

## **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 MAP's 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 Regulators. The Texas Department of Licensing and Regulators 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 PVS 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.

If at the conclusion of the PVS, the results show the appraisal district's values are not to the required level, each school district effected will enter into a "grace period". This period will allow the appraisal district time to make the necessary changes needed before the school district's state funding is affected. If the appraisal district has not performed to the required level at the end of the "grace period" the school district's state funding will be adjusted.

## **MISSION STATEMENT**

The main objective and prime purpose of this district is to provide uniform methods to establish fair, uniform, and equitable market values for all types of properties located within the boundaries of Camp Central Appraisal District for ad valorem tax purposes and to inform local property owners of their entitlement of rights 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 effect the appraisal of 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 buyer and seller of all property transactions within the district, and other confidential sources.

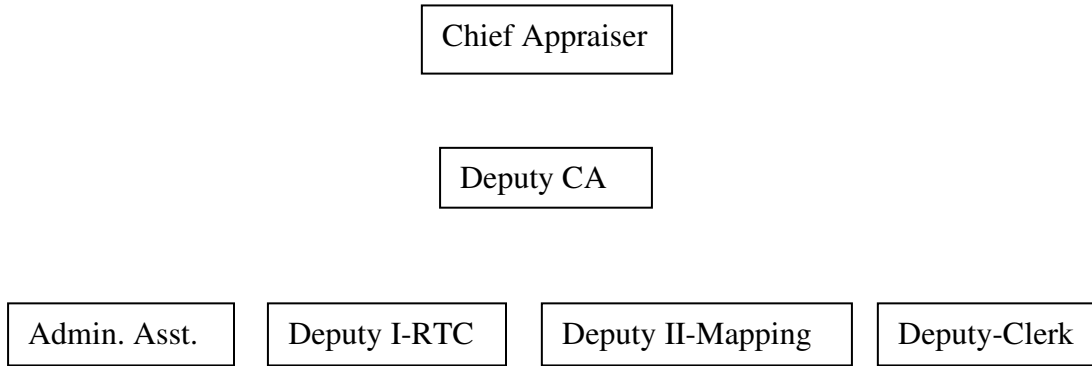
To continue to perform at a satisfactory level in the Property Value Study, to ensure school districts maintain the maximum level of state funding, and continue meeting all objectives in the MAP's Review.

The district currently uses a document imaging system to retain an electronic file of all account records.

The mapping process is a continuous work in progress. The appraisal district will continue to review the process for updating our maps, and the 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 toward all properties being 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 absence of 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 collections/escrow accounts. Assists the chief appraiser with given tasks, handles all BOD packets, website information, and disbursement of tax collections to 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 in 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 being repetitious by addressing the workflow in this document.

## **PERFORMANCE HISTORY**

The past performance records indicate the appraisal district accomplished the legal necessary tasks, with an acceptable level reported in the Comptroller's Property Value Study and MAP's Review. However, this performance has been accomplished with much difficulty with individual work loads, budget constraints, and time constraints.

## **PLANNING ASSUMPTIONS AND FORECAST**

A total reappraisal has been completed with inspections of property on a cycle of once every three years. The appraisal district has divided the county into three regions, reappraising a region each year to accomplish the complete reappraisal in three years. As the market conditions increase/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 larger districts have assistance with fieldwork, and exemption/special use data entry, our district is crunched with 12,570 real/BPP property accounts and all data entry as well. This means currently, our district has a property to appraiser ratio of 6,284 making the workload difficult.

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 our employees on-line courses and seminars. This has lightened the burden of taking employees out of the office to meet their educational requirements.

The need to add additional employees is a factor the district is always in need of to make certain projects can be completed timely and efficiently. The appropriate division of labor aids in a generation of acceptable/unacceptable work 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 at a considerable cost to the district.

Contracting appraisal services with an outside appraisal firm helps with the appraisal load on 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.

Computer equipment should be evaluated on an annual basis to determine if units need replacing, or additional units are necessary. Software programs need annual assessment as well to determine if upgrades or additions are needed.

Supplies are purchased on an as need basis. The purchase of too many supplies at one time may cause those items to become unusable and/or obsolete.

## **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 district operation. 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 production/copies. Lawsuits increase when the market begins to increase at a steady rate or at 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 servers were replaced 2018 to 2020. The district replaces 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 influence. Uncontrollable outside circumstances can dictate how efficient the established plan can become a reality. Keeping this concept in mind will allow for flexibility in addressing issues that may arise at a date in which remedial action may or may not be taken.