



CASTRO COUNTY APPRAISAL DISTRICT

PLAN FOR PERIODIC REAPPRAISAL

2025/2026

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TAX CODE REQUIREMENT:

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

To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 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 Requirement:

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

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

6. Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
7. Reviewing the appraisal results to determine value.

REVALUATION DECISION (REAPPRAISAL CYCLE):

The CASTRO CAD, by policy adopted by the Board of Directors and the Chief Appraiser, reappraises all property in the district at least once every three years. The reappraisal year is a complete appraisal of all properties in that portion of the district as outlined below. Tax year 2025 is a reappraisal year and tax year 2026 is a reappraisal year.

PERFORMANCE ANALYSIS:

Performance Analysis – the equalized values from the previous tax year are analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity overall and by market area within property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* of the International Association of Assessing Officers. Mean, median, and weighted ratios are calculated for properties in reporting categories to measure the level of appraisal accuracy. The mean ratio is calculated in each reappraised category to indicate the level of appraisal accuracy by property reporting category. In 2025, the reappraisal year, this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance. In 2025 and 2026, any reporting category that may have been excluded from reappraisal due to lack of data to support reappraisal will be tested and analyzed to arrive at an indication of uniformity or equity of existing appraisals.

ANALYSIS OF AVAILABLE RESOURCES:

Staffing and budget requirements for tax year 2025 are detailed in the 2025 budget, as adopted by the Board of Directors of the Castro County Appraisal District, and attached to the written biennial plan by reference. This reappraisal plan is adjusted to reflect the available staffing in tax year 2025 and anticipated staffing for tax year 2026. Budget restraints can impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in the 2025-2026 time period.

Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current. In the reappraisal year, real property appraisal depreciation tables are tested against verified sales data to ensure they represent current market data. Personal property density schedules are tested and analyzed based on renditions and prior year documentation. Due to lack of sales of personal property in the district, the Comptroller's Guide is utilized to appraise personal property and for testing and analysis purposes.

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

PLANNING AND ORGANIZATION:

A calendar of key events with critical completion dates is prepared for each area of work. This calendar identifies key events for appraisal, clerical, customer service, and information systems. A calendar is prepared for tax years 2025 and 2026. Production standards for field activities are calculated and incorporated in the planning and scheduling process.

MASS APPRAISAL SYSTEM:

Computer Assisted Mass Appraisal (CAMA) system revisions are completed by the Information Systems Software Provider. System revisions and procedures are performed by the Provider. Castro County Appraisal District contracted with the firm of HARRIS GOVERN INC. for these services.

Real Property Valuation

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

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 tested for accuracy and uniformity using ratio study tools and compared with cost data from recognized industry leaders, such as Marshall & Swift.

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

Personal Property Valuation

Density schedules are tested using data received during the previous tax year from renditions and hearing documentation. Valuation procedures are reviewed, modified as needed, and tested. The latest edition of the Comptroller's Guide is utilized heavily in the appraisal of personal property in the district.

Noticing Process

25.19 appraisal notice forms are provided by the IS Provider. The Provider reviews and edits for updates and changes required by legislative mandates. The district publishes, in the local newspaper, information about the notices and how to protest.

Hearing Process

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

DATA COLLECTION REQUIREMENTS:

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

New Construction/Demolition

New construction, field and office review procedures are identified and revised as required. Sources of building permits are confirmed. The City of Dimmitt and City of Hart provide a listing of permits issued during the previous year. They are a valuable source of information regarding new construction and demolition in the Cities of Dimmitt and Hart. The City of Nazareth does not require building permits however, due to the small size of the city the City Secretary is very helpful.

Remodeling

Properties with extensive improvement remodeling are identified and field inspections are scheduled to update property characteristic data.

Re-inspection of Problematic Market Areas

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

Re-inspection of the Universe of Properties

The International Association of Assessing Officers' *Standard on Mass Appraisal of Real Property*, specifies that the universe of properties should be re-inspected on a cycle of 3 years. The re-inspection includes physically viewing the property, photographing, and verifying the accuracy of the existing data. The field appraiser has an appraisal card of each property to be inspected and makes notes of changes, depreciation changes, remodeling, additions, etc. The annual re-inspection requirements for tax years 2025 and 2026 are identified and scheduled in the written reappraisal plan.

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 captured. The sales ratio tools require that the property that sold must equal the property appraised in order that statistical analysis results will be valid.

PILOT STUDY BY TAX YEAR:

The county of Castro is considered one market area with numerous sub-market areas defined by factors such as property type, location or neighborhood code. When substantial sales information is available, ratio studies are conducted annually on proposed values and tested for accuracy and reliability for the following sub-markets:

1. Urban residential properties are studied individually by neighborhood code.
2. Rural residential properties are studied individually by neighborhood code.
3. Commercial properties are studied together regardless of improvement class or location.
4. Multi-Family properties are studied together regardless of improvement class or location.
5. Mobile Home properties are studied together regardless of improvement class or location.
6. Rural tracts with Ag/Misc improvements are studied together regardless of location.
7. Farmland-Only properties are studied individually by land type (irrigated, dry crop, native pasture).
8. Vacant urban lots are studied together regardless of location.
9. Vacant rural small tracts are studied together regardless of location.

Ratio studies can be interpolated to only include property types within smaller, geographical areas such as school districts, cities or even an analysis of an individual addition/subdivision. In that same regard, ratios studies can also be extrapolated to include multiple property types or neighborhood codes within a school district, city or even the whole county. However, interpolation or extrapolation will only be deemed necessary as sales data would indicate and at the discretion of the chief appraiser. Preliminary test results are compared with anticipated results and those models not performing satisfactorily are refined and retested. The procedures used for model specification and calibration are in compliance with USPAP, STANDARD RULE 6.

CCAD STAFF ASSESSMENT AND ANALYSIS

Castro County Appraisal District employees will travel with the district's contracted appraisers on unplanned schedules to monitor field studies. The CCAD staff enters all information from the field studies into the appraisal software system in an effort to scrutinize and cross check field work.

VALUATION BY TAX YEAR:

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

THE MASS APPRAISAL REPORT:

Each tax year, the required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 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 is

compliant with STANDARD RULE 6 – 9 of *USPAP*. This written reappraisal plan is attached to the report by reference.

VALUE DEFENSE:

Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested.

THE WRITTEN REAPPRAISAL PLAN FOR CASTRO COUNTY APPRAISAL DISTRICT

PLANNING A REAPPRAISAL

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

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

STEPS IN A REAPPRAISAL

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

1. Performance Analysis:
 - a. ratio study
 - b. equity of existing values
 - c. consistency of values with market activity
2. Revaluation Decision:
 - a. statutory – at least once every three years
 - b. administrative policy
3. Analysis of Available Resources:
 - a. Staffing
 - b. Budget
 - c. existing practices
 - d. information system support
 - e. existing data and maps

4. Planning and Organization
 - a. target completion dates
 - b. identify performance objectives
 - c. specific action plans and schedules
 - d. identify critical activities with completion dates
 - e. set production standards for field activities
5. Mass Appraisal System:
 - a. forms and procedures revised as necessary
 - b. CAMA (computer assisted mass appraisal) system revisions as required
6. Conduct Pilot Study
 - a. test new/revised appraisal methods as applicable
 - b. conduct ratio studies by market areas
 - c. determine if values are accurate and reliable
7. Data Collection
 - a. building permits and other sources of new construction
 - b. check properties that have undergone remodeling
 - c. re-inspection of problematic properties
 - d. re-inspection of universe of properties on a cyclic basis
8. Valuation:
 - a. market analysis (based on ratio studies)
 - b. schedules development
 - c. application of revised schedules
 - d. calculation of preliminary values
 - e. tests of values for accuracy and uniformity
9. The Mass Appraisal Report
 - a. establish scope of work
 - b. compliance with Standards Rule 6 - 7 of USPAP
 - c. signed certification by the chief appraiser as required by Standards Rule 6 – 8 of USPAP
10. Value Defense:
 - a. prepare and deliver notices of value to property owners
 - b. hold informal hearings
 - c. schedule and hold formal appeal hearings

Note—the burden of proof (evidence) of market values and equity falls on the appraisal district.

Castro County Appraisal District

Residential, Commercial, Rural, and Personal Property

2025/2026 Reappraisal Plan

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

(a) **Three-Year Cycle:** Every year, a portion of all real residential, commercial, and agricultural property within the county will be inspected and reappraised, regardless of any ratio study/report findings.

- a. In 2025, the City of Nazareth, all of Nazareth ISD, all of Hereford ISD, all of Happy ISD and approximately 1/2 of Dimmitt ISD rural property will be inspected and reappraised.
**Note: all income producing personal property within the CAD is appraised on an annual basis, regardless of its location. **
- b. In 2026, the City of Dimmitt and the buffer areas around the City of Dimmitt will be inspected and reappraised.
**Note: all income producing personal property within the CAD is appraised on an annual basis, regardless of its location. **

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

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

Organization

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

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

2025 Appraisal Schedule

October-December 2024: Begin planning sales ratio studies for all areas within the CAD. Gather current sales data from sales confirmation letters, deed records, and other sources.

January: Mail homestead applications, special-use valuation applications, personal property renditions, exemption applications, and any other required forms by January 31, 2025

February: Begin field work with inspection of rural properties by February 1, 2025.

March: Complete field inspections by March 31, 2025. Begin running sales ratio reports. Compare with CAD values and sales information. Identify necessary schedule adjustments.

March through April: Continue running sales ratio reports by market area. Refine sales analysis and mass appraisal schedules. Statistically test schedules. Complete data entry of all reappraisal and maintenance changes by April 30, 2025. Finalize all field work and data collection activities. Execute mass appraisal/maintenance activities as required. Prepare for mailing 2025 Notices of Value. Provide certified estimated values by April 30, 2025.

May through June: Mail appraisal notices by May 15th. Hold informal hearings. Respond to property owners' inquiries, protests, and questions from notice mailings. Hold ARB hearings by June 30, 2025

July: Process and mail ARB orders. Enter into computer all changes as ordered by ARB and notify other CADs if the ordered change falls into an over-lapping area. ARB approval of appraisal records by July 20th. Certification of appraisal records and values to taxing units by July 25th.

As needed throughout the year: Handle any outstanding protests by scheduling ARB hearings.

2026 Appraisal Schedule

October-December 2025: Begin planning sales ratio studies for all areas within the CAD. Gather current sales data from sales confirmation letters, deed records, and other sources.

January: Mail homestead applications, special-use valuation applications, personal property renditions, exemption applications, and any other required forms by January 31, 2026

February: Begin field work with inspection of rural properties by February 1, 2026.

March: Complete field inspections by March 31, 2026. Begin running sales ratio reports. Compare with CAD values and sales information. Identify necessary schedule adjustments.

March through April: Continue running sales ratio reports by market area. Refine sales analysis and mass appraisal schedules. Statistically test schedules. Complete data entry of all reappraisal and maintenance changes by April 30, 2026. Finalize all field work and data collection activities. Execute mass appraisal/maintenance activities as required. Prepare for mailing 2026 Notices of Value. Provide certified estimated values by April 30, 2026.

May through June: Mail appraisal notices by May 15th. Hold informal hearings. Respond to property owners' inquiries, protests, and questions from notice mailings. Hold ARB hearings by June 30, 2026

July: Process and mail ARB orders. Enter into computer all changes as ordered by ARB and notify other CADs if the ordered change falls into an over-lapping area. ARB approval of appraisal records by July 20th. Certification of appraisal records and values to taxing units by July 25th.

As needed throughout the year: Handle any outstanding protests by scheduling ARB hearings.

Periodic Reappraisal of Industrial Personal Property

Subsections (a) and (b), Section 25.18, Tax Code:

- (a) CAD shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).
- (b) The plan provides for annual reappraisal of all industrial personal property appraised by the CAD. The CAD has a professional services contract with Morgan Ad Valorem to appraise these properties for the CAD.
 1. Identifying properties to be appraised: Through inspection the appraiser identifies personal property to be appraised. The appraiser may also refer to other documents, both public and confidential, to assist in identification of these properties. Such documents might include but are not limited to the previous year's appraisal roll, vehicle listing services and private directories.
 2. Identifying and updating relevant characteristics of each property in the appraisal records: Data identifying and updating relevant characteristics of the subject properties are collected as part of the inspection process through directories and listing services as well as through later submissions by the property owner, sometimes including confidential rendition. These data are verified through previously existing records and through public reports.
 3. Defining market areas in the district: Market areas for industrial personal property are generally either regional or national in scope. Published price sources are used to help define market areas.
 4. Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics. Personal property is appraised using replacement/reproduction cost new less depreciation models. Income approach models are used when economic and/or subject property income is available, and a market data model is used when appropriate market sales information is available.
 5. Comparison and Review: The appraiser reconciles multiple models by considering the model that best addresses the individual characteristics of the subject property. Year-to year property value changes for the subject property are examined using computer- assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

Periodic Reappraisal of Industrial Real Property

Subsections (a) and (b), Section 25.18, Tax Code:

- (a) CAD shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).
- (b) The plan provides for annual reappraisal of selected industrial property appraised by the CAD. The CAD has a professional services contract with Morgan Ad Valorem to appraise these properties for the CAD.
 1. Identifying properties to be appraised: Industrial properties are identified as part of the appraiser's physical inspection process each year and through submitted data by the property owner. The appraiser may also refer to legal documents, photography and other descriptive items.
 2. Identifying and updating relevant characteristics of each property in the appraisal records: The appraiser identifies and updates relevant characteristics through the inspection process. Confidential rendition, assets lists and other confidential data also provide additional information. Subject property data is verified through previously existing records and through published reports.
 3. Defining market areas in the district: Market areas for industrial properties tend to be regional, national and sometimes international. Published information such as prices, financial analysis and investor services reports are used to help define market area.
 4. Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics: Among the three approaches to value (cost, income and market), industrial properties are most commonly appraised using replacement/reproduction cost new less depreciation models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also be used.
 5. Comparison and Review: The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

Periodic Reappraisal of Utility, Railroad and Pipeline Property

Subsections (a) and (b), Section 25.18, Tax Code:

- (a) CAD shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).
- (b) The plan provides for annual reappraisal of all utility, railroad and pipeline property appraised by the CAD. The CAD has a professional services contract with Morgan Ad Valorem to appraise these properties for the CAD.
 1. Identifying properties to be appraised: Utility, railroad and pipeline properties that are susceptible to inspection are identified by inspection. The appraiser may also refer to other documents, both public and also confidential to assist in identification of these properties.
 2. Identifying and updating relevant characteristics of each property in the appraisal records: The appraiser identifies and updates relevant characteristics through data collected as part of the inspection process and through later submissions by the property owner, sometimes including confidential rendition. Additional data are obtained through public sources, regulatory reports and through analysis of comparable properties.
 3. Defining market areas in the district: Market areas for utility, railroad and pipeline property tend to be regional or national in scope. Financial analyst and investor services reports are used to help define market areas.
 4. Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics: For all three types of property, the appraiser must first form an opinion of highest and best use. Among the three approaches to value (cost, income and market), pipeline value is calculated using a replacement/reproduction cost new less depreciation model [RCNLD]. In addition to the RCNLD indicator, a unit value model may also be used if appropriate data are available. Utility and railroad property are appraised in a manner similar to pipeline except that the RCNLD model is not used.
 5. Comparison and Review: The appraiser considers results that best address the individual characteristics of the subject property when multiple models are used. Year-to year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process. These types of property are also subject to review by the Property Tax Division of the Texas Comptroller's Office through their annual Property Value Study.

Periodic Reappraisal of Agricultural Use Properties

Subsections (a) and (b), Section 25.18, Tax Code:

- (a) CAD shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).
- (b) The plan provides for annual reappraisal of all agricultural use property appraised by the CAD.
 - 1. Meet with the Castro CAD Ag Advisory Board
 - 2. Provide an Ag Use Schedule
 - 3. Meet with property owners who appear before the Appraisal Review Board to provide Ag Use Support.
 - 4. Represent the Appraisal District at informal and/or formal Texas Comptroller of the Public Accounts Property Tax Division hearings relative to the Ag Use Schedule values.

WHERAS, the Board of Directors of the Castro County Appraisal District, having met at a regularly scheduled meeting on August 27th, 2024 to discuss and approve the plan.

NOW, THEREFORE, be it resolved that the Board of Directors of the Castro County Appraisal District does approve and adopt the 2025-2026 Reappraisal Plan of the Castro County Appraisal District.

ADOPTED THE 27th DAY OF AUGUST 2024.

Signed: 

**Matt Gfeller, Chairman
Castro County Appraisal District
Board of Directors**

Attest:


**Bill Settle, Secretary
Castro County Appraisal District
Board of Directors**