

# **Coke County Appraisal District**

## **S.B. 1652 Biennial Reappraisal Plan 2015-2016**

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### **INTRODUCTION**

#### ***Scope of Responsibility***

The Coke County Appraisal District has prepared and published this reappraisal plan and appraisal report to provide our Board of Directors, citizens and taxpayers with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and then, several sections describing the appraisal effort by the appraisal district.

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

The appraisal district is responsible for local property tax appraisal and exemption administration for 12 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, municipal utility district, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals and estimated values by the appraisal district allocate the year's tax burden on the basis of each taxable property's market value. We also determine 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.

Except as otherwise provided the Property Tax Code appraises all taxable property at its "market value" as of January 1<sup>st</sup>. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- Exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- Both the seller and the buyer 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;
- Both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03). The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1<sup>st</sup> of the year preceding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1<sup>st</sup>.

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. Appraised values are reviewed annually and are subject to change. Business personal properties, minerals and utility properties are appraised every year.

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, we compare that information 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.

### ***Personnel Resources***

The office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. The administration department's function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The appraisal department is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, business personal, mineral, utilities, and industrial. The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Board of Tax Professional Examiners. Support functions including records maintenance, personnel in support services coordinate information and assistance to property owners, and hearings.

The appraisal district staff consists of 3 employees with the following classifications:

- 1 - Official/Administrator (executive level administration)
- 1 - Technician (appraisers, program appraisers and network support)
- 1 - Administrative Support (professional, customer service, clerical and other)

## ***Staff Education and Training***

All personnel that are performing appraisal work are registered with the Board of Tax Professional Examiners and are required to take appraisal courses to achieve the status of Registered Professional Appraiser within five years of employment as an appraiser. After they are awarded their license, they must receive additional training of a minimum of 30 hours of continuing education units every two years. Failure to meet these minimum standards results in the termination of the employee.

## ***Data***

The district is responsible for establishing and maintaining approximately 7695 real and personal property accounts covering 270 square miles within Coke County. Portions of adjoining counties are under over-lapping taxing jurisdictions and these properties are included within this number of property accounts. These over-lapping jurisdictions enter into Nolan and Tom Green Counties. This data includes property characteristics, ownership, and exemption information. Property characteristic data on new construction is updated through an annual field effort; existing property data is maintained through a field review. Sales are routinely validated during a separate field effort; however, numerous sales are validated as part of the new construction and field inspections.

## **SHARED APPRAISAL DISTRICT BOUNDARIES**

The district established procedures whereby ownership and property data information are routinely exchanged within over-lapping jurisdictional boundaries. With implementation of HB 1010 the Coke County Appraisal District shares its appraised values with adjoining counties on properties within their school district.

## **INDEPENDENT PERFORMANCE TEST**

According to Chapter 5 of the TPTC and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Division (PTD) conducts an annual property value study (PVS) of each Texas school district and each appraisal district. As part of this annual study, the code requires the Comptroller to: use sales and recognized auditing and sampling techniques; review each appraisal district's appraisal methods, standards and procedures to determine whether the district used recognized standards and practices (MSP review); test the validity of school district taxable values in each appraisal district and presume the appraisal roll values are correct when values are valid; and, determine the level and uniformity of property tax appraisal in each appraisal district. The methodology used in the property value study includes stratified samples to improve sample representativeness and techniques or procedures of measuring uniformity. This study utilizes statistical analyses of sold properties (sale ratio studies) and appraisals of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting. For appraisal districts, the reported measures include median level of appraisal, coefficient of

dispersion (COD), the percentage of properties within 10% of the median, the percentage of properties within 25% of the median, and price-related differential (PRD) for properties overall and by state category.

There are 2 independent school districts in Coke CAD for which appraisal rolls are annually developed. The preliminary results of this study are released February 1 in the year following the year of appraisal. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) the following July of each year. This outside (third party) ratio study provides additional assistance to the CAD in determining areas of market activity or changing market conditions.

## Appraisal Activities

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### INTRODUCTION

#### *Appraisal Responsibilities*

#### *Appraisal Resources*

- **Personnel** - 1 appraiser conducts the appraisal activities.
- **Data** - The data used by field appraisers includes the existing property characteristic information. Data is printed on a property record card (PRD), or personal property data sheets. Other data used includes maps, sales data, building permits, photos and actual cost and market information. Sources of information are gathered using excellent reciprocal relationships with other participants in the real estate market place. The district cultivates sources and gathers information from both buyers and sellers participating in the real estate market.

#### *Appraisal Frequency and Method Summary*

- **Residential Property**- Residential property is physically examined every three years with appraisers driving in front of each home, noting condition of the improvement and looking for changes that might have occurred to the property since the last on-site check.
- **Commercial Property**- Commercial and industrial real estate is observed annually to verify class and condition. The inspection occurs as Business Personal

Property appraisers are checking BPP accounts. Real estate accounts are analyzed against sales of similar properties in Coke CAD.

- Business Personal Property- Business personal property is observed annually. A rendition is sent for new businesses to complete. Businesses are categorized using SIC codes. Rendition laws provide additional information on which to base values of all BPP account.
- Minerals- Working and royalty interests of producing oil and gas wells are appraised annually. The Coke CAD is contracted with Pritchard & Abbott Inc. to appraise minerals.
- Each producing lease is valued as a unit and then that value is divided according to the various owners of the lease listed in division orders.
- Utilities and Pipelines- Utility companies and pipelines are appraised annually using a unit value developed using all three approaches to value. For example, a utility company's total value in the State is estimated using cost, market, and income approaches to value and then the entire value is allocated using the components of that utility company that have situs in the various tax units of Coke CAD. Components include such things as miles of transmission lines, miles of distribution lines, substations and the like for an electric utility.

## **PRELIMINARY ANALYSIS**

### ***Data Collection/Validation***

Data collection of real property involves maintaining data characteristics of the property. The information contained includes site characteristics, such as land size and topography, and improvement data, such as square foot of living area, year built, quality of construction, and condition. Field appraisers are required to use a property classification system that establishes uniform procedures for the correct listing of real property. All properties are coded according to a classification system. The approaches to value are structured and calibrated based on this coding system and property description and characteristics. The type of information contained in the BPP file includes personal property such as business inventory, furniture and fixtures,

The listing procedure utilized by the field appraisers is available in the district offices. Appraisers periodically update the classification system with input from the valuation group.

### ***Sources of Data***

The sources of data collection are through property inspection, new construction field effort, data mailer questionnaires, hearings, sales validation field effort, commercial sales verification and field effort, newspapers and publications, and property owner correspondence by mail or via the Internet. The Multiple Listing Service of the Board of Realtors is a reliable source of data, for both property description and market sales data. Area and regional real estate brokers and

managers are also sources of market and property information. Data surveys of property owners requesting market information and property description information is also valuable data. Soil surveys and agricultural surveys of farming and ranching property owners and industry professionals are helpful for productivity value calibration. The Texas Railroad Commission is the source for mineral production data and leasing information. Improvement cost information is gathered from local building contractors and Marshall and Swift Valuation Service.

Data review of entire neighborhoods is generally a good source for data collection. Appraisers walk entire neighborhoods to review the accuracy of our data and identify properties that have to be relisted. The sales validation effort in real property pertains to the collection of market data for properties that have sold. In residential, the sales validation effort involves on-site inspection by field appraisers to verify the accuracy of the property characteristics and confirmation of the sales price.

Property owners are one of the best sources for identifying incorrect data that generates a field check. Frequently, the property owner provides reliable data to allow correction of records without having to send an appraiser on-site. Properties identified in this manner are added to a work file and inspected at the earliest opportunity. Accuracy and validity in property descriptions and characteristics data is the highest goal and is stressed throughout the appraisal process from year to year. Appraisal opinion quality and validity relies on data accuracy as its foundation.

### ***Data Maintenance***

The field appraiser is responsible for the data entry of his/her fieldwork into the computer file. This responsibility includes not only data entry, but also quality assurance. The majority of the data collected in the field is input by the field appraiser. Data updates and file modification for property descriptions and input accuracy is conducted as the responsibility of the field appraiser and appraisal supervisors.

## INDIVIDUAL VALUE REVIEW PROCEDURES

### *Field Review*

The date of last inspection and the CAD appraiser responsible are listed on a property card. If a property owner or jurisdiction disputes the district's records concerning this data during a hearing, via a telephone call or other correspondence received, the record may be corrected based on the evidence provided or an on-site inspection may be conducted. Typically, a field inspection is requested to verify this information for the current year's valuation or for the next year's valuation.

### PERFORMANCE TEST

The property appraisers are responsible for conducting ratio studies and comparative analysis. Ratio studies are conducted on property located within certain neighborhoods or districts by appraisal staff. The sale ratio and comparative analysis of sale property to appraised property forms the basis for determining the level of appraisal and market influences and factors for the neighborhood. This information is the basis for updating property valuation for the entire area of property to be evaluated. Field appraisers, in many cases, may conduct field inspections to insure the accuracy of the property descriptions at the time of sale for this study. This inspection is to insure that the ratios produced are accurate for the property sold and that appraised values utilized in the study are based on accurate property data characteristics observed at the time of sale. Also, property inspections are performed to discover if property characteristics had changed as of the sale date or subsequent to the sale date. Sale ratios should be based on the value of the property as of the date of sale not after a subsequent or substantial change was made to the property after the negotiation and agreement in price was concluded. Properly performed ratio studies are a good reflection of the level of appraisal for the district.

## Residential Valuation Process

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### INTRODUCTION

**MARKET AREA:** Due to the low volume of sales in the county the whole of Coke County is considered to be the market area.

### *Appraisal Resources*

*Personnel - The residential appraisal staff consists of 1 appraiser and one data collector.*

- **Data** - An individualized set of data characteristics for each residential dwelling and multiple family units in this district are collected in the field and data entered to the computer.

## **VALUATION APPROACH**

### ***Land Analysis***

Residential land valuation analysis is conducted prior to neighborhood sales analysis. The value of the land component to the property is estimated based on available market sales for comparable and competing land under similar usage. A comparison and analysis of comparable land sales is conducted based on a comparison of land characteristics found to influence the market price of land located in the neighborhood. A computerized land table file stores the land information required to consistently value individual parcels within neighborhoods given known land characteristics. Specific land influences are considered, where necessary, and depending on neighborhood and individual lot or tract characteristics, to adjust parcels outside the neighborhood norm for such factors as access, view, shape, size, and topography. The appraisers use abstraction and allocation methods to insure that estimated land values best reflect the contributory market value of the land to the overall property value.

### ***Area Analysis***

Information is gleaned from real estate publications and sources such as continuing education in the form of IAAO and BTPE classes.

### ***Neighborhood and Market Analysis***

Neighborhood analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and stratify comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. Residential valuation and neighborhood analysis is conducted on various market areas within each of the political entities known as Independent School Districts (ISD). Analysis of comparable market sales forms the basis of estimating market activity and the level of supply and demand affecting market prices for any given market area, neighborhood or district. Market sales indicate the effects of these market forces and are interpreted by the appraiser into an indication of market price ranges and indications of property component change considering a given time period relative to the date of appraisal.

The first step in neighborhood analysis is the identification of a group of properties that share certain common traits. A "neighborhood" for analysis purposes is defined as the largest geographic grouping of properties where the property's physical, economic, governmental and social forces are generally similar and uniform. Once a neighborhood with similar characteristics has been identified, the next step is to define its boundaries. This process is known as "delineation". Some factors used in neighborhood delineation include location, sales price range,

lot size, age of dwelling, quality of construction and condition of dwellings, square footage of living area, and story height.

All the residential analysis work done in association with the residential valuation process is neighborhood specific. Neighborhoods are field-inspected and delineated based on observable aspects of homogeneity. Whereas neighborhoods involve similar properties in the same location, a neighborhood group is simply defined as similar neighborhoods in similar locations. Neighborhood grouping is highly beneficial in cost-derived areas of limited or no sales, or use in direct sales comparison analysis. Neighborhood groups, or clustered neighborhoods, increase the available market data by linking comparable properties outside a given neighborhood. Sales ratio analysis, discussed below, is performed on a neighborhood basis, and in soft sale areas on a neighborhood group basis.

### ***Highest and Best Use Analysis***

The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of residential property is normally its current use.

## **VALUATION AND STATISTICAL ANALYSIS (Model Calibration)**

### ***Cost Schedules***

All residential parcels in the district are valued with a replacement cost estimated from identical cost schedules based on the improvement classification system using a comparative unit method. The district's residential cost schedules are estimated from Marshall and Swift, a nationally recognized cost estimator service. These cost estimates are compared with sales of new improvements and evaluated from year to year and indexed to reflect the local residential building and labor market. Costs may also be indexed for neighborhood factors and influences that affect the total replacement cost of the improvements in a smaller market area based on evidence taken from a sample of market sales. The cost schedules are reviewed regularly as a result of recent state legislation requiring that the appraisal district cost schedules be within a range of plus or minus 10% from nationally recognized cost schedules.

A review of the residential cost schedule is performed annually. As part of this review and evaluation process of the estimated replacement cost, newly constructed sold properties representing various levels of quality of construction in district are considered. The property data characteristics of these properties are verified and photographs are taken of the samples. CAD replacement costs are compared against Marshall & Swift, a nationally recognized cost estimator, and the indicated replacement cost abstracted from these market sales of comparably improved structures. The results of this comparison are analyzed using statistical measures, including stratification by quality and reviewing has estimated building costs plus land to sales prices. As a result of this analysis, a new regional multiplier or economic index factor and indications of neighborhood economic factors are developed for use in the district's cost process.

This new economic index is estimated and used to adjust the district's cost schedule to be in compliance with local building costs as reflected by the local market.

### ***Sales Information***

A sales file for the storage of "snapshot" sales data at the time of sale is maintained for real property. Residential vacant land sales, along with commercial improved and vacant land sales are maintained in a sales information system. Residential improved and vacant sales are collected from a variety of sources, including: district questionnaires sent to buyer and seller, field discovery, protest hearings, Board of Realtor's MLS, various sale vendors, and realtors. Neighborhood sales reports are generated as an analysis tool for the appraiser in the development and estimation of market price ranges and property component value estimates. Abstraction and allocation of property components based on sales of similar property is an important analysis tool to interpret market sales under the cost and market approaches to value. These analysis tools help determine and estimate the effects of change, with regard to price, as indicated by sale prices for similar property within the current market.

### ***Statistical Analysis***

The residential valuation appraisers perform statistical analysis annually to evaluate whether estimated values are equitable and consistent with the market. Ratio studies are conducted on each of the residential valuation neighborhoods in the district to judge the two primary aspects of mass appraisal accuracy--level and uniformity of value. The level of appraised values is determined by the weighted mean ratio for sales of individual properties within a neighborhood, and a comparison of neighborhood weighted means reflect the general level of appraised value between comparable neighborhoods.

The appraiser, through the sales ratio analysis process, reviews every neighborhood annually. The first phase involves neighborhood ratio studies that compare the recent sales prices of neighborhood properties to the appraised values of these sold properties. This set of ratio studies affords the appraiser an excellent means of judging the present level of appraised value and uniformity of the sales. The appraiser, based on the sales ratio statistics and designated parameters for valuation update, makes a preliminary decision as to whether the value level in a neighborhood needs to be updated or whether the level of market value in a neighborhood is at an acceptable level.

### ***Market and Cost Reconciliation and Valuation***

Neighborhood analysis of market sales to achieve an acceptable sale ratio or level of appraisal is also the reconciliation of the market and cost approaches to valuation. Market factors are developed from appraisal statistics provided from market analyses and ratio studies and are used to ensure that estimated values are consistent with the market and to reconcile cost indicators. The district's primary approach to the valuation of residential properties uses a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not particularly specified in a purely cost model.

When the appraiser reviews a neighborhood, the appraiser reviews and evaluates a ratio study that compares recent sales prices of properties, appropriately adjusted for the effects of time, within a delineated neighborhood, with the value of the properties' based on the estimated depreciated replacement cost of improvements plus land value. The calculated ratio derived from the sum of the sold properties' estimated value divided by the sum of the time adjusted sales prices indicates the neighborhood level of appraisal based on sold properties. This ratio is compared to the acceptable appraisal ratio, 96% to 100%, to determine the level of appraisal for each neighborhood. If the level of appraisal for the neighborhood is outside the acceptable range of ratios, adjustments to the neighborhood are made.

If reappraisal of the neighborhood is indicated, the appraiser analyzes available market sales, appropriately adjusted for the apparent effects of time, by market abstraction of property components. This impact on value is usually the most significant factor affecting property value and the most important unknown to determine by market analysis. Abstraction of the improvement component from the adjusted sale price for a property indicates the effect of overall market suggested influences and factors on the price of improvements that were a part of this property, recently sold. Comparing this indicated price or value allocation for the improvement with the estimated replacement cost new of the improvement indicates any loss in value due to accrued forms of physical, functional, or economic obsolescence. This is a market driven measure of accrued depreciation and results in a true and relevant measure of improvement marketability, particularly when based on multiple sales that indicate the trending of this rate of change over certain classes of improvements within certain neighborhoods. Based on this market analysis, the appraiser estimates the annual rate of depreciation for given improvement descriptions considering age and observed condition. Once estimated, the appraiser recalculates the improvement value of all property within the sale sample to consider and review the effects on the neighborhood sale ratio. After an acceptable level of appraisal is achieved within the sale sample, the entire neighborhood of property is recalculated utilizing the indicated depreciation rates taken from market sales. This depreciation factor is the basis for trending all improvement values and when combined with any other site improvements and land value, brings the estimated property value through the cost approach closer to actual market prices as evidenced by recent sale prices available within a given neighborhood. Therefore, based on analysis of recent sales located within a given neighborhood, estimated property values will reflect the market influences and conditions only for the specified neighborhood, thus producing more representative and supportable values. The estimated property values calculated for each update neighborhood are based on market indicated factors applied uniformly to all properties within a neighborhood. Finally, with all the market-trend factors applied, a final ratio study is generated that compares recent sale prices with the proposed appraised values for these sold properties. From this set of ratio studies, the appraiser judges the appraisal level and uniformity in both update and non-update neighborhoods and verifies appraised values against overall trends as exhibited by the local market, and finally, for the school district as a whole.

## **TREATMENT OF RESIDENCE HOMESTEADS**

Beginning in 1998, the State of Texas implemented a constitutional classification scheme concerning the appraisal of residential property that receives a residence homestead exemption. Under that law, beginning in the second year a property receives a homestead exemption; increases in the assessed value of that property are "capped." The value for tax purposes (assessed value) of a qualified residence homestead will be the LESSER of:

- The market value; or
- The preceding year's appraised value;  
PLUS 10 percent for each year since the property was re-appraised;  
PLUS the value of any improvements added since the last re-appraisal.

Assessed values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1<sup>st</sup> of the year following sale of the property and the property is appraised at its market value. An analogous provision applies to new homes. While a developer owns them, unoccupied residences may be partially complete and appraised as part of an inventory. This valuation is estimated using the district's land value and the percentage of completion for the improvement contribution that usually is similar to the developer's construction costs as a basis of completion on the valuation date. However, in the year following changes in completion, occupancy, or sale, they are appraised at market value.

## **INDIVIDUAL VALUE REVIEW PROCEDURES**

### ***Field Review***

The appraiser identifies individual properties in critical need of field review through sales ratio analysis. Sold properties are field reviewed on a monthly and periodic basis to check for accuracy of data characteristics.

Increased sales activity has also resulted in a more substantial field effort on the part of the appraisers to review and resolve sales outliers. Additionally, the appraiser frequently field reviews subjective data items such as quality of construction, condition, and physical, functional and economic obsolescence, factors contributing significantly to the market value of the property. After preliminary estimates of value have been determined in targeted areas, the appraiser takes valuation documents to the field to test the computer-assisted values against his own appraisal judgment. During this review, the appraiser is able to physically inspect both sold properties and unsold properties for comparability and consistency of values.

### ***Office Review***

Once field review is completed, the appraiser conducts a routine valuation review of all properties as outlined in the discussion of ratio studies and market analysis. Valuation reports comparing previous values against proposed and final values are generated for all residential improved and vacant properties. The percentage of value difference are noted for each property within a delineated neighborhood allowing the appraiser to identify, research and resolve value anomalies before final appraised values are released. Previous values resulting from a hearing

protest are individually reviewed to determine if the value remains appropriate for the current year.

Once the appraiser is satisfied with the level and uniformity of value for each neighborhood within his area of responsibility, the estimates of value go to noticing.

## **PERFORMANCE TESTS**

### ***Sales Ratio Studies***

The primary analytical tool used by the appraisers to measure and improve performance is the ratio study. The district ensures that the appraised values that it produces meet the standards of accuracy in several ways. Overall sales ratios are generated for each neighborhood to allow the appraiser to review general market trends within their area of responsibility, and provide an indication of market appreciation over a specified period of time. The PC-based ratio studies are designed to emulate the findings of the state comptroller's annual property value study for category A property.

### ***Management Review Process***

Once the proposed value estimates are finalized, the appraiser reviews the sales ratios by neighborhood and presents pertinent valuation data, such as weighted sales ratio and pricing trends, to the Chief Appraiser for final review and approval. This review includes comparison of level of value between related neighborhoods within and across jurisdiction lines. The primary objective of this review is to ensure that the proposed values have met preset appraisal guidelines appropriate for the tax year in question.

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## **Commercial And Industrial Property Valuation Process**

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### **INTRODUCTION**

#### ***Appraisal Responsibility***

Pritchard & Abbott Inc., contracted with Coke County, appraises the commercial and industrial property in Coke County. See attached.

#### ***Sources of Data***

##### **Business Personal Property**

The district's property characteristic data was collected through a massive field data collection effort coordinated by the district over the recent past and from property owner renditions This

project results in the discovery of new businesses, changes in ownership, relocation of businesses, and closures of businesses not revealed through other sources. Tax assessors, city and local newspapers, and the public often provide the district information regarding new personal property and other useful facts related to property valuation.

Coke County is such a small county new businesses are easily recognizable even in our daily commute to and from work, driving to church, etc. As new property is observed in our regular mass appraisal process, personal knowledge, building permits, deeds, DBA applications, and numerous other sources notes, and on occasion, photographs are taken. A file in the appraisal district is established for "new property for next tax year" and all pertinent information is placed in the file for inspection for the new tax year.

#### Leased and Multi-Location Assets

The primary source of leased and multi-location assets is property owner renditions of property. Other sources of data include field inspections.

### **VALUATION AND STATISTICAL ANALYSIS (model calibration)**

#### ***Cost Schedules***

Cost schedules are developed based on the SIC code by the Property Tax Division of the Comptroller's Office and by district personal property valuation appraisers. Analyzing cost data from property owner renditions, hearings, state schedules, and published cost guides develops the cost schedules. The cost schedules are reviewed as necessary to conform to changing market conditions. The schedules are typically in a price per square foot format, but some exception SIC's are in an alternate price per unit format, such as per room for hotels.

#### ***Statistical Analysis***

Summary statistics including, but not limited to, the median, weighted mean, and standard deviation provide the appraisers a analytical tool by which to determine both the level and uniformity of appraised value by SIC code. Review of the standard deviation can discern appraisal uniformity within SIC codes.

#### ***Depreciation Schedule and Trending Factors:***

##### Business Personal Property

Coke 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.

##### Vehicles

Value estimates for vehicles are based on Red Book published book values, and there are also considerations available for high mileage.

Leased and Multi-Location Assets

Leased and multi-location assets are valued using the PVF schedules mentioned above. If the asset to be valued in this category is a vehicle, then Red Book published book values are used.

**INDIVIDUAL VALUE REVIEW PROCEDURES**

*Office Review*

**PERFORMANCE TESTS**

*Ratio Studies*

Every other year the Property Tax Division of the state comptroller's office conducts a property value study (PVS). The PVS is a ratio study used to gauge appraisal district performance. Results from the PVS play a part in school funding. Rather than a sales ratio study, the personal property PVS is a ratio study using state cost and depreciation schedules to develop comparative personal property values. These values are then compared to Coke CAD's personal property values and ratios are indicated.

**Minerals (Oil and Gas Reserves) Valuation Process**

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**INTRODUCTION**

Appraisal Responsibility

Coke County Appraisal District is contracted with Pritchard and Abbott, Inc. for mineral appraisals. See attached.



*LIMITING CONDITIONS*

The appraised value estimates provided by the district are subject to the following conditions:

1. The appraisals were prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed. Some interior inspections of property appraised were performed at the

request of the property owner and required by the district for clarification purposes and to correct property descriptions.

3. Validation of sales transactions was attempted through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, residential sales data obtained from vendors was considered reliable.
4. I have attached a list of staff providing significant mass appraisal assistance to the person signing this certification.

### Tax Code Requirement

Passage of S.B. 1652 amended the Tax Code to require a written biennial reappraisal plan. The following details the changes to the Tax Code:

### The Written Plan

Section 6.05, Tax Code, is amended by adding subsection (i) to read as follows:

- (i) To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10<sup>th</sup> day before the day 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

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

- (a) Each appraisal office shall implement the plan for periodic reappraisal of property, approved by the board of directors under Section 6.05 (i).
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:
  - (1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps and property sketches.
  - (2) Identifying and updating relevant characteristics of each property in the appraisal records;
  - (3) Defining market areas in the district;
  - (4) Identifying property characteristics that affect property value in each market area, including:
    - (A) The location and market area of the property;
    - (B) Physical attributes of property, such as size, age, and condition;
    - (C) Legal and economic attributes; and
    - (D) Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;

- (5) Developing 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.

#### PROCEDURES FOR UPDATING GIS MAPPING SYSTEM

The appraisal district purchases a CD from the District Clerk's office on a monthly basis. This CD contains real estate deed transactions, wills, probates, mineral deeds, etc. After the ownership information has been entered into the tax program a copy of the deed and a copy of appraisal cards will be sent to Pritchard & Abbott Inc., Henderson office. At least once quarterly P&A will update the information on our mapping program. If we have a large split or an unusual circumstance occurs that requires the maps be updated more frequently a written request will be submitted to P&A for the update.

Included with the information sent to P&A will be metes and bounds, when available.

#### *Certification Statement:*

"I, Gayle Sisemore, Chief Appraiser for the Coke County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."



Gayle Sisemore  
Chief Appraiser, Coke CAD

# 2015-2016 Property Tax Calendar

September 2014 Thru March 1, 2015	<p>Properties that were not 100% complete as of January 1<sup>st</sup> will be inspected for percent complete annually.</p> <p>Any property that an owner requests a re-appraisal on will be appraised annually.</p> <p>Any problem areas indicated on our PVS report will be appraised annually.</p> <p>All business personal property is appraised annually.</p> <p>Pritchard &amp; Abbott Inc appraises all commercial, industrial and mineral properties annually.</p>
September 1, 2015 March 1, 2016 (See attached map)	<p>Mass appraisal process will begin with areas of appraisal to be as follows:</p> <p>Portions of Oak Creek Lake not re-appraised during the 2013-2014 cycle.</p> <p>Portions of Lake Spence not re-appraised during the 2013-2014 cycle.</p> <p>The northeastern portion of the county rural property falling in the East Coke County Hospital District will be re-appraised. This area will begin at the Nolan County line and will encompass property south to Farm to Market road 2662 and then west to highway 208. Please note attached map.</p>
December 31	<p>Last day to mail personal property renditions, annual exemption applications, agricultural valuation applications due for update and any other application requiring an annual renewal.</p>
January 31	<p>Last day for chief appraiser to deliver applications for agricultural designation and exemptions requiring annual applications. (Sec. 11.44 &amp; 23.43)</p> <p>Property Value Study results released.</p>
February 1	<p>Last day for motor vehicle, boat and outboard motors, heavy equipment and manufactured housing dealers to file dealer's inventory declarations (Sec. 23.121, 23.124, 23.1241, 23.127).</p>
March 15	<p>Deadline to file written appeal of PVS findings with Texas Comptroller (Government Code Sec. 403.303)</p>
April 1	<p>Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for single-family residence homestead properties (Sec. 25.19).</p> <p>Last day for the chief appraiser to notify the taxing units of the form in which the Appraisal roll will be provided to them (Sec. 26.01)</p>
April 15	<p>Last day for property owners to file renditions and property information reports Unless they request a filing extension in writing (Sec. 22.23)</p> <p>NOTE: The Comptroller and each chief appraiser are required to publicize the legal requirements for filing rendition statements and the availability of forms in a manner reasonably designed to notify all property owners of the law (Sec. 22.21). Chief Appraisers need to check with legal counsel to determine the manner and timing of this notice to meet the legal requirement.</p>
May 1	<p>Last day for property owners to file these applications or reports with the CAD:</p> <ol style="list-style-type: none"><li>1. Some exemption applications (Sec 11.43)</li><li>2. Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec 11.43)</li></ol>

3. Applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d and 1-d-1 agricultural land, timberland, recreational-park-scenic land and public access airport property (Sec 23.43, 23.54, 23.75, 23.84 23.94, 23.9804)
4. Railroad rolling stock reporting (Sec 24.32)
5. Request for separate listing of separately owned land and improvements (Sec 25.08)
6. Requests for proportionate taxing of a planned unit development property (Sec 25.09)
7. Requests for separate listing of separately-owned standing timber and land (Sec 25.10)
8. Requests for separate listing of undivided interests (Sec 25.11)
9. Requests for joint taxation of separately owned mineral interest (Sec 25.12)

Last day for chief appraiser to certify estimate of school district's taxable value for school district to use for publishing notice of budget and proposed tax rate and adopting its budget for a fiscal year that begins July 1. Chief appraiser must also certify estimate of taxable value for county and cities unless the taxing units choose to waive the estimate (Sec 26.01)

Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for properties other than single-family residence homesteads (Sec 25.19)

May 2-16      Period when taxing units may file resolutions with the chief appraiser to change CAD finance method. Three-fourths of taxing units must file for change to occur (Sec 6.061)

Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Sec 41.41, 41.70)

May 16      Last day for property owners to file renditions and property information reports if they requested an extension in writing. For good cause, the chief appraiser may extend this deadline another 15 days (Sec 22.23)

Last day (or as soon thereafter as practicable thereafter) for chief appraiser to mail notices of appraised value, denial of exemptions and denial of special appraisal (Sec 11.45, 23.44, 23.57, 23.85, 23.95, 23.9805, 25.19)

Date (or as soon as practicable thereafter) for chief appraiser to prepare appraisal records and submit to ARB (Sec 25.01, 25.22).

May 19      Last day for chief appraiser to count taxing units' resolutions to change CAD's finance method (6.061)

May 24      Last day for chief appraiser to notify taxing units of change in the CAD's finance method (Sec 6.061)

May 30      Last day for taxing units to file challenges with ARB (or within 15 days after ARB receives appraisal records, whichever is later) (Sec 41.04)

Last day for property owners to file protest with ARB (or by 30<sup>th</sup> day after notice of appraised value is delivered, whichever is later) (Sec 41.44)

June 1      Last day for religious organizations to amend charters and file new applications for Sec. 11.20 exemption (or within 60 days of exemption denial, whichever is later) (Sec 11.421)

- June 14 Last day for chief appraiser to submit recommended 2015(2016) budget to CAD board and taxing units (unless taxing units have changed CAD's fiscal year (Sec 6.06)
- June 30 Last day for CAD's to report formation of investment zones and tax abatement agreements to the Texas Comptroller (Sec 312.005)
- July 20 Date ARB must approve appraisal records, but may not do so if more than 5 percent of total appraised value remains under protest.
- July 25 Last day for chief appraiser to certify appraisal roll to each taxing unit (Sec 26.01)
- August 1 Last day for property owners to apply for September 1 inventory appraisal for 2015(2016) (Sec 23.12)
- August 15 Last day for CAD board to pass resolution to change CAD finance method, subject to taxing unit's unanimous consent (Sec 6.061)
- Last day for CAD board to pass resolution to change number of directors, method for appointing or both, and deliver to each taxing unit (Sec 6.031)
- August 31 Last day for property to give, in writing, correct address to CAD for tax bill; penalties and interest waived if the bill is not sent to the correct address 21 days before delinquency date (Sec 33.011)
- Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method (Sec 6.061)
- Last day for taxing unit entitled to vote for appointment of CAD directors to file a resolution opposing a change by CAD board in selection of directors (Sec 6.031)
- Sept 14 Last day for CAD to adopt 2015(2016) CAD budget, unless a district has changed its fiscal year (Sec 6.06)
- Last day for CAD board to notify taxing units in writing if a proposal to change a finance method by taxing units' unanimous consent has been rejected (Sec 6.061)
- Last day for CAD board to notify taxing units in writing if a proposal to change the number or method of selecting CAD directors is rejected by a voting taxing unit (Sec 6.031)
- Dec 1-31 Time when chief appraiser may conduct a mail survey to verify homestead exemption eligibility (Sec 11.47)
- NOTE: Calendar shows the most important tax deadlines for appraisal district and property owners in the 2015(2016) tax year. When the last day for performing an act falls on a Saturday, Sunday or holiday, Tax Code Section 1.06 designates the deadline as the next regular business day.
- NOTE: Ownership changes will be submitted at least quarterly to P&A so that the maps may be updated on a regular basis.

## **TARGET COMPLETION DATES - 2015**

Mail business personal property renditions	December 31, 2014
Mail agricultural-use application updates	December 31, 2014
Mail homestead and Exemption updates	December 31, 2014
Appraisal Field work completed	March 31, 2015
Mail all real property notices	April 1, 2015
Mail all minerals, commercial and industrial notices	May 1, 2015
Appraisal Review Board processes begin	June 20, 2015 (approximate date)
Appraisal Review Board approves records	July 20, 2015 (no later than)
Chief Appraiser certifies appraisal roll	July 25, 2015 (approximate date)
Begin 2014 fieldwork	September 1, 2015

## **TARGET COMPLETION DATES - 2016**

Mail business personal property renditions	December 31, 2015
Mail agricultural-use application updates	December 31, 2015
Mail homestead and Exemption updates	December 31, 2015
Appraisal Field work completed	March 15, 2016
Mail all real property notices	April 1, 2016
Mail all minerals, commercial and industrial notices	May 1, 2016

Appraisal Review Board processes begin	June 20, 2016 (approximate date)
Appraisal Review Board approves records	July 20, 2016 (no later than)
Chief Appraiser certifies appraisal roll	July 25, 2016 (approximate date)
Begin 2017 fieldwork	September 1, 2016

## **GOALS FOR THE COKE COUNTY APPRAISAL DISTRICT**

The appraisal district has outgrown its current office space provided by the Coke County Courthouse. It is the hope of office staff that a larger facility may be purchased in the near future. As of the latter part of 2011 this project has been placed on the “back burner” pending the outcome of the water crisis.

With retirement age approaching for the chief appraiser and the appraiser I it is the goal of the chief appraiser for the data entry clerk to begin his/her certification process. The part-time position was changed to fulltime beginning January 2014. This employee took Appraisal 101 and 102 classes latter part of 2013 after registering with TDLR. He is working toward obtaining his RPA certification.

MAP III will begin in 2015. The goal of the CAD is to pass all phases of the program with no recommendations required from the Comptroller’s office.

### 2015 MASS APPRAISAL AREAS

Due to staff restrictions Coke County Appraisal District is unable to reappraise each property in the county annually therefore we have implemented a rotating schedule. For the 2015 appraisal roll year the balance of Oak Creek Lake will be re-appraised. We will not make appointments to view these areas (with the exception of rural land) except to request permission to update properties less than 100% complete or to compile information on new structures erected. We will make every attempt to make appointments with

property owners or agents of rural land in order to gain access to the property. If access is denied or we are unable to contact the owner or agent a drive-by appraisal will be performed if accessible.

At Oak Creek Lake appraisers will check status of boat docks also. Pictures will be taken of structures, measurements taken of any new structures and a comparison of improvements from last reappraisal will be made to ascertain any changes in improvements, size, exteriors, roofs, etc.

As always, any taxpayer requesting a reappraisal will be accommodated also even if they are not in the target areas.

The appraisers will also appraise any new improvements added in 2014. Appointments with property owners will be requested.

Data entry from reappraisal begins in January as well as schedule changes if indicated by sales ratio studies.

All real estate notices are mailed by April 1<sup>st</sup> or as soon thereafter as practicable.

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Signature of Board Chairman

## **PROJECTED MASS APPRAISAL SCHEDULE FOR 2015 APPRAISAL YEAR**

**2014 Sept. 1-12**

**Oak Creek**

**Sept. 15-19**

**F1 sector (see map)**

<b>Sept. 22-26</b>	<b>F2 sector</b>
<b>Sept. 29 – 10/3</b>	<b>F3 sector</b>
<b>Oct. 6 – 10<sup>th</sup></b>	<b>F4 sector</b>
<b>Oct. 20-24</b>	<b>F5 sector (north half)</b>
<b>Oct. 27 – 31</b>	<b>G1 sector</b>
<b>Nov. 3-7</b>	<b>G2 sector</b>
<b>Nov. 10-14</b>	<b>G3 sector</b>
<b>Nov. 17-21</b>	<b>G4 sector</b>
<b>Dec. 1-5</b>	<b>G5 sector (north half)</b>
<b>Dec. 8-12</b>	<b>H1 sector</b>
<b>Dec. 15-19</b>	<b>H2 sector</b>
<b>2015 Jan. 5-9</b>	<b>H3 sector</b>
<b>Jan. 12-16</b>	<b>H4 sector</b>
<b>Jan. 19-23</b>	<b>H5 sector (north half)</b>
<b>Jan. 26 – Mar. 31</b>	<b>Follow-ups, missed appointments, new structures % complete, requested re-appraisals, etc.</b>

## **2015 SECTORS**

**F1**  
**ABSTRACTS/SECTION**  
362/267  
1514/268  
361/269  
2016-1984-1389/270

**G1**  
**ABSTRACTS/SECTION**  
360/272  
2000-2087-1465/276  
381/283  
1556-1557-2074/280

**H1**  
**ABSTRACTS/SECTION**  
1523/2  
1764/2  
188/472  
2123/2

1581/296	307/333	207/308
590/4	1854/272	1974/1
591/5	377/275	206/307
1937/1	1435/284	1956/10
290/291	304/281	1491/10
589/3	1717-1718/334	1855/1
592,1460,1407,1461,1408/6	1552/252	93/9
376/277	1546/274	1555/6
		721/1 1238/430
1551/290	305/285	1241/301 1242/300
	306/335	
55,587/7	1403/282	51/471
303/279		
309/329	1406-1436/336	1375/470 2130/6
585,1899/330	BLACKWELL CITY-COKE	
308/331	COUNTY	715/1
2077,1459/332	1442/1	1431/1
1570,2101/332	1430/2	446/205
376/277	1865/46	1943/1
	1255/309	1031/10
	741/Warren Mrs Eppie	204/305
	1986/3	205/306
	35/1	206/307
	1492/2	48/475
	378/273	85/474
	1443-1418/186	1808/1
	1406-1436/336	2115/1
		596/431
		157/303
		1519/1
		1031-2054/10
		158/304
		2117/3
		2116/2
		901/9
		2058/1
		1108/1

**F2**  
**ABSTRACT/SECTION**

1441/344  
312/343  
1936,1568/342  
313/341  
321/357  
1467/356  
320/355  
1542,1428/354  
974/372  
326/371  
1374,1476/370  
327/369  
336/383  
1889,1994/384  
1394/384  
1995,1391,600/386

**G2**  
**ABSTRACT/SECTION**

1958,2065/340  
314/339  
1809,1447/338  
315/337  
319/353  
2003,2004/352  
1831,1728/352  
318/351  
1970,1638/350  
1446,1445.,2020/368  
328/367  
329/365  
334/387  
1916,1553,940,1919,1515/388  
333/389  
1355/390

**H2**  
**ABSTRACT/SECTION**

1509/8  
608/5  
167/7  
1554/4  
1211/3  
527/1  
1154/1  
1396/2  
1932/1  
529/1  
1224/1  
509/299  
1423/2  
317/349  
1388,1395,1942/348  
1576,1925/348  
316/347  
1384/2  
506 1/2/27  
506/25  
1929/1  
1536/26  
1537/28  
1377/2  
692/5  
1387/1  
1282/31  
1579/32  
1580/30  
2082/29  
694/6  
332/391  
1372,1344/392  
331/361  
1736/364  
330/363  
847,1400,1830,1860/362

**F3****ABSTRACT/SECTION**

1392,1472,1497,1734/404  
342/403  
1458/402  
343/401  
352/417  
1483/418  
351/419  
1875,1680/420  
1362,1493,1999,1998/438  
357/437  
1593/436  
358/435  
385/441  
1709/444  
383/445  
1453/446  
1529/1  
1225/1  
1862/1  
384/443  
1691,1440,2042,1524/458  
386/457  
1042/500

**G3****ABSTRACT/SECTION**

1376,1876,1960,1971/400  
344/399  
1452,1528,1896/398  
345/397  
350/421  
1585,1484,1159/422  
349/423  
870,1934/424  
1480,1752,2056/434  
1890,1945,1931/434  
359/433  
1415,1918,1927,1979/432  
2055/432  
251/431  
382/447  
1405,1531/448  
769/448  
253/449  
779/450  
1642,1696,1845/456  
1920,1935,1479/456  
387/455  
1544,1563,1640/454  
388/453

**H3****ABSTRACT/SECTION**

819,858,889,1874/396  
346/395  
1429/394  
348/425  
1659,1873,1917/426  
347/393  
853,2091,1048/430  
379/429  
1464,1716,1972/428  
252/451  
352/427  
1772,2037,1220/452  
1371,896/452  
57/3  
991,1350/6  
9/2  
59/3  
7/1  
1894/58  
1909/1  
690/1  
1765/LAIRD WJ  
1261/3  
1558/1  
1214/4  
1378/2  
1239/2  
612/2  
606/1  
796/4  
691/2  
1330/41  
1973/2  
1978/1  
1532,780/1

**F4**  
**ABSTRACT/SECTION**

986/2  
1878/2  
1824/2  
1412/2  
558/968  
536/967  
473-966 ½  
489/462  
579/966  
20/431  
575/965  
613/965 ½  
1731/1  
500/460  
572/964  
161/964 ½  
499/459  
519/458  
554/963  
91/967 ½  
557/962  
578/961  
570/960  
551/959  
557/958  
1326/1  
518/457  
160/456  
516/455  
1798/8  
773/1  
603/23  
489/462  
2100/Wendland  
1797/6  
1025/2  
1132/3  
195/1  
1878/2  
534/969  
559/971  
556/972  
189/466  
615/465  
558/968  
616/464  
1184/1  
46/NA  
488/463

**F5**  
**ABSTRACT/SECTION**

**G4**  
**ABSTRACT/SECTION**

154/1  
517/454  
571/956  
573/955  
1774/954  
574/953  
21/543  
740/1 ½  
SF15567  
621/452  
620/451  
619/450  
618/448  
3/448  
2/447  
1/446  
454/624  
193/27 ½  
153/380  
625/381  
617/382  
576/951  
36/1  
1692,56/6  
62/5  
134/331  
133/330  
555/952  
2120/Wendland  
2121/Wendland

**G5**  
**ABSTRACT/SECTION**

**H4**  
**ABSTRACT/SECTION**

1863/2  
1864/1  
1077/4  
1222/4  
58/1  
135/329  
524/328  
523/327  
54/326  
1254/325  
1253/324  
1243/324 ½  
1773/44  
1236/2  
1248/321  
1249/320  
1252/319  
1639/2  
1030/8  
1201/9  
1194/28 ½  
1281/3  
1277/2  
1258/1  
1677/25 ½  
1679/26 ½  
1678/27 ½  
1910/3  
1265/1  
1861/31 ½

**H5**  
**ABSTRACT/SECTION**

156/22  
742/1  
1325/2  
2064/2  
38/20 ½  
63/21 ½  
2132/Harwell  
1726/2 ¼  
126/1  
19,510/17  
511/16

1838/1  
47/23 ½  
136/12  
739/2 ½  
152/25 ½  
1401/6  
1987/6  
601/29  
1439/6  
209/5  
192/22 ½  
15/30  
2111/Wilkins  
687/26 ½  
2096/Humlong  
1841/Good

187/383  
501/384  
1754/2  
594/10  
1251/387  
1245/388  
1573/389  
1244/390  
1363/2  
211/1  
1183/2  
628/12  
1515/22  
594/7  
514/385  
594/386  
1251/387  
724/12 ½  
1367/391

**PROJECTED MASS APPRAISAL SCHEDULE FOR 2016 APPRAISAL YEAR**

**2015 8/31 – 9/25** City of Robert Lee to include Original Town, ANL, Hillcrest, Mountain Creek Heights, Riverview, Sunset and Walker Height additions.

**9/28 – 10/23** City of Bronte to include Original Town, Archer, Brunson, Deer, Harris, Hicks, Luttrell, Maxwell, Moor, Southland Terrace, Valley West, Woodlawn and Woodlawn annex additions.

<b>10/26 – 10/30</b>	<b>A1 sector (see map)</b>
<b>11/2 – 11/6</b>	<b>A2 sector</b>
<b>11/9 – 11/13</b>	<b>A3 sector</b>
<b>11/16 – 11/20</b>	<b>B1 sector</b>
<b>11/3- 12/4</b>	<b>B2 sector</b>
<b>12/7 – 12/11</b>	<b>B3 sector</b>
<b>12/14 – 12/18</b>	<b>C1 sector</b>
<b>2016 1/4 – 1/8</b>	<b>C2 sector</b>
<b>1/11 – 1/15</b>	<b>C3 sector</b>
<b>1/18 – 1/22</b>	<b>D1 sector</b>
<b>1/25 – 1/29</b>	<b>D2 sector</b>
<b>2/1 – 2/5</b>	<b>D3 sector</b>
<b>2/8 – 2/12</b>	<b>E1 sector</b>
<b>2/15 – 2/19</b>	<b>E2 sector</b>
<b>2/22 – 2/26</b>	<b>E3 sector</b>

**2/29 – 3/31                      Follow-ups, missed appointments, new structures % complete, requested re-appraisals, etc.**

<b>ABSTRACT/SECTION</b>	<b>ABSTRACT/SECTION</b>	<b>ABSTRACT/SECTION</b>
<b>SECTOR A-1</b>		
673/29	1005/20	658/17
674/33	958/28	657/21
1122/16	2104/67	2103/67 ½
1368/?	1470/1	2106/?
1667/67 ¾	861/34	672/27
1454/22	662/16	1066/12
673/35	862/26	670/23
1455/14	661/13	1079/4
860/36	671/25	863/24
659/1	1545/2	1144/2
927/1	909/2	1285/1
1948/1	2119/15	809/25 ½
810/25 ½	1949/2	898/7 ½
1510/1		
<b>SECTOR B-1</b>		
660/3	2046/2	1100/10
1110/1	1813/10	1047/2
1284/1	1146/3	1145/2
1922/254	369/253	1199/1
808/253 ½	996/6	1360/?
1080/1	1269/1	1286/11

**ABSTRACT/SECTION****ABSTRACT/SECTION****ABSTRACT/SECTION****SECTOR B-1 CON'T.**

1215/203

645/6

635/8

811/8 ½

835/?

1015/?

1187/1

834/8

1101/2

1771/16

647/7

920/535 ½

132/533

642/9

1291/1

836/3

972/1

838/2

970/1

1882/32

1235/1

1002/4

1003/3

1599/460

393/461

394/459

1160/326

2080/326

2090/326

296/315

1847/316

**SECTOR C-1**

368/255

1846/256

1340/6

804/4

1033/5

990/10

1292/1

1840/20

1328/1

1323/300

806/1

1511/1

1587/306

370/305

367/257

1735/304

1796/304

1494/304

1586/304

1887/258

371/303

1622/310

1701/310

294/311

1591/312

295/313

1848/314

297/325

1662/324

298/323

1738/322

1795/322

299/321

1502/466

1682/466

391/465

1592/464

392/463

1992/462

2089/462

1600/462

1661/462

**ABSTRACT/SECTION****ABSTRACT/SECTION****ABSTRACT/SECTION****SECTOR D-1**

366/259

1477/260

365/261

1478/262

373/299

1487/300

372/301

1700/302

293/309

2067/308

1826/308

2068/308

2069/308

292/307

1521/298

1923/298

301/317

762/318

300/319

1588/320

390/467

1647/468

2086/468

389/469

1745/470

**SECTOR E-1**

364/263

1596/264

363/265

1598/266

375/293

1597/296

374/295

380/297

1990/298

1016/3

1924/1

899/1

785/7

1872/14

490/13

1881/6

1114/6

1071/1

1871/4

1880/2

291/287

1902/292

302/289

1681/288

1168/1

1885/1

1411/3

1209/2

1921/1

801/5

2010/4

1188/1/2

SF155191

1063/5

605/1593

466/3

1815/4

522/1596

910/48

807/?

1673/8

1075/48

1490/1

1732/48

1806/328

310/327

**SECTOR A-2****ABSTRACT/SECTION**

1578/11

289/1

864/1

873/1

1725/2

1892/26

222/67

1757/70

226/77

**ABSTRACT/SECTION**

288/3

1289/1

1879/56

872/6

1569/2

220/27

1869/68

255/79

1868/76

**ABSTRACT/SECTION**

2052/1

883/533 ½

1280/3

963/3 ½

219/25

1866/66

223/69

1977/78

227/75

**SECTOR B-2**

644/5

131/532

737/529

31/526

503/523

23/520

483/517

633/11

1742/80

1267/1

1278/1

1205/3

1217/1

181/531

25/528

30/525

185/522

22/519

636/6

1741/30

224/71

2107/?

1230/2

1740/28

646/4

736/530

24/527

502/524

186/521

484/518

634/10

1739/72

1231/1

1279/1

961/72 ½

897/11 ½

**SECTOR C-2****ABSTRACT/SECTION**

1828/18

395/477

396/475

1603/480

734/516

2059/1

643/3

87/513

152/511

162/508

1905/1

723/506

1776/16

**SECTOR D-2**

1590/474

164/1597

604/1598

1324/484

1780/484

997/2

1189/53

1901/484

2133/?

**ABSTRACT/SECTION**

631/13

1602/476

1613/482

401/479

735/515

962/3 ½

1777/4

1038/1

151/510

732/507

1273/1

482/505

650/1

397/473

1195/1

398/471

1482/3

165/1595

1085/?

964/4

1288/1

**ABSTRACT/SECTION**

1601/478

1385/476

400/481

632/12

733/514

923/?

636/6

86/512

163/509

2127/?

651/2

481/504

1778/472

1196/2

399/483

1775/2

53/1599

900/1

871/2

965/3

**SECTOR E-2****ABSTRACT/SECTION**

1013/2

781/27

1074/25

1451/1

8019/1

1675/346

322/359

831/40

1730/40

1438/1

1485/376

1668/374

**SECTOR A-3**

1867/118

228/121

2038/122

2051/146

1801/144

238/165

2031/162

249/193

256/225

**ABSTRACT/SECTION**

1109/20

765/1

756/15

1327/2

1832/346

311/345

1520/360

926/1

998/35

881/16

323/375

1669/374

402/119

2057/122

2035/122

2053/146

236/143

1792/164

248/191

1803/194

1649/226

**ABSTRACT/SECTION**

1216/20

1761/1

2048/2

1228/1

1729/346

1468/358

1737/360

805/1

1086/?

894/3

1770/374

324/373

1802/120

2044/122

234/147

235/145

1804/166

239/163

1794/192

250/195

**SECTOR B-3****ABSTRACT/SECTION**

229/123

2033/124

230/125

641/1

1699/150

1654/148

241/159

1552/186

247/189

1512/228

**SECTOR C-3**

2128/?

231/153

638/4

917/9

553/1001

90/501

184/498

159/495

245/185

1266/1

629/1

1143/1

814/?

**ABSTRACT/SECTION**

2072/124

2070/124

2034/126

1612/152

1530/150

240/161

1611/158

246/187

1793/190

640/2

1993/154

2060/1

147/1003

549/1000

179/500

183/497

1641/156

1609/184

794/2

1163/1

1000/?

1051/18

**ABSTRACT/SECTION**

2073/124

2047/124

1839/126

232/151

233/149

1672/160

242/157

1695/188

257/227

639/3

637/5

190/503

548/1002

28/502

180/499

182/496

1614/156

243/155

1011/1

1208/3

981/5

244/183

**ABSTRACT/SECTION**

1045/1

1895/1

1073/2

882/1

**SECTOR D-3**

550/999

817/?

1779/410

552/998

569/995

202/5

565/991

627/493

479/490

513/487

2066/1

1014/4

1058/1

969/5

2109/1

1760/20

1064/1 ½

**SECTOR E 3**

1486/378

1457/380

1670/382

**ABSTRACT/SECTION**

1202/1

1837/1

1293/3

689/1

783/15

816/1

447/377

566/997

547/994

201/4

561/992

464/492

512/489

29/486

1070/100

925/24

1153/3

1218/1

1283/1

771/2

338/379

337/381

1844/382

**ABSTRACT/SECTION**

984/1

1180/1

1623/2

800/16

203/6

1833/38

568/996

567/993

1676/412

626/494

480/491

463/488

469/485

2108/?

802/?

983/1

1113/5

759/1

1190/1 ½

1386/380

1370/382

341/405

**ABSTRACT/SECTION****ABSTRACT/SECTION****ABSTRACT/SECTION****SECTOR E/3 CON'T.**

1361/406	1456/406	340/407
1926/408	1335/408	339/409
355/411	2025/414	2027/414
2026/414	2024/414	1365/414
353/415	1434/416	1915/416
1933/416	356/439	1962/440
1336/440	1463/440	354/413
198/1 ½	546/990	563/989
1237/988	564/987	148/1005
562/986	541/985	544/984
199/3	542/983	200/2
545/982	543/981	498/474
560/980	1257/1	1354/1
1342/1	1750/442	1749/442
2094/442	1763/442	2095/442
1575/442	470/484	471/483
472/482	476/481	475/480
477/479	478/478	496/477
495/476	1543/2	1165/22 ½
782/3	764/4	1098/506
1181/2	1103/?	1790/40
833/1	1791/42	497/475

**OFFICIAL MINUTES OF THE COKE COUNTY APPRAISAL DISTRICT**

**DATE: Monday, August 18, 2014**

**MEMBERS PRESENT: Leroy Casey, Bobby Blaylock, Sid Burns, and Gayle Sisemore.**

**MEMBERS ABSENT: Josie Dean, Steve Mida, Michael Cervenka**

**APPROVED: \_\_\_\_\_**

**Chairman Sid Burns/ Vice-chairman Leroy Casey**

**APPROVED: \_\_\_\_\_**

**Secretary Josie Dean**

A meeting of the Board of Directors of the Coke County Appraisal District, a governmental entity organized under the laws of the State of Texas, was held at the District's office, in the City of Robert Lee and State of Texas, on the 18th day of August, 2014, at 5:30 p.m. with above listed members present.

Chairman Burns called the meeting to order at 5:48 pm.

No public was present for comment.

Minutes from the previous meeting were reviewed with one typo corrected. Bobby Blaylock made a motion to accept the minutes as presented, second by Leroy Casey, all in favor, no opposition.

The July 2014 bills were presented by the Chief Appraiser. After reviewing the bills Leroy Casey made a motion to accept the July bills as presented, second by Bobby Blaylock, all in favor, no opposition.

There were no changes to the 2013 roll to review.

There were no line item amends for the 2014 budget.

The Chief Appraiser reported to the Board the she and the Coke County Appraisal District have been sued in district court. This suit is as a result of a taxpayer appealing a ruling of the Appraisal Review Board concerning an assessed value. The Appraisal District does not retain an attorney firm as we do not collect taxes and rarely have need of legal advice. When needed for minor questions the appraisal district contacts the attorney firm retained by the Tax Assessor Collector. The Chief Appraiser contacted same firm, Perdue, Brandon, Fielder, Collins and

Mott and an agreement for legal counsel was presented to the Board for approval. Bobby Blaylock made a motion to retain Perdue, Brandon, Fielder, Collins and Mott for litigation purposes, second by Leroy Casey, all in favor, no opposition.

The Board discussed the current Board of Directors manual and determined no changes were required. Leroy Casey made a motion to continue with current manual as is, second by Bobby Blaylock, all in favor, no opposition.

The Board then discussed the language in the Personnel Policy concerning compensatory time. The bulk of overtime is accrued the last quarter of the year due to the reappraisal process for the following year. After much discussion Leroy Casey made a motion to change the verbiage in the personnel policy to read "compensatory time will be taken within 60 days of the accrual date if possible", second by Bobby Blaylock, all in favor, no opposition.

The Chief Appraiser presented the 2015-2016 Biennial Reappraisal Plan to the Board and gave a brief summary of the requirements of the Comptroller's office regarding the plan's contents. Leroy Casey made a motion to accept the plan as presented, second by Bobby Blaylock, all in favor, no opposition.

The Chief Appraiser reported to the Board that the appraisal district had received a check from the health insurance due to surplus money in the pool. The district had also received similar check from Texas Mutual Insurance Company for worker's comp coverage.

The meeting was adjourned at 7:28 p.m.

