

2023



PUBLIC RELATIONS
MANUAL

Hidalgo County Appraisal District (HCAD) understands the benefit of good public relations. The board of directors and staff work diligently to promote effective communications between the public and HCAD.

The *Hidalgo County Appraisal District Public Relations Manual* provides current and useful information on HCAD policies and practices, and serves as a means of responding to public opinion. The manual contains an overview of the district's appraisal practices, board policies (including how to file complaints with the board against board members, staff and individual appraisal review board members), a biennial reappraisal plan and the Comptroller's publication *Taxpayers' Rights and Remedies*.

The chief appraiser and board of directors encourage public comment and input, good and bad, and strive to provide effective communications and transparency in the appraisal process. The chief appraiser serves as the district's primary public relations officer and works closely with local taxing entities, government officials, realtors, lending institutions and local media to promote an environment of open communication and public information. HCAD welcomes the opportunity to speak to taxpayers, whether at the district's office located in the Hidalgo County Courthouse or via speaking engagements to local groups and organizations. HCAD strongly believes a well-informed public is essential to the district's effective operation.

For additional information and questions or to schedule a speaking engagement contact:

Hidalgo County Appraisal District
4405 South Professional Drive
Edinburg, TX 78539
Tel: 956-381-8466
Fax: 956-289-2120

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2023 Hidalgo County Appraisal District
Public Relations Plan



Hidalgo County
Appraisal District
Public Relations Plan

Introduction: GENERAL POLICY

Hidalgo County Appraisal District was established in 1980. Texas voters approved Appraisal Districts in 1979. We are a political subdivision of the State of Texas created by the Texas Legislature. The district is responsible for appraising property located within the boundaries of Hidalgo County for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property within the district. We are governed by a Board of Directors which are elected by Taxing Entities who:

- Establish the Appraisal District office;
- Adopt an Annual Budget;
- Contract for necessary services;
- Hire the Chief Appraiser; and,
- Make general policies.

Property values are certified by the Appraisal Review Board (ARB) which is appointed by the Board of Directors. The purpose of the ARB is to:

- Hear taxing unit challenges;
- Hear property owner's protests;
- Issue change orders to the Appraisal District; and,
- Approve the Appraisal Rolls.

The Hidalgo County Appraisal District appraises properties for:

- Hidalgo County
- Drainage District#1
- EMS #1
- EMS #2
- EMS #3
- EMS #4
- Donna Irrigation District #1
- Delta Lake Irrigation District
- Red Sands Groundwater Conservation District
- Brush Country Groundwater Conservation District
- Kennedy County Groundwater Conservation District
- City of Alamo
- City of Alton
- City of Donna
- City of Edcouch
- City of Edinburg
- City of Elsa
- City of Granjeno
- City of Hidalgo
- City of La Joya

- City of La Villa
- City of McAllen
- City of Mercedes
- City of Mission
- City of Palmview
- City of Penitas
- City of Pharr
- City of Progreso
- City of San Juan
- City of Sullivan City
- City of Weslaco
- Donna Independent School District
- Edcouch-Elsa Independent School District
- Edinburg Consolidated Independent School District
- Hidalgo Independent School District
- La Joya Independent School District
- La Villa Independent School District
- Lyford Consolidated Independent School District
- McAllen Independent School District
- Mercedes Independent School District
- Mission Consolidated Independent School District
- Monte Alto Independent School District
- Pharr-San Juan-Alamo Independent School District
- Progreso Independent School District
- Sharyland Independent School District
- South Texas College
- South Texas Independent School District
- Valley View Independent School District
- Weslaco Independent School District

Goal:

Our goal is to provide Hidalgo County citizens with accurate and current information and make each contact with the public a positive experience.

Objective:

Our objective is to develop an information campaign to educate the property owners of Hidalgo County.

Target Audiences:

- Citizens and taxing entities of Hidalgo County
- Property owners and others interested in moving, investing, and providing services to Hidalgo County
- General public and media outlets

Research:

Conduct surveys of residents, businesses, etc in Hidalgo County.

Strategies:**COMMUNICATION TOOLS**

Development of Hidalgo CAD strategies.

1. Comply with all aspects of the Methods and Assistance Program (MAP) Review.
2. Improve Property Value Study results.
3. Provide public information that assists property owners and promotes economic development.
4. Ensure adequate funding to improve district operations and customer service.

SPECIFIC PLAN ACTIONS:

In general, the district will follow the timeline below; however, the district must remain flexible and react to changes and constituent needs as they arise; therefore, the timeline can and should be altered to respond to individual and special circumstances, and additional customer service and public relations need as they are identified.

January

- Review and development of public information literature and other materials related to property exemptions, renditions, and special appraisals. Care and attention will be paid to updates for internal procedural changes and/or changes prompted by legal opinion and/or new legislation.
- Establish speaking engagements by the chief appraiser and other key district staff on topics of public interest relating to CAD operations and property tax issues.

February

- The district shall conduct Customer Service training for all district/staff. Training may include external training courses and internally developed training material.
- Establish speaking engagements by the chief appraiser and other key district staff on topics of public interest relating to CAD operations and property tax issues.

March

- Publish a notice in local newspapers about requirements and availability of Electronic Communications, applications for deferrals, homestead exemptions, renditions, agricultural appraisal, and taxpayer protests and procedures.

- Review and development of public information materials related to appraisal procedures, notices, protests, and evidence production. Care and attention will be paid to updates for internal procedural changes and/or changes prompted by legal opinion and /or new legislation
- Establish speaking engagements by the chief appraiser and other key district staff on topics of public interest relating to CAD operations and property tax issues.

April

- Prepare press releases for notices of appraised values and protest process.
- Establish speaking engagements by the chief appraiser and other key district staff on topics of public interest relating to CAD operations and property tax issues.

May

- Deferral of Taxes on Appreciating Residence Homesteads and Deferral of Taxes by Elderly and Disabled Homeowners
- “How to Protest

June – August

- Establish speaking engagements by the chief appraiser and other key district staff on topics of public interest relating to CAD operations and property tax issues.

September

- Provide public notice of hearings for the annual budget and reappraisal plan on even-numbered years

October – December

- Establish speaking engagements by the chief appraiser and other key district staff on topics of public interest relating to CAD operations and property tax issues.

Evaluation:

Analyze and conduct follow-up surveys completed by a citizen to determine necessary corrective procedures to improve the public attitude of the district.

Review media coverage annually to identify the ratio of positive to negative stories.

PERSONNEL POLICIES RELATED TO PUBLIC RELATIONS

Organizational Environment

Hidalgo County Appraisal District shall develop and maintain an organizational environment where all appraisal district staff members are aware that they share the responsibility for communication of appraisal district policies, programs, and activities to residents, businesses, taxing unit officials, and other members of the community. Responsibility for cultivating this environment and conveying these responsibilities shall rest with the Chief Appraiser, Department Supervisors, and appraisal district management team.

Appraisal District Spokespersons:

The Chief Appraiser and Assistant Chief Appraiser are the appraisal district's media relations officers and principal spokespersons.

Media Inquiries

The Chief Appraiser is responsible for the appraisal district's media relations and any media inquiries received by other appraisal district staff should be referred immediately to the Chief Appraiser.

Conclusion:

The Hidalgo County Appraisal District wants to keep the public educated and well-informed on the activities and services of the Appraisal District. The chief appraiser and board of directors encourage public comment and input, good and bad, and strive to provide effective communication and transparency in the appraisal process. Excellent customer service and an informed public pave the way for a positive image of appraisal operations at the Hidalgo County Appraisal District.



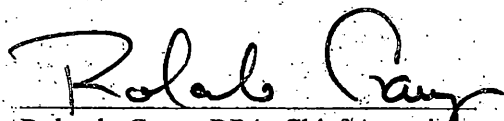
2023 Uniform Standards of Professional Appraisal
Practice Summary Report

**HIDALGO COUNTY APPRAISAL DISTRICT
AFFIDAVIT OF CHIEF APPRAISER
SUBMISSION OF APPRAISAL RECORDS
SECTION 25.22**

I, **Rolando Garza**, Chief Appraiser for the Hidalgo County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property for the year 2023 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 determined as required by law.

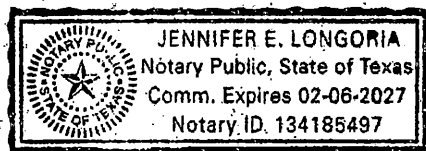
Additionally, I solemnly swear the following notices as required by Subsection (d) have been delivered:

- | | | |
|----|---------------|---|
| 1. | SECTION 11.45 | MODIFICATION OR DENIAL OF EXEMPTION |
| 2. | SECTION 23.44 | DENIAL OF AG-USE VALUATION (1-D) |
| 3. | SECTION 23.57 | DENIAL OF OPEN SPACE VALUATION (1-D-1) |
| 4. | SECTION 23.79 | DENIAL OF TIMBER LAND APPRAISAL |
| 5. | SECTION 23.85 | DENIAL OF RECREATION, PARK, & SCENIC LAND |
| 6. | SECTION 23.95 | DENIAL OF PUBLIC ACCESS AIRPORT PROPERTY |
| 7. | SECTION 25.19 | NOTICE OF APPRAISED VALUE |


Rolando Garza, RPA, Chief Appraiser

5-16-2023
Date

GIVEN UNDER MY HAND AND SEAL OF OFFICE, THIS THE 16th DAY OF A.D. 20 23.




NOTARY PUBLIC IN AND FOR THE STATE OF TEXAS

MY COMMISSION EXPIRES: 02-06-2027

HIDALGO COUNTY APPRAISAL DISTRICT

2023 MASS APPRAISAL SUMMARY REPORT

This report summarizes the appraisal work performed by the Hidalgo County Appraisal District, hereinafter referred to as "HCAD", on all real and tangible personal property, unless specifically exempt by law, located within the boundaries of Hidalgo County for the 2023 tax year.

HCAD, a political subdivision of the State of Texas, by statute is legally responsible for appraising all taxable property in Hidalgo County for Ad Valorem purposes. The appraisals performed by HCAD are "public mass appraisals prepared for Ad Valorem purposes" therefore HCAD exercises its right to claim all reporting and jurisdictional exceptions applicable by the Uniform Standards of Professional Appraisal Practices (USPAP).

HCAD appraises all taxable property based on the definitions and effective dates established and mandated by the Texas Property Tax Code. The descriptions of the properties appraised are included in detail within the appraisal records of HCAD. These descriptions include, but are not limited to the legal description, situs location, ownership and detailed listings of the characteristics of the properties. A mass appraisal system is utilized to perform HCAD's legally required functions. The appraisals and corresponding valuations are maintained in a computer automated mass appraisal (CAMA) system. HCAD considers the cost, market and income approaches to value as well as generally accepted and recognized appraisal techniques in developing mass appraisal models and valuation schedules. The models and schedules are calibrated and tested for accuracy using recognized techniques including but not limited to ratio studies, cost analysis and linear regression coefficients.

Market Value

Market Value for purposes of this appraisal is as defined by the Texas Property Tax Code Section 1.04(7) and is as follows:

"Market value" means 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.

Properties are normally appraised in fee simple interest. However, restrictions, easements, encumbrances, etc, are considered on an individual basis. Fractional interests or partial holding are appraised in fee simple for the total property and divided proportionately on the pro-rated basis.

Personnel Resources at HCAD

The Chief Appraiser is the chief executive of the appraisal office. The Chief Appraiser has taken reasonable steps to secure adequate funding to operate the Appraisal District; however limited resources and personnel do impact the appraisal process. Due to these constraints it is not possible to physically inspect every property listed on the Appraisal Roll. HCAD has considered this and planned for the physical inspection of all property in its bi-annual reappraisal plan. HCAD has a staff of 10 supervisors that assist with the everyday operation of the Appraisal District and supervision of 96 Full Time Employees. All employees that are appraisers are registered with the Texas Department of Licensing and Regulation as required by the Texas Property Tax Code.

Hidalgo County Appraisal District staff consists of 96 full-time employees within the departments listed below:

- 12 Administration
- 3 Data Processing
- 11 Market Analysis
- 28 Real Estate
- 19 Property Records/Exemptions
- 18 Personal Property
- 5 GIS Mapping

Appraisal Scope

Section 23.01 Texas Property Tax Code requires each Appraisal District to appraise all properties of as January 1, of each year.

The scope of the appraisal generally indicates the nature of the appraisal assignment and the extent of collecting, validating and reporting the data, which provides the basis for the estimate of the value.

A market based cost approach is considered the most appropriate for single family residential, most owner occupied commercial, and mobile homes since this method reflects the actions of buyers and sellers in the market, with some exceptions. This approach is based on the principle that a buyer will not pay more for a property than the cost of acquiring a vacant site and constructing a substitute structure of comparable utility, assuming no costly delays in construction.

The sales comparison method is used for vacant lots and land because it reflects the actions of the market place. Where there are no vacant lot sales an allocation by abstraction is used to value land. Since these properties typically do not produce income, the income approach is given a minimal emphasis.

In event of property unavailable for inspection and the owner has not supplied any information, the appraiser has estimated the measurements and condition of the improvements or a lump sum value for the property.

All appraisal estimates are made in compliance with requirements as provided by the Texas Property Tax Code.

Highest and Best Use

Highest and best use is the reasonably, probable and legal use of vacant land or improved property, which when physically possible, financially feasible, and appropriately supported, results in the highest value for the property. For improved properties, the highest and best use determination of a site is made both as if the site is vacant and as improved. The highest and best use for residential property is normally its current use. This is due to the fact that residential development, in many areas, through use of the deed restrictions and zoning, precludes other land use.

Data Collection and Validation

HCAD is responsible for the appraisal of approximately 350,000 properties covering about 1583 square miles. Resources for the discovery, describing, appraising and listing of property include but are not limited to field inspections, renditions, deed records, plat records, building permits, local fee appraisal, local builders and realtors, national cost publications and newspaper publications. Appraisers are assigned specific school districts to drive out and work annually. Although most inspections are performed as a drive-by, properties with changes such as new improvements, additions, swimming pools, or where the current data is questionable receive a detailed on-site inspection. Physical characteristics such as size, quality of construction, detail and property amenities are determined during these inspections. All available and reliable resources are used in pursuit of accurate appraisal for each property.

Recently sold properties with high variances from typical sales ratios are site inspected to ensure proper classification and accurate characteristic descriptions prior to being used in ratio studies or being used to develop market value adjustment factors.

Depreciation

Depreciation is the loss in value from replacement cost new of property due to physical deterioration, functional obsolescence and/or economic obsolescence. Each property, during the on-site review process, is assigned a depreciation factor based on the observed physical condition of the property. Additional adjustments may be made to the property for functional or economic obsolescence if conditions so warrant.

Testing

Appraised values to sale price ratio studies are conducted to determine the accuracy of values in the District. All areas are tested each year based on the availability of sales information. Ratio tests are performed first to see if global or general adjustments should be made to the cost and/or depreciation schedules or if certain geographic areas or improvement subclasses require reappraisal. The final ratios are performed by school district and/or state code, where sales information is available. Stratification is performed to help in determining if certain valued properties need to be reappraised.

Certification by Chief Appraiser

The following certification of the facts is intended for all appraisals performed by HCAD, as Chief Appraiser of HCAD; I certify that, to the best of 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 impartial and unbiased professional analyses, opinions, and conclusions.

I have no present or prospective interest in the property that is the subject of this report and we have no personal interest with respect to the parties involved.

I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.

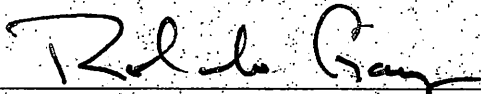
My engagement in the assignment was not contingent upon developing or reporting predetermined results.

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 Uniform Standards of Professional Appraisal Practice.

I have not made a personal inspection of the properties that are the subject of this report.

HCAD's staff has provided significant mass appraisal assistance to the person signing this certification.


Chief Appraiser

5-16-2023
Date



2023 Tax Calendars

2023 Tax Calendar

January	
1	<ul style="list-style-type: none"> • Date that taxable values (except for inventories appraised Sept. 1) and qualification for certain exemptions are determined for the tax year (Secs. 11.42(a), 23.01(a), 23.12(f)). • Date a tax lien attaches to property to secure payments of taxes, penalties and interest that will be imposed for the year (Sec. 32.01(a)). • Date that members of county appraisal district (CAD) boards of directors begin two-year terms; half the members begin two-year terms if the CAD has staggered terms (Secs. 6.03(b), 6.034(a) and (e)). • Date that half of appraisal review board (ARB) members begin two-year terms and that ARB commissioners begin one year terms (Sec. 6.41(d-8)). • Date by which ARB commissioners, if appointed in the county, are required to return a list of proposed ARB members to the local administrative district judge (Sec. 6.41(d-7)). • Deadline for chief appraisers to notify the Comptroller's office of eligibility to serve as chief appraisers (Sec. 6.05(c)). • Date the temporary exemption for qualified property damaged by disaster expires as a qualified property of the first tax year in which the property is reappraised under Sec. 25.18 (Sec 11.35(k)).
2	<ul style="list-style-type: none"> • Date rendition period begins (Sec. 22.23(a)).
10	<ul style="list-style-type: none"> • If a tax bill from the previous year is mailed after this date, the delinquency date is postponed (Sec. 31.04(a)).
31	<ul style="list-style-type: none"> • Deadline for the Comptroller's office to publish the preliminary <i>Property Value Study (PVS)</i> findings, certify findings to the Texas Education Commissioner, and deliver findings to each school district (Gov't Code Sec. 403.302(g)) <p>NOTE: A qualified school district or property owner may protest preliminary findings by filing a petition with the Comptroller not later than the 40th day after the date (whether Jan. 31 or an earlier date) on which the Comptroller's findings are certified to the Texas Commissioner of Education (Gov't Code Sec. 403.303(a)).</p> <ul style="list-style-type: none"> • Last day for chief appraiser to deliver applications for agricultural designation and exemptions requiring annual applications (Secs. 11.44(a), 23.43(e)). • Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to provide notice of intent to pay by installment and pay the first installment of homestead property taxes if the delinquency date is Feb. 1. Other delinquency dates have different installment notice and payment deadlines.

	<p>This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a-1)).</p> <ul style="list-style-type: none"> • Last day for homeowners or qualified businesses whose properties were damaged in a disaster within a designated disaster area to pay the first installment for taxes with Feb. 1 delinquency dates if using installment payment option. Other delinquency dates have different notice and payment deadlines (Sec. 31.032(b)). • Last day for a CAD to give public notice of the capitalization rate to be used in that year to appraise property with low- and moderate-income housing exemption (Sec. 11.1825(r)).
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February	
1	<ul style="list-style-type: none"> • Last day for motor vehicle, vessel and outboard motors, heavy equipment and manufactured housing dealers to file dealer's inventory declarations (Secs. 23.121(f), 23.124(f), 23.1241(f), 23.127(f)). • Date that taxes imposed the previous year become delinquent if a bill was mailed on or before Jan. 10 of the current year (Secs. 31.02(a), 31.04(a)). • Rollback tax and interest for change of use of 1-d, 1-d-1, timber, and restricted-use timber land become delinquent if taxing unit delivered a bill to the owner at least 20 days before this date (Secs. 23.46(c), 23.55(e), 23.76(e), 23.9807(f)). • Deadline for chief appraisers in certain counties to provide notice regarding the availability of agreement forms authorizing electronic communication, on or before this date (or as soon as practicable) Sec. 1.085(h)).
15	<ul style="list-style-type: none"> • Last day for tax collector to disburse motor vehicle, vessel and outboard motor, heavy equipment and manufactured housing inventory taxes from escrow accounts to taxing units (Secs. 23.122(k), 23.1242(j), 23.125(k), 23.128(j)).
28 (29 if a leap year)	<ul style="list-style-type: none"> • Last day to request separate appraisal for interest in a cooperative housing corporation (Sec. 23.19(c)).

March	
31	<ul style="list-style-type: none"> • Last day for taxing units' second quarterly payment for the current year CAD budget (Sec. 6.06(e)). • Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to pay second installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a) and (a-1)). • Last day for homeowners or qualified businesses whose properties were damaged in a disaster area to pay second installment on taxes with Feb. 1

	<p>delinquency dates. Other delinquency dates have different installment payment deadlines (Sec. 31.032(a) and (b)).</p> <ul style="list-style-type: none"> • Last day for qualified community housing development organizations to file listing of property acquired or sold during the past year with the chief appraiser (Sec. 11.182(i)).
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April	
1	<ul style="list-style-type: none"> • Last day for qualifying local governments to submit completed applications to the Comptroller's office to receive disabled veterans assistance payments for previous fiscal year (Local Gov't Code Sec. 140.011(e)). • Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for single-family residence homestead properties (Sec. 25.19(a)). • Last day (or as soon thereafter as practicable) for chief appraiser to deliver a clear and understandable written notice to property owner of a single-family residence that qualifies for an exemption under Sec. 11.13 if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year (Sec. 25.193(a)). • Last day for the chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01(a)).
15	<ul style="list-style-type: none"> • Last day to file renditions and property reports on most property types. Chief appraiser must extend deadline to May 15 upon written request (Sec. 22.23(a) and (b)). <p>NOTE: The Comptroller and each chief appraiser are required to publicize the legal requirements for filing rendition statements and the availability of the forms in a manner reasonably designed to notify all property owners of the law (Sec. 22.21). Chief appraisers need to check with their legal counsel to determine the manner and timing of this notice to meet the legal requirement.</p>
30	<ul style="list-style-type: none"> • Last day for property owners to file these applications or reports with the CAD: <ul style="list-style-type: none"> ◦ Some exemption applications (Sec. 11.43(d))* ◦ Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43(g)); ◦ Certain applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d agricultural land, 1-d-1 agricultural land, timberland, restricted-use timberland, recreational-park-scenic land and public access airport property (Secs. 23.43(b), 23.54(d) and (h), 23.75(d) and (h), 23.84(b) and (d), 23.94(b) and (d), 23.9804(e) and (i)); ◦ Railroad rolling stock reports (Sec. 24.32(e)); ◦ Requests for separate listing of separately owned land and improvements (Sec. 25.08(c)); ◦ Requests for proportionate taxing of a planned unit development association property (Sec. 25.09(b)); ◦ Requests for separate listing of separately-owned standing timber and land (Sec. 25.10(c)); ◦ Requests for separate listing of undivided interests (Sec. 25.11(b)); and

	<ul style="list-style-type: none"> ○ Requests for joint taxation of separately owned mineral interests (Sec. 25.12(b)). • Last day for chief appraiser to certify estimate of the taxable value for counties, municipalities, and school districts (counties and municipalities can choose to waive the estimate) (Sec. 26.01(e) and (f)). A school district with a fiscal year beginning July 1 may use this certified estimate when preparing the notices of public meetings to adopt the budget and discuss the proposed tax rate (Educ. Code Sec. 44.004(g)-(j)). • Last day to file rendition statements and property reports for property regulated by the Texas Public Utility Commission, Texas Railroad Commission, federal Surface Transportation Board or the Federal Energy Regulatory Commission. Chief appraiser must extend deadline to May 15 upon written request (Sec. 22.23(d)). • Last day for property owners to file applications for allocation under Secs. 21.03, 21.031, 21.05 or 21.055. For good cause, chief appraiser shall extend deadline up to 30 days. Other deadlines apply if the property was not on the appraisal roll in the previous year. (Sec. 21.09(b)).
<p>*Exemption applications for cemeteries, certain charitable organizations, religious organizations, private schools, nonprofit water supply or wastewater service corporations and other nonprofit organizations must be filed within one year of acquiring the property (Secs. 11.42(d) and 11.43(d)). Unless birth date information has been provided to the CAD, persons who become age 65 or qualify as disabled during a tax year must apply for the applicable homestead exemptions within one year of qualifying (Sec. 11.43(k) and (m)).</p>	

May	
1	<ul style="list-style-type: none"> • Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for properties other than single-family residence homesteads (Sec. 25.19(a)). • Last day (or as soon thereafter as practicable) for chief appraiser to deliver a clear and understandable written notice to the property owner of residence homestead property that does not qualify for an exemption under Sec. 11.13 if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year (Sec. 25.193(a)).
1-14	<ul style="list-style-type: none"> • Period to file resolutions with chief appraiser to change CAD finance method (Sec. 6.061(c)).
1-15	<ul style="list-style-type: none"> • Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Sec. 41.70(a) and (b)). <p>NOTE: Chief appraisers must annually publicize property owner rights and methods to protest to the ARB (Sec. 41.41(b)). Chief appraisers should consult legal counsel on the manner and timing to fulfill this requirement.</p>
2	<ul style="list-style-type: none"> • Beginning of time period when taxing units must notify delinquent taxpayers that taxes delinquent on July 1 will incur additional penalty for attorney collection costs at least 30 days and not more than 60 days before July 1. Period ends on June 1 (Sec. 33.07(d)).

15	<ul style="list-style-type: none"> • Deadline for ARBs to adopt ARB hearing procedures; adopted hearing procedures must be submitted to PTAD within 15 days of adoption (Sec. 41.01(c) and (d)). • Last day to file renditions and property reports for most property types if an extension was requested in writing. Chief appraiser may extend deadline an additional 15 days for good cause (Sec. 22.23(b)). • Date (or as soon as practicable thereafter) for chief appraiser to prepare appraisal records and submit to ARB (Secs. 25.01(a), 25.22(a)). • Last day to file most protests with ARB (or by 30th day after notice of appraised value is delivered, whichever is later) (Sec. 41.44(a)(1)).
19	<ul style="list-style-type: none"> • Last day for chief appraiser to determine whether a sufficient number of eligible taxing units filed resolutions to change CAD's finance method (Sec. 6.061(d)).
24	<ul style="list-style-type: none"> • Last day for chief appraiser to notify taxing units of change in the CAD's finance method (Sec. 6.061(d)).
31	<ul style="list-style-type: none"> • Last day for taxing units to file challenges with ARB (or within 15 days after the date the appraisal records are submitted to ARB (whichever is later) (Sec. 41.04). • Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to pay third installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a) and (a-1)). • Last day for homeowners and qualified businesses whose properties were damaged in a disaster area to pay third installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines (Sec. 31.032(a) and (b)). • Last day for a religious organization that has been denied an 11.20 exemption because of its charter to amend the charter and file a new application (or before the 60th day after the date of notification of the exemption denial, whichever is later) (Sec. 11.421(b)). • Last day for taxing unit to take official action to extend the date by which aircraft parts must be transported outside the state after acquired or imported to up to 730 days for the aircraft parts to be exempt from taxation as freepport goods for the current and subsequent tax years (Sec. 11.251(l)).

June	
14	<ul style="list-style-type: none"> • Last day for chief appraiser to submit proposed budget for next year to CAD board and taxing units (unless taxing units have changed CAD's fiscal year) (Sec. 6.06(a) and (i)).
15	<ul style="list-style-type: none"> • Last day (or the 60th day after the date on which the chief appraiser delivers notice to the property owner under Sec 22.22, if applicable) for chief appraisers

	to accept and approve or deny late-filed freeport exemption applications (Sec. 11.4391(a)).
16	<ul style="list-style-type: none"> Beginning date that CAD board may pass resolution to change CAD finance method, subject to taxing units' unanimous approval. Period ends before Aug. 15 (Sec. 6.061(a)).
30	<ul style="list-style-type: none"> Last day to pay second half of split payment for taxes imposed last year (Sec. 31.03(a)). Last day for taxing units' third quarterly payment for CAD budget for the current year (Sec. 6.06(e)). Last day to form a taxing unit to levy property taxes for the current year (Sec. 26.12(d)). Last day for taxing units to adopt local option percentage homestead exemptions (Sec. 11.13(n)). Last day for a private school that has been denied an 11.21 exemption because of the charter to amend the charter and file a new application (or the 60th day after the date of notification of the exemption denial, whichever is later) (Sec. 11.422(a)(1)).

July	
1	<ul style="list-style-type: none"> Date that delinquent taxes incur total 12 percent penalty (Sec. 33.01(a)). A taxing unit or CAD may provide that taxes that become delinquent on or after Feb. 1 of a year but not later than May 1 of that year and that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, if the unit or CAD or another unit that collects taxes for the unit has contracted with an attorney to enforce the collection of delinquent taxes (Sec. 33.07(a)). <p>NOTE: Taxing units and CADs that have imposed the additional penalty for collection costs under Sec. 33.07 may provide for an additional penalty for attorney collection costs of taxes that become delinquent on or after June 1 under Secs. 26.07(f), 26.15(e), 31.03, 31.031, 31.032, 31.04, or 42.42. The penalty is incurred on the first day of the first month that begins at least 21 days after the date the collector sends the property owner a notice of delinquency and penalty (Sec 33.08(a) and (c)).</p> <ul style="list-style-type: none"> Last day for review and protests of appraisals of railroad rolling stock values (or as soon as practicable thereafter); once the appraised value is approved, the chief appraiser certifies to the Comptroller's office the allocated market value (Secs. 24.35(b), 24.36).
20	<ul style="list-style-type: none"> Date ARB must approve appraisal records, but may not do so if more than 5 percent of total appraised value remains under protest. The board of directors of a CAD in a county with a population of 1 million or more may postpone the deadline to Aug. 30 or increase the threshold percentage from 5 to 10 percent of the appraised value of properties not under protest (Sec. 41.12(a)-(c)).

25	<ul style="list-style-type: none"> • Last day for Comptroller's office to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date (Secs. 24.38, 24.40). • Last day for chief appraiser to certify appraisal roll to each taxing unit (Sec. 26.01(a)). • Last day for chief appraiser to prepare and certify to the assessor for each taxing unit an estimate of the taxable value of the property if the ARB has not approved the appraisal records by July 20 (Sec. 26.01(a-1)).
31	<ul style="list-style-type: none"> • Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 to pay fourth installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a-1)). • Last day for homeowners and qualified businesses whose properties were damaged in a disaster area to pay fourth installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines (Sec. 31.032(b)). • Last day for property owners to apply for Sept. 1 inventory appraisal for the next year (Sec. 23.12(f)).

August	
1	<ul style="list-style-type: none"> • Date taxing unit's assessor submits appraisal roll and date that collector submits collection rate estimate for the current year to the governing body (or soon after as practical) (Sec. 26.04(b)).
7	<ul style="list-style-type: none"> • Date taxing units (other than school districts, small taxing units and water districts) must publicize no-new-revenue and voter-approval tax rates, unencumbered fund balances, debt obligation schedule and other applicable items (or as soon as practical thereafter) (Secs. 26.04(e) and (e)(1), 26.052(b) and Water Code Secs. 49.107(g), 49.108(f)). • Date chief appraisers must deliver a notice to each property owner in the appraisal district stating the estimated amount of property taxes may be found in the property tax database required by Tax Code Section 26.17 (or as soon thereafter as practicable) (Sec. 26.04(e-2)).
14	<ul style="list-style-type: none"> • Last day for CAD board to pass resolution to change CAD finance method, subject to taxing unit's unanimous consent (Sec. 6.061(a)). • Last day for CAD board to pass resolution to change number of directors, method for appointing, or both, and deliver the resolution to each taxing unit (Sec. 6.031(a)).
15	<ul style="list-style-type: none"> • Deadline for Comptroller's office to certify final PVS findings to Education Commissioner except as provided (Comptroller Rule Sec. 9.4317(d)).

30	<ul style="list-style-type: none"> • Date ARB must approve appraisal records for CADs in counties with populations of 1 million or more where the board of directors has postponed the deadline from July 20 (Sec. 41.12(c)(1)).
31	<ul style="list-style-type: none"> • If a tax bill is returned undelivered to a taxing unit by the United States Postal Service, a taxing unit must waive penalties and interest if the taxing unit does not send another tax bill at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the property owner establishes that a current mailing address was furnished to the CAD for the tax bill before Sept. 1 of the year in which the tax is assessed (Sec. 33.011(b)(1)). • Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method (Sec. 6.061(a)). • Last day for taxing unit entitled to vote for appointment of CAD directors to file a resolution opposing a change by the CAD board in the number and selection of directors (Sec. 6.031(a)). • Deadline to file form with chief appraiser and collector to elect not to be treated as a motor vehicle inventory dealer for the next tax year, if eligible (Sec. 23.121(a)(3)(D)(iii)).

September	
1	<ul style="list-style-type: none"> • Date that taxable value of inventories may be determined at property owner's written option (Sec. 23.12(f)).
14	<ul style="list-style-type: none"> • Last day for CAD board to adopt CAD budget for the next year, unless a district has changed its fiscal year (Sec. 6.06(b) and (i)). • Last day for CAD board to notify taxing units in writing if a proposal to change a finance method by taxing units' unanimous consent has been rejected (Sec. 6.061(a)). • Last day for CAD board to notify taxing units in writing if a proposal to change the number or method of selecting CAD directors is rejected by a voting taxing unit (Sec. 6.031(a)).
29	<ul style="list-style-type: none"> • Last day for taxing units to adopt tax rate for the current year, or before the 60th day after the date the certified appraisal roll is received by a taxing unit, whichever is later. Failure to adopt by these required dates results in a unit adopting the lower of its no-new-revenue tax rate for this year or last year's tax rate; unit's governing body must ratify new rate within five days of establishing rate (Sec. 26.05(a) and(c)).
30	<ul style="list-style-type: none"> • Last day for taxing units' fourth quarterly payment for CAD budget for the current year (Sec. 6.06(e)).

October	
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1	<ul style="list-style-type: none"> • Date tax assessor mails tax bills for the year (or soon after as practical) (Sec. 31.01(a)).
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November	
30	<ul style="list-style-type: none"> • First half of split payment of taxes is due on or before this date (Sec 31.03(a)).

December	
1-31	<ul style="list-style-type: none"> • Time when appraisal office may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47(a)).
31	<ul style="list-style-type: none"> • Last day for taxing units' first quarterly payment for CAD budget for next year (Sec. 6.06(e)). • Last day for taxing units to take official action to tax goods-in-transit for the following tax year (Sec. 11.253(j)).



Hidalgo County Appraisal District
Policy on Open Records

Open Records

Requests for Property Information

All requests for property information are referred to the Information Center.

In order to provide property information, the person making the request must be able to provide the account number, legal description, physical address, or name of the property owner. If the name of the property owner is given, the person making the request must further provide the physical address of the property in order to ensure that the information is being furnished on the correct property.

Charges for Public Information

The attached sample invoice includes fees charged to all individuals and taxing entities the District serves, for copies of District records and information.

Exceptions to Charges

The Chief Appraiser, at his discretion, may waive any of the above charges for taxing entities or governmental agencies benefiting the taxing entities or the District.

For computer printing requiring special forms, the requesting party must either provide the necessary forms or reimburse the District for the actual cost of the forms.

Timeliness of Action

The District shall respond timely to all requests for public information. All readily available information shall either be reproduced or made available for inspection promptly but at least within 10 business days of the request. Records are open for inspection during the normal office hours of the District.

If the information is not readily available or entails a large amount of information and cannot be provided within 10 business days of the request, the requesting party shall be notified in writing of the delay and a date and time within a reasonable period of time shall be set for when the information will be provided.



Hidalgo County Appraisal District
Disclosure Policy and Form

General Ethics

The proper operation of the Appraisal District requires that employees be independent, impartial, and responsible to the citizens; that District decisions and policy be made in the proper channels of the District structure; District employment may not be used for personal gain; and that the public have confidence in the integrity of its tax appraisal district. In recognition of these goals, the District will comply with the Code of Ethics developed by the Texas Department of Licensing & Regulation, as amended from time to time. See attached copy of TDLR Code of Ethics (Annex A).

Employment Policy

The District shall recruit, employ and compensate persons primarily on the basis of achievement, qualifications and competency. The District shall deal with applicants and employees fairly and without discrimination due to age, race, religion, national origin sex, disability or other factors forbidden by law.

Disclosure Form

The district will require, as a condition of employment, that all employees accurately complete the "Employee Disclosure Form; notifying the district of any relatives within the third degree of Consanguinity (Blood) and the First Degree of Affinity (Marriage) that own property, whether real or personal within Hidalgo County, and any outside employment. Failure to accurately complete the form or providing false information shall be subject to disciplinary action up to including termination.

Sexual Harassment

No employee of the District shall be required, as a condition of employment, continued employment or advancement, to submit to or engage in conduct of a sexual nature, which a reasonable person would find offensive. Any conduct of a sexual and offensive nature is regarded as sexual harassment and is absolutely forbidden by the District. Any employee who believes that he or she has been or is presently a victim of sexual harassment is directed to report the matter directly to the Chief Appraiser. If an employee would feel more comfortable presenting the matter to an employee of the same gender, the Chief Appraiser will appoint a person of the same gender to both hear the complaint and investigate it.

Employment at Will

The Chief Appraiser is appointed by and serves at the pleasure of the Appraisal District Board of Directors. He may employ and compensate professional, clerical and other personnel as provided by the budget. The District has adopted the employment at-will doctrine. Simply put, either the employer or the employee may terminate the relationship at any time, with or without cause. Thus, the employee is free to leave his employment at any time, with or without notice and with or without cause. Likewise, an employer may terminate an employee at any time, with or without notice and with or without cause.

Nothing contained in this policy manual or the administrative regulations promulgated pursuant to this policy manual or any District practices are to be construed as creating any contractual obligation between the District, and an employee. In addition, no verbal representation or statement by anyone may alter the at-will employment relationship. Instead, in order for any employee to have an employment relationship other than "at will", such a relationship must be specifically stated in writing in a document signed by the Chief Appraiser.



Hidalgo County Appraisal District Employee Disclosure Form

Name (Last, First, Middle, Initial, Maiden)

Address

Completion of this form is required by rule of the Texas Department of Licensing and Regulation and is a condition of employment. You will be subject to disciplinary action for failure to fully complete this form. It is a violation of the Texas Penal Code to give false information.

IF DURING THE YEAR ANY RESPONSE CHANGES, YOU ARE REQUIRED TO PROMPTLY NOTIFY THE PERSONNEL DIRECTOR AND YOUR SUPERVISOR.

1. List all property owned by a relative within the third degree of consanguinity (parent, child, brother, sister, grandchild, grandparent, uncle, aunt, nephew, niece, great grandchild or grandparent) within Hidalgo County (use additional sheet if necessary).

Real Property			
Account Number	Location Address	Owner/Relative	Relationship

NOTE: THIS INCLUDES ALL ASSUMED NAMES (DBA'S)

Business Personal Property			
Account Number	Location Address	Owner/Relative	Relationship

2. Are you currently employed outside the appraisal district? ☐ Yes ☐ No
If yes, give name and address of employer and description of duties.

Name of Employer	Name of Employer
Location Address	Location Address
Telephone Number	Telephone Number
Description of Duties	Description Duties

YOU MUST INFORM THE PERSONNEL DIRECTOR AND YOUR SUPERVISOR OF ANY CHANGE IN OUTSIDE EMPLOYMENT STATUS DURING THE YEAR.

3. List all private business and real property owned by you or your spouse, including separate property, community property, and property owned by any other entity (e.g. partnership, limited partnership joint venture, corporation, limited liability company, etc.) in which you or your spouse have an interest, including property that you or your spouse have inherited. Please give the account number or the location address (and business name, if applicable) of the property.

Real Property You Currently Own In County			
Account Number	Location Address	Owner Or Business Name	Type Of Ownership Interest

NOTE: THIS INCLUDES ALL ASSUMED NAMES (DBA'S)

Business Personal Property You Currently Own In County			
Account Number	Location Address	Owner Or Business Name	Type Of Ownership Interest

4. List all private business and real property owned by any relative within the first degree of affinity other than your spouse (son-in-law, daughter-in-law, father-in-law or mother-in-law) within Hidalgo County (use additional sheet if necessary).

Real Property			
Account Number	Location Address	Owner Or Business Name	Type Of Ownership Interest

NOTE: THIS INCLUDES ALL ASSUMED NAMES (DBA'S)

Business Personal Property			
Account Number	Location Address	Owner Or Business Name	Type Of Ownership Interest

YOU MUST IMMEDIATELY INFORM THE PERSONNEL DIRECTOR AND YOUR SUPERVISOR IF AT ANY TIME AN ASSIGNMENT WILL AFFECT YOU, YOUR SPOUSE OR ANY OF YOUR RELATIVES BY CONSANGUINITY OF THE THIRD DEGREE (BLOOD) OR AFFINITY OF THE SECOND DEGREE (MARRIAGE). PLEASE REVIEW THE DISTRICT'S PERSONNEL POLICIES REGARDING THE NEPOTISM CHART FOR ANY QUESTIONS RELATING TO THE SCOPE OF SUCH RELATIONSHIPS.

I certify that my answers are true, complete and correct.

Signature

Date

Real Property
Account Number
Location Address
Owner/Relative
Relationship
Account Number
Location Address
Owner/Relative
Relationship
Account Number
Location Address
Owner/Relative
Relationship
Account Number
Location Address
Owner/Relative
Relationship
Account Number
Location Address
Owner/Relative
Relationship
Account Number
Location Address
Owner/Relative
Relationship

Personal Property	
Account Number	
Location Address	
Owner/Relative	
Relationship	
Account Number	
Location Address	
Owner/Relative	
Relationship	
Account Number	
Location Address	
Owner/Relative	
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Owner/Relative	
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Account Number	
Location Address	
Owner/Relative	
Relationship	
Account Number	
Location Address	
Owner/Relative	
Relationship	

Real Property You Currently Own in Hidalgo County	
Account Number	
Location Address	
Owner or Business Name	
Type of Ownership Interest	
Account Number	
Location Address	
Owner or Business Name	
Type of Ownership Interest	
Account Number	
Location Address	
Owner or Business Name	
Type of Ownership Interest	
Account Number	
Location Address	
Owner or Business Name	
Type of Ownership Interest	
Account Number	
Location Address	
Owner or Business Name	
Type of Ownership Interest	
Account Number	
Location Address	
Owner or Business Name	
Type of Ownership Interest	

Personal Property You Currently Own in Hidalgo County

Account Number

Location Address

Owner or Business Name

Type of Ownership Interest

Account Number

Location Address

Owner or Business Name

Type of Ownership Interest

Account Number

Location Address

Owner or Business Name

Type of Ownership Interest

Account Number

Location Address

Owner or Business Name

Type of Ownership Interest

Account Number

Location Address

Owner or Business Name

Type of Ownership Interest

Account Number

Location Address

Owner or Business Name

Type of Ownership Interest



Hidalgo County Appraisal District
Records Retention Policy

HIDALGO COUNTY APPRAISAL DISTRICT

PO BOX 208 EDINBURG, TX 78540-0208

(956) 381-8466

RECORDS MANAGEMENT POLICY

WHEREAS, Title 6, Subtitle C, Local Government Code (Local Government Records Act), provides that each local government must establish an active and continuing records management program; and

WHEREAS, Hidalgo County Appraisal District desires to adopt a plan for that purpose and to prescribe policies and procedures consistent with the Local Government Records Act and in the interests of cost-effective and efficient recordkeeping; NOW THEREFORE:

SECTION 1. DEFINITION OF RECORDS OF THE HIDALGO COUNTY APPRAISAL DISTRICT. All documents, papers, letters, books, maps, photographs, sound or video recordings, microfilm, magnetic tape, electronic media, or other information recording media, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by the **Hidalgo County Appraisal District** or any of its officers or employees pursuant to law or in the transaction of public business are hereby declared to be the records of the **Hidalgo County Appraisal District** and shall be created, maintained, and disposed of in accordance with the provisions of this ordinance or procedures authorized by it and in no other manner.

SECTION 2. RECORDS DECLARED PUBLIC PROPERTY. All records as defined in Section 1 of this plan are hereby declared to be the property of the **Hidalgo County Appraisal District**. No official or employee of the **Hidalgo County Appraisal District** has, by virtue of his or her position, any personal or property right to such records even though he or she may have developed or compiled them. The unauthorized destruction, removal from files, or use of such records is prohibited.

SECTION 3. POLICY. It is hereby declared to be the policy of the **Hidalgo County Appraisal District** to provide for efficient, economical, and effective controls over the creation, distribution, organization, maintenance, use, and disposition of all records of this office through a comprehensive system of integrated procedures for the management of records from their creation to their ultimate disposition, consistent with the requirements of the Local Government Records Act and accepted records management practice

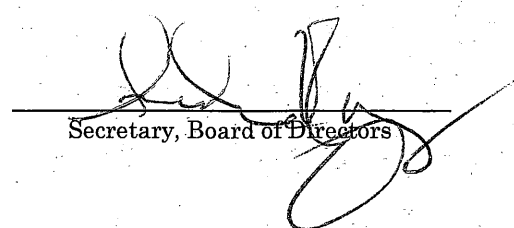
SECTION 4. RECORDS MANAGEMENT OFFICER. The Executive Secretary to the Chief Appraiser will serve as records management officer for the **Hidalgo County Appraisal District** as provided by law and will ensure that the maintenance, destruction, electronic storage, or other disposition of the records of this office are carried out in accordance with the requirements of the Local Government Records Act.

SECTION 5. RECORDS CONTROL SCHEDULES. Appropriate records control schedules issued by the Texas State Library and Archives Commission shall be adopted by the records management officer for use in **Hidalgo County Appraisal District**, as provided by law. Any destruction of records of the **Hidalgo County Appraisal District** will be in accordance with these schedules and the Local Government Records Act.

Passed and approved this 8th day of March 2023.



Chairman, Board of Directors



Secretary, Board of Directors



Hidalgo County Appraisal District
Board of Directors' Policy



HIDALGO COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS



POLICY ADOPTION

POLICY ADOPTION

The Chief Appraiser, as Chief Administrator or individual board members may present policies to the Board for study and consideration.

Any changes or additions in policy shall be presented in writing at a regular meeting of the Board and tabled until the following regular meeting for action.

If the adoption or amendment of a policy is of an emergency nature, action can be taken at the first presentation if the following conditions are met:

1. All members of the Board shall receive in writing a copy of the recommended adoption or amendment at least one week in advance of the presentation.
2. The Board of Directors present and voting by affirmative votes declares the proposed action as of an emergency nature.

The affirmative vote of the majority of the Board shall be necessary to effect the change. Changes in policies shall take effect upon the date of their adoption unless specified thereon.

No policy or regulation, nor any portion thereof, shall be operative if it is found to be in conflict with applicable law.

The Board shall designate one copy of all policies as the "Official Policy" of the District. The official copy of all policies shall be kept in the Chief Appraiser's office, and the Chief Appraiser or designee shall be responsible for its accuracy and currency. If discrepancies occur between different copies of policies distributed throughout the District, the version contained in the "Official Policy" shall be regarded as authoritative.



Hidalgo County Appraisal District
Current Board of Directors



HIDALGO COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

CHAIRMAN

Mr. Albert D. Cardenas

Years served on Board: 2014 - 2023

VICE-CHAIRMAN

Mr. Joe D. Olivarez

Years served on the Board: 2020-2023

SECRETARY

Mr. Amador Requenez

Years served on Board: 2012 - 2023

MEMBER

Mr. Richard A. Garza

Years served on the Board: 1992 - 2023

MEMBER

Mr. Eddy Betancourt

Years served on Board: 2020-2023

NON-VOTING MEMBER

Mr. Pablo "Paul" Villarreal Jr.

Years served on the Board: 2013-2023



Hidalgo County Appraisal District

Meeting Time/Date

HIDALGO COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS MEETINGS

MEETING DATE AND TIME - HCAD Board of Directors meet on the second Wednesday of each month at 3:00 p.m. Special meetings are held when the Board is required to take action on a subject matter prior to the monthly meeting.

NOTICE OF OPEN MEETINGS - Written notice of the date, hour, place and subject of each meeting held by the Board of Directors is given before the meeting is held. The Appraisal District adheres to the notice requirement prescribed by the Texas Open Meetings Act, Section 551.041 of the Texas Government Code.

EXECUTIVE SESSIONS - The Open Meetings Act provides certain narrowly drawn exceptions to the requirement that meetings of a governmental body be open to the public. These exceptions for moving from open session to closed or executive session is made reference to Sections 551.071-551.086. The Board of Directors normally exercise the closed sessions during the time discussion is held concerning personnel matters and pending litigation.

POSTING - The Notice of Meeting is posted in a place readily accessible to the general public at all times for at least 72 hours preceding the scheduled time of the meeting. The agenda is posted in the following places:

- * County Clerk's Office of the Hidalgo Courthouse
- * HCAD's Front door

The Hidalgo County Appraisal District Board of Directors meetings are tape-recorded and executive sessions are certified.



Hidalgo County Appraisal District
Board of Directors Compensation



COMPENSATION

Hidalgo County Appraisal District Board Members do not receive compensation for service on the Board but are reimbursed for actual and necessary expenses incurred in the performance of their duties.



Hidalgo County Appraisal District
Access of Board of Directors Meetings

PUBLIC ACCESS POLICIES FOR MEETINGS OF HIDALGO COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

Pursuant to Section 6.04 (e), Texas Property Tax Code, the following policies are adopted to provide PUBLIC ACCESS TO THE BOARD OF DIRECTORS for purposes of testimony at public meetings concerning Appraisal District and Appraisal Review Board policies and procedures, as well as any matter over which the Board of Directors has responsibility or authority:

1. Any non-English speaking person, deaf person, or person who has any physical, mental or development disability desiring to appear before the Board must file a written request with the Chief Appraiser. The request should indicate any special assistance or arrangement required to make the presentation to the board possible. The Chief Appraiser will schedule the person to present testimony at the next regular scheduled board meeting at which special assistance can be provided.
2. The Chief Appraiser may appoint annually an employee of the Appraisal District to serve as an interpreter. An interpreter shall attend any meeting of the of the Board of Directors in which a non-English speaking person is scheduled to testify. An interpreter, other than an employee of the Appraisal District, shall be paid reasonable compensation.
3. The Chief Appraiser shall coordinate with educational institutions in the area to obtain services for the deaf. Upon request, the Chief Appraiser shall appoint an interpreter to attend any meeting of the Board of Directors in which a deaf person is scheduled to testify. The interpreter shall be paid a reasonable compensation for the service.
4. The Chief Appraiser shall coordinate with the Texas Rehabilitation Commission, the United Way, and other public and private agencies with regional offices to provide proper arrangements for public to include the correct placement of microphones, sufficient area for wheelchairs and other mobility aides, and any other matter which would assist in improved access to the Board of Directors in public hearing.
5. Meetings of the Board of Directors which written notice has been given from persons requiring barrier free access shall be conducted in public buildings complying with the standards and specifications adopted by the State Purchasing and General Services Commission (P. O. Box 13047, Capitol Station, Austin, Texas 78711) pursuant to the Elimination of Architectural Barriers Act, Article 7 of Article 601 b, V.T.C.S., where available. If no barrier-free public buildings are available in the district, the Chief Appraiser shall make arrangements for temporary wheelchair ramps to be available as well as other physical aides for persons with disabilities.

NOTE: The above policy was presented and approved by the Board of Directors during the Board meeting of January 9, 1990.



Hidalgo County Appraisal District
Policy on Computers and Internet Use

HIDALGO COUNTY APPRAISAL DISTRICT EMAIL ACCEPTABLE USE POLICY

1.0 Purpose

To prevent tarnishing the public image of Hidalgo County Appraisal District When an email goes out from Hidalgo County Appraisal the general public will tend to view that message as an official policy statement from the Hidalgo County Appraisal District

2.0 Scope

This policy covers the appropriate use of any email sent from a Hidalgo County Appraisal email address and applies to all employees, vendors, and agents operating on behalf of the Hidalgo County Appraisal District

3.0 Policy

3.1 Prohibited Use. The Hidalgo County Appraisal email system shall not be used for the creation or distribution of any disruptive or offensive messages, including offensive comments about race, gender, hair color, disabilities, age, sexual orientation, pornography, religious beliefs, and practice, political beliefs, or national origin. Employees who receive any emails with this content from any Hidalgo County Appraisal District employee should report the matter to their supervisor immediately.

3.2 Personal Use.

Using a reasonable amount of Hidalgo County Appraisal District resources for personal emails is acceptable, but non-work-related emails shall be saved in a separate folder from work-related emails. Sending chain letters or joke emails from a Hidalgo County Appraisal email account is prohibited. These restrictions also apply to the forwarding of mail received by a Hidalgo County Appraisal District employee.

3.3 Monitoring

Hidalgo County Appraisal District employees shall have no expectation of privacy in anything they store, send or receive on the company's email system. Hidalgo County Appraisal District may monitor messages without prior notice. Hidalgo County Appraisal District is not obliged to monitor email messages.

4.0 Enforcement

Any employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment.

5.0 Definitions

Term	Definition
Email	The electronic transmission of information through a mail protocol such as SMTP or IMAP. Typical email clients include Eudora and Microsoft Outlook.
Forwarded email	Email resent from an internal network to an outside point.
Chain email or letter	Email sent to successive people. Typically the body of the note has directions to send out multiple copies of the note and promises good luck or money if the direction is followed.
Sensitive information	Information is considered sensitive if it can be damaging to Hidalgo County Appraisal or its customers' reputation or market standing.
Virus warning.	An email containing warnings about viruses or malware. The overwhelming majority of these emails turn out to be a hoax and contain bogus information usually intent only on frightening or misleading users.
Unauthorized Disclosure	The intentional or unintentional revealing of restricted information to people, both inside and outside the Hidalgo County Appraisal District, who do not need to know that information.

Support and Maintenance

Base Support

Appraisal Annual Support & Maintenance

Appraisal

\$ 178,000

Optional Services

GIS Appraiser Annual Support & Maintenance

\$ 4,125

Barcode/OCR License

\$ 1,000

Remote User Interface

\$ 3,912

Internet Property Search Application (Property Access)

\$ 5,000

Home Page/Website Hosting with ARC IMS

\$ 12,500

Pen Pad Maintenance

\$ 300

Support and Maintenance include:

Unlimited Phone, Email, and Internet Support

Legislative Changes

General Enhancements

Co-Development Enhancements

Note: Maintenance is billed every quarter

Website Development and Maintenance Plan

1. Project Overview

Appraisal Districts, Assessor's Offices, Tax Offices, and Treasurers' Offices need to provide an official office website to provide better service and to fulfill state-mandated requirements for information dissemination.

The following is the website development plan for Hidalgo County Appraisal District.

2. Objectives

The objective of a website for an appraisal office is to:

- Minimize the number of calls received from taxpayers and citizens of your jurisdiction
 - Providing forms for download
 - Providing current and historical tax rates
 - Providing current exemption information
 - Providing district statistical information
 - Providing Arbitration information
 - Providing links to State Property Tax Code
 - Providing information on low-income housing apartment capitalization rates
 - Providing important tax calendar dates
- Fulfill state requirements for publishing information
 - Meeting notices, agendas, and minutes
 - Providing public service announcement information
 - Providing information on the Rights of Taxpayers
 - Providing information on the appeal and protest process
 - Providing Board of Director Information
 - Providing ARB Member Information
- Provide contact and location information for districts
- Retaining talent
- Information on Community Outreach
- Providing information on current county bids/RFPs
- Providing up-to-date property information (Property Search)

The objective of a website for an appraisal office is to:

- Minimize the number of calls received from taxpayers and citizens of your jurisdiction
 - Providing tax due amounts
 - Providing forms for download
 - Providing current and historical tax rates
 - Providing district statistical information
 - Providing links to State Property Tax Code
 - Providing important tax calendar dates

- Fulfill state requirements or publishing of information
 - Meeting notices, agendas, and minutes
 - Providing public service announcement information
 - Providing information on the Rights of Taxpayers
 - Providing Board of Director Information
- Provide contact and location information for a tax office
- Retaining talent
- Information on Community Outreach
- Providing information on current county bids/RFPs
- Providing up-to-date property information (Property Search)
- Providing online payment options

3. Content

A website for county appraisal districts should include the following content:

- A mission statement
- A list of all County Entities
- Links to all relevant websites
- Contact information for the district: a location map of the office, physical address, mailing address, phone number, fax number, email address, hours of operation, closed office schedule, chief appraiser name, names of staff members, staff member contact information (phone/extensions/email addresses).
- A list of all current board members
- A list of all current ARB member
- Current employment opportunities (optional)
- Necessary forms
 - Exemption application forms
 - Personal property Rendition forms and information
 - Real Property Rendition Forms
 - Dealer's Inventory and Information
 - ARB forms (Notice of Protest)
 - Additional forms (Agent forms, Request for Confidentiality for Public Records, Request for Information)
- Current and Historical Tax Rate Information by Entity
- Current Exemption Amounts by Entity
- Taxpayer Information
 - Help on saving on property taxes (optional)
 - Your rights as a Taxpayer

- State Property Tax Code (link)
- Current Statistics
- Understanding the Property Tax Process (links to code)
- Arbitration Information
- Contact information for tax bills
- Tax Sale and Delinquent Property lists
- Tax Calendar Dates/Schedule
- Searchable property records of the appraised value

A website for county appraisal districts should include the following content:

- A mission statement
- Responsibilities of the tax office (Voter Registration, Motor Vehicle Registration, Alcohol License Fees)
- A list of all entities for which the tax office collects
- Links to all relevant websites
- Contact information for tax office: a location map of the office, physical address, mailing address, phone number, fax number, email address, hours of operation, closed office schedule, tax assessor/collector name, names of staff members, staff member contact information (phone/extensions/email addresses).
- Current employment opportunities (optional)
- Current and Historical Tax Rate information by Entity
- Taxpayer information
 - Help on saving on property taxes (optional)
 - Your Rights as a Taxpayer
 - State Property Tax Code (link)
 - Understanding the Property Tax Process (links to code)
 - Link to Appraisal District
- Tax Calendar Dates/Schedule
- Searchable property records of appraised value and tax due
- Online payment option
- Link to Delinquent Property Tax Attorney

4. Navigation and Layout

The layout should be clean and easy to use. The website should be organized in a way that users can find the information they need quickly and without having to view too many pages.

Users should be able to navigate back to certain sections of the website from any page.

5. Marketing the Website

Early in the process, you need to determine the URL you would like to register for your website. It is recommended that you choose a short URL that is descriptive of your office, i.e., www.smithcad.org/

In addition, when building the website you will want to include metadata that will allow your site to be searched and indexed by major search engines such as Google or Yahoo. Below is a list of ideal terms for this industry:

Hidalgo County Appraisal District, County of HidalgoTX, texas, appraiser, real estate appraisal, real estate appraiser, appraisal, appraising, appraisers, valuation, home value, home price, appraisal news, appraisal information, appraiser information, property tax, property tax collections

6. Software/Hardware Requirements

Software

Web Page Editing Software – Dreamweaver
Adobe Acrobat Pro, v.9
Image Editing Software
Firewall

Hardware

Webserver
Internet Connectivity

Or this can be outsourced.

7. Property Data Update

The property data (appraisal data and tax due information) should be updated daily or be “live” content from the appraisal or tax collections software system.

8. Maintenance

The website will need to be updated daily in some cases. Below is a schedule for dynamic content:

Area/Item	Update Frequency
Layout/Design	Reviewed Quarterly
Mission Statement	Updated Annually
Contact Information	Reviewed Quarterly
Forms	Review for Annual Update
Tax Rate/Exemption Information	Updated Annually
Links	Reviewed Quarterly
Meeting Notices	As needed
Tax sales/Delinquent Property Lists	As needed

9. True Automation's Website Development and Hosting Services

One option for the development and hosting of your website is to outsource the service to True Automation. As part of the service, True Automation performs the following:

- Creation of website format based on standard pre-defined Dreamweaver template
 - If you would like to modify the types of information included, you will only be billed at the same hourly rate for any additional time that new development requires.
 - Home page – Objective of districts, picture of Chief Appraiser, Logo of the district, table of entities served
 - Organization – Staff and contact info, Board Members and contact info, ARB Members and contact info
 - Meeting information – Agenda, Notices, Minutes
 - Tax Information – Current Tax Rates, Exemption, etc.
 - Calendar – Pertinent dates for property owners in the district
 - Relevant links to the community: official city, county, and ISD websites
 - Map to the district office
 - Public Service Announcements
 - Additional applications, forms, FAQs, struck property lists, etc.
 - Link to Online Payment Application

- Standard updates to this information given the suggested interval outlined in the maintenance section of this document.
- For an additional fee, Property ACCESS can be developed and maintained so that users can search appraisal and tax due information from the webpage.
- The development of a website takes about six to eight weeks and the rollout will be in tandem with your certification of values or tax due after PACS is installed.



Hidalgo County Appraisal District
Public Complaint Procedures

POLICIES AND PROCEDURES FOR
RESOLVING COMPLAINTS AGAINST
HIDALGO COUNTY APPRAISAL DISTRICT

OR

THE HIDALGO COUNTY APPRAISAL DISTRICT APPRAISAL REVIEW BOARD

General Policy: It is the policy of the Board of Directors (the Board) to provide the public with a reasonable opportunity to address the Board on the subject of policies and procedures of the Hidalgo County Appraisal District (the District) and the Hidalgo County Appraisal Review Board (the ARB), on any issue under the Board's jurisdiction. [Property Tax Code (the PTC) Section 6.04 (d) and (f)]. At each regularly scheduled meeting of the Board, there will be a sign in sheet for each person wishing to address the Board on such policies, procedures, or issues, provided however, no person may address the Board with respect to the value of specific properties. Each person must sign in and will have three minutes to speak. The Board may vote to expand any person's time for speaking. If a large number of persons wish to speak to the Board, the Board may vote to reduce each person's time for speaking as may be reasonably necessary to allow the Board to complete its business and adjourn the meeting at a reasonable time. The Board may refuse to hear any person who attempts to speak on a subject unrelated to the Board's jurisdiction. The Board's deliberations at its meetings with respect to complaints shall occur in open session or executive session as authorized by the Texas Open Meetings Act. [Texas Government Code – Chapter 551]

Interpreters: If a person who does not speak English wishes to address the Board at a meeting, and that person is unable to provide their own interpreter, they should notify the District's Taxpayer Liaison Officer (TLO) in writing at least seven (7) business days prior to the meeting, or earlier if possible. Upon receiving such a notice, the TLO shall arrange to have an interpreter at the meeting. [PTC Section 6.04(e)] If the TLO cannot arrange to have an interpreter present, the TLO shall inform the Board at the meeting of the request received and the reason the TLO was unable to provide an interpreter. The same procedure applies to anyone who communicates by sign language.

The sign in sheets at the Board's meetings shall contain in English and Spanish a brief description of the Board's policy concerning public access to the Board as follows:

The Board of Directors invites comments from the public about the policies and procedures of the Hidalgo County Appraisal District and the Appraisal Review Board on any issue within the Board's jurisdiction. You will be allotted approximately three minutes. Additional time may be granted at the discretion of the Board. Discussions of value of specific properties will not be permitted.

La Mesa Directiva invita al público hacer comentarios sobre las pólizas y los procedimientos que son utilizados por El Distrito de valoración del condado Hidalgo y la Mesa Evaluación sobre cualquier problema que este alcance de su jurisdicción. Se les dará aproximadamente tres minutos para hacer su comentario. Si se requiere mas tiempo; se les otorgara a la discreción del la Mesa Directiva. No Se permitirá discutir valores sobre propiedades específicas.

Access by Disabled Persons Generally: The TLO shall to the fullest extent practicable make sure that the District's office and the conference room where the Board holds its meetings are compliant with Chapter 4 of the American with Disabilities Act and is accessible to persons in wheelchairs and/or disabilities that affect their mobility.

If a person has a disability that prevents them from entering the District's office or the room where the Board's meeting is being held, or that otherwise prevents them from having access to the Board, they should notify the TLO in writing at least seven (7) business days prior to the meeting, or earlier if possible. The notice should describe the person's disability and how it prevents the person from having access to the Board. Upon receiving such a notice, the TLO shall determine whether the person can be given access to the Board by some temporary modification of the office, by means of assistance from the employees of the District, or by relocating the meeting to another location. [PTC Section 6.04(e)] If the person cannot be given access to the Board in such a manner, the TLO shall arrange for the person to address the Board by telephone from some other location through the use of a speakerphone. Under such circumstances, the TLO shall inform the Board at the meeting of the reasons why the person was not able to address the Board in Person.

Resolving Complaints: The Board will consider complaints to any matter within the jurisdiction of the Board regarding the policies and procedures of the District or the ARB. Provided however, the Board's jurisdiction does not include any complaint which is specifically addressed to any of the grounds for appeals and protests before the ARB as set out in Chapter 41 of the PTC.

Complaints, which are on issues within the jurisdiction of the Board, may include any of the following individuals, providing that the action, which is the subject of the complaint, was taken in such person's official capacity:

- 1) A member of the Board,
- 2) A member of the ARB,
- 3) An employee of the District, including, but not limited to the District's Chief Appraiser, and
- 4) Any person or firm who, by contract with the District, performs functions of the District.

A complaint may be filed with the Board by any of the following persons or entities:

- 1) An owner, or their representative, of taxable property in the District;
- 2) A taxing unit for which the District appraises property;
- 3) The ARB or any member thereof;
- 4) The Chief Appraiser; or
- 5) Any employee or official of the District.

All complaints must be filed in writing and addressed to the Chairman of the Board of Directors, the Board itself, or the TLO at:

Hidalgo County Appraisal District
P.O. Box 208
Edinburg, TX 78540-0208

When a complaint is pending, at least once each calendar quarter, the TLO shall notify the parties to the complaint (both the complaining party and the party against who the complaint is filed) in writing of the status of the complaint unless such notice would jeopardize an undercover investigation. The TLO shall prepare proposed notices for consideration by the Board and shall deliver the notices approved by the Board.

Adopted October 20, 2010.

ANNEX A

CODE OF ETHICS

The Texas Department of Licensing & Regulation (TDRL) adopts the following code of ethics to be sworn and subscribed to by all those registered with the Board. The code of ethics shall be printed on a form prescribed by the Board and, after being sworn and subscribed to by each applicant seeking registration, shall be filed as a permanent portion of the record for each applicant for registration.

A. I will be guided by the principle that property taxation should be fair and uniform, and I will apply all laws, rules, methods, and procedures, in a uniform manner, to all taxpayers.

B. I will not accept anything of value from any party other than my employer unless acceptance of something of value is totally unrelated to the performance of duties as an appraiser, assessor, or collector.

C. I will not use information received in connection with my duties as an appraiser, assessor, or collector for my own purposes or for my own gain, unless such information can be known by ordinary means to any ordinary citizen.

D. I will not accept an assignment for which it is expected by any party that I will report a predetermined appraised value or that I will report any other predetermined findings.

E. I will not speak or act in any manner or engage in any practice that is dishonest, fraudulent, and deceptive or in violation of law or generally accepted standards of morality.

F. I will uphold the honor and dignity of the property tax profession.



Hidalgo County Appraisal District
Informal Hearing Procedures

Hidalgo County Appraisal District
Real Estate Department
Appraisal Review Board Procedures

1. Check ARB reference guide for specific duties.
2. Log-in using your user name and password
3. Minimize sick leave; a team effort is needed.
4. All Real Estate protests will be heard at scheduled time on a first-come first-serve basis.
5. Take your breaks/lunch as scheduled (as per packet).
6. Wear proper office attire.
7. Wear your nametag.
8. Do not linger with one property owner (15 mins max); keep track of calls/walk-ins, don't wait to be called.
9. Be professional in tone and actions.
10. Keep languages separate (English/Spanish) as the property owner requests.
11. Assignments are subject to change, be flexible.
12. Real Estate Secretary will check supplies & forms are up to date.
13. Procedures for Value Reductions
 - a. The following procedures are to be followed for value recommendations made by the staff or administration. The chain of command must be followed when attaining the required signatures. (Labels on pg. 56)
 - b. The appraisal staff will be allowed to make valuation changes that involve a loss in value to any account not exceeding 10% allowance or \$100,000. Signed approval from either Real Estate Asst. Supervisor, Supervisor, or Market Personnel will be needed for these changes.
 - c. If the total loss in value exceeds \$100,000 - \$199,999, then the account will require a substantial decrease label and the initials of the assistant supervisor.
 - d. If the total loss in value exceeds \$200,000 - \$399,999, then the account will require the initials of the department's assistant supervisor and supervisor.
 - e. If the total loss in value exceeds \$400,000 - \$499,999, then the account will require the initials of the assistant supervisor, supervisor, and the assistant chief appraiser or associate chief appraiser.
 - f. If the total loss in value exceeds \$500,000 - \$999,999 all initials are required and the CHIEF APPRAISERS initials, along with the value summary, worksheet, and all supporting evidence.
 - g. A change of a total loss of \$1,000,000 will be made only after a formal meeting with the department's supervisor recommending the change to the assistant / associate chief appraiser and the chief appraiser.

Data Entry will not data enter any accounts that do not meet the above criteria. Make sure all applicable stickers are attached.

Prior to certification, a 'Recommended Value Change' listing will be produced to verify a list of the accounts that had a value loss of \$400,000 or more. This list will be compared to the actual worksheets that were submitted to assure that the changes have the proper authorization. Changes that do not meet the authorization criteria will be pulled from the appraisal records and reviewed by the assistant chief appraiser. Upon final completion of this audit, a report will be supplied to the chief appraiser advising him that the final audit has been completed and any problems or questions will then be addressed.

It is essential that these procedures be followed in order to assure all major changes are valid and done with proper authorization.

A copy of the Value Agreement Form must be attached to each appraisal card whose total property value loss exceeds \$400,000 or more.

PHASE I: INITIAL PROCES

1. General Information

- a. All appraisers will attend to property owners. (Telephone calls and walk-ins)
(See page 12 for lunch and break schedules)
- b. Full Exemption – Blanca Perez
- c. Homestead / Over-Sixty-Five Exemption – Exception Front Counter
- d. Tax Representatives – Commercial Appraisers / Market Analysis Dept.
- e. New Subdivisions / Residential Inventory – Market Analysis
- f. Boardroom Relievers – Real Estate Data Entry Department
- g. Real Estate Protest Tracking – Michael Lopez
- h. ARB Clerk – Brenda Gutierrez
- i. Data Entry Operators (scanners)
 - i. Patti Garza
 - ii. Kayla Soto
 - iii. Fatima Rodriguez
 - iv. Mercedes Ortega

2. In Office (Informal's / Walk-ins)

- a. Receiving Property Owners
 - i. Keep your area CLEAN
 - ii. Limit the time you spend with the property owner / agent.
 - iii. All visitors will be received in the boardroom and asked to print his/her name on the "Counter Log". Respect the individual's dignity. Practice tact and etiquette. Pick up appraisal card and inquiry form at the secretary's desk, walk to the boardroom, sign in as Intervening Appraiser, call out the person's name, introduce yourself (smile) and show them to your station. DO NOT call them to you by loud voice or hand signals.
 - iv. Assure that each property owner receives your business card.
 - v. Make sure that you fill out and submit **Inquiry Form** on all other walk-ins that are okay with value and decide **not** to protest.

- vi. After walk-in has left, go back to the secretary's desk to get next inquiry for the next walk-in.

3. Property Owner by Telephone

- a. Answer promptly and identify yourself. Speak directly and clearly into the phone.
- b. If transferring the call, explain why you are transferring the call be explicit and polite.
- c. We have only two (2) days to return phone calls. (Return Calls): 2 days (2 times a day once in the A.M. and once in the P.M.). Remember each call is tracked.
- d. If you fall behind, get help.
- e. If unable to contact the property owner by the specified 2- day deadline indicated, send a "No Contact Letter". Make sure you have this letter scanned.
- f. Initial review of a telephone call is the same as if it were a walk-in.
 - i. Summary Tab – Verify name and address.
 - ii. Roll History Tab – Verify supplement and present and past value history.
 - iii. Deed-Sales – Allows you to view comparable sales to the subject and verify any ownership changes.
 - iv. ARB-Inquiry Tab – Allows you to view any previous inquiries.
 - v. Mtg-Permits Tab– Allows you to view permits on the account.
 - vi. Events Tab – Allows you to view if any notices have been mailed in the past years.
 - vii. Images Tab – Allows you to view scanned information and pictures of the account.
- g. If after explaining the value and owner is does not agree or does not understand, advice owner to mail in the protest form that was enclosed along with their Notice of Appraised Value.
- h. If owner misplaced form or does not have one, appraiser will recommend writing a letter of protest or protesting online. Be sure they include account number, phone numbers, address, etc. Let them know where to find their E-File PIN. (pg. 37)
- i. If account merits a change, recommend that they come into our office as soon as possible to fill out form and continue with the adjustment. Keep in mind all changes need a protest form.
- j. If owner is out of town or does not live here recommend they file online, mail out protest form or write a letter of protest to HCAD to assure them due process. Provide them HCAD's mailing address in case they do not have it.

4. Property Owner by Mail

- a. All written inquiries are considered protests.
- b. If an appraiser should receive a written letter of concern, submit it to the protest tray for scheduling.

5. Receptionist/Secretary/Boardroom Assistants (Data Entry Operators)

- a. Do not go into details with the property owner.
- b. Obtain accurate information. (For inquiry)
- c. All assigned projects must be completed. If you do not understand what has been assigned to you, please ask for clarification.

6. PROTESTS: (ARB Clerk)

- a. All incoming protests (walk-ins, fax, and mail) are handled by ARB Clerk. All online protests received will automatically be set up as a protest by PACS and protest will be attached to the account. ****Note: All scanned protests will be filed on a daily basis in the ARB Clerk's office and will become available upon checking/signing them out****
- b. Walk-Ins - Protests received by appraiser or secretary will be turned in to ARB Coordinator's area along with any evidence provided at that time. Do not attach appraisal card or inquiry form.
- c. Inquiry form will be turned in to the Inquiry Tray. Remember **INQUIRY FORM is 1stContact History Form** and it is very important to note everything and to close it.
- d. Appraisers' must make sure they verify account numbers, phone numbers and mailing address before turning in protest. Be sure to advise owner of 15-day waiver. (See pg. 76)
- e. ARB Clerk will be taking protests from ARB Coordinator's area daily and scheduling them along with any other incoming protests. (Fax, mail, email)
- f. ARB Clerk will be scanning everything that is attached to the protest.
- g. ARB protest will be found in the ARB-Inquiry Tab. (see below)

*****IMPORTANT: PROTESTS ARE OFFICIAL DOCUMENTS AND IF ADDRESS IS DIFFERENT IN THE FORM FROM THE SYSTEM, IT WILL AUTOMATICALLY GET CHANGED BY ARB CLERK. PLEASE ADVISE PROTESTER OF THIS SO THEY CAN SPECIFY IF IT'S AN ACTUAL ADDRESS CORRECTION OR JUST FOR THIS MATTER. IF TEMPORARY THEN APPRAISER MUST FLAG/TAG PROTEST SO THAT ARB CLERK IS AWARE OF DIFFERENT MAILING ADDRESS AND NOT CHANGE IT*****

*****KEEP IN MIND THAT IF IT'S A FAX, MAIL OR EMAIL IT GOES STRAIGHT TO THE ARB CLERK. IF IT STATES A DIFFERENT ADDRESS AND ARB CLERK IS IN DOUBT OF MAKING THE CHANGE THEN ARB CLERK WILL OPEN PROTEST, BUT NOT SCHEDULE IT. ARB CLERK WILL MAKE A COPY AND FORWARD IT TO AN APPRAISER. APPRAISER WILL CONTACT THE PROTESTER ASAP FOR CLARIFICATION ON THE ADDRESS. IF ADDRESS IS TEMPORARY AND PROTESTER DOES NOT WISH TO CHANGE IT THEN MAKE SURE YOU ADVISE ARB CLERK ASAP SO IT CAN GET SCHEDULED. IF IT IS AN ADDRESS CORRECTION THEN APPRAISER WILL FORWARD THE COPY TO PROPERTY RECORDS TO UPDATE ASAP. APPRAISER WILL NOTE ON THE COPY THAT ARB CLERK IS WAITINGFOR CHANGE TO SCHEDULE PROTEST.APPRAISER WILL KEEP ARB CLERK INFORMED OF ANY STATUS ASAP. ARB CLERK WILL ALSO VERIFY SYSTEM TO CHECK IF PROPERTY RECORDS HAS DONE THE CHANGE. ONCE ADDRESS IS VERIFIED ARB CLERK WILL SCHEDULE IT*****



Hidalgo County Appraisal District
Formal Hearing Procedures

HIDALGO COUNTY APPRAISAL DISTRICT PROCEDURES FOR PRODUCING & MAILING VALUE NOTIFICATIONS

Notice of Appraised Value

Notice Criteria

A Notice of Appraised Value is sent on every property that meets the following criteria:

1. Value change of \$1,000 or greater in appraised value from previous year
2. Rendered by property owner
3. Property not on appraisal roll in preceding year
4. Exemption of any type deleted
5. All personal property accounts, mineral accounts, and all industrial accounts
6. Change in ownership
7. Owner or authorized agent makes a written request

The short-form notice of appraised value as outlined in PTC Section 25.19(i) is not mailed by the Appraisal District. The full-version of the Notice of Appraised Value is the only format used by the Appraisal District for property valuation notification purposes as outlined under PTC Section 25.19.

Contents

The Notice of Appraised Value must meet the content requirements as outlined in Section 25.19(b,c) of the Property Tax Code.

Mailout of Notice of Appraised Value Delayed on Accounts with Rendition Extension

If an extension has been granted on a personal property account a Notice of Appraised Value cannot be mailed to the property owner until after the applicable deadline.

Personal property accounts granted a rendition extension will be coded with an "I" status until the rendition is either filed or the applicable deadline expires.

Mail Procedures

Notices Generated

Notices of Appraised Value are generated in the following order:

1. Certified – accounts that were previously sent a notice but a subsequent change has caused the value to increase over the first notice. These notices must be sent by certified mail.
2. Abatements
3. Tax reps – all accounts coded with a tax rep number are printed in tax rep number order.
4. Owner numbers – all accounts with an owner number are printed in owner number order.
5. All others – all remaining accounts are printed in account number order and are sorted by zip code.

Notices Sorted

The Notices of Appraised Value are then submitted to the Chief Appraiser or designee to sort for mailing purposes as follows:

1. Certified – certified mail receipt is completed.
2. Tax reps and owner numbers – these notices are grouped together by tax rep or owner number and all notices in a group are mailed in one package.
3. All others – the zip code sort is verified for all other notices, including abated accounts.

Changes Made Prior to Mail Out

The following procedures are followed for changes to the Notices of Appraised Value prior to mail out:

1. All changes must be submitted to the Chief Appraiser or designee.
2. The Chief Appraiser or designee pulls the notice for the account to be changed and maintains the original in a file. A log indicating the account prior to and after the change is also maintained.
3. The Chief Appraiser or designee places the revised Notice of Appraised Value in the group for mailing in the correct order.

Notices Mailed

All notices under this section must be mailed to the property owner prior to the date the appraisal records are submitted to the ARB. HCAD makes every attempt to mail appraisal notices by May 1 or as soon as practicable thereafter. Causes for notices to be mailed after May 1 may include personal property extensions mandated by state law, difficulties encountered completing all property appraisals in a reappraisal year and other circumstances beyond the appraisal district's control.

Mail Journal Maintained

The Chief Appraiser or designee maintains a journal on all mail outs, listing the following information:

1. Date mailed
2. Number of accounts mailed as follows:
 - a. Total number mailed
 - b. Number mailed by owner number
 - c. Number mailed by tax rep number
 - d. Number mailed according to zip code sort
 - e. Number mailed by certified mail

Returned Notices

Every attempt is made by HCAD to forward any returned notices to the new address or owner.

All Notices of Appraised Value that are returned and the correct address cannot be determined are submitted to the Chief Appraiser or designee.



Hidalgo County Appraisal District
Appraisal Notice Procedures

**HIDALGO COUNTY APPRAISAL REVIEW BOARD
PROTEST HEARING PROCEDURES
4405 S. PROFESSIONAL DR.-PO BOX 208, EDINBURG TX 78540
(956) 381-8466 or 565-2461**

ATTENTION!

ALL HEARINGS WILL BE CONDUCTED IN ENGLISH, PLEASE PROVIDE YOUR OWN INTERPRETER

ATENCION!

TODAS LAS AUDIENCIAS SE LLEVARAN A CABO EN INGLES, FAVOR DE TRAER SU PROPIO INTERPRETE

Dear Property Owner:

The Hidalgo County Appraisal Review Board (ARB) is required to comply with the Model Hearing Procedures propounded by the Texas Comptroller of Public Accounts, which are given in Attachment A. In addition, the Hidalgo County ARB has developed procedures to apply the Model Hearing Procedures to local circumstances. Please read and study both the Model Hearing Procedures and the following procedures.

Attached is a "Notice of Protest Hearing" notifying you of the date, time and place fixed for the hearing on the protest you filed. In preparation to appear before the Appraisal Review Board (ARB), a property owner should keep several points in mind. Below are some GUIDELINES which will assist you in presenting your case to the ARB:

IN PERSON: Be prepared for the appointment. You should be ready to present your protest, along with all supporting documents, at the assigned time. **NOTE: PROTESTS ARE HEARD ON A "FIRST COME, FIRST SERVE BASIS" OF THE HOUR THAT YOU ARE SCHEDULED FOR.**

BY MAIL: Make certain all documents/evidence are properly notarized. Information by mail must be mailed to the Appraisal District (NOT THE APPRAISAL REVIEW BOARD) in such manner as to be received prior to the scheduled date and time of the hearing.

BY TELEPHONE or VIDEOCONFERENCE CALL: A property owner wishing to appear for a hearing by telephone conference call must:

- a.) Notify the Appraisal Review Board in writing no later than the tenth (10th) day before the date of the hearing; and
- b.) Provide any evidence in the form of a notarized affidavit filed before the hearing begins. A property owner is encouraged to submit any notarized affidavit at least five (5) days before a scheduled hearing to ensure adequate time for processing. A notarized affidavit or accompanying document should state the property owner's name, address, property account number and telephone number.

The following are suggested items of evidence you can furnish the ARB when appearing to your hearing. Original documents, etc. submitted to the ARB, as evidence will be retained as part of ARB records. Copies of the documents should be made and furnished to the ARB during the hearing.

REAL PROPERTY: Recent fee (180 days) appraisals; Home insurance policy; Photographs; Blue Prints; Sales contracts, bill of sale, deeds, certified copies of closing statements (if the sale occurred within the last three years); Sales of comparable properties (from Multiple Listing Service, contractors, owner's statement); If the property is for sale, a copy of the listing reflecting the asking price.

BUSINESS PERSONAL PROPERTY: IRS Information; Inventory Ledgers; Depreciation Schedule; Current Fixed Asset List with original cost and year acquired; Income Statement for Last Five (5) Years; Sales Contracts, Sales of Comparable Properties; Federal Communication Commission (FCC) Registration Number; Federal Aviation Administration (FAA) Registration Number

MINERALS: Plugged & Abandoned Lease; Reserves Study as of January 1st; Division order;

The Appraisal Review Board (ARB) must base its decision on tangible evidence, provided by both sides.

A video of How to present your case at an Appraisal Review Board Hearing is available on our website under **Appraisal Info**.

Protests regarding the amount of taxes should not be included in your presentation. Each taxing unit in Hidalgo County sets tax rates separately and concerns regarding tax amounts should be addressed to applicable governing units.

MOTIONS AFTER CERTIFICATION OF THE APPRAISAL RECORDS

Once a roll has been approved by the ARB and certified by the Chief Appraiser, the appraisal roll may not be changed except under special limited circumstances. You do, however, have a right to protest on one of the below listed items:

- a.) Failure of Chief Appraiser or ARB to provide or deliver a notice of appraised value or any notice to which the property owner is entitled.
 - b.) Clerical Error Correction.
 - c.) Multiple Appraisals;
 - d.) Inclusion of property that does not exist in the form or at the location described in the appraisal roll;
- Motions 2, 3, and 4 must be filed any time before the end of five years after January 1 of the tax year.

- e.) Errors that result in an incorrect appraised value for the owner's property. The error may not be corrected unless it resulted in an appraised value that exceeds by more than one-third the correct appraised value. Compliance with payment requirements of Section 25.26 PTC must be met.
- f.) Errors that result in an incorrect appraised value (joint motion of the property owner and the Chief Appraiser must be filed prior to the taxes become delinquent)

NOTE: YOU CANNOT OBTAIN A FINAL DETERMINATION OF ANY AFTER CERTIFICATION PROTEST IF THE TAXES ON YOUR PROPERTY ARE NOT PAID PRIOR TO THE DELINQUENCY DATE OF SUCH TAXES (SEC. 25.26 & 42.08 PTC)

HEARING PROCEDURES

At the beginning of the meeting, the Chairman of the Board calls the meeting to order, declares a quorum is present and the Board is open for business. The Chairperson shall schedule hearings by the board or panels of the Board. Hearings scheduled for that day are heard on a **"FIRST COME, FIRST SERVE BASIS", OF THE HOUR THAT YOU ARE SCHEDULED FOR.**

USE OF PANELS

The Appraisal Review Board, at its sole discretion, may conduct protest hearings through the use of panels consisting of three (3) members which panel will make a recommendation for final action to be considered by a quorum of the full board. The final determination of a protest heard by a panel must be approved by a quorum of the full board.

The Chairperson of the Board shall make the initial assignments of board members to panels at the beginning of each meeting. For each panel selected, the Chairperson will designate one member to serve as alternate Chairperson of the panel. The Chairperson of the panel, or the alternate in his or her absence, shall preside over the hearings and exercise the authority of the Chairperson of the Board with respect to the hearing. At any time, the ARB Chairperson determines that a full board hearing is desired or necessary, the full board shall be convened.

A property owner may request that a single-member panel appointed by the Chairman, conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

1. APPEARANCE: A property owner who is entitled to appear at a hearing may appear in person, by an appointed representative, by telephone conference call, or by submission of sworn affidavit. A taxing unit may appear by designated agent. The board will not hear property owners or taxing units in which a protest or challenge petition has not been filed.

2. FAILURE TO APPEAR: If an appellant fails to appear in person, by an appointed representative, by telephone conference call, or by submission of sworn affidavit on the date scheduled for hearing, the motion will be deferred until all other motions scheduled on that date have been heard, then called again. If the appellant still does not respond, the board will take NO ACTION on the motion, and the property remains as valued, unless the Chief Appraiser, on his own motion, makes a recommendation for a change on the account. The Chief Appraiser's motion will be accepted and a determination made on his motion. However, a property owner or his/her designated agent who fails to appear at the hearing is entitled to a new hearing if the property owner or the owner's agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

3. RESCHEDULING: The ARB shall postpone a scheduled hearing to a later date if the property owner or his/her designated agent shows good cause for postponement. The hearing may not be postponed to a date less than five or more than thirty days after the date scheduled for the original hearing unless the date and time of the hearing as postponed are agreed to by the ARB, the property owner, and the chief appraiser. A property owner who is not represented by an agent, is entitled to one postponement of a hearing without showing good cause, if the request is made before the date of the hearing. The ARB shall respond in writing or by e-mail to a request for postponement of a hearing not later than the seventh day after the date of receipt of the request. The ARB authorizes the ARB's Recording Secretary to reschedule property owners or the owner's agent, if they meet the requirements for items (a) through (e) as listed below in Item 4. However, the ARB may reschedule a hearing for any circumstance they deem to be a good cause.

4. AFTER DEADLINE PROTEST: A property owner who misses the original deadline to file a protest may still file an after-deadline protest. The deadline in this case is the day before the ARB approves the appraisal records. In such a case, the property owner receives a **two-step hearing**. First, the ARB decides whether the property owner had good cause for missing the deadline. Second, if the ARB determines the owner had good cause, then the ARB will hear the protest at a later date. Below are the good cause reasons the ARB will be considering before granting a hearing.

- a.) Death in the immediate family;
- b.) Immediate family in the hospital, under doctor's care, an extreme medical or family emergency, or illness requiring Doctor's care;
- c.) Being on active military duty
- d.) Being involved in a legislative or judicial function (i.e., jury duty, subpoenaed for court appearance, elected official serving a function in his/her capacity)
- e.) The failure of Chief Appraiser or ARB to mail any notice as required by the Texas Property Tax Code;

5. HEARING LIMITATION: To expedite the hearing process, each taxpayer will be allowed up to **five (5) minutes** for their presentation; then the Appraisal District will be allowed up to **five (5) minutes**, with the taxpayer having an additional **two (2) minutes** for rebuttal. The chairman of the board or panel will make certain each case is allowed sufficient time to present testimony.

6. AFFIDAVIT: Section 41.66f (1) (2) ARB members are prohibited from communicating with another person concerning:

- a.) The evidence, argument, facts, merits, or any other matters related to an owner's protest, except during the hearing on the protest; or
- b.) A property that is the subject of the protest, except during a hearing on another protest or other proceeding before the board at which the property is compared to other property or used in a sample of properties.

At the beginning of a protest hearing, each member of the appraisal review board hearing the protest must sign an affidavit stating that the board member has not communicated with another person in violation of Subsection (f).

If a board member has communicated with another person in violation of Subsection (f), the member must be excused from the proceeding and may not hear, deliberate on, or vote on the determination of the protest. The board of directors of the appraisal district shall adopt and implement a policy concerning the temporary replacement of an appraisal review board member who has communicated with another person in violation of Subsection (f).

7. TESTIMONY/EVIDENCE: After all witnesses have been sworn in, the ARB is ready to hear testimony and evidence regarding the protest or challenge. Each party to a protest is entitled to present evidence, examine or cross-examine witnesses, and present argument on the issue dealt with during the Hearing. Testimony and questions shall be addressed to the ARB.

Unless both parties agree otherwise, the protesting party shall present their evidence first, followed by the Chief Appraiser or his representative, then by other interested parties, if any. The ARB normally withholds all questions until all testimony and evidence have been presented by both parties. The ARB, however, reserves the right to ask questions in order to clarify testimony and evidence as it is being presented.

8. DETERMINATION OF PROTEST: After hearing testimony and evidence presented, the ARB shall make its determination by written order. If the ARB requires additional information, the protest will be tabled for a later date before making final determination. The Board sitting as a whole shall determine any protest heard by a panel. All written motions submitted to the ARB shall be determined by written order to the Chief Appraiser.

ADOPTION OF RULE: THE ABOVE RULES WERE ADOPTED BY A MAJORITY VOTE OF THOSE PRESENT OF THE HIDALGO COUNTY APPRAISAL REVIEW BOARD AT A DULY CALLED MEETING IN COMPLIANCE WITH THE TEXAS OPEN MEETINGS ACT AND WITH A QUORUM PRESENT ON THE 21st DAY OF MARCH, 2023.


Chairman, Appraisal Review Board

ATTEST:


Secretary, Appraisal Review Board

Attachment A
Model Hearing Procedures for Appraisal Review Boards

I. ARB MEMBERSHIP

Administration of Appointments: ARB members have no statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. ARB members are appointed by the local administrative district judge. If an individual is contacted by an ARB member regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or requests for ARB appointment.

Conflicts of Interest: Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB Chair in addition to any other individual or entity as required by law. The Chair shall ensure prompt notification of reported conflicts of interest to appropriate individuals. If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member cannot participate in a protest hearing. If the conflict exists due to the provisions of Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. The ARB member must file the affidavit as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, the ARB member does not have to file an affidavit but must recuse himself or herself immediately from the hearing and report the conflict to the ARB chair or secretary. ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest", Tax Code Section 41.69 applies to any protest in which an ARB member has interest (i.e. Tax Code Section 41.69 does not require the interest to be substantial). While a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether or not he or she has a conflict of interest that might prohibit his or her involvement, the member must immediately contact the ARB Chair to address the matter. In the recusal process, the ARB member not only cannot vote on the matter that is the subject of the protest, but also cannot hear or deliberate on the protest.

Ex Parte and Other Prohibited Communications: ARB members must not engage in prohibited ex parte or other communications. If an ARB member is approached by one or more individuals that appear to engage or attempt to engage in prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

II. ARB DUTIES

Statutory Duties of an ARB: Each ARB member must ensure that he or she understands the statutory duties of the ARB and complies with all statutory requirements in performing statutory duties as an ARB member. Tax Code Section 41.01 addresses the duties of the ARB and the actions they are authorized to make.

Notices Required under the Property Tax Code: Each ARB member must obtain & maintain familiarity with notices required under the Property Tax Code. If an ARB member believes that any required notice is not being provided or does not meet the requirements of applicable law, the ARB member must promptly notify the ARB Chair. The ARB chair must investigate each report and take appropriate action to correct all verified problems.

Determination of Good Cause under Tax Code Section 41.44(b): "Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests must be carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) must be uniformly applied. The ARB should give due consideration to good cause claims in such a manner that properly respects the rights of property owners and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

III. ARB HEARINGS (formal hearing, not informal meetings between property owners and appraisal staff)

Scheduling Hearings Generally: The ARB must schedule a hearing when a timely notice of protest is filed and, in doing so, the appraisal district can provide the ARB with clerical assistance.

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under Tax Code Section 41.413, the lessee can designate another person to act as an agent with the same authority and limitations as an agent designated under Tax Code Section 1.111. Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

Scheduling Hearings for Property Owners, Agents and Qualifying Lessees: Pursuant to Tax Code Section 41.66(i), the ARB must schedule hearing requests filed by property owners or designated agent under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, the property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

Scheduling Hearings for Multiple Accounts: If requested by a property owner or a designated agent, the ARB must schedule consecutive hearings on the same day on protests concerning up to 20 designated properties. The request must meet all requirements of Tax Code 41.66(j), including the required statement in boldfaced type: "request for same-day protest hearings." A property owner or designated agent can file more than one such request in the same tax year. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule protest hearings concerning more than 20 properties filed by the same property owner or designated agent and may use different panels to conduct the hearings based on the ARB's customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under Tax Code Section 41.66(j).

ARB Panel Assignments: Pursuant to Tax Code Section 41.66(k) and (k-1), if an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), it must randomly assign protests. Except for panels established under Tax Code Section 6.425, the ARB, with or without clerical assistance from the appraisal district staff, may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise.

Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

Tax Code Section 41.66(k-1) allows a property owner or agent to request a special ARB panel to hear a complex property protest if in a county with a population of one million or more. The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment.

Once a protest is scheduled for a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or a designated agent. If the ARB reassigns a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB must postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), "[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel."

Postponements Under Tax Code Section 41.45(e): A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause. The property owner must request the postponement **before** the hearing date in writing, including by fax or by telephone, or in person to the ARB, an ARB panel, or the ARB Chair. If the requested hearing postponement is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may act on the request for postponement without necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB Chair or the Chair's representative, the property owner, and the Chief Appraiser, the ARB cannot postpone the hearing a date less than 5 or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the property owner or designated agent shows good cause, as defined in Tax Code Section 41.45(e-2). The request may be made in writing, including by fax or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB Chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the Chair or the Chair's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB Chair or the Chair's representative, the property owner, and the Chief Appraiser, the ARB cannot postpone the hearing to a date less than 5 or more than 30 days after the date scheduled for the hearing when the postponement is sought.

In addition, and without limit, the ARB must postpone a hearing if the Chief Appraiser consents to the postponement. The request may be made in writing, including by fax or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB Chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the Chair or the Chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB Chair or the Chair's representative, the property owner, and the Chief Appraiser, the hearing may not be postponed to a date less than 5 or more than 30 days after the date scheduled for the hearing when the postponement is sought.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

Postponements Under Tax Code Section 41.45 (e-1): A property owner or owner's agent who fails to appear at the hearing is entitled to a new hearing if the property owner or owner's agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

Postponements Under Tax Code Section 41.45(g): The ARB must postpone a hearing to a later date if: (1) the owner of the property or the owner's agent is also scheduled to appear at a hearing on a protest filed with the ARB of another appraisal district; (2) the other scheduled ARB protest hearing is scheduled to occur on the same date as the hearing set by this ARB; (3) the notice of hearing delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the notice of hearing delivered by this ARB or, if the date of the postmark is identical, the property owner or agent has not requested a postponement of the other hearing; and (4) the property owner or the owner's agent includes with the postponement request a copy of the notice of hearing delivered to the property owner or the owner's agent by the other ARB.

Postponements Under Tax Code Section 41.66(h): The ARB must postpone a hearing if the property owner or designated agent requests additional time to prepare for the hearing and establishes that the Chief Appraiser failed to comply with Tax Code Section 41.461. A request for postponement of a hearing must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the seventh day after the date of receipt of the request. The ARB is not required to postpone a hearing more than one time under this section.

Postponements Under Tax Code Section 41.66(i): The ARB must schedule protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, a property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled

hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

Postponements Under Tax Code Section 41.66(k)(k-l): Once the ARB schedules a hearing by a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, a property owner or designated agent may agree to reassignment or request a hearing postponement. The ARB must postpone the hearing on that request. A change of panel members because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute panel reassignment.

A property owner or agent must consent to a special panel ARB hearing reassignment or request a postponement if they disagree with the reassignment. A change of panel members because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute a special panel hearing reassignment.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

IV. CONDUCT OF ARB HEARINGS (formal hearings, not informal meetings between owners and appraisal district staff)

Conducting Hearings Open to the Public: This introductory statement must be read at the beginning of each hearing:

We are the Appraisal Review Board that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a voluntary survey regarding your experience today. You also have the right to appeal our decision. Appeal information will be provided to you with our determination letter.

The ARB does not have to read the statement above if the owner or agent has previously appeared before the ARB or any ARB panel for the ARB for that county that same day.

For most protest hearings, the hearing should be conducted in the following order:

- a. Panel Chair welcomes the parties. Commence the hearing and announce the assigned protest number, property account number, property location, property owner and other identifying information
- b. Announce that, in accordance with Tax Code Section 41.45(h), the parties must provide all written and electronic material that has not been provided.
- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- d. Panel Chair explains the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f. Inform witnesses that they must give all testimony under oath and swear in all witnesses who plan to testify.
- g. Panel Chair states that the property owner may first present their case or defer to the Appraisal District Representative for their presentation.
- h. If the property owner or agent presents his/her case first, he/she will present evidence (documents and/or testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value for the property must be stated, if applicable.
- i. Next, the appraisal district representative can cross-examine the property owner, the agent or representative and/or witnesses.
- j. If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value for the property must be stated, if applicable.
- k. Then, the property owner or agent can cross-examine the appraisal district representative and/or witnesses.
- l. Members of the ARB will not be examined or cross-examined by parties.
- m. The party presenting its case first can offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party can then offer rebuttal evidence.
- o. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- q. The ARB or Panel Chair must state that the hearing is closed.
- r. The ARB or panel must deliberate orally. No notes, text messages, or other form of communication are permitted.
- s. The ARB or Panel Chair must ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue protested. The ARB must take a vote and a designated appraisal district staff person or ARB member must record it. The parties must make separate motions and the ARB must make determinations for each protested issue. Single member panels and Special panels must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single member panel or special panel composed of someone who did not hear the original protest.
- t. Panel Chair will announce the determination(s) of the ARB and that an Order Determining Protest will be sent by certified mail or email.
- u. Panel Chair should thank the parties for their participation and inform the taxpayer that he or she may complete a survey regarding his or her experience today.

If the ARB member use computer screens during ARB hearings for reviewing evidence and other information, the ARB must make computer screens available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the property owner or agent be provided a separate screen).

If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office must provide equipment of the same general type, kind and character for the use of the property owner or agent during the hearing. See section VI, Other Issues, for more information regarding audiovisual equipment requirements.

The property owner or agent and the appraisal district representative are prohibited from debating each other. The parties must direct all communications to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing.

For taxing unit challenges, motions to correct appraisal records, protests regarding exemptions, or other matters that may be the subject of ARB hearings, the ARB should follow the order of conducting hearings above but may make exceptions for the type of hearing.

Tax Code Section 41.68 and Comptroller Rule 9.803 require that the ARB keep records for each ARB proceeding. This includes the ARB retaining evidence offered or submitted by the parties as required by the Tax Code Section 41.45 and Comptroller Rules 9.803 and 9.805. The ARB secretary is responsible for ensuring proper record keeping, maintenance and retention.

Conducting Hearings by Telephone or Videoconference Call: Tax Code Section 41.45(n) allows a property owner initiating a protest can offer evidence or argument by affidavit without physically appearing. Tax Code Section 41.45(b-1) requires a property owner to notify the ARB by written request not later than the 10th day before the date of the hearing if the property owner intends to appear remotely. To offer evidence or argument at a hearing conducted remotely, a property owner must submit a written affidavit of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted remotely to another person the owner invites to participate in the hearing.

Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the teleconference call or the URL address for conducting the video conference (if offered in that county). The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to the protest in attendance to hear and see the property owner's argument. If the property owner fails to call to check in, or appear in person within 15 minutes of their scheduled formal hearing, the panel will conduct the hearing(s) via appearance by affidavit or unsworn declaration. If an affidavit has not been submitted, the formal hearing will be dismissed for failure to appear.

Conducting Hearings Closed to the Public: A joint motion by the Chief Appraiser and the property owner is required to request that the hearing be closed due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest. The ARB or panel Chair must convene the hearing as an open meeting and then announce that the meeting will be closed to the public as permitted by Tax Code Sections 41.66(d) and (d-1). Only the parties to the protest, their witnesses, and the ARB members are permitted to stay in the hearing room. The same order of proceedings as for hearings open to the public should be followed. The Secretary of the ARB is responsible for ensuring that a separate tape recording or written summary of testimony is kept for the closed meeting in accordance with the provisions of Comptroller Rule 9.803 generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27 and must be marked as "confidential" and maintained as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel must confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The confidentiality of the information must be maintained by the ARB members and disclosed only as provided by law. After deliberation, the ARB must reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. There must be no mention of the proprietary or confidential information during the open meeting.

Right to Examine and Cross-Examine Witnesses or Other Parties: Tax Code Section 41.66(b) states that "each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties, and present argument on the matters subject to the hearing. The ARB may not prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for witness examination and cross-examination. The parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence.

Party's Right to Appear by an Agent: A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property can file a protest if the property owner does not and to designate, under Tax Code Section 41.413, another person to act as his/her agent with the same authority and limitations as an agent designated under Tax Code Section 1.111.

V. EVIDENCE CONSIDERATIONS

A Party's Right to Offer Evidence and Argument: The ARB cannot prohibit a party's right to offer evidence and argument but may enforce time limits and dictate the order of ARB hearings. To the extent possible, the ARB should advise the parties in advance of any time limitations the ARB intends to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.

Prohibition of Consideration of Information Not Provided at the ARB Hearing: [Tax Code Section 41.66(e)] In a protest hearing, the ARB cannot consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for the ARB to consider any appraisal district record (i.e., appraisal roll history, appraisal cards) one of the parties must present it as evidence (e.g. Chief Appraiser, appraisal district representative, property owner, agent, or witness) at the protest hearing.

Exclusion of Evidence Required by Tax Code Section 41.67(d), (e): If it is established during a protest hearing that the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing, the opposing party cannot use or offer the requested information not made available in any form

as evidence in the hearing. The ARB must exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: (1) the information sought to be excluded as evidence was not delivered at least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party.

Tax Code Section 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless: 1) the chief appraiser provided the reasoning for the modification or denial to the property owner in writing no later than the 14th day before the hearing date; and 2) evidence establishes that the additional reason was not known by the chief appraiser at the time the chief appraiser delivered the original notice of modification or denial.

VI. OTHER ISSUES

Compliance with the Law, Integrity, and Impartiality: Members of the ARB shall comply with the law and should act at all times in a manner that promotes public confidence in the integrity and impartiality of the ARB.

Patience and Courtesy: ARB members must be patient, dignified, and courteous to parties appearing before the ARB.

Bias or Prejudice: ARB members must perform their ARB duties and responsibilities without bias or prejudice.

Confidential Information: ARB members must not disclose or use confidential information acquired in the performance of ARB duties for any purpose unrelated to ARB duties.

Required Contents: The ARB's adopted hearing procedures must comply with Comptroller Rule 9.805 concerning ARB evidence exchange and retention and audiovisual equipment requirements. The rule requires that ARB procedures include specific items that may vary by ARB. The rule addresses: 1) the manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing on small, portable, electronic device; 2) how to retain the evidence as part of the ARB's hearing record; and 3) the audiovisual equipment provided by an appraisal district, if any, for use by a property owner or the property owner's agent.

This section of the ARB's hearing procedures must address each item required in Comptroller Rule 9.805.



Hidalgo County Appraisal District
2023-2024 Reappraisal Plan



Hidalgo County Appraisal District

Re-Appraisal Plan

2023 - 2024

Approved By:

Hidalgo County Appraisal District

Board of Directors

August 10, 2022

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EXECUTIVE SUMMARY

INTRODUCTION

Section 6.05 (i) of the Texas Property Tax Code (PTC) requires Appraisal Districts to develop a biennial written reappraisal plan and hold a public hearing to consider the plan. No later than September 15th of each even-numbered year, the Appraisal District Board of Directors must finally approve the reappraisal plan and distribute copies to the taxing units and the Comptroller within 60 days of board approval. This document serves as the biennial written reappraisal plan described above.

Hidalgo County Appraisal District (HCAD) is responsible for the appraisal of all classes of taxable property located within its jurisdictional boundaries. The boundaries include all property located in Hidalgo County. HCAD is responsible for the appraisal of approximately 305,528 real property parcels; 7,680 mineral accounts; and 41,168 business and other personal property accounts (including utilities). The District serves 50 taxing units. Those taxing units consist of 16 independent school districts, 20 cities, 1 county, 1 community college district, and 12 special use districts, such as drainage, irrigation, and emergency services. HCAD employs an outside appraisal firm to appraise minerals, oil and gas, utilities, and various other complex properties. Contract appraisers are also guided by the principles set forth in USPAP and a copy of this firm's valuation methodology is included in the district's appraisal manual.

In mass appraising property for the purpose of ad valorem taxation, HCAD subscribes to the Standards established by the International Association of Assessing Officers (IAAO). In addition, HCAD is guided by the principles set forth in The Appraisal Foundation's "Uniform Standards of Professional Appraisal Practice" (USPAP). USPAP Standards and Statements are included in this Appraisal Plan. In appraising property for ad valorem tax purposes, HCAD employs generally accepted appraisal methods and techniques. Our analysts conduct mass appraisal utilizing the three approaches to value: the cost, market, and income approaches.

Section 6.05(i), of the Texas Property Tax Code, Tax Code reads 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 have a public hearing to consider the proposed plan. Not later than the 10th 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

Texas Property Tax Code Sec. 25.18. Periodic Reappraisals.

(a) Each appraisal office shall implement a 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;

HCAD receives listings of all deeds filed with the Hidalgo County Clerk's office. Deeds are read and abstracted by clerical staff in the deed department of HCAD. Information is recorded in the computer assisted mass appraisal system (CAMA) software including grantor, grantee, date of recording, volume and page. Property identification numbers are assigned to each parcel of property.

Business personal property is located by canvassing the county street by street, using data sources such as yellow pages, sales tax permit holder lists and other business listing publications to ensure that all property owners are located. All businesses are mailed a rendition about January 1 of each year. Owners are required by law to list all their business personal property. Failure to render results in an automatic 10% penalty and a possible 50% penalty if a false rendition is filed. Lists of commercial vehicles are also purchased annually and these vehicles are tied to appropriate business accounts. Renditions are also required of utility companies, railroads and pipelines.

Oil and gas wells are discovered using Texas Railroad Commission records. Production records are processed by a contracted appraisal firm. Ownership is determined by records known as division orders.

HCAD utilizes a highly developed geographic information system (GIS) that show ownership lines for all real estate. Aerial photography is interfaced with the GIS for an Additional layer of vital information.

- (2) identifying and updating relevant characteristics of each property in the appraisal records;

All real estate is physically reviewed once every three years. HCAD's 16 school districts are reappraised on a three-year rotation. In 2023 the School Districts of Donna, P-SJ-A, Progreso, Mercedes, and Weslaco, will be reappraised. In 2024 the School Districts of Edinburg, Edcouch-Elsa, La Joya, La Villa, Monte Alto and Lyford will be reappraised. See Exhibit A of this plan for the proposed 2023 and 2024 work schedules. A category breakdown of properties to be appraised within each school district is also included. Appraisers drive the county and gather data about each home, commercial business or vacant tract. The appraisers walk from property to property measuring the structures and noting the condition of the property and noting any changes to the property since the last

physical inspection. In addition, the use of Aerial Photography (Pictometry) has become an integral part of the appraisal process for property inspections to insure quality of work. Pictures are taken to capture the property's current quality and condition. The appraiser notes the date of the physical inspection on the field card, and that information along with any property changes is entered in the Computer Assisted Mass Appraisal System (CAMA). The pictures are stored in the CAMA system and used to assist the appraiser in making decisions in the office. Other data stored in the CAMA system includes an exterior sketch of the improvement which allows for the calculation of square footage for the building and its components such as, garages, porches, patios, and other structures not attached to the main improvement. Other property characteristics maintained in the CAMA system are components found within the building such as bathrooms, fireplaces, air conditioning, roof type, roof pitch, wall heights and exterior finish. New property is discovered using building permits, utility hook up permits, aerial photography and driving the county.

Rural and urban acreage is inspected to verify existing agricultural use annually. New applications for agricultural use are inspected annually.

Business personal property is physically inspected annually. The quality and density of inventories are determined as of January 1, and the age and condition of furniture, fixtures, machinery and other equipment is noted. If the appraiser's observation differs from that of the rendition filed by the business owner, additional information is requested from the business owner and sometimes a value that differs from the rendered value may be assigned.

HCAD contracts with an appraisal firm that specializes in the appraisal of oil and gas properties, utilities, railroads and pipelines. Specialized software is used to determine well production, decline and economically recoverable reserves. The reserves are appraised discounting for the time it will take to recover them from the earth. Utility companies, railroad and pipelines are appraised using the income approach, where the net income is capitalized and allocating the resulting value to the various taxing entities in the county.

(3) defining market areas in the district;

Annually, appraisers combine similar types of properties into "neighborhoods". These neighborhoods or "market areas" typically have improvements of similar construction and type. Market sales that are used, define market areas and improvement and land schedules are developed accordingly. Apartments and commercial properties are categorized by market demand. Trade areas with similar rents, quality and age are combined to analyze sales and rental data. Economic factors weigh heavily when defining market areas. In some instances, large geographic areas of mixed-use property types can be viewed as a single market area because of location, such as property along the Texas/Mexico border, or because of the effects of a natural disaster, such as hurricanes and droughts. (See Exhibit B for list of HCAD neighborhoods/market areas and area map).

Market areas are also developed for land. Adjustments are determined based on location, size, topography and other characteristics recognized by market sales.

(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;

Each parcel of property has detailed information recorded in the CAMA system. Land attributes consist of legal description, dimensions, zoning, size, utilities, road access and any other special, unique or legal characteristics are noted and used for developing schedules and defining market areas. Each improvement record consists of a current sketch with measurements, a photograph of the improvement and individual property characteristics such as class, construction quality, year of construction, roof covering and style, exterior finish, number of bathrooms, fireplaces, heating and air conditioning, pools, out buildings and other attributes specific to the improvement.

- (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;

HCAD's computer assisted mass appraisal (CAMA) system utilizes 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. The model uses the cost approach to value to estimate the original cost of each building component. Market sales are studied for improvement contributions in each market area and adjustments to cost schedules are applied to each improvement via depreciation and market adjustment factors.

Similar models are used when appraising apartments, commercial and industrial properties, but market sales and income data are key components of the valuation process for these properties.

- (6) applying the conclusions reflected in the model to the characteristics of the properties being appraised; and HCAD uses conclusions reflected in appraisal model results to construct and maintain property classification guides identifying minimum property characteristics typical for each property class. By utilizing sales data for each neighborhood and market area, conclusions concerning age, quality, condition, construction components, depreciation and other variables are tested against the model's results.
- (7) reviewing the appraisal results to determine value. HCAD tests the results of its appraisal model values (appraisals) against market data (sales) to determine the accuracy and level of appraisal, as well as to monitor the integrity of the appraisal model (CAMA). Ratio study results are used to maintain and update appraisal schedules to achieve market value appraisals. Sales ratios are performed for each neighborhood and market area to determine if values assigned by the model fall within a 95% - 105% confidence interval level.

REVALUATION DECISION (REAPPRAISAL CYCLE)

HCAD by policy adopted by the Chief Appraiser and Board of Directors reappraises all property in the district at least once every three years, as required by Section 25.18, Property Tax Code. The District has been divided into three equal geographic areas defined by school district boundaries. HCAD's 16 school districts are reappraised on a three-year rotation. A reappraisal rotation will be administered to ensure that all three geographic areas are reappraised within the three-year period. School Districts or geographic areas scheduled for reappraisal for 2023 and 2024 are as follows:

2023

Donna ISD
Mercedes ISD
P-SJ-A ISD
Progreso ISD
Weslaco ISD

2024

Edinburg ISD
Edcouch-Elsa ISD
La Joya ISD
La Villa ISD
Monte Alto ISD
Lyford ISD

The reappraisal year is a complete appraisal of all properties in the geographic area; therefore, both years covered by this plan are reappraisal years.

REAPPRAISAL YEAR ACTIVITIES

1. Performance Analysis - The equalized values from previous appraisal year are analyzed with ratio studies to determine appraisal accuracy and appraisal uniformity overall and by market area within property categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* of the International Association of Assessing Officers.
2. Analysis of Available Resources - Staffing and budget requirements for appraisal year 2023 are detailed in the 2023 appraisal district budget and for 2024 will be analyzed during the 2024 budget process, as adopted by the Board of Directors. Existing appraisal practices, will be specified by district management. Information Systems (IS) support is detailed with year specific functions identified and system upgrades scheduled as necessary. Existing maps and data requirements are specified and updates scheduled as required.
3. Planning and Organization – A calendar of key events with critical completion dates is prepared for the district. This calendar identifies the key events for the preparation of the appraisal roll. A calendar is prepared and included for appraisal years 2023 and 2024. Production standards for field activities are calculated and incorporated in the planning and scheduling process in order to reach goals set by both district management and the Tax Code.
4. Mass Appraisal System – Computer Assisted Mass Appraisal (CAMA) system revisions required are specified and scheduled with Information Systems and the district's software vendor. All computer forms and IS procedures are reviewed and revised as required.
5. Data Collection Requirements – Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each appraisal year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle, and field or office verification of sales data and property characteristics.
6. Pilot study by appraisal year – New and/or revised mass appraisal models/schedules are tested each appraisal year. Ratio studies, by market area, are conducted using proposed values each appraisal year. Proposed values in each category are tested for accuracy and reliability using standardized testing procedures and ratio study statistics.
7. Valuation by appraisal year - Using market analysis of comparable sales and locally tested cost data, valuation models will be specified and calibrated in compliance with the supplemental standards from the International Association of Assessing Officers and the *Uniform Standards of Professional Appraisal Practice*. The calculated values will be tested for accuracy and uniformity using ratio studies
8. The Mass Appraisal Report – Each appraisal year the required Mass Appraisal Report will be prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6 of the *Uniform Standards of Professional Practice* (USPAP). The signed certification of the Chief Appraiser is compliant with STANDARD RULE 6–3 of USPAP.

9. Value Defense – Evidence to be used by the appraisal district to meet its burden of proof for market value and appraisal equity in both informal and formal hearings if specified and tested as applicable.

PERFORMANCE ANALYSIS

In each appraisal year, the previous appraisal year's equalized values are analyzed with ratio studies to determine appraisal accuracy and appraisal uniformity overall. In its annual procedures, the district tests values by market area within state property reporting categories. Ratio studies are conducted in compliance with the current Standard on Ratio Studies from the International Studies from the International Association of Assessing Officers. Mean, median, and weighted mean ratios are calculated as measures of central tendency for properties in each reporting category to measure the level of appraisal (appraisal accuracy). The median ratio is the primary measure of central tendency analyzed in each market area to indicate the level and accuracy of appraisal performance. The district also calculated the coefficient of dispersion and price related differential in each market area to indicate the uniformity or equity of existing appraisals.

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for tax year 2023 are detailed in the 2024 appraisal district budget, as adopted by the Board of Directors. This reappraisal plan is adjusted to reflect the available staffing for appraisal year 2023 and the anticipated staffing in appraisal year 2024. Staffing will impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in this time period.

APPRAISAL RESOURCES

The HCAD staff consists of the chief appraiser, assistant chief appraiser, associate chief appraiser, department supervisors, a human resource/personnel manager/accountant, analysts, appraisers, customer service, GIS, data processing, secretarial, and other support type personnel. HCAD currently employs 38 registered professional appraisers (RPA) and 14 appraisers registered with Texas Department of License and Regulation working toward obtaining and RPA. The HCAD Board of Directors employs a taxpayer liaison officer. At this time HCAD does not provide collection services; however, HCAD does provide technical support to the taxing units it serves.

HCAD appraisers are actively involved in the discovery, listing, and appraisal of all types of property. Properties are grouped by location, type, use, quality, and a variety of other quantitative data elements. A common set of data characteristics on each specific type of property is observed, listed, and collected during field inspection. Each appraiser is trained in the use of the District's appraisal manual, appraisal techniques, and methodology in the use of this information.

COMPUTER RESOURCES

Data is collected in the field and keypunch entered to the computer. The appraisal records are maintained on data base servers. The primary storage media: power edge data base servers. The District also employs the CD-ROM storage media on some projects. The HCAD appraisal software is a CAMA system (computer assisted mass appraisal). This system contains cost and depreciation schedules that utilize common data elements to assist in creating base values.

HCAD contracts with True Automation Inc. for appraisal administration software. HCAD employs the use of a server-based computer network with personal computers to form the CAD computer system. Further, the entire HCAD database is available to the public via the Internet at www.hidalgoad.org. This service provides instant access to individual property information including homestead, ownership, address, and some related appraisal data. This information includes square foot of living area, age, class, construction type, land size and a variety of other useful information.

MAPPING RESOURCES

HCAD utilizes a Geographic Information System (GIS) to maintain parcel data and maps for all of Hidalgo County. All GIS files are stored on a server and ARC/GIS version 10.4 is the current operating software. The District purchases aerial Imaging Software (Pictometry) and this is available on all HCAD desktops. Appraisers and other staff members can perform virtual property inspections or reviews. The software's capability allows HCAD to locate, identify and better understand taxable properties in our jurisdictions.

INFORMATION SOURCES

HCAD appraisal staff and administration collect data on local and regional economic forces that may affect value. Locational forces are carefully observed as we find location to be the most significant factor in determining the market value of property in our geographic area. General trends in employment, interest rates, availability of vacant land, and new construction trends are closely monitored. HCAD obtains information from local realtors, mail surveys, brokers, appraisers, and a variety of other sources, such as Marshall & Swift.

THE DATABASE

The District's database was constructed from property data obtained originally from Hidalgo County in 1982. Data received was on-site field-inspected and revised to create the foundation for our current database. Since the inception of the HCAD, this data-base has been continually updated to recognize the current status of the property records. A variety of programs designed to discover changes that may occur to data elements are maintained. Property inspections or drive-outs occur as the result of information gathered during various forms of analysis. Building permits, field review, renditions, reports of value, local news publications, tax offices, and the public are but a few of the sources of information considered by staff analysts during the discovery phase of the appraisal process. Information from building permits is compiled from local taxing units, sorted, and keypunched into our computer-assisted building permit system.

Data collection in the field requires preparation of maps, computer generated appraisal cards, and coordination of staff. Properties are grouped by type, location, and neighborhood prior to the start of the fieldwork. State Property Tax Assistance Division (PTAD) property types include Residential, Multi-Family, Commercial, Industrial, Farm and Ranch, Vacant Land and Acreage, Oil, Gas, and Mineral, Utilities, Business Personal Property, and other Special Inventory types.

Properties are also grouped by location within each of the sixteen (16) school districts. Within each school district are neighborhoods, or market areas, defined by the IAAO as the environment of a subject property that has a direct and immediate effect on value. The neighborhood concept is used in the grouping of all taxable property located in HCAD with the exception of some special use properties.

Existing appraisal practices, which are continued from year to year, are identified and district staff is appropriately trained in order to keep their skills current. In each reappraisal year, real property appraisal cost new tables and depreciation tables are updated and based upon cost data obtained from the Marshall Valuation Service (also known as *Marshall and Swift*). The preliminary values produced by these updates are tested against verified sales data and adjustments are made as necessary to fit the local market area. Income studies by commercial real property use type are conducted and models are updated from current market data. This includes a review of economic rents and capitalization rates from the local market, data obtained through the ARB hearing process, and information from published sources. Personal property density schedules are analyzed, tested, and updated based on cost data obtained by rendition and ARB hearing documentation.

Information Systems (IS) support is detailed with year specific functions identified and system upgrades are scheduled with the district's software vendor. Computer generated forms are reviewed for revisions based on year and reappraisal status. Legislative changes are scheduled for completion and also tested through coordination between the districts IS department in order to make these tools available to the appraisal staff.

HCAD, as well as all appraisal districts in Texas, is specifically hindered when valuing property due to the lack of mandatory sales disclosure. The lack of mandatory sales disclosure restricts the information that is available to CAD's when using the Sales Comparison Approach, especially on the high end of the value spectrum of residential property and with regard to most non-residential real property. The lack of mandatory sales price disclosure also impacts values developed via the income approach by restricting the type of data necessary to calculate an overall capitalization rate from sole comparable properties. Should mandatory sales price disclosure become law; the district will have an additional tool, with which to value property, which will foster further accuracy and equity in appraisals.

PLANNING AND ORGANIZATION

A calendar of key events with critical completion dates is prepared for the district. This calendar identifies the key events for developing the appraisal roll. A separate calendar is prepared for appraisal years 2023 and 2024. Production standards for field activities are calculated and incorporated in the planning and scheduling process. This plan encompasses the normal processes carried out for each year by the district; therefore, catastrophic events (pandemics) or significant legislative action may have a detrimental effect to the district's operation and require changes to this plan.

CALENDAR OF KEY EVENTS

2023 APPRAISAL YEAR		
Event	Beginning Date	Ending Date
Process Exemptions and Special Use Applications	8/1/2022	To Certification
Create 2023 Year layer in CAMA System	7/25/2022	7/29/2022
2023 Field Operations/Discovery Process – Appraisal Departments	7/27/2022	3/31/2023
Adopt Biennial Reappraisal Plan Covering 2023 and 2024	8/12/2022	9/09/2022
Adopt 2023 Appraisal District Budget - PTC 6.06(b)	9/14/2022	9/14/2022
TDLR Education Courses RPA tract as necessary	Year Round	Year Round
2022 Personal Property Renditions Mailed	12/28/2022	12/28/2022
2023 Statutory Date of Appraisal (Unless Sept 1 granted for Inventory)	1/1/2023	1/1/2023
Mailout Letter for 2023 Mileage Allocation (Business Personal Property)	1/16/2023	1/16/2023
Mailout 2023 Freeport Letter	1/16/2023	1/16/2023
Preliminary 2022 Property Value Study Released	1/31/2023	1/31/2023
Full Valuation Effort-Model Specification/Calibration Included	2/13/2023	3/31/2023
2022 PVS Protest Deadline if necessary	3/12/2023	3/12/2023
Valuation Review/Error Reports Cleanup – Edits and Checks	3/11/2023	7/5/2023
Send First Batch of 2023 PTC 25.19 Appraisal Notices	4/14/2023	4/14/2023
2023 Mineral Import from Vendor	4/5/2023	7/3/2023
2023 Certified Estimates of Value Due to School Districts - PTC 26.01(e)	4/30/2023	4/30/2023
Mail 2023 Mineral Notices	5/10/2023	5/28/2023
Turn Over 2023 Records (or soon thereafter) to Appraisal Review Board (ARB) - PTC 25.22	5/16/2023	5/16/2023
Send Subsequent Batches of 2023 Appraisal Notices as Necessary	5/10/2023	5/28/2023
Primary 2023 Protest Deadline – PTC 41.44	5/15/2023	5/15/2023
Formal 2023 Hearings Scheduled – Depending on Volume	5/17/2023	8/24/2023
Mailout Letter for Penalty Waiver for Rendition	5/31/2023	5/31/2023
Certification of the Appraisal Roll – PTC 26.01	7/25/2023	7/25/2023
Regular Scheduled Meetings: Board of Directors ARB Meetings	2 nd Wednesday Of the Month 3 rd Tuesday Of the Month	

CALENDAR OF KEY EVENTS

2024 APPRAISAL YEAR		
Event	Beginning Date	Ending Date
Process Exemptions and Special Use Applications	8/1/2023	To Certification
Create 2024 Year layer in CAMA System	8/1/2023	8/1/2023
2024 Field Operations/Discovery Process – Appraisal Departments	8/1/2023	3/22/2024
Adopt Biennial Reappraisal Plan Covering 2023 and 2024	8/12/2022	9/09/2022
Adopt 2024 Appraisal District Budget – PTC 6.06	9/08/2023	9/08/2023
TDLR Education Courses RPA tract as necessary	Year Round	Year Round
2024 Personal Property Renditions Mailed	12/27/2023	12/27/2023
2024 Statutory Date of Appraisal (Unless Sept 1 granted for Inventory)	1/1/2024	1/1/2024
Mailout Letter for 2024 Mileage Allocation (Business Personal Property)	1/17/2024	1/17/2024
Mailout 2024 Freeport Letter	1/17/2024	1/17/2024
Preliminary 2023 Property Value Study Released	1/31/2024	1/31/2024
Full Valuation Effort-Model Specification/Calibration Included	2/11/2024	3/28/2024
2023 PVS Protest Deadline if necessary	3/11/2024	3/11/2024
Valuation Review/Error Reports Cleanup - Edits and Checks	3/14/2024	7/1/2024
Send First Batch of 2024 25.19 Appraisal Notices	4/15/2024	4/15/2024
2024 Mineral Import from Vendor	4/4/2024	7/1/2024
2024 Certified Estimates of Value Due to School Districts -PTC 26.01(e)	4/30/2024	4/30/2024
Mail 2024 Mineral Notices	5/09/2024	5/30/2024
Turn Over 2024 Records (or soon thereafter) to Appraisal Review Board (ARB) – PTC 25.22	5/14/2024	5/14/2024
Send Subsequent Batches of 2024 Appraisal Notices as Necessary	5/09/2024	5/31/2024
Primary 2024 Protest Deadline – PTC 41.44	5/15/2024	5/15/2024
Formal 2024 Hearings Scheduled – Depending on Volume	5/22/2024	8/22/2024
Mailout Letter for Penalty Waiver for Rendition	5/31/2024	5/31/2024
Certification of the Appraisal Roll – PTC 26.01	7/25/2024	7/25/2024
Regular Scheduled Meetings: Board of Directors ARB Meetings	2 nd Wednesday Of the Month 3 rd Tuesday Of the Month	

MASS APPRAISAL SYSTEM

Computer Assisted Mass Appraisal (CAMA) system revisions are specified by the district management team and scheduled with Information systems and the district's software vendor. The district currently, and for the foreseeable future contracts with True Automation Software services. All automated forms and IS procedures are reviewed routinely and revised as required. The following details these procedures as it relates to the 2023 and 2024 appraisal years

REAL PROPERTY VALUATION

Revisions to cost models, income models, and market models are specified, updated, and tested each appraisal year. Market area boundaries are reviewed and adjusted as indicated by growth patterns and market preferences. Deeds are processed on an ongoing basis to transfer ownership, establish the basis for land size, and assign account numbers to newly platted lots as an addition to the appraisal roll. The district will also update and process exemption and special use appraisal applications as necessary and applicable.

Cost schedules are tested with market data (sales) to ensure that the appraisal district is in compliance with Texas Property Tax Code, Section 23.011. Replacement cost new tables as well as depreciation tables are based on cost data from the Marshall Valuation Service (also known as Marshall and Swift). The resulting schedules are tested for accuracy and uniformity using ratio study tools.

Land tables are updated using current market data (sales) and then tested with a ratio study. Value modifiers are developed for property categories by market area and tested on a pilot basis before deployment with a ratio study / calibration tools.

Income, expense, and occupancy data is updated in the income models for each property use category and market area. Cap rate studies are completed using current sales data when available and published sources are also utilized. The resulting models are tested using ratio study tools.

PERSONAL PROPERTY VALUATION

All income-producing business personal property located within District boundaries is subject to tax. Business use vehicles are also listed in the appraisal records and subject to ad valorem taxation. Personal property schedules are used to value business furniture, fixtures, equipment, and inventory. Additionally, personal property values are obtained by some other sources.

Business owners are required by Texas Law to render their business personal property each year. The appraiser considers rendered values during the appropriate phase of valuation analysis. Rendered values are often used as the basis for the CAD value if the value rendered is reasonable for the type of business and within acceptable ranges when compared to the HCAD/PTD or Marshall & Swift personal property schedules. Should the property owner choose not to render the property, or if the rendered amount does not fit acceptable ranges, then the HCAD/PTD schedule or the Marshall & Swift schedule is used to value the property.

Depreciation of the property is determined by the age of the property and its expected life. Valuation and depreciation schedules are included in the HCAD appraisal manual. Business vehicles are valued

based on NADA Used Car Guide trade-in value for the particular make, model, and age of the vehicle. The Appraisal District uses a report obtained from Texas Motor Vehicle Listings to determine ownership, make, model, and vehicle characteristics to determine NADA trade-in value. This report along with the aforementioned renditions and physical observations are used to discover and list vehicles that are taxable. When adverse factors, such as high mileage, are known, appropriate adjustments are made.

The U. S. Coast Guard and the Texas Parks and Wildlife Department provide lists to the CAD regarding taxable watercraft. The ownership, make, name, and type of watercraft are provided on these lists. Fair market value estimate of taxable watercraft is based on the same techniques used to value other business personal property.

NOTICING PROCESS

Texas Property Tax Code Section 25.19 appraisal notice forms are reviewed, edited for updates, and the appraisal district management team approves changes. These revisions include updates from the Comptroller's Property Tax Division as well as specific legislative changes as required. Updates also include the latest copy of the Comptroller's *Taxpayers Rights and Remedies*.

HEARING PROCESS

Protest hearing scheduling for informal and formal Appraisal Review Board hearings is reviewed and updated as required by protest load in order to certify by July 25TH according to law. 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 legal requirements.

DATA COLLECTION REQUIREMENTS

IDENTIFICATION AND UPDATE OF RELEVANT CHARACTERISTICS AFFECTING VALUE

Field and office procedures are reviewed and revised as required for the data collection process. Activities scheduled for each appraisal year include the review of new construction, demolition, remodeling, re-inspection of problematic market areas, and re-inspection of the universe of properties on a specific cycle (3 years per District's policy).

NEIGHBORHOOD ANALYSIS

Defining Market Areas

Initially, property is considered based on its location within particular boundaries. The most common boundary used to define location is the school district boundary. In all types of property, valuation analysis and neighborhood analysis are conducted on school districts. The IAAO defines a neighborhood as the environment of a subject property that has a direct and immediate effect on value. For our purposes, the neighborhood boundary is the environment of the subject property. The neighborhood concept is used in the grouping of all taxable property located in HCAD with the exception of some special use properties.

According to The Appraisal of Real Estate 12th Edition, a market area is "the defined geographic area in which the subject property competes for the attention of market participants." The district staff group's

properties by market area, which are considered to be “Neighborhoods” for the purposes of valuation and analysis. The district staff will assign neighborhood codes to comparable properties conforming to the definition of a market area; giving specific consideration to market characteristics and the specific life cycle of the neighborhood in compliance with *USPAP* Standards.

The chart below shows the current number of neighborhoods or market areas determined by market analysis for the school districts included in HCAD’s 2023– 2024 reappraisal plan. **Exhibit B** of this report shows those market areas receiving market adjustments to land and/or improvement schedules based on market research.

Number of Designated Neighborhoods by Market Areas School Districts in HCAD 2023 Re-Appraisal Year					
ISD	Donna	Mercedes	P-SJ-A	Progreso	Weslaco
#NBHDS Market Areas	744	222	1,845	138	857

Number of Designated Neighborhoods by Market Areas School Districts in HCAD 2024 Re-Appraisal Year						
ISD	Edcouch- Elsa	Edinburg	La Joya	La Villa	Lyford	Monte Alto
#NBHDS Market Areas	231	2,104	1,196	45	4	58

Source: Hidalgo CAD

NEW CONSTRUCTION/DEMOLITION

New construction field and office review procedures are identified and revised as required in order to complete the data collection phase. Field production standards are established and procedures for monitoring tested to meet field review deadlines. Sources of building permit data is confirmed and system input procedures are identified. The process of verifying the demolition or new construction of improvements is specified by each department. Building plans and or blueprints are obtained and dimensions are entered into the system by data collections staff. The appraisal staff checks the accuracy of the measurements in the field during data review. This critical annual activity is projected and entered on the key events calendar for each appraisal year.

REMODELING

Market areas with extensive improvement remodeling are identified, verified, and field activities scheduled to update property characteristic data. Updates to valuation procedures are tested with ratio studies before being finalized in valuation modeling. This field activity is also posted to the key events calendar and is monitored carefully to finish by the established deadlines.

RE-INSPECTION OF PROBLEMATIC MARKET AREAS

Real property market areas, by property classification, are tested for: low or high protest volumes; low or high sales ratios; or high coefficients of dispersion. Market areas that fail any or all of these tests are determined to be potentially problematic. Field reviews are scheduled to verify and/or correct property characteristic data and review neighborhood delineation. Additional sales data is researched and verified as applicable. In the absence of adequate market data, clusters of comparable neighborhoods are identified for use in valuation and defense.

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 4-6 years. The re-inspection includes the use of photography and imagery to augment an individual onsite visit. The annual re-inspection requirements for appraisal years 2023 and 2024 are identified by property type or property classification and scheduled on the key events calendar as part of the field operation.

FIELD OR OFFICE VERIFICATION OF SALES DATA AND PROPERTY CHARACTERISTICS

Sales information must be verified and property characteristic data contemporaneous with the date of sale is captured in the sale record. The sales ratio tools require that the property that sold must equal the property appraised in order that statistical analysis results will be valid. In the event that these are not equal, the sale is usually excluded from the observation pool in the ratio study.

OFFICE AUDIT

The sales ratio analysis and associated individual property value audit or review is conducted in the office on a year around basis. As stated above, properties that do not fit a homogenous statistical profile are set aside for review by a senior appraiser. In all classes of property, a number of different reports are generated on our computer to provide information on statistical measures, i. e. percent of

increase, increase from prior year, percent of change to land value, percent of change to improvement value, etc. This type of information along with the other forms of analysis described in this report often helps locate areas or property types in need of reappraisal.

MARKET ADJUSTMENT

The Ratio Study Procedures provide accurate information regarding the level of appraisal of the various classes and categories of properties. For the purpose of valuing residential property, the CAD approach to value is described by the IAAO as a hybrid cost-sales comparison approach. This commonly accepted mass appraisal technique considers local influences not always accounted for in the cost approach. The following equation explains this theory: $MV = MA (RCN - D) + LV$.

Where MV equates to market value, MA equals market adjustment, RCN-D is the replacement cost new of the dwelling, less depreciation, and LV is the estimate of land value based on highest and best use. Market value equals market adjustment times RCNLD + land.

In areas where the sales ratio indicates that the property located within a given neighborhood is not being appraised at the legally permissible level of appraisal, the market adjustment process described in the previous paragraph is conducted. Base cost estimates are compared to sales and a ratio is derived. The ratio is divided into a target ratio, and a neighborhood adjustment factor is determined. Each homogenous parcel in that given neighborhood is programmatically adjusted according to the factor derived from the process. This adjustment factor is keypunched to a computer program and each parcel is adjusted programmatically. Ongoing neighborhood analysis and delineation ensures the accuracy of this process.

PILOT STUDY

New and/or revised mass appraisal models are tested on randomly selected market areas. These modeling tests (sales ratio studies) are conducted each appraisal year. 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 model calibration are in compliance with *Uniform Standards of Professional Appraisal Practice*, STANDARD RULE 5.

VALUATION BY APPRAISAL YEAR

Using market analysis of comparable sales and locally tested cost data, specific income and expense data, and information gathered from renditions, valuation models are specified and calibrated in compliance with the 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 by market area and property category. Performance standards utilized are those as established by the *IAAO Standard on Ratio Studies*. Property values in all market areas are reviewed each reappraisal year and updated as indicated by existing market data.

The following details the planned valuation methods by department and or property type:

RESIDENTIAL REAL PROPERTY

Cost Approach

The district uses a hybrid cost-market approach when valuing residential properties. The comparative unit, also known as the square-foot method, will be used to develop an indication of the basic cost of a

structure. Adjustments will then be made for amenities of individual properties based upon characteristics that affect value in the market. The district's cost tables are, and will continue to be, based upon information obtained from the Marshall Valuation Service, also known as *Marshall and Swift*. These cost figures are adjusted to the local market to reflect current local labor and material costs. Neighborhood Market Adjustment factors will be developed from appraisal statistics provided by ratio studies to ensure that estimated values reflect both the supply and demand side of the market in each specific neighborhood.

The following equation is the hybrid model used by the district:

$$MV = [RCNLD] MA + LV$$

In the formula above, the replacement cost new less depreciation (RCNLD) of the improvements are multiplied by the appropriate neighborhood market adjustment factor (MA) to arrive at a current improvement value. The current improvement value is added to the land value (LV) to arrive at an estimate of market value (MV). Market adjustments will be applied uniformly within neighborhoods to account for market preferences affecting value in each location throughout the district.

Residential land values will be estimated using the base lot method, square foot method, or acreage method of appraisal. The individual method utilized in each neighborhood is designed to mirror the market in that area. As such, the chosen method for each individual neighborhood will be selected based upon how properties are selling or which method best accounts for perceived differences among the universe of properties. There are four accepted methods of land valuation; the comparable sales approach, allocation by abstraction, allocation by ratio, and the capitalization of ground rent. The district will utilize elements of all of these land valuation methods depending upon market area and availability of market data. In areas where insufficient vacant land sales exist, the district will utilize the allocation methods to establish land values in a neighborhood. The appraisers will develop a base lot or primary land rate and assign land tables to each neighborhood. Land adjustments will be applied to individual properties, where necessary, to adjust for such influences as view, shape, size, and topography, and any other characteristic that affects value in a neighborhood.

If neighborhood statistics indicate that values need to be updated, the appraiser will employ cost calibration to bring the initial values closer to what the market indicates values should be in that area. This process involves comparing the initial depreciated cost figures for properties that sold to the sale contributory improvement values of those properties (Sale Price – Land Value). An adjustment factor is calculated for each property in the data pool and statistics are calculated for the indicated adjustments. The factor that best represents the acceptable range of market value is selected for each neighborhood. The sales used to determine the market adjustment factor will reflect the market influences and conditions for the specified neighborhood, thus producing more representative and supportable values. The market adjustment factor calculated for each neighborhood will be applied uniformly to all properties within that neighborhood and a second set of ratio study statistics will be generated to compare the level and uniformity of values in the neighborhood as adjusted.

Sales Comparison Approach

As indicated in *Property Appraisal and Assessment Administration* (IAAO, 1990), in the absence of a sale of the subject property, sales prices of comparable properties are usually considered the best evidence of market value. The sales comparison approach mimics the behavior of the market by comparing the properties being appraised with comparable properties that have recently sold. Their sales prices will

then be adjusted for differences from the subject and a market value for the subject is estimated from the adjusted sales prices of comparable properties.

At present, the district does not develop estimates of value for single-family properties using the traditional sales comparison approach in mass for valuation purposes. The district's software package allows for the creation of sales comparison grids that adjust for characteristic differences among properties, but the district has yet to value entire neighborhoods through this application of the market approach. The sales grids that are generated are utilized most frequently during the appeals process but may be utilized for valuation more widely in the future as time and available data permit.

Income Approach

The income approach is based on the principle that the value of an investment property reflects the quality and quantity of the income it is expected to generate over its economic life. In other words, value is the estimated present value of future benefits. The appraiser must estimate income from a property and capitalize the income into an estimate of current value.

The model used to estimate the present value of income expected in the future is represented by the following formulas known as IRV.

$$\text{Value} = \text{Income} / \text{Rate}$$

The income approach is most suitable for types of properties frequently purchased and held for the purpose of producing income, such as apartments, commercial buildings, and office buildings. It is not conducive to the valuation of single-family residential properties as these properties are purchased by consumptive users and therefore, do not routinely generate an income stream.

INVENTORY RESIDENTIAL PROPERTY

Residential improved and vacant property is appraised in compliance with Section 23.12 (a) of the Texas Property Tax Code.

In general, the district uses its land value estimates and the actual itemized construction, labor, and material costs, plus other soft or indirect costs to estimate market value as of the appraisal date to estimate the value of improved inventory. The market values of improved inventory will be reviewed annually and inventory adjustments will be eliminated when ownership transfers from the developer or builder.

Vacant residential inventory will be valued using a discounted cash flow formula that considers value relative to the income or cash flow, an appropriate discount rate, and the amount to time that the property is likely to be held or lots sold out of inventory. Since there is no legal requirement that developers or builders render their inventory, a preliminary estimate of inventory value may be difficult to estimate. In these cases, inventory discounts will be applied as a result of an appeal.

LAND ANALYSIS

Land analysis is conducted generally by our experienced market analysts. Highest and best use determinations generally occur at this time. Base lot square footage rates, acreage rates, primary and residual price rates, and hard code unit prices are established during this phase of the appraisal

operation. A computerized land table containing the necessary information by ISD and neighborhood, and any other pre-specified area, assist the analyst in consistently valuing land based on its location, size, configuration, and topography elements. When possible, the sales comparison approach is used to assist in the development of unit prices. The land appraisal techniques of allocation by abstraction and allocation by ratio are used to best reflect the value of the land as vacant in areas where build-out has occurred or in areas where vacant land sales are not available.

APPRAISAL OF RURAL LAND

This section provides general guidelines to assist appraisers in the market valuation of rural lands. Appraised values based on market valuation must be established for all taxable land in each taxing jurisdiction, regardless of whether the land qualified, or would qualify, for productivity valuation under either Article VIII, Section I-d of Section I-d-1 of the Texas Constitution. Market values so determined must be submitted to the Appraisal Review Board for determination of protests for all taxable land in each jurisdiction, including land that qualifies for productivity valuation. In addition, appraised values based on market valuation must be retained for land receiving productivity valuation for rollback purposes.

The rural land market can best be understood by dividing it into three distinct types of markets—the production, investment, and consumptive land markets--each based on the principal factor which influences value.

Discussion of these market influences and common examples of each are presented below.

THE PRODUCTION OF LAND MARKET

The principle factor influencing value of rural land in the production land market is the income potential associated with agricultural production. In the production land market, land values will reflect the productive capacity of soils, the availability of irrigation water, and the topographic features which influence the ability of a producer to use the land for agricultural purposes. Most areas of the Texas Rio Grande are still dominated by production-market influences.

THE INVESTMENT LAND MARKET

The principal factor influencing the market value of rural land in the investment land market is the appreciation potential of land investments. The investment land market is not composed strictly of speculators who purchase land with the intent to make a quick profit by resale, but also includes individuals who purchase land for conversion into subdivisions or for other types of development. In addition, the investment land market includes individuals who purchase land as a means of preserving their capital for a later use, or as a hedge against inflation. Although investment-market influences exist in all areas of the state, they are the principal market influences in suburban areas.

THE CONSUMPTIVE LAND MARKET

The principal factor influencing the market value of rural land in the consumptive land market is the satisfaction that land ownership provides. The consumptive land market is often characterized by the purchase of small tracts of land to be used for recreational purposes. For instance, an individual who lives in a city or town may purchase a 10-acre tract of land in a rural area to visit on weekends with his

family. Generally, the value of land located within 200 miles of major population centers is most heavily affected by consumption-market influences.

The most distinctive features of the rural land market are that all three types of market influences, in combination with supply, establish market values. For this reason, it is important that the appraiser be knowledgeable of the key factors that influence value and of the relative influence each of these factors has upon value when establishing procedures for the valuation of rural land in a jurisdiction.

ANALYSIS OF LOCAL MARKET

From a practical standpoint, using a fee-appraisal approach to appraise each individual tract of land in a jurisdiction is not possible. Fee appraisers make detailed appraisals of individual parcels by obtaining comparable sales of other land in the jurisdiction and adjusting each comparable sale to the subject property to estimate the value of the subject property. In this way, fee appraisers allow market transactions that have occurred regarding other properties to define the market value of the subject property. Common types of adjustments made by fee appraisers to comparables in estimating market values of subject properties include adjustments for date of sale, for size of tract, for productivity factors, for improvement value, and for special amenities.

Central appraisal district appraisers must also use market transactions to define factors that influence rural land values in their jurisdictions. However, unlike fee appraisers, these appraisers cannot compare each tract individually to each market transaction identified to make adjustments because of the volume of properties to be appraised. Appraisal office appraisers must, therefore, incorporate the factors indicated by market transactions into general standards or schedules of value. Such schedules are normally comprised of per acre prices that will be multiplied by the number of acres in an individual tract to develop an estimate of the value of the tract. Schedules of this kind should be divided into as many categories or classes as are necessary to reasonably reflect market values when applied to individual tracts of land found in the jurisdiction.

COMMERCIAL AND MULTIFAMILY REAL PROPERTY

Cost Approach

The cost approach to value will be applied using the comparative unit, or square foot method of cost estimating. The following is the basic model that the district utilizes when employing the cost approach:

$$MV = RCNLD + LV$$

This methodology involves the use of national sources of cost data as well as actual cost information gathered from the local market whenever possible. Cost models utilized by the district are based on data obtained by the Marshall Valuation Service also known as *Marshall and Swift*. These costs include comparative base rates, per unit adjustments, and lump sum adjustments as appropriate and necessary to account for the specific factors affecting value. Time and location modifiers will be applied as necessary to adjust cost data to reflect conditions in a specific market as well as changes in costs over a period of time. A cost estimate will be generated by the appraisal staff based upon the cost schedules as they are applied to the specific characteristics of the subject property of the appraisal.

Depreciation schedules have been implemented for economic lives and condition that is typical of each major class of commercial property-by-property use. The schedules utilized by the district are

developed using recognized sources and mirror *Marshall and Swift*. These schedules will be tested annually to ensure they will be reflective of current market conditions in Hidalgo County. The actual and effective ages of improvements are judged by the appraiser and noted in the improvement records contained within each property record. Effective age estimates will be based on the utility of the improvements relative to the improvement's total economic life, condition, and its competitive position in the marketplace. These adjustments are generally determined during field operations.

Certain adjustment factors such as external and or functional obsolescence will be applied to properties as applicable based upon market data. These adjustments will typically be applied to a specific property type or location and will be developed through ratio studies or other market analyses. Accuracy in the development of the cost schedules, condition ratings, and depreciation schedules usually minimize the necessity of this type of an adjustment factor.

The sum total of depreciation, also expressed as the loss in value from all causes, is subtracted from the replacement cost new of the structure to arrive at a replacement cost new less depreciation (RCNLD).

The cost approach requires the district to value the land utilizing one of the four accepted methods of land valuation: the sales comparison approach, allocation by abstraction, allocation by ratio, or the capitalization of ground rent. Once the land is valued by the method deemed most appropriate in terms of the data available, the resulting land value is added to the RCNLD of the improvements to yield an estimate of market value by the cost approach. Any estimate of value completed by the cost approach will be made in accordance with Section 23.011 of the Texas Property Tax Code.

Sales Comparison Approach

Pertinent data from actual sales of properties will be obtained throughout the year and the appraisal staff will analyze the relevant information. This data will be utilized in all aspects of the appraisal process.

Sales of similarly improved properties will provide a basis for the test of depreciation schedules used in the cost approach, rates and multipliers used in the income approach, and as a direct comparison in the sales comparison approach. Improved sales will also be used in ratio studies, which afford the appraiser a means of judging the present level and uniformity of the appraised values. The ratio studies used are in compliance with the current IAAO *Standard on Ratio Studies*.

Based on the market data gathered and analyzed by the appraisal staff, the cost and income models will be calibrated annually. The calibration results will be added to the schedules and models in the CAMA system to apply to all commercial properties in the district as appropriate. Any estimate of value completed by the sales comparison approach will be made in accordance with Section 23.013 of the Texas Property Tax Code.

Income Approach

The income approach to value will be applied to those real properties that are typically viewed by market participants as income producing. Income producing properties are those that are bought and sold based on the property's ability to produce an income; therefore, the price paid for a property is directly related to the amount of income the property is capable of producing. The appraisal staff utilizes income and expense data furnished by property owners; data collected by staff and information from local market study publications. Income models by property use and neighborhood / market area

are developed and deployed for use in valuation.

The following model is the basis for commercial property valuation by the income approach:

$$\begin{array}{r} \text{PGR} \\ -\text{V\&C} \\ \hline \text{EGR} \\ +\text{SI} \\ \hline \text{EGI} \\ -\text{Allowable EXP} \\ -\text{Reserves for Replacement} \\ \hline \text{NOI} \\ \text{Value} = \text{NOI/CAP Rate} \end{array}$$

This income model reflects the normalization of an income stream from Potential Gross Rent at 100% occupancy to an indication of Net Operating Income. The process involves estimating the rental producing capacity of the subject property under prudent management (PGR). Market derived vacancy and collections (V&C) losses are subtracted from the potential gross rent to arrive at effective gross rent (EGR). Any net income from secondary property uses (vending income or parking income, etc.) (SI) are added to the effective gross rent to yield an estimate of effective gross income (EGI).

Allowable expenses are the expenses that are recurring annual expenses necessary to operate the property sufficiently to achieve the projected level of effective gross income. These vary by property type and are researched by the commercial appraisal staff. Once identified or projected, the allowable expenses are subtracted from the effective gross income. Reserves for replacement are estimated by considering the amortized costs of replacing certain building components whose economic lives are shorter than total economic life of the improvement (carpets, roof cover, air conditioning, etc.). Generally, these are calculated by either dividing the replacement cost new of the item by its economic life, a flat reserve amount per unit justified by the market, or a percentage of EGI; whichever is deemed appropriate. Once all allowable expenses and reserves have been identified or calculated, these amounts are subtracted from the effective gross income to yield an estimate of net operating income (NOI).

Rates and multipliers will be used to convert the income stream into an estimate of market value. These include gross income multipliers, overall capitalization rates, and discount rates. Each of these is used in specific applications. Rates and multipliers also vary between property types, as well as by location, quality, condition, design, age, and other factors. Therefore, application of the various rates and multipliers will be based on a thorough analysis of the market.

Direct Capitalization will be used in the income approach models. This methodology involves dividing the net operating income by the appropriate capitalization rate to arrive at an indication of market value for a specific property. Capitalization rates utilized will be derived from the market as to estimate what a market participant would require from an investment as of the date of appraisal. Additionally, overall capitalization rates may be derived from the summation method, band-of-investment, debt coverage ratio, or obtained from published sources for similar properties. The capitalization rates utilized will relate directly to satisfying the market return requirements of both the debt and equity positions of a real estate investment.

In valuing property by the income approach, the district will consider the income characteristics of all properties, as they are available. Adjustments will be made as necessary and appropriate and the

models, schedules, and value indications developed will be made pursuant to section 23.012 of the Texas Property Tax Code.

UTILITIES, RAILROADS, AND PIPELINES

HCAD will contract with an appraisal firm with specific expertise for the valuation of utility, railroad, and pipeline properties. These properties will be reappraised annually by the firm using recognized methods and techniques as required by the *Uniform Standards of Professional Appraisal Practice*. The appraisal models considered in the valuation of these properties will be:

$$\begin{aligned}MV &= RCN - D \\ \text{And} \\ \text{Allocated Unit Appraisal}\end{aligned}$$

Each of the values produced by these models will be considered and the property value will be allocated to the taxing entities based upon the method that is deemed most appropriate by property type.

The appraisal firm(s) will consider all factors affecting value, conduct physical inspection as necessary, research information from published sources, and receive copies of renditions from property owners in the development of their appraisal. Based upon the information gathered in these processes, data characteristics of these properties will be updated annually in accordance with tax code requirements.

MINERAL INTERESTS

HCAD will also contract with an appraisal firm with specific expertise in the appraisal of oil and gas properties to value mineral interests. The appraisal firm will reappraise these properties annually.

The appraisal firm(s) will utilize a form of yield capitalization of the income approach called Discounted Cash Flow Analysis (DCF) in order to accurately value these interests. The factors affecting the value of mineral interests include reserve estimates, production volume and pattern, product prices, operator expenses, and the discount rates applied to discount future income into an indication of present worth. As mineral reserves are subsurface in nature, this situation makes specific physical inspection unavailable as a method of collecting data. The appraisal firm(s) will collect data from the Texas Railroad Commission, Comptroller of Public Accounts, and renditions from owners, published sources, and data services to identify characteristics affecting value. All of the information gathered will be considered in the estimation of the value of mineral interests

SPECIAL VALUATION PROPERTIES

HCAD values agricultural and wildlife management land in compliance with the Comptroller's *Manual for the Appraisal of Agricultural Land*. This publication prescribes that the cash lease and the share lease methods of appraisal are appropriate when developing productivity value estimates.

The cash lease method is a modified income approach using the lease amount (income per acre) minus expenses (landowner) to yield the "net-to-land" value per acre. "Net-to-land" values will be averaged for a five-year period to give an average "net-to-land" factor that will be divided by the appropriate capitalization rate for the year to give a value per class of agricultural production. The agriculture appraisal staff will collect lease data from owners and lessees on an ongoing basis in order to develop "net-to-land" figures by agricultural classification.

BUSINESS AND INDUSTRIAL TANGIBLE PERSONAL PROPERTY

These property types will be valued each appraisal year by the district's appraisal staff. The Personal Property Department engages in an annual canvas field review to identify new businesses to be added to the roll, movement of existing businesses to different locations or business closings, and data review of current property characteristics in property records. Once pertinent data is updated in the field, property rendition forms will be sent to owners in order that they may declare their taxable business personal property according to current law. The information obtained from renditions will be utilized by the district to develop an estimate of market value. Generally, estimates of value developed for industrial and personal property will be produced by mid to late March of each appraisal year. The notices of appraised value for these property types are generally mailed in early to mid-April.

Cost Approach

The primary approach to the valuation of business and industrial personal property will be the cost approach. Cost schedules will be developed by the district's staff and applied to specific business codes. These schedules will be reviewed and updated annually to conform to changing market conditions.

Valuation models will be created and refined using actual original cost data obtained from renditions to derive the replacement cost new (RCN) per applicable unit for a specific category of assets. The data obtained will be compiled for review and models will be built and or adjusted as necessary. The revised models will be tested in accordance to accepted methods and techniques.

These model values will be used specifically to estimate the value of new accounts for which no property owner's rendition is filed. The models will also be utilized to test renditions filed by property owners or their agents. In the event that property rendition information falls significantly outside of a statistical tolerance from the model, further review of the property may be conducted.

The percent good depreciation factors utilized will be based on the depreciation schedules for furniture, fixtures, and equipment as developed by district staff tested against *Marshall and Swift*. This mass appraisal percent good depreciation schedule is used to ensure that estimated values are uniform and consistent within the market. RCN and percent good depreciation factors will be utilized to develop value estimates using the following formula:

$$MV = RCN \times \text{PERCENT GOOD FACTOR}$$

Leased equipment and multi-location assets may be valued using original costs and percent good depreciation schedules mentioned above.

Sales Comparison Approach

Business personal property is typically sold as part of the business as a whole, which makes this approach less suitable for valuing most personal property. This approach is generally suitable for the valuation of certain types of vehicles and heavy equipment. Value estimates for vehicles will be based on data furnished by recognized sources such as NADA among others. Any sales of personal property will be considered and appropriate weight will be given based upon individual circumstance.

Income Approach

The income approach has limited use in the appraisal of machinery, equipment, furniture, fixtures, and leasehold improvements because of the difficulty in estimating future net benefits. The exception to this is in the case of leased equipment. When reliable data on equipment leases is available, the income approach may be used to estimate the fair market value of the equipment.

THE MASS APPRAISAL REPORT

Each appraisal year the required Mass Appraisal Report will be prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). 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 will be compliant with STANDARD RULE 6-9 of USPAP.

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 annually.

A variety of evidence is utilized by the district depending on the property type of the subject of the protest. In addition, the district updates the evidence supplied to an owner, agent, or the Appraisal Review Board to be contemporaneous with the valuation procedures utilized. Some examples of the evidence that may be used include, but are not limited to:

1. Property sales information
2. Property sales adjustment grids
3. Property equity adjustment grids
4. Gross Rent / Income Multiplier data
5. Proforma and actual income data
6. Property characteristics data including photos as applicable
7. Aerial photography
8. Cost approach reports as applicable
9. Property Renditions as applicable
10. Published reports regarding cost, market, or income data
11. Schedules and or models utilized
12. Any other information collected by the district

Exhibit “A”

HIDALGO CAD 2023 RE-APPRAISAL PLAN WORK TIMELINE (PROPOSED)

August thru September 2022

Commence Re-appraisal Fieldwork (Real Property Inspections) for Donna, Mercedes, P-SJ-A, Progreso, and Weslaco ISDs
Commence and finish Re-appraisal Fieldwork with Mobile Home Parks (Personal Property) for all ISDs
Work Rechecks (Revisions)
Discover new subdivisions
Data Entry

October thru December 2022

Commence Business Personal Property inspections for all ISDs
Continue Re-appraisal Fieldwork (Real Property Inspections) for Donna, Mercedes, P-SJ-A, Progreso, and Weslaco ISDs
Commence working building permits for Non-Reappraisal areas
Review and analyze cost table and compare new construction costs from all residential properties
Quality Control
State Clerical Report
Review problem areas (discovered from conference hearings and current sales reports)
Data Entry

January thru March 2023

Drive out to new construction areas to measure new improvements and place them on tax roll
Finish working building permits for Non-Reappraisal areas
Work rechecks
Finish Re-appraisal Fieldwork (Real Property Inspections) for Donna, Mercedes, P-SJ-A, Progreso, and Weslaco ISDs
Finish Business Personal Property inspections for all ISDs
Redefine neighborhoods if necessary
Quality control
Perform Sales Analysis/Sales Data
Test results of neighborhood adjustments with sales ratios
Audit Final Values
Data Entry

April thru July 2023

Prepare final sales reports and maps for protest season
Appraisal Records submitted to the ARB
Notices of Appraised Value (25.19) are sent to property owners
Protests Filed/Heard/Determined (Informal/Formal procedures)
Appraisal Roll is certified

*****See Network for all weekly production report*****

HIDALGO CAD 2024 RE-APPRAISAL PLAN WORK TIMELINE (PROPOSED)

August thru September 2023

Commence Re-appraisal Fieldwork (Real Property Inspections) for Edinburg, Lyford, La Villa, Edcouch-Elsa, Monte Alto, and La Joya ISDs
Commence and finish Re-appraisal Fieldwork with Mobile Home Parks (Personal Property) for all ISDs
Work Rechecks (Revisions)
Discover new subdivisions
Data Entry

October thru December 2023

Commence Business Personal Property inspections for all ISDs
Continue Re-appraisal Fieldwork (Real Property Inspections) for Edinburg, Lyford, La Villa, Edcouch-Elsa, Monte Alto, and La Joya ISDs
Commence working building permits for Non-Reappraisal areas
Review and analyze cost table and compare new construction costs from all residential properties
Quality Control
State Clerical Report
Review problem areas (discovered from conference hearings and current sales reports)
Data Entry

January thru March 2024

Drive out to new construction areas to measure new improvements and place them on tax roll
Finish working building permits for Non-Reappraisal areas
Work rechecks
Finish Re-appraisal Fieldwork (Real Property Inspections) for Edinburg, Lyford, La Villa, Edcouch-Elsa, Monte Alto, and La Joya ISDs
Finish Business Personal Property inspections for all ISDs
Redefine neighborhoods if necessary
Quality control
Perform Sales Analysis/Sales Data
Test results of neighborhood adjustments with sales ratios
Audit Final Values
Data Entry

April thru July 2024

Prepare final sales reports and maps for protest season
Appraisal Records submitted to the ARB
Notices of Appraised Value (25.19) are sent to property owners
Protests Filed/Heard/Determined (Informal/Formal procedures)
Appraisal Roll is certified

*****See Network for all weekly production report*****

Hidalgo CAD 2023 Re-Appraisal Plan Estimated Parcel By ISD						
	Description	Donna	Mercedes	P-SJ-A	Progreso	Weslaco
A	Single Family Residence	18,760	5,388	32,671	1,767	18,952
B	Multi--Family Residence	196	79	1,438	21	489
C	Vacant Lot	2,560	1,098	3,820	407	3,008
D	Agricultural	1,448	988	884	453	1,059
E	Farm or Ranch Improvement	718	312	333	149	660
F	Commercial/Industrial Real	1,039	318	2,653	145	1,445
G	Oil and Gas Subsurface	147	6	826	4	12
J	Industrial	132	58	165	33	92
L	Commercial Personal	917	520	3,405	136	1,701
M	Tangible Property-Mobile Homes	1992	213	4,248	38	3,063
O	Residential Inventory	25	2	32	0	289
S	Special Inventory	93	9	170	7	42
X	Totally Exempt Property	894	594	1,492	174	1,047

Hidalgo CAD 2024 Re-Appraisal Plan Estimated Parcel By ISD							
		Edinburg	Edcouch-Elsa	La Villa	Monte Alto	Lyford	La Joya
A	Single Family Residence	40,591	4,847	682	1,138	19	28,027
B	Multi--Family Residence	2,399	62	3	8	0	397
C	Vacant Lot	6,588	792	155	348	15	3,937
D	Agricultural	5,643	582	566	1,021	351	2,866
E	Farm or Ranch Improvement	3,413	308	95	377	50	1,688
F	Commercial/Industrial Real	2,717	351	31	57	8	1,640
G	Oil and Gas Subsurface	3,895	14	93	1	0	2,649
J	Industrial	448	72	34	33	8	173
L	Commercial Personal	3,215	362	30	36	1	1,582
M	Tangible Property -Mobile Homes	1,797	95	19	84	3	1,144
O	Residential Inventory	275	1	0	1	0	295
S	Special Inventory	108	13	0	2	0	104
X	Totally Exempt Property	1,875	379	200	67	30	1,094

HIDALGO COUNTY APPRAISAL DISTRICT ANNUAL EVENTS CALENDAR

JANUARY	EVENT	DEPARTMENT STAFF	COMMENTS
	Source-Property Tax Calendar		Property Tax Code (PTC)
1	New Appraisal Year Departments begin working on:		
	Accounts flagged for review, 4th quarter building permits, and pick-up of new construction continues	Appraisal	
	Sales Ratio Analysis begins	Appraisal	
	New businesses, work sales permits, renditions & Mobile Home Park tenant lists	Personal Prop	
	Mail & process Homestead Exemptions for new owners	Taxpayer Info	
	Continue setting up new subdivision plats & ownership updates & map projects	Mapping	
	Date that values and qualification for certain exemptions are determined (except for inventories appraised Sept. 1)		PTC Sections 11.42, 23.01, 23.12
	First Quarter Allocation letters sent to Taxing Entities along with 1 st Quarter invoice	Accounting	
2	Date rendition period begins; continues through April 1 st		PTC Section 22.23
	Print & Mail Business Personal Property Renditions- businesses, watercraft & aircraft	Personal Property	
	Administer Oath of Office to: Newly elected Board of Directors (BOD) (chosen in uneven years) Appraisal Review Board (ARB) members (every year-staggered terms)	Administration	BOD at Scheduled BOD meeting ARB at Scheduled ARB meeting
	Board of Directors Approve: Taxpayer Liaison Officer, Investment Policy & Agricultural Advisory Board Agricultural Advisory Board	BOD	BOD at scheduled meeting
	Accountant submits District's Investment Policy for approval by CAD's BOD.	Accounting	At scheduled BOD meeting
31	Deadline-Texas Comptroller's Preliminary Property Value Study (PVS).	Appraisal	Texas Gov. Code 403.302
	Last day for chief appraiser to deliver applications for agricultural designation and exemptions requiring annual applications	Appraisal	PTC Sections 11.44, 23.43
31	Last day for appraisal district to give public notice of capitalization rate used to appraise property with low and moderate-income housing exemption.	Market Department	PTC Sections 11.1825 (r)

FEBRUARY	EVENT	DEPARTMENT STAFF	COMMENTS
1	Last day for Taxing Entities first quarterly payment for Appraisal District Budget	Accounting	PTC Section 6.06 (e)
	Neighborhood Adjustments begin	Appraisal	
15	Exemption verification letters mailed to entities	Administration	
17	Submit Ads to newspapers-	Administration	
28	Last day to request cooperative housing appraisal.		PTC Section 23.19
MARCH	EVENT	DEPARTMENT STAFF	COMMENTS
1	Test results of Neighborhood Adjustments with Sales Ratios	Appraisal	
10	Second Quarter Invoice sent to Taxing Entities	Accounting	
14	Deadline to file written appeal of PVS findings with the State Comptroller	Appraisal	Texas Gov. Code 403.303
	Audit Appraisal work-clerical & market data	Appraisal	
18	Submit Ad to newspapers Combined Press Release	Administration	PTC Sections 1.085, 5.06, 11.44, 22.21, 23.43, 23.54, 23.75, 23.9804, 25.19, 33.06, 33.065, 41.41
31	Last day for qualified community housing development corporations to file listing of property acquired or sold during the past year with Chief Appraiser	Appraisal	PTC Section 11.182
APRIL	EVENT	DEPARTMENT STAFF	COMMENTS
1	Last day for the chief appraiser to notify the taxing units of the "form in which the roll will be provided to each unit."	Administration	PTC Section 26.01(a)
	Appraisal Review Board Members attend training classes	ARB	PTC Section 5.041
	Last day "or as soon as practicable thereafter" for chief appraiser to mail Notices of Appraised Value for single family residence homestead properties	All Departments	PTC Sections 25.19, 1.07-1.11
10	Last day for Taxing Units second quarterly payment for Appraisal District Budget	Accounting	PTC Section 6.06 (e)
15	NOTICES ARE MAILED (or as soon thereafter). Informal Hearings begin the next day.	All Departments	Set-up Phone Bank
	Last day for property owners to file to file personal property renditions and property information reports unless they request a filing extension in writing.		PTC Section 22.23
30	Last day for chief appraiser to certify estimate of school district's preliminary taxable value for school districts, counties & cities and send notification letters of values to each entities tax assessor collector	Chief Appraiser	PTC Section 26.01 (e) Mail letters for delivery Before April 30 th

MAY	EVENT	DEPARTMENT STAFF	COMMENTS
1	Operations Survey - sent by PTAD to be returned in 60 days	All Departments	
Before May 1	Last day for property owners to file these applications or reports with the CAD is BEFORE MAY 1		PTC Section 11.43
Before May 1	•Some exemption applications		
Before May 1	•Notice property no longer entitled to an exemption not requiring annual application		
Before May 1	•Property no longer qualifies for 1-d & 1-d-1 Ag Use & other special uses properties		PTC Section 23.43, 23.54, 23.75
Before May 1	•Railroad Rolling Stock reports		PTC Section 24.32
Before May 1	•Requests for separate listing of separately owned land & Imps.		PTC Section 25.08
Before May 1	•Requests for proportionate taxing of a planned unit development property		PTC Section 25.09
Before May 1	•Request for separate listing of undivided interests		PTC Section 25.11
Before May 1	•Request for joint taxation of separately owned mineral interests		PTC Section 25.12
1	Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for properties other than single-family residence homestead		PTC Section 25.19
1	Last day for property owners to file renditions and property information reports if they requested an extension in writing (can be extended 15 days for good cause)		PTC Section 22.23
1	Submit Ad to newspaper Property Tax Protest and Appeal Procedures	Administration	PTC Section 41.41 & 41.70
15	Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value denial of exemptions and denial of special appraisals	Chief Appraiser	PTC Section 11.45, 23.44, 23.57
15	or as soon as practicable thereafter as practicable, the chief appraiser to prepare appraisal records & submit to ARB Last day for property owners to file protest with ARB (or by 30th day after notice of appraised value is delivered, whichever is later)	Chief Appraiser	PTC Section 25.01, 25.22 PTC Section 41.44
16	Formal Hearings Begin		
19	Last day for chief appraiser to count taxing units' resolutions to change CAD's finance method		PTC Section 6.061
24	Last day for chief appraiser to notify taxing units of change in the CAD's finance method		PTC Section 6.061
31	Last day for taxing units to file challenges with ARB (or within 15 days after ARB receives appraisal records, whichever is later)		PTC Section 41.04

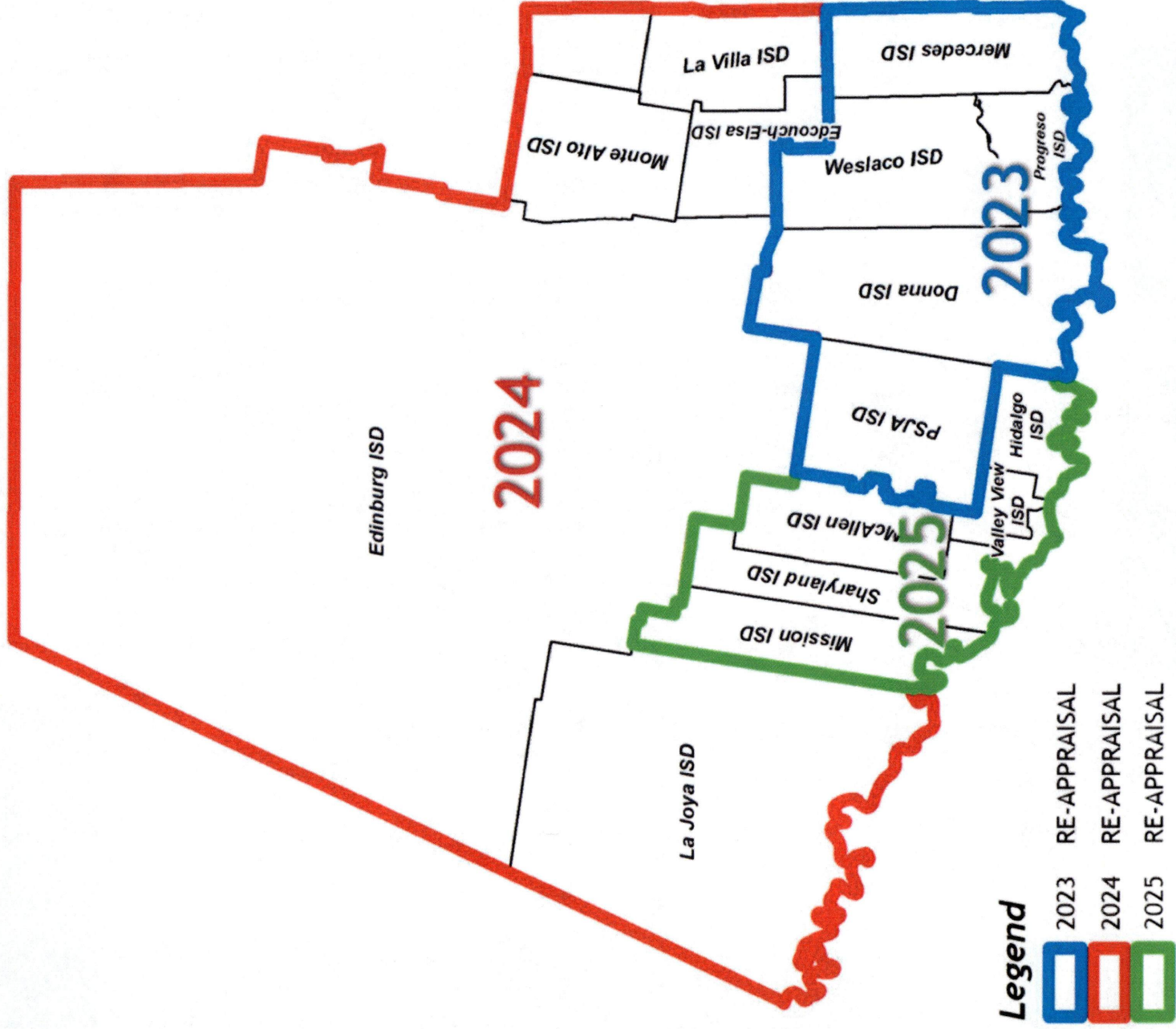
JUNE	EVENT	DEPARTMENT STAFF	COMMENTS
1	Last day for religious organizations to amend charters and file new applications for Section 11.20 exemption		PTC Section 11.20 & 11.421
10	Third Quarter Invoice sent to Taxing Entities	Accounting	
14	Last day for chief appraiser to submit recommended budget to CAD board and taxing units (unless taxing units have changed CAD's fiscal year)	Chief Appraiser Accounting	PTC Section 6.06 "before June 15 th "
16	Beginning date that CAD board may pass resolution to change CAD finance method, subject to taxing unit's unanimous approval. Period ends August 15 th .		PTC Section 6.061
30	Last day for private schools to amend charters to conform with PTC Section 11.21 and file new applications for exemptions (or within 60 days of exemption denial, whichever is later).		PTC Section 11.422
	Last day for CAD's to report formation of reinvestment zones and tax abatement Agreements to the Texas Comptroller.		Texas Gov. Code 312.005
JULY	EVENT	DEPARTMENT STAFF	COMMENTS
1	Last day for ARBs to complete review of railroad rolling stock values for submission to Texas Comptroller (or as soon as practicable thereafter).	ARB	PTC Section 24.35
10	Last day for Taxing Entities third quarterly payment for CAD budget (Section 6.06 (e))	Accounting	
20	Date ARB must approve appraisal records; but may not do so if more than 5% of total appraised value remains under protest. The board of directors of a CAD with a population of 1 million or more may postpone the deadline to August 30 th .		Section 41.12
25	Last day for Texas Comptroller to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date.		PTC Section 24.38
	Last day for chief appraiser to prepare and certify appraisal roll to each taxing unit.	Chief Appraiser	PTC Section 26.01
	The chief appraiser also shall certify the district appraisal roll to the comptroller	IT	
31	Secretary of CAD board of directors sends written notification to all entities of public hearing about Reappraisal Plan. (10 days prior to BOD meeting) By September 15 plan must be approved in its entirety	BOD	*even yrs. (2022,2024) Section 6.06(b)
31	Last day for property owners to apply for September 1 inventory appraisal for the next year		PTC Section 23.12

AUGUST	EVENT	DEPARTMENT STAFF	COMMENTS
1	Appraisers begin field reviews & pick-up of new construction for new year	Appraisal	
	Electronic Appraisal Report Submission (EARS) to Comptroller (after Supp. 1-annually)	IT	PTC Section 5.07
	Comptroller will send back report in Sept-Oct. -CAD mails Report of Prop Val to entities by November 1st.		
9	Board of Directors Elections - Odd Numbered years – Chief Appraiser notifies entities of election process	Chief Appraiser	Nomination forms sent PTC Section 6.03
	(*Mail early in month so entities can include on September Agendas)		
15	Mail Approved Reappraisal Plan to entities. (Every 2 years)	Administration	
	Last day for CAD board to pass resolution to change CAD finance method, subject to taxing entities consent. After June 15 and Before August 15.		PTC Section 6.061
	Last day for CAD board to pass resolution to change number of directors, method for appointing or both for appointing or both and deliver to each taxing unit.		PTC Section 6.031
31	Submit Advertising Public Hearing for CAD Budget at Board of Directors Meeting	Administration	PTC Section 6.062 10 days prior to BOD meeting
31	Secretary of CAD Board of Directors sends entities written notification of Budget Hearing during September's Board of Directors meeting	BOD	10 days prior to Public Hearing
	*Last day for property owner to give, in writing, correct address to CAD for tax bill (penalties & interest waived if the bill is not sent to correct address 21 days before delinquency date).		PTC Section 33.011
	Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method.		PTC Section 6.061
	Last day taxing unit entitled to vote for appointment of CAD directors to file a Resolution opposing a change by the CAD board in selection of directors.		PTC Section 6.031

SEPTEMBER	EVENT	DEPARTMENT STAFF	COMMENTS:
1	The following year's taxable value of inventories may be determined as of this date at property owner's written option.		PTC Section 23.12
10	Fourth Quarter Invoice sent to Taxing Entities	Accounting	
15	Last day for CAD Board of Directors to adopt budget and Reappraisal Plan (even years). BOD approves budget and Reappraisal Plan (even Years) at scheduled meeting.	BOD	PTC Section 6.06
	Last day for CAD board to notify taxing units in writing if a proposal to change the number or method of selecting CAD directors if rejected by a voting taxing unit.		PTC Section 6.031
16	Approved CAD Budget letter is mailed to Taxing Entities and copies are sent to entities upon request.	Administration	
20	Submit Ad to newspaper for Auditor (even yrs.) Depository (odd yrs.). BOD approves in October & November meetings. * For Oct. 1 st publication	Accounting Administration	Auditor Section 6.063 Depository Section 6.29
OCTOBER	EVENT	DEPARTMENT STAFF	COMMENTS:
1	CAD Board of Directors Elections - <u>Before October 15</u> , eligible voting entities may nominate by resolution one candidate for each position on the board.		PTC Section 6.03 Odd Yrs. (2019, 2021, Etc.)
10	Last day for Taxing Entities fourth quarterly payment for CAD budget (Section 6.06 (e))	Accounting	
12	Valuation Service Contract approval scheduled at Monthly BOD meeting*	BOD	Odd Yrs. (2019, 2021, Etc.)
15	Mail copy of approved audit report to presiding officers of each taxing entity	Administration	PTC Section 6.063(b)
27	CAD Board of Directors Elections – <u>Before October 30</u> , Chief Appraiser prepares ballots & mails to the presiding officers of each taxing entity	C/A	PTC Section 6.03 (j) Deadline to return December 16
NOVEMBER	EVENT	DEPARTMENT STAFF	COMMENTS:
1	Mail Report of Property Values to Entities TAC's & Comptroller (receive in Oct from Comptroller)	Appraisal Administration	Mailed 1 st Week of November
DECEMBER	EVENT	DEPARTMENT STAFF	COMMENTS
15	Mail Dealer Declaration Forms (motor vehicles vessels, Manufactured homes, heavy equipment, etc.)	Taxpayer Information	Mail Before January 1
14	CAD Board of Directors Elections - <u>Before December 15th</u> all governing bodies shall submit their votes for the new CAD Board of Directors to the Chief Appraiser		PTC Section 6.03 (k) Odd Yrs. (2021, 2023)
30	CAD Board of Directors Elections – <u>Before December 31st</u> Chief Appraiser Counts votes and declares the 5 candidates with largest vote as elected to Taxing Units and candidate.		PTC Section 6.03 (k)
31	Administrative District Judge Appoints Appraisal Review Board members before January 1.		PTC Section 6.41

Exhibit “B”

HIDALGO COUNTY APPRAISAL DISTRICT RE-APPRAISAL PLAN



2022

January	February	March	April
S M T W T F S	S M T W T F S	S M T W T F S	S M T W T F S
1	1 2 3 4 5	1 2 3 4 5	1 2
2 3 4 5 6 7 8	6 7 8 9 10 11 12	6 7 8 9 10 11 12	3 4 5 6 7 8 9
9 10 11 12 13 14 15	13 14 15 16 17 18 19	13 14 15 16 17 18 19	10 11 12 13 14 15 16
16 17 18 19 20 21 22	20 21 22 23 24 25 26	20 21 22 23 24 25 26	17 18 19 20 21 22 23
23 24 25 26 27 28 29	27 28	27 28 29 30 31	24 25 26 27 28 29 30
30 31			
May	June	July	August
S M T W T F S	S M T W T F S	S M T W T F S	S M T W T F S
1 2 3 4 5 6 7	1 2 3 4	1 2	1 2 3 4 5 6
8 9 10 11 12 13 14	5 6 7 8 9 10 11	3 4 5 6 7 8 9	7 8 9 10 11 12 13
15 16 17 18 19 20 21	12 13 14 15 16 17 18	10 11 12 13 14 15 16	14 15 16 17 18 19 20
22 23 24 25 26 27 28	19 20 21 22 23 24 25	17 18 19 20 21 22 23	21 22 23 24 25 26 27
29 30 31	26 27 28 29 30	24 25 26 27 28 29 30	28 29 30 31
31			
September	October	November	December
S M T W T F S	S M T W T F S	S M T W T F S	S M T W T F S
1 2 3	1	1 2 3 4 5	1 2 3
4 5 6 7 8 9 10	2 3 4 5 6 7 8	6 7 8 9 10 11 12	4 5 6 7 8 9 10
11 12 13 14 15 16 17	9 10 11 12 13 14 15	13 14 15 16 17 18 19	11 12 13 14 15 16 17
18 19 20 21 22 23 24	16 17 18 19 20 21 22	20 21 22 23 24 25 26	18 19 20 21 22 23 24
25 26 27 28 29 30	23 24 25 26 27 28 29	27 28 29 30	25 26 27 28 29 30 31
	30 31		

2023

January	February	March	April
S M T W T F S	S M T W T F S	S M T W T F S	S M T W T F S
1 2 3 4 5 6 7	1 2 3 4	1 2 3 4	1
8 9 10 11 12 13 14	5 6 7 8 9 10 11	5 6 7 8 9 10 11	2 3 4 5 6 7 8
15 16 17 18 19 20 21	12 13 14 15 16 17 18	12 13 14 15 16 17 18	9 10 11 12 13 14 15
22 23 24 25 26 27 28	19 20 21 22 23 24 25	19 20 21 22 23 24 25	16 17 18 19 20 21 22
29 30 31	26 27 28	26 27 28 29 30 31	23 24 25 26 27 28 29
			30
May	June	July	August
S M T W T F S	S M T W T F S	S M T W T F S	S M T W T F S
1 2 3 4 5 6	1 2 3	1	1 2 3 4 5
7 8 9 10 11 12 13	4 5 6 7 8 9 10	2 3 4 5 6 7 8	6 7 8 9 10 11 12
14 15 16 17 18 19 20	11 12 13 14 15 16 17	9 10 11 12 13 14 15	13 14 15 16 17 18 19
21 22 23 24 25 26 27	18 19 20 21 22 23 24	16 17 18 19 20 21 22	20 21 22 23 24 25 26
28 29 30 31	25 26 27 28 29 30	23 24 25 26 27 28 29	27 28 29 30 31
		30 31	
September	October	November	December
S M T W T F S	S M T W T F S	S M T W T F S	S M T W T F S
1 2	1 2 3 4 5 6 7	1 2 3 4	1 2
3 4 5 6 7 8 9	8 9 10 11 12 13 14	5 6 7 8 9 10 11	3 4 5 6 7 8 9
10 11 12 13 14 15 16	15 16 17 18 19 20 21	12 13 14 15 16 17 18	10 11 12 13 14 15 16
17 18 19 20 21 22 23	22 23 24 25 26 27 28	19 20 21 22 23 24 25	17 18 19 20 21 22 23
24 25 26 27 28 29 30	29 30 31	26 27 28 29 30	24 25 26 27 28 29 30
			31

2024

January							February							March							April						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6					1	2	3						1	2		1	2	3	4	5	6
7	8	9	10	11	12	13	4	5	6	7	8	9	10	3	4	5	6	7	8	9	7	8	9	10	11	12	13
14	15	16	17	18	19	20	11	12	13	14	15	16	17	10	11	12	13	14	15	16	14	15	16	17	18	19	20
21	22	23	24	25	26	27	18	19	20	21	22	23	24	17	18	19	20	21	22	23	21	22	23	24	25	26	27
28	29	30	31				25	26	27	28	29			24	25	26	27	28	29	30	28	29	30				
														31													
May							June							July							August						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4							1			1	2	3	4	5	6					1	2	3
5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31
							30																				
September							October							November							December						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7		1	2	3	4	5							1	2	1	2	3	4	5	6	7
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28
29	30						27	28	29	30	31			24	25	26	27	28	29	30	29	30	31				

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Hidalgo County Appraisal District
Exhibits



Exhibit A – Speaking Engagements and Public Appearances

QUESTIONS ABOUT YOUR PROPERTY TAXES?

The Hidalgo County Tax Assessor's Office and Hidalgo County Appraisal District Office, in partnership with Linebarger Goggan Blair & Sampson, LLP, are offering a series of educational presentations about property taxes and you are invited to attend!

In this **free presentation**, Hidalgo County Tax Assessor Collector Paul Villarreal, Jr./Chief of Operations Eva Mireles, Hidalgo County Appraisal District Chief Appraiser Rolando Garza / Assistant Chief Appraiser Jorge Gonzalez and Capital Partner Kelly R. Salazar from Linebarger Goggan Blair & Sampson, LLP will explain each aspect of property tax and will take questions from the public.

*Presentación gratuita acerca de los impuestos de la propiedad por representantes del condado de Hidalgo y abogados de impuestos.
Presentación abierta al público para responder a todas sus preguntas.*

YOU'RE INVITED!

When/Cuándo: Wednesday, February 23, 2022 5:30-7:00PM
Miercoles, 23 de Febrero, 2022, 5:30-7:00PM

Where/Donde: **Mayor Joe V. Sanchez Public Library,**
(Mayor Eugene A. Braught Memorial Theater)
525 South Kansas Ave.
Weslaco, Texas, 78596

*For more information contact Rodger Gonzales, 956-289-7931
Face Masks Are Strongly Recommended*



Hosted by:





Region One Education Service Center

Finance & Purchasing Advisory Council Meeting

Date: Friday, April 22, 2022

Time: 9:00 a.m. - 1:00 p.m.

Workshop #: 190734

Place: Region One ESC
Ft. Ringgold Room

Rumalda Ruiz

Deputy Director for
Business, Operations &
Finance Support
rruiz@esc1.net

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South Texas ISD

Jaime Lopez

La Joya ISD

Vicki Perez

San Benito CISD

Andres Sanchez

Weslaco ISD

Nancy Sanchez

Hidalgo ISD

Agenda

9:00 a.m. - 9:05 a.m.

I. Welcome

- Rumalda Ruiz, Deputy Director for Business, Operations & Finance Support | Region One ESC

9:05 a.m. - 10:05 a.m.

II. Delinquent Property Taxes

- Rodger Gonzales, Tax Sale Manager | Linebarger Goggan Blair & Sampson, LLP

10:05 a.m. - 11:05 a.m.

III. School Finance Update

- Josh Haney - Associate | Moak, Casey & Associates

11:05 a.m. - 11:15 a.m.

*****Break*****

11:15 a.m. - 11:30 a.m.

IV. SB 1444 - Region One Health Coverage Advisory Committee

- Bill Rusteberg | Riskmanagers.us

11:30 a.m. - 12:00 p.m.

V. CTE Weights

- Leo Saenz, CTE Specialist | Region One ESC

12:00 p.m. - 12:30 p.m.

*****Working Lunch*****

12:30 p.m. - 12:45 p.m.

VI. TutorHub: Leading HB 4545 Tutoring Initiatives

- Rose Michelle Zuniga, Director for SubHub/TutorHub | Region One ESC

QUESTIONS ABOUT PROPERTY TAXES?

The Hidalgo County Tax Office, Hidalgo County Appraisal District, and Linebarger Goggan Blair & Sampson, LLP have partnered for a free lunch and learn style event. Officials will share all about the property tax processes, timelines, how appraisals are done, how to make appeals and more.

This is a great opportunity to ask questions and be informed about the property tax administration.

JOIN US!

STARTING AT
12:00 PM

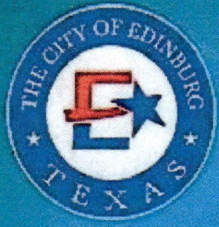
THURSDAY
04 MAY 23

MISSION CISD ANNEX
925 E. BUS. 83

Please let us know if you can attend so we can make appropriate plans for the meal. You can RSVP by calling Hiram Burgete at 323-5522, or email at hburgu72@mcisd.org.

Hosted by:





Homestead Exemption Clinic



Hidalgo County Appraisal District personnel will be available to answer questions about the homestead exemption and process applications.

Wednesday, Oct. 11 | 3 P.M. – 7 P.M.

Edinburg Activity Center • 123 E. Palm Dr.

Please bring your Texas Driver's License or ID to help get qualified.

(The address listed on the Texas Drivers License or Texas issued Identification card must correspond to property for which an exemption is claimed in the application).

REQUIREMENTS FOR HOMESTEAD PARTIAL EXEMPTION PTC 11.13

- The property owner occupies the property as the principal place of residence.
- The property owner and spouse are not claiming a residence homestead exemption on any other property.



For more information call (956) 381-8466 or (956) 388-8206

Randy T. Mariscal

Grant Analyst

Grants Administration Department



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On Thu, Sep 28, 2023 at 10:32 AM Marissa Garza <mgarza@cityofedinburg.com> wrote:

Hi Jorge,

I am out of town. I will have Randy send you the final posting/flyer to you.

Thank you

Marissa



Exhibit B – Taxpayer's Remedies

Property Taxpayer Remedies

January 1, 2023

You are entitled to an explanation of the remedies available to you when you are not satisfied with the appraised value of your property. The Texas Comptroller of Public Accounts is required to publish an explanation of the remedies available to taxpayers and procedures to be followed in seeking remedial action. The Comptroller's office also must include advice on preparing and presenting a protest.

The Tax Code further directs that copies of this document be made readily available to taxpayers at no cost. The chief appraiser of an appraisal district may provide it with the *Notice of Appraised Value* mailed to property owners to explain the deadlines and procedures used in protesting the value of their property. The chief appraiser must provide another copy to property owners initiating protests.

The first step in exercising your rights under the Tax Code is to protest your property's appraised value. The following remedies only address appraised values and related matters. Government spending and taxation are not the subjects of this publication and must be addressed by local taxing units.

How to Protest Property Value

Appraisal districts must send required notices by May 1, or by April 1 if your property is a residential homestead, or as soon as practical thereafter. The notice must separate the appraised value of real and personal property.

The notice will also include the date and place the appraisal review board (ARB) will begin hearing protests and an explanation of the availability and purpose of an informal conference with the appraisal district to resolve your concerns before your ARB hearing. If you are dissatisfied with your appraised value or if errors exist in the appraisal records regarding your property, you should file a *Notice of Protest* with the ARB.

If an appraisal district has an Internet website, it must permit electronic filing of a protest for incorrect appraised value and/or unequal appraisal of property for which a residence homestead exemption has been granted, with certain exceptions. Counties with populations of 500,000 or more are required to do so and thus must have a website. Contact your local appraisal district for more details on filing a protest electronically.

What Can be Protested

The *Notice of Protest* may be filed using the model form on the Comptroller's website: comptroller.texas.gov/forms/50-132.pdf. The notice need not be on this form. Your notice of protest is sufficient if it identifies (1) the protesting person claiming an ownership interest in the property, (2) the property that is the subject of the protest and (3) dissatisfaction with a determination of the appraisal district.

You may request the ARB to schedule hearings on protests to be held consecutively concerning up to 20 designated properties on the same day. You may use a special notice on the Comptroller's website: comptroller.texas.gov/forms/50-131.pdf.

You may protest the value on your property in the following situations:

- the value the appraisal district placed on your property is too high and/or your property is unequally appraised;
- the appraisal district denied a special appraisal, such as open-space land, or incorrectly denied or modified your exemption application;
- the appraisal district failed to provide you with required notices; or
- other matters prescribed by Tax Code Section 41.41(a).

How to Complete the Protest Form

If using the protest form, these tips will help ensure that you can present your evidence and preserve your appeal rights.

- You should pay particular attention to the reason for protest section of the form.
- What you check as the reason for the protest influences the type of evidence you may present at your hearing.
- Your appeal options after the hearing are influenced by what you protest.

In the case of a typical residential property, checking incorrect appraised value and/or unequal appraisal will allow you to present the widest types of evidence and preserve your full appeal rights.

How to Resolve Concerns Informally

Appraisal districts will informally meet with you and try to resolve your objections prior to your ARB hearing. You must request the informal conference with the appraisal district on either your *Notice of Protest* form or in writing before your scheduled hearing date. It is very important, however, that you preserve your right to protest to the ARB by filing your *Notice of Protest* before the deadline, even if you expect to resolve

your concerns at the informal meeting with the appraisal district.

Ask one of the appraisal district's appraisers to explain how the district arrived at the value of your property. Be sure the property description is correct and that the measurements for your home or business and lot are accurate. Many appraisal districts have this information online.

What is an ARB?

The ARB is an independent, impartial group of citizens authorized to resolve disputes between taxpayers and the appraisal district. It is not controlled by the appraisal district. The local administrative district judge, or the judge's designee, appoints ARB members, including special panel ARB members to hear complex property protests.

The ARB must adopt and follow certain hearing procedures that may be unfamiliar to you. It must base its decisions on facts it hears from you and the appraisal district to decide whether the appraisal district has acted properly in determining the value of your property.

ARB members cannot discuss your case with anyone outside of the hearing. Protest hearings, however, are open to the public and anyone can sit in and listen to the case. A closed hearing is allowed on the joint motion of the property owner and chief appraiser if either intends to disclose proprietary or confidential information at the hearing.

When are Protests Filed?

You must file your *Notice of Protest* with the ARB no later than May 15 or 30 days after the appraisal district mailed the *Notice of Appraised Value*, whichever is later. You may request an evening or Saturday hearing. The ARB will notify you at least 15 days in advance of the date, time and place of your hearing. Under certain circumstances, you may be entitled to a postponement of the hearing to a later date. The ARB begins hearings around May 15 and generally completes them by July 20. Start and end dates can vary from appraisal district to appraisal district.

At least 14 days before your protest hearing, the appraisal district will mail a copy of this pamphlet; a copy of the adopted ARB procedures; and a statement that you may request a copy of the data, schedules, formulas and any other information the chief appraiser will introduce at your hearing.

You or your agent may appear at the ARB hearing in person, by telephone conference call, videoconference or by filing a written affidavit. To appear by telephone conference call or videoconference, you must provide written notice at least 10 days before the hearing, and any evidence must be submitted by written affidavit delivered to the ARB before the hearing begins. ARBs in counties with populations less than 100,000 that also lack the technological capabilities for videoconferences are not required to provide them.

If you fail to appear, you may lose the right to be heard by the ARB on the protest and the right to appeal. If you or your agent fails to appear at a hearing, you are entitled to a new hearing if you file with the ARB, not later than four days after your hearing date, a written statement showing good cause for failing to appear and request a new hearing. Good cause is defined as a reason that includes an error or mistake that was not intentional or was not the result of conscious indifference and will not cause undue delay or injury to the person authorized to extend the deadline or grant a rescheduling.

What Steps to Take to Prepare for Protest Hearing

You should consult with the appraisal district staff about your property's value. Ask questions about items you do not understand. The appraisal district is required to provide copies of documents that you request, at no charge via first class mail or electronically by agreement. Many appraisal districts provide a great deal of information on their websites at no charge.

If you are protesting the appraisal of your home or small business, you can view videos on the topic on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/.

Observing the following tips can also help in achieving a successful appeal:

- *Be on time and prepared for your hearing.* The ARB may place time limits on hearings.
- *Stick to the facts and avoid emotional pleas.* The ARB has no control over the appraisal district's operations or budget, tax rates for local taxing units, inflation or local politics; addressing these topics in your presentation wastes time and will not help your case.
- *Review the ARB hearing procedures.* After you receive the ARB hearing procedures, take time to become thoroughly familiar with them and be prepared to follow them.
- *Present your information in a simple and well-organized manner.* You and the appraisal district staff are required to exchange evidence at or before the hearing. Photographs and other documents are useful. You should take an appropriate number of copies so that each ARB member and the appraisal district representative receive one.

The date of your appraisal is Jan. 1, so you should make sure that changes made before that date are included in the appraisal. Improvements

or damage to your property after Jan. 1 should not be part of the appraisal or the protest.

If you are protesting the value of business property or other appraisal matters, you should have evidence to support your opinion of value. Sales data may not be available or relevant, but income and expense information may be useful.

Generally, the appraisal district has the burden of proof in value and unequal appraisal disputes. An appraiser's job is to appraise property at its market value, equitably and uniformly.

Limited Binding Arbitration

After you have filed a notice of protest and if you believe your ARB or chief appraiser failed to comply with a procedural requirement relating to your protest, you may file a request for limited binding arbitration (LBA) to compel the ARB or chief appraiser to comply with certain procedural requirements.

To request LBA, you must file a Request for Limited Binding Arbitration. Additional information about filing a LBA request, including filing deadlines and fees, can be found on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/.

What if you are Dissatisfied with the ARB's Decision

After the ARB rules on your protest, it will send a written order by certified mail. In counties with a population of 120,000 or more, you or your agent can request to receive order of determination by email. If you are dissatisfied with the order of determination, there are three options to appeal. Any ARB decision can be appealed to the state district court in the county in which the property is located. Depending on the facts and the type of property, you may be able to appeal to the State Office of Administrative Hearings (SOAH) or to binding arbitration.

Additional information about appealing an ARB decision, including filing deadlines and fees, can be found on the Comptroller's website at comptroller.texas.gov/property-tax/protests/.

In all types of appeals you are required to pay a specified portion of your taxes before the delinquency date.

What is the Comptroller's role in the protest process?

The Comptroller's office provides a survey for property owners to offer feedback on the ARB experience, that may be submitted by mail or electronically. The online survey is available in English at surveymonkey.com/r/surveyarb and in Spanish at surveymonkey.com/r/Spanishsurveyarb. Survey results are published in an annual report. The Comptroller's office does not, however, have oversight responsibility over the ARB and has no authority to investigate complaints about the ARB. Any complaints about the ARB or its members should be directed to the ARB itself, the taxpayer liaison officer or

the local administrative district judge. The Comptroller's office has no direct involvement in the protest process.

Further, this pamphlet is intended to provide customer assistance to taxpayers. It does not address all aspects of property tax law or the appraisal process. The Comptroller's office is not offering legal advice, and this information neither constitutes nor serves as a substitute for legal advice. Questions regarding the meaning or interpretation of statutes, notice requirements and other matters should be directed to an attorney or other appropriate counsel.

Where can you get more information?

This publication does not cover all aspects of the ARB protest process or property taxes. For more information, please see the following Web resources:

- *Appraisal Protests and Appeals;*
- *Appraisal Review Board Manual;*
- *Paying Your Taxes;*
- *Property Tax System Basics;*
- *Taxpayer Bill of Rights;*
- *Texas Property Tax Code;* and
- *Valuing Property.*

This information is found on the Comptroller's Property Tax Assistance website. It provides property owners a wealth of information on the appraisal and protest process at comptroller.texas.gov/taxes/property-tax/. For specific inquiries, you must contact the appraisal district where your property is located.

Property Tax Assistance Division
Texas Comptroller of Public Accounts Publication
#96-295. Revised February 2023.

For additional copies visit our website:

comptroller.texas.gov/taxes/property-tax/

- ☒ Sign up to receive email updates on the Comptroller topics of your choice at comptroller.texas.gov/subscribe/.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling:

800-252-5555.



Exhibit C – Annual Published Notice

UPDATED PROPERTY TAX INFORMATION NOW AVAILABLE FOR TEXAS TAXPAYERS

New and updated property tax information has just been compiled by Hidalgo County Appraisal District and is available now to assist taxpayers. This property tax information is current and covers a wide range of topics, such as taxpayer remedies, exemptions, and appraisals, and has information for select groups, such as disabled veterans and persons age 65 or older.

"Whether you are a homeowner, business owner, disabled veteran, or taxpayer, it's important you know your rights concerning the property tax laws," said Rolando Garza, Chief Appraiser of the Hidalgo County Appraisal District. "You can contact us about any property tax issues with full confidence that we will provide the most complete, accurate, and up-to-date information available to assist you."

This includes information about the following programs.

- **Property Tax Exemptions for Disabled Veterans** – The law provides partial exemptions for any property owned by disabled veterans or surviving spouses and surviving children of deceased, disabled veterans. Another partial exemption is for homesteads donated to disabled veterans by charitable organizations at no cost or not more than 50 percent of the good faith estimate of the homestead's market value to the disabled veterans and their surviving spouses. The exemption amount is determined according to percentage of service-connected disability. The law also provides a 100 percent homestead exemption for 100 percent disabled veterans and their surviving spouses and surviving spouses of U.S. armed service members killed or fatally injured in the line of duty.
- **Property Tax Exemptions** – Non-profit organizations that meet statutory requirements may seek property tax exemptions and must apply to their local appraisal district by a specific date. Businesses that receive tax abatements granted by taxing units; ship inventory out of Texas that may be eligible for the freeport exemption; store certain goods in transit in warehouses that are moved within 175 days; construct, install, or acquire pollution control property; own and operate energy storage systems; convert landfill-generated gas; or store offshore drilling equipment while not in use may also be eligible for statutory exemptions.
- **Rendering Taxable Property** – If a business owns tangible personal property that is used to produce income, the business must file a rendition with its local appraisal district by a specified date. Personal property includes inventory and equipment used by a business. Owners do not have to render exempt property such as church property or an agriculture producer's equipment used for farming.
- **Appraisal Notices** – Normally, taxpayers receive a notice of appraised value from the appropriate local appraisal district. The city, county, school districts, and other local taxing units use the appraisal district's value to set property taxes for the coming year.
- **Property Taxpayer Remedies** – This Comptroller publication explains in detail how to protest a property appraisal, what issues the county appraisal review board (ARB) can consider, and what to expect during a protest hearing. The publication also discusses the option to request limited binding arbitration to compel the ARB or chief appraiser to comply with a procedural

requirement and the options of taking a taxpayer's case to district court, the State Office of Administrative Hearings, or binding arbitration if the taxpayer is dissatisfied with the outcome of the ARB hearing.

- **Homestead Exemptions** – A homestead is generally defined as the home and land used as the owner's principal residence on Jan. 1 of the tax year. A person who acquires property after Jan. 1 may receive the residence homestead exemption for the applicable portion of that tax year immediately on qualification for the exemption if the preceding owner did not receive the same exemption for that year. A homestead exemption reduces the home's appraised value and, as a result, lowers property taxes. Applications are submitted to the appropriate local appraisal district.
- **Productivity Appraisal** – Property owners who use land for timberland production, agricultural purposes or wildlife management can be granted property tax relief on their land. They may apply to their local appraisal district for an agricultural appraisal which may result in a lower appraisal of the land based on production, versus market value.
- **Residence Homestead Tax Deferral** – Texas homeowners may postpone paying the currently delinquent property taxes due on the appreciating value of their homes by filing a tax deferral affidavit at their local county appraisal district. This tax relief allows homeowners to pay the property taxes on 105 percent of the preceding year's appraised value of their homestead, plus the taxes on any new improvements to the homestead. The deferral postpones the remaining taxes, with interest accruing at 8 percent per year but does not cancel them.
- **Property Tax Deferral for Persons Age 65 or Older or Disabled or Disabled Veteran Homeowners** – Texans who are age 65 or older or disabled, as defined by law, or who qualify for a disabled veteran exemption may postpone paying current and delinquent property taxes on their homes by signing a tax deferral affidavit. Once the affidavit is on file, taxes are deferred, but not cancelled, as long as the owner continues to own and live in the home. Interest continues to accrue at 5 percent per year on the unpaid taxes. You may obtain a deferral affidavit at the appraisal district.
- **Notice of Availability of Electronic Communication** – In appraisal districts located in counties with a population of more than 200,000 or that have authorized electronic communications, and that have implemented a system that allows such communications, chief appraisers and ARBs may communicate electronically through email or other media with property owners or their designated representatives. Written agreements are required for notices and other documents to be delivered electronically instead of mailing.
- **Protesting Property Appraisal Values** – Property owners who disagree with the appraisal district's appraisal of their property for local taxes or for any other action that adversely affects them may protest their property value to the appraisal district's ARB.
- **Informal Meeting** – Property owners can request an informal meeting with appraisal district staff to try and resolve their disputes prior to attending ARB hearings.

For more information about these programs, contact Hidalgo County Appraisal District, 4405 S Professional Drive, Edinburg, Texas 78539 at 956-381-8466. Information is also available on the Comptroller's Property Tax Assistance Division's website at comptroller.texas.gov/taxes/property-tax/.