

Camp Central Appraisal District

LEGAL AND ADMINISTRATIVE REQUIREMENTS

Counties are responsible for creating and establishing an Appraisal District. As a political subdivision of the state the major responsibility for the district is to appraise property for ad valorem tax purposes within the county boundaries.

The Property Tax Code is the governor of the legal, statutory, and administrative requirements of the appraisal district. The Comptroller shall adopt rules establishing minimum standards for the administration and operation of an appraisal district.

The board of directors by resolution may prescribe that specified actions of the Chief Appraiser relating to finances or administration of the appraisal district will be subject to the approval of the board.

The board of directors of the appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to requirements of Section 25.18.

This state has the jurisdiction to tax all tangible personal property and real property located within this state unless exempt by law. All taxable property is appraised at its market value as of January 1 of each year. The appraisal district uses mass appraisal standards that must comply with the Uniform Standards of Professional Appraisal Practice. Same and similar appraisal methods and techniques must be used to appraise same and similar properties considering the individual characteristics of each.

The appraisal of taxable property must be uniform and equal to ensure no one class of property carries a disproportionate share of the tax burden.

Under Sec. 5.102 of the property Tax Code, the comptroller shall review the governance, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used by each district to determine if the appraisal district is in compliance with generally accepted standards, procedures, and methodology. After consultation with the advisory committee created under Section 403.302, Government Code, the comptroller by rule may establish procedures and standards for conducting and scoring the review.

At the conclusion of the review, the Comptroller shall, in writing, notify the appraisal district concerning the findings. If the results of the review find the appraisal district not in compliance with generally accepted standards, procedures, and methodology, the Comptroller shall deliver a report that details the findings and recommendations for improvement to the appraisal district's chief appraiser and board of directors, along with the superintendent and board of trustees of each school district participating in the appraisal district.

Recommendations in the report carry a mandatory one-year compliance achievement date. If the comptroller discovers the board of directors of the appraisal district failed to take remedial action to ensure compliance with each recommendation the comptroller will notify the Texas Department of Licensing and Regulation. The Texas Department of Licensing and Regulation will take necessary action to ensure the recommendations are implemented as soon as practicable.

A property value study is performed by an onsite reviewer employed by the Comptroller's Office to ensure the appraisal district achieves the required level of appraisal at market value. The property value study is conducted every two years and is certified to the appraisal district, the superintendent and board of trustees of each school participating in the appraisal district, and to the Commissioner of Education.

MISSION STATEMENT

The main objective and prime purpose of this district is to provide uniform methods to establish fair and uniform, equitable market values for all types of properties located within the boundaries of Camp County for ad valorem tax purposes and to inform local property owners of their entitlement of right and remedies under the law.

Camp Central Appraisal District has developed this document to ensure the property owners of Camp County understand and are provided with the main goal of Camp Central Appraisal District.

GOALS

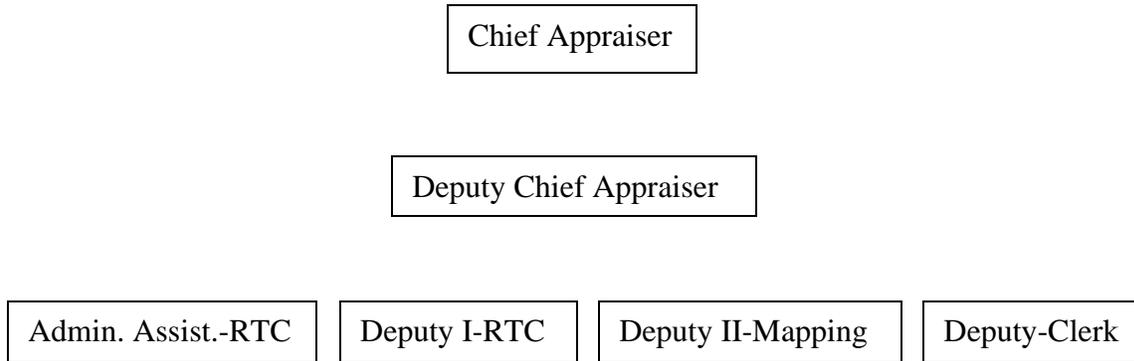
Our main goal is to discover, list, and value all properties in the jurisdiction with the structuring of a systematic mass appraisal program to appraise properties in such a way as to yield valid, accurate, and equitable property values.

Obtaining a level of 95% to 105% of current market value with a coefficient of dispersion of 15 or less on an annual basis as reflected in the ratio reports generated by the appraisal district. The district uses sales information obtained through surveys, mailed to both the buyer and seller of property transactions within Camp County, and other confidential sources.

Camp Central Appraisal District currently uses a document imaging system to retain an electronic file of all records.

The mapping process is a continuous work in progress. The appraisal district will continue to review the process for updating and progression of our mapping system. The district has contracted with BIS Consulting for the maintenance of our GIS Mapping System. The district also contracts with Eagleview Technologies for our Pictometry Mapping System. We continue to strive to have all properties identified through our mapping system. The usual turn around for updates and split outs is consistently less than 60 days.

ORGANIZATION CHART



Chief Appraiser is the chief administrator of the appraisal district. The chief appraiser is appointed by and serves at the pleasure of the appraisal district Board of Directors. The chief appraiser hires employees, delegates duties and authority to complete required tasks, and oversees the day to day operation of the district.

Deputy Chief Appraiser leads in the absence of the Chief Appraiser. Discovers, list, and values all properties in the jurisdiction at a legally accurate and equitable level of value. The Deputy Chief Appraiser oversees all appraisal work, data entry and exemption administration.

Admin. Assistant/Accounting-RTC is responsible for the financial accounting of the district’s operating and collection/escrow accounts. Assists the Chief Appraiser with given tasks, handles all BOD packets, website information, and the disbursement of tax collections to the entities of Camp County.

Deputy I-RTC is responsible for the customer service of the property owner and tax collections at front counter. The RTC Clerk ensures that the property owner or any individual needing assistance is directed to the correct location to aid them with their specific needs, handles all Mandatory Installment Agreements, and works with the Law Firm concerning tax suits.

Deputy II-Deeds assists the Deputy Chief Appraiser with specialized projects during the appraisal process, deeds, scanning and data entry of exemption applications and special use applications and assists the Deputy Chief Appraiser with given tasks

Deputy Clerk assists RTC Clerk with customer service at counter, tax collections, taxpayer assistance.

An operational manual has been developed to aid in the flow of this operational chart. There appears to be no need in repetition in addressing the workflow in this document.

PERFORMANCE HISTORY

The past performance records indicate the appraisal district has accomplished legal necessary tasks with an acceptable level as reported in the Comptroller's property value study and MAP's review. However, these performances have been accomplished with much difficulty of individual workloads, budget constraints, and time constraints.

PLANNING ASSUMPTIONS AND FORECAST

A total reappraisal is completed with inspections of property on a cycle of once every three years. As the market conditions increase or decrease it will become apparent that a need to inspect properties will carry a greater need for attention.

Document imaging is complete. All history documentation, including field worksheets, taxpayer communications, applications, ARB information, deed information, etc. has been scanned into each account for a complete electronic file.

It has become apparent as new and more administrative rules and requirements are developed less appraisal and clerical functions will be completed by the appraisers and the chief appraiser.

PLAN OBJECTIVES

Objectives are to use the appraisal district calendar and timely perform the following functions:

- 1) Continue field work on new construction, demolition, remodeling, and re-inspections
- 2) Collect sales data throughout the year
- 3) Prepare and mail renditions to business personal property owners
- 4) Prepare and mail exemption applications
- 5) Prepare and mail special appraisal applications
- 6) Prepare Proposed Budget
- 7) Collect data permits, warranty deeds, mechanic liens
- 8) Update ownership records and mapping data
- 9) Analyze sales data and review ratio comparisons for a confidence level of appraisal
- 10) Adjust target date for mailing appraisal notices
- 11) Mail notices of appraised values
- 12) Handle protest
- 13) Certify before July 25
- 14) Additional training and education for employees

RESOURCE REQUIREMENTS

Using the larger scale of property proportions to employees clearly indicates a shortage of personnel for this district. On a larger district scale the workload is 3,000 to 3,500 properties per appraiser. Most large districts have very specialized cama systems to ease the load of the appraisers, plus additional help in data entry. Our district is currently crunched with 8,700 properties per appraiser and the data entry is completed by the deputy chief appraiser. This property ratio per appraiser makes the workload difficult but manageable for the appraisers.

A need to continually educate current employees of the district places an additional burden on the district. The COVID pandemic forced our education world to open up and offer employees on-line courses and seminars. This has lighten the burden of taking employees out of the office to meet their educational requirements.

The need to add additional employees is a factor always needing evaluation to make certain projects can be completed timely and efficiently. The appropriate division of labor aids in the generation of acceptable output.

Camp County has limited access to educated individuals with the credentials to perform the task of appraising property for ad valorem tax purposes. This dilemma requires the daunting task of educating employees which is a considerable cost constraint to annual budgetary provisions.

Contracting appraisal services with an outside appraisal firm helps with the appraisal load of mineral, industrial, and some commercial properties. This service is, and has been, sufficient in the past to accomplish the necessary work quality, capabilities, and procedures for these types of properties.

Equipment should be evaluated on an annual basis to determine what units may need replacing and whether additional units are necessary. Software programs need assessment as well, upgrading, adding, or removing is always an item worth checking.

BUDGETING

The crucial link between planning and doing makes the plan a reality by taking necessary budgetary steps. Budgeting for the appraisal district follows the cycle of preparation, adoption, implementation, and evaluation.

Budgetary items are performed under the line-item budgeting process at the request of the Board of Directors. They determine whether or not line item adjustments may be made to aid in the continuity of the appraisal process. The entities are made aware and approve a budget carrying a line item adjustment clause.

Budget allotments need to be resourced in a way to add additional purchases of supplies for reappraisal years. A greater need becomes evident when mailing larger volumes of appraisal notices. Postage is higher and has increased in the past years. Legislative requirements have had a direct impact on postage cost with the passage of SB 2. With the passage of SB2, appraisal districts are required to mail postcard notices to every owner in the county. The purpose of this notice is to inform the taxpayer where they can go on the internet to find the county's website database.

Appraisal notices generate a larger volume of protests and therefore produces more volume in document productions. Lawsuits increase when the market begins to increase at a steady rate or an accelerated pace, which has been the case in past years.

Increase in staff needs would increase the budgetary expense for education.

The computer units, printers and server were replaced in 2012 and the server again in 2017. The district has replaced computer units as needed.

Public relations requirements will create additional need for funds in order to post all required notifications.

The need to make a provision for the unknown occurrence is a necessary budget item. One in which the cost may or may not be measured accurately.

CONCLUSION

It does not matter how strategic the planning or how closely the budget is prepared the results of any given year may or may not be accomplished because of outside influences. Uncontrollable outside circumstances can dictate how efficient the established plan can become reality. Keeping this concept in mind will allow for flexibility in addressing issues that may arise at a date at which remedial action may or may not be taken.