Brewster County Appraisal District

Commercial & Residential Real Property
Business Personal Property

2027-28 Appraisal Procedures and Reappraisal Plan

September 10, 2026

by

Brewster CAD

APPRAISAL PROCEDURES & REAPPRAISAL PLAN

REAL AND PERSONAL PROPERTY

Executive Summary

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

- The Appraisal District is charged with implementing the Texas Property Tax Code in a manner consistent with principles expressed by Article 8 of the Texas Constitution. Article 8 requires property to be appraised at the price at which it would sell (market value) and requires that similar properties be appraised similarly (uniformity).

- The appraisal district is responsible for local property tax appraisal and exemption administration for seven jurisdictions or taxing units, including Brewster County. Each taxing unit sets its own tax rate to generate revenue to pay for police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals by the District allocate the year's tax burden on the basis of each taxable property's market value.

- The District also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

Overview

Section 25.18 (b)(1) – (5) of the Texas Property Tax Code lists the functions to be performed by an Appraisal District in accordance with its Reappraisal Plan. This section addresses each function in turn.

(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 receives listings of all deeds and other relevant instruments filed in Brewster County through the County Clerk. Deeds and other instruments are read and abstracted by District staff.

Information is recorded in the computer assisted mass appraisal (CAMA) software including grantor, grantee, date of recording, volume, and page in the county clerk's records. Property identification numbers are assigned to new parcels as appropriate.

A map of tax parcels in Brewster County is maintained by the District and is available for public use online. Arial and satellite images are used to identify new improvements and to match improvements to their corresponding parcel number.

Utility companies, railroads, pipelines and other industrial properties are appraised by Thomas Y. Pickett & Co, a professional appraisal firm headquartered in Dallas.

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

Appraisers drive to neighborhoods within the towns and rural areas of Brewster County and gather information about each property. Appraisers note the condition of the property and any changes to the property since the property was last inspected. Pictures are captured at each inspection and are stored in the CAMA software and assist the appraiser in making value and categorization decisions when they return to the office.

Appraisers also monitor local real estate listings to glean information about property characteristics.

Other data stored in the CAMA system includes an exterior sketch of the improvement which allows the computer system to calculate square footage for the various areas of the building.

(3) Defining market areas in the district;

This function is detailed in the Reappraisal Plan below.

(4) Identifying property characteristics that affect property value in each market area,

Each parcel of property has information recorded in the CAMA system. For land, the legal description, dimensions, size, available utilities, and special characteristics are noted in a form that can be used and compared with other land parcels.

Each improvement shows the sketch and dimensions, a picture of the improvement, the class which indicated original construction quality, the year of construction of each part of the improvement and other attributes, as well as overall condition of 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;

The CAMA system begins with the cost approach to value to estimate original cost of each improvement. That cost is based on local modifiers to the Marshall-Swift cost system, a nationally recognized cost estimation provider. By utilizing these cost systems, properties are equalized as to their original costs. Components measured in the cost include the size of the structure, original construction quality and materials, typical fixtures given a structure's type and size and special amenities like pools and fireplaces. The market sales are then studied for improvement contributions in each neighborhood and adjustments to cost are applied to each neighborhood in the form of all types of depreciation. Finally, each structure is rated as to its current condition. Ratings range from poor to excellent. Sales are also categorized using the same condition rating system so that sales comparisons will be made to properties of like construction and condition.

Commercial property and apartments are compared by category or type of business. For properties that pay Hotel Occupancy Tax, publicly-available room receipts are used to estimate revenue to form the basis of an income-derived opinion of value. Similar commercial properties are compared to verify reasonableness of value and uniformity. For apartment complexes, an income-derived opinion of value is developed based on market rents and estimated occupancy rates.

Utilities, railroads and pipelines are individually appraised using the three approaches to value. The appraisal is a "unit appraisal" that looks at the entire company to be appraised, values it based on original cost less depreciation, net income to the company, and comparable sales if they exist. For more information on utilities and industrial appraisals, see the separate reappraisal plan developed by Thomas Y. Pickett, the appraisal firm that performs these valuations.

(6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised

By utilizing sales data for each neighborhood, the appraiser measures accrued depreciation of structures by condition rating. Similar properties with similar condition are assigned values per square foot based on the formula for that neighborhood. By utilizing the age, quality, condition, construction components, and other variables, the model is developed and applied to all parcels within the neighborhood.

For commercial property and apartments, factors are applied to cost figures to align values with current sales data. Models are developed and the CAMA system applies all the factors and assigns value to each parcel.

(7) Reviewing the appraisal results to determine value

After completing the process of assigning values to all parcels within a neighborhood using the computer assisted mass appraisal programs, and if available sales price data allows, a sales ratio study is run to determine if the values that have been assigned are within the ratio required by statute.

Industrial and utility properties are appraised by Thomas Y. Pickett & Co.

Reappraisal Plan

Scope of Responsibility

The purpose of all CAD appraisals is to estimate market value as of January 1 in accordance with the definition of market value established in the Texas Property Tax Code (Sec. 1.04). "Market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

A. exposed for sale in the open market with a reasonable time for the seller to find a purchaser.
B. both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and
C. Both the seller and purchaser seek to maximize their gains, and neither is in a position to take advantage of the exigencies of the other.

The appraisal results will be used as the tax base upon which a property tax will be levied.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted mass appraisal programs and recognized appraisal methods and techniques, information is compared with the data for similar properties, and with recent cost and market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable.

Revaluation Decision

Real Property

Individual parcels, land tables, improvement schedules, depreciation schedules and market areas (neighborhoods) to be revalued, recalculated and/or redefined *pro re nata*. Market areas evidencing appraisal equity issues discovered through the 2026 appeals cycle to be prioritized. Areas that failed performance tests (School District Property Value Study) to be prioritized.

<u>Market Area Boundaries and Equity Review</u>

- Terlingua Ghost Town area
- Study Butte area
- Terlingua Ranch Gate-Numbered Neighborhoods

Review of Market Values

- Remainder of Alpine ISD not addressed in 2026. Alpine Town, Alpine Vicinity and AISD Rural market areas as described below (2027)

- Southern Brewster County. Terlingua Ranch & Vicinity, Study Butte & Vicinity, Terlingua Ghost Town & Lajitas market areas as described below (2028)

Omissions and New Construction

- Omitted properties and new construction to be inspected and appraised as they are discovered regardless of their location (2027-2028)

Personal Property

Recent developments in border wall construction have resulted in a substantial amount of taxable heavy equipment and other taxable personal property making its way into the county throughout 2026. The CAD's BPP efforts for TY 2027 will be focused on capturing this new value and identifying historically undervalued BPP accounts.

This focus is only possible with current CAD resources because the Texas Legislature recently adopted a $125k base exemption amount for personal property, which greatly reduces the number of accounts needing to be actively managed and reappraised by the District. Businesses with taxable personal property that falls below this threshold will no longer be required to submit yearly renditions, which the CAD will no longer have to process and evaluate. This change benefits local and small businesses by reducing their compliance requirements and their tax burden.

Model Improvement

There are two significant projects for the District to accomplish over the coming two years to improve the quality of its mass appraisal model. This is not an exhaustive list of projects needing to be done over the next two years.

I. Rural Land Inventory

This project entails taking an inventory of all 3.95 million acres of land in Brewster County, block by block.

It is necessary to undertake this inventory because land records in Brewster County are generally fragmented and of poor quality. This baseline problem is compounded by frequent turnover at the CAD resulting in abstracting functions being performed and recorded in the CAMA system inconsistently and to varying degrees of quality over the years. It is obvious why the CAD needs a correct and complete index of land in the County.

This project will be undertaken in the following steps:

(1) Using the master block & section map prepared by Midland Map Company some time in the 1980s, create an index spreadsheet of each and every block, section, original grantee and survey/abstract number in the county. (This step has already been completed)
(2) Cross-reference and reconcile this Index with existing fragmented "ranch list" spreadsheets outside of CAMA. (Ongoing)
(3) Reconcile corrected index with land ownership records in CAMA & produce new and accurate land list spreadsheets to attach to property records in CAMA (Ongoing)
(4) Reconcile appraisal information in CAMA with newly correct land list spreadsheets (Ongoing)

II. <u>Market Area Delineation</u>

Historically, the market areas defined by the CAD for appraisal purposes were coterminous with school district boundaries. In defining its market areas, the CAD must balance the problems associated with market areas defined too narrowly against the problems caused by market areas defined too broadly. If a market area is defined too narrowly, there will not be sufficient sales data from within that market area to perform mass appraisal functions. If a market area is defined too broadly, it will include properties subject to differing market forces and appraisal adjustments derived from sales data within the market area will be applied overbroadly.

To strike a better balance between the problems of over-narrowness and over-broadness and given the limited amount of actual sales price data available to the CAD, Brewster CAD will adopt and implement the following market area definitions by 2028. More refined definitions, neighborhoods within market areas, and maps to be developed as issues arise and information gathered throughout implementation.

<u>Alpine Town</u> – All properties within the city limits of Alpine and properties East of Tom Lackey Lane or East of Mosley Lane. Does not include Alpine Country Club Estates.
<u>Alpine Vicinity</u> – recorded subdivisions near Alpine except those that fall under Alpine Town. Includes ACCE.
<u>Alpine ISD & Marathon ISD Rural</u> - All properties within AISD or MISD that are not included in one of the other market areas.
<u>Marathon Town</u> – all properties that lie entirely within Blk 4 Sections 25 and 18 (Abs 2157 & 7376)
<u>Terlingua Ranch & Vicinity</u> – all properties subject to the POATRI Property Owners Association and all properties that abut a POATRI tract.
<u>Study Butte & Vicinity</u> – all properties in the Study Butte area accessible from HWY 118 or FM 170 East of Blk G4 Sec 248 and within Blk G4
<u>Terlingua Ghost Town & Lajitas</u> – properties accessible via FM 170 West of Blk G4 Sec 229
<u>San Vicente ISD</u> – San Vicente ISD

Personnel Resources

The Chief Appraiser is primarily responsible for overall planning, organizing, coordinating, and controlling of district operations. The appraisers are responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, and business personal. 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. Support functions including records maintenance, information and assistance to property owners, conducting BOD meetings, and conducting ARB hearings are also coordinated by CAD staff. The appraisal district staff consists of 7 employees with the following classifications:

Executive: Chief Appraiser
Administrative: Office Manager
Appraisal: Operations (1), Deputy Chief Appraiser (1), Appraiser (1)
Clerical: Data Entry and Exemptions Clerk (2)

Data

Market and property information is collected from a variety of sources, including:

- St. Louis Fed – National economic data and market trend information
- U.S. Bureau of Labor Statistics – National economic data and trend information
- Texas Comptroller's Office – Room receipts for hotels and other properties that pay Hotel Occupancy Tax
- Texas Secretary of State – Taxable Entity (Business) information search
- Texas General Land Office – information related to surface leases of state lands
- TXDOT – mobile home moving permits
- Big Bend Chamber of Commerce – Information about local businesses
- Local real estate listings (Big Bend Real Estate Guide, HAR.com, Realtor.com, Property Owners of Terlingua Ranch real estate listings, Real Estate Ranch, Land.com, Zillow.com, West Texas Realty, Legacy Broker Group)
- Sales Data Purchase – Western Valuation & Consulting
- Rio Grande Council of Governments – arial photography and physical addressing information
- Recorded lending documents & deeds with vendor's liens
- Sale price information disclosed by property owners
- Personal Property renditions submitted by businesses
- In-person inspection by CAD staff

Information Systems

CAD information is organized and analyzed using:

- HARRISGOVERN PACS mass appraisal software (CAMA)
- HARRISGOVERN MATIX GIS mapping software and data viewer
- BIS CONSULTANTS website frontend & appraisal records search
- BIS CONSULTANTS interactive online map hosting
- TRUEROLL homestead exemption audit platform
- MAPTRACKER compliance tracking software

District Boundaries

The County's boundaries are the District's boundaries.

Texas Comptroller Property Tax Assistance Division Independent Performance Test

The Texas Comptroller Property Tax Assistance Division (PTAD) performs annual tests by school district comparing appraised values to known sale prices to derive an overall assessment ratio. If the ratio falls outside of the statutory 95%-105% band, the school district loses access to state funds. The property value study's methodology tests only for accuracy of appraisals.

Valuation Approaches Generally

The three generally accepted approaches used in determining the Market Value of assets are the cost, income, and market approaches. The following is a brief description of the three general approaches to value.

Cost Approach
The cost approach considers the replacement cost of an asset as an indicator of value. The cost approach is based on the assumption that a prudent investor would pay no more for an asset than the amount for which he could replace or recreate the asset. The cost approach is sometimes performed by estimating the replacement cost of an asset functionally similar to the subject. Often, historical cost data can be used to indicate the current cost of reproduction or replacement. Adjustments are made for physical deterioration and the functional and economic obsolescence of the appraised asset.

Income Approach
The income approach measures the present worth of anticipated future net income generated by the subject assets. The net income is capitalized over a one-year term and then discounted to present value using an appropriate discount rate.

Market Approach
The market approach is performed by observing the price at assets comparable to the subject asset are bought and sold. Adjustments are made to the data to account for capacity differences and other relevant differences between the subject asset and the comparable assets.

Reconciliation and Selection of Methods

As an appraisal is performed, the strengths of the individual approaches are considered and the influence of each approach in the appraisal process is weighed according to its likely accuracy. In most cases, there is insufficient data available to fully develop all three approaches. Often, one or more of the approaches is categorically inappropriate for the subject property type and is not developed.

Real Property Generally

Cost models are typically developed based on the Marshall Valuation Service which indicates estimated hard or direct costs of various improvement types. Because a national cost service is used as a basis for the cost models, location modifiers and estimates of soft cost factors are necessary to adjust these base costs specifically for various types of improvements located in Brewster County.

In general, market approach comparisons to confirmed sale prices are used to derive modifiers for a given neighborhood or property class, which are then applied to the CAMA system's cost-approach outputs. This can be expressed as: MV=(LV+(RCN-AD))*M, where MV is market value, LV is land value, RCN is replacement cost new of improvements, AD is accrued depreciation of improvements and M is a neighborhood modifier or the net effect of multiple modifiers if more than one is applied.

Income-Producing Real Property

In Brewster County, the income approach is typically used to value properties that pay the Hotel Occupancy Tax, which serves as a reasonable basis to estimate annual revenue. Secondary (non-room) revenues are estimated and included in the revenue estimate as appropriate if the subject business' practices indicate significant secondary income. Allowable expenses are deducted from the annual revenue figure to estimate net income.

The income approach is also used in Brewster County to value multifamily rental units and apartments as available data allows. Advertised rents are used to estimate market rents, which are then adjusted for vacancy and collections losses to arrive at net income.

Personal Property

The Texas Legislature recently adopted a $125k base exemption amount for business personal property, which greatly reduces the number of accounts needing to be actively managed and reappraised by the District. With this narrowing of the District's scope of work for personal property appraisal comes the ability to redirect the District's limited capacity from quantity to quality.

Recent developments in border wall construction have resulted in a substantial amount of taxable heavy equipment and other taxable personal property making its way into the county throughout 2026. The CAD's BPP efforts for TY 2027 will be focused on capturing this new value and using resources freed up from working hundreds of minimal-value BPP accounts towards identifying and reappraising historically undervalued accounts.

All BPP appraised by the CAD is appraised using the cost approach by estimating replacement cost new and applying a depreciation schedule corresponding to the type of asset. Alternatively, larger companies sometimes render their own opinions of RCN and accrued depreciation – these are reviewed and accepted as-is or modified by the CAD on a case-by-case basis.

Review and Testing

Appraisal-to-sales ratios are the preferred method for measuring performance. However, the number of confirmed sales available for testing is limited in small markets like Brewster County, and usually sales terms are not disclosed by the parties. The District runs internal sales-ratio studies using the limited information available and endeavors to achieve values that fall within the 95%-105% sales ratio range targeted in the Property Tax Code.

The District's appraisal methods and procedures are subject to review by the Property Tax Assistance Division of the Texas Comptroller's office.

Valuation Process – Real Property

Land

Scope of Responsibility

The appraisal district is responsible for estimating a market value on each parcel of land in the County. All land that is not Rural Land as defined below is “Land” herein.

Development of Market Value

Land is analyzed annually to compare appraised values with recent sales of land in the market area. If appraised values differ from sales prices being paid, adjustments are made to all land in that region. Land is valued as though vacant at the highest and best use. If sales of bare land are not available, the abstraction or allocation method is used to appraise land.

Abstraction is the process by which a known sale price of an improved lot is used to estimate land value by first estimating the value of improvements and then subtracting that figure from the sale price. For example, if someone bought a brand-new mobile home on a lot for $150k, the District could determine the cost of the mobile home from its manufacturer, and then subtract that value from $150k to arrive at a land value opinion.

Allocation presumes that there is a generally applicable ratio of land value to improvement value that is consistent across parcels in a given market area. For example, if that ratio was determined to be 1:2, a $150k home sale would indicate a $50k land value.

Rural Land

Scope of Responsibility

The appraisal district is responsible for estimating a market value on each rural parcel of land in the County. Acreage not within Alpine, Marathon, or a recorded subdivision is considered rural acreage. In many cases the land is used for the production of livestock.

Development of Market Value

The market value of land is normally developed using the sales comparison approach. Recent sales are analyzed to examine the driving forces in the transaction. The size of the tract, the mix of pasture to cultivated land, the type of soils on the tract, the quality of hunting in the area, the scenic views on the tract, the proximity of utilities, the type of roads to the parcel, and the influence of potential flooding are just some of the factors that influence the sales price.

Using the sales data available and the characteristics of those sales, models are developed containing price per acre for various sizes of tracts with adjustments for location and amenities.

Abstraction and Allocation methods described above are also used to evaluate Rural land as available sales information allows.

Qualifying parcels are assigned an agricultural use value which is based on the production capability of the land and any other income associated with the land that is not otherwise taxed. Specific requirements determine whether the land is taxed as “agricultural” or at its market value. Those details are located in Chapter 23 of the Property Tax Code.

Development of Agricultural Use Value

Although the process of developing agricultural use values is byzantine, this explanation is to offer the reader a general idea of the process of developing those values. The primary concept in the development of value is to determine typical gross income to various types of rural tracts of similar soils and use and then develop typical expenses that the owner must incur to maximize the potential of the land. Subtracting the expenses from the gross income yields what is referred to as “net income to the land”. That net income is then divided by a capitalization rate that is set by statute. Agricultural valuation can be expressed as:

Gross Income - Expense = Net Income
Capitalization Rate / Net Income = Value

Income and expense figures are developed from surveys, discussions with local landowners, state agricultural publications, and the Agricultural Advisory Committee appointed by the Board of Directors.

Improvements

Scope of Responsibility

The appraisal district is responsible for estimating a market value for every improvement to real property in the County.

Development of Market Value

The cost approach to value is applied to most improved real property utilizing the comparative unit method. This methodology involves the utilization of national cost data reporting services as well as actual cost information on local comparable properties whenever possible. Cost models are typically developed based on the Marshall Valuation Service which indicates estimated hard or direct costs of various improvement types. Cost models include the derivation of replacement cost new (RCN) of all improvements represented within the district. These include comparative base rates, per unit adjustments and lump sum adjustments for variations in property description, design, and types of improvement construction.

For commercial properties where it is possible to estimate revenue and expenses, or actual revenue and expenses are disclosed by the property owner, the income approach is used. Many commercial properties in Brewster County pay Hotel Occupancy Tax, which serves as a reasonable basis to estimate annual revenue. Secondary (non-room) revenues are estimated and included in the revenue estimate as appropriate if the subject business' practices indicate significant secondary income. Allowable expenses are deducted from the annual revenue figure to estimate net income.

For commercial properties where it is not feasible to estimate revenue and expenses, the cost approach is used. The market for commercial real estate in Brewster County is characterized by a preponderance of owner-occupied commercial buildings. Building owners do not typically pay rent to themselves, so standard net-income and capitalization rate methods are often not appropriate. This is because, given that most buyers of commercial buildings in Brewster County intend to occupy and use the building themselves, there is not a robust market for commercial spaces being bought and sold on the basis of the rents they generate from business tenants.

Field Inspection

Parcels are selected for in-person field inspection for a few different reasons. First, if a property owner requests an inspection or disputes measurements used in the District's appraisal, a field inspection is carried out. Second, if the CAD has reason to believe there are omitted improvements at a given location, a field inspection is carried out. Third, field inspections are carried out on all new construction of which the District is aware. Finally, if an appraisal record is discovered that has not been revisited within the past three years, a field inspection is often appropriate.

At a field inspection, the appraiser takes photographs of the subject property to document its construction and condition, and takes measurements of the building's dimensions and records them in a rough sketch for the appraiser's reference.

Office Review and CAMA Input

Upon return to the CAD office, the appraiser attaches the photos they took to the appraisal record and checks that his or her measured dimensions match the dimensions in CAMA and reconciles any discrepancies in measurement.

The appraiser then reviews the Class and Condition codes presently in the appraisal record for the inspected property and makes changes if appropriate based on their observations, photographs, and the CAD's residential property classification guide.

Finally, the appraiser uses the Comparable Properties tool in the CAMA system to compare the revised or new appraisal to appraisals of similar properties to check for consistency.

Valuation Process – Personal Property

Brewster CAD’s primary approach to the valuation of business personal property is the cost approach. The replacement cost new (RCN) is either developed from property owner reported historical cost or from CAD developed valuation models. The trend factor is to be derived from the PPI (Producer’s Price Index) published by the Federal Bureau of Labor Statistics. The percent good depreciation factors used by Brewster CAD are based on published valuation guides and generally accepted rates of depreciation for various types of tangible asset. The trend factors and percent good depreciation factors are used to develop present value factors (PVF), by year of acquisition, as follows:

PVF = TREND FACTOR * PERCENT GOOD FACTOR

MARKET VALUE ESTIMATE = PFV * HISTORICAL COST

For example, a piece of heavy equipment was purchased in 2020 for $100k. January 1 PPI is up 3% from the prior year, and heavy equipment is generally depreciated over a 15 year period and is considered 65% good after 5 years. Estimated Market Value is 1.03*.65*100,000 = 66,950

In practice, the year’s trend factor is incorporated into the given year’s percent good depreciation table for ease of calculation.

Renditions

Owners of tangible personal property held for the production of income (Business Personal Property) worth $125k or more are still required to render their taxable property annually. Brewster CAD relies heavily on renditions from businesses to identify and locate taxable personal property in the County. In general, renditions of good faith estimates are accepted if the value rendered is reasonable and the number and type of assets listed are in line with the assets observed during inspections.

Mobile Homes Not Converted to Real Property

TXDOT mobile home highway moving permits are used to identify mobile homes entering and leaving Brewster County. New mobile homes entering the county, once identified, are photographed, assigned a class, and valued using cost per square foot schedules derived from current prices of new mobile homes.

Assumptions and Limiting Conditions

All appraisals are subject to the following assumptions and limiting conditions:

1. A property's sale price is assumed to equal its market value at the time of the sale in the absence of evidence to the contrary
2. It is assumed that the volume of confirmed sale price data available to the District is sufficient to derive reasonable inferences about an entire population of properties within a market area.
3. It is assumed that the District's sources of information are reliable
4. Title to the property is assumed to be good and marketable and the legal description correct.
5. No responsibility for legal matters is assumed. All existing liens, mortgages or other encumbrances have been disregarded and the property is appraised as though free and clear, under responsible ownership and/or competent management.
6. Appraisers do not inspect every property every year.
7. All sketches on appraisal documents are produced by CAD staff based on external measurements and should not be construed as surveys or engineering reports.
8. The appraisals were prepared exclusively for ad valorem tax purposes.

Certification Statement:

"I, Guillermo "Bill" Gonzalez, Chief Appraiser for the Brewster County Appraisal District, solemnly swear that I will make or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I will include in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, is determined as required by law."

X

2027 Calendar of Key Events

Throughout the year:

CAD Staff:

- Research returned mail.
- Mail applications for special appraisals and exemptions requiring annual applications, such as new homestead
- exemptions, surviving spouse, historic exemptions, ag-use applications due to change of ownership.
- Gather sales data from sales confirmation letters, deed records and other sales sources for sales files.
- Get copies of filed deeds from County Clerk's office.
- Research property ownership.
- Key name/address changes, splits/combines, new property and personal property into CAMA. Track value loss due
- to property acquiring 1st time exemptions and 1st time 1-d or 1-d-1 appraisal, value gain due to new improvements
- for taxing units.
- Send copies of associated mineral deeds to mineral appraisal company
- Send copies of splits/combine parcels to mapping contractor
- Update address change file as new addresses received and copy to mineral appraisal company.
- Process and sell digital copies of appraisal rolls to taxpayers.
- Prepare and post Board of Directors agenda for meetings.
- Prepare and mail Board of Directors packets for meetings.
- Answer phone calls and assist walk-in customers.

January 2027

Appraisal Department

- Conduct field inspections on residential, land, mobile homes, commercial, industrial, pipelines and personal
- property.
- All real property visually inspected and checked for accuracy in class and depreciation.
- Take pictures of improvements.
- Check for new construction and demolition of improvements.
- Begin planning sales ratio studies for all areas within the CAD.
- Review schedules in comparison to available sales data to determine areas needing significant adjustment or close
- review.

- Review renditions as received.
- Meet with chief appraiser and agricultural advisory board to discuss agricultural issues.
- Place ¼ page ad in local paper on availability of exemptions, rendition requirements, special appraisals, and tax
- deferrals.
- Work with District Judge on necessary appointments of ARB members

CAD Staff

- Upload appraisal data for field appraiser.
- Create list of renditions mailed and note date when rendition and/or extension request received.
- Chief appraiser schedules 1st yearly meeting of Agricultural Advisory Board.
- Check for 65 and over homestead exemptions that need to be granted automatically.
- Check that mapping updates have been processed as scheduled.
- Post updated public service announcement in CAD office and on website
- Place ¼ page ad in local paper on availability of exemptions, rendition requirements, special appraisals, and tax deferrals.

February 2027

Appraisal Department

- Prepare for financial audit by independent CPA firm.
- Real property appraiser continues to work renditions as received.
- BPP renditions received and processed.
- Appraisers continue to work on discovery of property and appraisals.

CAD Staff

- Submit sales information and deed transactions to State Comptroller Office by Feb 1. EARS
- Update Rendition Work List to current year and transfer information from received renditions to list.
- Receive and key rendition extension requests.
- Renditions of minerals, utilities, and other accounts worked by mineral appraiser and /or extension requests are
- faxed, mailed or emailed and the original filed in house.
- Contact agent if no appointment form on file for property rendered.
- ARB members are signed up for annual training.

March 2027

Appraisal Departments:

- Real Property appraiser continues to work.
- Complete field work on Cat A, E, F, L, and M properties.
- Complete ratio studies on real property.

- Update residential schedules, Ag schedules, and mobile home depreciation schedules.
- Mineral and special properties appraisers continue to process received renditions.
- Appraisers continue to work on discovery of property and appraisals.
- Mail second quarter billing to tax units

CAD Staff:

- Mail out depository bid letters or consider one time two year extension agreement, send out first week of March.
- Chief Appraiser begins work on 2028 budget.
- Continue transferring information from received renditions to list.
- Receive and key rendition extension requests.
- Minerals and special property renditions and/or extension requests are faxed, mailed or emailed and the original
- filed in house.
- Contact agent if no appointment form on file for property rendered.
- Key rendered accounts, deleted exemptions, new exemptions, and new frozen accounts.
- Review edits and audits before notices run; correct or adjust accounts as needed.
- Proof all changes; print out change report and compare to appraisals.

April 2027

Appraisal Departments:

- Real Property appraisers continue field work and analysis.
- Mineral and special property appraisers continue to process received renditions.
- Appraisers continue to work on discovery of property and appraisals.

CAD Staff:

- Ensure all ARB members have attended mandatory training and certificates of completion are on file.
- Board of Directors selects CAD Depository for 2 years.
- Chief Appraiser continues work on 2028 Budget.
- Continue transferring information from received renditions to list.
- Renditions due by April 15th unless extension requested; continue to receive and key rendition extension requests.
- Mineral and special property renditions and/or extension request are faxed, mailed or emailed to contract appraisers
- and the original filed in-house.
- Contact agent if no appointment form on file for property rendered or property protested.

May 2027

Appraisal Departments:

- Coordinate with CAD staff on hearing schedule and protests filed.

- Appraiser works with property owners regarding proposed values and protests filed.
- Mineral and special property appraisers continue to process received renditions.
- Send letters to BPP accounts not rendering of imposition of penalty

CAD Staff:

- Chief Appraiser presents proposed budget to Board for preliminary approval and notifies tax units of amounts to
- budget.
- Check that mapping updates have been processed as scheduled.
- Place Protest and Appeals Procedure ad in local newspaper by May 15.
- Review edits and audits before notices run; correct or adjust accounts as needed.
- Mail out Notices of Appraised Value
- Renditions receiving 30 day extension are due May 15 unless chief appraiser extends deadline to May 30.
- Continue transferring information from received renditions CAMA system.
- Receive and key rendition extension requests and accounts granted additional 15-day extension.
- Mineral and special property renditions and/or extension requests are faxed, mailed or e-mailed to mineral appraiser
- and the original filed in-house.
- Contact agent if no appointment form on file for property rendered or property protested.
- Code returned notices and research ownership and addresses.

June 2027

Appraisal Departments:

- Appraisers work with property owners regarding proposed values and protests filed.
- Coordinate with CAD staff on hearing schedule and protests filed.
- Mail third quarter billing to tax units.

CAD Staff:

- Submit appraisal records to ARB for review.
- Submit completed Operations Survey to State Comptroller.
- Chief Appraiser begins update of USPAP Report (Mass Appraisal Report).
- Chief Appraiser submits recommended 2028 Budget to CAD board no later than June 15
- Chief Appraiser submits estimated pro-rated budget shares to CAD board and taxing units.
- Contact agent if no appointment form on file for property protested.
- Schedule protest hearing and mail Notice of Protest letters.
- Compile information for evidence packets for property owners filing protests and requesting evidence.

- Coordinate with mineral and special property appraisers on hearing schedule and protests filed.
- Prepare hearing list and information on information meeting and formal hearing to check on evidence and reason for changes in value by contract appraisers.
- Code returned appraisal notices and research ownership and addresses.
- Print and mail personal property rendition penalty letters.
- Mail all approvals/denials on rendition penalty waiver requests.
- Post ARB hearing Agenda as necessary.
- Check rendition list against Preliminary Appraisal Roll to verify properties are being picked up and appraised by mineral appraiser.

July 2027

Appraisal Departments:

- Appraisers work with property owners regarding proposed values and protests filed.
- Appraisers defend values at protest hearings.
- Enter into CAMA all changes ordered by ARB.

CAD Staff:

- Prepare hearing list and information on informal meetings and formal hearings to check on evidence and reason for
- changes in value by contract appraisers.
- Mail all approvals/denials on rendition penalty waiver requests.
- Post ARB hearing agenda as necessary
- Begin ARB hearings
- Provide ARB support; make record of minutes during hearings, make copies as needed, supply forms and orders as
- needed, etc.
- Mail ARB Notices and Orders certified, return receipt requested.
- Enter into CAMA all changes ordered by ARB.
- ARB approves Appraisal Records by July 20.
- Chief Appraiser certifies Appraisal Roll to taxing units by July 25.
- Submit Certified Appraisal Roll to State Comptroller.by August 1

August 2027

Appraisal Department:

- Appraisers continue to work on any pending protest hearings.
- Continue working with taxpayers.
- Coordinate with CAD that rendition penalties are applied correctly.

CAD Staff:

- Submit sales information to State Comptroller's Office by Aug 1. EARS

- Submit Certified Appraisal Roll to State Comptroller by Aug 1. EARS
- Place ¼ page Notice of Budget Hearing Ad in local newspaper at least 10 days before the hearing date.
- Prepare updated Reappraisal Plan for 2027-2028
- Send Reappraisal Plan to tax units and notify them of hearing on Plan
- Submit Notice of Budget Hearing to taxing units at least 10 days before hearing date.
- Hold Public Hearing on 2028 Budget before September 15
- Continue ARB Hearing process for any rescheduled or newly scheduled protests.
- Check rendition list against certified roll to verify values by mineral appraiser.
- Compose and mail letter to property owner filing late ag application informing them of the 10% penalty for late filing.
- Submit to taxing units value loss due to property acquiring 1st time exemption and 1st time 1-d or 1-d-1, value gain due to new improvements and recap of homesteads. Calculate truth in taxation information for county, cities, and special districts and supply needed data to schools.

September 2027

Appraisal Department:

- Work on gathering information of improvements and condition of those improvements and updating of pictures
- Mail fourth quarter billing to tax units.

CAD staff:

- Send tax rate confirmation and exemption confirmation to each tax unit for certification
- Board of Directors must adopt 2028 budget by Sept 15.
- Begin work on reports of Property Value for State Comptroller's Office.
- Coordinate with mineral-utility appraisers to assure tax load process is successful.
- Check that all qualifying residences have homestead exemptions, if not send applications.
- After tax rates are set, files are updated for new tax rates and budget allocations.
- Update listing of all taxing unit rates.
- Check that mapping updates have been processed as scheduled.

October 2027

Appraisal Department:

- Review and update Ag Survey Letter as needed.
- Continue field work reviewing class schedules and condition of improvements
- Meet with Ag Advisory Committee and complete state survey

CAD Staff:

- Mail bills and respond to bill inquiries
- Mail Ag Survey Letters to owners.

- Submit completed Reports of Property Value to State Comptroller's Office.

November 2027

Appraisal Department:

- Continue field work

December 2027

- Mail first quarter billing to each tax unit

Appraisal Department:

- Continue field work as needed

CAD Staff:

Work with District Judge to get members appointed to Appraisal Review Board for 2027-2028
Board of Directors approves Ag Advisory Board members to 2 year term.

2028 Calendar of Key Events

Throughout the year:

CAD Staff:

- Research returned mail.
- Mail applications for special appraisals and exemptions requiring annual applications, such as new homestead
- exemptions, surviving spouse, historic exemptions, ag-use applications due to change of ownership.
- Gather sales data from sales confirmation letters, deed records and other sales sources for sales files.
- Get copies of filed deeds from County Clerk's office.
- Research property ownership.
- Key name/address changes, splits/combines, new property and personal property into CAMA. Track value loss due
- to property acquiring 1st time exemptions and 1st time 1-d or 1-d-1 appraisal, value gain due to new improvements
- for taxing units.
- Send copies of associated mineral deeds to mineral appraisal company
- Send copies of splits/combine parcels to mapping contractor
- Update address change file as new addresses received and copy to mineral appraisal company.
- Process and sell digital copies of appraisal rolls to taxpayers.
- Prepare and post Board of Directors agenda for meetings.
- Prepare and mail Board of Directors packets for meetings.
- Answer phone calls and assist walk-in customers.

January 2028

Appraisal Department

- Conduct field inspections on residential, land, mobile homes, commercial, industrial, pipelines and personal property.
- All real property visually inspected and checked for accuracy in class and depreciation.
- Take pictures of improvements.
- Check for new construction and demolition of improvements.
- Begin planning sales ratio studies for all areas within the CAD.
- Review schedules in comparison to available sales data to determine areas needing significant adjustment or close review.
- Review renditions as received.

- Place ¼ page ad in local paper on availability of exemptions, rendition requirements, special appraisals, and tax deferrals.
- Work with District Judge on necessary appointments of ARB members

CAD Staff

- Upload appraisal data for field appraiser.
- Create list of renditions mailed and note date when rendition and/or extension request received.
- Chief appraiser schedules 1st yearly meeting of Agricultural Advisory Board.
- Check for 65 and over homestead exemptions that need to be granted automatically.
- Check that mapping updates have been processed as scheduled.
- Post updated public service announcement in CAD office and on website
- Place ¼ page ad in local paper on availability of exemptions, rendition requirements, special appraisals, and tax deferrals.

February 2028

Appraisal Department

- Prepare for financial audit by independent CPA firm.
- Real property appraiser continues to work renditions as received.
- BPP renditions received and processed.
- Appraisers continue to work on discovery of property and appraisals.

CAD Staff

- Submit sales information and deed transactions to State Comptroller Office by Feb 1. EARS
- Update Rendition Work List to current year and transfer information from received renditions to list.
- Receive and key rendition extension requests.
- Renditions of minerals, utilities, and other accounts worked by mineral appraiser and /or extension requests are

faxed, mailed or emailed and the original filed in house.

- Contact agent if no appointment form on file for property rendered.
- ARB members are signed up for annual training.

March 2028

Appraisal Departments:

- Mail second quarter billing to tax units
- Real Property appraiser continues to work.
- Complete field work on Cat A, E, F, L, and M properties.
- Complete ratio studies on real property.
- Update residential schedules, Ag schedules, and mobile home depreciation schedules.
- Mineral and special properties appraisers continue to process received renditions.
- Appraisers continue to work on discovery of property and appraisals.

CAD Staff:

- Mail out depository bid letters or consider one time two year extension agreement, send out first week of March.
- Chief Appraiser begins work on 2027 budget.
- Continue transferring information from received renditions to list.
- Receive and key rendition extension requests.
- Minerals and special property renditions and/or extension requests are faxed, mailed or emailed and the original filed in house.
- Contact agent if no appointment form on file for property rendered.
- Key rendered accounts, deleted exemptions, new exemptions, and new frozen accounts.
- Review edits and audits before notices run; correct or adjust accounts as needed.
- Proof all changes; print out change report and compare to appraisals.

April 2028

Appraisal Departments:

- Real Property appraisers continue field work and analysis.
- Mineral and special property appraisers continue to process received renditions.
- Appraisers continue to work on discovery of property and appraisals.

CAD Staff:

- Ensure all ARB members have attended mandatory training and certificates of completion are on file.
- Board of Directors selects CAD Depository for 2 years.
- Chief Appraiser continues work on 2027 Budget.
- Continue transferring information from received renditions to list.
- Renditions due by April 15th unless extension requested; continue to receive and key rendition extension requests.
- Mineral and special property renditions and/or extension request are faxed, mailed or emailed to contract appraisers and the original filed in-house.

- Contact agent if no appointment form on file for property rendered or property protested.

May 2028

Appraisal Departments:

- Coordinate with CAD staff on hearing schedule and protests filed.
- Appraiser works with property owners regarding proposed values and protests filed.
- Mineral and special property appraisers continue to process received renditions.
- Send letters to BPP accounts not rendering of imposition of penalty

CAD Staff:

- Chief Appraiser presents proposed budget to Board for preliminary approval and notifies tax units of allocations of budget.
- Check that mapping updates have been processed as scheduled.
- Place Protest and Appeals Procedure ad in local newspaper by May 15.
- Review edits and audits before notices run; correct or adjust accounts as needed.
- Mail out Notices of Appraised Value
- Renditions receiving 30 day extension are due May 15 unless chief appraiser extends deadline to May 30.
- Continue transferring information from received renditions CAMA system.
- Receive and key rendition extension requests and accounts granted additional 15-day extension.
- Mineral and special property renditions and/or extension requests are faxed, mailed or e-mailed to mineral appraiser and the original filed in-house.
- Contact agent if no appointment form on file for property rendered or property protested.
- Code returned notices and research ownership and addresses.

June 2028

<u>Appraisal Departments:</u>

- Appraisers work with property owners regarding proposed values and protests filed.
- Coordinate with CAD staff on hearing schedule and protests filed.

<u>CAD Staff:</u>

- Mail third quarter billing to each tax unit
- Submit appraisal records to ARB for review.
- Submit completed Operations Survey to State Comptroller.
- Chief Appraiser begins update of USPAP Report (Mass Appraisal Report).
- Chief Appraiser submits recommended 2027 Budget to CAD board no later than June 15
- Chief Appraiser submits estimated allocation of budget shares to CAD board and taxing units.
- Contact agent if no appointment form on file for property protested.
- Schedule protest hearing and mail Notice of Protest letters.
- Compile information for evidence packets for property owners filing protests and requesting evidence.
- Coordinate with mineral and special property appraisers on hearing schedule and protests filed.
- Prepare hearing list and information on information meeting and formal hearing to check on evidence and reason for
- changes in value by contract appraisers.
- Code returned appraisal notices and research ownership and addresses.
- Print and mail personal property rendition penalty letters.

- Mail all approvals/denials on rendition penalty waiver requests.
- Post ARB hearing Agenda as necessary.
- Check rendition list against Preliminary Appraisal Roll to verify properties are being picked up and appraised by mineral appraiser.

July 2028

Appraisal Departments:

- Appraisers work with property owners regarding proposed values and protests filed.
- Appraisers defend values at protest hearings.
- Enter into CAMA all changes ordered by ARB.

CAD Staff:

- Prepare hearing list and information on informal meetings and formal hearings to check on evidence and reason for
- changes in value by contract appraisers.
- Mail all approvals/denials on rendition penalty waiver requests.
- Post ARB hearing agenda as necessary
- Begin ARB hearings
- Provide ARB support; make record of minutes during hearings, make copies as needed, supply forms and orders as
- needed, etc.
- Mail ARB Notices and Orders certified, return receipt requested.
- Enter into CAMA all changes ordered by ARB.
- ARB approves Appraisal Records by July 20.
- Chief Appraiser certifies Appraisal Roll to taxing units by July 25.
- Submit Certified Appraisal Roll to State Comptroller.

August 2028

Appraisal Department:

- Appraisers continue to work on any pending protest hearings.
- Continue working with taxpayers.
- Coordinate with CAD that rendition penalties are applied correctly.

CAD Staff:

- Submit sales information to State Comptroller's Office by Aug 1. EARS
- Submit Certified Appraisal Roll to State Comptroller by Aug 1. EARS
- Prepare Reappraisal Plan of District for 2027-2028
- Send to tax units 10 days before public hearing

- Place ¼ page Notice of Budget Hearing Ad in local newspaper at least 10 days before the hearing date.
- Submit Notice of Budget Hearing to taxing units at least 10 days before hearing date.

- Hold Public Hearing on 2027 Budget before September 15
- Hold Public Hearing on 2027-2028 Reappraisal Plan before September 15
- Continue ARB Hearing process for any rescheduled or newly scheduled protests.
- Check rendition list against certified roll to verify values by mineral appraiser.
- Compose and mail letter to property owner filing late ag application informing them of the 10% penalty for late filing.
- Submit to taxing units value loss due to property acquiring 1st time exemption and 1st time 1-d or 1-d-1, value gain due to new improvements and recap of homesteads. Calculate truth in taxation information for county, cities, and special districts and supply needed data to schools. Provide a report of values for the prior year as of the latest supplement for truth in taxation calculations,

September 2028

Appraisal Department:

- Work on gathering information of improvements and condition of those improvements and updating of pictures

CAD staff:

Mail last quarter statement to tax units.
Send tax rate confirmation and exemption confirmation to each tax unit for certification
Board of Directors must adopt 2027 budget by Sept 15.
Begin work on reports of Property Value for State Comptroller's Office.
Coordinate with mineral-utility appraisers to assure tax load process is successful.
Check that all qualifying residences have homestead exemptions, if not send applications.
After tax rates are set, files are updated for new tax rates.
Update listing of all taxing unit rates.
Check that mapping updates have been processed as scheduled.

October 2028

Appraisal Department:

- Review and update Ag Survey Letter as needed.
- Continue field work reviewing class schedules and condition of improvements

CAD Staff:

- Mail bills and respond to bill inquiries
- Mail Ag Survey Letters to owners.
- Submit completed Reports of Property Value to State Comptroller's Office.

November 2028

Appraisal Department:

- Continue field work

December 2028

Appraisal Department:

- Continue field work as needed

CAD Staff:

- Mail first quarter payment to tax units.
- Work with District Judge to get members appointed to Appraisal Review Board for 2027-2027
- Board of Directors approves Ag Advisory Board members to 2 year term.