

**CARSON COUNTY APPRAISAL DISTRICT**

**MASS APPRAISAL REPORT**

**APPRAISAL DATE: January 1, 2022**

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## PURPOSE OF THIS ANNUAL REPORT

### USPAP Standards Rule 6.5 and 6.5.1

The purpose of this report is to better inform the property owners within the boundaries of the Carson County Appraisal District (CCAD) and to comply with Standards Rule 6-7 of Uniform Standards of Professional Appraisal Practice (USPAP), effective January 1, 2011. Standards Rule 6-7 addresses a written summary report of a mass appraisal for ad valorem taxation. Mass appraisal is the process of valuing a group of properties as of a given date, using standard methods, and employing common data, which allows for statistical testing. The intended use of the appraised values is to establish a tax base upon which a property tax will be levied. Each taxing unit within CCAD boundaries will use the appraised values for ad valorem tax purposes only.

The purpose of the appraisals performed by CCAD estimate market value on January 1 of each year (as defined by the Texas Property Tax Code Sec. 1.04) on all taxable property within the boundaries of CCAD, "Market Value" is defined by Sec. 1.04 as the price at which a property would transfer for cash or its equivalent under prevailing market conditions if -

- (A) Exposed for sale in the open market with a reasonable time for the seller to find a purchaser.
- (B) Both the seller and the purchaser 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
- (C) Both the seller and the purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

### Responsibilities

The appraisal district is responsible for appraising property in the district for ad valorem tax purposes for each taxing unit that imposes ad valorem taxes. CCAD serves the public and nine taxing entities in Carson County. Taxing entities in Carson County are as follows:

Carson County	City of Panhandle
City of Groom	City of White Deer
Town of Skellytown	Panhandle ISD
Groom ISD	White Deer ISD

and one special district, the Panhandle Groundwater Conservation District. The White Deer ISD extends into Gray County, and the Groom ISD extends into three neighboring counties; Gray, Donley, and Armstrong. The Sanford-Fritch ISD extends into Carson County. Each taxing unit sets its own tax rate. Current state law, set out in Section 6.02 (a) of the Texas Property Tax Code, mandates that appraisal district boundaries are the same as the county's boundaries.

**Organizational Structure**

The Carson County Appraisal District was created by the Texas Legislature. CCAD is a political subdivision of the State of Texas. The appraisal district is governed by a six member board of directors; five of which are appointed by the voting entities in the county, and one non-voting member (Carson County Assessor/Collector) created by the 75<sup>th</sup> Texas Legislature. The board appoints the chief appraiser who serves at the pleasure of the board. The board also approves the budget and sets policy. The chief appraiser is the chief administrator of the appraisal district and may employ and compensate professional, clerical, and other personnel as provided by the budget. The chief appraiser may delegate authority to his employees.

**Education**

All appraisers are required to be registered with the Texas Department of Licensing and Registration (TDLR). The TDLR registration requires that each appraiser must successfully complete a five year educational program and pass a required number of course hours within a specified time. Additionally, all appraisers must pass review exams at levels three and four of the certification program. After successfully completing the required curriculum and approval of a demonstration appraisal, an appraiser is awarded the designation of Registered Professional Appraiser (RPA). There is also a requirement of at least sixty hours of continuing education unites every five years in order to re-certify the RPA designation. CCAD staff consists of one licensed RPA and 3 staff members working toward certification. The classifications are as follows:

Chief Appraiser	Shannon Hensley, RPA, RTA, CTA, CCA,	TDLR# 74276
Appraiser	Nichole Stephens	TDLR# 76572
Bookkeeper	Meg Estes	TDLR# 76573
Collections	Mindy Scott	TDLR# 76737

The CCAD appraisal staff stays abreast of current trends affecting property through review of published materials, attendance at conferences, course work, and continuing education.

**Philosophy Statement**

The Carson County Appraisal District believes that the most important asset of the District is its people. Every employee is important and deserves to be treated fairly with consideration and respect. CCAD believes in providing good working condition, a safe, clean, and friendly work place to help each employee do his or her job effectively. We also believe that every employee has an obligation to develop his or her talents to the fullest.

The Carson County Appraisal District exists for the purpose of providing services to the property owners and taxing units within our jurisdiction. It is important that we recognize our responsibility to provide quality services on a cost effective basis. Every property owner should be approached in a respectful, positive and friendly manner. Property owners should be assisted in a timely and courteous fashion. CCAD employees have an obligation as public servants to promote goodwill toward all property owners, not only in manner but by example.

Because of the nature of our work, not every property owner will be pleased with the outcome of their contact with CCAD. What is important is that everyone who comes in contact with our office should have a reason to feel they were handled in a fair and equitable manner by a knowledgeable and qualified person.

### **Assumptions and Limiting Conditions**

1. Title to the property is assumed to be good and marketable and the legal description correct.
2. No responsibility for legal matters is assumed. All existing liens, mortgages, or other encumbrances have been disregarded and the property is appraised as though free and clear, under responsible ownership and competent management.
3. The appraisers developing these appraisals are not required to give testimony of attendance in court by reason of the appraisals, unless directed by, employed by, and provided legal counsel by the Carson County Appraisal District.
4. All properties are appraised in fee simple interest in accordance with Texas Property Tax Code Sec 25.06 (Jurisdictional Exception to Standards Rule 6-4 (c) and 6-5(c) of USPAP)
5. All sketches in the appraisal records are intended to be visual aids with rounded measurements and should not be constructed as surveys or engineering reports, etc.
6. All information in the appraisal records are obtained by members of the appraisal district's staff or other reliable sources.
7. The appraisal staff has inspected, as permitted, by observation, the land and the improvements thereon-however, it is not possible to personally observe conditions beneath the soil or bidden structural components within the improvements. Therefore, no representations are made as to these matters unless specifically considered in an individual appraisal.
8. All interior inspections are performed at the property owners request by appointment. All other inspections performed are external and assume the quality, condition, and desirability of the interior are approximately equal to that of the exterior, unless otherwise known.
9. Agricultural land is appraised at market value using a market data model based on market sales information. However, it may also be subject to appraisal using an income model specified in Sec. 23, Sub-chapters C, D, and E of the Texas Property Tax Code. (Jurisdictional Exception to 6-4 (b) of USPAP)
10. Subsurface rights (mineral and oil) are not considered in making these appraisals.

11. The highest and best use of property is defined as the most reasonable and probable use of the land that will generate the highest return to the property over a period of time. This use must be legal, physically possible, economically feasible, and the most profitable of the potential uses. An appraiser's identification of a property's highest and best use is always a statement of opinion, never a statement of fact.

The Carson Appraisal District is required to keep written procedures to apply homestead cap values. The date of appraisal is tracked via the appraisal cards. District personnel enter updated data each year to consider if the following criteria affects the qualified properties.

### **INTRODUCTION OF MASS APPRAISAL**

The Carson County Appraisal District (CCAD) is responsible for appraising a variety of property types including land, single family residences, manufactured homes, businesses and business personal property.

The CCAD uses a "mass appraisal" process to appraise properties each year. "Mass appraisal" is the process of valuing groups of properties as of a given date, using standard methods, employing common data and allowing for statistical testing. Standard procedures are used to collect property data, analyze data, apply the results of the analysis and report the results. Computer programs apply market derived land rates by neighborhood and property type. Computer programs apply building costs and depreciation factors calibrated to local market conditions using sales data, by neighborhood, building style, grade of construction, and building condition.

Statistical methods are used in producing the appraised values and testing the appraisal results. Fairness and equity is maintained by comparing the appraised values to actual sales prices on a county wide basis, and by neighborhood to neighborhood, a process known as a "ratio study".

Mass appraisal reports summarize the results of the "ratio studies". The reports include a summary of the change in value from year to year, ratio study statistics (level of assessment and measures of uniformity), market changes over time, a value change by property group, and neighborhood profile statistics. Neighborhood reports list the sales used to produce the report.

## **Single-Family Residences Summary Report**

Single-family residences consist of all land and real property improvements that by the nature of their design and/or construction are suitable for single-family use only. This includes manufactured homes that are classified as real property when the owner of the land is also the owner of the manufactured home and personal property when the owner of the manufactured home does not own the land.

### **Assumptions and Limiting Conditions**

The appraisal completed by CCAD for single-family residences are subject to the following assumptions and limiting conditions:

1. The Carson County Appraisal District staff has physically inspected all single-family residences within its jurisdiction. Interior inspections have not been done on a majority of the properties in the jurisdiction because (1) most residential owners are not at their residence during regular business hours, (2) permission to inspect is not always granted, (3) the safety of the appraiser may be in question, and (4) respect for privacy rights of the property owner should be exercised.
2. The opinion of value for each single-family property applies to land and improvement only. The value of personal property of an owner has not been included with the value of the real estate. The only personal property that is valued as an improvement is a manufactured home where the owner of the home does not own the land. See Sec. 11.14 (a) of the Texas Property Tax Code.
3. Residential real property inventory as defined by the Texas Property Tax Code in Sec. 23.12 shall be considered as inventory and the market value shall be the price for which it would sell as a unit to a purchaser who would continue the business. (Jurisdictional Exception to Standards Rule 6-5(d) of USPAP)
4. Single-family qualified properties used to provide affordable housing are appraised to comply with Sec. 23-22 of the Texas Property Tax Code. (Jurisdictional Exception to Standards Rule 6-4(b) of USPAP)

### **Data Collection and Validation**

Two basic types of data are collected: data which is specific to each property and data which is indicative of a particular class of property that has been predefined by CCAD.

Property-specific data is collected as part of the inspection process and through submission by the property owner. As part of the inspection process, the improvements are measured and classified. The appraiser also estimates the effective age and condition of the improvements. Any additional or unusual features are also noted at the time of the inspection. Data on individual properties is maintained on the appraisal card(s) for that property. Data on individual properties is verified through previously

existing records, published reports, building permits, analysis of comparable properties, and through submission by the property owner. Appraisal cards are available for review at the appraisal district office.

Data pertaining to a class of properties is grouped together according to the differing quality levels, and then used to develop valuation models for each property class. Such data is collected in a variety of ways. Cost information is obtained from nationally recognized sources, local contractors, new construction permits, mechanics liens, reliable source of new property sales, and from renditions submitted by owners. All local information is used to verify, supplement or modify costs from these published sources. Renditions are confidential submissions by property owners and cannot be used for other purposes; however, data from renditions may be compared with data obtained from cost manuals to test their accuracy.

Market sales information is collected through a variety of sources including surveys of buyer and sellers, deed records, and from local real estate professionals.

### **Valuation Approach and Analysis**

Improvements are appraised using replacement cost new less depreciation models. Replacement costs are estimated from published sources, other publicly available information, and comparable properties. Depreciation is calculated on the age/life method using typical economic lives and depreciation rates based on published sources, market evidence, and the experience of knowledgeable appraisers. Adjustments for functional and economic obsolescence may be made if diminished utility and comparable sales are found to justify such. A market data model based on typical selling prices per unit of area is also used when appropriate sales information is available.

Land values are based on selling prices for the appropriate highest and best use of the site, and as though it was vacant. Highest and best use analysis of the improvements is based on the likelihood of the continued use of the improvements in their current and/or intended use and is essential to an accurate appraisal. Identification of a highest and best use different from the current or intended use has a significant effect on the cost and market data models and is a statement of opinion, not a statement of fact.

### **Review and Testing**

Field review of appraisal is performed through the regular inspection of subject properties. Ratio studies are preferred method for measuring performance. The results of the performance measures used indicate the validity of the appraisal models used. Appraisers perform ratio studies annually.



## Ratio Study Procedures

### I. Collect and Post Sales Data

- A. Solicit sales information from all new property owners through sales letters and/or personal contact
- B. Collect sales information from outside appraisers and from fee appraisals
- C. Utilize sales information from Comptroller's office.
- D. Post sales information to the sales database
  1. Record actual sale price
  2. Note unusual financing
  3. Note non-arm length participants
  4. Adjust sales price for inclusion of personal property or intangible value
  5. Initiate frozen characteristics/partial sale codes if necessary
    - a) Imminent construction/renovation can bias any later analysis by including values not part of the original transaction
    - b) Sale including only a portion of the property described can also produce skewed results

### II. Preliminary Analysis

- A. Run sales analysis (by type, group, or class) which includes any and all sales collected to date
- B. Note median result and COD
- C. Examine each sale included
  - Compare sale ratio to median result
  1. Ratios substantially higher or lower than the median result (outliers) are singled out for further, in-depth analysis
    - a) Note seller-financial institutions, known real estate opportunists, probates, known persons who finance their own transactions
    - b) Note buyer-financial institutions, known real estate opportunists, and re-location companies
    - c) Examine deed records to confirm "arms-length" violations not evident from examination of buyer and seller:
      - contract for deed
      - assumption of a previous note
      - a typical financing
    - d) Re-inspect properties to rule out any physical differences from the current property records
    - e) Outlier sales that cannot be excluded or adjusted due to the reasons given above are nonetheless included in the subsequent analysis

- D. Adjust original data set
  - 1. Omit sales that are not arms- length
  - 2. Adjust sales values for time or financing if necessary and possible
  - 3. Adjust appraisal values for physical differences if applicable
- III. Secondary Analysis
  - A. Run sales analysis (by type, group, or class) utilizing information from preliminary analysis
  - B. Note median result and COD
    - 1. Median value may or may not change significantly
    - 2. COD value should improve
  - C. Note sample size
    - 1. Compare number of sales within the class to the perceived number of total properties within the class
    - 2. From experience and discussion among the appraisal staff, determine whether any median result different from 1.00 is significant
  - D. Attempt to increase sample size—if necessary
    - 1. Utilize time adjustments if determinable
    - 2. Keep in mind marketing time for local market and any trends
    - 3. Be careful to not include more sales just for sales sake
    - 4. Changing markets and trends cannot be reflected in sales that are too old without accurate time adjustments.
  - E. Apply results of analysis to current records
    - 1. Any class whose median value is **NOT SIGNIFICANTLY** different from 1.00 does not require adjustment.
    - 2. Any class whose median value indicates that an adjustment is necessary should be analyzed
      - a) Look at typical depreciation (age/condition) for that class as reflected in the sales analysis
      - b) Calculate increase necessary to raise the individual ratios to produce a median result of 1.00 (keeping in mind that because of depreciation, the percentage increase required is going to be necessarily larger than the difference in percentage points needed to reach a 1.00 result)
      - c) Apply the calculated increase to the database
    - 3. Repeat procedure for all classes determined to need adjustment
  - F. Run analysis again to test results
- IV. Examine results to identify neighborhoods that need adjustment
  - A. As individual sales are examined, note any areas/neighborhoods/sub-divisions that consistently show ratios significantly different from the median result
  - B. Run analysis excluding the area in question
  - C. Run analysis including only the neighborhood in question
  - D. Check for significant variance between the two results
  - E. Apply neighborhood factor to correct variance

All real residential, land and commercial property within the Carson County Appraisal District is inspected and reappraised each year. Appraisal results are also tested annually by the Property Tax Division of the Texas Comptroller's office. Appraisal methods and procedures are also reviewed by the Property Tax Division.

## **Multi-Family Properties Summary Report**

Multi-family properties with sites in this district are appraised at market value as previously defined.

### **Assumptions and Limiting Conditions**

The appraised value derived is subject to the following assumptions and limiting conditions:

1. For multi-family properties only, the market value stated is for land, improvements and the personal property common to the classification and economic area. The business personal property value is insignificant to the overall value.
2. The Carson County Appraisal District's staff has physically inspected all apartment complexes and duplex properties within its jurisdiction and normally re-inspects and/or conducts statistical studies on these properties each year.
3. For multi-family property that is used to provide affordable housing the property is appraised to comply with Texas Property Tax Code Sec. 23.22 (Jurisdictional exception to Standard 6-2(d) of USPAP)

### **Data Collection and Validation**

Two basic types of data are collected: data which is specific to each property and data which is indicative of a particular property of class that has been predefined by CCAD.

The property appraised has multi-family use. This classification of properties includes apartment complexes and duplex properties. Properties of this classification are discovered and their characteristics recorded during field inspections, investigation of building permits issued through political entities, and investigation of mechanical liens recorded with the county clerk. Geographically, these properties are located throughout the county.

Specific property data is collected at the time of inspection or re-inspection and through submissions by property owners. Characteristics of a specific property's physical improvements and amenities are recorded and stored electronically and may be printed on an appraisal card(s). Appraisal cards are available for review at the district office.

Sales data is taken from deed records, local real estate professionals, written appraisal reports, sales surveys and telephone contacts. Sales data for properties is account-specific and retained electronically.

General market data is gathered from multiple sources. Environmental, economic, political, and social influences vary geographically and by property use. Neighborhoods have been delineated to reflect comparative classification in the inspection process. Duplexes are classed in compliance with predefined classing criteria.

### **Valuation Approach and Analysis**

Based on the principal of substitution, land values are determined by selling prices of similarly positioned functional tracts. Sites are analyzed for highest and best use as though they were vacant. Highest and best use of the improvements is based on the likelihood of the continued use of the improvements in their current and/or intended use and is essential to an accurate appraisal. Identification of a highest and best use different from the current or intended use has a significant effect on the cost and market data models and is always a statement of opinion, not a statement of fact.

A value per unit is charted and stratified by neighborhood and comparative class. A sales value per unit is also charted by neighborhood and comparative class for recent sales. Acceptable ranges of value are established for these comparative units. Preliminary property values are adjusted to meet with agreed ranges and then unique property considerations are addressed. Appropriateness of neighborhood boundaries results of the performance measure used indicates the validity of appraisal models.

Preliminary values are reviewed in consideration of classification and neighborhood. Value indications are compared to renditions and valid single property appraisal submitted for staff review. The appraiser reviews the appraisal report to confirm and verify data as would be done with a sale. Final value recommendations are tested for reasonableness by performing a sales ratio study and, individually, during the appeal process. During the appeal process, property specific income and expense are reviewed for reasonableness and values are adjusted as necessary.

Appraisal results are tested annually by the Property Tax Division of the Comptroller of Public Accounts for the State of Texas. Appraisal methods and procedures are also reviewed by the Property Tax Division.

### **Review and Testing**

Field review of appraisal is performed through the regular inspection of subject properties. Ratio studies are preferred method for measuring performance. The results of the performance measures used indicated the validity of the appraisal models used. Appraisers perform ratio studies annually.

Performance is also measured through comparison with valid single-property appraisal submitted for staff review.

## **Commercial Property Summary Report**

This type of property consists of all land and improvements in Carson County that are classed F1 commercial according to the properties highest and best use.

### **Assumptions and Limiting Conditions**

The appraisals completed by CCAD are subject to the following assumptions and limiting conditions:

1. The opinion of value for each property applies to land and improvement only. The value of fixtures, furnishings and other equipment has not been included with the value of the real estate.
2. The Carson County Appraisal District's staff has physically inspected all properties within its jurisdiction and normally re-inspects and/or conducts statistical studies on these properties annually. Complete interior inspections have not been done on a majority of the properties.

### **Data Collection and Validation**

Two basic types of data are collected: data which is specific to each property and data which is indicative of a particular property class that has been defined by CCAD.

Property-specific data is collected as part of the inspection process and through submission by the property owner. As part of the inspection process, the improvements are measured and classified. Properties are classified according to construction type and quality. The appraiser also estimates the effective age and condition of the improvements. Any additional or unusual features are also noted at the time of the inspection. Data on individual properties is maintained on the appraisal card(s) for that property. The data includes legal description, sites, owner address, parcel number, and the property-specific information such as class, quality, measurements, condition, etc. Data on individual property is verified through previously existing records, published articles and reports, building permits, mechanics liens, analysis of comparable properties, and through information obtained from the property owner. Appraisal cards are available for review at the appraisal district office.

Data pertaining to a class of properties is used to develop valuation models for that property class. Such data is collected in a variety of ways. Cost information is obtained from nationally recognized sources, as well as from new construction permits, mechanics liens, local contractors, reliable sources of sales on new property, and renditions submitted by the property owners. Cost information on newly constructed improvements is also used to verify and/or modify costs from published sources.

Renditions are confidential submissions by property owners and cannot be used for other purposes. However, data from renditions may be compared with data obtained from cost manuals to test their accuracy.

Market sales information is collected through surveys of buyers and sellers in addition to public records.

### **Valuation and Analysis**

Land values are based on selling prices for the appropriate highest and best use of the site analyzes ad though vacant. Highest and best use analysis of the improvements is based on the likelihood of the continued use of the improvements in their current and/or intended use and is essential to an accurate appraisal. Identification of a highest and best use different from the current or intended use has a significant effect on the cost and market data models and is always a statement of opinion, not a statement of fact.

Improvements are valued using replacement/reproduction cost new less depreciation. Cost tables are constructed using published sources as a guide and adjustments are applied using local market information. Adjustments are also applied for functional an economic obsolescence if utilization, sales and income information warrant. An income approach is used when economic and/or subject property income information is available. A market data model based on typical selling prices per unit of similar properties is used when sufficient information is available.

The cost approach to value is most accurate and reliable when appraising new construction. In older areas or areas of transition, cost is calculated and considered. However due to the difficulty of measuring accrued depreciation, more weight is applied to the market and income approaches.

### **Review and Testing**

Field review of appraisal is performed through the regular inspection of subject properties. Although the ratio study is the preferred method of measuring performance, single property appraisal submitted to the appraisal staff are also reviewed for appraisal accuracy. Appraisal results are also tested annually by the Property Tax Division of the Texas Comptroller's office. Appraisal methods and procedures are also reviewed by the Property Tax Division.

Carson County Appraisal District contracts with the Western Valuation for real property and TY Pickett for annual reappraisal of real property in the commercial and industrial property types.

Carson County Appraisal District also contracts with TY Pickett for annual reappraisal of all mineral properties within the Carson Appraisal District.

## **Business Personal Property Summary Report**

Business personal property is the tangible personal property owned by a business or by an individual for the purpose of producing income. Other tangible personal property is exempt according to Sec. 11-14 (a) of the Texas Property Tax Code.

### **Assumptions and Limiting Conditions**

The appraisals completed by CCAD are subject to the following assumptions and limiting conditions:

The Carson County Appraisal District's staff and contracted appraisers have inspected all properties within its jurisdiction and compares renditions and the Comptrollers list of active businesses report on these properties annually.

### **Data Collection and Validation**

Data on new and existing business is collected through personal inspection, newspaper articles, government reports, comparison to like businesses, renditions and other confidential information supplied by the owner.

### **Valuation Approach and Analysis**

Personal property as defined by the Uniform Standards of Professional Appraisal Practice is "identifiable, portable, and tangible objects that are considered by the general public to be personal, e.g. furnishings, artwork, antiques, gems and jewelry, collectibles, machinery and equipment: all property that is not classified as real estate." The Texas Property Tax Code Section 1.04 (5) defines tangible personal property as "...personal property that can be seen, weighed, measured, felt, or otherwise perceived by the senses but does not include a document or other perceptible object that constitutes evidence of a valuable interest, claim, or right and has negligible or no intrinsic value." The Texas Property Tax Code Section 1.04 (4) defines personal property as "...property that is not real."

The purpose of the appraisals of business personal property is to estimate market value on January 1 of each year as previously defined in the introduction. A separate definition of market value for inventory is found in the Texas Property Tax Code Sec. 23.12 (a).....the market value of an inventory is the price for which it would sell as a unit to a purchaser who would continue the business." The Texas Property Tax Code sets forth three (3) ways in which inventory may be valued if the requirements are met:

1. Sec 23.12 (f) allows some inventories to qualify for appraisal as of September 1 of the year before January 1 of the taxable year.
2. Sec 23.121, 23.127. 23.1241 and 23.12D dictate that dealers in new and used vehicles, vessels, outboard motors and trailers, manufactured housing, and

heavy equipment be valued differently. (Jurisdictional exception to Standard Rule 6-3 (b) 7 (c))

3. Sec 23.12 (a) covers the inventories of remaining businesses.

Personal property is appraised using original cost less depreciation models. Depreciation is calculated on the age/life method using typical economic lives and depreciation that is based on published sources, market evidence, and the experience of knowledgeable appraisers.

Adjustments for functional and economic obsolescence may be made if utilization for the subject property justifies such. In the case of some personal property types, such as licensed vehicles and aircraft, market data from published pricing guides is used to construct a market value model. In other cases, models are based on quality and density information available through published sources or through private sources. These models are cost based.

### **Review and Testing**

Field review of appraisals is performed through the inspection of subject properties.

Sales for most types of personal property are infrequent. Furthermore, many market transactions occur for multiple sites and include real and personal property, tangible and intangible, thereby making analysis difficult, subjective, and inadequate to develop a statistical analysis. Performance is measured through comparison of like businesses as well as applying quality and density models to units of comparison. Performance is also measured through comparison with valid single-property appraisals submitted to staff review. CCAD's appraisal methods and procedures and values are subject to review by the Property Tax Division of the Texas Comptroller's Office. The results of this review indicate the validity of the models and calibration techniques employed by CCAD.

### **Mailing Exemption Applications Procedures**

Once an exemption form has been requested or if a CCAD staff member determines that an exemption form should be sent, a CCAD employee will print and mail the exemption application along with a letter asking for any additional documentation we may need. Such as copies of driver's license or mobile home statements of ownership and location, and/or disabled veteran's award letters. At this time the account is noted with the date and a note that an application has been mailed.

If a CCAD employee believes a taxpayer may qualify for an exemption they may also print a form and mail it that day along with a letter asking for any additional documentation we may need. Such as copies of driver's license or mobile home statements of ownership and location, and/or disabled veteran's award letters.



If for any reason a mass mailing of exemption forms is needed a letter explaining why the new form is needed will be included along with the form and request for any additional documentation needed.

### **Denying, Modifying, and Cancelling Exemption Procedures**

1. After it is determined that an exemption is to be denied, modified or canceled; the appropriate letter of explanation and determination is generated and mailed within five (5) days.
2. The letter is then sent as certified mail with a return receipt required.
3. It is then noted in the account with the date mailed.
4. A copy of the denied, modified or canceled exemption is scanned and attached to the account.
5. A copy of the letter with the return receipt or the return letter is scanned and attached to account.

### **What is a homestead cap value?**

Cap value applies to residential homestead only. If this property is your residence homestead, the appraised value may not exceed the lesser of:

1. The market value of the property, or
2. The sum of –
  1. 10 percent of the appraised value of the property for the last year in which the property was appraised for taxation times the number of years since the property was last appraised.
  2. The appraised value of the property for the last year in which the property was appraised; and
  3. The market value of all new improvements to the property.

## OVERVIEW OF PROPERTIES APPRAISED

There are four major categories of property appraised by the Carson County Appraisal District and its Valuation Service Providers. These categories are:

- |  |  |
|--|--|
| (1.) Real Properties-<br>Carson CAD    | Residential (both single family and multi-family)<br>Commercial<br>Income Producing Real Accounts<br>Vacant Lots (both residential and commercial)<br>Vacant rural land and improvements on rural land |
| (2.) Personal Properties<br>Carson CAD | Income producing - Business Personal Property<br>Industrial Personal Properties  |
| (3.) Utilities:<br>Thos. Y Picket      | Telephone companies<br>Gas companies<br>Electrical companies<br>Pipeline Companies<br>Fiber Optics<br>Misc. Other Utilities  |
| (4.) Minerals:<br>Thos. Y Picket       | Oil and Gas  |

Agricultural Analysis is also provided by Western Valuation Services. WVC conducts a yearly Agricultural Committee meeting comprised of agricultural experts within the community of Carson County. This data is used in accordance with the required rolling 5 year average of values to determine cost for agricultural land.

The Property Tax Division of the State Comptroller's Office requires properties to be identified by type using a standard identification code. The codes currently used by the Carson County Appraisal District are as follows:

- A1 Real Property - Single family Residential - Urban
- A2 Real Property - Single family Residential mobile homes where land and mobile homes are owned by the same person-Urban
- B1 Real Property - Multi-family Residential
- C1 Real Property: Vacant Lots and Tracts
- D1 Real Property - Qualified Agricultural Land
- D2 Real Property - Non-qualified Land
- E Real Property - Farm and Ranch improvements
- F1 Real Property - commercial
- F2 Real Property - industrial
- G Minerals
- J Utilities
- L1 Personal property - commercial
- L2 Personal property - industrial
- M Mobile homes

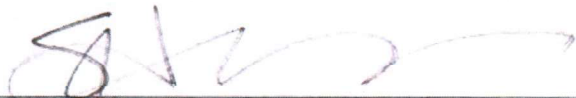
- N Intangible Personal Property Only
- O Real Property -Residential Inventory
- S Special Inventory
- X Totally exempt properties

## CARSON COUNTY APPRAISAL DISTRICT

### USPAP Standards Rule 6-9: Certification

I certify that to the best of my 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 is my personal, 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.
- My compensation is not contingent upon 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.
- My analyses, opinions and conclusions were developed, and this report has been prepared in conformity with the Uniform Standards of Professional Appraisal Practice.
- I have made, or caused to be made, a personal inspection of the property that is the subject of this report.
- Significant professional assistance was provided to me, Chief Appraiser of the appraisal district, by the CCAD Field Appraiser.



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Shannon Hensley RPA, RTA, CTA, CCA  
Chief Appraiser  
Carson County Appraisal District