

2018 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 2018. The Stonewall CAD had 2 appraiser Debra Smith and Kristin Marsh during 2018's reappraisal.

We began the scope of work for 2018 in September 2017 by printing appraisal cards for all property outside the city limits of Aspermont but East of Highway 83. Stonewall CAD reappraisal plan has a 3 year reappraisal plan implemented. Due to the implemented plan, the property outside the city limits of Aspermont but East of Highway 83 was reappraised for 2018. The city limits of Aspermont will be reappraised in 2019 and the western half of the county will be reappraised in 2020. 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 outside the city limits of Aspermont but East of Highway 83. 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 any gates were locked and 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, 2018. Items that were measured and added this year: new trailer homes, barndominiums, homes, barns, new carports, new garages, structure enlargements, and also added but not new were any outbuildings that have been in place but not added until this year. Stonewall CAD staff developed a schedule for Tiny Homes and placed some of these new structures on the roll this year. There were also several homes and a few out buildings/storage facilities that have been removed due to either being tore down, burned, or have fallen due to weather/age of the structure. All appraisals were based on Market Value as of January 1, 2018.

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, 2018, CAMA updates were made to the reappraised property outside the city limits of Aspermont but East of Highway 83. 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. Due to a mass removal of the economic factor last year that had previously been in place on every structure outside the city limits of Aspermont, each individual parcel could be looked at per basis to needing an economic factor placed back on.

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 mailed/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. Besides sending a reminder before the business personal property rendition due date to any business that had not rendered, the staff of Stonewall CAD drove to each business to obtain the rendition. 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 was implemented through the CAMA last year that way an improvements' value changed with age and condition of the structure. All parcels on East side of county were placed on schedules.

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 not changed this year. However, 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 of 15% raise was placed on each category. Once the classes and factors were changed, a new ratio study for improvements was run. The new study indicated the homes were valued more appropriately.

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

The income approach was also considered on 2 hotels here in town. Data was collected from the Quarterly Hotel Receipts from the Texas Comptroller's Office on the hotels.

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 was not found in the file folder, a request for one was then mailed out.

Once receiving the special appraisal forms and exemption forms back in the office, the property was 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 2017 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 2017 to have an initial inspection.

Stonewall CAD staff did re-inspections of all Wildlife Management property on the East side of the county and initial inspections of any new wildlife management plans received. A total of 20 wildlife management properties received inspections this year.

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 value 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
Chief Appraiser

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

Kristin Marsh
Deputy Appraiser