

**Dewitt County Appraisal District  
District-wide Reappraisal Plan  
2019 – 2020**

Submitted for the approval of  
The Dewitt County Appraisal District Board of Directors  
August 21, 2018

Revised August 20, 2019  
For 2020 Reappraisal  
(pg. 5)

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## PREFACE

Per S.B. 1652 enabling legislation passed during the 79<sup>th</sup> regular session of the Texas Legislature which amended certain sections of the Texas Property Tax Code, each appraisal office shall have a written reappraisal plan to be adopted biennially by the board of directors. The purpose of the plan is to ensure adherence with generally accepted appraisal practices.

Section 6.05, Property Tax Code, was 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<sup>th</sup> of each even numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

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

(a) Each appraisal office shall implement the plan for a 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 rechecks or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps and property sketches;
- (2) Identifying and updating relevant characteristics of each property in the appraisal records;
- (3) Defining market areas in the district;
- (4) Identifying property characteristics that affect property value in each market area, including:
  - (A) The location and market area of property;
  - (B) Physical attributes of property, such as size, age and condition;
  - (C) Legal and economic attributes; and
  - (D) Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;

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

## IN-HOUSE DISTRICTWIDE REAPPRAISAL PLAN

In accordance with the Texas Property Tax Code and Uniform Standards of Professional Appraisal Practices (USPAP), Standard 6, the Plan requires the Dewitt County Appraisal District to perform its reappraisal duties as follows:

1. Make field inspections to measure and gather physical data on all new construction, review and reappraise existing properties. Typically, approximately 1/3 of the counties real properties are scheduled for reappraisal annually including building permits, renditions and January 1 rechecks. All data recorded from reappraisal and field inspections of new properties must be entered into the district's computer aided mass appraisal system (CAMA) based on an appraisal date of January 1 of the valuation year. Business Personal Property field visits to new businesses and existing businesses on an as needed basis under the supervision of the Deputy Chief Appraiser. The duration of the Plan is for 24 months. All work to be completed during this time as shown below:

**A. 2019 Field Reappraisal:** Reappraisal of all rural properties in Yorktown and Nordheim School Districts as well as all residential properties in the City of Yorktown. Reappraisal will include field check of all residential and farm structures, photographs, verification of agriculture use and updating existing cost schedules and the creation of new schedules as necessary. Rechecks will be done with the use of Pictometry for those properties that appraisers are not able to inspect in the field because of locked gates, no trespass etc.

1. Building permits for Cities of Cuero, Yoakum and Yorktown are to be completed by April 15, 2019.
2. Rechecks, renditions and agriculture/wildlife management application recheck field work is to be completed by April 30, 2019.
3. Reappraisal is scheduled to be completed by April 30, 2019. This includes reappraisal of all properties based on sales ratio studies as deemed necessary.

**B. 2020 Field Reappraisal:** Reappraisal of all rural properties in Yoakum ~~and Meyersville~~ School District as well as all ~~residential~~ properties in the ~~City~~ Cities of ~~Yoakum~~, Cuero and Yoakum. Reappraisal will include field check of all ~~residential and farm~~ structures, photographs, verification of agriculture use and updating existing cost schedules and the creation of new schedules as necessary. Rechecks will be done with the use of Pictometry for those properties that appraisers are not able to inspect in the field because of locked gates, no trespass etc.

1. Building permits for Cities of Cuero, Yoakum and Yorktown are to be completed by April 15, 2020.
2. Rechecks, renditions and agriculture/wildlife management application recheck field work is to be completed by April 30, 2020.
3. Reappraisal is scheduled to be completed by April 30, 2020. This includes reappraisal of all properties based on sales ratio studies as deemed necessary.

### **C. Annual Projects:**

1. All properties are reappraised annually by means of sales ratio studies and value adjustments made to properties by type and area based on the results of these studies. Ratio studies are to be completed and value adjustments determined by property type by April 15<sup>th</sup> of each year, or as soon after as possible.
2. Ag values are recalculated annually and any necessary changes are to be completed by May 5<sup>th</sup> of each year.
3. Personal Property Renditions are mailed on approximately January 3 of each year. New business field checks as practicable should be completed by March 15 of each year and all Personal Property renditions worked and ready to data entry by no later than April 30<sup>th</sup> with the exception of extensions.
4. Derive appropriate values through the updating of physical data, neighborhood, market areas, identifying general property characteristics, construction types and classifications that affect value and revising schedules.
5. Derive appropriate values of all Personal Property annually by means of required Personal Property Renditions, field visits and by prevailing values for similar properties in the district. New accounts will be added by discovery from local publications, field visits, and owner notification to the district. Personal Property Renditions as prescribed by Sec.22.01 of the Texas Property Tax Code will be mailed to all businesses annually.
6. In order to gather accurate physical data, all new real estate improvements will be measured, inspected and classified based on the districts classification system for that particular type of property and photographs will be taken of all structures.
7. The values of all real estate parcels reappraised in accordance with this plan shall be adjusted to reflect market values as of January 1 of the valuation year (Sec. 23.01).
8. In keeping with the intent of Sec. 23.01 of the Texas Property Tax Code, newly discovered and new construction property will be appraised at prevailing values by adjusting neighborhood factors, until such time as all real estate parcels have been revalued.
9. Neighborhood factors for the majority of properties in this county are typically delineated by school boundary lines and city limit lines, since this is a small rural county with few major distinctions. One exception to this would be for newer homogeneous subdivisions being developed in the City of Cuero.
10. All approved agriculture land and wildlife management land will be valued in Accordance with subchapter C, D, E, F, G and H of Sec. 23 of the Texas Property Tax Code.
11. Appraisal Review Board Hearings will be completed and the appraisal records certified by a date no later than July 25<sup>th</sup> of the valuation year or as soon after as practicable (Sec. 41.12).
12. All data not required to be held as confidential by statute or agreement will be made available to the public.
13. The District will abide by the Standards and Procedures described herein.

## **BASIC STANDARDS & PROCEDURES TO BE FOLLOWED WHEN CONDUCTING A DISTRICT-WIDE REAPPRAISAL**

**1. Public Involvement and Community Relations:** Success of the district's reappraisal program is dependent on the level of understanding and support given by the general public. Public relations are the responsibility of all employees of the district, with the fundamental responsibility for implementation being the Chief Appraiser. Recognizing that taxpayer contact represents a public relations opportunity; all employees will

(A.) Be familiar with the district-wide reappraisal program;

(B.) Be trained in telephone and face-to-face communication etiquette;

**2. Valuation Methodology:** The first phase of the valuation component will be data analysis. With the gathering of all physical data and an analysis of all market/economic data, the staff will calculate appraised values. All three approaches to value; market, cost and income will be used depending upon the applicability of the approaches to specific properties or classes of property and the availability of reliable information. The final valuation will be carefully reviewed and field checked for accuracy.

On completion of the valuation process, the district will be responsible for a careful review of the values through ratio studies and neighborhood analysis. The appraisal staff is to identify any errors that may have occurred and ensure accuracy and quality of the data collected during this review. The district will consider the indicated value of the structure and indicated value of the land against sales information concerning comparable parcels. The appraiser is to ensure that all property has been valued uniformly and is equal in relation to other properties and in accordance with the State Property Tax Code and Uniform Standards of Professional Appraisal Practice (USPAP). This will be completed immediately before the Notices of Appraised Value deadline for mailing.

(A.) Appraisal of Land: A separate estimate of the fair market value shall be made for each parcel of land. The sales data covering fair market sales of vacant land in all property classifications shall be secured from all available sources and shall be compiled, checked and analyzed for use in determination of land values and their unit of comparison throughout the district. In areas where land sales do not occur the district will use appraisals of comparable properties to determine land value.

The district shall carefully consider all factors affecting the value of land (such as zoning, location, shape, size, topography, access to railroads, roads, waterways, present use, etc.) as available and will make appropriate adjustments to final values.

To the extent practical, land value computations will be made in accordance with three categories as follows:

City Residential – Front foot or square foot values  
Rural Residential – Per acre values  
Commercial/Industrial – Square foot or acreage values

All established base land values for vacant and improved parcels should be recorded on the appropriate fields of the record card and on the CAMA system and carefully checked for accuracy. All land values shall be reviewed with the same accuracy and diligence as the buildings in conjunction therewith.

(B.) Improved Property: In arriving at the market value of each parcel of improved property, the district will consider all three approaches to value where applicable. The district shall make a careful analysis of the replacement cost of newly constructed buildings where applicable. Local sales data will be used to arrive at appropriate local market adjustment factors as required by the mass appraisal system of valuing properties based on market value as of January 1 of the appraisal year. The district will employ the age-life method of depreciation using the observed condition of the property and total life expectancies with market adjustments being used to arrive at current market values.

(1) Residential Property: The district shall view the exterior of each structure. Construction features, characteristics, appendages and accessory buildings for each property shall be recorded on the permanent record card and in the CAMA system. Classification shall be distinctly considered and appraisal guidelines followed for each building. To insure correct, uniform and consistent classification use, the Chief Appraiser will make periodic inspections of work of all appraisal personnel.

A perimeter sketch of each residential building will be drawn on the permanent record card and all necessary dimensions and identification codes will be placed on this sketch. Appendages such as attached garages, porches, etc. shall be carefully shown, with dimensions and correctly labeled.

(2) Multi-family Property: All multi-family residential properties shall be rechecked and appraised at market value. The income approach, the cost approach and the sales comparison or market approach will be considered in arriving at the final market value, when sufficient data is available. All building features, components and characteristics as outlined shall be identified, measured and listed. The year of construction of the building shall be noted if known. Other improvements such as paved parking lots, pools, patios, tennis courts, lighting, etc., will be identified, measured and listed. Number of residential units per building shall be determined at the time of reappraisal and recorded along with any other pertinent information that could affect value or be used as the basis for units of comparison at some later date. Income and expense data will be extracted from reliable sources when available. The appraised value of all properties shall be reviewed by the Chief Appraiser and adjustments or corrections made if necessary.

(3) Commercial/Industrial Property: All commercial/industrial properties shall be rechecked and appraised at market value. The income approach, the cost approach and the sales comparison or market approach will be considered in arriving at the final market value, when sufficient data is available. All building features, components, or characteristics as outlined will be identified, measured and listed. The year of construction of the building will be noted if known. Other improvements such as paved parking, mechanical features and equipment, etc. shall be identified, measured and listed. Occupancy of each building will be determined at time of reappraisal along with other pertinent information that could affect value. Lease or rental information will be extracted from reliable sources as is available.

(4) Rural Property: All improvements on agricultural properties will be rechecked and appraised at market value. A sketch of the dwelling and the outbuildings will be drawn, showing all structures and buildings in proper size including dimensions and suitable codes used to identify each building. All farms, ranches, rural dwellings and other improvements will be described and valued in the same manner as residential property. The goal being to establish a fair, equitable and realistic value by comparison with other like properties, and to maintain the same level of market values placed on all other classes of property within the taxing jurisdiction.

Agricultural use value of all qualified agricultural land will be calculated using the most recent per acre estimates by the district. The per acre use classification estimates include determination of soil type, cash rent analysis, production yield averages, cost of production averages and an established income capitalization rate. The acreage of each soil type will be calculated and its use determined by property recheck or aerial photographs.

All qualifying wildlife management properties will be appraised based on the same criteria as agriculture land using the most recent per acre estimates by the district. Documentation of wildlife management activities are requested from property owners at least once during each 3-year reappraisal cycle.

**3. Notifications and Hearings:** A change of value report will be generated by May 15<sup>th</sup> or as soon thereafter of the valuation year. Notices will then be mailed to all property owners having an increase in value of \$1,000 or more. These notices will include (1) a list of taxing units in which the property is taxable; (2) the appraised value of the property in the preceding year; (3) the taxable value of the property in the preceding year for each taxing unit (4) the percent of increase in market value compared to 5 years prior; (5) the amount of tax that would be imposed on the property on the basis of the tax rate for the preceding year; (6) in italic typeface, the following statement: “the Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials”; (7) a detailed explanation of the time and procedure for protesting the value; (8) the date and place the appraisal review board will begin hearing protests; and (9) a brief explanation that the governing body of each taxing unit decides whether

or not taxes on the property will increase and the appraisal district only determines the value of the property; as required by Section 25.19 (b) of the Texas Property Tax Code.

The taxpayer shall be given the opportunity to informally appeal the appraised value. The taxpayer must file a written protest to appeal before the Appraisal Review Board (ARB) before June 1 or not later than the 30<sup>th</sup> day after the date that the notice was delivered to the property owner as provided by Section 25.19, whichever is later. A property owner who files his protest after the deadline must show good cause as determined by the ARB for failure to file the notice on time.

**4. Property Classifications:** All property classifications shall be reviewed and revalued as required using accepted standards for mass appraisal practice as described by USPAP and Section 23.01(b) of the Texas Property Tax Code.

**5. C.A.M.A. and Data Accuracy Control:** The district acknowledges that the C.A.M.A. system provides computer-assisted mass appraisal support by providing cost and market valuation support. It is capable of assisting in valuation of residential, commercial, industrial, agricultural and special purpose real estate properties.

(A.) Quality assurance is the primary responsibility of the appraisal district staff. The staff will check all property records cards for missing data, clerical errors, etc. and corrections will be made as required.

(B.) Performance analysis will be accomplished using the C.A.M.A. system and/or sales ratio studies.

(C.) Accuracy control will be the responsibility of personnel (in-house and contractor) who receive, store, dispense, monitor and review the data.

**6. Sales Questionnaire and Sales Data Collection Process:** The district has developed a comprehensive data collection program using a sales questionnaire. This data and other data will be included from sources such as:

- (A) Buyers of Real Estate
- (B) Sellers of Real Estate
- (C) Real Estate Brokers/Realtors
- (D) Mortgage Companies
- (E) Fee Appraisers
- (F) Insurance Agencies
- (G) Builders
- (H) Real Estate Listings (i.e. multiple listing services)

The sales questionnaire phase will be ongoing throughout the cycle. Sales questionnaires will be mailed to all buyers and sellers and are returned on a voluntary basis. When data is in doubt an appraiser will make every effort to obtain the required verification or sales information will not be used for ratio studies.

**7. Employee Training and Education:** In-house personnel will provide on the job training to both new employees and on a continuing basis to existing employees as the need arises. Additionally, appraisers must attend Texas Department of Licensing and Regulation (TDLR) courses necessary for attaining and maintaining levels of professional accreditation.

**8. Employee Accreditation:** Appraisers will be accredited in the Registered Professional Appraiser Certification Program provided by the TDLR and any other appraisal and assessment organizations as required by statute. Achieving and maintaining this accreditation is required for continued employment with the district.

**9. Newly Discovered and Constructed Property:** The district will be responsible for the appraisal of all new and newly discovered properties on an annual basis.

## EFFECTIVE PLANNING

The district acknowledges that it has utilized and adhered to the following precepts in the development of this Plan and that it will also utilize and adhere to the following precepts in the implementation of this Plan:

Performing an in-house reappraisal is a major undertaking for any district and should not be approached in a rushed or casual manner. One key element to a successful reappraisal effort is adequate planning and proper budgeting. Poor planning for a reappraisal is usually the result of the district attempting to plan a reappraisal without considering current and anticipated staffing levels. If the district has failed to maintain property values with its current staff, a plan to reappraise thousands of real estate parcels over the course of eighteen to twenty months with those same employees is not likely to be successful. Likewise, education and experience levels of staffing should be considered when planning a reappraisal. New, inexperienced staff members cannot be expected to perform to the level of certified appraisers with years of experience within the district.

The following pages are to be utilized by the district to design a Plan that will ensure adequate manpower and other necessary resources available. The district should be acutely conscious of the following:

(1) Budgetary Considerations – The person preparing the Plan should be aware that in most cases, budgetary constraints may not allow a reappraisal to begin until the beginning of a new fiscal year. District budgets for a fiscal year (January through December) are established in September of the preceding year. If a district fails its ratio in August, and determines that an increase in staffing is needed to meet the states required level of appraisal for the next year, funds may not be available to achieve this goal. In most cases, additional funds to increase staffing, purchase additional computer hardware, etc. are not readily available in the approved budget for the next year, this means that these additional needs may not be met until the 2<sup>nd</sup> year following the failed ratio, unless there are excess funds in the budget that may be transferred to the appraisal department or unless the district has planned adequately for staffing in order to avoid this problem.

(2) Timeframe – State statutes allow a maximum of 36 months to complete the reappraisal. The 36 month timeframe ideally should be divided by the district in a way which allows the appraisal staff to make a field check of all properties at least once every three years. Depending on staffing levels this is a goal that may not be accomplished. In this case, areas with the most growth, or areas where the state ratio is low should have priority for field rechecks and care should be taken to do complete ratio studies on all types of properties and areas of the county on an annual basis, making market adjustments as needed.

(3) Expected productivity – Productivity will vary from one district to the next and somewhat from one location within the district to the next. A district or an area within a district with a high number of improved properties should expect a smaller number of parcels to be reviewed and entered daily, while a district or area within a district with a

high percentage of agricultural or vacant land accounts might expect higher than ordinary production levels. Productivity will also vary based on the experience of the districts appraisal staff. A district with a staff consisting of experienced appraisers can expect higher daily production levels than a district with a staff of newer, less experienced appraisers.

(4) Utilizing Current Staff – Many appraisal offices are fortunate to have qualified employees on staff who are knowledgeable about real estate appraisal and can make significant contributions to a reappraisal. Often, other current employees with at least a minimum of training regarding reappraisal can also assist with certain duties during the reappraisal. However, if those employees are moved to a reappraisal project, care should be taken that their current job responsibilities are not forgotten or abandoned.

(5) Employee Qualifications – Those persons responsible for determining effective age and quality of construction or determining final market values should be qualified as a level 3 appraiser, or higher, as determined by the Texas Association of Appraisal Districts and TDLR when at all possible. If a districts level of experience within the appraisal department requires that less experienced appraisers make these kinds of determinations close supervision should be given to assure a high quality of accuracy in the appraisals.

### **EXPECTED PRODUCTION LEVELS**

The size and competence of staff determines the ability of the district to function effectively and efficiently. In order to properly plan a reappraisal a district must have some idea of how much work product each employee is expected to contribute daily. In the “Personnel Needs” section of the Plan, the district must assign expected daily production levels for different tasks using the following information. The basic formula for estimating staffing needs is:

$$S = P \text{ divided by } T \text{ divided by } R$$

Where S is the number of staff positions needed, P is the number of parcels to be appraised, inspected or processed, T is the time available, and R is the production rate.

### **PERSONNEL NEEDS**

**District Acknowledgement:** The district acknowledges that the following analysis has been done to determine the personnel required for the successful implementation of this Plan. These calculations involve only staffing necessary for the actual appraisal process and appeals of property values. The appraisal of these properties would not be possible without the support of those staff members who create and maintain property ownership records, maps, address changes and exemption information. These staff members also assume extra duties as necessary to assist in the preparation of field work, data entry and customer service for the reappraisal and appeals process while continuing to fulfill their regular job requirements. Ways to evaluate staffing needs include (1) an analysis of workloads, productivity rates and the time available for the task, and (2) comparing the staffing levels of comparable districts.

**DEWITT COUNTY APPRAISAL DISTRICT**  
**IN HOUSE REAPPRAISAL**

**PERSONNEL NEEDS WORKSHEET**

**SECTION 1**

**PROPERTY REAPPRAISAL AND DATA COLLECTION (FIELD WORK)**

- 1a. Estimated total number of parcels to be appraised. 16,000
- 1b. Number of workdays available from project beginning  
August 1, until May 1 of each valuation year.  
(See explanation of calculation below) 165
- 1c. Approximate number of real properties an appraiser is  
expected to appraise daily. 40
- 1d. Appraisers necessary to reappraise all real properties.  
(1a divided by 1b, divided by 1c) \*2.42 = 3

\*Administrative demands placed on the district by the state and taxing jurisdictions makes it impossible, for the Chief Appraiser to assist in field work except in rare circumstances. The responsibilities of the Deputy Chief Appraiser are split between training field appraisers, appraisal of personal property (which is not considered in this calculation) and administrative duties. The Chief and Deputy Chief Appraiser are therefore, not included in the above calculation. The current staffing of the district includes the Administrative Assistant/Field Appraiser in this calculation. This staff members' responsibilities include field appraisal assignments in addition to all of the financial responsibilities of the district.

\*The number of workdays available was calculated by taking the number of months @ 21.75 work days per month per and then allowing for approved holidays, employee's vacation since no vacation is typically allowed from May 1 – July 25 due to informal hearings and Appraisal Review Board hearings. Also as of the date of this plan some members of the appraisal staff are in the process of completing their required courses to become state certified, no classes are offered by the State from April 1 – July 1 and due to staffing needs employees must be in the office until hearings are completed on or before July 25 of the appraisal year. Therefore classes must be scheduled during the data collection time of the year as well as required continuing education for all appraisal staff.

SECTION 2

DATA ENTRY

2a. Estimated total number of parcels 13,000

2b. Number of workdays available from project beginning @August 1, through @May 15 of each valuation year. (Number of months times @ 21.75 workdays per month and allowing for approved holidays, vacation, etc. 170

2c. Number of parcels expected to have physical data entered daily. 50

2d. Employees necessary to enter data. (2a divided by 2b, divided by 2c) \*1.53 = 2

\* Clerks and appraisal staff assist with data entry as needed when time allows with their regular job requirements.

SECTION 3

SUPPORT PERSONNEL

(Responsible for assigning work areas, monitoring productivity, etc.)

3a. Support personnel necessary. 1

\* These duties are the responsibility of the Chief Appraiser and/or the Deputy Chief Appraiser, because of the small size of the staff and the necessary division of the work load.

SECTION 4

VALUATION AND APPEALS PROCESS

4a. Total number of real and personal property parcels.	<u>35,896</u>
4b. Approximate number of workdays available from January 1 until July 20 of the valuation year.	<u>130</u>
4c. Number of market value real estate and/or personal property parcels for which each appraiser is daily expected to complete the following activities:	
1. Real estate parcels: review sales data, establish land values, determine neighborhood delineation, establish appropriate neighborhood location factors, run appraisal ratio tests and establish final values.	
2. Personal property: review renditions filed by property owners and calculate itemized appraised values or compare to similar properties in the district and apply state schedules to arrive at appraised values.	<u>65</u>
4d. Appraisal personnel necessary to establish final values as derived from local market conditions and/or renditions, etc.	<u>4.25 = 4</u>
4e. Support personnel for appraisal staff to perform data entry, schedule hearings, serve as secretary for Appraisal Review Board etc.	<u>3</u>
4f. Personnel necessary for hearing (formal and informal), working splits, ratio studies, new construction, permits, renditions and other appraisal work for entire year.	<u>7</u>

Because of the size of the Districts staff the Chief Appraiser and Deputy Chief Appraiser both are responsible for handling their share of properties during both the informal and protest portion

of the Appeals Process in order to meet the protest and certification deadlines as required by statute.

**DEWITT COUNTY APPRAISAL DISTRICT**  
**IN HOUSE REAPPRAISAL**

**PERSONNEL NEEDS SUMMARY**

SECTIONS 1, 2 & 3 – INSPECTION, REAPPRAISAL, PHYSICAL DATA COLLECTION AND COMPUTER DATA ENTRY FOR ALL REAL ESTATE PARCELS

**TASK PERSONNEL REQUIRED**

Section 1 – Inspection, Reappraisal and Data Collection for Real Property  
and appraisal information review (Field Work) (1d) \_\_\_\_\_ 4

Section 2 – Data Entry (2d) \_\_\_\_\_ 2

Section 3 – Support Personnel (3a) \_\_\_\_\_ 1

**PERSONNEL NEEDS – FIELD WORK PHASE** **Total** \_\_\_\_\_ 7

SECTION 4 – ESTABLISHING APPRAISED VALUES FROM JANUARY 1 THROUGH MAY 15, AND THE APPEAL PROCESS MAY 15 THROUGH JULY 25 OF THE VALUATION YEAR..

**TASK PERSONNEL REQUIRED**

Section 4 – Valuation Process (4f) \_\_\_\_\_ 7

## **BUDGETING FOR IN-HOUSE REAPPRAISAL**

The Districts budget is carefully planned around the minimum amount of funds needed to perform the duties of the district. Care is taken to anticipate the necessary needs of the district with regard to maintenance and/or replacement of computer hardware and software, office machines, supplies and the daily operating expenses of the office etc. Due to the small size of this districts staff the operating costs of the appraisal department are not broken out separately from the remainder of the budget for the purpose of the Plan.

The goal of the district is to provide good quality service and state accepted values to the taxing jurisdictions and taxpayers while being careful to not overburden the budgets of the taxing jurisdictions with regard to their required allocation to our operating budget.

In calculating the staffing size and salaries of the district care should be taken to not underestimate the salaries and benefits necessary to retain qualified personnel. It would not be in the best interest of the district to anticipate hiring someone for an appraisal position, sending that person to appraisal classes and expect to keep that trained appraiser on staff unless the district is willing to offer a competitive salary package.

**SUMMARY**

This Plan has been prepared to outline and note the specific areas required to complete the reappraisal as required by the Texas Property Tax Code and comply with Standards Rule 6 -7 of USPAP. The Plan only addresses the performance of the reappraisal. The District’s personnel have other duties and responsibilities that have to be met other than the Plan, such as exemption applications, ownership transfers, mapping, etc. It is understood that there are budget constraints that have to be observed. The District will strive to complete the reappraisal using current personnel and additional personnel only as authorized by future approved budgets.

I hereby submit for review and approval the in-house district-wide reappraisal plan.

\_\_\_\_\_

Date

\_\_\_\_\_

Beverly Malone, RPA – Chief Appraiser

The Board of Directors for the Dewitt County Appraisal District has reviewed this plan for reappraisal and agree to the provisions contained herein.

\_\_\_\_\_

Date

\_\_\_\_\_

Conyetta Gaus Swaney - Chairman