawsuits once all suits have been filed. After the Property Value Study is completed, update the listings of the Top Ten Taxpayers. Update abatement summary for current year abated values and tax losses. Prepare ballot of candidates and submit to presiding officer of each entity entitled to vote in Board of Directors election; Notify entities that votes are due by resolution before December 15<sup>th</sup>. Begin review and revision of operations manual.

**IT System Support/Data Department:** Enter supplemental changes on previous years as needed. Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create,

maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed.

Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to Appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps, such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## **November 2023**

**Appraisal Department:** Finalize fieldwork in Mid and South County and begin field work in Hamshire-Fannett and Hardin-Jefferson ISD. Appraisers will be working on arbitration cases. Continue working with the Comptroller's office regarding the ratio study, and MAPS compliance. Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the storage room until they are scanned to the account. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Generate new homestead exemption applications for mail out the first part of January. Scan homestead applications. Key address changes to note file.



Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by District on monthly basis. Thirty day certified over 65 homestead verification letter sent when mail returned or change in address received. Enter on spreadsheet for tracking. Research obituaries. Verify that all entity permits were received and assign correct account numbers to them. Key permits for entities that do not submit them electronically and key rechecks. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early November to approve supplementals, approve Board changes for current and previous years, and hold hearings. Board of Directors reappoints member(s) to Agricultural Advisory Committee. Begin updating annual report to submit to Board of Directors at January meeting.

**IT System Support/Data Department:** Enter supplemental changes on previous years as needed. Send supplemental change reports to Jefferson County and Hardin County Tax office. Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed.

Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, and PBARTON backup. Install and fix hardware issues as needed. Load software updates as needed. Verify BIS backup PACSERVER, D7M6V4V1, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS BACKUP. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create, maintain and produce GIS parcel maps using ESRI's software for District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps, such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make

available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## **December 2023**

**Appraisal Department:** Continue regular fieldwork and continue working rural areas, permits and all rechecks. Appraisers work on arbitration cases. Continue working with the Comptroller's office regarding the 2022 ratio study and compliance with MAPS. Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the storage room until they are scanned to the account. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Generate homestead exemption applications to surviving spouse of deceased for mail out the first of January. Key and scan homestead applications. Key address changes to note file. Run listings of property owners that will turn 65 in the subsequent Tax Year. Prepare homestead applications for homeowners born in 1958. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by District on monthly basis. Thirty day certified over 65 homestead verification letter sent when mail returned or change in address received. Enter on spreadsheet for tracking. Research obituaries. Verify that all entity permits were received and assign correct account numbers to them. Key permits for entities that do not submit them electronically and key rechecks. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. Votes in Board of Directors election due by December 15<sup>th</sup>. Before December 31<sup>st</sup>, declare winner. Board of Directors receives election results at December meeting. Submit Chief Appraiser eligibility letter to Comptroller's Office by end of month for subsequent year. Submit applications for vacancies on Appraisal Review Board to Local Administrative District Judge and send applications for all members to Judge to appoint Chairperson and Secretary.

**IT System Support/Data Department:** Print agricultural hunting lease letters. Print motor vehicle declaration forms for Personal Property Department. Print heavy equipment declaration for Personal Property Department. Print aircraft declarations. Print boat declarations.

Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental

change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed. Print agricultural hunting lease letters. Print labels and motor vehicle declaration for Personal Property Department. Print labels and heavy equipment declaration for Personal Property Department. Print label and aircraft declarations. Print label and boat declarations. Print label and L6 declaration.

Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, D7M6V4V1, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, and hydro and entity boundary data for the District. Create and produce custom maps, such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## **2024 Work Calendar**

### **January 2024**

**Appraisal Department:** Mobile home park accounts are field inspected and the second personal property street run begins. All personal property renditions are mailed. Sale analysis is constantly being conducted for each school district to determine the trends evolving in the county. Review with Valuation Analyst the models/schedules to be used for the current year. Land values are reviewed. Appraisers will be working on arbitration cases. Continue working with the Comptroller's office regarding the ratio study. Update the USPAP Report (Mass Appraisal Report). Prepare all splits and combines created by the Map Department. Publicize Notice of Availability of Electronic Communications ad in Beaumont Enterprise prior to February 1. Mail out questionnaires for income properties. Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the

storage room until they are scanned to the account. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Begin detailed analysis of all previous year sales information from all sources by school district to determine trends evolving in the county. Collect, research and analyze additional sales information obtained from multiple listing, sales questionnaires, and other sources. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Mail various applications the first week of January; such as new homestead exemptions, annual exemptions, surviving spouse of deceased homestead exemptions, and requests for combining property. Key and scan homestead exemption applications daily. Key address changes to note file daily. Prepare Tax Ceiling Certificates as requested. Notify taxing entities and attorney of Tax Deferral Affidavit received or deleted by the District on a monthly basis. When combines or splits of property are received, process and scan, then forward to Map Department as soon as received. Thirty day certified over 65 homestead verification letter sent when mail returned or change in address received. Enter on spreadsheet for tracking. Print list of applicants turning 65 for current year and send homestead application. Mail Hardin-Jefferson ISD name and address update. Research obituaries. Verify that all entity permits were received and assign correct account numbers to them. Key permits for entities that do not submit them electronically and key rechecks. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgment on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early January to approve supplementals, approve Board changes for current and previous years, hold Protest hearings, and administer Oath of Office. Have Appraisal Review Board members subscribe to Statement of Officers prior to taking Oath of Office. Appraisal Review Board members must attend Comptroller's Office Mandatory Training Courses prior to hearing any protest. Appraisal Review Board conducts annual review of ARB Hearings Procedures, holds a public hearing prior to adopting the procedures, and submits them to the Comptroller's Office no later than May 15th. Review both ARB and Board of Directors manuals for any necessary updates and have Boards approve any revisions. Update ARB forms, letters, and PACS for new members and officers. Submit Property Tax Code Section 25.25b Quarterly Report to the Secretary of the Board of Directors and the Appraisal Review Board. Schedule Executive Session for the Board of Directors on all pending litigation. Submit prior year Annual Report to Board of Directors and post on website. Review website for updates or revisions. Update website for current forms, officers, etc.. Update website for Cap Rate for all Community Housing Development Organizations by January 31<sup>st</sup>. Mail letter regarding craft malls to acquire a list of tenants. Approve or ratify contract with Capitol Appraisal Group for industrial and mineral properties. Notify Capitol Appraisal Group of any annexations that would affect the accounts they work. Mail out abatement and historic exemption applications to every property owner receiving one in the prior year and also on new contracts. Mail letters to taxing entities, with exception of school districts, requesting that they complete registry forms

for any new or modified abatement contracts or TIF zones. Send new abatement contracts and Excel calculation worksheet to Capitol Appraisal Group. Publicize uniform procedure to appraise inventory as required by Property Tax Code Section 23.12(b). Request new lease agreements from taxing entities to ensure taxable status.

**IT System Support/Data Department:** List agricultural accounts with same acreage or acreage changes. Mail agricultural hunting lease letters. Mail motor vehicle declaration for Personal Property Department. Mail heavy equipment declaration for Personal Property Department. Mail aircraft declarations. Mail boat declarations. Print and mail sales survey letters. Print and mail questionnaires on income producing properties. Send the Personal Property Rendition letters to the printer. Print and mail agricultural hunting leases letters. Maintain the personal property equipment, depreciation, and cost schedules.

Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed. Mail agricultural hunting lease letters. Mail motor vehicle declaration for Personal Property Department. Mail heavy equipment declaration for Personal Property Department. Mail aircraft declarations. Mail boat declarations. Send the Personal Property Rendition letters to the printer By January 31. Start revisions of Reappraisal Plan.

Continuous updating regarding the electronic filing for informal hearings. Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create new subdivisions. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps, such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain JCAD's GIS Website.

## February 2024

**Appraisal Department:** Begin in-house ratio studies. Personal Property Department begins working renditions. Mail letters on all accounts that show name changes and are not listed on our sales files to confirm sales information. Work continues on updating the USPAP report (Mass Appraisal Report). Appraisers will be working on field work. Sales analysis continues county wide. If the District is in non-compliance with the Property Value study performed by the Comptroller's office, we may be working on appeals. Prepare all splits and combines created by the Map Department. Request from local radio and television stations a Public Service Announcement regarding "Property Tax Remedies" and "Rendering Property". Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the storage room until they are scanned to the account. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Collect, research and analyze previous year sales information as well as current year sales information. Develop preliminary market modifiers. Begin testing modifiers for accuracy. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Start keying all deleted exemptions, homestead exemptions, and veteran exemptions. Prepare Tax Ceiling Certificates per request. Scan homestead exemption applications and recommended changes. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by the District on monthly basis. Thirty day certified over 65 homestead verification letters sent when mail returned or change in address received. Enter on spread sheet for tracking. Research obituaries. Key rechecks. Rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgment on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. After February 1<sup>st</sup> check to ensure all lawsuits have complied with Property Tax Code Section 42.08 payments and notify legal counsel of any accounts not in compliance. Review the revisions needed for the Appraisal Review Board programs/documents and order necessary supplies. Present the preliminary ratio study results to the Board of Directors and post to the website. The Board of Directors, Appraisal Review Board, and Chief Appraiser sign affidavits regarding delinquent taxes. Update the website for personal property rendition forms, depreciation schedules, and information regarding rendition extension procedures. Add emails for property owners to submit renditions and request rendition extension from website.

**IT System Support/Data Department:** Print agricultural application for 1-D-1 accounts. Mail out certified Ag and certified Over-65 Removal 60 Day Notice letters if owner is over 65. Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with

supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed. Export Sales information and deed transfers (EPTS) to PTAD by February 1. Send export file with address to print vender to get NCOA updated.

Continuous updating regarding the electronic filing for informal hearings. Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create new subdivisions. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps; such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## **March 2024**

**Appraisal Department:** Complete fieldwork on real property and mobile homes. Complete ratio studies on real property. Complete all map changes. Possibility of working appeals regarding the property value study from the Comptroller's Office. Personal Property Department continues working renditions. Work continues on updating the USPAP report (Mass Appraisal Report.) Remind Capital Appraisal Group to get certified USPAP to us. Appraisers continue working on fieldwork. Begin working on Agricultural schedules and set meeting with Agricultural committee members to review findings of proposed schedule changes. Prepare all splits and combines created by the Map Department. Place ¼ page ad in Beaumont Enterprise on availability of exemptions, rendition requirements, special appraisals, and tax deferrals. Quality Assurance inspections are performed. Request from local radio and television stations a Public Service Announcement regarding "Productivity Appraisal" and "Homestead Exemption". Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the storage room until they are scanned to the account. The Reporting and

Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Accumulate, research and analyze additional sales information for current month. Review and analyze all sales information. Continue to apply and test market modifiers for accuracy. Establish neighborhoods. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters. Finalize and apply all market modifiers to subdivision with sold properties as well as previously established neighborhoods countywide. Prepare sales reports for appraisers, evidence packets and for the general public.

**Information & Exemption Department:** Second reminder letter is mailed to surviving spouse of deceased applicant who did not return their homestead application. Key all deleted exemptions, new homestead exemptions, and veteran exemptions. Scan homestead exemption applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by the District on monthly basis. When combines or splits are received, process and scan, then forward to Map Department as soon as received. Thirty day certified over 65 homestead verification letter sent when mail returned or change in address received. Enter on spread sheet for tracking. Appointment of Agent coded to property and scanned. Research obituaries. Key rechecks. Rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early March to approve supplementals, approve Board changes for current and previous years and hold hearings. Mail the appraisal roll notification letters to the Jefferson and Hardin County Tax Assessor-Collectors before April 1<sup>st</sup>. Receive and key rendition extension requests, then print and mail letters granting/denying requests to property owners.

**IT System Support/Data Department:** Key supplemental changes (SUBS ERROR). Run logs for Board for supplemental changes. Run freeze/Refreeze supplemental change. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Key location modifiers. Key residential and commercial schedule changes. Key land schedule changes. Key agricultural and timber schedules. Key mobile home depreciation schedule. Scan in and send industrial renditions to CAGI.

Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed. Key location modifiers. Key residential and commercial schedule changes. Key land



schedule changes. Key agricultural and timber schedules. Key mobile home depreciation schedule. Recalculate all properties. Set E-file property selection. Update e-file pin numbers. Update 11.145/11.146 (ex366 less than 500) accounts. Verify tax rates. Send copies of notice and protest form to printer for updates on forms. Run appraisal notices. Capture property that received a notice. Verify creation of notice event. Run Preliminary Totals.

Continuous updating regarding the electronic filing for informal hearings. Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create new subdivisions. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps, such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## **April 2024**

**Appraisal Department:** April 15<sup>th</sup> is the deadline to file renditions unless extension granted. Start work on the 2025 and 2026 Reappraisal Plan. The Personal Property Department continues working renditions. Notices of Appraised Value are mailed in April. Appraisers begin working with property owners regarding proposed values and protests filed. Evidence packets are compiled for property owners filing protests and requesting evidence. Continue USPAP work and get certified USPAP from Capital Appraisal Group. Prepare all splits and combines created by the Map Department. Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Begin working with property owners regarding proposed values and protests filed.

**Information & Exemption Department:** Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by District on monthly basis. Key all returned appraisal notices and begin research for new addresses. Begin processing renditions for real, industrial, and mineral accounts. Industrial and mineral renditions are emailed to Capitol Appraisal Group with

the original filed in the Roll Department. Scan all renditions. Key and scan homestead exemption applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Thirty day certified over 65 homestead verification letters sent when mail returned or change in address received. Enter on spread sheet for tracking. Appointment of Agent coded to property and scanned. Mail Hardin-Jefferson ISD name and address updates. Research obituaries. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards to the Jefferson County Tax Office to issue any required tax refunds. Submit Property Tax Code Section 25.25b Quarterly Reports to the Board of Directors and the Appraisal Review Board Secretary by the 10<sup>th</sup> of the month. Once Notices of Appraised Value are mailed (typically mid-April), process all protests filed, schedule protest hearings, and mail or email Notice of Protest Hearing letters. Certify preliminary values to taxing entities by April 30. Update the website for the current year protest form as well as the protest and online appeal procedures. Continue to receive and key rendition extension requests, then print and mail letters granting/denying requests to property owners. April 15<sup>th</sup> is the deadline to request the 30-day rendition extension. Update website for additional 15-day rendition extension and remove information regarding 30-day extension. Send reminder letters to any property owner that has not filed for abatement or historic exemptions. Work locally appraised abatements and historic exemptions prior to mailing out notices. Give listing of expired abatements to Capitol Appraisal Group for them to provide current year project value to use in effective tax rate calculations. Clear abated or economic development exemption codes for expired abatements and Chapter 313 agreements. Add codes for new exemptions. April 30<sup>th</sup> is the deadline to file abatement applications and historic exemptions. Submit Tax Abatement Registry forms, new or modified abatement agreements, and new reinvestment zones to Comptroller's Office (due by July 1<sup>st</sup>, but send now due to protest hearings). Board of Directors approves updated goals. Mail out protest procedures letter to civic and senior citizen organizations.

**IT System Support/Data Department:** Import and balance mineral and industry data. Scan in and send industrial renditions to CAGI. Copy Preliminary values to website after notices are mailed out. Update sales ratio study graphs for the county and each school. Export current year appraisal roll to JCAD ftp site for the public use. Send notices to print vendor. Send personal property penalty letters to print vendor. Mail out certified Ag and certified Over-65 Removal 60 Day Notice letters if owner is over 65. Send preliminary informal change letters, no change letters, unable to contact letters and homestead letters.

Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed. Send exemption change letter to printer. Import and balance mineral and industry data. Recalculate all properties. Update e-file pin numbers. Update 11.145/11.146 (ex366 less than 500) accounts. Send notices to print vendor. Data budget due. Create future year after notices are mailed. Send notices of cancelled or reduced exemption on any account that had exemption change.

Continuous updating regarding the electronic filing for informal hearings. Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps; such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## May 2024

**Appraisal Department:** Continue to work renditions and new personal property accounts. Penalty letters on late and non-rendered personal property accounts are mailed in late May. Receive preliminary file from Capitol Appraisal Group on mineral and industrial properties less accounts with rendition extensions not worked. Appraisers continue working with property owners regarding proposed values and protests filed. USPAP completed before records are submitted to the Appraisal Review Board. Around May 1<sup>st</sup> publicize protest procedures and deadlines in ¼ page ad in Beaumont Enterprise using Comptroller's Office minimum standards. Continue work on Reappraisal Plan for 2025 – 2026. Evidence is provided to protesting parties submitting evidence requests prior to their protest hearings. Before each protest hearing begins, provide evidence to those protesting parties that didn't request evidence prior to their hearing. Key changes and property history created by changes as needed using Inquiry in PACS. Work monitors and make adjustments as needed. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Continue working with taxpayers regarding proposed values and protests filed. Begin the protest hearings process

**Information & Exemption Department:** Begin researching the returned appraisal notices. Key and scan homestead exemption applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by the District on a monthly basis. When combines or splits of property are received, work and scan, then forward to Map Department. Thirty day certified over 65 homestead verification letters sent when mail returned or change in address received. Enter on

spreadsheet for tracking. Generate protests for walk-ins. Appointment of Agent coded to property and scanned. Research obituaries.

**Administrative Assistant:** Submit any final judgments on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early May for workshop with their attorney. Submit appraisal records to Appraisal Review Board by May 15<sup>th</sup>. Set up computer for public to complete Comptroller's Office ARB survey. Continue to process protests filed, schedule protest hearings, and mail or email Notice of Protest Hearing letters. Post hearing agendas as necessary. May 15<sup>th</sup> is the protest deadline. Submit any requests for the additional 15 days to file rendition (May 15<sup>th</sup> deadline) to Chief Appraiser for approval/denial. Key any accounts granted additional 15-day extension and mail letters to property owners. Calculate and key abatement and economic development information.

**IT System Support/Data Department:** Import and balance mineral and industry data. Scan in and send industrial renditions to CAGI. Copy Preliminary values to website after industry notices are mailed out. Export current year appraisal roll to JCAD ftp site for the public use. Run appraisal notices. Mail out certified letters cancelling AG and O65 exemptions. Mail out penalty letters. Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed. Import and balance mineral and industry data. Scan in and send industrial renditions to CAGI. Copy Preliminary values to website after industry notices are mailed out. Export current year appraisal roll to JCAD ftp site for the public use. Recalculate all properties. Update e-file pin numbers. Update 11.145/11.146 (ex366 less than 500) accounts. Ag schedule keyed. Run appraisal notices for personal property and Ag accounts. Send penalty letters to print vender by May 29.

Continuous updating regarding the electronic filing for informal hearings. Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men.

Make maps for protest Hearings. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps; such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## **June 2024**

**Appraisal Department:** Appraisers will handle ARB hearings on protests of accounts that they are assigned. Appraisers continue working with property owners regarding proposed values and protests filed. Specific field checks are performed at the request of the Appraisal Review Board. Continue work on Reappraisal Plan for 2025 – 2026. Key changes and key property history created by changes as needed using Inquiry in PACS. Provide evidence to protesting parties submitting evidence requests prior to their protest hearings. Before each protest hearing begins, provide evidence to those protesting parties that didn't request evidence prior to their hearing. Work monitors and make adjustments as needed. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Continue working with taxpayers regarding proposed values and protests filed. Continue assisting in the protest hearings.

**Information & Exemption Department:** Key and scan homestead exemption applications. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by the District on monthly basis. Research and key return appraisal notices to note file marked undeliverable by post office. Third reminder letter is processed and mailed to surviving spouse of deceased applicant who had not returned homestead application. Generate ARB inquiry after May 31st for walk-ins and phone calls. Prepare list of name and address changes for Hardin-Jefferson ISD. Thirty day certified over 65 homestead verification letter sent when mail returned or change in address received. Enter on spread sheet for tracking. When combines or splits are received, process and scan, then forward to Map Department. Appointment of Agent coded to property and scanned. Research obituaries.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. Continue to process all protests filed, schedule protest hearings, and mail or email Notice of Protest Hearings letters. Post hearings agendas as necessary. Submit biweekly value updates to taxing entities. Submit subsequent year budget to Board of Directors by June 14<sup>th</sup>.

**IT System Support/Data Department:** Import and balance mineral and industry data. Scan in and send industrial renditions to CAGI. Train all clerks to work in board hearings. Assist with board hearings. Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and

monitors as needed. Import and balance mineral and industry data. Receive new improvement values from CAGI.

Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Make maps for protest Hearings. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps; such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## July 2024

**Appraisal Department:** Mail all approvals/denials on rendition penalty waiver requests. Appraisers handle calls from taxpayers regarding rendition penalty waiver requests. Appraisers continue working with property owners regarding proposed values and protests filed. Specific field checks are performed at the request of the Appraisal Review Board. Renditions received from Industrial properties are randomly selected to research the rendered value versus the assigned value by Capitol Appraisal Group. Continue work on Reappraisal Plan for 2025 and 2026. Key changes and key property history created by changes as needed using Inquiry in PACS. Provide evidence to protesting parties submitting evidence requests prior to their protest hearings. Before each protest hearing begins, provide evidence to those protesting parties that didn't request evidence prior to their hearing. Work monitors and make adjustments as needed. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Collect, research and analyze current year sales information from January to current month. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Key and scan homestead exemption applications. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by JCAD on monthly basis. Compose letter to property owners filing a late agricultural application of the 10% penalty for filing late. Thirty day certified over 65 homestead verification letter sent when mail returned or change in address received. Enter on spreadsheet for tracking. Appointment of Agent coded to property and scanned. Link property owners. Research obituaries.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. By July 10<sup>th</sup>, submit Property Tax Code Section 25.25b Quarterly Report to the Secretary of the Board of Directors and the Appraisal Review Board. Begin working on the reappraisal calendar for the subsequent year. Continue to process all protests filed, schedule protest hearings and mail or email Notice of Protest Hearing letters. Post hearings agendas as necessary. Continue to submit biweekly value updates to taxing entities until appraisal roll is certified. By July 20<sup>th</sup> the Appraisal Review Board approves the appraisal records for the current year. By July 25<sup>th</sup> certify the appraisal rolls to all entities and the Comptroller's office. Recalculate abated and Chapter 313 accounts based on certified values. Enter new improvement values on abatements if the value of the project with percent changes abatement had revisions. Adjust new improvement values from Capitol Appraisal Group on abatement accounts and enter in PACS. Send letter to companies notifying them of any adjustment to abatements made after notices of appraised value have been mailed. Run listing of pollution control and Freeport accounts for abatements with clause restricting exemption for these properties; make any adjustments to abated values as required. Run ARB reports immediately after Appraisal Roll is certified.

**IT System Support/Data Department:** Import and balance mineral and industry data. Update new improvement for Industry accounts. Scan in and send industrial renditions to CAGI. Work Top 10 Taxpayers for each school and the county. Mail out Order of Determining Board letter. Mail out supplemental notices for current year. Email a Copy of HJISD Tax calculation and export file to Hardin County Tax Office. Update website with new certified values. Copy Tax calculation to the certified folder on the FTP site for the county. Copy an Alpha and numeric roll to the certified folder on the FTP site. Copy file layout to the certified folder on the ftp site. Copy a numeric Roll for these entities (T901 T341 T235) to the certified folder on the ftp site. Export name and address file for the county to the ftp site and put in the county folder. Copy Tax calculation and export file to the county folder on the FTP site for the county.

Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed. Import and balance mineral and industry data. Update new improvement for Industry accounts. Certify current year. Export PTAD Electronic Appraisal Roll Submission (EARS) file. Export PTAD Sale and Property Transfer Submission (EPTS).

Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS.

Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Make maps for protest Hearings. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps; such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain District's GIS Website.

## **August 2024**

**Appraisal Department:** Mail letters on all accounts that show name changes and are not listed on our sales files to confirm sales information. Field work for residential, commercial, and personal property in Beaumont begins for the 2025 tax year revaluation. Appraiser workloads are divided into sections within school district boundaries. All appraisers will start field work in the Beaumont ISD. Deliver completed 2025 – 2026 Reappraisal Plan to Pam. Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the storage room until they are scanned to the account. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Continue to accumulate, research and analyze current sales information obtained from all sources. Begin inspection of sold properties in the field. Begin communication with Comptroller office regarding current year certified values. Compile any information request from the Comptroller's office. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Process all September 1 renditions disbursing copies to Capitol Appraisal Group and the Personal Property Department. Scan all renditions. The original renditions are filed in the Roll Department. Key and scan homestead exemption applications. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by the District on monthly basis. Research obituaries. Verify that all entity permits were received and assign correct account numbers to them. Key



permits for entities that do not submit them electronically and key rechecks. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. Run Appraisal Review Board analyses and compile necessary reports. Board of Directors holds Budget Workshop for subsequent year's budget. Notify entities, with exception of C & R districts, of their voting entitlement for Board of Directors election and notify them that nominees must be submitted by resolution before October 15<sup>th</sup>, submit Form 50-276 for any expired abatements to PTAD before September 1<sup>st</sup>.

**IT System Support/Data Department:** Enter remaining tax rates. Run Tax Calculations with new rates. Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed. Enter remaining tax rates. Run Tax Calculations with new rates. Create New Year. Update Truth and Tax website. Send postcards with Truth and Tax notification to owners. Emailed board orders and Topline final orders for requested accounts.

Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Key name and address changes to appraisal roll to provide Jefferson County Tax office with current ownership before tax statements are mailed. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps; such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## September 2024

**Appraisal Department:** Field work continues in Beaumont ISD. Begin work on arbitration cases filed. September 1 inventory is worked. Appraisers start work on their first personal property street run. Agricultural Committee meets to discuss the completion of the Farm and Ranch Survey requested by the Comptroller's office. Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the storage room until they are scanned to the account. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Begin to work on arbitration cases. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Obtain the adopted tax rates from the County. Prepare a listing of all entity tax rates and supply a copy to all departments. Edit freeze/refreeze. Key and scan homestead applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by the District on monthly basis. Research obituaries. Verify that all entity permits were received and assign correct account numbers to them. Key permits for entities that do not submit them electronically and key rechecks. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early September to approve supplementals, approve Board changes for current and previous years, and hold hearings. Board of Directors must hold public hearings and adopt the subsequent year budget and the Reappraisal Plan prior to September 15. Update the website for current value information and adopted budget.

**IT System Support/Data Department:** Enter supplemental changes on previous years as needed. Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Load new year data on iPads. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed.

Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Key name and address changes to appraisal roll to provide Jefferson County Tax office with current ownership before tax statements are mailed. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps; such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## October 2024

**Appraisal Department:** Mail letters on all accounts that show name changes and are not listed on our sales files to confirm sales information. Field work continues in Beaumont ISD. Appraisers will be working on arbitration cases. September 1 inventory is completed. Work may begin on the MAPS compliance depending on the scheduling of the comptrollers' office. Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the storage room until they are scanned to the account. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Continue to work on arbitration cases.

Identify and assign account numbers to uploaded sales. Input sales into PACS. Collect, research, and prepare evidence for arbitration cases. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Key and scan homestead applications. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by the District on monthly basis. Prepare list of current year name and addresses for Hardin-Jefferson ISD for return mail. Research obituaries. Verify that all entity permits were

received and assign correct account numbers to them. Key permits for entities that do not submit them electronically and key rechecks. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. By October 10<sup>th</sup> submit Property Tax Code Section 25.25b Quarterly Report to the Secretary of the Board of Directors and the Appraisal Review Board. Notify all entities of the current year lawsuits once all suits have been filed. After the Property Value Study is completed, update the listings of the top ten taxpayers. Update abatement summary for current year abated values and tax losses. Begin review and revision of Operations Manual.

**IT System Support/Data Department:** Enter supplemental changes on previous years as needed. Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed.

Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps; such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## **November 2024**

**Appraisal Department:** Field work continues in Beaumont and starts in rural areas. Appraisers will be working on arbitration cases. Work may be in progress with the comptroller's office

regarding the MAPS requirements. Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the storage room until they are scanned to the account. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Prepare for Comptroller's Clerical Error Report. Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Identify and assign account numbers to uploaded sales. Input sales into PACS. Continue working on arbitration cases. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Generate new homestead exemption applications for mail out the first part of January. Key and scan homestead applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by the District on monthly basis. Thirty day certified over 65 homestead verification letter sent when mail returned or change in address received. Enter on spread sheet for tracking. Research obituaries. Verify that all entity permits were received and assign correct account numbers to them. Key permits for entities that do not submit them electronically and key rechecks. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early November to approve supplementals, approve Board changes for current and previous years, and hold hearings. Board of Directors reappoint member(s) to Agricultural Advisory Committee. Begin updating annual report to submit to Board of Directors at January meeting.

**IT System Support/Data Department:** Enter supplemental changes on previous years as needed. Send supplemental change reports to Jefferson County and Hardin County Tax office. Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed.

Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and

monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSEVER, ACCPAC, DMILLER backup, and PBARTON backup. Install and fix hardware issues as needed. Load software updates as needed. Verify BIS backup PACSERVER, D7M6V4V1, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSEVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps; such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## **December 2024**

**Appraisal Department:** Mail letters on all accounts that show name changes and are not listed on our sales files to confirm sales information. Appraisers continuing field work regarding reval, permits and rechecks. Appraisers will be working on arbitration cases. Continue working with the Comptroller's office regarding the ratio study. Key changes and key property history created by changes as needed. Work monitors and make adjustments as needed. Collect blueprints received from cities and individual property owners and retain in boxes in the storage room until they are scanned to the account. The Reporting and Records Management Officer maintains the Records Management Program as follows – qualifying documents are scanned and then destroyed as time permits or as needed.

**Sales Analyst:** Complete Comptroller's Clerical Error Report. Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arm's length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

**Information & Exemption Department:** Generate homestead exemption applications to surviving spouse of deceased for mail out the first of January. Key and scan homestead applications. Key address changes to note file. Run listings of property owners that will turn 65 for the subsequent Tax Year. Prepare homestead applications for homeowners born in 1957. Notify taxing entities and attorney of Tax Deferral Affidavits received or deleted by the District on monthly basis. Thirty day certified over 65 homestead verification letters sent when mail returned or change in address received. Enter on spread sheet for tracking. Research obituaries. Verify that all entity permits were received and assign correct account numbers to them. Key permits for entities that do not submit them electronically and key rechecks. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. Work monitors and make adjustments as needed.

**Administrative Assistant:** Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Jefferson County Tax Office to issue any required tax refunds. Submit Chief Appraiser eligibility letter to Comptroller's Office by end of month for subsequent year. Submit applications for vacancies on Appraisal Review Board to Local Administrative District Judge and send applications for all members to Judge to appoint Chairperson and Secretary.

**IT System Support/Data Department:** Print agricultural hunting lease letters. Print motor vehicle declaration forms for Personal Property Department. Print heavy equipment declaration for Personal Property Department. Print aircraft declarations. Print boat declarations. Run edits and monitors as needed. Export current year appraisal roll to the Jefferson County Tax Office as needed. Key changes for previous year supplemental and run logs for the Board with supplemental changes. Run freeze/refreeze on any supplemental data. Send supplemental change reports to Jefferson County and Hardin County Tax Office. Create, maintain and run edits on changes from the appraiser's iPads to the current tax year. Create and export taxpayer's open record requests as needed. Install and fix hardware issues as needed. Load software updates as needed. Import and process Permits for the City of Beaumont. Export City of Beaumont appraisal information and name/address file. Create and change queries and monitors as needed.

Print agricultural hunting lease letters. Print labels and motor vehicle declaration for Personal Property Department. Print labels and heavy equipment declaration for Personal Property Department. Print label and aircraft declarations. Print label and boat declarations. Print label and L6 declaration. Continuous ensure accuracy of files for PACS system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Manage user profiles in PACS. Manage user passwords. Maintain the Active Directory user profiles and computers. Manage Print Management on server. Maintain DHCP IP addresses in the Address Pool, Address Leases, and Reservations. Create Maintain and modify queries for requested report of special circumstances and custom reports. Provide refreshable spreadsheets as needed. Run edits and monitors as needed. Verify BIS backup PACSERVER, JOBSERVER1, JOBSERVER2, GISMAPPING, OBLIQUESERVER, POSEIDON, WEBSERVER, ACCPAC, DMILLER backup, PBARTON backup and CROBERTS backup. Install and fix hardware issues as needed. Load software updates as needed.

**GIS/Mapping Department:** Pull legal documents from download provided from Jefferson County Clerk's office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to appraisal roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create, maintain and produce GIS parcel maps using ESRI's software for the District. Maintain road data, zoning, hydro and entity boundary data for the District. Create and produce custom maps; such as sales, property location and entity boundaries. Create and produce custom applications for District appraisers and other entities, as well as anything else requested. Process and make available digital parcel data to the public. Continue to provide and maintain the District's GIS Website.

## **COMPUTER ASSISTED MASS APPRAISAL SYSTEM**

Our office has made a transition from in-house computer software to Harris Govern's PACS computer software. Our current procedures have been integrated with Harris Govern's procedures and have changed according to the instructions and training provided by them. The appraisers are using iPads in the field to capture pictures and all appraisal data. This information is immediately captured under this system. The appraiser enters revisions to the appraisal record and takes pictures of the property in the field using an iPad.

The IT System Support/Data Department will be responsible for entering any supplemental changes. The IT System Support/Data Department is also responsible for backing up files on PACS and the PC Servers. The map department will be responsible for entering all name and address changes received through deed transfers.

The programmers train and assist the appraisers in the PACS system. New reports will be developed to monitor the data received from the iPads. GIS maps will be integrated on the iPads to assist the appraiser in their field work.

## **DATA COLLECTION REQUIREMENTS**

District cost and value models/schedules include land, residential improved, commercial improved, and personal property. Data sources currently used by the District include cost information from Marshall Valuation Service, cost data obtained from local contractors, when available, and renditions provided by the property owners. Marshall Valuation Service is a national based cost manual and is generally accepted throughout the nation by the real estate appraisal industry. This cost manual is based on cost per unit or square foot and also uses the unit in place method. The unit in place method involves the estimated cost by using actual building components. This national based cost information service provides the base price of buildings by classification with modifications for equipment and additional items. The District's schedule is then modified for time and location, based on an analysis of the market.

Renditions are confidential sources and cannot be used for specific information; however, data from renditions may be compared with data obtained from cost manuals and used to test schedules for their accuracy.

Data on individual properties is also collected from the field and is compiled and analyzed. Buildings and other improvements are inspected in the field, measured, and classified. The appraiser estimates the age and condition of the improvements. This data is used to compile depreciation (loss of value) tables. Any notes pertaining to the improvements are made during inspection.

### **New Construction/Demolition**

The appraisers performing reappraisals in the field have iPads that contain specific information regarding the property being appraised. These iPads contain brief legal descriptions, ownership



interests, property use codes, property addresses, land size, and sketches of improvements as well as detailed information of any improvements.

Appraisal field inspections require the appraisers to check all information on the iPads and to update the information when necessary. New construction may be identified from field inspections or by permits obtained from cities or the County. If physical inspections of the property indicate changes to improvements are necessary, the appraiser notes these changes in the field. Examples of types of changes that may be made are condition or age of improvements or additions to the improvements. New improvements are also added at this time.

In addition, building permits throughout the County are obtained and changes to accounts are made as indicated. Individual properties are also reappraised due to changes to the condition of the property in circumstances such as fire, remodeling, or an addition or demolition of a portion of the improvement. Appraisers will perform detailed field inspections of properties if requested by the owner.

### **Field or Office Verification of Sales Data and Property Characteristics**

Sales information is received from various sources. These sources include surveys; the national sales database CoStar; Mid-County MLS; Transunion and conversations with local real estate appraisers, agents and brokers. In addition to these sources, the District is linked by computer to the Jefferson County Clerk's Office. From deed transactions obtained from the County Clerk, the District mails out sales surveys to the purchasers in an effort to obtain additional sales information that may not be discovered otherwise.

These sales are compared to the existing data on the field cards and changes are made as indicated. These changes include age and condition as well as any improvements made to the property before the sale takes place. When sales data indicates a difference in the improvement's square footage over 5%, the buildings are re-measured.

### **Re-inspection of Problematic Market Areas**

Real property market areas, by property classification, are tested by indications from the in-house ratio studies. High or low ratios are good indicators of problematic areas. Protested accounts are compiled to determine areas of the County that may need adjustment. The Sales Analyst conducts field studies to verify or correct property characteristic data. In-house studies determine neighborhood realignment.

## **PILOT STUDY/IN-HOUSE STUDY**

New and/or revised mass appraisal schedules are tested against sales. Residential valuation models/schedules are cost-based tables modified by actual sales with the cost reflecting the actual replacement cost new of the subject property. Market research indicates that the common unit of comparison for new residential construction as well as sales of existing housing is the price paid per square foot. The value of extra items is based on their contributory value to the property. This value may be estimated by the price per square foot or a value of the item as a whole. This data is extracted from the market by paired sales analysis and conversations with

local appraisers and brokers. These models/schedules are formulated from the *Marshall Valuation Service Residential Handbook*.

The residential model/schedule is based on quality of construction, size of structure, age of structure, condition of structure, contributory value of extra items, and land value. Each of these variables has a direct impact on the cost as well as the value of a property. Following is an example of each of the variables and how they may affect market value.

- **Quality of construction:** Residential construction may vary greatly in its quality of construction. The type of construction affects the quality and cost of the material used, the quality of the workmanship, as well as the attention paid to detail. The cost and value of residential property will vary greatly depending on the quality of construction. As stated above, the District's residential schedules currently class houses based on quality of construction from 1 to 6-1. This classification is supported by Marshall Valuation Service which classifies houses according to the following six categories; 1- low quality, 2- fair quality, 3- average quality, 4- good quality, 5- very good quality, and 6- excellent quality.
- **Size of structure:** The size of a building also has a direct impact on its cost, as well as its value. The District's models/schedules are graduated in size increments based on a matrix system. The larger the building, the less the cost per square foot.
- **Condition of improvements:** The District rates conditions as unsound, poor, fair, average, good, and very good. These conditions are given numerical symbols from 6 to 1 respectively. Properties that, in the opinion of the appraisers, are unlivable are not appraised according to the schedule. These properties are appraised at a fair market or salvage value.
- **Age of Structure:** The District's residential schedule groups age categories as 0 to 5 years of age, 6 to 10 years, and by increments of 10 years thereafter up to the age of 51. This method is supported by conversations with local appraisers and, if available, builders who estimate the economic life of residential properties to be approximately 50 years. Properties in the age 51 and over bracket are given the maximum amount of depreciation. As stated above, effective age and chronological age may or may not be the same depending on the condition of the structure.
- **Extra Items:** Extra items are valued according to their contributory value to the whole. Examples of extra items include covered porches and patios, screened or enclosed porches, storage buildings, swimming pools, and in some instances, fireplaces.
- **Land Value:** The District values land based on market transactions. Units of comparison depend on how the property is purchased and marketed. For example, large acreage tracts are usually purchased based on the price paid per acre. Commercial tracts are purchased based on the price per square foot, and residential properties are purchased based on the price per front foot. Depth factors are used to modify values according to market indicators. Land prices

vary throughout the County; therefore, their values are dependent upon homogenous areas. Land schedules for residential, commercial, agricultural, and industrial properties are available upon request from the District.

The residential schedule has three separate depreciation schedules. These schedules are used to estimate the loss in value of improvements due to age and condition. The first schedule depreciates Class 1 and 2 houses. The second schedule depreciates Class 3 and 4 houses as well as Townhomes A and B. The third schedule depreciates Class 5, 5-1, 6 and 6-1 houses and Townhomes C.

The sales comparison model is PACS computer-generated adjustment grid with access to the District's sales file. This program has the capability of selecting comparable sales according to the property use, quality of construction, location, size, condition, and age. The comparable sales may be selected by the computer or manually selected by the appraisers. Adjustments are made in dollar increments and may be made for tract size, quality of construction, age of the improvements, condition of the improvements, functional adequacy, size of the improvements, and for additional items. As previously stated, inspections of property are made by exterior perspective; therefore, interior finish as well as interior components are assumed and are not adjusted. All financing for comparable sales is considered typical to the market. The final estimate of value is a correlation of the comparable sales after net adjustments have been deducted from the sales price to equal the subject property. The value by this method is estimated by the appraiser and is not a function of the computer.

## **VALUATION BY TAX YEAR**

### **Residential Real Property**

#### **Sales Comparison Approach to Value**

The sales comparison approach to value is utilized by grouping or clustering sales within the specified neighborhoods and classification of properties. The sales are then tested against the appraised values to indicate a ratio for the neighborhood. A neighborhood is a grouping of complementary land uses affected equally by the four forces that influence property value: social trends, economic circumstances, governmental contracts and regulations, and environmental conditions. These factors have an impact on the value of properties within this grouping and in turn on properties being appraised.

Individual neighborhood boundaries within the County vary according to market indications and the type of property being appraised. The boundaries of these neighborhoods may be physical, geographical, or political in nature. Generally, residential neighborhoods consist of individual subdivisions or clusters of subdivisions that contain similar properties located within the same cities or school districts. Commercial neighborhoods may be smaller areas within a city, an entire city, or rural area. Industrial neighborhoods may include the entire County or areas along navigable waterways. Defining neighborhood boundaries depends on the subject of the appraisal assignment.

The GIS Department assists in establishing neighborhood boundaries for all types of real and personal property.

If sufficient sales are not found then sales from competing neighborhoods are found and appropriate adjustments are made in the form of market modifiers. These modifiers are applied to cost models/schedules to indicate mass appraisal values for a given neighborhood. Therefore, the sales comparison approach is actually blended with the cost approach to create a hybrid of these two approaches to value.

### **Cost Approach to Value**

The district currently uses a cost model/schedule developed from Marshall & Swift's Residential Cost Handbook and applied to PACS by Harris Govern. The cost model/schedule categorizes and values property by class, (quality of construction), age, condition, and extra items. Depreciation is derived by age/condition and any additional depreciation that may be necessary. Land value is added to indicate a preliminary market value for like properties within the subject neighborhoods. After cost schedules, depreciation, and land values are applied, then a market modifier may be necessary to adjust the values to actual market conditions. These modifiers apply to improvements only and do not adjust land values. Therefore, the cost approach to value is actually a hybrid of the sales comparison and cost approaches to value. Cost Approach Equal and uniform grids are generated by PACS.

### **Income Approach to Value**

The income approach to value or rent multipliers are currently not a reliable indicator of value for residential mass appraisal reports unless rents are specified. Databases or data sources for income producing residential properties are not available in the Jefferson County area. Therefore, the income approach to value is not used in the residential mass appraisal report.

## **Residential Real Property Inventory**

### **Sales Comparison Approach to Value**

The sales comparison approach to value residential inventory or developer properties is not currently used by the district on a mass appraisal basis. This is due to the lack of sales data of these types of properties. Although sales of developer lots or buildings do occasionally occur, these sales are not consistent and often purchased in foreclosure. The sales comparison approach is not a reliable indicator in the mass appraisal report.

### **Cost Approach to Value**

Cost of development for residential subdivisions and houses vary greatly due to types of streets, utilities, quality of construction and material costs. Inventory of lots and houses may also be located in several different subdivisions with varying cost and qualities of construction. Therefore, the cost approach to value inventory of residential property is not used in the district's mass appraisal report.

## **Income Approach to Value**

The income approach to value appears to be the most appropriate valuation method to use in the mass appraisal of residential inventory. The District currently uses a discounted cash flow technique. Absorption rates or sell out time of the entire inventory are analyzed to indicate a typical marketing period of residential subdivisions. Typical market expenses are then deducted from the income flows of sales over the estimated holding period. The net income after expenses is then discounted at market rates over the holding period to a percentage basis indicated by the DCF analysis.

## **Multifamily Residential Property**

### **Sales Comparison Approach to Value**

The sales comparison approach to value is utilized by grouping or clustering sales within the specified neighborhoods and classification of properties. The sales are then tested against the appraised values to indicate a ratio for the neighborhood. If sufficient sales are not found, then sales from competing neighborhoods are found and appropriate adjustments are made in the form of schedule adjustments or changes.

### **Cost Approach to Value**

The district currently uses a cost model/schedule developed from Marshall & Swift's Residential Cost Handbook and applied to PACS by Harris Govern. The cost model/schedule categorizes and values property by class, (quality of construction), age, condition, and extra items. Depreciation is derived by age/condition and any additional depreciation that may be necessary. Land value is added to indicate a preliminary market value for like properties within the subject neighborhoods. After cost schedules, depreciation, and land values are applied, market modifiers may be necessary to adjust the values to actual market conditions. These modifiers apply to improvements only and do not adjust land values. Therefore, the cost approach to value is actually a hybrid of the sales comparison and cost approaches to value.

### **Income Approach to Value**

Jefferson County Appraisal District uses a direct capitalization model to value multi-family residential properties throughout the county. An income approach model to value multi-family properties has been developed using a direct capitalization technique. Questionnaires were sent to the appropriate owners and managers regarding income and expenses. Data was also collected from Internet sources and phone questionnaires. Capitalization rates were estimated by market abstractions as well as national sources, surveys, and band of investment techniques. For the Income Approach, equal and uniform grids are compiled and analyzed by appraisal staff and reported in Excel.

## **Commercial Real Property**

### **Sales Comparison Approach to Value**

The sales comparison approach to value is utilized by grouping or clustering sales within the specified neighborhoods and classification of properties. The sales are then tested against the appraised values to indicate a ratio for the neighborhood. If sufficient sales are not found then sales from competing neighborhoods are found and appropriate adjustments are made in the form of schedule adjustments or changes.

### **Cost Approach to Value**

The District currently uses a cost model/schedule developed from Marshall & Swift's Residential Cost Handbook and applied to PACS by Harris Govern. The cost model categorizes and values property by class, (quality of construction), age, condition, and extra items. Depreciation is derived by age/condition and any additional depreciation that may be necessary. Land value is added to indicate a preliminary market value for like properties within the subject neighborhoods. After cost schedules, depreciation, and land values are applied, market modifiers may be necessary to adjust the values to actual market conditions. These modifiers apply to improvements only and do not adjust land values. Therefore, the cost approach to value is actually a hybrid of the sales comparison and cost approaches to value.

### **Income Approach to Value**

Jefferson County Appraisal District utilizes a direct capitalization model to value Hotel properties, mini storage properties and RV/mobile home parks throughout the county. An income approach model to value commercial properties has been developed using a direct capitalization technique. Questionnaires were sent to the appropriate owners and managers regarding income and expenses. Data was also collected from Internet sources and phone questionnaires. Capitalization rates were estimated by market abstractions as well as national sources, surveys, and band of investment techniques. For the Income Approach, equal and uniform grids are compiled and analyzed by appraisal staff and reported in Excel.

## **Vacant Real Property**

### **Sales Comparison Approach to Value**

The sales comparison approach to value is utilized by grouping or clustering sales within the specified neighborhoods. Units of comparison are identified and appropriately selected. Land schedules reflecting the units of comparison are developed and applied to PACS. The appraisal staff selects the appropriate land schedule and applies it on a mass basis. It should be noted that all land is valued as vacant and ready for development as to its highest and best use. This process considers physically possible uses, legally permissible uses, as well financially feasible uses. A maximally productive use is then established and considered the highest and best use.

## **Cost Approach to Value**

The cost approach to value is not the appropriate method to value vacant land as no improvements are considered and land is not generally felt to suffer from depreciation.

## **Income Approach to Value**

The income approach to value for unimproved land is not currently used by the district on a mass appraisal basis.

## **Industrial Real Property**

Subsections (a) and (b), Section 25.18, Tax Code:

- (a) Each Appraisal District shall implement the plan for periodic reappraisal of Property approved by the board of directors under Section 6.05 (i).
- (b) The plan provides for annual reappraisal of selected industrial property appraised by the Appraisal District. The Appraisal District has a professional services contract with Capitol Appraisal Group, Inc. to appraise these properties for the District.

## **Identifying Properties to be Appraised**

Industrial properties are identified as part of the appraiser's physical inspection process each year and through submitted data by the property owner. The appraiser may also refer to legal documents, photography and other descriptive items.

## **Identifying and Updating Relevant Characteristics of Each Property**

The appraiser identifies and updates relevant characteristics through the inspection process. Confidential rendition, assets lists, and other confidential data also provide additional information. Subject property data is verified through previously existing records and through published reports.

## **Defining Market Areas in the District**

Market areas for industrial properties tend to be regional, national, and sometimes international. Published information such as prices, financial analysis, and investor services reports are used to help define market area.

## **Developing an Appraisal Approach that Reflects the Relationship Among Property Characteristics Affecting Value and Determines the Contribution of Individual Property Characteristics**

Among the three approaches to value (cost, income, and market), industrial properties are most commonly appraised using replacement cost new less depreciation models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also be used.

## **Comparison and Review**

The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

## **Utility, Railroad, and Pipeline Property**

Subsections (a) and (b), Section 25.18, Tax Code:

- (a) The Appraisal District shall implement the plan for periodic reappraisal of Property approved by the board of directors under Section 6.05 (i).
- (b) The plan provides for annual reappraisal of all utility, railroad and pipeline property appraised by the Appraisal District. The Appraisal District has a professional services contract with Capitol Appraisal Group, Inc. to appraise these properties for the District.

## **Identifying Properties to be Appraised**

Utility, railroad and pipeline properties that are susceptible to inspection are identified by inspection. The appraiser may also refer to other documents, both public and also confidential, to assist in identification of these properties.

## **Identifying and Updating Relevant Characteristics of Each Property**

The appraiser identifies and updates relevant characteristics through data collected as part of the Inspection process and through later submissions by the property owner, sometimes including confidential renditions. Additional data is obtained through public sources, regulatory reports, and through analysis of comparable properties.

## **Defining Market Areas in the District**

Market areas for utility, railroad, and pipeline property tend to be regional or national in scope. Financial analyst and investor services reports are used to help define market areas.

## **Developing an Appraisal Approach that Reflects the Relationship Among Property Characteristics Affecting Value and Determines the Contribution of Individual Property Characteristics**

For all three types of property, the appraiser must first form an opinion of highest and best use. Among the three approaches to value (cost, income, and market), pipeline value is calculated using a replacement cost new less depreciation model [RCNLD]. In addition to the RCNLD indicator, a unit value model may also be used if appropriate data are available. Utility and railroad property are appraised in a manner similar to pipeline except that the RCNLD model is not used.



## **Comparison and Review**

The appraiser considers results that best address the individual characteristics of the subject property when multiple models are used. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process. These types of property are also subject to review by the Property Tax Division of the Texas Comptroller's Office through their annual Property Value Study.

## **Oil and Gas Property**

In accordance with Section 25.18 of the Tax Code:

- (a) The Appraisal District shall implement the plan for periodic reappraisal of Property as approved by the board of directors under Section 6.05 (i).
- (b) The plan provides for annual reappraisal of all oil and gas property appraised by the Appraisal District. The Appraisal District has a professional services contract with Capitol Appraisal Group, Inc. to appraise these properties for the district

## **Identification of New Property and Its Situs**

As subsurface mineral properties lie within the earth, they cannot be physically identified by inspection like other real property. However, the inability to directly inspect does not appreciably affect the ability to identify and appraise these properties. To identify new properties, Capitol Appraisal Group obtains monthly oil and gas lease information from the Railroad Commission of Texas [RRC] to compare against oil and gas properties already identified. The situs of new properties is determined using plats and W-2/G-1 records from the RRC, as well as Capitol Appraisal Group's in-house map resources.

## **Identifying and Updating Relevant Characteristics of all Oil and Gas Properties to be Appraised**

Relevant characteristics necessary to estimate value of remaining oil or gas reserves are production volume and pattern, product prices, expenses borne by the operator of the property, and the rate at which the anticipated future income should be discounted to incorporate future risk. Capitol Appraisal Group obtains information to update these characteristics annually from regulatory agencies such as the RRC, the Comptroller of Public Accounts, submissions from property owners and operators; as well as from published investment reports, licensed data services, service for fee organizations, and through comparable properties when available.

## **Defining Market Areas in the District and Identifying Property Characteristics that Affect Property Value in Each Market Area**

Oil and gas markets are regional, national, and international. Therefore they respond to market forces beyond defined market boundaries as observed among more typical real properties.

## **Developing an Appraisal Approach that Reflects the Relationship Among Property Characteristics Affecting Value and Determines the Contribution for Individual Property Characteristics**

Among the three approaches to value (cost, income, and market), the income approach to value is most commonly used in the oil and gas industry. Through use of the discounted cash flow technique in particular, the appraiser is able to bring together relevant characteristics of production volume and pattern, product prices, operating expenses, and discount rate to determine an estimate of appraised value of an oil or gas property.

### **Comparison and Review**

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

## **Industrial Tangible Personal Property**

Subsections (a) and (b), Section 25.18, Tax Code:

- (a) The Appraisal District shall implement the plan for periodic reappraisal of Property approved by the board of directors under Section 6.05 (i).
- (b) The plan provides for annual reappraisal of all industrial personal property appraised by the Appraisal District. The Appraisal District has a professional services contract with Capitol Appraisal Group, Inc. to appraise these properties for the District.

### **Identifying Properties to be Appraised**

Through inspection the appraiser identifies personal property to be appraised. The appraiser may also refer to other documents, both public and also confidential, to assist in identification of these properties. Such documents might include but are not limited to the previous year's appraisal roll, vehicle listing services and private directories.

### **Identifying and Updating Relevant Characteristics of Each Property**

Data identifying and updating relevant characteristics of the subject properties are collected as part of the inspection process through directories and listing services as well as through later submissions by the property owner, sometimes including confidential rendition. These data are verified through previously existing records and through public reports.

## **Defining Market Areas in the District**

Market areas for industrial personal property are generally either regional or national in scope. Published price sources are used to help define market areas.

## **Developing an Appraisal Approach that Reflects the Relationship Among Property Characteristics Affecting Value and Determines the Contribution for Individual Property Characteristics**

Personal property is appraised using replacement cost new less depreciation models. Income approach models are used when economic and/or subject property income is available, and a market data model is used when appropriate market sales information is available.

## **Comparison and Review**

The appraiser reconciles multiple models by considering the model that best addresses the individual characteristics of the subject property. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

## **Special Valuation Process**

### **Agricultural Use**

Market value for agricultural property is established by acceptable appraisal methodology.

The district also values agricultural property by the income approach as set forth in the Texas Property Tax Code. This is a special valuation process as there are parameters set forth in the Code regarding capitalization rates. Income and expenses for each different category of agricultural use is estimated from surveys, actual rental data obtained by property owners, as well as conversations with local governmental agencies. Capitalization rates derived from data reviewed are established. When the capitalizations rates are within the parameters set forth by the Property Tax Code, these rates are used to estimate value by direct capitalization method. If indicated cap rates do not fall within the limits set forth for certain types of properties, then the maximum rate mandated is applied to the net operating income.

## **Business Tangible Personal Property**

### **Sales Comparison Approach**

Sales of business tangible personal property are rare and detailed. When available they are considered in updating schedules and individual accounts. However, adjustments between these types of properties present a very complex appraisal problem. Therefore, the sales comparison approach is not reliable on a mass appraisal basis.

## **Cost Approach to Value**

The cost approach to value is felt to be the most appropriate method of valuing business tangible personal property. Cost schedules are developed by the District from various sources including renditions, national publications and the Comptroller's Office. These schedules are applied on a mass appraisal basis and are adjusted by information obtained from individual renditions.

## **Income Approach to Value**

The income approach to value for business tangible personal property is not currently used by the district on a mass appraisal basis.

# **MASS APPRAISAL REPORT/USPAP**

Each tax year the Property Tax Code required Mass Appraisal Report/USPAP is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15<sup>th</sup>). The Mass Appraisal Report/USPAP is completed in compliance with Standard Rule 6-2 of the Uniform Standards of Professional Appraisal Practice. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6-3 of USPAP. This written reappraisal plan is attached to the Mass Appraisal Report/USPAP by reference.

## **VALUE DEFENSE**

### **Residential Property**

Informal hearings are conducted by phone, mail, or in person by District's appraisers. Appraisers may present sales data or data specific to the property in defense of our values. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the formal protest hearing procedures.

When taxpayers are scheduled for formal hearings they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures, and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas, and any other information that the District plans to introduce at the hearing. If protest hearing evidence is requested, the district has 14 days prior to the protest hearing to provide its evidence regarding value disputes. Comparable sales and applicable schedules along with depreciation tables, appraisal card, equity grids and statistics, class packets, improvement sales, land sales and if applicable, an income worksheet are also included in the packet.

### **Special Inventory Residential Property**

Informal hearings are conducted by phone, mail, or in person by District's appraisers. Appraisers may present sales data or data specific to the property in defense of our values. If the

taxpayer wishes to pursue a dispute further, the appraiser guides them through the formal protest hearing procedures.

### **Multifamily Residential Property**

Informal hearings are conducted by phone, mail, or in person by District's appraisers. Appraisers may present sales data or data specific to the property in defense of our values. Income, expense, and capitalization data is reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the ARB procedures.

When taxpayers are scheduled for formal hearings they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures, and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas, and any other information that the District plans to introduce at the hearing. If protest hearing evidence is requested, the district has 14 days prior to the protest hearing to respond with sales of comparable properties regarding value disputes. Any income and expense information derived from the market is accumulated and developed into charts containing general data. No confidential income and expense data on specific accounts will be released. Applicable schedules along with depreciation tables, appraisal card, equity grids and statistics, class packets, improvement sales, land sales, and if applicable, an income worksheet, are also included in the packet.

### **Commercial Real Property**

Informal hearings are conducted by phone, mail, or in person by District's appraisers. Appraisers may present sales data or data specific to the property in defense of our values. Income, expense, and capitalization data is reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the formal protest hearing procedures.

When taxpayers are scheduled for formal hearings they receive notification of the hearing date and time, a copy of the state Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures, and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas, and any other information that the District plans to introduce at the hearing. If protest hearing evidence is requested, the district has 14 days prior to the protest hearing to respond with sales of comparable properties regarding value disputes. Any income and expense information derived from the market is accumulated and developed into charts containing general data. No confidential income and expense data on specific accounts will be released. Applicable schedules along with depreciation tables, appraisal card, equity grids and statistics, class packets, improvement sales, land sales and if applicable, an income worksheet are also included in the packet.

### **Vacant Real Property**

Informal hearings are conducted by phone, mail, or in person by District's appraisers. Appraisers may present sales data or data specific to the property in defense of our values. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the formal protest hearing procedures.

When taxpayers are scheduled for formal hearings, they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures, and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas, and any other information that the district plans to introduce at the hearing. If protest hearing evidence is requested the district has 14 days prior to the protest hearing to respond with sales of comparable properties regarding value disputes.

## **Industrial Real Property**

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Appraisers may present sales data or data specific to the property in defense of District values. Income, expense, and capitalization data are reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the formal protest hearing procedures.

When taxpayers are scheduled for formal hearings they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures, and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas, and any other information that the District plans to introduce at the hearing. If protest hearing evidence is requested, the district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. Any income and expense information derived from the market is accumulated and developed into charts containing general data. No confidential income, expense, or other information received from taxpayers on specific accounts will be released. Equity evidence is generated by Capitol Appraisal Group using programs and tools it has developed to compare other properties to the subject property. Applicable appraisal reports and research data applicable to the property are also included in this packet.

## **Utilities**

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Appraisers may present sales data or data specific to the property in defense of District values. Income, expense, and unit appraisal data (when applicable) are reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the formal protest hearing procedures.

When taxpayers are scheduled for formal hearings they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures, and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas, and any other information that the District plans to introduce at the hearing. If protest hearing evidence is requested, the district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. No confidential income, expense, or other information received from taxpayers on specific accounts will be released. Equity evidence is generated by Capitol Appraisal Group using programs and tools it has developed to compare other properties to the subject property. Applicable appraisal reports and research data applicable to the property are also included in this packet.

## **Mineral Interest**

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Mineral operators and third party agents with the proper fiduciary in place may also view the parameters used in the appraisal of their oil and gas properties on Capitol Appraisal Group's web site at [www.cagi.com](http://www.cagi.com). Other taxpayers with an interest in a mineral lease may request a copy of their appraisals from the same web site. Appraisers may present recent production data and sales prices to compare with the actual income received by the taxpayer in defense of District values. Income, expense, and capital expense data are reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the formal protest hearing procedures.

When taxpayers are scheduled for formal hearings they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures, and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas, and any other information that the District plans to introduce at the hearing. Since oil and gas leases have multiple owners, all owners who pursue a formal protest on the same property will be scheduled at the same time and date for a hearing. If protest hearing evidence is requested, the District has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. No confidential income, expense, or other information received from taxpayers on specific accounts will be released. Capitol Appraisal Group uses its MINARB procedure to generate copies of the appraisal reports and product pricing data for the current and prior tax years. These reports are also included in this packet.

## **Industrial Business Tangible Personal Property**

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Appraisers may present general data specific to the property in defense of District values. Renditions other than that of the subject property will not be released. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the formal protest hearing procedures.

When taxpayers are scheduled for formal hearings they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures, and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas, and any other information that the District plans to introduce at the hearing. If protest hearing evidence is requested, the district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. Capitol Appraisal Group provides copies of appraisal reports generated by its Industrial Personal Property System for inclusion in the packet. As previously stated, no confidential renditions of competing properties will be provided as evidence.

## **Special Valuation Properties**

Informal hearings are conducted by phone, mail, or in person by the district appraisers. Evidence is compiled from surveys, actual rental data obtained by property owners as well as conversations with local governmental agencies. This evidence is presented in form of tables, charts and general data.

When taxpayers are scheduled for formal hearings they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures, and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas, and any other information that the District plans to introduce at the hearing. If protest hearing evidence is requested, the district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. Appraisers provide copies of relevant income, expense, and cap rate data for inclusion in the packet. As previously stated, no confidential renditions of competing properties will be provided as evidence.

### **Business Tangible Personal Property**

Informal hearings are conducted by phone, mail, or in person by District's appraisers. Appraisers may present general data specific to the property in defense of our values. Renditions other than that of the subject property will not be released. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the formal protest hearing procedures.

When taxpayers are scheduled for formal hearings they receive notification of the hearing date and time, a copy of the State Comptroller's *Taxpayer Remedies*, a copy of the ARB Hearing Procedures, and a statement that they have the right to inspect and obtain a copy of the data, schedules, formulas, and any other information that the District plans to introduce at the hearing. If protest hearing evidence is requested, the district has 14 days prior to the protest hearing to respond with schedules and general data of comparable properties regarding value disputes. As previously stated, no confidential renditions of competing properties will be provided as evidence.

### **ARB Appeal Procedures**

After the Appraisal Review Board hears and determines all timely filed protests and the Chief Appraiser certifies the appraisal roll to the taxing entities, the district mails out the Appraisal Review Board orders containing the Board's decision on the protests to the property owners by certified mail, return receipt requested. Property owners have 60 days after receiving a Board order to file suit in District Court. As an alternative to District Court, under certain circumstances, Property owners may file a request for Binding Arbitration within 60 days or an appeal with the State Office of Administrative Hearings (SOAH) within 30 days. Information on procedures for appealing an Appraisal Review Board order is included in the order along with a request for Binding Arbitration form.