REAPPRAISAL PLAN

FOR

SWISHER COUNTY APPRAISAL DISTRICT

2015-2016

Adopted September 9. 2014

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INTRODUCTION

The Swisher 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.

The Swisher 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 Board of Directors, appointed by the taxing units within the boundaries of Swisher County, constitutes the district's governing body with the County Tax Assessor-collector as a non-voting member. 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 the 11 jurisdictions or taxing entities in the county. Each taxing unit, such as the county, city, school district, hospital district and water district, sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, 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 persons, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

All taxable property is appraised at its "market value" as of January 1st, except as otherwise provided by the *Texas Property Tax Code*. 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 buyer and the seller 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 buyer and seller seek to maximize their gains and neither is in a position to take advantage 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 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. The district's current policy is to conduct a general reappraisal of real property every two (2) years. Appraised values are reviewed annually and are subject to change. Business personal 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 set by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable.

This Reappraisal Plan is being submitted as a tool to organize the appraisal activities of the Swisher County Appraisal District. As we progress into the actual reappraisal process, we reserve the right to modify the plan as required in order to meet the requirement of this office as set for tin the *Texas Property Tax Code.*

PERSONNEL RESOURCES

The office of the Chief Appraiser is primarily responsible for overall planning, organizing, staff and district operations. The chief appraiser is responsible for the valuation of all business personal property. The field appraiser is responsible for the valuation of all real property accounts. The appraisal of elevators, utilities and industrial is contracted to a firm which specializes in these fields. The clerk is responsible for information and assistance to property owners, collection of current and delinquent taxes, and record maintenance.

The district's staff is subject to the provision of the Property Taxation Professional Certification Act and must be registered with the Texas Department of Licensing and Regulation (TDLR).

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

- Chief Appraiser – RPA, RTA
- Field Appraiser - RPA
- Collections Clerk

After certification the Registered Professional Appraiser (RPA) must receive additional training with a minimum of 30 hours of continuing education within a two year period. The continuing education must include two hours of professional ethics, state laws and rules update course and three and one-half hours in USPAP. The Registered Texas Assessor / Collector (RTA) must receive additional training with a minimum of 30 hours of continuing education within a two year period. The continuing education must include two hours of professional ethics and state laws and rules update course. The Registered Texas Collector (RTC) must receive additional training with a minimum of 10 hours of continuing education within a two year period. The continuing education must include two hours of professional ethics and state laws and rules update course.

DATA

The district is responsible for establishing and maintaining approximately 7,300 real and personal accounts within Swisher County. The overlapping taxing jurisdiction, Happy ISD, is located in Randall, Armstrong and Castro counties. The overlapping taxing jurisdiction, City of Happy, is located in Randall County. Mackenzie Municipal Water Authority is located in Swisher, Briscoe and Floyd counties. High Plains Underground Water Conservation District is located in Bailey, Cochran, Hale, Lamb, Lubbock, Lynn, Parmer, and Swisher Counties, and portions of Armstrong Castro, Crosby, Deaf Smith, Floyd, Hockley, Potter and Randall Counties.

The data includes property characteristics, ownership and exemption information. Ownership and legal description is maintained by processing recorded deeds. Exemption data is processed with application requirements as stipulated in the *Texas Property Tax Code.* Letters are sent to both the buyer and seller of property to acquire voluntary sale information to aid in the valuation of property.

The district has a geographic information system (GIS) that maintains cadastral maps and various layers of data and aerial photography. The district maintains a website where public information is available concerning general tax information, values, property characteristics, tax rates and downloadable tax forms.

SHARED APPRAISAL DISTRICT BOUNDARIES

The district has established procedures whereby ownership and property data are routinely exchanged within over-lapping boundaries. Appraisers from adjacent appraisal districts appraise the property located in their county and submit the values to Swisher County Appraisal District where they are manually entered prior to creation of the current year tax roll.

PROPERTY VALUE STUDY

According to Section 5.10 of the *Texas Property Tax Code* and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Assistance Division (PTAD) conducts a biennial property value study (PVS) of each Texas school district and each appraisal district. As part of this biennial study, the code requires the Comptroller to conduct a study to determine the degree of uniformity and the median level of appraisals by the appraisal district within each major category of property. The preliminary results of this study are released February 1 in the year following the year of appraisement. 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 ratio study provides additional assistance to the CAD in determining areas of market activity of changing market conditions. After completion of the study the findings will be published. These findings will be distributed to the school districts and the appraisal district. There are three (3) independent school districts in Swisher County for which appraisal rolls are annually developed.

The Property Value Study utilizes statistical analysis of sold properties (sales 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.

At least once every two years, the comptroller shall review the governance of each appraisal district, taxpayer assistance provided and the operating and appraisal standards, procedures and methodology used by each appraisal district to determine compliance with generally accepted standards, procedures and methodology. This review is the Methods and Assistance Program Review (MAP).

The property value study for Swisher County Appraisal District will be conducted in odd numbered years. The Methods and Assistance Program Review (MAP) will be conducted in even numbered years.

EXECUTIVE SUMMARY

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 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

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.

REVALUATION DECISION

REAPPRAISAL CYCLE

The Swisher CAD, by policy adopted by the Chief Appraiser, and approved by the Board of Directors, reappraises all property in the district every two (2) years. The reappraisal year is a complete appraisal of all properties in the district. The non-reappraisal year is used to identify new construction, adjust for changes in property characteristics that affect value, and adjust previous year values for equalization. Exceptions or adjustments to the annual reappraisal plan may occur when there is a lack of data in specific property classifications and marketing areas, time restraints, shortage of staff and budget constraints.

All taxable property will be appraised at its market value as of January 1, except as otherwise provided by the *Texas Property Tax Code.* The market value of property shall be determined by the application of generally accepted appraisal techniques, and the same or similar appraisal techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value (Sec. 23.01, *Texas Property Tax Code*).

Productivity values will be recalculated on a yearly basis as required by Sec 23.51, *Texas Property Tax Code.*

Personal property will be reviewed each year. Business Personal Renditions, for the use of the commercial property owner, are mailed no later than January 1.

2015

Tax year 2015 is a reappraisal year.

2016

Tax year 2016 is a non-reappraisal year.

PERFORMANCE ANALYSIS

In each tax year, 2015 and 2016, the previous tax year's equalized values are analyzed with ratio studies to determine appraisal accuracy and appraisal uniformity overall and by market area within state property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* from the International Association of Assessing Officers. Mean, median, and weighted mean ratios are calculated for properties in each reporting category to measure the level of appraisal (appraisal accuracy). The mean ratio is calculated in each market area to indicate the level of appraisal (appraisal accuracy) by property reporting category. In 2015, the reappraisal year, this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance.   In 2016, the non-reappraisal year, this analysis is used to indicate the uniformity or equity of existing appraisals.

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for tax year 2015 are detailed in the 2015 appraisal district budget, as adopted by the board of directors and attached to the written biennial plan by reference. This reappraisal plan is adjusted to reflect the available

staffing in tax year 2015 and the anticipated staffing for tax year 2016. Staffing will impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in the 2015 – 2016 time period.

Existing appraisal practices, which are continued from year to year, are identified, and methods utilized, to keep these practices current are specified. In the reappraisal year, real property appraisal depreciation tables are tested against verified sales data to ensure they represent current market data. Personal property depreciation schedules are tested and analyzed based on rendition and prior year hearing documentation.

Data collection for real properties that are being appraised are recorded in our computer assisted mass appraisal system, referred to as PACs. PACs is developed and maintained by True Automation. A diligent effort is made to make sure the characteristics accurately reflect the current status of a property. The information included in PACs include site characteristics, such as land size and improvement data, such as square foot of improvement area, year built, quality of construction (classification) and condition. Additional characteristics such as number of baths, heating and air conditioning or fireplace will be considered.

The Business Personal Property information that is recorded will be the doing business as name as well as inventory, furniture and fixtures, equipment and machinery and commercial vehicles. A Business Personal Property Rendition is mailed to each existing business by January 1 of each calendar year.

<u>PLANNING AND ORGANIZATION</u>

CALENDAR OF KEY EVENTS

<u>2015 (REAPPRAISAL YEAR)</u>

<u>September 2014</u>

   2015 Field inspection begins in the rural area of Swisher County Map # 5-14

   2014 Tax Rates set by entities

<u>October 2014</u>

   Field inspection continues in the rural area of Swisher County Map # 15-17

   2014 Tax Statements mailed

<u>November 2014</u>

Field inspection continues in the rural area of Swisher County
Map # 18-21

December 2014

Field inspection continues in the rural area of Swisher County
Map #22-25 to be completed by December 31, 2014 (dependent on weather conditions)

January 2015

Field inspections for Residential and Commercial properties located in the City of Tulia in Swisher County begin (dependent on weather conditions)

Mobile Home parks inspected

Homestead Exemption forms mailed to new property owners

Homestead Exemptions verification

1-D-1 Ag application mailed

Business Personal Rendition forms mailed

Dealer Declarations mailed

February 2015

Field inspections for Residential and Commercial properties located in The City of Tulia to be completed (dependent on weather conditions)

Homestead Exemption forms processed

1-D-1 Ag applications processed

Send letters to motels for income and expense information

2014 taxes become delinquent

March 2015

Field inspections for Residential and Commercial properties located in the City of Happy and the City of Kress in Swisher County continues (dependent on weather conditions)

Homestead Exemption forms processed

1-D-1 Ag applications processed

Process Business Personal Property Renditions

Deadline to notify the assessor for each taxing unit in writing of the form the certified roll will be provided to the unit.

April 2015

Process Business Personal Property Renditions

Reappraisal inspections completed (dependent on weather conditions)

Sales Ratio studies used to adjust schedules

April 1	Mail Notice of Appraised Value to single-family residence that qualifies for an exemption (or as soon as practicable)
April 15	Rendition deadline (unless an extension has been requested and granted)
April 30	Deadline to certify estimated values to taxing units

May 2015

Deadline to file –

May 1	Homestead exemption
May 1	1-D-1 Ag application
May 1	Mail Notice of Appraised Value to taxpayers for all properties - except those valued by Capitol Appraisal Group (or as soon as practicable)
May 10	Receive values from Capitol Appraisal Group
May 15	Mail Notice of Appraised Value for properties valued by Capitol Appraisal Group
May 15	Chief appraiser submits appraisal records to ARB
May 15	Rendition deadline (if extension requested)

May 25   ARB meets to examine the appraisal records (or within 10 days of
                Chief Appraiser submitting records to ARB)

                Informal value discussions with property owners

                Prepare for ARB

June 2015

        June 1   File protest with ARB (or by 30th day after Notice of Appraised
                        Value mailed)

        June 15   Submit proposed 2016 budget to CAD board and taxing units

July 2015

        July 1-19   ARB Hearings

        July 20   ARB approve appraisal records

        July 25   Chief appraiser certifies appraisal roll to taxing units

August 2015

        August 7   Deadline to publish Effective Tax Rates

September 2015

                        2016 Field inspection begins in rural areas of Swisher County –
                        non-reappraisal year
                        Map# 5-14

        Sept 15   2016 Budget Adopted

        Sept 30   Tax Rates set by entities for 2015 Levy Roll

October 2015

                        Field inspection continues for 2016 in rural areas of Swisher
                        County
                        Map # 15-17

                        2015 Tax Statements mailed

November 2015

Field inspection continues for 2016 in rural areas of Swisher County
Map # 18-21

December 2015

Field inspection continues for 2016 in rural areas of Swisher County
Map # 22-25 to be completed by December 31, 2015 (dependent on weather conditions)

CALENDAR OF KEY EVENTS

2016 (NON-REAPPRAISAL YEAR)

January 2016

Field inspections begin for residential and commercial properties located in the City of Happy and City of Kress of Swisher County (dependent on weather conditions)

Mobile Home parks inspected

Homestead Exemption forms mailed to new property owners

Homestead Exemptions verification

1-D-1 Ag application mailed

Business Personal Rendition forms mailed

Dealer Declarations mailed

February 2016

Field inspections begin for residential and commercial properties located in the City of Tulia of Swisher County (dependent on weather conditions)

Homestead Exemption forms processed

1-D-1 Ag applications processed

Send letters to motels for income and expense information

2015 taxes become delinquent

March 2016

Field inspections begin for residential and commercial properties located in the City of Tulia of Swisher County (dependent on weather conditions)

Homestead Exemption forms processed

1-D-1 Ag applications processed

Process Business Personal Property Renditions

Deadline to notify the assessor for each taxing unit in writing of the form the certified roll will be provided to the unit.

April 2016

Process Business Personal Property Renditions

Reappraisal inspections completed (dependent on weather conditions)

Sales Ratio studies used to adjust schedules

April 1	Mail Notice of Appraised Value to single-family residence that qualifies for an exemption (or as soon as practicable)
April 15	Rendition deadline (unless an extension has been requested and granted)
April 30	Deadline to certify estimated values to taxing units

May 2016

      Deadline to file –

May 1	Homestead exemption
May 1	1-D-1 Ag application
May 1	Mail Notice of Appraised Value to taxpayers for all properties - except those valued by Capitol Appraisal Group (or as soon as practicable)
May 10	Receive values from Capitol Appraisal Group
May 15	Mail Notice of Appraised Value for properties valued by Capitol Appraisal Group
May 15	Chief appraiser submits appraisal records to ARB
May 15	Rendition deadline (if extension requested)
May 25	ARB meets to examine the appraisal records (or within 10 days of Chief Appraiser submitting records to ARB)
	Informal value discussions with property owners
	Prepare for ARB

June 2016

June 1	File protest with ARB (or by 30th day after Notice of Appraised Value mailed)
June 15	Submit proposed 2017 budget to CAD board and taxing units

July 2016

July 1-19	ARB Hearings
July 20	ARB approve appraisal records
July 25	Chief appraiser certifies appraisal roll to taxing units

August 2016

August 7	Deadline to publish Effective Tax Rates

September 2016

Sept 1	2017 inspection of rural property begins (reappraisal year)

Sept 15	2017-2018 Reappraisal Plan adopted
Sept 15	2017 Budget adopted
Sept 30	2016 Tax Rates set by entities

October 2016

Field inspection continues for 2017 for rural properties located in Swisher County

2016 Tax Statements mailed

November 2016

Field inspection continues for 2017 for rural properties located in Swisher County

December 2016

Field inspection continues for 2017 for rural properties located in Swisher County to be completed by December 31, 2017 (dependent on weather conditions)

MASS APPRAISAL SYSTEM

Computer Assisted Mass Appraisal (CAMA) system revisions are completed and scheduled with True Automation, Inc.

DATA COLLECTION REQUIREMENTS

Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, and re-inspection of the universe

of properties on a specific cycle of at least every three (3) years, as specified by the International Association of Assessing Officers, *Standard on Mass Appraisal of Real Property.* The re-inspection includes the physical viewing of the property and verifying the accuracy of the existing data. The field appraiser has an appraisal card for each property and makes notes of changes in condition, depreciation, additions or demolitions.

PILOT STUDY

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

VALUATION BY TAX YEAR

Using market analysis of comparable sales, valuation models are specified and calibrated in compliance with the supplemental standards from the International Association of Assessing Officers and the *Uniform Standards of Professional Appraisal Practice*. The calculated values are tested for accuracy and uniformity using ratio studies, a generic term for sales-based studies designed to evaluate appraisal performance. Performance standards are those as established by the *IAAO Standard on Ratio Studies*. Property values in all market areas are updated each reappraisal year. Tax year 2015 is a reappraisal year. Tax year 2016 is not a reappraisal year.

THE MASS APPRAISAL REPORT

Each tax year the USPAP required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6-8 of the *Uniform Standards of Professional Appraisal Practice.* The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6-9 OF USPAP.

VALUE DEFENSE

NOTICE PROCESSING

In compliance with Sec 25.19 of the Texas Property Tax Code, Appraisal Notices are sent to owners of single-family residences by April 1, or as soon as practicable and all other property owners by May 1, or as soon thereafter as practicable. True Automation Inc. provides the notice forms with updates and changes required by legislative mandate.

Swisher CAD publishes, in county newspapers, information about the notices and how to protest. The district makes available the latest copy of the Comptroller's pamphlet *Property Tax Basics.*

HEARING PROCESS

Protest hearing scheduling for Appraisal Review Board hearings are reviewed and updated as required. Standards of documentation are reviewed and amended as required. The appraisal district hearing documentation is reviewed and updated to reflect the current valuation process and requirements.

APPRAISAL ACTIVITIES

APPRAISAL RESPONSIBILITIES

The field appraiser is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes. For all types of property, the appraiser must determine the "highest and best use" of the property. The market value of a residence homestead shall be determined on the basis of the value as a residence, regardless of what is considered to be the "highest and best use" of the

property. Accurate valuation of real and personal property by any method requires a comprehensive physical description of personal property, land and building characteristics. The data collection effort involves the field inspection of real and personal property accounts, as well as data entry of all data collected into the existing information system. The appraisal opinion of value, for all property located in the district, is reviewed and evaluated each year.

APPRAISAL RESOURCES

Personnel – The appraisal activities are conducted by two (2) appraisers who are on the appraisal district staff. Contracted inspections are performed by an appraiser who is employed by a firm specializing in the appraisal of utilities, railroad, industrial and elevators.

Data – The data used by the field appraiser includes the existing property characteristic information contained in CAMA (Computer Assisted Mass Appraisal System) from the districts computer system. The data is printed on a property record card. Property characteristic data on new construction is updated through an annual field effort; existing property data is maintained through a field review. Other data used includes maps, sales data, photos and market information. The district gathers information from both buyers and sellers participating in the real estate market.

DATA COLLECTION / VALIDATION

Data collection of real property involves maintaining data characteristics of the property on CAMA. The information contained in CAMA includes site characteristics, such as land size and improvement data, such as square footage of living area, year built (if available), 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 field appraisers use property classification references during their initial training and as a guide in the field inspection of properties. Data collection for personal property involves maintaining information on software designed to record and appraise business personal property. The type of information contained in the business personal property file includes personal property such as business inventory, furniture and fixtures, machinery and equipment, with details such as cost and year acquired.

SOURCES OF DATA

The sources of data collection are through property inspection, new construction field effort, hearings, sales validation surveys and property owner correspondence.

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. As the district has increased the amount of information available on the internet, property owners have the opportunity to review information on their property and forward corrections via e-mail. For the property owner without access to the internet, letters are sometimes submitted notifying the district of inaccurate data. 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 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 delivery of the data to be entered into the computer file. This responsibility includes not only the data to be entered, but quality assurance. Data updates and file modification for property descriptions and input accuracy is the responsibility of the data entry clerk and appraisal supervisor.

FIELD REVIEW

The date of last inspection and the appraiser responsible are listed on the CAMA record or property card. If a property owner, or jurisdiction, dispute 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 cities, school districts or subdivisions by appraisal staff. The sale ratio and comparative analysis forms the basis for determining the level of appraisal and market influences and factors for the area. This information is the basis for updating property valuation for the entire area of property to be evaluated. A field appraiser, 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.

SWISHER COUNTY APPRAISAL DISTRICT
2015 – 2016 REAPPRAISAL PLAN

RESIDENTIAL PROPERTY

1. The Swisher CAD shall identify properties to be appraised through physical inspection or by other reliable means of identification, including deeds or

other legal documentation, photographs, surveys, maps and property sketches. For the 2015 tax year, a reappraisal year, the field appraiser will inspect all residential properties in the district.

2. The Swisher CAD shall identify and update relevant characteristics, such as re-model, addition or demolition of each property in the appraisal records each year.

3. The Swisher CAD shall define market areas within the appraisal district. . The first step in the analysis is to identify a group of properties that share certain common traits. Once a neighborhood with similar characteristics has been identified, the next step is to define its boundaries. The typical market areas are defined by the city limits of the City of Tulia, the City of Happy and the City of Kress. Rural residential market areas are typically defined by the Tulia ISD, Happy ISD and Kress ISD boundaries. Category A properties are typically located within the city limits of the City of Tulia, City of Happy and the City of Kress. Category E properties are located in the rural areas of Swisher County and encompass the entire county. The process is known as delineation. Some factors used in market area delineation include location, sales price range, lot size, age of dwelling, quality of construction and square footage of living area. Residential market areas in all school districts have been divided between properties within city limits and rural residential properties.

4. The Swisher CAD shall identify property characteristics that affect property value in each market area, including:
   a) the location and market area of property;
   b) physical attributes of the property, such as size, age, and condition;
   c) legal and economic attributes;
   d) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions.

5. The Swisher CAD shall develop 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. The Swisher CAD shall apply conclusions reflected in the model to the characteristics of the properties being appraised; and

7. Review the appraisal results to determine value.

RESIDENTIAL CLASS DESCRIPTIONS

CHEAP-SHOTGUN BUILT   (CS)
Frame. Low quality. Very cheaply constructed. Small box or single wall structure of inferior materials. Poor workmanship. One Bathroom with low cost fixtures.

Foundation – piers, blocks or post of wood or masonry.
Exterior wall – Low grade wood, composition or asbestos shingles
Roof – Corrugated metal, roll roofing or light composition with minimum eaves
Windows – Few plain windows
Electrical – Few electrical outlets
Garage / carport – No garage.
General – Square or rectangle with 400 – 800 square feet of living area.

CLASS 5, 5P

Frame. Fair quality. Low cost structure. Fair quality materials and workmanship. One bath with standard fixtures. Central heat and air conditioning computed as an additive.

Foundation – Light concrete slab or pier and beam.
Exterior wall – Inexpensive wood, aluminum siding, stucco or asbestos shingles
Roof – Light wood shingle, light composition shingles or metal
Windows – Few plain wooden or inexpensive metal windows.
Doors – Panel or hollow-core doors
Plumbing – One bath
Heating – Wall heater or floor furnace
Electrical – Adequate outlets
Garage / carport – one car garage or carport
General – Square or rectangle with 800 – 1200 square feet of living area.
Fireplace – Compute as additive.

CLASS 6, 6P

Frame. Average quality. Average construction, materials and workmanship. Pre-fabricated components. 2 bathrooms with average quality fixtures. Fireplace computed as an additive.

Foundation – Concrete slab or pier and beam.
Exterior wall – Good wood siding, asbestos shingles or stucco. Some brick or rock trim.
Roof – Metal roof, wood shingles or medium weight composition shingles
Windows – Standard wood or aluminum windows
Doors – Medium grade panel or hollow-core doors
Plumbing – Two baths
Heating & A/C - Standard
Electrical – Ample electrical outlets
Garage / Carport – One or two car garage or carport
General – L shape or other variation from rectangle with 1000 – 1800 square feet of living area
Fireplace – Compute as additive

CLASS 7, 7P

Frame. Good quality. Builder / architect designed. Above average materials and workmanship. Up to date features with some built-ins. 2 bathrooms with custom fixtures. Fireplace standard.

Foundation – Heavy concrete slab or pier and beam
Exterior wall – Good wood siding or stucco. Often brick front wall

Roof – Good metal roof, good wood shingles, heavy composition shingles, asbestos.
Windows – Good wood or metal windows
Doors – Good panel or slab hardwood doors
Plumbing – Two baths
Heating & A/C – Standard
Electrical – More than ample outlets
Garage / Carport – Two car garage or carport
General – L, U or H shape with 1600 – 2400 square feet of living area
Fireplace - Standard

CLASS 8, 8P

Frame. Fine quality. Custom built, architect designed. Very good workmanship and materials. Buiolt-in features. 3 or more bathrooms with custom fixtures. Fireplace standard.

Foundation – Reinforced concrete slab or heavy pier and beam
Exterior wall – Select wood siding or very good stucco.
Roof – Good metal roof, wood shake, heavy asbestos or tile.
Windows – Good wood or metal windows
Doors – Hardwood slab high quality doors
Plumbing – Three baths
Heating & A/C – Standard
Electrical – More than ample outlets
Garage / Carport – Two or three car garage
General – Irregular shape with more than 2000 square feet of living area
Fireplace - Standard

CLASS 9, 9P

Brick Veneer. Fair quality. Low cost structure. Fair quality materials and workmanship. One bathroom with standard fixtures. Central heat and air conditioning computed as an additive.

Foundation – Light concrete slab or pier and beam.
Exterior wall – Low cost brick or concrete block
Roof – Light wood shingle, light composition shingles or metal
Windows – Few plain wooden or inexpensive metal windows.
Doors – Panel or hollow-core doors
Plumbing – One bath
Heating – Wall heater or floor furnace
Electrical – Adequate outlets
Garage / carport – one car garage or carport
General – Square or rectangle with 800 – 1200 square feet of living area.
Fireplace – Compute as additive

CLASS 10, 10P

Brick Veneer. Average Quality. Average construction, materials and workmanship. Pre-fabricated components. 2 bathrooms with average quality fixtures. Fireplace computed as an additive.

Foundation – Concrete slab or pier and beam.

Exterior wall – Inexpensive brick or stone
Roof – Metal roof, wood shingles or medium weight composition shingles
Windows – Standard wood or aluminum windows
Doors – Medium grade panel or hollow-core doors
Plumbing – Two baths
Heating & A/C - Standard
Electrical – Ample electrical outlets
Garage / Carport – One or two car garage or carport
General – L shape or other variation from rectangle with 1000 – 1800 square feet of living area
Fireplace – Compute as additive

CLASS 11, 11P

Brick Veneer.   Good quality.   Builder / architect designed.   Above average materials and workmanship.   Up to date features with some built-ins.   2 bathrooms with custom fixtures.   Fireplace standard.

Foundation – Heavy concrete slab or pier and beam
Exterior wall – Good brick or stone
Roof – Good metal roof, good wood shingles, heavy composition shingles, asbestos.
Windows – Good wood or metal windows
Doors – Good panel or slab hardwood doors
Plumbing – Two baths
Heating & A/C – Standard
Electrical – More than ample outlets
Garage / Carport – Two car garage or carport
General – L, U or H shape with 1600 – 2400 square feet of living area
Fireplace - Standard

CLASS 12, 12P

Brick Veneer. Fine quality. Custom built, architect designed. Very good workmanship and materials. Buiolt-in features. 3 or more bathrooms with custom fixtures. Fireplace standard.

Foundation – Reinforced concrete slab or heavy pier and beam
Exterior wall – Select wood siding or very good stucco.
Roof – Good metal roof, wood shake, heavy asbestos or tile.
Windows – Good wood or metal windows
Doors – Hardwood slab high quality doors
Plumbing – Three baths
Heating & A/C – Standard
Electrical – More than ample outlets
Garage / Carport – Two or three car garage
General – Irregular shape with more than 2000 square feet of living area
Fireplace - Standard

SWISHER COUNTY APPRAISAL DISTRICT
2015 – 2016 REAPPRAISAL PLAN

COMMERCIAL PROPERTIES

1. The Swisher CAD shall identify properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, photographs, surveys, maps and property sketches. For the 2015 tax year, a reappraisal year, the field appraiser will inspect all commercial properties in the district.
2. The Swisher CAD shall identify and update relevant characteristics, such as re-model, addition or demolition of each property in the appraisal records each year.
3. The Swisher CAD shall define market areas within the appraisal district. The first step in the analysis is to identify a group of properties that share certain common traits. Once a neighborhood with similar characteristics has been identified, the next step is to define its boundaries. The process is known as delineation. Some factors used in market area delineation include location, sales price range, lot size, age of dwelling, quality of construction and square footage of living area.
4. The Swisher CAD shall identify property characteristics that affect property value in each market area, including:
    a. the location and market area of property;
    b. physical attributes of the property, such as size, age, and condition;
    c. legal and economic attributes;
    d. easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions.
5. The Swisher CAD shall develop 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. The Swisher CAD shall apply conclusions reflected in the model to the characteristics of the properties being appraised; and
7. Review the appraisal results to determine value.

COMMERCIAL CLASS DESCRIPTIONS

CONSTRUCTION CLASSES

Class 1 – Fire Resistive
Buildings with frame of heavy structural steel or reinforced concrete or other masonry, including glass or pre-formed metal panels. Floors and roof of concrete or equivalent material.

Class 2 – Brick
Buildings with walls of brick, concrete block, other masonry or concrete floors of wood or concrete slab on round. Roof of wood or light material including metal.

Class 3 – Frame
Buildings with walls of wood, masonry veneer on wood or metal. Floors of wood or metal.

QUALITY OF CONTRUCTION

Low Quality
Buildings in this group are constructed to meet a need for space or to provide income with the lowest possible investment. Basic design and lacking in decorative features, their overall appearances reflect little concern for aesthetics. Interior partitioning, plumbing and electrical fixtures are minimal and low cost.

Average Quality
Buildings are constructed to meet good building codes and designed for maximum economic return on investment. Most common in average communities, their appearance reflects a slight effort to make the building attractive beyond functional design.

Good Quality
Buildings are constructed to meet good building codes and designed to reflect pride of ownership or occupancy. There is more ornamentation of the exteriors and the interiors are designed for aesthetics as well as function. Lighting, heating ventilation and air conditioning are usually better quality.

Excellent Quality
Buildings are constructed for prestigious purposes. Owner or occupants wish to present a particular image to the public and are willing to pay the added cost of enhancing and maintain the property. Materials and workmanship are of the best quality and there are many expensive plumbing and electrical fixtures.

IMPROVEMENT CLASSIFICATIONS

Apartment	Improvement	Quonset	Warehouse
Bank	Industrial	Restaurant	
Barn	Medical	School	
Dry	Motel	Stable	
Garage	Office	Store	
Hog Shed	PLT	Service Station	

SWISHER COUNTY APPRAISAL DISTRICT
2015 – 2016 REAPPRAISAL PLAN

BUSINESS PERSONAL PROPERTIES

1. The Swisher CAD shall identify properties to be appraised through physical inspection or by other reliable means of identification, including local newspapers, sales tax permits issued by the Comptroller's office and submissions by the owner. All business personal properties are appraised each year.
2. The Swisher CAD shall identify and update relevant characteristics of each property in the appraisal records.
3. The Swisher CAD shall define market areas within the appraisal district.
4. The Swisher CAD shall identify 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 age and condition
   c. legal and economic attributes; and
   d. leases, contracts declarations, special assessments or legal restrictions.
5. The Swisher CAD shall develop 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. The Swisher CAD shall apply conclusions reflected in the model to the characteristics of the properties being appraised; and
7. Review the appraisal results to determine value.

SWISHER COUNTY APPRAISAL DISTRICT

VACANT LAND AND LAND DESIGNATED FOR AGRICULTURAL USE

1. The Swisher CAD shall identify properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, photographs, surveys and maps. Productivity value for qualifying open-space land is calculated yearly.
2. The Swisher CAD shall identify and update relevant characteristics of each property in the appraisal records.
3. The Swisher CAD shall define market areas within the appraisal district. The first step in this analysis is to identify a group of properties that share certain common traits.
4. The Swisher CAD shall identify 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, shape and topography
    c. legal and economic attributes; and
    d. easements, covenants, leases, reservations, contract, declarations, special assessments, ordinances, or legal restrictions.
5. The Swisher CAD shall develop 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. Section 23.52 (a) of the Texas Property Tax Code states: "The appraised value of qualified open-space land is determined on the basis of the category of the land, using accepted income capitalization methods applied to average net to land". To determine that value, appraisal districts must calculate the typical property owner's income that is generated by the land after certain expenses have been paid – commonly known as net-to-land per acre. The Property Tax Code then requires the appraisal district to divide the average net-to-land per acre, for a five-year period, by the annual cap rate. Section 23.53, Property Tax Code, requires the district to use a cap rate that is the greatest of either 10 percent or the interest rate charged on the previous December 31 by the Farm Credit Bank of Texas plus 2.5 percent. The information for this calculation is obtained from:
    - Texas Agricultural Statistics Service
    - Texas Agricultural Extension Service
    - Farm Service Agency
6. The Swisher CAD shall apply conclusions reflected in the model to the characteristics of the properties being appraised; and
7. Review the appraisal results to determine value.

SWISHER COUNTY APPRAISAL DISTRICT
2015 – 2016 REAPPRAISAL PLAN

UTILITY, RAILROAD AND PIPELINE PROPERTY

1. The Swisher CAD shall identify properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, photographs, surveys and maps. The appraiser may also refer to other documents, both public and confidential to assist in identification of these properties. Values for utility, railroad and pipeline properties will be calculated yearly.
2. The Swisher CAD shall contract with an appraisal firm that specializes in the valuation of utility, railroad and pipeline property.
3. The Swisher CAD shall identify and update relevant characteristics of each property in the appraisal records.
4. The Swisher CAD shall define market areas for the utility, railroad and pipeline property which tend to be regional or national in scope. Financial analyst and investor services reports are used to help define market areas.
5. The Swisher CAD shall identify property characteristics that affect property value in each market area, first by determining highest and best use. Among the three approaches to value (cost, income and market), pipeline value is calculated using a replacement/reproduction cost new less depreciation (RCNLD) model. In addition to the RCNLD indicator, a unit value model may also be used if appropriate data are available. Utility and railroad property are appraised in a manner similar to pipeline except that the RCNLD model is not used.
6. The Swisher CAD considers results that best address the individual characteristics of the subject property when multiple models are used. Year-to year property value changes for the subject property are examined using computer assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process. These types of property are also subject to review by the Property Tax Division of the Texas Comptroller's Office through their annual Property Value Study.

SWISHER COUNTY APPRAISAL DISTRICT
2015 – 2016 REAPPRAISAL PLAN

INDUSTRIAL PROPERTY

1. The Swisher CAD shall identify industrial properties to be appraised through physical inspection and through submitted data by the property owner. The appraiser may also refer to legal documents, photography and other descriptive items.
2. The Swisher CAD shall contract with an outside appraisal firm that specializes in the appraisal of industrial property.
3. The Swisher CAD shall identify and update relevant characteristics of each property in the appraisal records. Confidential rendition, assets lists and other confidential data also provide additional information. Subject property data is verified through previously existing records and through published reports.
4. The Swisher CAD shall define market areas for the industrial property which tend to be regional, national and sometimes international in scope. Published information such as prices, financial analysis and investor services reports are used to help define market area.
5. The Swisher CAD shall identify property characteristics that affect property value in each market area, first by determining highest and best use. Among the three approaches to value (cost, income and market), industrial properties are most commonly appraised using replacement / reproduction cost new less depreciation models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also by used.
6. The Swisher CAD considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to year property value changes for the subject property are examined using computer assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

SWISHER COUNTY APPRAISAL DISTRICT
2015 – 2016 REAPPRAISAL PLAN

INDUSTRIAL PERSONAL PROPERTY

1. The Swisher CAD shall identify industrial properties to be appraised through physical inspection and through submitted data by the property owner. The appraiser may also refer to legal documents, both public and confidential to assist in the identification of these properties. Such documents might include but are not limited to the previous year's appraisal roll, vehicle listing services and private directories.
2. The Swisher CAD shall contract with an appraisal firm that specializes in the appraisal of industrial personal property.
3. The Swisher CAD shall identify and update relevant characteristics of each property as part of the inspection process through directories and listing services as well as through later submissions by the property owner, sometimes including confidential rendition. These data are verified through previously existing records and through public reports. Confidential rendition, assets lists and other confidential data also provide additional information. Subject property data is verified through previously existing records and through published reports.
4. The Swisher CAD shall define market areas for the industrial personal property are generally either regional or national in scope. Published price sources are used to help define market areas.
5. The Swisher CAD shall identify property characteristics that affect property value in each market area. Personal property is appraised using replacement / reproduction cost new less depreciation models. Income approach models are used when economic and / or subject property income is available, and a market data model is used when appropriate market sales information is available.
6. The Swisher CAD reconciles multiple models by considering the model that best addresses the individual characteristics of the subject property. Year to year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

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.

3. Validation of sales transactions was attempted through questionnaires to buyer and seller.

CERTIFICATION STATEMENT:

"I, Cindy McDowell, Chief Appraiser for the Swisher 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."

_____
Cindy McDowell
Chief Appraiser

2015 ADOPTED BUDGET

	APPRAISAL	COLLECTION	TOTAL
PERSONNEL			
Chief Appraiser	$ 35,831	$ 11,944	$ 47,775
Vehicle Allowance	$ 6,000		$ 6,000
Longevity	$ 1,279	$ 426	$ 1,705
Retirement	$ 7,682	$ 2,560	$ 10,242
Health Insurance	$ 4,110	$ 1,370	$ 5,480
Disability Insurance	$ 398	$ 132	$ 530
Medicare	$ 604	$ 200	$ 804
Worker's Comp & TWC	$ 300	$ 100	$ 400
TOTAL CHIEF APPRAISER	$ 56,204	$ 16,732	**$ 72,936**
Field Appraiser	$ 33,915	$ 5,985	$ 39,900
Longevity	$ 744	$ 131	$ 875
Retirement	$ 6,401	$ 1,129	$ 7,530
Health Insurance	$ 4,658	$ 822	$ 5,480
Disability Insurance	$ 366	$ 64	$ 430
Social Security/Medicare	$ 2,648	$ 467	$ 3,115
Worker's Comp & TWC	$ 535	$ 95	$ 630
TOTAL FIELD APPRAISER	$ 49,267	$ 8,693	**$ 57,960**
Collection Clerk	$ 5,750	$ 17,250	$ 23,000
Longevity	$ -	$ -	$ -
Retirement	$ 1,062	$ 3,188	$ 4,250
Health Insurance	$ 1,370	$ 4,110	$ 5,480
Disability Insurance	$ 20	$ 60	$ 80
Social Security/Medicare	$ 440	$ 1,320	$ 1,760
Worker's Comp & TWC	$ 100	$ 300	$ 400
TOTAL COLLECTIONS/ADMIN ASSIST	$ 8,742	$ 26,228	**$ 34,970**
Part-time	$ 750	$ 750	$ 1,500
TOTAL PERSONNEL	$ 114,963	$ 52,403	$ 167,366

SUPPLIES

Office Supplies	$	3,750	$	3,750	$	7,500
Postage	$	3,025	$	2,475	$	5,500
Janitorial Serv & Supplies	$	1,000	$	1,000	$	2,000
Guides & Subscriptions	$	1,400			$	1,400
TOTAL SUPPLIES	**$**	**9,175**	**$**	**7,225**	**$**	**16,400**

SERVICES

Building Maintenance	$	1,250	$	1,250	$	2,500
Equipment Main & Lease	$	1,500	$	1,500	$	3,000
Software Maintenance	$	22,017	$	7,746	$	29,763
Utilities	$	6,750	$	2,250	$	9,000
Vehicle Fuel & Main	$	3,000			$	3,000
Publications & Legal	$	875	$	2,625	$	3,500
Insurance	$	2,100	$	700	$	2,800
Bonds			$	600	$	600
Audit	$	10,500	$	3,500	$	14,000
Professional Services	$	12,760			$	12,760
Appraisal Review Board	$	4,500			$	4,500
Board of Directors & PR	$	2,000			$	2,000
Education & Seminars	$	2,500	$	2,500	$	5,000
Membership & Dues	$	1,625	$	875	$	2,500
Contingencies	$	6,000	$	1,500	$	7,500
Miscellaneous	$	125	$	125	$	250
TOTAL SERVICES	**$**	**77,502**	**$**	**25,171**	**$**	**102,673**

TOTAL OPERATING EXPENSE	**$**	**201,640**	**$**	**84,800**	**$**	**286,440**

TOTAL BUDGETS	**$**	**201,640**	**$**	**84,800**	**$**	**286,440**

**RESOLUTION TO APPROVE THE 2015-2016
REAPPRAISAL PLAN AND
MASS APPRAISAL REPORT OF THE
SWISHER COUNTY APPRAISAL DISTRICT**

WHEREAS, The Texas Property Tax Code, Section 6.05 (i) states:
"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."

WHEREAS, the Boards of Directors of the Swisher County Appraisal District, having met at a Public Hearing on September 9, 2014 to discuss and approve the plan.

NOW, THEREFORE, be it resolved that the Board of Directors of the Swisher County Appraisal District does approve and adopt the 2015-2016 Reappraisal Plan and Mass Appraisal Report of the Swisher County Appraisal District.

ADOPTED THIS 9th DAY OF SEPTEMBER 2014.

Signed: _____

Kaye Venhaus, Chairman
Swisher County Appraisal District
Board of Directors

Attest:

Gary Eastwood, Secretary
Swisher County Appraisal District
Board of Directors