



# **Brazoria County Appraisal District**

## **2017 Mass Appraisal Report**

### **INTRODUCTION**

#### ***Scope of Responsibility***

The Brazoria County Appraisal District is mandated by state law to follow Uniform Standards of Appraisal Practices (USPAP) and has prepared and published this report in compliance with Standards 3 and 6 of USPAP. This report is intended to provide our citizens and taxpayers with a better understanding of the district's responsibilities and activities for the referenced appraisal year. This report has several parts: a general introduction and then several sections describing the appraisal effort by the appraisal district.

The Brazoria County Appraisal District (CAD) 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, appointed by the taxing units within the boundaries of Brazoria 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 64 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, municipal utility districts, etc., 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. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1<sup>st</sup> market value. The appraisal district also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, and charitable and religious organizations.

Except as otherwise provided by the Property Tax Code, all taxable property is appraised at its "market value" as of January 1<sup>st</sup>. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- both the seller and buyer seek to maximize their gains and neither is in position to take advantage of the exigencies of the other.

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory

(Sec. 23.121, 23.124, 23.1241 and 23.127) nominal (Sec.23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03). The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1<sup>st</sup> of the year proceeding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1<sup>st</sup>.

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. The district's current policy is to conduct a general reappraisal of real property every three (3) years. However, appraised values are reviewed annually and are subject to change for purposes of equalization. Personal property is appraised every year.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted appraisal programs, and recognized appraisal methods and techniques, the appraisal staff compares that information with the data for similar properties, and with recent market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. In cases where the appraisal district contracts for professional valuation services, the contract that is entered into by each appraisal firm requires adherence to similar professional standards.

### ***Personnel Resources***

The Office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. The Administration Department's function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The Appraisal Department is responsible for the valuation of all real and personal property accounts. The appraisal divisions include commercial, residential, business personal, and industrial. The district's appraisers are subject to provisions of the Property Taxation Professional Certification Act and must be duly registered with The Texas Board of Tax Professional Examiners. The appraisal district staff consists of 59 employees with the following classifications:

- 5 – Official/Administrator (Executive level administration)
- 10 – Professional (Senior level)
- 24 – Technicians (Appraisers, program appraisers and network specialists)
- 23 – Administrative Support (professional, customer service, clerical and other)

### ***Data***

As of 2017, the district was responsible for establishing and maintaining approximately 222,241 real and personal property accounts covering 1,447 square miles within Brazoria County. This data includes property characteristic and ownership and exemption information. Property characteristic data on new construction is updated through an annual field effort; existing

property data is maintained through a field review that is prioritized by last field inspection dates. The district also utilizes aerial imagery in the reappraisal process.

Sales are routinely validated during a separate field effort; however, numerous sales are validated as part of the new construction and data review field activities. General trends in employment, interest rates, new construction trends, and cost and market data are acquired through various sources, including internally generated questionnaires to buyer and seller, university research centers, and market data centers and vendors.

The district has a geographic information system (GIS) that maintains cadastral maps and various layers of data, including zip code, facet and aerial photography. The district's website makes a broad range of information available for public access, including detailed information on the appraisal process, property characteristics data, residential sales, certified values, protests and appeal procedures, property characteristics data, residential sales, certified values, property maps, and a tax calendar. Downloadable files of related tax information and district forms, including exemption applications and business personal property renditions are also available.

### ***Information Systems***

The Information Systems Department maintains the district's data processing facility, software applications, Internet website, and geographical information system. The district operates under a hierarchical non-related database. The mainframe hardware/system software, PACs is provided by True Automation; and the user base is served by general-purpose Desktop and Server PC's, along with terminal emulation to mainframe windows.

## **INDEPENDENT PERFORMANCE TEST**

According to Chapter 5 of the TPTC and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Division (PTD) conducts a bi-annual property value study (PVS) of each Texas school district and each appraisal district. As a part of this study, the code also requires the Comptroller to: use sales and recognized auditing and sampling techniques; review each appraisal district's appraisal methods, standards and procedures to determine whether the district used recognized standards and practices; test the validity of school district taxable values in each appraisal district and presume the appraisal roll values are correct when values are valid; and, determine the level and uniformity of property tax appraisal in each appraisal district. The methodology used in the property value study includes stratified, samples to improve sample representativeness and techniques or procedures of measuring uniformity. This study utilizes statistical analysis of sold properties (sale ratio studies) and appraisals of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting. For appraisal districts, the reported measures include median level of appraisal, coefficient of dispersion (COD), the percentage of properties within 10% of the median, the percentage of properties within 25% of the median, and price-related differential (PRD) for properties overall and by state category (i.e., categories A, B, C, D and F1 are directly applicable to real property). On alternate years the comptroller also conducts a Methods and Assistance Program audit to determine if the appraisal performance is in compliance with Uniform Standards of Appraisal Practices and standards set by the International Association of Assessing Officers.

### *LIMITING CONDITIONS*

The appraised value estimates provided by the district are subject to the following conditions:

1. The appraisals were prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed.
3. Validation of sales transactions was attempted through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, residential sales data obtained from vendors was considered reliable.
4. I have attached a list of staff providing significant mass appraisal assistance to the person signing this certification.
5. Attached are the district's latest ratio study results.

## Appraisal Activities

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### Introduction

#### ***Appraisal Responsibilities***

The field appraisal staff is responsible for collection and maintaining property characteristic data for classification, valuation, and other purposes. Accurate valuation of real and personal property by any method requires a physical description of personal property, and land and building characteristics. This appraisal activity is responsible for administering, planning and coordination of all activities involving data collection and maintenance of all commercial, residential and personal property types which are located within the boundaries of Brazoria County. The data collection effort involves the field inspection of real and personal property accounts, as well as data entry of all data collected into the existing information system. The goal is to periodically field inspect residential and personal properties in Brazoria County every three years, and commercial properties every year. Meeting this goal is dependent on budgetary constraints.

#### ***Appraisal Resources***

- **Personnel** – The appraisal activities are conducted by appraisers, analytical and technical support personnel as well as data entry personnel. Appraisal staff reports to the Director of Appraisal, who reports directly to the Chief Appraiser and Deputy Chief of Appraisal.
- **Data** – The data used by field appraisers includes the existing property characteristic information contained in Harris True Automation Computer Mass Appraisal System (PAC's). The data is printed on a property record card (PRC), or personal property data sheets. Other data used includes maps, sales data, fire and damage reports, building permits, photos and actual cost information.

### PRELIMINARY ANALYSIS

#### ***Data Collection/Validation***

Data collection of real property involves maintaining data characteristics of the property on computer assisted mass appraisal programs. The information contained includes site characteristics, such as land size and topography, and improvement data, such as square foot of living area, year built, quality of construction, and condition. Field appraisers use manuals that establish uniform procedures for the approaches to value, classifications and are structured and calibrated based on this coding system. The field appraisers use these manuals during their initial training and as a guide in the field inspection of properties. Data collection for personal property involves maintaining information on a personal property system. The type of information includes personal property such as business inventory, furniture and fixtures, machinery and equipment, cost and location. The field appraisers conduct onsite inspections and use a personal property manual during their initial training and as a guide to correctly list all personal property that is taxable.

The procedure manuals that are utilized by the field appraisers are available in the district offices. A property owner/agent may request a copy of the procedural manuals and/or any materials used in field appraisals. Annual review and periodic updates to the manuals are made by the Director of Appraisal.

### ***Sources of Data***

The sources of data collection are through the new construction field effort, data review/relist field effort, data mailers, hearings, sales validation field effort, commercial sales verification, newspapers and publications, and property owner correspondence, and the Internet. A principal source of data comes from building permits received from taxing jurisdictions. Permits are received and matched manually with the property's tax account number for data entry.

Data review of entire neighborhoods is generally a good source for data collection. Appraisers drive entire neighborhoods to review the accuracy of the district's data and identify properties that have to be relisted. The sales validation effort in real property pertains to the collection of data of properties that have sold.

Property owners are one of the best sources for identifying incorrect data that generates a field check. Frequently, the property owner provides sufficient enough data to allow correction of records without having to send an appraiser on-site. As the district has increased the amount of information available on the Internet, property's owner's requests to correct data inconsistencies has also increased.

Property accounts identified as possibly being listed with incorrect data are added to a work file and inspected at our earliest opportunity.

### ***Data Collection Procedures***

Field data collection requires organization, planning and supervision of the field effort. Data collection procedures have been established for residential, commercial, and personal property. The appraisers are assigned throughout Brazoria County to conduct field inspections. Appraisers conduct field inspections and record information on a property record card (PRC), a personal property data sheet, or a neighborhood profile form.

The quality of the data used is extremely important in establishing accurate values of taxable property. While production standards are established and upheld for the various field activities, quality of data is emphasized as the goal and responsibility of each appraiser. New appraisers are trained in the specifics of data collection set forth in the listing manual as "rules" to follow. Experienced appraisers are routinely re-trained in listing procedures prior to major field projects such as new construction, sales validation or data review. New laws or over-sight changes may also necessitate the need for remedial training.

A quality assurance process exists through supervisory review of the work being performed by the field appraisers. Quality assurance supervision is charged with the responsibility of ensuring that appraisers follow listing procedures, identify training issues and provide uniform training throughout the field appraisal staff. This is conducted by department supervisors and the director and deputy chief appraiser.

## **Data Maintenance**

The data entry, records and clerical personnel are responsible for all activities involving file building, data entry, customer service and quality assurance.

## **INDIVIDUAL VALUE REVIEW PROCEDURES**

### ***Field Review***

The data of last inspection, extent of that inspection, and the CAD appraiser responsible are listed on the record. If a property owner or jurisdiction disputes the district's records concerning this data during a hearing, the record may be altered based on the evidence provided. Typically, a field inspection is requested to verify this evidence for the current year's valuation or for the next year's valuation.

### ***Office Review***

Office reviews are completed on properties where information has been received from the owner of the property or verifiable sources regarding current conditions of the property. When the property data is verified in this manner, field inspections are not required.

## **PERFORMANCE TEST**

The director of appraisal and the in-house analyst are responsible for conducting ratio studies and comparative analysis. Ratio studies are an important tool to examine how close appraised values are to market values. The ratio study includes, but it is not exclusive to, available sales data, independent, expert appraisals, considerations.

Field appraisers, in many cases may conduct field inspections to insure the ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics.

Quality control is maintained in several random samplings of field work, data entry and loss/gain analysis. In addition random sampling of the daily change log is done to identify sources of potential error.

Survey of Similar Jurisdictions: Brazoria CAD compares its discovery and valuation activities with adjoining appraisal districts as it is acceptable to interview and make data exchanges to ensure compliance with state statutes. In addition, Brazoria CAD administration and personnel interact with other assessment officials through professional trade organizations including the International Association of Assessing Officers, Texas Association of Appraisal Districts and its subchapter Texas Metropolitan Association of Appraisal Districts and the Texas Association of Assessing Others.

## Valuation Process

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### ***Neighborhood and Market Analysis***

Neighborhood analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and stratify comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. Residential valuation and neighborhood analysis is conducted on each of the political entities known as Independent School Districts (ISD).

The first step in neighborhood analysis is the identification of a group of properties that share certain common traits. A “neighborhood” for analysis purpose is defined as the largest geographic grouping of properties where the property’s physical, economic, governmental and social forces are generally similar and uniform. Geographic stratification accommodates the local supply and demand factors that vary across a jurisdiction. Once a neighborhood has been identified, the next step is to define its boundaries. This process is known as “delineation”. Some factors used in neighborhood delineation include location, sales price range, lot size, age of dwelling, quality of construction and condition of dwellings, square footage of living area, and story height. Delineation can involve the physical drawing of neighborhood boundary lines on a map, but it can also involve statistical separation or stratification based on attribute analysis. Part of neighborhood analysis is the consideration of discernible patterns of growth that influence a neighborhood’s individual market. Few neighborhoods are fixed in character. Each neighborhood may be characterized as being in a stage of growth, stability or decline. The growth period is a time of development and construction. As new neighborhoods in a community are developed, they compete with existing neighborhoods. An added supply of new homes tends to induce population shift from older homes to newer homes. In the period of stability, or equilibrium, the forces of supply and demand are about equal. Generally, in the stage of equilibrium, older neighborhoods can be more desirable due to their stability of residential character and proximity to the workplace and other community facilities. The period of decline reflects diminishing demand or desirability. During decline, general property use may change from residential to a mix of residential and commercial uses. Declining neighborhoods may also experience renewal, reorganization, rebuilding, or restoration, which promotes increased demand and economic desirability.

Neighborhood identification and delineation is the cornerstone of the residential valuation system at the district. All the residential analysis work done in association with the residential valuation process is neighborhood specific. Neighborhoods are field inspected and delineated based on observable aspects of homogeneity. Neighborhood delineation is periodically reviewed to determine if further neighborhood delineation is warranted. Whereas neighborhoods involve similar properties in the same location, a neighborhood group is simply defined as similar neighborhoods in similar locations. Each residential neighborhood is assigned to a neighborhood group based on observable aspects of homogeneity between neighborhoods. Neighborhood grouping is highly beneficial in cost-derived areas of limited or no sales, or used in direct sales comparison analysis. Neighborhood groups, or clustered neighborhoods, increase the available market data by linking comparable properties outside a given neighborhood. Sales ratio analysis is performed on a neighborhood basis, and in soft sale areas on a neighborhood group basis.



New neighborhood codes were introduced in 2017 to address area impacted by the **2016** flood. They included: 7852.53FLD, A0138.FLOO, A0138FLOOD, BARX-FLOOD, BCAMPFLOOD, CWC.FLOOD, DB-HARVEY, FLOOD-16, HLFLOOD, OWC FLOOD, S1420 FLD, S3097.FLD, S4360.FL, S4610FLMAJ, S4610FLMIN, S7857FLOOD, SCBRIVFLD, SSWRIVFLD, SUNCK-FLD, WP-FLOOD

### ***Highest and Best Use Analysis***

The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of residential property is normally its current use. This is due in part to the fact that residential development, in many areas, through use of dead restrictions and zoning, precludes other land uses. Residential valuation undertakes reassessment of highest and best use in transition areas and areas of mixed residential and commercial use. In transition areas with ongoing gentrification, the appraiser reviews the existing residential property use and makes a determination regarding highest and best use. Once the conclusion is made that the highest and best use remains residential, further highest and best use analysis is done to decide the type of residential use on a neighborhood basis. As an example, it may be determined in a transition area the older, non- remodeled homes are economic misimprovements, and the highest and best use of such property is the construction of new dwellings. In areas of mixed residential and commercial use, the appraiser reviews properties in these areas on a periodic basis to determine if changes in the real estate market require reassessment of the highest and best use of a select population of properties.

The Texas Legislature amended the way certain properties are valued: dictating that homesteads in commercial areas are appraised as “value in use” instead of highest and best use.

## **VALUATION PROCESS**

### Residential

All residential parcels in the district are valued from identical cost schedules using a comparative unit method. The district’s residential cost schedules, originally adopted from a private mass appraisal firm, have been customized to fit Brazoria County’s local residential building and labor market. The cost schedules are reviewed regularly as a result of recent state legislation requiring that the appraisal district cost schedules be within a range of plus or minus 10 % from nationally recognized cost schedules.

In 2014 the residential building schedules were adjusted to keep up with rising construction costs. However a review, and if needed, revision of the residential cost schedules is performed for each tax year. As part of this process, dwelling costs are compared against Marshall & Swift, a nationally recognized cost estimator. Multipliers may also be developed to be used in the district’s cost process.

## Commercial

The data used by the commercial appraiser includes verified sales when available and the pertinent data obtained from each (sales price levels, capitalization rates, income multipliers, equity dividend rates, marketing period, etc.). Other data used by the appraiser includes actual income and expense data (typically obtained through the hearings process), actual contract rental data, leasing information (commissions, tenant finish, length of terms, etc.), and actual construction cost data. In addition to the actual data obtained from specific properties, market data publications are also reviewed to provide additional support market trends. An integrated Marshall & Swift estimator is used for all commercial cost calculations.

The income approach to value is applied to those real properties which are typically viewed by market participants as "income producing", and for which the income approach pertains to the estimation of market rent on a per unit basis. This is derived primarily from actual rent data furnished by property owners and from local market study publications. This per unit rental rate multiplied by the number of units results in the estimate of potential gross rent.

## Land

Land analysis is conducted by the land appraisers. The appraisers develop a base lot, primary rate, and assign each unique neighborhood to one of several price per square foot land tables. The square foot land table is designed to systematically value the primary and residual land based on a specified percentage of the primary rate. A computerized land table file stores the land information required to consistently value individual parcels within neighborhoods. Specific land influences are used, where necessary, to adjust parcels outside the neighborhood norm for such factors as view, shape, size, and topography, among others. The appraisers use abstraction and allocation methods to insure that the land values created best reflect the contributory market value of the land to the overall property value.

## BPP

There are four different personal property types appraised by the district's personal property section: Business Personal Property accounts; Leased Assets; Vehicles, and Multi-Location Assets. There are approximately 8,948 business personal property accounts in Brazoria County.

Value estimates for vehicles are provided by an outside vendor and are based on NADA published book values.

Leased and multi-location assets are valued using the PVF schedules. If the asset to be valued in the category is a vehicle, then NADA published book values are used. Assets that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides.

## Sales Analysis

A sales file for the storage of data at the time of sale is maintained. Residential improved and vacant land sales, along with commercial improved and vacant land sales are maintained in a separate sales information system. Residential improved and vacant sales are collected from a variety of sources, including: district questionnaires sent to buyer and seller, field discovery, protest hearings, various sale vendors, builders and realtors. A system of type, source, validity and verification codes was established to define salient facts related to a property's purchase or

transfer. School district or neighborhood sales reports are generated as an analysis tool for the appraiser in the development of value estimates.

### Statistical Analysis

Statistical analysis is periodically conducted to evaluate whether values are equitable and consistent with the market. Ratio studies are conducted on each of the approximately 1,000 by delineated neighborhoods, and property types to judge the two primary aspects of mass appraisal accuracy—level and uniformity of value.

**Brazoria CAD has adopted the policies of the IAAO STANDARD ON RATIO STUDIES, circa July 1999 regarding its ratio study standards and practices. Ratio studies generally have six basic steps: (1) determination of the purpose and objective, (2) data collection and preparation, (3) comparing appraisal and market data, (4) stratification, (5) statistical analysis, and (6) evaluation and application of the results.**

### Market Trending

Market adjustments, (delineated neighborhood factors) are developed from appraisal statistics provided from ratio studies and are used to ensure that estimated values are consistent with the market. The district's primary approach to the valuation of residential properties uses a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not specified in the cost model and can be motivated by location, property type or property specific conditions.

The following equation denotes the hybrid model used:

$$MV = MA [LV + (RCN - D)]$$

Whereas, the market value equals the market adjustment factor times the land value plus the replacement cost new less depreciation. As the cost approach separately estimates both land and building values and uses depreciated replacement costs, which reflect only the supply side of the market, it is expected that adjustments to the cost values are needed to bring the level of appraisal to an acceptable standard.

### Industrial Valuation

The industrial appraisers contracted through Brazoria County Appraisal District are responsible for developing fair, uniform market values for improved industrial properties and industrial vacant land. The industrial appraiser is also responsible for the valuation of all tangible general industrial personal property in Brazoria County. There are approximately 252 parcels of industrial real property in Brazoria County. The industrial appraiser appraises approximately 341 parcels of tangible personal property.

### Homestead Calculations

Beginning in 1998, the State of Texas implemented a constitutional classification scheme concerning the appraisal of residential property that receives a residence homestead exemption. Under the new law, beginning in the second year a property receives a homestead exemption; increases in the value of that property are "capped." The value for tax purposes (appraised value) of a qualified residence homestead will be the LESSER of

- the market value; or
- the preceding year's appraised value;
  - + 10 percent for each year since the property was re-appraised;
  - + the value of any improvements added since the last re-appraisal.

Values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1<sup>st</sup> of the following year. In that following year, that home is reappraised at its market value to bring its appraisal into uniformity with other properties. An analogous provision applies to new homes. While a developer owns them, unoccupied residences are appraised as part of an inventory using the district's land value and the developer's construction costs as of the valuation date. However, in the year following sale, they are reappraised at market value.

### **2017 Field Review**

***NOTE – A special reappraisal will be conducted in areas impacted by the June 2016 flood which prompted Governor Gregg Abbott to declare Brazoria County a disaster area. This reappraisal will include, but not be limited to: 1) mail out damage reports to property owners; 2) physical inspections of known areas that were impacted; 3) ratio studies limited to sales with closing dates after the event.***

Re-inspection of properties were completed in compliance with the Texas Property Tax Code, Section 25.18(b) using a combination of field inspections and office review. The approximate allocations were: 4,000 parcels per residential or land appraiser; 800 parcels per commercial appraiser; 1,900 parcels per AG appraiser; and 2,200 business personal property accounts per appraiser.

In addition, approximately 1,500 new homes were added to the 2017 tax roll in Brazoria County; 60 new commercial businesses were added two new apartments were added to the tax roll.

### **2017 Office Review**

In-house appraisal staff conducted approximately 15,000 reappraisals of parcels. The parcels reviewed were selected based on the following criteria: 1) limited access from the field; 2) high concentration of sales; 3) omissions discovered during the sale verification process; 4) high concentration of protests; and property that had be re-surveyed.

### **Management Review Process**

Once the proposed value estimates are finalized, the director appraiser reviews the sales ratios and equity analysis before presenting pertinent valuation data and level of appraisal to the Chief Appraiser for final approval.

This review includes comparison of level of value between related neighborhoods within and across jurisdiction lines. The primary objective of this review is to ensure that the proposed values have met preset appraisal guidelines appropriate for the tax year in question.

## Value Defense

Notices are generated in April of each year and mailed to property owners if the tax liability, market value, exemption status or ownership changed in the prior year. The equalization phase extends from April 1<sup>st</sup> through certification of the tax roll. The deadline to protest property values is May 31<sup>st</sup>.

Protests are accepted electronically, through E-File, by mail, in person or by fax. The E-File process is limited to areas with higher concentration of sales and without limiting conditions. Brazoria County Appraisal District facilitated more than 39,000 protests or inquiries during the 2017 season. From that number, approximately 940 proceeded to the next level of appeal with the Appraisal Review Board.

### APPRAISAL EVENTS

<b>STRATEGIC PLANNING</b>	<b>AUGUST 2016</b>
<b>BEGIN PROCESS OF SALE/DEED VERIFICATION</b>	<b>AUGUST 2016</b>
<b>PHASE I - AERIAL REVIEW ON PICTOMETRY OF OLD DATES</b>	<b>AUGUST 2016</b>
<b>COMMERCIAL REAPPRAISAL PROCESS BEGINS</b>	<b>AUGUST 2016</b>
<b>RELEASE OF MAPs PRELIMINARY REPORT</b>	<b>SEPTEMBER 2016</b>
<b>FIELD OPERATIONS/DISCOVERY PROCESS BEGINS</b>	<b>SEPTEMBER 2016</b>
<b>LAND APPRAISAL REVIEW</b>	<b>SEPTEMBER 2016</b>
<b>PERMITS ARE ASSIGNED BY SCHOOL DISTRICT</b>	<b>SEPTEMBER 2016</b>
<b>FIELD INSPECTIONS AND PHOTOS</b>	<b>SEPTEMBER 2016</b>
<b>ADOPT 2013-14 APPRAISAL DISTRICT REAPPRAISAL PLAN</b>	<b>SEPTEMBER 2016</b>
<b>ADOPT 2014 APPRAISAL DISTRICT BUDGET</b>	<b>SEPTEMBER 2016</b>
<b>PHASE II – PERMITS, REAPPRAISAL, RE-CHECKS</b>	<b>SEPTEMBER 2016</b>
<b>MAILINGS FOR RENTS, REAL PROPERTY RENDITIONS</b>	<b>NOVEMBER 2016</b>
<b>MAILINGS FOR MOBILE HOME PARKS</b>	<b>DECEMBER 2016</b>
<b>APPRAISAL OF NEW CONSTRUCTION</b>	<b>DECEMBER 2016</b>
<b>ESTIMATION OF PERCENT COMPLETE</b>	<b>DECEMBER 2016</b>
<b>STATUTORY DATE OF APPRAISAL*</b>	<b>JANUARY 1, 2017</b>
<b>SALES ANALYSIS PERFORMED</b>	<b>JANUARY 2017</b>
<b>PROCESS EXEMPTIONS/SPECIAL USE APPLICATIONS</b>	<b>JANUARY 2017</b>
<b>PERSONAL PROPERTY RENDITIONS MAILED</b>	<b>JANUARY 2017</b>
<b>SALE QUESTIONNAIRES MAILED</b>	<b>JANUARY 2017</b>
<b>RELEASE OF PVS PRELIMINARY FINDINGS</b>	<b>JANUARY 31, 2017</b>
<b>ANALYSIS OF INCOME DATA BEGINS</b>	<b>FEBRUARY 2017</b>
<b>PHASE III INITIATED</b>	<b>FEBRUARY 2017</b>
<b>FINAL RATIO ANALYSIS/PERFORMANCE REVIEW</b>	<b>MARCH 2017</b>
<b>FULL VALUATION EFFORT – MODEL CALIBRATION</b>	<b>MARCH 2017</b>
<b>PVS PROTEST DEADLINE</b>	<b>MARCH 2017</b>
<b>VALUATION REVIEW</b>	<b>MARCH 2017</b>
<b>INFORMAL PROTEST MEETINGS BEGIN</b>	<b>APRIL 1, 2017</b>
<b>FIRST GENERATION OF APPRAISAL NOTICES</b>	<b>APRIL 2017</b>
<b>TURN OVER RECORDS TO ARB</b>	<b>APRIL 2017</b>
<b>BPP RENDITION DEADLINE</b>	<b>APRIL 15, 2017</b>
<b>ESTIMATES DUE TO ENTITIES***</b>	<b>APRIL 2017</b>
<b>ARB CYCLE PROPERTY BEGINS</b>	<b>APRIL 2017</b>

<b>FIRST PRELIMINARY ESTIMATE OF VALUES</b>	<b>MAY 2017</b>
<b>MAIL MINERAL NOTICES</b>	<b>MAY 2017</b>
<b>INFORMAL MEETINGS SCHEDULED**</b>	<b>MAY 2017</b>
<b>FORMAL HEARINGS SCHEDULED**</b>	<b>MAY 2017</b>

**Contributing to the Mass Appraisal Report:  
Deputy Chiefs: Preston Brown and Al Baird  
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**Appraisers: Amber Tejerina, Toni Davis, Kelia Gartman, Amanda Ramirez, Missy Sharp, Patrick Whittenburg, Viki Willard, Tiffany Warlick, Candise Vercher, Criselda Del Hiero, Allison Davis, Jasmine Ling, Sharon Cooley, Julie Torres, Rita Aparicio, Sabrina Serbantez, Callie Haynes, Carol Randall;**