

**SAN SABA COUNTY APPRAISAL DISTRICT**

**PLAN FOR PERIODIC REAPPRAISAL**

**OF REAL PROPERTY**

**2017/2018**

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## **TAX CODE REQUIREMENT:**

Passage of Senate Bill 1652 amended Section 6.05 of the Texas Property Tax Code by adding Subsection (i) to read as follows:

- (i) To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10<sup>th</sup> day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time and place of the hearing. Not later than September 15 of each even numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the Comptroller within 60 days of the approval date.

## **Plan For Periodic Reappraisal Requirement:**

Senate Bill 1652 amends Section 25.18, Subsections (a) and (b) to read as follows:

- (a) Each appraisal office shall implement the Plan for Periodic Reappraisal of property approved by the board of directors under Section 6.05(i).
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:
  1. identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land based photographs, surveys, maps and property sketches;
  2. identifying and updating relevant characteristics of each property in the appraisal records;
  3. defining market areas in the district;
  4. identifying property characteristics that affect property value in each market area, including:
    - a. the location and market area of property;
    - b. physical attributes of property, such as size, age, and condition;
    - c. legal and economic attributes; and
    - d. easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances or legal restrictions

5. developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
6. applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
7. reviewing the appraisal results to determine value.

### **REVALUATION DECISION (REAPPRAISAL CYCLE):**

The San Saba CAD, by policy adopted by the Board of Directors and the Chief Appraiser, reappraises all property in the district every three years. Each property within the District is physically inspected and/or statistically evaluated, a complete appraisal of all properties in the district. Therefore, tax year 2017 is a reappraisal year and tax year 2018 is a reappraisal year.

### **INTERNAL RATIO STUDIES:**

Overall sales ratios are generated for each school district of the county. The appraisers are responsible for reviewing sales information on properties that occur in that area. Appraisers are required to make field visits of all properties that have sold in the area to insure accuracy of appraisal records. The appraiser is then required to enter sales into the computer to compare current sales prices with current appraised values. Appraisers then analyze this data to determine if any changes are needed to land tables or residential schedules. The appraisers findings are then discussed with the chief appraiser of appraisal and a determination is made as to if any changes will be made to the land tables or residential schedules for the current appraisal year.

### **MARKET AND COST RECONCILIATION AND VALUATION**

Neighborhood analysis of market sales to achieve an acceptable sale ration or level of appraisal is also used to reconcile the market and cost approaches to value. Median ratios are established for the neighborhood or market area and compared to the acceptable appraisal ration of 100%+/- 5%. The District's primary approach to value for residential properties uses the cost approach based on Marshall & Swift Cost Services Replacement Cost New estimates, less accrued depreciation. Depreciation estimates are based on Marshall & Swift sales data and confirmed via local market sales data and ratio studies. Market factors are developed from appraisal statistics provided through market analyses and additional ratio studies. These factors are used to compare estimated values derived using the cost method (CAMA) to median pricing indicators achieved via ration studies of comparable sales from within the neighborhood/market area. By using a combination of market and cost approaches the appraiser is taking into consideration outside market influences external factors not specifically addressed by the cost method, i.e., location, physical attributes of the individual property (size, age, condition), economic conditions, and legal attributes such as easements, reservations,

assessments, covenants and restrictions. The following equation denotes the valuation model used:

$$MV = [(C \times LA) + VAI \times (1-D)] + SV \times NADJ$$

Where: MV = Market Value  
C = Cost per sq. ft. (Marshall & Swift Cost Services)  
LA = Total sq. ft. of heated living area  
VAI = Value of Addition Improvements (carpet, garage, patio, out buildings, ad-on, etc.)  
1-D = % Good = (1-depreciation)  
SV = Site Value  
NADJ = Neighborhood/market area adjustment

Typically, the neighborhood/market area adjustment (NADJ) is reflected as an increase or decrease of depreciation factors. Estimated cost to replace is applied uniformly to all properties in the neighborhood/market area based upon quality of construction assigned to the individual improvement. Site value is applied uniformly to all sites in the neighborhood/market area based on per square foot estimates derived through data taken from comparable sales, taking into consideration external influences effecting utility of the site.

The final estimate of value is compared to median sales prices on a per square foot basis or similar properties of similar design and construction quality within the neighborhood/market area, enabling the appraiser to compare the level of uniformity in the updated value to the percent of uniformity derived from recent sales.

### **PERFORMANCE ANALYSIS:**

The equalized values from the previous tax year are analyzed with ratio studies of the current market to determine the appraisal accuracy and appraisal uniformity overall, and by market area, within property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* of the International Association of Assessing officers. Mean, median, and weighted ratios are calculated for properties in reporting categories to measure the level of appraisal accuracy. The median ratio is calculated in each reappraised category to indicate the level of appraisal accuracy by property reporting category. In 2017, the reappraisal year, this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance. Likewise, in 2018, the reappraisal year, this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance. In 2017 and 2018, any reporting category that may have been previously excluded from reappraisal, due to lack of data, will be readdressed. If sufficient market data has been discovered and verified, the category will be tested and analyzed to arrive at an indication of uniformity or equity of existing appraisals.

## **ANALYSIS OF AVAILABLE RESOURCES:**

Staffing and budget requirements for tax year 2017 are detailed in the 2017 budget, as adopted by the Board of Directors of the San Saba County Appraisal District, and is attached to this written biennial plan for reference. This reappraisal plan may be adjusted as needed to reflect the available staffing in tax year 2017 and anticipated staffing for tax year 2018. Budget restraints can impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in the 2017-2018 time period.

The Board of Directors of the San Saba CAD has contracted with Pritchard & Abbott, Inc. to provide the personnel and expertise towards the appraising of the utility companies and taxpayer protest portions of the appraisal of the utility companies that service San Saba County. Find attached the appraisal of industrial utility and related personal property prepared by Pritchard & Abbott, Inc.

Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current. Real property appraisal value tables are tested against verified sales data to ensure they represent current market data. Personal property values are evaluated and analyzed based on renditions, annual Motor Vehicle Registration report, prior year documentation and inspections. The Comptroller's Guide is utilized to appraise new and/or undocumented personal property and for verification purposes.

Information Systems (IS) support is detailed and system upgrades are scheduled. Existing maps and data requirements are continually updated and kept current.

## **PLANNING AND ORGANIZATION:**

A calendar of key events with critical completion dates is prepared for each area of work. This calendar identifies key events for appraisal, clerical, customer service, and information systems. A calendar is prepared for tax years 2017 and 2018. Production standards for field activities are calculated and incorporated in the planning and scheduling process.

The projected dates incorporated into the calendar may be adjusted within the overall plan due to unforeseen changes in staffing, budgetary constraints, weather, and/or reevaluation of the priorities of the projects within the plan.

Periodic and concurrent examination of production standards, goals, and progress in the plan may very well require adjustments to the on-going plan or to the plan for the succeeding year(s). The CAD and the Chief Appraiser, together with the field staff provided by Pritchard and Abbott, Inc., will work together to identify

issues that may affect the successful completion of the on-going plan and to resolve them.

### MASS APPRAISAL SYSTEM;

Computer Assisted Mass Appraisal (CAMA) system revisions are completed by the Information Systems Software Provider. System revisions and procedures are performed by the Provider. San Saba County Appraisal District contracts with the firm of Pritchard & Abbott, Inc. for these services.

#### Real Property Valuation

Revisions to cost models, income models and market models are specified, updated and tested each tax year, as information is available.

Value schedules are tested with market data (sales) to insure that the appraisal district is in compliance with Texas Property Tax Code, Section 23.011. Value tables, as well as depreciation tables, are tested for accuracy and uniformity using ratio study tools and compared with cost data from recognized industry leaders, such as Marshall & Swift as necessary.

Land schedules are updated using current market data (sales) and then tested with ratio study tools. Value schedules are developed and tested on a pilot basis with ratio study tools.

#### Personal Property Valuation

Valuation procedures are reviewed and modified as needed and tested. The latest edition of the Comptroller's Guide and each years Motor Vehicle Registration report is utilized in the appraisal of personal property in the district.

#### Noticing Process

Notice of Appraised Value forms are proved by the IS Provider. The Provider reviews and edits for updates and changes required by legislative mandates. The appraisal district publishes, in the local newspaper, information about the notices and how to protest. The district also makes available the latest copy of the Comptroller's pamphlet *Taxpayer's Rights, Remedies and Responsibilities*.



## Hearing Process

Protest hearing scheduling for informal Appraisal Review Board hearings is reviewed and updated as required. Standards of documentation are reviewed and amended as required. The appraisal district hearing documentation is reviewed and updated to reflect the current valuation process and requirements. Compliance with House Bill 201 is insured.

## **DATA COLLECTION REQUIREMENTS:**

Field and office procedures are reviewed and revised as required for data collection. Projects for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle and office (or field) verification of sales data and property characteristics.

### New Construction/Demolition

New construction field and office review procedures are identified and revised as required. Sources of building permits are confirmed. Municipal and county offices provide notification of utility hookups, septic system installation, development permits, demolition orders and the use of aerial mapping.

### Remodeling

Properties with extensive improvement remodeling are identified and field inspections are scheduled to update property characteristic data. Official Public Records provide indications of properties that may be undergoing enhancement through Deeds of Trust, Mechanics Liens, etc.

### Re-inspection of Problematic Market Areas

Real property market areas (neighborhoods), by property classification, are tested for consistently low or high sales ratios and/or high coefficients of dispersion. Market areas that fail any or all of these tests are determined to be problematic. Field inspections are scheduled to verify and/or correct property characteristic data. Additional sales data is researched and verified.

## Re-inspection of the Universe of Properties

The International Association of Assessing Officers' *Standard on Mass Appraisal of Real Property*, specifies that the universe of properties should be re-inspected on a cycle of three years. The re-inspection includes physically viewing the property, photographing (if possible) and verifying the accuracy of the existing data. The field appraiser has an appraisal card for each property to be inspected and makes notes of changes, depreciation, remodeling, additions, etc. The annual re-inspection requirements for tax years 2017 and 2018 are identified and scheduled in the written reappraisal plan.

## Verification of Sales Data and Property Characteristics

Sales information must be verified and property characteristic data contemporaneous with the date of sale captured. The sales ratio analysis requires that the sales record must accurately reflect the property appraised in order that statistical analysis results will be valid and therefore be an accurate example of the universe of properties to which any adjustments will be applied.

### **PILOT STUDY BY TAX YEAR:**

New and/or revised mass appraisal models are tested each tax year. Ratio studies, by market category, are conducted on proposed value each tax year. Proposed values on each category are tested for accuracy and reliability. Actual test results are compared with anticipated results and those models not performing satisfactorily are refined and retested. The procedures used for model specification and calibration are in compliance with USPAP, STANDARD RULE 6.

### **VALUATION BY TAX YEAR:**

Using market analysis of comparable sales and locally tested cost data (if available), valuation models (Value Per Square Foot Schedules) are specified and calibrated in compliance with supplemental standards from the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice. The calculated values are tested for accuracy and uniformity using ratio studies. Performance standards are those as established by the *IAAO Standard on Ratio Studies*. Property values in all market categories are analyzed and updated as necessary each reappraisal year.

## **THE MASS APPRAISAL REPORT:**

Each tax year, the required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15<sup>th</sup>). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6-8 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6-9 OF USPAP. This written reappraisal plan is attached to the report by reference.

## **VALUE DEFENSE;**

Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested. Taxpayers have the option to present their concerns informally to the chief appraiser, or by appointment with the Pritchard & Abbott staff. Should an understanding not be reached informally, the taxpayer may present their arguments to the Appraisal Review Board as formal appeal. The firm of Pritchard & Abbott, Inc. defends the value of the industrial, utility and related personal property located in the county before the ARB. The chief appraiser and/or member of the staff have the burden of proof for the value of real and personal property. Evidence for further consideration by the CAD or the ARB should be presented by the taxpayer.

# THE WRITTEN REAPPRAISAL PLAN FOR SAN SABA COUNTY APPRAISAL DISTRICT

## PLANNING A REAPPRAISAL

Variation in reappraisal requirements requires San Saba County Appraisal District to carefully plan its work before beginning any reappraisal. Although the planning process may vary in specifics, it should involve five (5) basic steps:

1. Assess current performance
2. Set reappraisal goals
3. Assess available resources and determine needs
4. Re-evaluate goals and adjust as necessary
5. Develop a work plan

## STEPS IN A REAPPRAISAL

The International Association of Assessing Officers (IAAO) textbook, *Property Appraisal and Assessment Administration*, list ten steps in a reappraisal. These steps outline those activities performed by San Saba County Appraisal District for the completion of periodic reappraisals. Activities are listed below in the order in which they occur:

1. Performance Analysis:
  - Ratio study
  - Equity of existing values
  - Consistency of values with market activity
2. Revaluation Decision:
  - Statutory – at least once every three years
  - Administrative policy
3. Analysis of Available Resources:
  - Staffing
  - Budget
  - Existing practices
  - Information system support
  - Existing data and maps

4. Planning and Organization
  - Target completion dates
  - Identify performance objectives
  - Specific action plans and schedules
  - Identify critical activities with completion dates
  - Set production standards for field activities
5. Mass Appraisal System:
  - Forms and procedures revised as necessary
  - CAMA (computer assisted mass appraisal) system revisions as required
6. Conduct Pilot Study
  - Test new/revised appraisal methods as applicable
  - Conduct ratio studies
  - Determine if values are accurate and reliable
7. Data Collection
  - Building permits and other sources of new construction
  - Check properties that have undergone remodeling
  - Re-inspection of problematic properties
  - Re-inspection of universe of properties on a cyclic basis
8. Valuation:
  - Market analysis (based on ratio studies)
  - Schedules development
  - Application of revised schedules
  - Calculation of preliminary values
  - Tests of values for accuracy and uniformity
9. The Mass Appraisal Report
  - Establish scope of work
  - Compliance with Standards Rule 6-7 of USPAP
  - Signed certification by the chief appraiser as required by Standards Rule 6-8 of USPAP
10. Value Defense
  - Prepare and deliver notices of value to property owners
  - Hold informal hearings
  - Schedule and hold formal appeal hearings

\*\*\*\*NOTE – the burden of proof (evidence) of notified market values and equity falls on the appraisal district\*\*\*\*

**SAN SABA COUNTY APPRAISAL DISTRICT  
RESIDENTIAL, COMMERCIAL, RURAL, AND  
PERSONAL PROPERTY  
2017 – 2018 REAPPRAISAL PLAN**

Pursuant to Section 25.18 of the Texas Property Tax Code, the San Saba County Appraisal District has established the following reappraisal plan to provide for the reappraisal of all property within the district at least once every three (3) years. The plan establishes a two-fold approach:

1. **Three-Year Cycle (physical inspections):** The CAD is divided into three market areas. Each year, all real, residential and commercial property within one of the areas will be reappraised, regardless of any ratio study/report findings. These areas are identified as follows:
  - a. Market Area One – 2018 Richland Springs I.S.D.
  - b. Market Area Two – 2019 San Saba I.S.D.
  - c. Market Area Three – 2017 Cherokee I.S.D.
  - d. As mentioned prior, these yearly plans are designed to be flexible within the overall reappraisal plan. The specific workload within and between plan years may need to be adjusted to provide for complete and accurate reappraisals.

\*\*Note: All income producing personal property within the CAD is appraised on an annual basis, regardless of its location.\*\*

2. **Annual Market Analysis:** In addition to the three year cycle stated above, ratio studies shall be performed annually to determine market areas or categories of properties within the CAD which need to be reappraised within the current year based on sales ratios. Any market areas or categories whose ratios are above or below statutory requirements shall be reappraised in the current year regardless of the area in which they are located.

This two-fold approach will insure not only that all residential and commercial property within the three market areas are reappraised at least once every three years, but also that all other categories within the three market areas are reviewed annually so that the appraisal district stays current with respect to market value in those areas where residential and/or commercial property values appear to be changing rapidly.

## **ORGANIZATION**

Field inspections are carried out by the field appraisers with input and direction from the chief appraiser. The field appraiser physically inspects areas required by the reappraisal cycle, checks all existing data, works building permits, takes photographs on improvements (if possible), draws plans of new improvements for entry into computer and rechecks any property on which a question or problem has arisen. Other duties may be required and will be executed upon direction of the chief appraiser.

Data entry of field work notes and sketches is performed by the field appraisers and appraisal district staff.

The chief appraiser performs market analysis. Sales data is gathered throughout the year from deed records, sales confirmation letters from property owners and other sources. The market data is analyzed, sales data is confirmed, outliers are identified, existing classification system is reviewed, market schedules are reviewed and updated as necessary and final market schedules are applied to the universe of properties.

# 2018 REAPPRAISAL SCHEDULE

## BEGIN FIELD INSPECTIONS IN MARKET AREA ONE RICHLAND PRINGS I.S.D.

Market Area One has approximately 407 parcels in the City of Richland Springs and approximately 2,904 parcels in the rural area. Field inspections begin with planning routes and making copies of appraisal cards in each city addition or rural quadrant and mailing land owners locked gate letters requesting access.

### **AUGUST:**

Start with Richland Springs City in the NW corner of the City Limits which includes the Jolly Road then go East to FM 45 and South on Main St., Marion St., Commerce St., Brown St. College St., Fire Station Road, Carter St., and Park Rd. to Hwy. 190 West.

### **SEPTEMBER:**

Continue with Richland Springs City on South side of Hwy. 190 West with Brown St., Center St. and Hooten St.

### **OCTOBER:**

Continue with Richland Springs City on South side of Hwy. 190 East with Hall St., Liveoak St. crossing Hwy. 190 East going North on Liveoak St. and Hall St.

### **NOVEMBER:**

Continue with Richland Springs City on the North side of Hwy. 190 East with Church St., Hall St., Liveoak St., Elm St., Pecan St., Main St., Throckmorton St., Broadway St. and County Road 204 going back South to Hwy. 190 East.

### **DECEMBER:**

Start appraising the rural area beginning with the NW Quadrant, map #1 and then going in sequence to maps #2 and part of map #3.

### **JANUARY:**

Continue appraising the rural area going in sequence to maps #5, #6 and part of #7. Mail business person property renditions.

### **FEBRUARY:**

Continue appraising rural area going in sequence to maps #10, part of #11, part of #15 and part of #16.



**MARCH AND APRIL:**

Finish appraisal of delayed accounts

Apply business personal property rendered values as they are received in Office

Apply values of commercial vehicles from vendor

At this time all property in Market Area One, including commercial properties, will be inspected and all data entered into the computer

# 2019 REAPPRAISAL SCHEDULE

## BEGIN FIELD INSPECTIONS IN MARKET AREA TWO SAN SABA I.S.D.

Market Area Two has approximately 2,033 parcels in the City of San Saba and approximately 5,403 parcels in the rural area. Field inspections begin with planning routes and making copies of appraisal cards in each city addition or rural quadrant and mailing landowners locked gate letters requesting access.

### **AUGUST:**

Start with San Saba City in the NW corner of the City Limits which is the Thornton Addition then go East to Locke, Allison Sisters, Highland, Campbell & Martin, Oak Plains, Riverside, Dofflemeyer, Sloan, Campbell & Lidstone, Taylor, Lindley and Seiders Additions.

### **SEPTEMBER:**

Continue with San Saba City in the Westview Terrace, Thornton South, Edwards, Sunset Heights, Laurel, Harwood & Fentress and West Additions.

### **OCTOBER:**

Continue with San Saba City in the Harris, Ketchum, Altamont, Murray, San Saba Heights, Southside, Smith Ragsdale and Chappell Heights Additions.

### **NOVEMBER:**

Continue with San Saba City in the Oak Plains, Cedar Park, Old Town San Saba, Shoo, Mill Creek, Riverview Terrace and finishing up with Riverview Addition.

### **DECEMBER:**

Start appraising the rural area beginning with the NW Quadrant, map #3 and then going in sequence to maps #4, and #7.

### **JANUARY:**

Continue appraising rural area going in sequence to maps #8, and #9. Mail business personal property renditions

## **FEBRUARY:**

Continue appraising rural area going in sequence to maps #12, #13 and finishing up in #14.

## **MARCH & APRIL**

Finish appraisal of delayed accounts

Apply business personal property rendered values as they are received in office Apply values of commercial vehicles from vendor. At this time all property in Market Are Two, including commercial properties, will be inspected and all data entered into the computer.

# 2017 REAPPRAISAL SCHEDULE

## BEGIN FIELD INSPECTIONS IN MARKET AREA THREE CHEROKEE I.S.D.

Market Area Three has approximately 1,988 parcels in the Township of Cherokee and in the surrounding rural area. Field inspections begin with planning routes and making copies of appraisal cards in each city addition or rural quadrant and mailing landowners locked gate letters requesting access.

### **AUGUST:**

This year's goal will be to begin in Market Area Three by dividing the area into two parts, the Township of Cherokee and the surrounding rural area.

Starting with the Township of Cherokee in the NW corner of the Township Map on County Road 319 and going East to Highway 16

### **SEPTEMBER:**

Continue with the Township of Cherokee on the West side on Seminole and Navaho Streets going East to Comanche Street and then to Highway 16 and South including the Valley Springs Road

### **OCTOBER:**

Continue with the Township of Cherokee starting with Highway 16 and going North and East to the edge of town and South to the North side Farm to Market 501

### **NOVEMBER:**

Continue with the Township of Cherokee starting with the Northwest corner of Intersection Highway 16 and Farm to Market 501 on the south side of FM 501 and going East to the edge of town and south to the edge of town including the Apache Loop finishing the township.

### **DECEMBER:**

Start appraising the rural area beginning with the NW Quadrant, map #17 and then going in sequence to maps #18, #19 and #20.

### **JANUARY:**

Continue appraising rural area going in sequence to maps #21, #22 and #23.  
Mail business personal property renditions

### **FEBRUARY:**

Continue appraising the rural area going in sequence to maps #24, #25 and finishing up in #26.

**MARCH & APRIL:**

Finish appraisal of delayed accounts

Apply business personal property rendered values as they are received in the office.

Apply values of commercial vehicles from vendor

At this time all property in Market Area Three, including commercial properties, will be inspected and all data entered into the computer.

## RESOLUTION 2017/2018

**WHEREAS**, the San Saba County Appraisal District's Board of Directors are Ricky Lusty, Charlie Peeler, Rodney Johnson, Michael Deans and Thurman Saxon, and

**WHEREAS**, the San Saba Appraisal District's Board of Directors have the authority to approve or disapprove the 2017/2018 Reappraisal Plan, therefore,

**BE IT RESOLVED**, that on this 7<sup>th</sup> day of September, 2016 the San Saba County Appraisal District Board of Directors voted to approve the 2017/2018 Reappraisal Plan.

  
\_\_\_\_\_  
Ricky Lusty, Chairman

  
\_\_\_\_\_  
Charlie Peeler, Secretary

  
\_\_\_\_\_  
Michael Deans


  
\_\_\_\_\_  
Rodney Johnson

\_\_\_\_\_  
Thurman Saxon

## CERTIFICATION

“I, Jan Vanderburg, Chief Appraiser for the San Saba County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law.”

  
\_\_\_\_\_  
Jan Vanderburg, Chief Appraiser

  
\_\_\_\_\_  
Date

## STAFF

### PROPERTY TAX PROFFESIONAL NUMBER

<u>NAME</u>	<u>TITLE</u>	
Jan Vanderburg	Chief Appraiser	67493
Rick Copeland	Field Appraiser	74046
Ryan Beam	Field Appraiser	73928
Richard Petree	Field Appraiser	16308



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 are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no (or the specified) present or prospective interest in the property that is the subject of this report, and I have no (or the specified) personal interest with respect to the parties involved.
- I have performed no (or the specified) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- I have no bias with respect to any property that is the subject of this report or the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment 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 opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- 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 (unless otherwise specified) made a personal inspection of the properties that are the subject of this report. *(If more than one person signs the report, this certification must clearly specify which individual(s) did and which individual(s) did not make a personal inspection of the appraised property.)*
- No one (unless otherwise specified) provided significant mass appraisal assistance to the person signing this certification. *(If there are exceptions, the name of each individual providing significant mass appraisal assistance must be stated.)*

	Inspected Property?	Provided Significant Appraisal Assistance?
<i>Jeff Hammonds</i> Appraiser (a) _____ Date <i>9/7/16</i>	<i>yes</i> Yes / No	_____ Yes / No
Appraiser (b) _____ Date _____	_____ Yes / No	_____ Yes / No
Supervising Appraiser / Dept. Manager _____ Date _____	_____ Yes / No	_____ Yes / No
District Manager _____ Date _____	_____ Yes / No	_____ Yes / No

List of other individuals who provided significant mass appraisal assistance in this assignment:

\_\_\_\_\_

\_\_\_\_\_

**A signed certification is an integral component of the appraisal report.**

- **When a signing appraiser has relied on work done by appraisers and others who do not sign the certification, the signing appraiser is responsible for the decision to rely on their work. The signing appraiser is required to have a reasonable basis for believing that those individuals performing the work are competent and that the work of those individuals is credible.**
- **An appraiser who signs any part of the mass appraisal report, including a letter of transmittal, must also sign this certification. This certification applies to all assignment results and well as all contents of the appraisal report(s).**
- **The names of individuals providing significant mass appraisal assistance who do not sign a certification must be stated in the certification. It is not required that the description of this assistance be contained in the certification, but disclosure of their assistance is required in accordance with Standards Rule 6-8(j).**
- **The above certification is not intended to disturb an elected or appointed assessor's work plans or oaths of office.**

OFFICE EXPENSES		2017	2016
	BUILDING LEASE	\$ 9,600.00	\$ 9,600.00
	EQUIPMENT LEASE	\$ 2,200.00	\$ 2,350.00
	EQUIPMENT MAINTENANCE	\$ 500.00	\$ 500.00
	OFFICE SUPPLIES	\$ 3,500.00	\$ 3,500.00
	TELEPHONE	\$ 3,500.00	\$ 3,500.00
	POSTAGE	\$ 6,700.00	\$ 6,700.00
	UTILITIES	\$ 3,500.00	\$ 3,500.00
	JANITORIAL SUPPLIES	\$ 1,700.00	\$ 1,700.00
	ADVERTISING	\$ 950.00	\$ 950.00
	MISCELLANEOUS EXPENSES	\$ 3,500.00	\$ 3,500.00
	DUES & SUBSCRIPTIONS	\$ 4,200.00	\$ 4,200.00
	APPRAISAL MILEAGE	\$ 500.00	\$ 500.00
	VEHICLE MAINTENANCE	\$ 250.00	\$ 250.00
	VEHICLE FUEL	\$ 500.00	\$ 500.00
<b>INSURANCE EXPENSES</b>			
	PUBLIC EMPLOYEE BOND	\$ 300.00	\$ 300.00
	DIRECTORS LIABILITY	\$ 1,500.00	\$ 1,500.00
	GENERAL BUSINESS	\$ 125.00	\$ 125.00
	WORKERS' COMPENSATION	\$ 800.00	\$ 800.00
	VEHICLE INSURANCE	\$ 550.00	\$ 550.00
<b>PROFESSIONAL EXPENSES</b>			
	PRITCHARD & ABBOTT	\$ 4,500.00	\$ 4,500.00
	LEGAL FEES	\$ 500.00	\$ 500.00
	AUDIT FEES	\$ 4,300.00	\$ 4,300.00
	WESTERN VALUATION & CONSULTING	\$ 31,000.00	\$ 31,000.00
<b>EDUCATION</b>			
	ARB PER DIEM	\$ 800.00	\$ 400.00
	ARB EXPENSES	\$ 100.00	\$ 100.00
	SEMINARS	\$ 3,200.00	\$ 3,200.00
	EDUCATION LODGING	\$ 4,500.00	\$ 4,500.00
	EDUCATION MILEAGE	\$ 2,400.00	\$ 2,400.00
	EDUCATION PER DIEM	\$ 1,200.00	\$ 1,200.00
<b>COMPUTER EXPENSES</b>			
	SOFTWARE MAINTENANCE	\$ 22,720.00	\$ 22,020.00
	SOFTWARE PACKAGES	\$ 2,000.00	\$ 2,000.00
	TAX STATEMENTS	\$ 4,600.00	\$ 4,250.00
	MAINTENANCE CONTRACT	\$ 1,200.00	\$ 1,450.00
<b>PERSONNEL EXPENSES</b>			
	PAYROLL EXPENSES	\$ 105,022.00	\$ 101,963.00
	OVERTIME	\$ -	\$ -
	PENSION	\$ 7,353.00	\$ 7,138.00
	MEDICARE	\$ 1,524.00	\$ 1,480.00
	SUTA	\$ 1,000.00	\$ 1,000.00
	SOCIAL SECURITY	\$ 6,513.00	\$ 6,322.00
	HEALTH INSURANCE	\$ 18,198.00	\$ 14,640.00
		\$ 267,005.00	\$ 258,888.00