

ARCHER COUNTY APPRAISAL DISTRICT



2025-2027 REAPPRAISAL PLAN

As Adopted by the Board of Directors on September 3, 2024.

EXECUTIVE SUMMARY

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

The appraisal district is responsible for local property tax appraisal and exemption administration for thirteen (13) jurisdictions or taxing units in the county. Each taxing unit, such as the county, city, school district, hospital and others each sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals are estimates of market value prepared by the appraisal district by which each entity sets a tax rate and allocates the year's tax burden on the basis of each taxable property's appraisal. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

Archer County Appraisal District will conduct a mass appraisal of all properties in the district compliant with Uniform Standards of Professional Appraisal Practices (*USPAP*), and will update property values as necessary.

CURRENT MARKET IN ARCHER COUNTY

Archer County is experiencing a healthy but not over zealous market. We are seeing many new homes built in Lakeside City, Holliday and on land in Holliday ISD just outside of Wichita Falls.

Market Overview:

Following the strong market in 2022 and early 2023, we have seen our market slow with the higher interest rates but the homes selling are still selling for a price above the current appraised value. The new construction is steady in Lakeside City and in Holliday. Lakeside City has experienced the highest volume of sales, and also has the most homogeneous subdivisions and is minutes from Wichita Falls. City of Archer City had a high volume of residential sales in the last couple of years but even though sales have slowed down but they are selling at much higher values per square foot. Windthorst is a dairy community with limited sales. We tend to see family land sold to family members and new homes constructed. City of Megargel has a slow market and homes sell at a much lower cost than similar homes in the county. All cities in the county except Lakeside City are primarily mid-range residential to low-end residential. The cities of Archer City, Holliday, and Megargel are primarily older residences or mobile homes. With the exception of a few subdivisions, these areas are not homogenous.

Land sales are up in the County and land is selling for a much higher cost per acre. Rural land up in Holliday ISD continues to sell very fast and high with average selling price per acre of \$12,000. However, land is selling for a higher price all over Archer County. The Archer MUD water system services the tracts that are selling in Holliday. Windthorst Water Supply is the rural water supplier for the Windthorst and Scotland area. In most of the county, ground water is the only water available and the tanks are currently very low. Our lake levels have come up with rains back in the spring and many stock tanks are full.

Archer County is Home to 3 Wind Farms with close to 200 windmills.

Tax Code Requirement

S. B. 1652 enacted in 2005 by the Texas Legislature, 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 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 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, 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**
- (5) Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions; 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 POLICY (REAPPRAISAL CYCLE)

Pursuant to Section 25.18(b) of the Texas Property Tax Code, the Archer County Appraisal District has established the following reappraisal plan for the physical inspection of all property within the district at least once every three years. Due to conditions preventing a physical inspection, Google Earth can be utilized.

Archer CAD has divided property according to the school district lines and will appraise all residential property within these areas on a schedule for examination every other year or at least once every 3 years.

1. 2025/Year 1 Cycle: Holliday ISD, Iowa Park CISD
2. 2026/Year 2 Cycle: Archer City ISD, Jacksboro ISD
3. 2027 Year 3 Cycle: Windthorst ISD, Olney ISD

Residential property is examined once every 3 years through field inspections and Google Earth noting condition of the improvement and looking for changes that might have occurred to the property since the last on-site check. In some subdivisions and neighborhoods where change of condition is frequent, homes could be examined more frequently.

Commercial and non-oilfield industrial real estate is observed once every 3 years through field inspections and Google Earth to verify class and condition.

Farm and ranch land property is examined at least every 3 years through field inspections and Google Earth, noting condition of any improvements, land characteristics, agricultural use, and looking for changes that might have occurred to the property since the last on-site check.

Business personal property (BPP) is appraised annually. Every business is required by state law to file a rendition of their property used to produce income. Similar businesses to a subject are analyzed annually to determine consistency of appraisal per unit of comparison

Archer CAD contracts with Pritchard and Abbott to annually appraise all real estate improvements, mineral accounts, utility companies and pipelines.

In addition to the 3- year cycle mentioned above, ratio studies will be performed annually to determine the areas or categories of properties within the Archer CAD which need to be reappraised within the current year based on sales. Any areas or categories whose ratios are above or below market value will be reappraised in the current year, regardless of the cycle in which they are placed.

PERFORMANCE ANALYSIS

For each tax year, the previous year's certified value will be analyzed with ratio studies to determine appraisal accuracy and uniformity overall. Ratio studies will be conducted on the various categories of properties in compliance with the IAAO current *Standard on Ratio Studies*. The mean, median and weighted mean are calculated for properties in each category to measure the level of accuracy and coefficient of dispersion will be calculated to measure appraisal uniformity.

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements are detailed in the annual budget as adopted by the board of directors. Staffing requirements have been identified and will be allocated accordingly to meet mandatory suspense dates.

PLANNING AND ORGANIZATION

Considered the most important aspect of reappraisal, a calendar of key events is prepared by the Chief Appraiser to insure all employees understand and observe critical completion dates. The scope of work, available time frame, staffing, and any budget restraints are considered in the planning and organizing stage of the Reappraisal. The Archer County Appraisal District may make changes or revisions to the calendar of events due to unknown forces out of the control of the district. The Calendar of Events for 2025, 2026, 2027 Reappraisal are attached as Exhibit A.

MASS APPRAISAL SYSTEM

Computer Assisted Mass Appraisal or CAMA system revisions are completed by the Information System Software Provider. Archer CAD contracts with Pritchard and Abbott and they provide the necessary changes in the system. All changes to the property are entered into the CAMA system, making the change, noting the appraiser number, and date of change.

SCHEDULES AND MODIFIERS

Cost Schedules and Market Value Modifiers are tested annually and updated every other year and at least every 3 years to insure they are still reflective of the market. Depreciation schedules are tested and updated when necessary. Archer CAD uses modified cost schedule and depreciation schedules out of Marshall and Swift Valuation Service/Core Logic. They are a nationally recognized cost service.

Land Schedules are updated using market data which is our current sales and then are tested with ratio studies.

Personal Property density schedules can be tested using prior year renditions and information received during prior years. Valuation procedures and location of business personal property procedures are reviewed and modified as needed. Archer CAD uses Marshall & Swift/Core Logic for modified cost & depreciation Schedules and the latest Appraisal Field Guide as a guideline.

APPRAISAL NOTICES

The Notice of Appraisal Value or 25.19 Notices are printed and mailed on or around April 15th by our Data Processing Provider, Pritchard and Abbott. They review the notices, make any mandated changes and keep all the inserts updated. They send the Homestead exemption as required in Section/25.19 b-2.

PROTEST PROCEDURES

Protest Procedures are reviewed annually and updated as needed. Hearing Practices s are reviewed with the staff and changes made to make to the process smoother for the taxpayer. All the ARB forms and Comptroller forms are reviewed and kept in compliance. Hearing procedures are updated with any mandated changes and reviewed by the ARB annually.

Existing appraisal practices, which are continued from year to year are checked and methods utilized to keep all practices current.

All forms will be reviewed annually to make sure they are still in compliance. Existing maps and data requirements are continually updated and kept current.

PILOT STUDY

New or revised mass appraisal models will be tested on randomly selected market areas. Sales Ratio studies will be used to test the models. Actuarial results are compared to the anticipated results and the models not performing are defined and retested. The procedures used for model specification and calibration are in compliance with Standard Rule 6 of USPAP.

DATA COLLECTION REQUIREMENTS / RELEVANT PROPERTY CHARACTERISTICS

Activities scheduled for each Tax Year include inspection of new construction, demolition, and remodeling, re-inspection of problematic market areas, and re-inspection of the universe of properties on a projected three-year cycle, and verification of sales information. Methods of re-inspection include on-site inspection and use of Google maps and schedule updates.

New Construction and Demolition, Remodeling

Field and office review procedures for inspection of new construction or demolition will be reviewed and revised as required. Field production standards will be established and quality assurance will be conducted to verify accuracy of data. Properties with notable remodeling of improvements will be identified and on-site inspections will be scheduled to verify the degree of remodeling and update the property characteristic data. Nortex (911) coordinator emails any new address changes in the county as he receives them and they are kept in the recheck file. Building permits are received from the cities of: Archer City, Holliday, Lakeside City, Megargel, Windthorst. Mechanics Liens are collected from the County Clerk and we also have the benefit of word of mouth in a small county.

Re-Inspection Of Problematic Market Areas

Real property market areas, stratified by property classification, will be tested for low or high protest volumes; low or high sales ratios; and high coefficients of dispersion. Market areas that fail any or all of these tests will be determined to be problematic. Field reviews will be scheduled to verify and correct property characteristics data. Additional sales data will be researched and verified in order to assess whether the market area is correctly delineated.

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.

Market Areas Defined

Archer County Appraisal District market areas are the City of Archer City, City of Holliday, and the City of Lakeside City. The rural areas are the Olney ISD area including the City of Megargel, Holliday ISD area, Archer City ISD area including the City of Scotland, and the Windthorst ISD area including the City of Windthorst. Market areas for Category D land will be each school district: Archer City ISD, Holliday ISD, Windthorst ISD, Olney ISD, Jacksboro ISD, and Iowa Park ISD. Market area for commercial properties is the county.

VERIFICATION OF SALES DATA AND PROPERTY CHARACTERISTICS

Specific data about the date, price, terms and conditions of a sale must be verified for proper analysis and use in a ratio study. Information on property characteristics that reflect the property at the time of sale must be captured in order to determine whether property that was appraised is essentially the same as what was sold. Sales and property characteristics data must be accurate or ratio study results will be distorted. A sales questionnaire is mailed to the new owner at the time the deed transfer is made. If the sales information is not reported, a second sales letter is mailed to try and obtain the sales information. We also have access to the MLS of the Wichita Falls Board of Realtors and converse with the local realtors.

PRODUCTION OF VALUE AND VALUE UPDATES

For each Tax Year, valuation models will be specified and calibrated in compliance with the supplemental standards from IAAO and *USPAP*. The calculated values will be tested for accuracy and uniformity using ratio studies. Performance standards will be those as established by the IAAO current *Standard on Ratio Studies*. Property values in all market areas will be analyzed and updated each reappraisal year as required for appraisal level and uniformity.

THE MASS APPRAISAL REPORT

Each Tax Year, the mass appraisal report is prepared and certified by the chief appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar in compliance with USPAP Standards Rule 6-8 and 6-9.

VALUE DEFENSE

Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in informal meetings and formal appraisal review board hearings will be developed and provided to the property owner or agent in compliance with Sections 41.461 and 41.67(d), Tax Code.

Exhibit A

TENTATIVE CALENDAR OF EVENTS FOR 2025-2027 REAPPRAISAL

Year 1 CYCLE:

October 2024

- Ratio Studies are examined and schedules and local modifiers are updated according to the changes in our market.
- Start Field work Holliday ISD and Iowa Park CISD

December 2024

- Gather Building Permits from Entities
- MH Listings from Texas Housing Department
- 911 Listings from Nortex
- Work new 1d1 accounts.

January 2025

- Measure new homes and other new structures
- Work Rechecks
- Mail Exemptions that require an annual application as required in Section 11.44 (a)
- Mail Business Personal Property Renditions around 15th

February 2025

- Work Rechecks
- Finish up any field work Holliday ISD and Iowa Park CISD
- Enter Vehicles from Vehicle Listing for Category H and L

March 2025

- Update all changes made to property and dates in the CAMA system
- Add all new Property to CAMA system

April 2025

- Deadline for all data entry from reappraisal around April 1st
- Deadline for entry of Business Personal Property Renditions & 1D1 Applications around April 1st
- Appraisal Notices go out around the 15th to all property owners in Archer County

May 2025

- Publish Notice on Protest Procedures
- Work late filed Renditions that had received Extensions
- Deadline to Protest is around May 15th

June 2025

- ARB Hearings

July 2025

- ARB Approves the appraisal records
- Chief Appraiser Certifies Values to Entities

Year 2 Cycle

October 2025

- Ratio Studies are examined and schedules and local modifiers are updated according to the changes in our market.
- Start Field work Archer City ISD and Jacksboro ISD

December 2025

- Gather Building Permits from Entities
- MH Listings from Texas Housing Department
- 911 Listings from Nortex
- Work new 1d1 accounts.

January 2026

- Measure new homes and other new structures
- Work Rechecks
- Mail Exemptions that require an annual application as required in Section 11.44 (a)
- Mail Business Personal Property Renditions around 15th

February 2026

- Work Rechecks
- Finish up any field work Archer City ISD and Jacksboro ISD
- Enter Vehicles from Vehicle Listing for Category H and L

March 2026

- Update all changes made to property and dates in the CAMA system
- Add all new Property to CAMA system

April 2026

- Deadline for all data entry from reappraisal around April 1st
- Deadline for entry of Business Personal Property Renditions & 1D1 Applications around April 1st
- Appraisal Notices go out around the 15th to all property owners in Archer County

May 2026

- Publish Notice on Protest Procedures
- Work late filed Renditions that had received Extensions
- Deadline to Protest is around May 15th

June 2026

- ARB Hearings

July 2026

- ARB Approves the appraisal records
- Chief Appraiser Certifies Values to Entities

Year 3 CYCLE:

October 2026

- Ratio Studies are examined and schedules and local modifiers are updated according to the changes in our market.
- Start Field work Windthorst ISD, Olney ISD

December 2026

- Gather Building Permits from Entities
- MH Listings from Texas Housing Department
- 911 Listings from Nortex
- Work new 1d1 accounts.

January 2027

- Measure new homes and other new structures
- Work Rechecks
- Mail Exemptions that require an annual application as required in Section 11.44 (a)
- Mail Business Personal Property Renditions around 15th

February 2027

- Work Rechecks
- Finish up any field work Windthorst and Olney ISD and Iowa Park CISD
- Enter Vehicles from Vehicle Listing for Category H and L

March 2027

- Update all changes made to property and dates in the CAMA system
- Add all new Property to CAMA system

April 2027

- Deadline for all data entry from reappraisal around April 1st
- Deadline for entry of Business Personal Property Renditions & 1D1 Applications around April 1st
- Appraisal Notices go out around the 15th to all property owners in Archer County

May 2027

- Publish Notice on Protest Procedures
- Work late filed Renditions that had received Extensions
- Deadline to Protest is around May 15th

June 2027

- ARB Hearings

July 2027

- ARB Approves the appraisal records
- Chief Appraiser Certifies Values to Entities