



**Property Tax Assistance Division**  
2023 Report

Review of  
Appraisal  
District  
Appraisal  
Standards,  
Procedures and  
Methodology

# TARGETED APPRAISAL REVIEW PROGRAM

**SABINE COUNTY APPRAISAL DISTRICT**



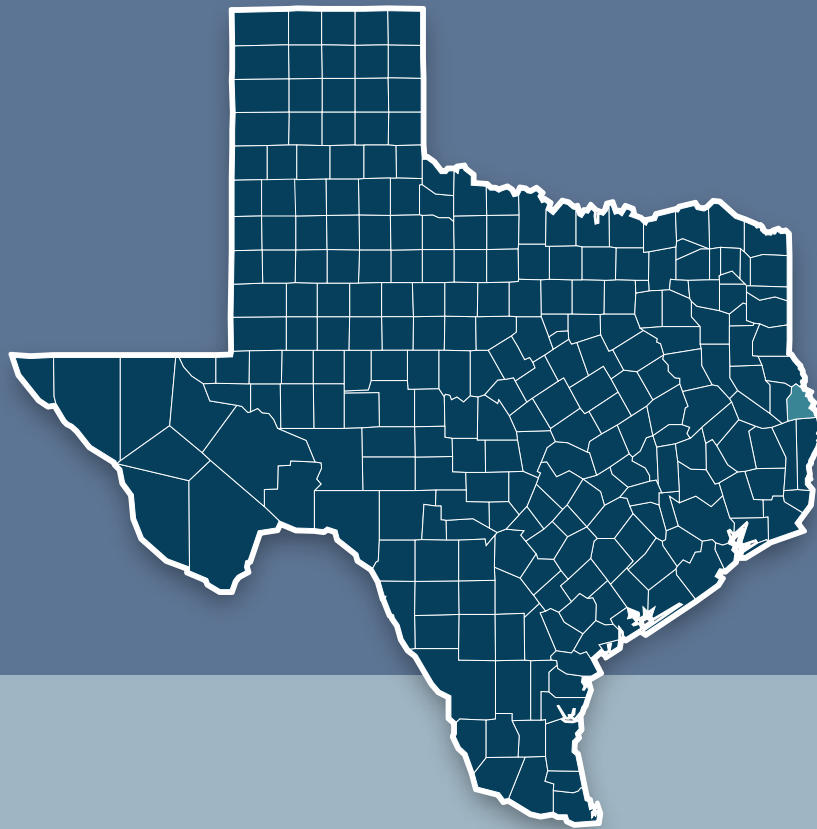
**GLENN HEGAR**  
Texas Comptroller of Public Accounts

# 2023 TARGETED APPRAISAL REVIEW

## SABINE COUNTY APPRAISAL DISTRICT

Chief Appraiser: Tina Ford

Reviewer: Rosie Skiles





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# Executive Summary

In September 2023, the Texas Comptroller of Public Accounts identified Hemphill Independent School District (Hemphill ISD), located in Sabine County, as one of 46 school districts meeting the criteria that initiates a Targeted Appraisal Review (TARP) of the appraisal district in which the school district is located. In 2023, the Property Tax Assistance Division (PTAD) conducted the review of the Sabine County Appraisal District (Sabine).

## TARGETED APPRAISAL REVIEW PROGRAM OVERVIEW

If a school district receives invalid School District Property Value Study (SDPVS) findings for three consecutive years, Government Code Section 403.302 (k-1) requires PTAD to conduct a review of the appraisal district to determine why a school district's values are statistically invalid and provide recommendations to the appraisal district regarding appraisal standards, procedures and methodologies.

PTAD reviewers used the [Targeted Appraisal Review Program Guidelines](#) to perform this review. This report contains the findings of the 2023 TARP review of Sabine. Over the next year, TARP reviewers will work with Sabine to address and resolve recommendations outlined in this report. **Exhibit 1** provides a timeline for the TARP cycle.

Upon substantial compliance with all recommendations, PTAD will issue a formal letter of compliance to Sabine and its board of directors.

If the appraisal district fails to comply with recommendations provided in the report and PTAD finds the appraisal district board of directors failed to take remedial action reasonably designed to ensure substantial compliance with each recommendation before the first anniversary of the date the recommendations were made, PTAD will notify the Texas Department of Licensing and Regulation (TDLR), which takes action necessary to ensure the recommendations are implemented as soon as practicable.

### EXHIBIT 1

#### TARP Process Timeline

##### NOTIFICATION

- PTAD sends TARP notification letters and preliminary data requests to affected appraisal districts.

##### REVIEWS

- Preliminary data is due to PTAD.
- TARP reviewers complete onsite visits.

##### RECOMMENDATIONS

- PTAD releases initial TARP reports.
- Appraisal districts have one year to work with their TARP reviewers to substantially comply with TARP report recommendations. PTAD mails formal compliance letters when appraisal districts have substantially implemented all recommendations.

##### REMAINING RECOMMENDATIONS

- PTAD notifies TDLR of remaining recommendations one year after the initial TARP report is released.
- Appraisal districts have one year to work with TDLR, who determines substantial compliance and reports to the chief appraiser and appraisal district board of directors.



## INVALID SCHOOL DISTRICT PROPERTY VALUATION

PTAD identified Hemphill ISD in Sabine as having invalid SDPVS findings for three consecutive years. **Exhibit 2** highlights the impacted school district and categories with local values that fell outside the SDPVS statistical confidence interval in the applicable three-year period. PTAD determines the confidence interval using a 5 percent or greater margin of error around PTAD's determined market value. PTAD considers local values valid, or statistically acceptable, when they are within the confidence interval. Values outside this confidence interval are statistically invalid.

### EXHIBIT 2

#### Sabine SDPVS Results 2020-2022

SDPVS Year	County	School District	Findings	Category*	Ratio
2020	Sabine	Hemphill ISD	Invalid	A	0.9023
2020	Sabine	Hemphill ISD	Invalid	C1	0.7099
2020	Sabine	Hemphill ISD	Invalid	F1	0.9143
2021	Sabine	Hemphill ISD	Invalid	A	0.8552
2021	Sabine	Hemphill ISD	Invalid	C1	0.8467
2021	Sabine	Hemphill ISD	Invalid	E	0.8888
2022	Sabine	Hemphill ISD	Invalid	A	0.7808
2022	Sabine	Hemphill ISD	Invalid	D1	1.0711
2022	Sabine	Hemphill ISD	Invalid	E	0.7813
2022	Sabine	Hemphill ISD	Invalid	F1	0.9446

\*Categories are defined in the [Texas Property Tax Assistance Property Classification Guide](#).

Source: Texas Comptroller of Public Accounts, [School District Property Value Study](#)

## RECOMMENDATIONS

Based on our findings in the TARP review of Sabine, PTAD makes the following recommendations, which are discussed in greater detail throughout this report:

- Employ adequate appraisal staff to effectively appraise all parcels within the appraisal district.
- Follow written procedures for reviewing, verifying or evaluating work of appraisal contractors, including demonstration of ratio studies for accuracy and uniformity.
- Update appraisal district maps to reflect all properties.
- Develop and follow written procedures for sales verification.
- Conduct ratio studies at timely intervals by market area, neighborhood, property class or stratum and make appropriate adjustments based on results.
- Use Sabine's local ratio study results to make reappraisal decisions necessary to produce accurate values.
- Amend the reappraisal plan to address problematic areas.
- Follow written quality control procedures to ensure work is completed accurately and timely.
- Review and update cost schedules annually.
- Develop valuation procedures for manufactured homes and use ratio study results to annually review and update the cost schedules.
- Review and update land schedules annually.
- Use properly calculated values for land designated as agricultural use.



- Develop adjustment factors regularly for relevant features based on market analysis.
- Review and update commercial cost schedules annually.
- Consider the three approaches to value when appraising commercial properties.

## Section 1 – Overview of County Appraisal District

### 1.1 COUNTY HISTORY AND DEMOGRAPHICS

According to [The Handbook of Texas Online](#), Sabine County was established in 1837 as one of the original counties of the Republic of Texas and named after the Sabine River. It is in East Texas on the Sabine River at the border of Texas and Louisiana, 140 miles northeast of Houston.

The county includes Brookeland, Hemphill, Shelbyville and West Sabine Independent School Districts. The county population in 2020, according to the United States Census Bureau, was 9,894. Major population centers include the city of Milam, which has 1,355 residents, along with smaller towns such as Hemphill and Pineland.

Based on the 2020 census population, PTAD classifies Sabine as Tier 3 for comparison with appraisal districts of similar population size.

**Exhibit 3** shows the population brackets for each tier.

EXHIBIT 3

#### County Population by Tier

Tier	Total Population Range
1	120,000 +
2	Less than 120,000 to 20,000
3	Less than 20,000

Source: Texas Comptroller of Public Accounts

### 1.2 APPRAISAL DISTRICT ORGANIZATION AND STAFFING

Sabine became active in January 1980. As of July 2024, it has seven full-time staff positions, of which three positions are supervisory and two positions are full-time appraisers. Sabine contracts with a vendor for professional appraisal services. **Exhibit 4** presents the Sabine general organizational structure.

### 1.3 TAXING UNITS

Local taxing units, including the school districts, counties, cities, junior colleges and special districts, decide how much money they require to effectively provide public services. They adopt property tax rates based upon taxing unit financial needs (budget). Some taxing units have access to other revenue sources, such as a local sales tax. School districts must rely on the local property tax, in addition to state and federal funds.

EXHIBIT 4

#### Sabine Organization Structure



Source: Sabine County Appraisal District



Sabine provides appraisal services for seven taxing units, as shown in **Exhibit 5** and does not perform collection services.

## EXHIBIT 5

**Sabine Taxing Units and Collections**

Name of Taxing Unit	Appraisal District Collects Property Taxes
Brookeland Independent School District	No
City of Pineland	No
Hemphill Independent School District	No
Sabine County	No
Sabine County Hospital District	No
Shelbyville Independent School District	No
West Sabine Independent School District	No

Source: Texas Comptroller of Public Accounts

**1.4 APPRAISAL DISTRICT BUDGET INFORMATION**

Taxing units fund the appraisal district through an annual budgeting process. Tax Code Section 6.06 requires the chief appraiser to develop the budget and the board of directors to hold a public hearing to consider the budget. Each participating taxing unit in the appraisal district must contribute a portion of the budget amount equal to the proportional amount of taxes levied in the taxing unit.

Chapter 5 of the International Association of Assessing Officer's (IAAO's) *Assessment Administration* explains that the budget is the crucial link in an appraisal district's ability to make set rational priorities. A budget typically details how resources will be used to accomplish the appraisal district's goals and objectives. The IAAO's *Standard on Property Tax Policy* states that to accomplish its responsibilities in a fair and professional manner, the appraisal district should have a budget that provides for a well-organized staff, sufficient computing resources and necessary data.

**Exhibit 6** provides a comparison between Sabine's 2022 budget versus the Tier 3 average 2022 budget (excluding collections) to show how Sabine's budget aligns with the tier average.

## EXHIBIT 6

**Sabine 2022 Budget, vs. Tier 3 Average**

Sabine County Appraisal District Budget (2022)	Tier 3 Average Budget (2022)
\$444,359	\$547,673

Source: Texas Comptroller of Public Accounts, *Appraisal District Operation Survey*

In 2022, Sabine operated with a budget of \$444,359, significantly lower than the Tier 3 average budget of \$547,673. This budget comparison highlights the relatively smaller financial resources, as reported by Sabine in the 2022 *Appraisal District Operation Survey*. A four-year budget history and tier average comparison is available in **Appendix 1**.



## 1.5 APPRAISAL DISTRICT STAFF INFORMATION

The geographic size of the appraisal district and number of parcels to be appraised directly reflect the number of staff necessary to perform the appraisal district's responsibilities. The complexity of the appraisals and the experience and expertise of the staff also impact appraisal district needs.

**Exhibit 7** provides a comparison between the Sabine 2022 staffing (excluding collections) and the Tier 3 average (excluding collections) to determine how the Sabine staffing and salaries compare with the tier average.

### EXHIBIT 7

#### Sabine 2022 Staffing and Salaries vs. Tier 3 Average

	2022	2022 Tier 3 Average
Full Time Staff	7	4
Part Time Staff	0	N/A
Full Time Appraisers	2	3
Lowest Appraiser Salary	\$26,172	\$39,505
Highest Appraiser Salary	\$54,000	\$48,041

Source: Texas Comptroller of Public Accounts, *Appraisal District Operation Survey*

From 2019 to 2022, Sabine has increased full-time staff from five to seven employees, which is higher than the 2022 Tier 3 average of four. From 2019 to 2022, Sabine employed two to three full-time appraisers each year, slightly lower than the 2022 Tier 3 average. The lowest appraiser salary decreased from \$39,839 in 2019 to \$26,172 in 2022, significantly below the 2022 Tier 3 average of \$39,505. The highest appraiser salary rose from \$39,839 in 2019 to \$54,000 in 2022, slightly higher than the 2022 Tier 3 average of \$48,041. A four-year staff and salary history and Tier 3 average comparison is available in **Appendix 2**.

## 1.6 TRAINING

IAAO's *Standard on Professional Development* follows the principle that "assessment jurisdictions benefit when they have knowledgeable and adequately trained personnel to preserve the public's trust; therefore, it is of the utmost importance." **Exhibit 8** provides Sabine's annual training budget and number of trainings attended for the past three years. Appraisal districts should maintain adequate training budgets to allow for certification and continued education of staff.

### EXHIBIT 8

#### Sabine Training Budget and Number of Trainings

	2022	2021	2020
Training Budget	\$12,000	\$12,000	\$12,000
Number of Trainings Attended	4	3	3

Source: Sabine County Appraisal District

In 2022, Sabine's training budget remained consistent at \$12,000 and the number of trainings increased from three to four over the three-year review period.





## 1.7 CHIEF APPRAISER

The board of directors is responsible for hiring and periodically evaluating the chief appraiser, who coordinates and oversees appraisal district operations. In organizing and administering an appraisal district, the chief appraiser is responsible for hiring, firing and training personnel; for ensuring compliance with a wide range of legal requirements; and for maintaining policies and procedures for the effective operation of the appraisal district. **Exhibit 9** provides detailed information regarding Sabine's chief appraiser.

### EXHIBIT 9

#### Sabine Chief Appraiser Information

##### Chief Appraiser

Is the Chief Appraiser permanent, temporary or interim?	No
Does the Chief Appraiser perform appraisals?	\$54,000
2022 Base Salary	3
Chief Appraiser – Years at appraisal district	3
Chief Appraiser – Years as a Chief Appraiser	No
Does the Chief Appraiser receive a car allowance?	N/A
Does the Chief Appraiser receive retirement benefits?	Yes
Does the Chief Appraiser receive medical insurance benefits?	Yes

Source: Texas Comptroller of Public Accounts, *Appraisal District Operation Survey* and Sabine County Appraisal District

## 1.8 APPRAISAL DISTRICT CONTRACTS

PTAD reviews appraisal district contracts for compliance according to IAAO's *Standard on Contracting for Assessment Services*. **Exhibit 10** lists Sabine's contracts, which are discussed in more detail in throughout this report.

Project control is important for the stakeholders of both the government agency and the contractor. Having control can help the project manager/program manager compare actual performance against planned performance. The project manager can identify potential problems, evaluate alternative actions and plan for appropriate corrective action.

Project leaders typically create a project plan that includes the tasks to be performed, the project timeline, a budget and project resources. By monitoring the plan and the actual work performed, the project manager can measure both qualitative and quantitative progress.

If the project is deviating from the project timeline, corrective action may be necessary. Deviations can be caused by a number of issues such as change in the project scope or project resources or other setbacks. The corrective plan should be created with input from all project stakeholders.

An appraisal district is a political subdivision of the State of Texas and is subject to the same requirements and has the same purchasing and contracting authority as a municipality under Chapter 252, Local Government Code



## EXHIBIT 10

## Sabine Contracts

Type of Contract	Contract Dates	Years with Same Vendor	Does appraisal district actively monitor contract?
Appraisal of Real Property	2023-2024	2 years	No
Appraisal of Minerals, Utilities, Industrial and Personal Property	2019- 2024	42 years	No
Software	2020-2027	6 years	Yes
Pictometry	2019-2028	5 years	Yes

Source: Sabine County Appraisal District

## Section 2 – Appraisal Administration

### 2.1 APPRAISAL DISTRICT PARCEL DATA

PTAD collects appraisal district parcel data to determine the ratio of appraisers to parcel count and to compare it with the typical parcel per appraiser average in **Exhibit 11**.

## EXHIBIT 11

## 2022 Sabine Parcel Information vs. Typical Parcel Per Appraiser Average

Parcel Information	Sabine	Typical Parcel Per Appraiser (Rounded)
Parcel Count	20,922	10,001-70,000
Parcels per Appraisal Staff	10,461*	6,400**

Source: Texas Comptroller of Public Accounts, *Electronic Appraisal Roll Submission*

\* Excludes parcels for contracted appraisal services.

\*\* Includes all property categories.

In 2022, Sabine managed 20,922 parcels, placing it on the lower end for appraisal districts with 10,001 to 70,000 parcels. Sabine contracts for appraisal services in Categories F2, G, J and L2. Parcels in the categories are removed from the total parcel count to determine the parcels per appraiser of 10,461. This indicates that Sabine's parcels per appraiser is higher than the typical parcel per appraiser average, which includes all property categories.

From 2019 to 2022, Sabine managed parcel counts ranging from 20,009 to 20,922 (including all property categories) and the parcels assigned per appraiser for properties appraised in house ranged from 6,449 to 10,461. The total market value of certified parcels increased from \$1,285,871,724 to \$1,545,594,503 from 2019 to 2022. **Appendix 3** provides the appraisal district's parcel data over the four-year review period.



## FINDING

Sabine does not have adequate appraiser staff to effectively appraise all parcels within the appraisal district.

IAAO's *Standard on Mass Appraisal*, Section 6.2.1, Staffing, states that the staff should be a mix of individuals skilled in general administration, supervision, appraisal, mapping, data processing and clerical functions. It also highlights the importance of flexibility in the staffing structure, as the staffing needs can vary significantly based on factors such as the frequency of reappraisals.

Data from Electronic Appraisal Roll Submissions (EARS) and Operations Survey Data indicate that appraisal districts with parcel counts from 10,001 to 70,000 average 6,400 parcels per appraiser, for all categories of property. Sabine contracts for appraisal services in Categories F2, G, J and L2. In 2022, Sabine had approximately 20,922 total parcels with two full-time appraisers, resulting in a ratio of 10,461 parcels per appraiser, which is significantly higher than the average.

An appraisal district must maintain adequate appraisal staffing levels to ensure appraisal tasks are completed effectively. Insufficient staffing can hinder the completion of necessary tasks and make it challenging to maintain accurate market values.

## RECOMMENDATION 1

**Employ adequate appraisal staff to effectively appraise all parcels within the appraisal district.**

### 2.2 CONTRACTED APPRAISAL SERVICES

From 2019 to 2022, appraisal district staff appraised 10 to 99 percent of the total appraised value within the appraisal district, specifically for Categories A, B, C, D, E, F1, L1, M, O and S. From 2019 to 2022, Sabine contracted for appraisal services for property Categories A, B, C, D1, D2, E, F1, F2, G1, J, L1 and L2. These contracted firms appraised from 1 to 100 percent of the total appraised value within the appraisal district over the past four years. The cost of these services varied from \$9,000 to \$81,000 over four years. Additionally, the appraisal district uses a geographic information system (GIS) and aerial technology systems. **Exhibit 12** lists Sabine's contracted appraisal services.

EXHIBIT 12

#### Sabine's Contracted Appraisal Services

	2022	2021	2020	2019
Appraisal Services Contract	Yes	Yes	Yes	Yes
Contracted Property Categories	F2, G, J and L2,	F2, G, J and L2	A, B, C, D1, D2, E, F1, F2, G1, J, L1, L2, M, O and S	A, B, C, D1, D2, E, F1, F2, G1, J, L1, L2, M, O and S
Percentage of total appraised value appraised by contracted appraisal firms	1%	1%	90%	100%
Appraisal Contract Cost	\$11,000	\$9,000	\$81,000	\$81,000

Source: Texas Comptroller of Public Accounts, 2019-2022 Appraisal District Operation Survey



## FINDING

Sabine failed to follow a process or procedure for reviewing, verifying, or evaluating the work of their appraisal contractors for accuracy and uniformity.

IAAO's *Standard on Contracting for Assessment Services*, Section 7.1, Professional Services, states that the appraisal district and contractor should establish quality control procedures to ensure it attains accuracy standards. The appraisal district can address these in the solicitation or request bidders to address them in their response to the solicitation. In any case, the appraisal district should carefully monitor compliance with such standards and procedures. Good quality control procedures include sample audits (particularly at the start of the project), computerized edits for reasonableness and consistency of data and pilot testing of mass appraisal models using the new data.

Discussion with chief appraiser indicates Sabine does not review, verify or evaluate the work of contractors for mineral, industrial, utility or personal property accounts. Sabine has procedures for reviewing work performed by contracted appraisal services, however they do not follow them. The appraisal district did not review, verify or evaluate contractors in 2022.

Performing ratio studies analysis is essential in determining reliable market trends and developing market values. The appraisal district needs to demonstrate its procedures for reviewing, verifying, or evaluating the work of their appraisal contractors for accuracy and uniformity.

## RECOMMENDATION 2

**Follow written procedures for reviewing, verifying or evaluating work of appraisal contractors, including demonstration of ratio studies for accuracy and uniformity.**

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## 2.3 MAPPING AND/OR AERIAL PHOTOGRAPH

IAAO's *Standard on Digital Cadastral Maps and Parcel Identifiers* (2015), Section 3.7, states basic information contained on maps should include parcel boundaries, identifiers, dimensions and area, subdivision or plat information, block and lot numbers, jurisdictional boundaries, locations and names of streets, railroads, rivers, lakes and other geographic features, situs addresses and geographic boundaries.

Comptroller Rule 9.3002 requires all appraisal offices and tax offices appraising property for ad valorem purposes to develop and maintain a system of tax maps covering the entire area of the taxing units for whom each office appraisees property. Tax maps should be drawn to scale and delineated for lot lines or property lines or both, with dimensions or areas and identifying numbers, letters, or names for all delineated lots or parcels. Each parcel must be assigned parcel identification numbers (PIN) and the PIN recorded on the corresponding appraisal card. The tax map system should be updated annually.

## FINDING

Sabine's maps do not include all properties withing its jurisdiction.

IAAO's *Standard on Digital Cadastral Maps*, Section 2, Introduction states cadastral maps for the entire jurisdiction, regardless of taxable status or ownership, are essential to the performance of assessment functions. Digital cadastral maps enable the assessor to access parcel location and information, reveal geographic relationships that affect property value and provide a platform for the visualization of data layers and analytical results more efficiently.



IAAO's *Standard on Digital Cadastral Maps*, Section 3.4, Parcel Identifiers, recommends that each parcel polygon should be attributed with a unique identifier. The parcel identifier provides a common index for all property records. Each parcel should be keyed to a unique identifier or code that links the cadastral layer with files containing such data as ownership, building and land value, use and zoning.

IAAO's *Standard on Digital Cadastral Maps*, Section 3.5, Map Products, advises the appraisal district to maintain a variety of additional map overlays which support the appraisal district's work and other users such as municipalities or other taxing units.

Out of 75 sampled properties, the reviewer was unable to locate eight (11 percent) on Sabine's maps.



### RECOMMENDATION 3

**Update appraisal district maps to reflect all properties.**

## 2.4 RATIO STUDIES

An appraisal district should perform ratio study analyses to evaluate appraisal performance. Per IAAO's *Standard on Ratio Studies*, there are several key uses of ratio studies including: measurement and evaluation of the level and uniformity of mass appraisal models, internal quality assurance and identification of appraisal priorities, determination of whether administrative or statutory standards have been met, determination of time trends and adjustment of appraised values between reappraisals.

**Exhibit 13** presents Ratio Study Uniformity Standards indicating acceptable general quality.

EXHIBIT 13

### Ratio Study Uniformity Standards

Type of property - General	Type of property - Specific	COD Range*
Single-family residential (including residential condominiums)	Newer or more homogeneous areas	5.0 to 10.0
Single-family residential	Older or more heterogeneous areas	5.0 to 15.0
Other residential	Rural, seasonal, recreational, manufactured housing, 2–4 unit family housing	5.0 to 20.0
Income-producing properties	Larger areas represented by large samples	5.0 to 15.0
Income-producing properties	Smaller areas represented by smaller samples	5.0 to 20.0
Vacant land	N/A	5.0 to 25.0
Other real and personal property	N/A	Varies with local conditions

Source: IAAO's *Standard on Ratio Studies*

*These types of property are provided for guidance only and may not represent jurisdictional requirements.*

*\* Coefficient of Dispersion (CODs) lower than 5.0 may indicate sales chasing or non-representative samples.*



## SABINE RATIO STUDIES

### FINDING

Sabine does not properly verify sales.

IAAO's *Standard on Ratio Studies*, Section A.3.1, Importance of Confirmation of Sales, states the appraisal district should routinely confirm sales data or verify the sales data by contacting buyers, sellers, or other knowledgeable participants. The usefulness of sales data is directly related to its completeness and accuracy.

IAAO's *Standard on Verification and Adjustment of Sales*, Section 6, Adjustments states the appraisal district should adjust sales to represent only the value of the real property as of the appraisal date prior to model calibration and ratio studies. Adjustments to sale price can result from factors underlying the transaction, property conditions at the time of the sale and market trends.

The chief appraiser indicated that the appraisal district notes when sales include personal property but does not adjust the sale price. The sales surveys for accounts 129281 and 161181 listed the value of personal property and the purchase price so the appraisal district codes sales as do not report sale. Sabine does not have procedures or guidelines for validation of sales.

### RECOMMENDATION 4

**Develop and follow written procedures for sales verification.**

### FINDING

Sabine does not conduct ratio studies at timely intervals during the valuation process. They do not run ratio studies by market area, neighborhood, property class or stratum and they do not use ratio study results to determine if adjustments should be made.

IAAO's *Standard on Ratio Studies and Frequency of Ratio Studies*, Section 4.2, recommends that the appraisal district conduct at least four ratio studies to establish the following:

- i. a baseline of current appraisal performance
- ii. preliminary values so that they can correct any significant deficiency
- iii. values used in assessment notices sent to taxpayers
- iv. final values after completion of the first informal phase of the appeals process

The appraisal district can use the final study to plan for the following year. In addition, it can conduct ratio studies as needed to evaluate appraisal procedures, investigate a discrimination complaint, or answer a specific question.

IAAO's *Standard on Ratio Studies*, Section 2.3, Uses of Ratio Studies, states the critical uses of ratio studies are as follows:

- i. measurement and evaluation of the level and uniformity of mass appraisal models
- ii. internal quality assurance and identification of appraisal priorities
- iii. determination of whether the appraisal district has met administrative or statutory standards
- iv. determination of time trends
- v. adjustment of appraised values between reappraisals

IAAO's *Standard on Ratio Studies*, Section 3.3, Stratification states: Stratification divides all the properties within the scope of the study into two or more groups or strata. Stratification facilitates a more complete and detailed picture of appraisal performance and can enhance sample representativeness.

Each type of property subject to a distinct level of assessment could constitute a stratum. Other property groups, such as market areas, school districts and tax units, could constitute additional strata.



The appraisal district should choose strata consistent with factors in the mass appraisal model. When the study's purpose is to evaluate appraisal quality, flexibility in stratification is essential. The general goal is for the appraisal district to identify areas where the assessment levels are too low or lack uniformity and property groups for which the appraisal district may require additional reappraisal work. In such cases, it is also highly desirable to simultaneously stratify based on more than one characteristic.

Stratification can help identify differences in appraisal levels between property groups. In large jurisdictions, stratification by market areas is generally more appropriate for residential properties. In contrast, stratification of commercial properties by either geographic area or property subtypes (e.g., office, retail and warehouse/industrial) can be more effective.

Sabine was unable to provide ratio studies from 2019 to 2022 to confirm whether the appraisal district performed ratio studies at appropriate intervals by market area, neighborhood, property class or stratum or made adjustments based upon results.

An appraisal district is responsible for appraising property within its jurisdiction for ad valorem tax purposes for each taxing unit that imposes ad valorem taxes on property in the appraisal district (Tax Code Section 6.01(b)).

It is crucial to collect regular sales data, conduct ratio studies and evaluate cost schedules based on these findings to accurately assess reliable market trends and establish developing market values.

## RECOMMENDATION 5

**Conduct ratio studies at timely intervals by market area, neighborhood, property class or stratum and make appropriate adjustments based on results.**

### PTAD'S APPRAISAL DISTRICT RATIO STUDY (ADRS)

Tax Code Section 5.10 requires PTAD to conduct a ratio study to measure the performance of each appraisal district in Texas at least once every two years and to publish the results.

The purpose of the Appraisal District Ratio Study (ADRS) is to measure the uniformity and median level of appraisals performed by an appraisal district within each major category of property.

To conduct the ADRS, PTAD applies appropriate standard statistical analysis techniques to data collected through the SDPVS required by Government Code Section 403.302.

The published report provides ratio study results for each appraisal district studied that year and includes:

- the median levels of appraisal for each major property category.
- the coefficient of dispersion (COD) around the median level of appraisal for each major property category; and
- other appropriate statistical measures.

**Exhibit 14** shows the data from PTADs Appraisal District Ratio Study of Sabine in 2022.



## EXHIBIT 14

## PTAD's Appraisal District Ratio Study, Sabine 2022

Category	Number of Ratios**	2022 CAD Reported Appraisal Value	Median Level of Appraisal	Coefficient of Dispersion	% Ratios within (+/-) 10 % of Median	% Ratios within (+/-) 25 % of Median	Price - Related Differential
A. SINGLE-FAMILY RES	250	644,476,809	0.82	21.32	32.40	70.40	1.07
B. MULTI-FAMILY RES	0	414,628	*	*	*	*	*
C1. VACANT LOTS	33	50,228,000	*	*	*	*	*
C2. COLONIA LOTS	0	0	*	*	*	*	*
D2. FARM/RANCH IMP	0	2,970,310	*	*	*	*	*
E. RURAL-NON-QUAL	70	108,059,800	0.91	20.46	40.00	72.86	1.11
F1. COMMERCIAL REAL	46	63,699,753	0.93	7.13	76.09	93.48	0.98
F2. INDUSTRIAL REAL	0	10,157,190	*	*	*	*	*
G. OIL, GAS, MINERALS	0	2,618,600	*	*	*	*	*
J. UTILITIES	1	92,576,980	*	*	*	*	*
L1. COMMERCIAL PER	0	15,923,638	*	*	*	*	*
L2. INDUSTRIAL PER	0	55,049,410	*	*	*	*	*
M. OTHER PERSONAL	0	29,185,571	*	*	*	*	*
O. RESIDENTIAL INV	0	467,330	*	*	*	*	*
S. SPECIAL INVENTORY	0	0	*	*	*	*	*
OVERALL	400	1,075,828,019	0.87	22.72	32.25	67.25	1.07

Source: Texas Comptroller of Public Accounts, *Appraisal District Ratio Study 2022 Tax Year Findings*

\* Category result not calculated. Calculation requires a minimum of five ratios from either of the following:

- Categories representing at least 25 percent of total appraisal district category value.
- Five school districts or half the school districts in the appraisal district, whichever is less.

\*\* Statistical measures may not be reliable when the sample is small.

## FINDING

Sabine is not appraising property uniformly or equitably.

Ratio Study standards provide a means of measuring whether appraisal efforts have met appropriate expectations. To determine reappraisal priorities, appraisal districts should use ratio studies to measure the level of appraisal and uniformity of appraisal for the overall jurisdiction, for individual mass appraisal neighborhoods or market areas, by types of properties, or any other significant segment that assists in that determination.

The median measures the accuracy of an appraisal district's appraisals in relation to the standard of 100 percent of market value. According to IAAO, the median is the appropriate measure of central tendency for evaluating appraisal performance. The median level of appraisal standard is 0.95-1.05 to indicate accurate market value appraisals. **Exhibit 14** shows Sabine has an overall low median level of appraisal (0.87) and a low median level of appraisal in Category A (0.82), Category E (0.91) and Category F1 (0.93). These low ratios indicate that properties are appraised below market value.





The Coefficient of Dispersion (COD) is a measure of appraisal uniformity. **Exhibit 13** shows the IAAO suggested COD standards. **Exhibit 14** shows that Sabine has a high overall COD (22.72) and a high COD in Category A (21.32) and Category E (20.46), indicating uniformity issues across major property types. These figures indicate higher variability in appraisal ratios, suggesting inconsistencies in valuation. This level of dispersion suggests the average deviation of the ratios from the median is excessive, potentially affecting the reliability of the appraisal assessments.

The Price-Related Differential (PRD) is a measure of vertical equity, comparing the appraisal of higher valued properties to the appraisal of lower valued properties. IAAO states that anything outside of the PRD range of 0.98-1.03 indicates vertical inequity or treating higher and lower priced properties differently. **Exhibit 14** shows the PRD for Category A (1.07) to be above the appropriate range, suggesting that Sabine is not treating higher and lower valued properties similarly. The overall PRD (1.07) and the PRD for Category E (1.11) are higher than the IAAO suggested PRD range, indicating regressivity or that lower valued properties are relatively over-appraised in relation to higher valued properties.

Low median levels of appraisal, combined with high CODs and high PRDs indicates that a reappraisal of all property would be prudent. Because ADRS only reviews certain property categories, Sabine should perform its own ratio studies at a micro-level to determine which neighborhoods would benefit from full reappraisal or if a trend factor could be applied.

## RECOMMENDATION 6

**Use Sabine's local ratio study results to make reappraisal decisions necessary to produce accurate values.**

## 2.5 REAPPRAISAL PLAN

Tax Code Section 6.05(i) requires the appraisal district board of directors to develop a biennial reappraisal plan in even numbered years and to hold a public hearing to adopt the plan. The plan must indicate how the appraisal district will comply with Tax Code Section 25.18 which requires the reappraisal of all real and personal property in the appraisal district at least once every three years to ensure that all property is appraised at 100 percent of market value as on Jan. 1.

## FINDING

Sabine does not amend its reappraisal plan to address problematic or critical areas of need.

IAAO's *Standard on Mass Appraisal*, Section 4.8, Frequency of Reappraisals, states that the analysis of ratio study data can suggest groups or strata of properties in greatest need of physical review. Market adjustments can effectively maintain equity when appraisals are uniform within strata and recalibration can provide even greater accuracy. However, only physical reviews can correct data errors and, as stated in Sections 3.3.4 and 3.3.5, property characteristics data should be reviewed and updated at least every 4 to 6 years. The appraisal district can accomplish this in at least three ways:

- i. Reinspecting all property at periodic intervals (i.e., every 4 to 6 years)
- ii. Reinspecting properties on a cyclical basis (e.g., one-fourth or one-sixth each year)
- iii. Reinspecting properties on a priority basis as indicated by ratio studies or other considerations while ensuring that they examine properties at least every sixth year.

Problematic areas for Sabine include Hemphill ISD, which Sabine lists a market area addressed in the reappraisal plan. Sabine did not provide ratio study analysis from 2019 to 2022 to determine whether the appraisal district addressed problematic areas for Hemphill ISD.



It is imperative to maintain and implement an effective reappraisal plan that addresses problematic areas and conduct ratio study analysis to maintain fair and uniform property values. Performing ratio study analysis is essential in determining reliable market trends and developing market values.

## RECOMMENDATION 7

**Amend the reappraisal plan to address problematic areas.**

### 2.6 QUALITY CONTROL

An appraisal district should follow a quality control process to ensure that accuracy standards are achieved and maintained. Proper quality control analysis is essential in determining reliable market trends and developing market values. An appraisal district should have written procedures outlining how to perform a proper quality analysis to prevent errors in the process.

## FINDING

Sabine has written a quality control process but does not use it to verify the accuracy and uniformity of property valuations.

IAAO's *Standard on Mass Appraisal*, Section 3.3.2.5, Data Collection Quality Control, states a quality control program is necessary to ensure data accuracy standards are achieved and maintained. The appraisal should perform independent quality control inspections immediately after the data collection phase begins. The inspections should review random samples of finished work for completeness and accuracy and keep tabulations of items coded correctly or incorrectly so that the appraisal district can use the statistical tests to determine whether accuracy standards have been achieved. Stratification by geographic area, property type, or individual data collector can help detect patterns of data error.

IAAO's *Standard on Mass Appraisal*, Section 5, Model Testing, Quality Assurance and Value Defense, states mass appraisal allows for model testing and quality assurance measures that provide feedback on the reliability of valuation models and the overall accuracy of estimated values. Appraisal district staff must be familiar with these diagnostics to evaluate valuation performance properly and make improvements where needed.

IAAO's *Standard on Data Quality*, Section 3, Data Quality Management, states monitoring and reviewing data quality is fundamental to a successful mass appraisal process. The rate at which the quality of assessment data erodes is highly variable. However, the gap between what exists in the world and what is in the appraisal district's records grows over time. In addition to maintaining data to a specified standard and determining areas of strength and/or weakness of data, the results may be used to determine how raw data, stratification of data, data sources, or data collection efforts can be enhanced to produce better future performance.

The standard states the appraisal district should document all data quality management functions as part of a broader enterprise-level quality management framework that contains quality assurance and quality control elements related to (1) the quality of the data itself, (2) the quality of data collection and (3) the quality of data analysis:

Clear, up-to-date policy and procedures documentation that includes:

- i. Specifications for the data elements to be collected and stored;
- ii. Standard definitions for all data elements and related terms;
- iii. Acceptable methods for the uniform collection and recording of all assessment data;
- iv. Controls on the output for each data-related process or subprocess;
- v. Standards for the ongoing testing and maintenance of existing data as they age;
- vi. Regular procedural reviews.



Sabine did not review ratios, which are the chief measure of assessment as stated in the appraisal district's quality control procedures.

Conducting ratio studies analysis is crucial for identifying reliable market trends and establishing accurate market values. Adherence to written quality control procedures is necessary to ensure accuracy and completeness of valuations.

## RECOMMENDATION 8

**Follow written quality control procedures to ensure work is completed accurately and timely.**

## Section 3 – Categories of Valuation in the SDPVS

PTAD found Hemphill ISD's Categories A, C1, D1, E and F1 to be invalid in the years indicated in **Exhibit 15**. Because these property categories had invalid ratios in at least one of the three review years, these property categories are the basis of this TARP review.

PTAD found Categories B, F2, G, J and L1 in Hemphill ISD to be valid and they are *not* included in the scope of this TARP review.

EXHIBIT 15

### SDPVS Invalid Property Categories 2020-22

ISD	2020	2021	2022
Hemphill	A, C1 and F1	A, C1 and E	A, D1, E and F1

Source: Texas Comptroller of Public Accounts, [School District Property Value Study Final Findings](#)

### 3.1 CATEGORY A – SINGLE-FAMILY RESIDENTIAL PROPERTY VALUATION

The Comptroller's [Texas Property Tax Assistance Property Classification Guide](#) states Category A property includes single-family residential improvements and land on which the improvements are situated. They may or may not be within the city limits or in close proximity to a city.

## FINDING

Sabine does not update residential cost schedules.

IAAO's *Standard on Ratio Studies*, Section 4.2, Frequency of Ratio Studies states that appraisal districts should conduct ratio studies at least annually regardless of the reappraisal cycle. This frequency enables the appraisal district to recognize and correct potential problems before they become serious.

IAAO's *Standard on Mass Appraisal*, Section 4.2, The Cost Approach states the cost approach applies to virtually all improved parcels and, if used properly, can produce accurate valuations. The cost approach is more reliable for newer standard materials, design and workmanship structures. It produces an estimate of the value of the fee simple interest in a property.



Reliable cost data are imperative in any successful application of the cost approach. The data must be complete, typical and current. Current construction costs should be based on the cost of replacing a structure with one of equal utility, using current materials, design and building standards. In addition to specific property types, cost models should include the cost of individual construction components and building items to adjust for features that differ from base specifications. The appraisal district should incorporate these costs into a construction cost manual and related computer software. The software can perform the valuation function. The appraisal district can use the manual when nonautomated calculations are required and provide additional documentation.

The chief appraiser indicated that while cost schedules were recently updated in 2023, the cost schedules had not been updated since 2018.

Collecting sales data and performing ratio studies analysis on a regular basis is essential for determining reliable market trends and updating cost schedules to reflect market values. Despite limited sales data, an appraisal district should still update cost schedules using available resources including published cost information or builder information. Multiple years of sales data can be combined to obtain a more accurate picture of current market values. Cost schedules should be adjusted to reflect 100 percent of market value, even if it requires substantial increases.



## RECOMMENDATION 9

**Review and update cost schedules annually.**



## FINDING

Sabine does not have procedures for the valuation of mobile/manufactured homes.

IAAO's *Standard on Mass Appraisal*, Section 4.6.2, Manufactured Housing, states the appraisal district can value manufactured or mobile homes in several ways depending on the local market and ownership status. Often, mobile homes are purchased separately and situated in a rented space in a mobile home park. In this case, the best strategy is to model the mobile homes separately from the land. At other times, mobile homes are situated on individual lots and bought and sold similarly to stick-built homes. The mobile homes may be intermixed with stick-built homes, particularly in rural areas. In these cases, they can be modeled like that for other residential properties and included in the same models, if the model includes variables to distinguish them and recognize any relevant differences from other homes (e.g., mobile homes may appreciate at a rate different from that for stick-built homes).

The chief appraiser indicated that the appraisal district had not updated mobile/manufactured home schedules since 2017, when an appraisal firm first implemented the schedules. The chief appraiser further indicated that the schedules have subsequently been updated for 2023 and 2024.



## RECOMMENDATION 10

**Develop valuation procedures for manufactured homes and use ratio study results to annually review and update the cost schedules.**



## 3.2 CATEGORY C1 – VACANT LOTS AND TRACTS PROPERTY VALUATION

The Comptroller's [Texas Property Tax Assistance Property Classification Guide](#) states Category C1 property is generally small vacant tracts of land that are typically most suited for use as a building site and do not have the potential to qualify for agricultural use. These properties may be idle tracts in some stage of development or awaiting construction, tracts planned for residential structures, recreational lots or commercial and industrial building sites. Because property use determines classification, there is no minimum or maximum size requirement for Category C1.

### FINDING

Sabine does not conduct ratio studies regularly for vacant land properties and does not review and update land schedules.

IAAO's *Standard on Mass Appraisal*, Section 4.5, Land Valuation, states that state or local laws may require the appraisal district to separate the value of an improved parcel into land and improvement components. When the appraisal district uses the sales comparison or income approach, an independent land value estimate can be subtracted from the total property value to obtain a residual improvement value. Some computerized valuation techniques separate total value into land and building components.

The appraisal district should annually review and adjust values. Each appraisal office must implement the plan for periodic reappraisal of property and the plan must provide for the reappraisal activities for all real and personal property in the appraisal district at least once every three years. The sales comparison approach is the primary approach to land valuation and is always preferred when sufficient sales are available. In the absence of adequate sales, the appraisal district can use other techniques in land appraisal including allocation, abstraction, anticipated use, capitalization of ground rents and land residual capitalization.

A review of land data onsite indicated that while Sabine updated land schedules in 2020 and 2021, no updates were made in 2022. Sabine was not able to provide any documentation to show that land schedules were reviewed during this period.

Collecting sales data and performing ratio studies analysis regularly is essential for determining reliable market trends and developing market values.

### RECOMMENDATION 11

**Review and update land schedules annually.**

## 3.3 CATEGORY (D) D1 – QUALIFIED OPEN-SPACE LAND PROPERTY VALUATION AND CATEGORY D2 – FARM AND RANCH IMPROVEMENTS SPECIAL USE VALUATION

The Comptroller's [Texas Property Tax Assistance Property Classification Guide](#) states Category D1 includes all acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1 and Tax Code Chapter 23, Subchapters C, D, E and H.

It also states Category D2 includes improvements, other than residences, associated with land reported as Category D1. These improvements include all barns, sheds, silos, garages and other improvements associated with farming or ranching.

### FINDING

Sabine does not properly calculate or use values for land designated as agricultural use.

Tax Code Section 23.41 states land designated for agricultural use is appraised at its value based on the land's capacity to produce agricultural products. The value of land based on its capacity to produce agricultural products is determined by capitalizing the average net income the land would have yielded under prudent management from production of agricultural products during the five years preceding the current year.



Tax Code Section 23.51(4) states that the chief appraiser shall calculate net to land by considering the income that would be due to the owner of the land under cash lease, share lease, or whatever lease arrangement is typical in that area for that category of land and all expenses directly attributable to the agricultural use of the land by the owner shall be subtracted from this owner income and the results shall be used in income capitalization.

The chief appraiser indicated that Sabine did not produce net to land calculations for 2022 and used 2021 calculations for 2022 values.

An appraisal district should use properly calculated values on properties designated for agricultural use.



## RECOMMENDATION 12

**Use properly calculated values for land designated as agricultural use.**

### 3.4 CATEGORY E – RURAL LAND, NOT QUALIFIED FOR OPEN-SPACE APPRAISAL PROPERTY VALUATION

The Comptroller's [\*Texas Property Tax Assistance Property Classification Guide\*](#) states Category E includes only rural land that is not qualified for productivity valuation and the improvements on that land, including residences. Appraisal districts may report any size tract in Category E.

As always, primary use is the determining factor in classifying property. If the land is used as residential inventory, commercial, industrial, or other purposes, classify the property by that use. Likewise, if the land qualifies as open-space land for productivity appraisal, the use determines its classification as Category D1. If the land does not fit in these other categories, report it in Category E.



## FINDING

Sabine does not regularly develop adjustment factors for relevant features based on market analysis.

IAAO's *Standard on Mass Appraisal*, Section 4.8, Frequency of Reappraisals, states that Section 5.1 of the Standard on Property Tax Policy (IAAO 2020) states that current market value implies an annual assessment of all property. Annual assessment does not necessarily mean the appraisal district must re-examine each property yearly. Instead, the appraisal district can recalibrate models or market adjustment factors derived from ratio studies or other market analyses based on criteria such as property type, location, size and age.

The chief appraiser indicated that Sabine values waterfront property per acre and coded with a +15% adjustment. The previous chief appraiser applied the adjustments in 2020. Sabine did not provide documentation for review to determine how adjustments were derived for market analysis.



## RECOMMENDATION 13

**Develop adjustment factors regularly for relevant features based on market analysis.**



### 3.5 CATEGORY F1 – COMMERCIAL REAL PROPERTY VALUATION

The Comptroller's [\*Texas Property Tax Assistance Property Classification Guide\*](#) states Category F property includes land and improvements associated with businesses that sell goods or services to the public. Businesses considered commercial businesses include wholesale and retail stores, shopping centers, office buildings, restaurants, hotels and motels, gas stations, parking garages and lots, auto dealers, repair shops, finance companies, insurance companies, savings and loan associations, banks, credit unions, clinics, nursing homes, hospitals, marinas, bowling alleys, golf courses and mobile home parks.

#### FINDING

Sabine does not review and update commercial cost schedules.

IAAO's *Standard on Ratio Studies*, Section 4.2, Frequency of Ratio Studies states that appraisal districts should conduct ratio studies at least annually regardless of the reappraisal cycle. This frequency enables the appraisal district to recognize and correct potential problems before they become serious.

IAAO's *Standard on Mass Appraisal*, Section 4.2, The Cost Approach states the cost approach applies to virtually all improved parcels and, if used properly, can produce accurate valuations. The cost approach is more reliable for newer standard materials, design and workmanship structures. It produces an estimate of the value of the fee simple interest in a property.

The chief appraiser indicated Sabine has not updated commercial cost schedules since 2018 and did not provide ratio studies to verify that the appraisal district conducted an appropriate analysis for cost schedule adjustments.

Collecting sales data and performing ratio studies analysis regularly is essential for determining reliable market trends and developing market values.

Reliable cost data is imperative in any successful application of the cost approach. The data must be complete, typical and current. Current construction costs should be based on the cost of replacing a structure with one of equal utility, using current materials, design and building standards.

In addition to specific property types, cost models should include the cost of individual construction components and building items to adjust for features that differ from base specifications. The appraisal district should incorporate these costs into a construction cost manual and related computer software. The software can perform the valuation function. The appraisal district can use the manual when nonautomated calculations are required and provide additional documentation.

The appraisal district can develop construction cost schedules in-house based on a systematic study of local construction costs, obtained from firms specializing in such information, or custom-generated by a contractor. The appraisal district should verify the cost schedules for accuracy by applying them to recently constructed improvements of known cost. The appraisal district should also update construction costs before each assessment cycle.

#### RECOMMENDATION 14

**Review and update commercial cost schedules annually.**

#### FINDING

Sabine does not consider the three approaches to value in appraising commercial property.



IAAO's *Standard on Mass Appraisal*, Section 4.6.4, Commercial and Industrial Property, states that the income approach is the most appropriate method in valuing commercial and industrial property if sufficient income data are available. Direct sales comparison models can be equally effective in large jurisdictions with sufficient sales. When a sufficient supply of sales data and income data is not available, the cost approach should be applied. However, the appraisal district should check the values generated against available sales data. The appraisal district should keep cost factors, land values and depreciation schedules current through periodic review.

Reviewed Sabine's data to support income and cost approach but no data made available to support sales comparison approach.

Despite lacking appropriate sales data to determine market value using the sales approach, the appraisal district can use its subscription to Marshall and Swift to annually update their cost schedules. They can subscribe to commercial real estate industry publications and send out income and expense surveys to try and develop an income approach. Additionally, the appraisal district can gather information from neighboring appraisal districts to develop income valuations for commercial property.



### RECOMMENDATION 15

**Consider the three approaches to value when appraising commercial properties.**





# APPENDICES

## APPENDIX 1

### Appraisal District Budget

	2022	2021	2020	2019	Tier 3 Average 2019-2022	Tier 3 Average 2022
Total Budget (Excluding Collections)	\$444,359	\$422,593	\$431,703	\$416,993	\$512,391	\$547,673
Total Property Taxes Levied (All Jurisdictions)	\$14,296,500	\$13,954,123	\$12,771,112	\$12,771,112	\$60,025,479	\$50,052,925
Does the appraisal district collect taxes?	No	No	No	No	N/A	N/A
Number of Taxing Units Appraisal District Collects For (If Applicable)	N/A	N/A	N/A	N/A	N/A	N/A

Source: Texas Comptroller of Public Accounts, *Appraisal District Operation Survey*

## APPENDIX 2

### Appraisal District Staffing

Appraisal District Staff						
	2022	2021	2020	2019	Tier 3 Average 2019-2022	Tier 3 Average 2022
Full Time Staff	7	7	5	5	4	4
Part Time Staff	0	0	2	0	N/A	N/A

Appraisal Staff						
	2022	2021	2020	2019	Tier 3 Average 2019-2022	Tier 3 Average 2022
Full Time Appraisers	2	3	2	2	3	3
Lowest Appraiser Salary	\$26,172	\$28,000	\$28,000	\$39,839	\$40,079	\$39,505
Highest Appraiser Salary	\$54,000	\$32,036	\$38,000	\$39,839	\$46,417	\$48,041

Source: Texas Comptroller of Public Accounts, *Appraisal District Operation Survey*



## APPENDIX 3

## Appraisal District Parcel Information

Sabine	2022	2021	2020	2019
Parcel Count*	20,922	20,206	20,139	20,009
Number Taxing Units	7	7	7	7
Parcels per Appraisal Staff**	10,461	6,449	9,611	9,595
Total Market Value Certified	\$1,545,594,503	\$1,439,128,271	\$1,376,313,031	\$1,285,871,724

## Parcels per Appraisal Staff Averages

Parcels	Parcels/Appraiser
Under 10,000	5,300 parcels/appraiser
10,001 – 70,000	6,400 parcels/appraiser
70,001 – 200,000	6,700 parcels/appraiser
Over 200,000	7,100 parcels/appraiser

Source: Texas Comptroller of Public Accounts, *Appraisal District Operation Survey and Electronic Appraisal Roll Submission*

\* Parcel count includes contracted appraisal services.

\*\*Parcels per appraiser does not include contracted appraisal services.

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