

**BREWSTER COUNTY  
CENTRAL APPRAISAL DISTRICT**

**2019/2020**

**PLAN FOR PERIODIC REAPPRAISAL**

**Approved by Brewster CAD Board of Directors  
(SEPTEMBER 11, 2018)  
(Revised April 16, 2019)**

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## TAX CODE REQUIREMENT

Passage of Senate Bill 1652 amended the Texas Property Tax Code to require a written biennial reappraisal plan. The following details the changes to the Tax Code:

### **The Written Plan**

Section 6.05, Texas 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 for the hearing. Not later than September 15 of each even-numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

### **Plan for Periodic Reappraisal**

#### **Texas Property Tax Code Sec. 25.18. Periodic Reappraisals.**

- (a) Each appraisal office shall implement a 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 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;

*The Brewster County Appraisal District (BCAD) receives listings of all deeds filed with the Brewster County Clerk's office. Deeds are read and abstracted by clerical staff in the deed department of BCAD. Information is recorded in the computer assisted mass appraisal system (CAMA) software including grantor, grantee, date of recording, volume and page. Property identification numbers are assigned to each parcel of property.*

*Business personal property is located by canvassing the county street by street, using data sources such as yellow pages, sales tax permit holder lists and other business listing publications to ensure that all property owners are located. All businesses are mailed a rendition about January 1 of each year. Owners are required by law to list all their business*

*personal property. Failure to render results in an automatic 10% penalty and a possible 50% penalty if a false rendition is filed. Lists of commercial vehicles are also purchased annually and these vehicles are tied to appropriate business accounts. Renditions are also required of utility companies, railroads and pipelines.*

*Oil and gas wells are discovered using Texas Railroad Commission records. Production records are processed by a contracted appraisal firms. Ownership is determined by records known as division orders.*

*BCAD utilizes a highly developed geographic information system (GIS) that show ownership lines for all real estate. Aerial photography is interfaced with the GIS for an additional layer of vital information.*

(2) identifying and updating relevant characteristics of each property in the appraisal records;

*All real estate is physically reviewed at least once every three years and business personal property is reviewed annually. All real property within the Alpine City limits and in the Alpine ISD will be appraised in 2019 and changed to matrix system. All real property Out of City limits and south of the intersection of Hwy 118 and Nine Point Mesa Rd in the Alpine ISD and all real property in the Terlingua CSD will be reappraised in 2020. Real property in the Marathon and San Vicente ISDs was reappraised in 2018. See Exhibit A of this plan for the proposed 2019 and 2020 work schedules. A category breakdown of properties to be appraised each year of the plan is also included. A map highlighting the proposed work areas for each year of the 2019-2020 reappraisal plan is also included.*

*Appraisers drive the county and gather data about each home, commercial business or vacant tract. The appraisers walk from property to property measuring the structures and noting the condition of the property and noting any changes to the property since the last physical inspection. Pictures are taken to capture the property's current quality and condition. The appraiser notes the date of the physical inspection on the field card and that information along with any property changes is entered in the CAMA system. The pictures are stored in the CAMA system and used to assist the appraiser in making decisions in the office. Other data stored in the CAMA system includes an exterior sketch of the improvement which allows for the calculation of square footage for the building and its components such as, garages, porches, patios, and other structures not attached to the main improvement. Other property characteristics maintained in the CAMA systems are components found within the building such as bathrooms, fireplaces, air conditioning, roof type, wall heights and exterior finish. New property is discovered using building permits from the City of Alpine, septic tank permits, utility hook up permits and driving the county.*

*Rural acreage is inspected to verify existing agricultural and wildlife management use. New applications for agricultural and wildlife management use are inspected annually.*

*Business personal property is physically inspected annually. The quality and density of inventories are determined as of January 1 and the age and condition of furniture, fixtures, machinery and other equipment is noted. If the appraiser's observation differs from that of the rendition filed by the business owner, additional information is requested from the business owner and sometimes a value that differs from the rendered value may be assigned.*

***BCAD contracts with an appraisal firm that specializes in the appraisal of utilities, railroads and pipelines. Utility companies, railroad and pipelines are appraised using the income approach, where the net income is capitalized and allocating the resulting value to the various taxing entities in the county.***

(3) defining market areas in the district;

***Market sales are used define market areas and improvement and land schedules are developed accordingly. Because of the scarcity and reliability of market sales in Brewster County, BCAD has designated Alpine ISD, Marathon ISD, San Vicente ISD and Terlingua CSD as market areas for purposes of statistical analysis and appraisal schedule maintenance. Ratio studies are performed on property types within each market to test appraisal performance and perform appraisal maintenance on cost schedules and tables.***

***Market areas are also developed for land. Adjustments are determined based on location, size, topography and other characteristics recognized by market sales.***

(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;

***Each parcel of property has detailed information recorded in the CAMA system. Land attributes consist of legal description, dimensions, zoning, size, utilities, road access and any other special, unique or legal characteristics are noted and used for developing schedules and defining market areas. Each improvement record consists of a current sketch with measurements, a photograph of the improvement and individual property characteristics such as class, construction quality, year of construction, roof covering and style, exterior finish, number of bathrooms, fireplaces, heating and air conditioning, pools, out buildings and other attributes specific to the improvement.***

(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;

***BCAD's computer assisted mass appraisal (CAMA) system utilizes 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. The model uses the cost approach to value to estimate the original cost of each building component. Market***

*sales are studied for improvement contributions in each market area and adjustments to cost schedules are applied to each improvement via depreciation and market adjustment factors.*

*Similar models are used when appraising apartments, commercial and industrial properties, but market sales and income data are key components of the valuation process for these properties.*

(6) applying the conclusions reflected in the model to the characteristics of the properties being appraised; and

*BCAD uses conclusions reflected in appraisal model results to construct and maintain property classification guides identifying minimum property characteristics typical for each property class. By utilizing sales data for each market area, conclusions concerning age, quality, condition, construction components, depreciation and other variables are tested against the model's results.*

(7) reviewing the appraisal results to determine value.

*BCAD tests the results of its appraisal model values (appraisals) against market data (sales) to determine the accuracy and level of appraisal, as well as to monitor the integrity of the appraisal model (CAMA). Ratio study results are used to maintain and update appraisal schedules to achieve market value appraisals. Sales ratios are performed for each property category within each ISD to determine if values assigned by the model fall within a 95% - 105% confidence interval level.*

#### REVALUATION DECISION (REAPPRAISAL CYCLE)

The Brewster County CAD by policy adopted by the Board of Directors reappraises all real and personal property in Brewster County at least once every three years. All real estate is physically reviewed at least once every three years and business personal property is reviewed annually. All **real property located within the city limits of Alpine will be reappraised in 2019 and changed into the Matrix System** and all real property south of the intersection of Hwy 118 and Nine Point Mesa Rd in the Alpine ISD and all real property in the Terlingua CSD will be reappraised in 2020. Real property in the Marathon and San Vicente ISDs was reappraised in 2018. The reappraisal year is a complete reappraisal of all properties in that designated portion of the district. Tax year 2019 is a reappraisal year and tax year 2020 is a reappraisal year.

#### PERFORMANCE ANALYSIS

The equalized values from the previous tax year are analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity overall and by market area within property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* of the International Association of Assessing Officers. Mean, median, and weighted ratios are calculated for properties in reporting categories to measure the level of appraisal accuracy. The mean ratio is calculated in each reappraised category to indicate the level of appraisal accuracy by property reporting category. In 2019, the reappraisal year, this analysis is used to develop the starting point for establishing the level and accuracy of appraisal

performance. In 2020, the reappraisal year, this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance. In 2019 and 2020, any reporting category that may have been excluded from reappraisal due to lack of data to support reappraisal will be tested and analyzed to arrive at an indication of uniformity or equity of existing appraisals.

## ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for tax year 2019 are detailed in the 2018-2019 budget, as adopted by the Board of Directors of the Brewster County Central Appraisal District, and attached to the written biennial plan by reference. This reappraisal plan is adjusted to reflect the available staffing in tax year 2018 and anticipated staffing for tax year 2019. Budget restraints can impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in the 2019-2020 time period.

Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current. In the reappraisal year, real property appraisal depreciation tables are tested against verified sales data to ensure they represent current market data. Personal property density schedules are tested and analyzed based on renditions and prior year documentation. Due to lack of sales of personal property in the district, business personal property renditions are utilized to appraise personal property and for testing and analysis purposes. The district's personal property manual is used to test the reliability of rendered values when necessary.

Information Systems through True Automation support is detailed with year specific functions identified and systems 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.

## PLANNING AND ORGANIZATION

A calendar of key events (work timelines) with critical completion dates is utilized for each major work area. This calendar identifies all key events for appraisal, clerical, customer service and information systems. Production standards for field activities are calculated and incorporated in the planning and scheduling process. See Exhibit A.

## MASS APPRAISAL SYSTEM

Computer Assisted Mass Appraisal (CAMA) system revisions are specified and scheduled with the Information Systems (IS) Software Provider. All computer system revisions and IS procedures are reviewed and revised as required. The following details these procedures as it relates to the 2019 and 2020 tax years.



## **Real Property Valuation**

Revisions to cost models, income models, and market models are specified, updated, and tested each tax year.

Cost schedules are tested with market data (sales) to insure that the appraisal district is in compliance with Texas 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 a recognized industry leader, such as Marshall & Swift. Land schedules are updated using current market data (sales) and then tested with ratio study tools. Value modifiers are developed for property categories by market area and tested on a pilot basis with ratio study tools.

Income, expense, and occupancy data is updated in the income models for each market area and cap rate studies are completed using current sales data. The resulting models are tested using ratio study tools. Ag evaluation is calculated from information obtained from Agriculture Advisory Board surveys.

## **Personal Property Valuation**

Density schedules are tested using data received during the previous tax year from renditions and hearing documentation. Valuation procedures are reviewed and modified as needed and are tested. When necessary, the district tests the validity of personal property renditions with its personal property appraisal manual.

## **Noticing Process**

Texas Property Tax Code Section 25.19 appraisal notices are provided by the IS provider. The provider reviews and edits the notices for updates and changes as required by legislative mandates. The forms are signed off on by appraisal district management. The district publishes information about the notices and how to protest in the local newspaper, the *Alpine Avalanche* and via public service announcements on the local radio station. The district makes available the latest copy of the Comptroller's *Taxpayers Rights, Remedies and Responsibilities*.

## **Hearing Process**

The district staff completes informal protest hearings and scheduling procedures of formal Appraisal Review Board hearings are reviewed and updated as required. Standards of documentation are reviewed and amended as required. The appraisal district hearing documentation is reviewed and updated to reflect the current valuation process. Production of documentation is tested and compliance with HB 201 is insured.

## DATA COLLECTION REQUIREMENTS

Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle (3 years), and field or office verification of sales data and property characteristics.

### **New Construction/Demolition**

New construction field and office review procedures are identified and revised as required. Field production standards are established and procedures for monitoring tested. Source of building permits is confirmed and system input procedures are identified. The City of Alpine provides copies of building permits issued throughout the year. Process of verifying demolition of improvements is specified.

### **Remodeling**

Properties with extensive improvement remodeling are identified and field inspections are scheduled to update property characteristic data.

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

Real property market areas, by property classification, are tested for low or high protest volumes, low or high sales ratios, or high coefficients of dispersion. Market areas that fail any or all of these tests are determined to be problematic. Field reviews are scheduled to verify and/or correct property characteristic data. Additional sales data is researched and verified. In the absence of adequate market data, neighborhood delineation is verified and neighborhood clusters are identified.

### **Re-inspection of the Universe of Properties**

The International Association of Assessing Officers' *Standards on Mass Appraisal of Real Property* specifies that the universe of properties should be re-inspected on a cycle of 3 years. The re-inspections includes the re-measurement of at least two sides of each improved property as well as physically viewing the property, photographing the property and verifying the accuracy of existing data. The field appraiser will have a current appraisal card of each property to be inspected and will make note of any physical changes, depreciation changes, remodeling, additions and etc. The annual re-inspection requirements for tax years 2019 and 2020 are identified and scheduled in the written reappraisal plan.

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

Sales information must be verified and property characteristic data contemporaneous with the date of sale captured. The sales ratio tools require that the property that sold must equal the property appraised in order for statistical analysis results to be valid.

### PILOT STUDY BY TAX YEAR

New and/or revised mass appraisal models are tested on randomly selected market areas. These modeling tests (sales ratio studies) are conducted each tax year. Actual test results are compared with anticipated results and those models not performing satisfactorily are refined and retested. The procedures used for model specification and model calibration are in compliance with *Uniform Standards of Professional Appraisal Practice*, STANDARD RULE 6.

### VALUATION BY TAX YEAR

Using market analysis of comparable sales and locally tested cost data, market area specific income and expense data, valuation models are specified and calibrated in compliance with the supplemental standards from the International Association of Assessing Officers and the *Uniform Standards of Professional Appraisal Practice*. The calculated values are tested for accuracy and uniformity using ratio studies. Performance standards are those as established by the *IAAO Standard on Ratio Studies*. When warranted, property values in all market areas are updated each reappraisal year.

### THE MASS APPRAISAL REPORT

Each year, the required Mass Appraisal Report 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 is completed in compliance with STANDARD RULE 6 – 8 of the *Uniform Standards of Professional Appraisal Practice (USPAP)*. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6 – 9 of *USPAP*. This written reappraisal plan is attached to the report by reference.

### VALUE DEFENSE

Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested.

The most accurate of the three accepted approaches to value for all types of property will be used as evidence in informal and formal appraisal review board hearings.

# **THE WRITTEN REAPPRAISAL PLAN FOR** **BREWSTER COUNTY** **CENTRAL APPRAISAL DISTRICT**

## **PLANNING A REAPPRAISAL**

Variation in reappraisal requirements necessitates the Brewster County Central Appraisal District (CAD) carefully planning its work before beginning any reappraisal. Although the planning process may vary in specifics, it should involve five (5) basic steps.

1. Assess current performance
2. Set reappraisal goals
3. Assess available resources and determine needs
4. Re-evaluate goals and adjust as necessary
5. Develop a work plan

## **STEPS IN A REAPPRAISAL**

The International Association of Assessing Officers (IAAO) textbook, *Property Appraisal and Assessment Administration*, lists ten steps in a reappraisal. These steps outline those activities performed by the Brewster County CAD for the completion of periodic reappraisals. Activities are listed below in the order in which they occur.

1. Performance Analysis
  - Ratio study
  - Equity of existing values
  - Consistency of values with market activity
2. Revaluation Decision
  - Statutory – at least once every three (3) years
  - Administrative policy
3. Analysis of Available Resources
  - Staffing
  - Budget
  - Existing practices
  - Information system support
  - Existing data and maps
4. Planning and Organization
  - Target completion dates
  - Identify performance objectives
  - Specific action plans and schedules
  - Identify critical activities with completion dates
  - Set production standards for field activities
5. Mass Appraisal System

- Forms and procedures revised as necessary
  - CAMA (computer assisted mass appraisal) system revisions as required
6. Conduct Pilot Study
    - Test new/revised appraisal methods as applicable
    - Conduct ratio studies
    - Determine if values are accurate and reliable
  7. Data Collection
    - Building permits and other sources of new construction
    - Check properties that have undergone remodeling
    - Re-inspection of problematic properties
    - Re-inspection of universe of properties on a cyclic basis
  8. Valuation
    - Market analysis (based on ratio studies)
    - Schedules development
    - Application of revised schedules
    - Calculation of preliminary values
    - Tests of values for accuracy and uniformity
  9. The Mass Appraisal Report
    - Establish scope of work
    - Compliance with STANDARDS RULE 6 – 7 of USPAP
    - Signed certification by the Chief Appraiser as required by STANDARDS RULE 6 – 8 of USPAP
  10. Value Defense
    - Prepare and deliver notices of value to property values
    - Hold informal hearings\*
    - Schedule and hold formal appeal hearings

\*Note – the burden of proof (evidence) of market values and equity falls on the appraisal district.

**BREWSTER COUNTY CENTRAL APPRAISAL DISTRICT**  
**RESIDENTIAL, COMMERCIAL, RURAL AND PERSONAL PROPERTY**  
**2019/2020 REAPPRAISAL PLAN**

Pursuant to Section 25.18 of the Texas Property Tax Code, the Brewster County CAD has established the following reappraisal plan to provide for the reappraisal of all property within the district at least once every three (3) years. The plan establishes a two-fold approach.

1. **Three-Year Cycle:** All real estate is physically reviewed at least once every three years and business personal property is reviewed annually. **All real property located within the City limits of Alpine will be reappraised in 2019 and changed schedules into the Matrix System and all real property south of the intersection of Hwy 118 and Nine Point Mesa Rd in the Alpine ISD and all real property in the Terlingua CSD will be reappraised in 2020.** Real property in the Marathon and San Vicente ISDs was reappraised in 2018. See Exhibit A of this plan for the proposed 2019 and 2020 work schedules. A category breakdown of properties to be appraised each year of the plan is also included. A map highlighting the proposed work areas for each year of the 2019-2020 reappraisal plan is also included.
  
2. **Annual Ratio Reports:** In addition to the three year cycle stated above, ratio studies shall be performed annually to determine areas or categories of properties within the CAD which need to be reappraised within the current year based on sales ratios. Any areas or categories whose ratios are above or below statutory requirements shall be reappraised in the current year regardless of the property group in which they are located.

This two-fold approach will insure not only that all residential and commercial property within the CAD is reappraised at least once every three years, but also that all other categories within the CAD are reviewed annually so that the appraisal district stays current with respect to market value in those areas where residential and/or commercial property values appear to be changing rapidly.

**Organization**

Field inspections are carried out by field appraisers as directed by the chief appraiser. The field appraiser physically inspects areas required by the reappraisal cycle, checks all existing data, works building permits, takes photographs of improvements, measures at least two walls of all properties with existing improvements, draws plans of new improvements for entry into computer and rechecks any property on which a question or problem has arisen. Other duties may be required and will be executed upon direction of the chief appraiser.

Appraisal district staff performs data entry of fieldwork notes and sketches.

The property appraisers perform market analyses. Sales data is gathered throughout the year from deed records, sales confirmation letters from property owners and other sources. The market data is analyzed, sales data is confirmed, outliers are identified, existing classification system is reviewed, market schedules are reviewed and updated as necessary, and final market schedules are applied to the universe of properties.

## **EXHIBIT A**

### **BREWSTER CAD 2019 REAPPRAISAL WORK TIMELINE (Proposed)**

#### **August thru September**

Work 1st-2nd quarter permits

Work Rechecks (revisits)

Discover new subdivisions

Real property reappraisal/inspections **for area around Near City of Alpine**

Data Entry

#### **October thru December**

3rd Quarter building permits.

Continue real property reappraisal/inspections **for area in City Limits, Alpine ISD**

Review and analyze cost tables and compare new construction cost from all residential properties

Quality control

Review problem areas (discovered from conference hearings and current sales reports.)

Data Entry

Run sales valuation reports/ Analysis

#### **January thru March**

Begin personal property inspections for all jurisdictions.

Drive out new construction areas.

Work 4th Quarter building permits

Work Rechecks

Continue real property reappraisal/inspections **for area including Alpine ISD**

Data Entry

#### **April-July**

Data Entry

Prepare final sales reports and maps for protest season.

Informal/Formal procedures

## **BREWSTER CAD 2020 REAPPRAISAL WORK TIMELINE (Proposed)**

### **August thru September**

Work 1st-2nd quarter permits

Work Rechecks (revisits)

Discover new subdivisions

Real property reappraisal/inspections **for area in and around near city of Alpine**

Data Entry

### **October thru December**

3rd Quarter building permits.

Continue real property reappraisal/inspections **for area of rural locations in Terlingua ISD**

Review and analyze cost tables and compare new construction cost from all residential properties

Quality control

Review problem areas (discovered from conference hearings and current sales reports.)

Data Entry

Run sales valuation reports/ Analysis

### **January thru March**

Begin personal property inspections for all jurisdictions.

Drive out new construction areas.

Work 4th Quarter building permits

Work Rechecks

Complete real property reappraisal/inspections **for area including Terlingua ISD**

Data Entry

Quality control

Perform Sales Analysis/ Market shifts

Test results of market adjustments with sales ratios

Analyze preliminary and final values

Audit Final Values

### **April-July**

Data Entry

Prepare final sales reports and maps for protest season.

Informal/Formal procedures



## Estimated Parcels Counts per Reappraisal Year

### Brewster CAD 2018-2020 Reappraisal Plan

Estimated Parcel Counts	2019	2020
Category		
A Real: Residential Single-Family	2,208	519
B Real: Residential Multi-Family	61	12
C Real: Platted Vacant Lots/Tracts	618	418
D Real: Acreage (land only)	16	3336
D2 Real: Farm and Ranch Improvement	20	12
F Real: Commercial and Industrial	321	90
G Real: Oil, Gas and Other Minerals*	4	4
J Real and Intangible Personal Utilities*	36	11
L Tangible Personal Business*	432	20
M Tangible Personal Other	296	145
X Exempt	245	101
<b>Totals</b>	<b>13,477</b>	<b>4,668</b>

\*appraised annually

## Map of Proposed Work/Reappraisal Areas by Reappraisal Year

## 2019 Reappraisal Area

