

2021 STONEWALL COUNTY APPRAISAL DISTRICT
MASS APPRAISAL REPORT

The purpose of this report is to show the implementation of the scope of work the Stonewall County Appraisal District (CAD) performed for 2020. The Stonewall CAD had 1 appraiser Debra Smith and 1 field/data entry clerk during 2021's reappraisal.

We began the scope of work for 2021 in September 2020 by printing appraisal cards for all property in the eastern half of Stonewall County, east of Highway 83 outside the city limits of Aspermont. Stonewall CAD reappraisal plan has a 3 year reappraisal plan implemented. Due to the implemented plan, the eastern half of Stonewall County East of Highway 83 outside the city limits of Aspermont were reappraised in 2021 and. inside the city limits of Aspermont will be reappraised in 2022 and the western half of the county West of Highway 83 and outside the city limits of Aspermont will be reappraised in 2023. The Stonewall CAD has Google Earth to aid in discovery and inspection of property. The CAD also receives electric connects from the Stonewall County Judge's office.

Stonewall CAD employees printed from the CAMA every appraisal card on all property in the western half of Stonewall County, west of Highway 83 outside the city limits of Aspermont. Each appraisal card with an improvement was individually inspected for condition of the improvements. If the parcel contained a new improvement/structure a photograph was obtained, also if the parcel had a house, a photograph was obtained to confirm the condition of the structure. Upon inspection, condition of the structures on the parcel were noted, listing any additions that needed to be added, and depreciation noted from last reappraisal. If the appraiser had no access to the property, Google Earth was used to get measurements and confirmation of condition and number of improvements. All opinions were based on limiting conditions of no interior inspections of the properties reappraised.

If any notable change was made to the main improvement/structure and was not listed on the reappraisal card, measurements were taken and prepared for data entry on the CAMA system after January 1, 2021. Several new structures were added this year including new homes, new shops, barns, storages, sheds, Gazebo, and barndominiums. Stonewall CAD staff updated structure schedules, land schedules and depreciation schedules as the market for Stonewall county applied. We had a few structures removed from the CAMA due to no longer being on property. All appraisals were based on Market Value as of January 1, 2021.

All other parcel data such as ownership changes, surveys etc. is updated/maintained throughout the year. Stonewall CAD employees receives listings of all deeds filed in the Stonewall county clerk's office and also receive reliable data from other sources such as survey companies, real estate offices, abstract offices, new meter connects, etc. Some changes were made under discovery of property upon driving the Farm to Market Roads, County Roads and highways throughout the county and on Google Earth.

After January 1, 2021, CAMA updates were made to the reappraised property in the eastern half of Stonewall County, east of Highway 83 outside the city limits of Aspermont. As updates were made to the CAMA system on the parcels being reappraised, we continued work on improvements that were not actually listed on the CAMA correctly. Corrections were made to the CAMA to include all improvements correctly.

Also business personal property renditions were mailed to all businesses including any new businesses that were discovered during reappraisal. Once renditions were received back in the office, they were sorted as to if they stayed in our office or scanned to Pritchard & Abbott to handle. The renditions for in-office were reviewed and placed in the CAMA with any changes and then depreciation would be applied. The Stonewall CAD sent a reminder before the business personal property rendition due date to any business that had not rendered. A penalty was applied to the ones who did not render.

Depreciations schedules were updated for mobile homes, improvements and business personal property. A percent good table has been implemented through the CAMA where an improvements' value changed with age and condition of the structure. All parcels in the eastern half of Stonewall County, east of Highway 83 outside the city limits of Aspermont were placed on schedules and each structure was appraised based on condition of the year built or effective age.

The Market Value of Open-Space land was reviewed, analyzed and updated. A sales ratio report was ran on sales of the Open-Space land. The data gathered was first analyzed on a per sale per acre basis. Then the data was further analyzed by breaking the sales down into land class and percent each class had in that sale and therefore come up with a different price per individual class acre per sale. Next each class of land was analyzed to get an overall sale per acre. The Market Value schedule was changed this year due to an increase of market sales. The Ag value schedule was changed due to information/data gathered at the Ag Board meeting.

Next to be reviewed was the House Cost Schedule. A sales ratio report was ran on sales of the different type of houses in the county. After analyzing the sales, a mass schedule adjustment was made due to current market appears to be driving construction material up. Texas Governor declared a state of disaster on March 13, 2020. At that point, the economy spiraled downward and stock markets dropped. Even though this happened, all appraisals were based on a rising Market due to supply and demand and the Market Value date as of January 1, 2021 and schedules were changed.

The mobile home schedule is adjusted according to Marshall and Swift valuation comparison for this area. The original schedule was developed based on the cost approach to appraising. The 2021 schedule was changed for mobile homes in Stonewall County.

The income approach was considered on 2 hotels here in town and on the storage units/mini warehouses at the edge of Aspermont. Multi-family government apartments were also considered on the income approach. No business returned the income data form. The 2021 Stonewall CAD market schedule was updated to reflect the rising market in construction material over using the income approach with no data received.

The Stonewall CAD automatically sends out letters and new applications for 1-d-1 Open-space land when a deed comes in changing the owner and the land already qualified for the special valuation in previous years. Also, Stonewall CAD automatically sends out letters and applications for homestead exemptions to new homeowners. Exemption applications are also made available to the public upon request of wanting to apply. All form 1-d-1 applications plus denials and removal of previously exempted property are being mailed certified with return receipt request.

Along with the normal procedures that Stonewall CAD has in place, the office staff is in the process of scanning all records into the CAMA. If a special valuation form or exemption form is not found in the file folder, a request for one is then mailed out.

Once receiving the special appraisal forms and exemption forms back in the office, the property is updated with exemptions that have been approved and it was noted on the CAMA when the land qualified as wildlife special valuation. A wildlife report was ran in December of 2020 to check for wildlife qualifying property. A letter was sent to request annual reports and requesting any new wildlife management plans that were put into place in 2020 to have an initial inspection.

Stonewall CAD staff completed initial inspections and re-inspections of Wildlife Management property on the east side of Stonewall County virtually. Due to the global wide pandemic of Covid-19 and orders of social distancing, Wildlife Management property re-inspections were not completed in person and owners were asked to complete the inspection virtually.

Stonewall CAD contracts with Pritchard & Abbott to value the mineral, industrial, utility, and personal property used or employed in connection with the exploration and production of mineral property. Pritchard & Abbott also provide an Ag Use Schedule after collecting data and development of historical classification categories for land schedules.

Once everything was entered into the CAMA and all updates completed, the information was compiled and a notice of appraised value was sent out to taxpayers along with Taxpayer's right to protest. The preliminary values for the county was also delivered to the entities. Once the values come out, the values were also presented to the ARB along with the Appraisal Records. This is in preparation for protests, if any. Protests will be held in June.

I certify that, to the best of knowledge and belief:

-The statements of fact contained in this report are true and correct.

-The reported analyses, opinions, and conclusions are limited only by the reported assumptions, and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.

-I have no present or prospective interest in the property that is the subject of this report, and I have no personal interest or bias with respect to the parties involved.

Please note my home is located at 237 South 16th, legal description Aspermont South Central Annex Block 30 Lot 11-12 and analysis statistics were applied to it. Please see attached appraisal card of my home.

-My compensation is not contingent on the reporting of a predetermined value, or direction in value, that favors the cause of the client the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.

-My analysis, opinion, and conclusions were developed, and this report has been prepared in conformity with the Uniform Standards of Professional Appraisal Practice.

-I have made personal inspections of the properties that are subject of this report.

-No one provided significant mass appraisal assistance to the person signing this certification.

Debra F Smith, RPA, RTA
Chief Appraiser