

BEE COUNTY APPRAISAL DISTRICT PLAN FOR PERIODIC REAPPRAISAL

2023-2024

Proposed:	07/15/2022
Public Hearing:	08/18/2022
Adopted:	08/18/2022

**Bee County Appraisal District
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Conceptual Overview

The system outlined in this plan is based on the following market value equations:

1. Market Value of Residential Property =
Replacement Cost New x Total Percent Good + Depreciated Additive Values+ Land Value
(Adjusted by Market Indicators as determined by Sales Data, as available)
2. Market Value of Commercial Property (Modified Cost Method) =
Replacement Cost New x Total Percent Good + Depreciated Additive Values+ Land Value
(Adjusted by Market Indicators as determined by Sales Data, as available)
Market Value of Commercial Property (Income Method) =
Net Operating Income divided by the Cap Rate
3. Market Value of Manufactured Housing =
Replacement Cost New x Total Percent Good + Depreciated Additive Values
4. Market Value of Commercial Personal Property =
Units x (Price/Unit of Inventory) + Units x (Price/Unit of FFE x Percent Good) +
Additive Values
(Verified and adjusted by yearly Personal Property Renditions)
5. Market Value of Vacant Lots or Acreage =
Units x Price/Unit
(As determined by Market Transactions)
6. 1-d-1 Special Use Valuation (Ag Value) =
Units x Value per Acre of Agricultural Use
(As determined by Net Income per Acre/State Mandated Cap Rate)

Tax Code Requirement:

Passage of Senate Bill 1652 amended Section 6.05 of the Texas Property Tax code 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 10th day before the date of the hearing, the secretary of the Board shall deliver to the presiding officer of the governing body of*

each taxing unit participating in the district a written notice of the date, time, and place of the hearing. Not later than September 15 of each even-numbered year, the Board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the District and to the Comptroller within 60 days of the Approval date.

Plan for Periodic Reappraisal Requirement:

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

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

Revaluation decision (Reappraisal Cycle):

The Bee CAD, by policy adopted by the Board of Directors and the Chief Appraiser, reappraises all property in the district yearly. Each property within the district is physically inspected and/or statistically evaluated, every year. Therefore, tax year 2023 is a reappraisal year and tax year 2024 is also a reappraisal year.

Bee CAD has overlapping properties with Karnes, Refugio, San Patricio, and Live Oak counties. HB1010 amended the Property Tax Code affecting the Appraisal of overlapping properties.

Section 6.02

- (a) The Appraisal district's boundaries are the same as the county's boundaries.*
- (b) This section does not preclude the board of directors of two or more adjoining Appraisal districts from providing for the operation of a consolidated Appraisal district by interlocal contract.*

The Bee County Appraisal District is responsible for, and only for, properties within the county boundaries of Bee County, regardless of Bee County School Districts extending into adjacent counties. Those properties are appraised by the Appraisal Districts of the counties in which they are located.

Performance Analysis:

Performance Analysis – the equalized values from the previous tax year are analyzed with ratio studies of the current market 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 median ratio is calculated in each reappraised category to indicate the level of Appraisal accuracy by property reporting category. In 2023, the reappraisal year, this analysis is used to develop the starting point for establishing the level and accuracy of Appraisal performance. Likewise, in 2024, the reappraisal year, this analysis is used to develop the starting point for establishing the level and accuracy of Appraisal performance. In 2023 and 2024, any reporting category that may have been previously excluded from reappraisal, due to lack of data, will be readdressed. If sufficient market data has been discovered and verified, the category 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 2023 are detailed in the 2023 budget, as adopted by the Board of Directors of the Bee County Appraisal District, and is attached to this written biennial plan for reference. This reappraisal plan may be adjusted as needed to reflect the available staffing in tax year 2023 and anticipated staffing for tax year 2024. Budget restraints

can impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in the 2023-2024 time period.

The Board of Directors of the Bee Appraisal District has contracted with Pritchard & Abbott, Inc. to provide personnel and expertise towards the completion of the fieldwork, data analysis, and taxpayer protest portions of the reappraisal plan for all property types.

Existing Appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current. Real property Appraisal value tables are tested against verified sales data to ensure they represent current market data. Personal property values are evaluated and analyzed based on renditions, prior year documentation, and inspections. A Personal Property Schedule is utilized to appraise new and/or undocumented personal property and for verification purposes.

Information Systems (IS) support is detailed and system upgrades are scheduled. Existing maps and data requirements are continually updated to keep current.

Planning and organization:

A calendar of key events with critical completion dates is prepared for each area of work. This calendar identifies key events for Appraisal, clerical, customer service, and information systems. A calendar is prepared for tax years 2023 and 2024. Production standards for field activities are calculated and incorporated in the planning and scheduling process.

The projected dates incorporated into the calendar may be adjusted within the overall plan due to unforeseen changes in staffing, budgetary constraints, weather, and/or reevaluation of the priorities of the projects within the plan.

Periodic and concurrent examination of production standards, goals, and progress in the plan may very well require adjustments to the on-going plan or to the plan for the succeeding year(s). The CAD and the Chief Appraiser, together with the field staff provided by Pritchard and Abbott, Inc., will work together closely to identify issues that may affect the successful completion of the on-going plan and to resolve them.

Mass Appraisal system:

Computer Assisted Mass Appraisal (CAMA) system revisions are completed by the Information Systems Software Provider. System revisions and procedures are performed by the Provider. Bee County Appraisal District contracts with the firm of Pritchard & Abbott, Inc. for these services.

Real Property Valuation

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

Value schedules are tested with market data (sales) to insure the Appraisal District is in compliance with Texas Property Tax Code, Section 23.011. Value tables, as well as depreciation tables, are tested for accuracy and uniformity using ratio study tools and compared with cost data from recognized industry leaders, such as Marshall & Swift as necessary.

Land schedules are updated using current market data (sales) and then tested with ratio study tools. Value schedules are developed and tested on a pilot basis with ratio study tools.

Personal Property Valuation

Valuation procedures are reviewed, modified as needed, and tested. The latest edition of the Business Personal Property Schedule is utilized and updated, as necessary, for the Appraisal of personal property in the district.

Noticing Process

25.19 Appraisal notice forms are provided by the IS Provider. The Provider reviews and edits for updates and changes required by legislative mandates.

The District publishes, in the local newspaper, information about the notices and how to protest. The District makes available the latest copy of the Comptroller's pamphlet *Property Taxpayer's Remedies*.

Hearing Process

Protest hearing scheduling for informal and formal Appraisal Review Board hearings is 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 and requirements.

Data collection requirements:

Field and office procedures are reviewed and revised as required for data collection. Projects 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, and office (or field) verification of sales data and property characteristics.

New Construction/Demolition

New construction field and office review procedures are identified and revised as required. Sources of building permits are confirmed. Municipal and county offices provide, as available,

notification of utility hookups, septic system installation, development permits, demolition orders, etc.

Remodeling

Properties with extensive improvement remodeling are identified and field inspections are scheduled to update property characteristic data. Official Public Records provide indications of properties that may be undergoing enhancement through Deeds of Trust, Mechanics Liens, etc.

Re-inspection of Problematic Market Areas

Real property market areas (neighborhoods), by property classification, are tested for consistently low or high sales ratios and/or high coefficients of dispersion. Market areas that fail any or all of these tests are determined to be problematic. Field inspections are scheduled to verify and/or correct property characteristic data. Additional sales data is researched and verified.

Re-inspection of the Universe of Properties

The International Association of Assessing Officers' Standard on Mass Appraisal of Real Property, specifies that the universe of properties should be re-inspected on a cycle of 3 years. The re-inspection includes physically viewing the property, photographing (if possible), and verifying the accuracy of the existing data. The field appraiser has an Appraisal card of each property to be inspected and makes notes of changes, depreciation, remodeling, additions, etc. The annual re-inspection requirements for tax years 2023 and 2024 are identified and scheduled in the written reappraisal plan.

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 analysis requires that the sales record must accurately reflect the property appraised in order that statistical analysis results will be valid and therefore be an accurate example of the universe of properties to which any adjustments will be applied.

Pilot study by tax year:

New and/or revised mass Appraisal models are tested each tax year. Ratio studies, by market category, are conducted on proposed values each tax year. Proposed values on each category are tested for accuracy and reliability. 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 calibration comply with USPAP, STANDARD RULE 6.

In order to evaluate the accuracy of the schedule values, property sales information is collected throughout the year. Each property buyer receives a sales letter along with any other necessary forms as soon as the CAD office updates the ownership in the Appraisal records. When the sales letter is returned, the sale amount and any other pertinent information are recorded within that parcel's sales records. Information is gathered also from real estate offices, other appraisers, other Appraisal Districts, outside industry sources and state reviewers. All credible information is included in the sales records and confirmation is attempted through additional sales letters (to buyers and sellers as necessary) or other personal contact. Given that the State of Texas is a non-disclosure state, and that the information needed by the Appraisal District is often confidential in nature, the market analysis performed is limited (USPAP Rule 6-8) by the availability of pertinent and complete data, including sales prices, sales conditions and circumstances, income and expense data, etc. As discussed hereafter, each sale is initially considered (assumed) to be a market transaction unless otherwise proved. The resulting conclusions from the market analysis are therefore limited by those assumptions. The Mass Appraisal conducted yearly by the Bee CAD also can claim the Jurisdiction Exemption (USPAP) due to the limited scope and purpose of the Appraisal, and considering the guidelines of the Texas Property Tax Code.

Each sale is analyzed to determine the conditions of the sale. All sales included in the study must be a "market value" transaction, as defined in the Texas Property Tax Code, Section 1.04(7), and quoted earlier in this manual. Any sale determined to not be an "arm's length" transaction is then omitted from the final study. Several criteria are also considered when determining if each sales price needs any adjustment including, but not limited to: date of sale (in comparison to date of Appraisal), special or unusual financing terms, inclusion of personal property, inclusion of intangible value, and significant variances between the market value and the sale price due to physical changes to the property that cannot be accounted for due to the January 1 target date. If adjustments can be made to the sales price to show a current, "arm's length" value (including time and financing adjustments), the adjusted value is used in the ratio study. Any adjustments to reported sales prices must be discussed, debated, and approved by the Appraisal Supervisor and the Chief Appraiser.

Sales used to determine real estate value should not include value that can be attributed to personal property or intangible value. For example, if a home sells, and the transaction included personal property (vehicles, boats, furniture, freestanding appliances, tools, etc.), the value associated with that personal property should be deducted from the reported sales price. The resulting, adjusted sales price is then used in the ratio study. Likewise, commercial property transactions often include both personal property and intangible value. For example, if a motel sells and the buyer purchased the motel franchise along with the real estate, the value of the franchise (being intangible) should be deducted from the sales price before being used in any market study. Determining the value of any intangibles in any transactions can be problematic and will require research into the industry and the local and similar markets. Although suspected by the Appraisal staff, and often reported by buyers, adjustment for intangibles requires confirmation from outside sources and the seller.

Financing adjustments occur rarely. Typically, prudent buyers will strive to acquire the most reasonable financing available, and then purchase the property of their choice using that same financing. Atypical financial arrangements usually accompany transactions that would not be considered “arm’s length” and would therefore be omitted from the ratio study.

Time adjustments are adjustments to the reported sales price of the property that are made when and if it can be proven that the general market trend in an area is changing over a given time period. While relatively simple to calculate in the abstract, time adjustments are extremely difficult to quantify without substantial data, especially in small, rural markets. If a typical property transfers more than one time in a given time period (ideally no more than 1 year), each time being an arms-length transaction, with typical financing, and without physical changes to the property, the difference in the sales prices can be attributed to the general market. This difference, expressed as a positive or negative percentage per month, can then be applied to other property’s sales prices to adjust the price to a standard date, usually January 1st of the Appraisal year. For example, a residence may sell for \$50,000 on June 1st and then sell again October 1st (5 months later) for \$55,000. The difference of \$5,000 (or 10% of the original sales price) is allocated as a market increase of 2% per month. A market decrease is calculated in the same way. If this was an arms-length transaction of a typical property, that same percentage of increase or decrease can be used on other sales to adjust their sales prices to the January 1 target date.

A statistical analysis of each class (or range of classes) of property is conducted using the available, credible, and adjusted sales information. Within each class (or range of class) of property, the Appraisal District looks for not only an acceptable median value, but also a reasonable COD. Each of these values is considered when determining whether to adjust a class (or range of classes) schedule, and by how much. The sample size of each class analysis is also a major consideration. Classes that exhibit little or slow activity are allowed a larger variance due to the fact that minimal data sets (small samples) may tend to give incomplete analysis or biased results for an entire statistical population. Therefore similar classes may be combined for analysis.

Once a median value indicates that a particular property type or class needs adjustment, and the COD value reflects a consistent result, schedule values are recalculated to produce a revised analysis. The resulting median ratio should indicate that the adjusted appraised values of property more closely matches the current market value, as tested by the sales used in the analysis. The appraised values of all properties, sold and unsold, within that type or class are then recalculated, using the increase or decrease indicated by the ratio study, and submitted for notification.

A similar process is used to determine whether any neighborhood factors are needed by analyzing sales within a specific area (market segments) in comparison to the overall general market. These areas could be neighborhoods, cities, school districts or any other definable area within the Appraisal District that displays market trends or values differing from the trends or

values derived from the market as a whole. Any significant and quantifiable differences then need to be addressed with economic adjustments to the properties within the pertinent area.

As mentioned above, the main market segment is Bee County in general. All analysis and subsequent adjustments are applied to this market segment. Other market segments have been identified in previous studies, and continue to be tested. The individual market segments currently tested are:

- (1) Beeville City Quadrants
- (2) Subdivisions west of Pettus on FM 623
- (3) Parkhill Subdivision
- (4) Russell Subdivision
- (5) Bordeaux Subdivision
- (6) Silver Creek Subdivision
- (7) Moser Subdivision
- (8) Estrada Heights Subdivision
- (9) Small acreage tracts within the four main school districts

Depending on the results of the yearly analysis, this list may expand or decrease as distinct market segments become (or fail to be) evident.

Valuation by tax year:

Using market analysis of comparable sales and locally tested cost data (if available), valuation models (Value Per Square Foot Schedules) are specified and calibrated in compliance with 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. Property values in all market categories are analyzed and updated as necessary each reappraisal year.

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. Taxpayers have the option to present their concerns informally to the Chief Appraiser, or by appointment with the Pritchard & Abbott staff. Should an understanding not be reached informally, the taxpayer may present their arguments to the Appraisal Review Board as a formal appeal. The Appraisal staff provided by Pritchard & Abbott Inc. defends the position of the Chief Appraiser before the ARB. The Appraisal District has the burden of proof for the value as notified. Evidence for further consideration by the CAD or the ARB should be presented by the taxpayer.

Planning a reappraisal:

Variation in reappraisal requirements requires Bee County Appraisal District to carefully plan 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 Bee County Appraisal District for the completion of periodic reappraisals. Activities are listed below in the order in which they occur:

- (1) Performance Analysis:
 - a. ratio study
 - b. equity of existing values
 - c. consistency of values with market activity
- (2) Revaluation Decision:
 - a. statutory – at least once every three years
 - b. administrative policy
- (3) Analysis of Available Resources:
 - a. staffing
 - b. budget
 - c. existing practices
 - d. information system support
 - e. existing data and maps
- (4) Planning and Organization
 - a. target completion dates
 - b. identify performance objectives
 - c. specific action plans and schedules
 - d. identify critical activities with completion dates
 - e. set production standards for field activities
- (5) Mass Appraisal System:
 - a. forms and procedures revised as necessary
 - b. CAMA (computer assisted mass Appraisal) system revisions as required

- (6) Conduct Pilot Study
 - a. test new/revised Appraisal methods as applicable
 - b. conduct ratio studies
 - c. determine if values are accurate and reliable

- (7) Data Collection
 - a. building permits and other sources of new construction
 - b. check properties that have undergone remodeling
 - c. re-inspection of problematic properties
 - d. re-inspection of universe of properties on a cyclic basis

- (8) Valuation:
 - a. market analysis (based on ratio studies)
 - b. schedule development
 - c. application of revised schedules
 - d. calculation of preliminary values
 - e. testing of values for accuracy and uniformity

- (9) The Mass Appraisal Report
 - a. establish scope of work
 - b. compliance with Standards Rule 6 - 7 of USPAP
 - c. signed certification by the Chief Appraiser as required by Standards Rule 6 - 8 of USPAP

- (10) Value Defense:
 - a. prepare and deliver notices of value to property owners
 - b. hold informal hearings
 - c. schedule and hold formal appeal hearings

Note—the burden of proof (evidence) of notified market values and equity falls on the Appraisal District.

**Bee County Appraisal District
Residential, Commercial, Rural, and Personal Property
2023-2024 Reappraisal Plan**

Pursuant to Section 25.18 of the Texas Property Tax Code, the Bee County Appraisal District 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 (Physical Inspections): The CAD is divided into three areas. Each year, all real residential and commercial property within one of the areas will be reappraised, regardless of any ratio study/report findings. This includes all property within the following Categories: A, B, C, D/E, F, L (through inspections and renditions), M, O, and X. As this is a three-year cycle, and the written reappraisal plan encompasses two years, the areas to be Appraised in the current plan will often be a continuation of a cycle begun in previous years. These areas are identified as follows: (for detail of each year, see attachment)
 - (a) Area Two: (2023) Mid-portion of Bee ISD, including the City of Beeville. An area centered around the city and bounded generally by Charco Road on the north, CR 426 on the south, the airport area on the west and the end of Ellis Road on the East.
 - (b) Area Three: (2024) Skidmore/Tynan ISD, Mathis ISD, Refugio ISD, and the remaining southern portion of Bee ISD, including the Candlish and Blanconia (Refugio ISD overlap) Areas on the east, south to the Skidmore/Tynan ISD line, west to the FM 1349 area, north to the fringes of the City of Beeville.
 - (c) Area One: (2025) Pettus ISD & Pawnee ISD, Three Rivers ISD, northern portion of Bee ISD bounded generally by Pawnee and Pettus ISD lines on the north and abstracts fronting Viggo Road and Charco Road on the south.
 - (d) As mentioned prior, these yearly plans are designed to be flexible within the overall reappraisal plan. The specific workload within and between plan years may need to be adjusted to provide for complete and accurate reappraisals.

**Note: all income producing personal property within the CAD
(Category L) is Appraised on an annual basis, regardless of its location.**

- (2) Annual Market Analysis: In addition to the three-year cycle stated above, ratio studies shall be performed annually to determine areas or categories of property 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 locally derived indications of market value shall be reappraised in the current year regardless of the area 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 the Pritchard & Abbott field appraisers as assigned by the Pritchard & Abbott supervisor, with input and direction from 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 (if possible), 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, or supervisor.

Data entry of field work notes and sketches is performed by CAD office staff with assistance from Pritchard & Abbott, Inc. Appraisal staff, as needed. Assistance is also provided for ownership/deed issues, and other general Appraisal District daily tasks.

The Pritchard & Abbott staff performs market analysis. Sales data is gathered throughout the year by CAD staff 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 presented to the Chief Appraiser for discussion, approval and application to the universe of properties.

2023 Reappraisal Schedule:

August to December 2022: Plan and begin field inspections. Send out Ag & Commercial Income surveys. Compile as received.

Mid December 2022: Begin planning sales ratio studies for all areas within the CAD. Gather current sales data from sales confirmation letters, deed records, and other sources.

January to March 2023: Mail homestead applications, special-use valuation applications, personal property renditions, exemption applications, and any other required forms.
Complete field inspections as provided by the reappraisal plan area.
Begin running sales ratio reports. Compare with CAD values and sales information.
Identify necessary schedule adjustments.

March through April 2023: Continue running sales ratio reports.
Refine sales analysis and mass Appraisal schedules.
Statistically test schedules.
Complete data entry of all reappraisal and maintenance changes.
Assist field appraiser with reappraisal functions as needed.
Finalize all fieldwork and data collection activities.
Coordinate overlapping values.
Execute mass Appraisal/maintenance activities as required.
Prepare for mailing Notices of Value.

May through June 2023: Hold informal hearings.
Respond to property owners' inquiries, protests, and questions from notice mailings.
Provide certified estimated values to taxing units.
Hold ARB hearings.

July 2023: Process and mail ARB orders.
Enter into computer all changes as ordered by ARB.
ARB approval of Appraisal records by July 20th or as soon thereafter as is practicable.
Certification of Appraisal records and values to taxing units by July 25th or as soon thereafter as is practicable.

As needed: Handle any outstanding protests by scheduling ARB hearings.

2024 Reappraisal Schedule:

August to December 2023: Plan and begin field inspections. Send out Ag & Commercial Income surveys. Compile as received.

Mid December 2023: Begin planning sales ratio studies for all areas within the CAD. Gather current sales data from sales confirmation letters, deed records, and other sources.

January to March 2024: Mail homestead applications, special-use valuation applications, personal property renditions, exemption applications, and any other required forms.
Complete field inspections as provided by the reappraisal plan area.
Begin running sales ratio reports. Compare with CAD values and sales information.
Identify necessary schedule adjustments.

- March through April 2024:** Continue running sales ratio reports.
Refine sales analysis and mass Appraisal schedules.
Statistically test schedules.
Complete data entry of all reappraisal and maintenance changes.
Assist field appraiser with reappraisal functions as needed.
Finalize all fieldwork and data collection activities.
Coordinate overlapping values.
Execute mass Appraisal/maintenance activities as required.
Prepare for mailing Notices of Value.
- May through June 2024:** Hold informal hearings.
Respond to property owners' inquiries, protests, and questions from notice mailings.
Provide certified estimated values to taxing units.
Hold ARB hearings.
- July 2024:** Process and mail ARB orders.
Enter into computer all changes as ordered by ARB.
ARB approval of Appraisal records by July 20th or as soon thereafter as is practicable.
Certification of Appraisal records and values to taxing units by July 25th or as soon thereafter as is practicable.
- As needed:** Handle any outstanding protests by scheduling ARB hearings.

Three-year reappraisal plan – Bee CAD

Revised for 23-24 cycle.

Year 1 (2023) – Area 2	Total	BPP	RE Parcels
City of Beeville	6,679	504	6,175
60000 series MH	0	0	0
Attachment A			1,877
Total Year			8,052

Year 2 (2024) – Area 3	Total	BPP	RE Parcels
Skidmore-Tynan ISD	4,027	19	4,008
Mathis ISD	109	0	109
Refugio ISD	228	5	223
Bee ISD Year 3			
Attachment B			1,953
Total Year			6,293

Year 3 (2025) – Area 1	Total	BPP	RE Parcels
Pettus ISD	2,160	21	2,139
Pawnee ISD	1,337	17	1,320
Three Rivers ISD	74	0	74
Attachment C (BISD)			1,992
Total Year			5,525

For each selection by Jurisdiction or Location Code, do not limit by Property Type. The exclusion of Business Personal Property is accomplished by omitting the 81000- geo range. The selections of Abstracts or Sub-Divisions should likewise not be limited by Property Type, and should only be modified by Location Code when specifically noted.

Attachment A - Year 1 - Detail

Selection by Jurisdiction

Parcel Count

City of Beeville

6,175

Select by: Loc. Code BC/** (or Jur#10) & omit Geo: 81000-...

Bee ISD - call for by Abst Geo #: 1****-... (Start with a "1" then zeros and the Abst # to get 5 digits) Example: Abst 387 = 10387-....., Abst 41 = 10041-...., Abst 1233 = 11233-....,

<u>Abst</u>	<u>Par#</u>	<u>Abst</u>	<u>Par#</u>
139	155	370	12
5	63	470	5
22	206	348	18
31	209	277	111
11	118	380	18
106	9	395	25
524	49	123	12

(ON ALL ABST. PARCELS FOR YEAR 1, PLEASE SELECT ONLY THOSE CODED BS/OC)

TOTAL **1010**

Bee ISD - call for by Sub/Div Geo#

<u>Subdivision</u>	<u>Geo # Beginning</u>	<u>Par #</u>
Blueberry Hill	50800-	389

Select Loc. Code BS/OC

Unidad Addn.	57800-	10
Unidad Acres	57750-	12
Airport Heights I	50050-	14
Airport Heights II	50055-	11
Airport West	50060-	5
Bessie Orange Lands	50750-	94
McCoun Heights	54850-	19
Salazar Heights	56725-	97
B L & I	50600-	71

Select Loc. Code BS/OC

Hilltop Ranch	53700-	71
Oak Ridge	55490-	12
Lonesome Oaks I & II	54475-	60
Mob Hmes	60000-...	0

TOTAL **867**

Attachment B - Year 2 - Detail

<u>Jurisdiction</u>	<u>Parcel Count</u>
Skidmore-Tynan ISD Select by: Loc. Code ST & ST/TW (or Jur# 30) & omit Geo: 81000-...	4,008
Mathis ISD Select by: Loc. Code MT (or Jur#35) & omit Geo: 81000-...	109
Refugio ISD Select by: Loc. Code RF (or Jur#37) & omit Geo: 81000-...	223

Bee ISD - call for by Abst Geo#: 1****-... (start with a "1" then zeros and the Abst # to get 5 digits) Example: Abst 387 = 10387-..., Abst 41 = 10041-..., Abst 1233 = 11233-...,

<u>Abst</u>	<u>Par#</u>	<u>Abst</u>	<u>Par#</u>	<u>Abst</u>	<u>Par#</u>	<u>Abst</u>	<u>Par#</u>
91	10	363	13	449	8	58	31
192	6	362	7	162	81	64	5
191	16	361	14	245	44	69	7
231	36	364	7	270	42	84	2
342	11	187	26	379	15	85	4
145	8	461	12	285	2	86	6
117	6	82	2	110	4	147	1
142	7	96	13	286	3	148	2
287	4	219	8	542	3	150	3
448	10	220	5	6	35	173	5
483	2	218	2	14	13	184	4
404	1	239	2	15	2	203	5
339	5	63	134	23	13	226	1
194	18	62	19	24	8	248	26
480	19	87	10	25	8	274	50
134	3	358	56	30	39	289	1
103	15	185	10	38	11	292	28
1235	1	269	14	42	17	300	4
343	2	451	4	44	2	301	4
71	27	181	4	56	4	302	6
303	16	353	4	360	10	392	4
450	9	406	4	421	5	431	10
337	13	565	12	579	6	1237	1
101	69	39	41	57	2		

Abst 46 add those parcels coded BS/OC - 58
Abst 49 add those parcels coded BS/OC - 1

Abst 33 add those parcels coded BS/OC - 4
Abst 50 add those parcels coded BS/OC - 8

TOTAL ABST 1,394

Bee ISD - call for by Sub/Div Geo # Listed

Sub/Div	Geo # Beginning	Par#
River Oaks II	56510-	149
Little Dry Creek	54300-	20
Marshall Aransas Creek Estates	54710-	11
Marshall Aransas Creek Ranch	54720-	26
South Meadow	57200-	25
Myrl Johnson	53900-	30
Keg	54100-	27
Southgate	57300-	16
Rayphil	56350-	19
Fitch	52550-	10
Meadow Estates	54900-	2
Lacks, Knight, & Radcliff	54200-	111
Select Loc. BS/OC		
H & M	52900-	19
Lone Tree	54450-	9
Crown Point	51850-	9
Parker Hollow	55750-	7
Candlish	51100-	0
CW Hahl	53000-	2
Parker Hollow Estates II	55760-	17
LD Thompson Ranch	57450-	1
Select Loc. BS/OC		
JC Wood	58200-	4
Tyler MH Park	57650-	45
TOTAL SUB/DIV		559

Attachment C - Year 3 - Detail

Selection by Jurisdiction	Parcel Count
1. Pettus ISD Select by: Loc. Code PT (or Jur#32) & omit Geo: 81000-...	2,139
2. Pawnee ISD Select by: Loc. Code PW (or Jur#33) & omit Geo: 81000-...	1,320
3. Three-Rivers ISD Select by: Loc. Code TR (or Jur#34) & omit Geo: 81000-...	74

Selection by Abstract or Sub-Division

Bee ISD - call for by Abst. Geo#: 1****-... (Start with a "1" then zeros and the Abst # to get 5 digits)

Example: Abst 387 = 10387-..., Abst 41 = 10041-..., Abst 1233 = 11233-...,

<u>Abst</u>	<u>Par#</u>	<u>Abst</u>	<u>Par#</u>	<u>Abst</u>	<u>Par#</u>	<u>Abst</u>	<u>Par#</u>
387	2	469	8	122	8	271	3
538	9	568	10	1233	2	516	1
391	6	373	2	1234	3	369	3
78	4	272	13	306	11	264	2
498	16	543	6	402	2	586	8
1203	14	564	1	410	1	588	6
522	1	389	3	207	12	12	115
457	2	401	1	313	2	276	4
1253	1	323	2	549	6	333	129
115	5	491	1	221	3	214	32
280	63	458	3	381	9	1225	1
179	1	454	8	572	11	584	3
464	4	495	5	466	24	304	33
265	24	75	6	386	30	182	16
463	3	409	6	100	5	378	35
465	3	208	2	341	24	41	14
354	1	528	2	585	7	397	2
544	1	146	2	259	12		
442	5	445	2	546	5		
496	2	533	3	318	4		
559	5	418	5	430	14		
330	14	534	2	299	1		

Add Parcels from Abst 68 Loc Coded BS/OC (or Jur#31 Bee ISD)

5

TOTAL ABST

887

Bee ISD - call for by Sub/Div Geo #

<u>Sub/Div</u>	<u>Geo # Beginning</u>	<u>Par#</u>
Woodman Roberts	58250-	25
Meider	54950-	18
Clopton	51350-	110
High Country	53450-	78
Rutherford	56700-	11
Loma Linda	54400-	27
Encino Loma	52350-	37
Hill Crest Heights	53550-	61
Dial	51960-	9
Kingswood	54150-	15
Countryside	51600-	23
Scott Ranch Medio Pasture	56850-	123
Red Bird Ridge	56400-	18
Oak Hills Estates	55350-	17
Oak Hill	55400-	25
Country Club Addn.	51650-	20
Shady Oaks	56900-	14
Ala Blanca	50100-	9
Roy Vance	56600-	50
College View	51450-	12
Oak Grove	55475-	18
Three Oaks	57500-	5
Windridge	58125-	25
Oak Bend	55300-	12
Oak Motts	55450-	161
White Tail	58050-	7
Grand View	52825-	42
Valley Oaks	57875-	5
Fairway Ridge	52525-	23
Tyler MH Park	57650-	45
Lonesome Oaks I & II	54475-	<u>60</u>
TOTAL SUB/DIV		1,105