MADISON COUNTY APPRAISAL DISTRICT

REAPPRAISAL PLAN FOR

TAX YEARS 2027 & 2028

AS ADOPTED BY THE BOARD OF DIRECTORS

August , 2026

TABLE OF CONTENTS

ITEM	PAGE
Executive Summary	5
Revaluation Decision (Statutory or Administrative)	8
Tax Year 2027	
Tax Year 2028	
Performance Analysis	9
Ratio Study Results	
Appraisal Accuracy (level of appraisal)	
Appraisal Uniformity (equity)	
Analysis of Available Resources	9
Staffing for Reappraisal Year	
Staffing Budget for 2026	
Existing Practices	
Information Systems (IS) support	
Existing data and maps	
Planning and Organization	10
Calendar of Key Events – 2027	

Calendar of Key Events – 2028

Performance objectives

Target Completion dates – 2027

Target Completion dates – 2028

Production standards for field activities

Mass Appraisal System 10

Forms and procedures revised

CAMA System revisions as required

Data Collection Requirements by Tax Year 11

New Construction

Remodeling

Re-inspection of problematic market areas

Re-inspection of universe of properties on a specific Cycle (4 – 6 years)

Field or office verification of sales data and property Characteristics

Pilot Study by Tax Year 13

Test new/revised mass appraisal methods

Ratio Studies by Market Areas

Test accuracy and reliability in certain market areas

Valuation by Tax Year 13

Market analysis

Model Development

Model Calibration

Calculation of preliminary values

Test values for accuracy and uniformity

The Mass Appraisal Report by Tax Year 15

Scope of Work (Written Reappraisal Plan)

Compliant with STANDARD RULE 6 – 8 of USPAP

Signed Certification by the Chief Appraiser as required
By STANDARD RULE 6 – 9 of USPAP

Value Defense 15

Informal Appeals

Formal Appeals

Burden of Proof evidence for market value and equity

Appendix A 16

Reappraisal Maps

Appendix B 20

Appraisal Calendars 2027 - 2028

Appendix C 32

Budget 2026

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 Madison CAD by policy adopted by the Chief Appraiser and Board of Directors reappraises all property in the district on a 3-year cycle. This is achieved by inspecting one third 1/3 of the Real property in the county every year. Schedules are reviewed and adjusted every year as needed and the third year being considered the reappraisal year. Personal and Mineral property is reappraised every year. The reappraisal year is a complete appraisal of all properties in the district. Tax year 2027 will not be a reappraisal year and tax year 2028 will be a reappraisal year.

REAPPRAISAL AND NON-REAPPRAISAL YEAR ACTIVITIES

1. Performance Analysis – the equalized values from the previous tax year are analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity overall and by market area within property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* of the International Association of Assessing Officers every year.

2. Analysis of Available Resources – staffing and budget requirements for tax year 2026 are detailed in the 2026 budget, as adopted by, the board of directors and attached to the written biennial plan by reference. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. Information Systems (IS) support is detailed with year specific functions identified and system upgrades scheduled. Existing maps and data requirements are specified and updates scheduled.

3. Planning and Organization – a calendar of key events with critical completion dates are prepared for each major work area. This calendar identifies all key events for appraisal, clerical, customer service, and information systems. A calendar is prepared for tax years 2027 and 2028. Production standards for field activities are calculated and incorporated in the planning and scheduling process.

4. Mass Appraisal System – Computer Assisted Mass Appraisal (CAMA) system revisions required are specified and scheduled with Information Systems. All computer forms and IS procedures are reviewed and revised as required.

5. 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, re-inspection of the universe of properties on a specific cycle, and field or office verification of sales data and property characteristics.

6. Pilot study by tax year – new and/or revised mass appraisal models are tested each tax year. Ratio studies, by market area, are conducted on proposed values each tax year. Proposed values on each category are tested for accuracy and reliability in randomly selected market areas.

7. Valuation by tax year – using market analysis of comparable sales and locally

tested cost data, valuation models are specified and calibrated in compliance with supplemental standards from the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice. The calculated values are tested for accuracy and uniformity using ratio studies.

8. The Mass Appraisal Report – each 3rd tax year the tax code 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*. This written reappraisal plan is attached to the report by reference.

9. Value defense – evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested.

REVALUATION DECISION

The Madison CAD by policy adopted by the Chief Appraiser and Board of Directors reappraises all property in the district every 3 years. The Madison CAD reappraises one third (1/3) of all real property every year, thus putting Real property on a 3-year cycle. (See Appendix A) The reappraisal year is a complete appraisal of all properties in the district. The non-reappraisal year is used to pick up new construction, adjust for changes in property characteristics that affect value, and adjust previous year's values on individual properties or market areas where the level of appraisal and/or uniformity of appraisal are unacceptable. The following property types are reappraised annually: oil and gas reserves, business personal property, industrial property, utilities, and special inventory. Oil and gas reserves, large industrial properties, and utilities are valued through a professional services contract with the district's valuation engineer, Pritchard & Abbott, Inc. All other properties are valued on an in-house basis by the appraisal district staff.

TAX YEAR 2027

Tax year 2027 is not a reappraisal year.

TAX YEAR 2028

Tax year 2028 is a reappraisal year.

PERFORMANCE ANALYSIS

In each tax year 2027 and 2028 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 accuracy. The mean ratio is calculated in each market area to indicate the level of appraisal accuracy by property reporting category. In the reappraisal year, this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance.
In 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 2026 are detailed in the 2026 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 2026 and the anticipated staffing for tax year 2027. Staffing will impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in the 2027 – 2028 time period.

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

The Madison CAD CAMA system is created and supported by True Automation. Information Systems (IS) support is detailed with year specific functions identified and system upgrades scheduled. Computer generated forms are reviewed for revisions based on year and reappraisal status. Legislative changes are scheduled for completion and testing. Existing maps and data requirements are specified and updates scheduled.

PLANNING AND ORGANIZATION

A calendar of key events with critical completion dates is prepared for each major work area. This calendar identifies all key events for appraisal, clerical, customer service, and information systems. A separate calendar is prepared for tax years 2027 and 2028. Production standards for field activities are calculated and incorporated in the planning and scheduling process. (See Appendix B)

2027 CALENDAR OF KEY EVENTS

2028 CALENDAR OF KEY EVENTS

MASS APPRAISAL SYSTEM

Computer Assisted Mass Appraisal (CAMA) system revisions are specified and scheduled with Information Systems (True Automation). All computer forms and IS procedures are reviewed and revised as required. The following details these procedures as it relates the 2027 and 2028 tax years:

REAL PROPERTY VALUATION

Revisions to cost models and market models are specified, updated and tested each tax year. **The formula for cost approach is as follows.**

Cost new – Depreciation = Market Value.

Cost schedules are tested with market data (sales) to ensure that the appraisal district is in compliance with Texas Property Tax Code, Section 23.011. Replacement cost new tables as well as depreciation tables are tested for accuracy and uniformity using ratio study tools and compared with cost data from Marshall & Swift.

Income approach is used for valuing income producing properties. The income model is as follows.
Income / Cap Rate = Market Value or IRV
The cap rate and expense data of the different classes of income producing properties are evaluated each year with information received.

Land tables are updated using current market data (sales) and then tested with ratio study tools. Value modifiers are developed for property categories by market area and tested on a pilot basis with ratio study tools.

PERSONAL PROPERTY VALUATION

Density schedules are updated using data received during the previous tax year from renditions and hearing documentation. Valuation procedures are reviewed and modified as needed, and tested.

NOTICING PROCESS

25.19-appraisal notice forms are reviewed and edited for updates and changes signed off on by appraisal district management. Updates include the latest copy of Comptrollers *Taxpayers rights, remedies, and responsibilities.*

HEARING PROCESS

Protest hearing scheduling for informal and formal Appraisal Review Board hearings is reviewed and updated as required. Standards of documentation are reviewed and amended as required. The appraisal district hearing documentation is reviewed and updated to reflect the current valuation process. Production of documentation is tested and compliance with HB 201 is insured.

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 (4-6 years).

NEW CONSTRUCTION /DEMOLITION

New construction field and office review procedures are identified and revised as required. Field production standards are established and procedures for monitoring tested. Source of building permits is confirmed and system input procedures are identified. Process of verifying demolition of improvements is specified. This critical annual activity is projected and entered on the key events calendar for each tax year.

REMODELING

Market areas with extensive improvement remodeling are identified, verified and field activities scheduled to update property characteristic data. Updates to valuation procedures are tested with ratio studies before finalized in the valuation modeling.

MARKET AREA DELINEATION

Market areas are defined by the physical, economic, governmental, and social forces that influence property values. The effects of these forces were used to identify, classify, and stratify or delineate similarly situated properties into smaller, more comparable and manageable subsets for valuation purposes. Delineation can involve the physical drawing of neighborhood boundary lines on a map or, it can also involve statistical separation or stratification based on attribute analysis. These homogeneous properties have been delineated into valuation neighborhoods for residential property or economic class for commercial property, but because there are discernible patterns of growth that characterize a neighborhood or market segment, analyst staff will annually evaluate the neighborhood boundaries or market segments to ensure homogeneity of property characteristics.

The market areas of Madison CAD are currently defined by ISD boundary lines; specifically, Madisonville CISD, Normangee ISD, and North Zulch ISD. Within each ISD the need of further delineation may be established if sufficient sales data indicates pocket market areas are prevalent.

RE-INSPECTION OF PROBLEMATIC MARKET AREAS

Real property market areas, by property classification, are tested for: low or high sales ratios; or high coefficient of dispersion. Market areas that fail any of these tests are determined to be problematic. Field reviews are scheduled to verify and/or correct property characteristic data. Additional sales data is researched and verified. In the absence of adequate market data, neighborhood delineation is verified and neighborhood clusters are identified.

RE-INSPECTION OF THE UNIVERSE OF PROPERTIES

The International Association of Assessing Officers, *Standard on Mass Appraisal of Real Property* specifies that the universe of properties should be re-inspected on a cycle of 4-6 years. The annual re-inspection requirements for tax years 2027 and 2028 are identified by geographical location and scheduled on the key events calendar.

FIELD OR OFFICE VERIFICATION OF SALES DATA AND PROPERTY CHARACTERISTICS

Sales information must be verified and property characteristic data contemporaneous with the date of sale captured. The sales ratio tools require that the property that sold must equal the property appraised in order that statistical analysis results will be valid.

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

Valuation by tax year – using market analysis of comparable sales and locally tested cost data, market area specific income and expense data, 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. Performance standards are those as established by the *IAAO Standard on Ratio Studies*. Property values in all market areas are updated each reappraisal year. Properties in selected market areas are updated in non-reappraisal years. Tax year 2027 is not a reappraisal year. Tax year 2028 is a reappraisal year.

RESIDENTIAL REAL PROPERTY

SALES COMPARISON APPROACH TO VALUE
or
COST APPROACH TO VALUE

MULTIFAMILY RESIDENTIAL PROPERTY

SALES COMPARISON APPROACH TO VALUE
or
COST APPROACH TO VALUE

COMMERCIAL REAL PROPERTY

SALES COMPARISON APPROACH TO VALUE
or
COST APPROACH TO VALUE
or
INCOME APPROACH TO VALUE

VACANT REAL PROPERTY

SALES COMPARISON APPROACH TO VALUE
or
COST APPROACH TO VALUE

INDUSTRIAL REAL PROPERTY

PRITCHARD & ABBOTT, INC.

UTILITIES

PRITCHARD & ABBOTT, INC.

MINERAL INTEREST

PRITCHARD & ABBOTT, INC.

SPECIAL VALUATION PROPERTIES

AGRICULTURAL USE

WILDLIFE MANAGEMENT

TIMBER USE

BUSINESS TANGIBLE PERSONAL PROPERTY

COST APPROACH TO VALUE

INDUSTRIAL TANGIBLE PERSONAL PROPERTY

PRITCHARD & ABBOTT, INC.

THE MASS APPRAISAL REPORT

Each Appraisal year the tax code 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*. This written reappraisal plan is attached to the Mass Appraisal Report by reference.

VALUE DEFENSE

Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested. *Note: Each appraisal district identifies the evidence to be used in informal and formal hearings by property type and the steps to be taken to ensure compliance with HB 201*.

RESIDENTIAL PROPERTY

MUTIFAMILY RESIDENTIAL PROPERTY

COMMERCIAL REAL PROPERTY

VACANT REAL PROPERTY

INDUSTRIAL REAL PROPERTY

UTILITIES

MINERAL INTEREST

SPECIAL VALUATION PROPERTIES

BUSINESS TANGIBLE PERSONAL PROPERTY

INDUSTRIAL TANGIBLE PERSONAL PROPERTY

APPENDIX A

REAPPRAISAL SEC. A



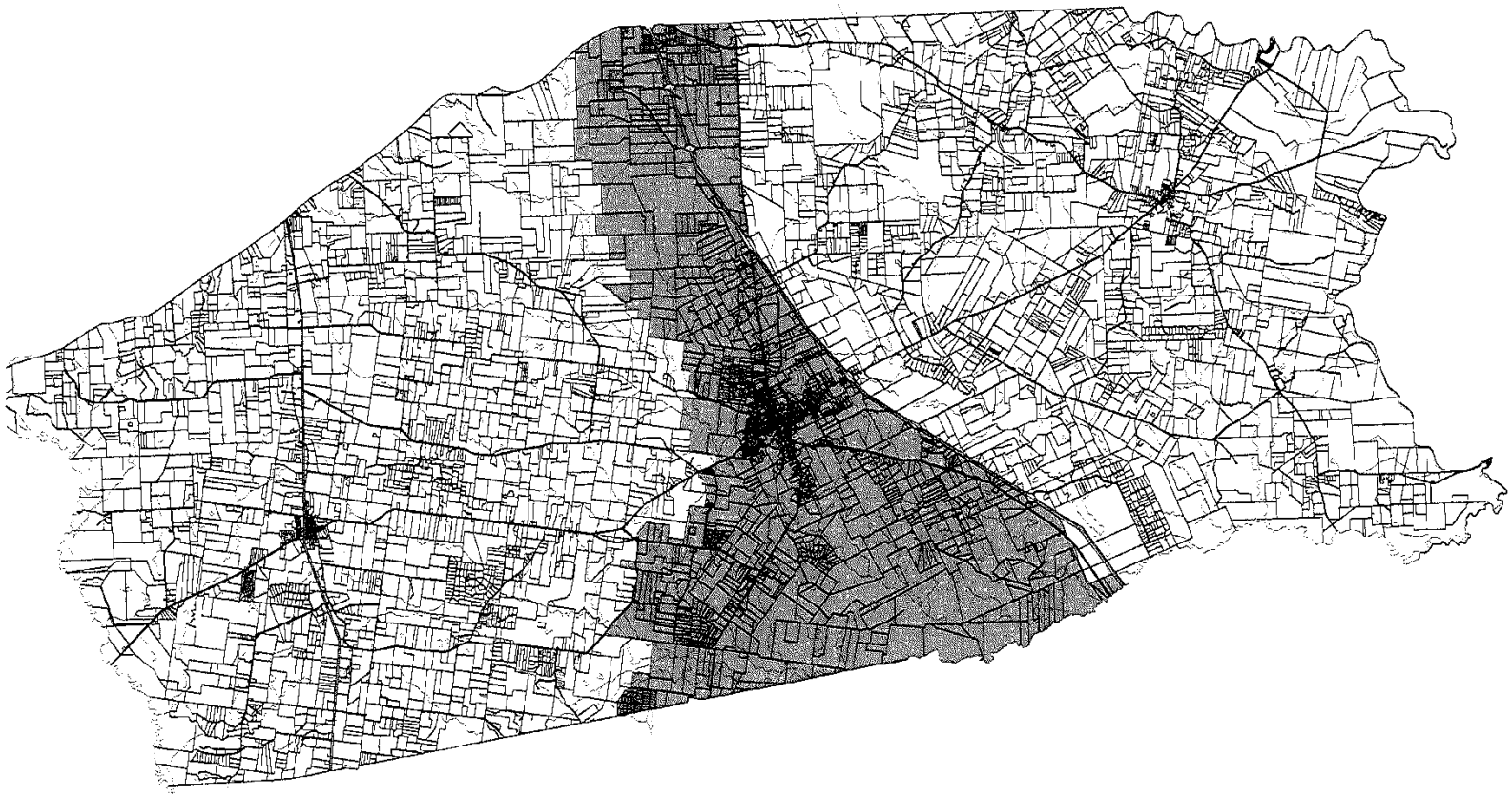
The Information on this GIS Map has been produced by the Madison Appraisal District as a working map and is not warranted for any other use. No warranty is made by the District regarding its accuracy and completeness.

REAPPRAISAL SEC. B



The Information on this GIS Map has been produced by the Madison Appraisal District as a working map and is not warranted for any other use. No warranty is made by the District regarding its accuracy and completeness.

REAPPRAISAL SEC. C



The Information on this GIS Map has been produced by the Madison Appraisal District as a working map and is not warranted for any other use. No warranty is made by the District regarding its accuracy and completeness.

APPENDIX B

2027 APPRAISAL CALENDER

JAN 1

- **Appraise Sec B and new inspection list for the year**
- **Begin gathering Income data for income producing properties**
- **Send out Personal Property Renditions**
- **Mail out new Wildlife Plans to property owners in Wildlife Program**
- The date that 2027 taxable values and qualification for certain exemptions are determined (except for inventories appraised Sept. 1) (Secs. 23.01, 23.12).*
- The date rendition period begins; continues through April 15 for those property owners not requesting a filing extension (Sec. 22.23).
- The date that half of appraisal review board (ARB) members begin two-year terms (Sec. 6.41).

February

1

- Last day for chief appraiser to deliver applications for special appraisal and exemptions requiring annual applications (Secs. 11.44, 23.43).

March

1

- **2027 Reappraisal inspections in Sec. B and rechecks completed**

10

- Deadline to file written appeal of PVS findings with Texas Comptroller (Government Code Sec. 403.303).

18

- **Make changes to schedule per final ratio study results for 2027**

April

1

- Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for single-family residence homestead properties (Sec. 25.19).
- Last day for the chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01).

15

- Last day for property owners to file renditions and property information reports unless they request a filing extension in writing (Sec. 22.23).

NOTE: The Comptroller and each chief appraiser are required to publicize the legal requirements for filing rendition statements and the availability of the forms in a manner reasonably designed to notify all property owners of the law (Sec. 22.21). Chief appraisers need to check with their legal counsel to determine the manner and timing of this notice to meet the legal requirement.

30

- **Last day to provide Taxing Entities with their Preliminary Values**
- Last day for property owners to file these applications or reports with the CAD:
  -- Some exemption applications (Sec. 11.43)**;
  -- Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43);
  -- Applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d and 1-d-1 agricultural land, timberland, restricted-use timberland, recreational-park-scenic land and public access airport property (Secs. 23.43, 23.54, 23.75, 23.84, 23.94, 23.9804);
  -- Railroad rolling stock reports (Sec. 24.32);
  -- Requests for separate listing of separately owned land and improvements (Sec. 25.08);
  -- Requests for proportionate taxing of a planned unit development property (Sec. 25.09);
  -- Requests for separate listing of separately-owned standing timber and land (Sec. 25.10);
  -- Requests for separate listing of undivided interests (Sec. 25.11); and
  -- Requests for joint taxation of separately owned mineral interest (Sec. 25.12).
- Last day for chief appraiser to certify estimate of school district's taxable value for school district to use for publishing notice of budget and proposed tax rate and

adopting its budget for a fiscal year that begins July 1. Chief appraiser must also certify estimate of taxable value for county and cities unless the taxing units choose to waive the estimate (Sec. 26.01).

May

1-15

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

3

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

15

- Last day for property owners to file renditions and property information reports if they requested an extension in writing. For good cause, chief appraiser may extend this deadline another 15 days (Sec. 22.23).
- Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value, denial of exemptions and denial of special appraisal (Secs. 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.19).
- Date (or as soon as practicable thereafter) for chief appraiser to prepare appraisal records and submit to ARB (Secs. 25.01, 25.22).

June

1

- Last day for property owners to file protest with ARB (or by 30th day after notice of appraised value is delivered, whichever is later) (Sec. 41.44).
- Last day for taxing units to file challenges with ARB (or within 15 days after ARB receives appraisal records, whichever is later) (Sec. 41.04).
- Last day for religious organizations to amend charters and file new applications for Sec. 11.20 exemption (or within 60 days of exemption denial, whichever is later) (Sec. 11.421).

14

- Last day for chief appraiser to submit recommended 2028 budget to CAD board and taxing units (unless taxing units have changed CAD's fiscal year) (Sec. 6.06)

- Last day for CADs to report formation of reinvestment zones and tax abatement agreements to the Texas Comptroller (Sec. 312.005).

July

20

- Date ARB must approve appraisal records, but may not do so if more than 5 percent of total appraised value remains under protest. The board of directors of a CAD with a population of 1 million or more may postpone the deadline to Aug. 30 or increase the threshold percentage from 5 to 10 percent of the appraised value of properties not under protest (Sec. 41.12).

25

- Last day for chief appraiser to certify appraisal roll to each taxing unit (Sec. 26.01).

August

2

- Last day for property owners to apply for September 1 inventory appraisal for 2017 (Sec. 23.12).

16

- Deadline for Texas Comptroller to certify final 2027 PVS findings to Education Commissioner and each school district (Comptroller Rule Sec. 9.4313).

31

- Last day for property owner to give, in writing, correct address to CAD for tax bill; penalties and interest waived if the bill is not sent to the correct address 21 days before delinquency date (Sec. 33.011).

September

1

- 2027 taxable value of inventories may be determined as of this date, at property owner's written option (Sec. 23.12).
- Begin inspections for Sec. B of the reappraisal cycle

October

- **Begin planning and routing reappraisal of Sec C for 2028**

November

- **Mail out Ag resign applications**.

December

1-31

- Time when chief appraiser may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47).
- **Begin inspections of the recheck list for remodels, new construction, destruction etc...**

2028 APPRAISAL CALENDER

JAN 1

- **Continue reappraising Sec C and new inspection list for the year**
- **Begin gathering Income data for income producing properties**
- **Send out Personal Property Renditions**
- **Mail out new Wildlife Plans to property owners in Wildlife Program**
- Date that 2028 taxable values and qualification for certain exemptions are determined (except for inventories appraised Sept. 1) (Secs. 23.01, 23.12).*
- Date rendition period begins; continues through April 15 for those property owners not requesting a filing extension (Sec. 22.23).
- Date that half of appraisal review board (ARB) members begin two-year terms (Sec. 6.41).

February

1

- Last day for chief appraiser to deliver applications for special appraisal and exemptions requiring annual applications (Secs. 11.44, 23.43).

March

1

- **2028 Reappraisal inspections in Sec. C and rechecks completed**

10

- Deadline to file written appeal of PVS findings with Texas Comptroller (Government Code Sec. 403.303).

18

- **Make changes to schedule per final ratio study results for 2028**

April

1

- Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for single-family residence homestead properties (Sec. 25.19).
- Last day for the chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01).

15

- Last day for property owners to file renditions and property information reports unless they request a filing extension in writing (Sec. 22.23).

NOTE: The Comptroller and each chief appraiser are required to publicize the legal requirements for filing rendition statements and the availability of the forms in a manner reasonably designed to notify all property owners of the law (Sec. 22.21). Chief appraisers need to check with their legal counsel to determine the manner and timing of this notice to meet the legal requirement.

30

- **Last day to provide Taxing Entities with their Preliminary Values**
- Last day for property owners to file these applications or reports with the CAD:
  -- Some exemption applications (Sec. 11.43)**;
  -- Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43);
  -- Applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d and 1-d-1 agricultural land, timberland, restricted-use timberland, recreational-park-scenic land and public access airport property (Secs. 23.43, 23.54, 23.75, 23.84, 23.94, 23.9804);
  -- Railroad rolling stock reports (Sec. 24.32);
  -- Requests for separate listing of separately owned land and improvements (Sec. 25.08);
  -- Requests for proportionate taxing of a planned unit development property (Sec. 25.09);
  -- Requests for separate listing of separately-owned standing timber and land (Sec. 25.10);

-- Requests for separate listing of undivided interests (Sec. 25.11); and
-- Requests for joint taxation of separately owned mineral interest (Sec. 25.12).

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

May

1-15

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

3

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

15

- Last day for property owners to file renditions and property information reports if they requested an extension in writing. For good cause, chief appraiser may extend this deadline another 15 days (Sec. 22.23).
- Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value, denial of exemptions and denial of special appraisal (Secs. 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.19).
- Date (or as soon as practicable thereafter) for chief appraiser to prepare appraisal records and submit to ARB (Secs. 25.01, 25.22).

June

1

- Last day for property owners to file protest with ARB (or by 30th day after notice of appraised value is delivered, whichever is later) (Sec. 41.44).
- Last day for taxing units to file challenges with ARB (or within 15 days after ARB receives appraisal records, whichever is later) (Sec. 41.04).
- Last day for religious organizations to amend charters and file new applications for Sec. 11.20 exemption (or within 60 days of exemption denial, whichever is later) (Sec. 11.421).

15

- Last day for chief appraiser to submit recommended 2029 budget to CAD board and taxing units (unless taxing units have changed CAD's fiscal year) (Sec. 6.06).

- Last day for CADs to report formation of reinvestment zones and tax abatement agreements to the Texas Comptroller (Sec. 312.005).

July

20

- Date ARB must approve appraisal records, but may not do so if more than 5 percent of total appraised value remains under protest. The board of directors of a CAD with a population of 1 million or more may postpone the deadline to Aug. 30 or increase the threshold percentage from 5 to 10 percent of the appraised value of properties not under protest (Sec. 41.12).

26

- Last day for chief appraiser to certify appraisal roll to each taxing unit (Sec. 26.01).

August

2

- Last day for property owners to apply for September 1 inventory appraisal for 2018 (Sec. 23.12).

16

- Deadline for Texas Comptroller to certify final 2028 PVS findings to Education Commissioner and each school district (Comptroller Rule Sec. 9.4313).

31

- Last day for property owner to give, in writing, correct address to CAD for tax bill; penalties and interest waived if the bill is not sent to the correct address 21 days before delinquency date (Sec. 33.011).

September

1

- 2028 taxable value of inventories may be determined as of this date, at property owner's written option (Sec. 23.12).
- Begin inspections for Sec. B of the reappraisal cycle

October

- **Begin planning and routing reappraisal of Sec A for 2029**

November

- **Mail out Ag resign applications.**

December

1-31

- Time when chief appraiser may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47).
- **Begin inspections of the recheck list for remodels, new construction, destruction etc...**

APPENDIX C

Schedule of Expenditures	BUDGET 2026
Payroll	
Chief Appraiser	113,000
Auto Allowance/Chief App	12,000
Deputy Chief Appraiser	87,000
Auto Allowance/Dep Chief	12,000
Field Appraiser II	57,000
Auto Allowance AppII	12,000
Field Appraiser	60,000
Auto Allowance Field Appr	12,000
Admin Asst/ARB/Deeds	53,558
Appraisal Clerk	35,000
Longevity Pay-Out	5,520
Custodain Part-time	3,000
Part-time Workers	3,000
Subtotal	**465,078**
Salary Related Expenses	
Medical & Dental Insurance	50,000
Medicare	6,750
Texas County Dist Retirement	77,538
Social Security	28,832
Workmen's Comp	2,500
Subtotal	**165,620**
Total Salary & Benefits	**630,620**
CONSULTANTS AND CONTRACTED SERVICES	
Pritchard & Abbott-Min & Utility	64,000
Audit	8,500
Legal	49,000
Copier Lease	2,600
Postage Meter Lease	1,100
Contract for Notices	10,000
Pictometry	20,320
Total Consultant & Contracted Ser.	**155,520**
MAINTENANCE & SUPPLIES	

Printer Maintenance	400
Computer Maint/Servers	57,000
Software Maint./Support	79,700
Office Equip & Maint	500
Building Maintenance	6,000
Total Maintenance &Supplies	**143,600**

UTILITIES

Telephone	4,000
Utilities	6,500
Total Utilities	**10,500**

OFFICE EXPENSE

Computer Supplies & Forms	2,000
Office Supplies & Forms	1,750
Postage	6,000
Janitorial, etc.	1,500
Publications & Subscriptions	6,500
Records Retention	200
Total Office Expenses	**17,950**

TRAVEL & EDUCATION

Certification & Registration	3,100
Continuing Education	2,000
Total Travel & Education	**5,100**

INSURANCE

Property and Contents Insurance	6,500
Public Officials Liability Ins.	2,000
Total Insurance	**8,500**

MEETINGS Cost

Appraisal Review Board	7,800
CAD Board Meeting	1,200
Total Meeting Cost	**9,000**

CAPITAL OUTLAY	
Computer Purchase	3,500
Furniture & Equip. Purchases	1,500
Capital Fund Reserve	50,000
Total Capital Outlay	**55,000**
Total Budget	**1,035,868**
FUND BALANCE	**-50,000**
TOTAL BUDGET Less Fund Balance	**985,868**