

REAPPRAISAL PLAN
TAX YEARS 2025 AND 2026



This Reappraisal Plan is being submitted as a tool to organize the reappraisal for Mills Central Appraisal District. This plan attempts to outline the necessary work required to complete a reappraisal over the next two years. As we progress into the actual reappraisal process, we reserve the right to modify the plan as required to meet the requirements for this office as set forth in the Texas Property Tax Code.

TAX CODE REQUIREMENT

Passage of S.B. 1652 amended the Tax Code to require a written biennial reappraisal plan. The following details the changes to the Tax Code.

The Written Plan

Section 6.05, Tax Code, is amended by adding Subsection (i) to read as follows:

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

Subsection (a) and (b), Section 25.18, Tax Code, are amended to read as follows:

- (a) Each appraisal office shall implement the plan for a 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 the property
 - (B) Physical attributes of the 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 Mills Central Appraisal District by policy adopted by the Board of Directors reappraises all property in the district at least every 3 years. The reappraisal is a cyclical appraisal of all properties in the district. Each year new improvements throughout the county are identified, while basic appraisal will cover one-third of the county. Therefore, all properties should have been reviewed and appraised every third year.

REAPPRAISAL AND NON-REAPPRAISAL YEAR ACTIVITIES

1. 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.
2. Analysis of Available Resources – staffing and budget requirements for the tax year 2025 are detailed in the 2025 budget, as adopted by the board of directors and attached to the written biennial plan by reference. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. Information Systems (IS) support is detailed with year-specific functions identified and system upgrades scheduled. Existing maps and data requirements are specified and updates are scheduled.
3. Planning and Organization – a calendar of key events with critical completion dates are prepared for each major work area. This calendar identifies all 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 into the planning and scheduling process.
4. Mass Appraisal System – Computer Assisted Mass Appraisal (CAMA) system revisions required are specified and scheduled with Information Systems. 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 tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle (4-6 years), and field or office verification of sales data and property characteristics.
6. Pilot study by tax year – new and/or revised mass appraisal models are tested each tax year. Ratio studies, by market area, are conducted on proposed values each tax year. Proposed values on each category are tested for accuracy and reliability in randomly selected market areas.

7. Valuation by tax year – using market analysis of comparable sales and locally tested cost data, valuation models 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.
8. The Mass Appraisal Report – each tax year, the tax code 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*.
9. 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.

PERFORMANCE ANALYSIS

In each tax year 2025 and 2026, the previous tax year's equalized values are analyzed with ratio studies to determine appraisal accuracy and appraisal uniformity overall and by market area within state property reporting categories. Ratio studies are conducted in compliance with the current Standard on Ratio Studies from the International Association of Assessing Officers. Mean, median, and weighted mean ratios are calculated for properties in each reporting category to measure the level of appraisal (appraisal accuracy). The mean ratio is calculated in each market area to indicate the level of appraisal (appraisal accuracy) by property reporting category. Each year all properties will be inspected, and this analysis will be used to determine the accuracy of appraisal performance and to indicate the uniformity or equity of existing appraisals. The overall goal is to attain uniformity and equity of appraisals by appraising property at its market value using an assessment ratio of 100%.

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for each tax year are detailed in the appraisal district budget, as adopted by the board of directors. This reappraisal plan is adjusted to reflect the available staffing in the tax year 2025 and the anticipated staffing for the tax year 2026. Staffing will 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 and cost new tables are tested against verified sales data to ensure they represent current market data. The cap rate study by commercial real property type is updated from current market data and market rents are reviewed and updated from local data.

Information Systems (IS) support is detailed with year-specific functions identified and system upgrades scheduled. Computer-generated forms are reviewed for revisions based on the year and reappraisal status. Legislative changes are scheduled for completion and testing. Existing maps and data requirements are specified and updates are scheduled.

PLANNING AND ORGANIZATION

A calendar of key events with critical completion dates is prepared for each major work area. This calendar identifies all key events for appraisal, clerical, customer service, and information systems. A separate calendar is prepared for tax years 2025 and 2026. Production standards for field activities are calculated and incorporated into the planning and scheduling process. *Note: field-related activities are specified in larger appraisal districts separately while smaller districts typically have consolidated field activities.*

2025/2026 CALENDAR OF KEY EVENTS

(See Appendix A)

Reappraise 1/3 of the County each year
Train CAD staff as necessary

REAPPRAISAL ZONES

(see Appendix B)

2025: Zones 3 and 4
2026: Zones 5, 6 and 8

MASS APPRAISAL SYSTEM

Computer Assisted Mass Appraisal (CAMA) system revisions are specified and scheduled with MCAD's vendor, Southwest Data Systems. All computer forms and IS procedures are reviewed and revised as required. The following details these procedures as it relates to the 2025 and 2026 tax years:

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

PERSONAL PROPERTY VALUATION

Valuation procedures are reviewed and modified as needed and tested.

NOTICING PROCESS

25.19 – appraisal notice forms are reviewed and edited for updates and changes signed off on by appraisal district management. Updates include the latest copy of Comptrollers *Taxpayers' rights, remedies, and responsibilities*.

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. Production of documentation is tested, and compliance with HB 201 is insured.

DATA COLLECTION REQUIREMENTS

Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year include new construction, demolition, remodeling, re-inspection of problematic areas, and re-inspection of the universe of properties on a specific cycle (4-6 years).

NEW CONSTRUCTION/DEMOLITION

New construction field and office review procedures are identified and revised as required. Field production standards are established and procedures for monitoring are tested. The process of verifying the demolition of improvements is specified. This critical annual activity is projected and entered into the key events calendar for each tax year.

REMODELING

Properties with extensive improvement remodeling are identified and verified and field activities are scheduled to update property characteristic data. Updates to valuation procedures are tested with ratio studies before being finalized in the valuation modeling. This field activity when entered into the key events calendar must be monitored carefully.

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 coefficient of dispersion. Market areas that fail any or all of these tests are determined to be problematic. Field reviews are scheduled to verify and/or correct property characteristic data. Additional sales data is researched and verified. In the absence of adequate market data, neighborhood delineation is verified and neighborhood clusters are identified.

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 re-measurement of at least two sides of each improved property. The annual re-inspection requirements for tax years 2025 and 2026 are identified by property type and property classification and scheduled on the key events calendar.

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

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 tax 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 6.

VALUATION BY TAX YEAR

Valuation by Tax year – using market analysis of comparable sales and locally tested cost data, market area-specific income, and expense data, valuation models are specified and calibrated in compliance with the supplemental standard 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.

MARKET AREA

Mills Central Appraisal District's market area consists of the entire County. We are one of the many primarily rural counties in the state of Texas. Therefore, comparable properties are more difficult to find, almost no two properties are alike. Neighborhoods are really only associated with the townships and what we consider subdivisions. The subdivisions are usually tracts of land of similar size next to each other, where an owner at one time sectioned his entire property to sell in units. The remainder of the county is for agricultural purposes.

RESIDENTIAL REAL PROPERTY

Residential real property is calculated using a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not particularly specified in a purely cost model. Mills CAD contracts with Western Valuation for these appraisals.

COMMERCIAL REAL PROPERTY

Among the three approaches to value, cost, income, and market, the market comparison is used if reliable sales are available to best reflect what buyers and sellers are doing. If sufficient income data is available, weight is put on this approach for similar properties. Mills CAD contracts with Western Valuation for these appraisals.

VACANT REAL PROPERTY

Among the three approaches to value, cost, income, and market, the market comparison approach is used to value real property. Mills CAD contracts with Western Valuation for these appraisals.

INDUSTRIAL PERSONAL PROPERTY

Mills CAD contracts with Pritchard & Abbott, Inc. for these appraisals.

UTILITIES

Mills CAD contracts with Pritchard & Abbott, Inc. for these appraisals.

MINERAL INTEREST

Mills CAD contracts with Pritchard & Abbott, Inc. for these appraisals.

SPECIAL VALUATION PROPERTIES

Agricultural use is valued according to Section 23.51, Section 23.52, and Section 23.53 of the Texas Property Tax Code using a five-year average net to land to the landlord on a cash lease basis which is typical in Mills County.

BUSINESS TANGIBLE PERSONAL PROPERTY

Among the three approaches to value, cost, income, and market, the replacement cost new less depreciation (cost) method is used. Other documents, such as confidential renditions and information from property owners, are used.

STATISTICAL ANALYSIS

Statistical analysis is performed annually to evaluate whether the estimated values are equitable and consistent with the market. Ratio studies are conducted to judge the two primary aspects of mass appraisal accuracy – level and uniformity of value. Appraisal statistics of central tendency generated from sales ratios are evaluated and analyzed. The level of appraised values is determined by the weighted mean ratio for sales of individual properties.

The statistical analysis provides the appraiser with an excellent means of judging the present level of appraised value and uniformity of the sales. This information is used to make a preliminary decision on whether a value level needs to be updated or whether the level of market value is at an acceptable level.

MARKET AND COST RECONCILIATION AND VALUATION

Analysis of **residential** market sales to achieve an acceptable sale ratio or level of appraisal is also the reconciliation of the market and cost approaches to valuation. Market factors are developed from appraisal statistics provided from market analyses and ratio studies and are used to ensure that estimated values are consistent with the market and to reconcile cost indicators. The district's primary approach to the valuation of residential properties uses a hybrid cost-sales comparison approach. The following equation denotes the hybrid model used:

$$MV = LV + (RCN - AD)$$

Commercial property is analyzed to compare appraised values with recent sales of land in the market area. If the appraised values differ from the sales prices being paid, adjustments are made. The land is valued as though vacant at the highest and best use.

Business personal property is valued using the cost approach. The RCN (replacement cost new) is developed from the property owner's reported historical cost. The percent good depreciation factors used are based on valuation guides. The index factors and percent good depreciation factors are used to develop present value factors (PVF) by year of acquisition as follows:

$$PVF = INDEX FACTOR \times PERCENT GOOD FACTOR$$

Property Value Study

Biannually the Property Tax Division of the state comptroller's office conducts a property value study (PVS). The PVS is a ratio study used to gauge appraisal district performance. Results from the PVS play a part in school funding. Rather than a sales ratio study, the personal property PVS is a ratio study using state cost and depreciation schedules to develop comparative personal property values. These values are then compared to Mills CAD's personal property values and ratios are indicated.

THE MASS APPRAISAL REPORT

Each tax year, the tax code requires a Mass Appraisal Report to 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 6-9 of *USPAP*. This written reappraisal plan is attached to the Mass Appraisal 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.

Evidence used in meeting the burden of proof is sales data, unless confidential, documents from property owners and sellers, recorded data, schedules of models, ratio studies, cost data of models, and relevant information the district deems necessary.

LIMITING CONDITIONS

The appraised value estimates provided by the district are subject to the following conditions:

1. The appraisals were prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed. Some interior inspections of the property appraised were performed at the request of the property owner and required by the district for clarification purposes and to correct property descriptions.
3. Validation of sales transactions was attempted through questionnaires to buyers and sellers, telephone surveys, and field reviews.
4. Attached is a list of staff providing significant mass appraisal assistance to the person signing this certification statement.

Certification Statement:

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

Richard Petree
Interim Chief Appraiser

STAFF PROVIDING SIGNIFICANT MASS APPRAISAL ASSISTANCE

Name	Title	TDLR Number
Richard Petree	Interim Chief Appraiser	
Lori Friedrich	Appraiser	66880

Appendix A: 2024-2025-2026 Calendar of Key Activities

PROJECTED DATE

REAPPRAISAL-RELATED ACTIVITIES

July 2024

- ✓ Appraisal Review Board (ARB) Approves Appraisal Records to Create Appraisal Roll
- ✓ July 4th Holiday-MCAD Closed
- ✓ Chief Appraiser Certifies Appraisal Roll to Taxing Unit Assessors
- ✓ Chief Appraiser Prepares Reappraisal Plan

August 2024

- ✓ Begin Appraisal Field Work 1/3 of County
- ✓ System Rollover of Data Records to Begin New Appraisal Year
- ✓ In-House Ratio Study Review for Accuracy
- ✓ Texas Association of Appraisal Districts (TAAO) Annual Conference
- ✓ Deadline to file for Sept. 1st Inventory Value

September 2024

- ✓ Sept. 1 - Statutory Appraisal Date for Certain Inventory Properties (Sec. 23.12)
- ✓ Labor Day-MCAD Closed
- ✓ Sept. 15 - Statutory Deadline for MCAD Board of Directors to Approve Budget & Reappraisal Plan. Sec 6.06
- ✓ Taxing unit's quarterly payment due. Sec. 6.06
- ✓ Weekly Staff Meetings
- ✓ Create Tax Roll

October 2024

- ✓ Mail Tax Bills
- ✓ Columbus Day-MCAD Closed
- ✓ Comptrollers Annual Conference on Property Taxation-Austin TX

November 2024

- ✓ In-House Ratio Study Review for Accuracy
- ✓ Veteran's Day-MCAD Closed
- ✓ Thanksgiving Holiday-MCAD Closed
- ✓ Review & Return PTD Clerical Error Report for Property Value Study

December 2024

- ✓ Christmas Holiday - MCAD Closed
- ✓ Update guides
- ✓ Taxing unit's quarterly payment due. Sec. 6.06

January 2025

- ✓ New Year's Day MCAD Closed
- ✓ MCAD board begins 2-year term and selects officers
- ✓ ARB begins 2-year term. Sec. 6.41 (e)
- ✓ Jan. 1 - Statutory Appraisal Date for Most Categories of Taxable Property
- ✓ Newspaper Publication on Renditions, HS, AG, Deferrals, & Disabled Veterans
- ✓ Mail Business Personal Property Rendition Forms
- ✓ Mail Wildlife Ag Valuation Annual Update Forms
- ✓ In-House Ratio Study Review for Accuracy
- ✓ Martin Luther King Day-MCAD Closed
- ✓ Mail Applications That Require Annual Updates

February 2025

- ✓ Texas Association of Appraisal Districts (TAAD) Annual Conference
- ✓ President's Day-MCAD Closed
- ✓ Begin Working Business Personal Property Renditions
- ✓ Monthly Newspaper Article

March 2025

- ✓ In-House Ratio Study Review for Accuracy
- ✓ Taxing unit's quarterly payment due. Sec. 6.06
- ✓ Begin Preparation of Next Year's Budget
- ✓ Monthly Newspaper Article

April 2025

- ✓ Present Preliminary Next Year's Budget to BOD
- ✓ Review District Policies & Employee Benefits
- ✓ Certify Estimate of Taxable Value to County, Schools & Municipalities (Sec. 26.01e)
- ✓ Ratio Study Review for Appraisal Notice Process
- ✓ Begin Application of Neighborhood Market Adjustments
- ✓ BPP Rendition Deadline on April 15th. Sec. 22.23 (a)
- ✓ Deadline to File Abatement, AG Application, and Wildlife Annual Update on April 30th
- ✓ Good Friday-MCAD Closed
- ✓ Process all Applications & Deeds
- ✓ Finalize Changes Prior To Notice Run

May 2025

- ✓ Newspaper Publication of Protest and Appeal Procedures (Sec. 41.41 & 41.70b) & Taxpayer Remedies
- ✓ Newspaper Article for Notices Mailed
- ✓ Mailing of Real and BPP Value Notices
- ✓ Begin Informal Appeals
- ✓ BPP Rendition Extension Deadline on May 15th
- ✓ Memorial Day-MCAD Closed
- ✓ Statutory Deadline to File Appraisal Review Board Protest
- ✓ MCAD Board Approves Preliminary Budget

June 2025

- ✓ Chief Appraiser Submits Completed Appraisal Records To ARB
- ✓ ARB Hearings
- ✓ Appraisal Review Board Hearings Begin
- ✓ Submit Proposed Budget to Entities
- ✓ Attend Entity Board Meetings/Commissioners' Court to Answer Questions Regarding Proposed Budget
- ✓ Taxing Unit's Quarterly Payment Due. Sec. 6.06
- ✓ Newspaper Publication on Notice of Hearing on Budget (Sec. 6.062)

July 2025

- ✓ ARB Hearings
- ✓ Appraisal Review Board (ARB) Approves Appraisal Records to Create Appraisal Roll
- ✓ July 4th Holiday-MCAD Closed
- ✓ Chief Appraiser Certifies Appraisal Roll to Taxing Units
- ✓ Public Hearing on Appraisal District Budget

August 2025

- ✓ System Rollover of Data Records to Begin New Appraisal Year
- ✓ Begin Appraisal Field Work 1/3 of County
- ✓ In-House Ratio Study Review for Accuracy
- ✓ Texas Association of Appraisal Districts (TAAO) Annual Conference
- ✓ Deadline to file for Sept. 1st Inventory Value

September 2025

- ✓ Sept. 1 - Statutory Appraisal Date for Certain Inventory Properties. Sec.23.12
- ✓ Labor Day-District Closed
- ✓ Sept. 15 - Statutory Deadline for MCAD Board of Directors to Approve Budget Sec. 6.06
- ✓ Taxing unit's quarterly payment due. Sec. 6.06
- ✓ Create Tax Roll

October 2025

- ✓ Mail Tax Bills
- ✓ Columbus Day-MCAD Closed
- ✓ Comptrollers Annual Conference on Property Taxation-Austin TX

November 2025

- ✓ In-House Ratio Study Review for Accuracy
- ✓ Appraiser In-House Review
- ✓ Employee Performance Reviews-Discussions with Staff
- ✓ Veteran's Day-MCAD Closed
- ✓ Thanksgiving Holiday-MCAD Closed
- ✓ Review & Return PTD Clerical Error Report for Property Value Study

December 2025

- ✓ Christmas Holiday - MCAD Closed
- ✓ Update guides
- ✓ Review ARB & BOD terms of office
- ✓ Taxing unit's quarterly payment due. Sec. 6.06

January 2026

- ✓ New Year's Day-MCAD Closed
- ✓ MCAD Board of Directors begin 2-year terms
- ✓ ARB begins 2-year term. Sec 6.41(e)
- ✓ Comptroller's MAPs Review of MCAD Begins
- ✓ Jan. 1 - Statutory Appraisal Date for Most Categories of Taxable Property
- ✓ Newspaper Publication on Renditions, HS, AG, Deferrals, & Disabled Veterans
- ✓ Mail Business Personal Property Rendition Forms
- ✓ In-House Ratio Study Review for Accuracy
- ✓ Martin Luther King Day-MCAD Closed
- ✓ Mail Applications That Require Annual Updates
- ✓ Receive Property Value Study Results from Property Tax Division - Begin Appeals Preparations

February 2026

- ✓ Texas Association of Appraisal Districts (TAAD) Annual Conference
- ✓ President's Day-MCAD Closed
- ✓ Monthly Newspaper Article
- ✓ Begin Working Business Personal Property Renditions

March 2026

- ✓ Deadline to Submit Property Value Study Appeals Evidence to Comptroller
- ✓ Begin Preparation for Next Year's Budget
- ✓ In-House Ratio Study Review for Accuracy
- ✓ Taxing Unit's Quarterly Payment Due. Sec. 6.06
- ✓ Monthly Newspaper Article

April 2026

- ✓ Submit Next Year's Preliminary Budget to MCAD Board
- ✓ Chief Appraiser Evaluation
- ✓ Review District Policies & Employee Benefits
- ✓ Monthly Newspaper Article
- ✓ Certify Estimate of Taxable Value to County, Schools & Municipalities (Sec. 26.01e)
- ✓ Ratio Study Review for Appraisal Notice Process
- ✓ Begin Application of Neighborhood Market Adjustments
- ✓ BPP Rendition Deadline on April 15th. Sec. 22.23 (a)
- ✓ Deadline to File Abatement, AG Application, and Wildlife Annual Update Form on April 30th
- ✓ Good Friday-MCAD Closed
- ✓ Process all Applications & Deeds
- ✓ Finalize Changes Prior To Notice Run

May 2026

- ✓ Newspaper Publication of Protest and Appeal Procedures (Sec. 41.41 & 41.70b) & Taxpayer Remedies
- ✓ Newspaper Article for Notices Mailed
- ✓ Mailing of Real and BPP Value Notices
- ✓ Begin Informal Appeals
- ✓ BPP Rendition Extension Deadline on May 15th
- ✓ Property Value Study Appeal Hearings-Austin TX
- ✓ Memorial Day-MCAD Closed
- ✓ MCAD Board Approves Preliminary Budget
- ✓ Statutory Deadline to File Appraisal Review Board Protest

June 2026

- ✓ Chief Appraiser Submits Completed Appraisal Records To ARB
- ✓ Appraisal Review Board Hearings Begin
- ✓ Submit Proposed Budget to Entities
- ✓ Taxing unit's quarterly payment due. Sec. 6.06
- ✓ Newspaper Publication on Notice of Hearing on Budget (Sec. 6.062)

July 2026

- ✓ Appraisal Review Board (ARB) Approves Appraisal Records to Create Appraisal Roll
- ✓ July 4th Holiday-MCAD Closed
- ✓ Chief Appraiser Certifies Appraisal Roll to Taxing Units
- ✓ Public Hearing on Next Year's Appraisal District Budget
- ✓ Chief Appraiser Prepares Reappraisal Plan

August 2026

- ✓ Begin Appraisal Field Work 1/3 of County
- ✓ System Rollover of Data Records to Begin New Appraisal Year
- ✓ In-House Ratio Study Review for Accuracy
- ✓ Texas Association of Appraisal Districts (TAAO) Annual Conference
- ✓ Deadline to file for Sept. 1st Inventory Value

Appendix B : 2025-2026 Re-Appraisal Zones

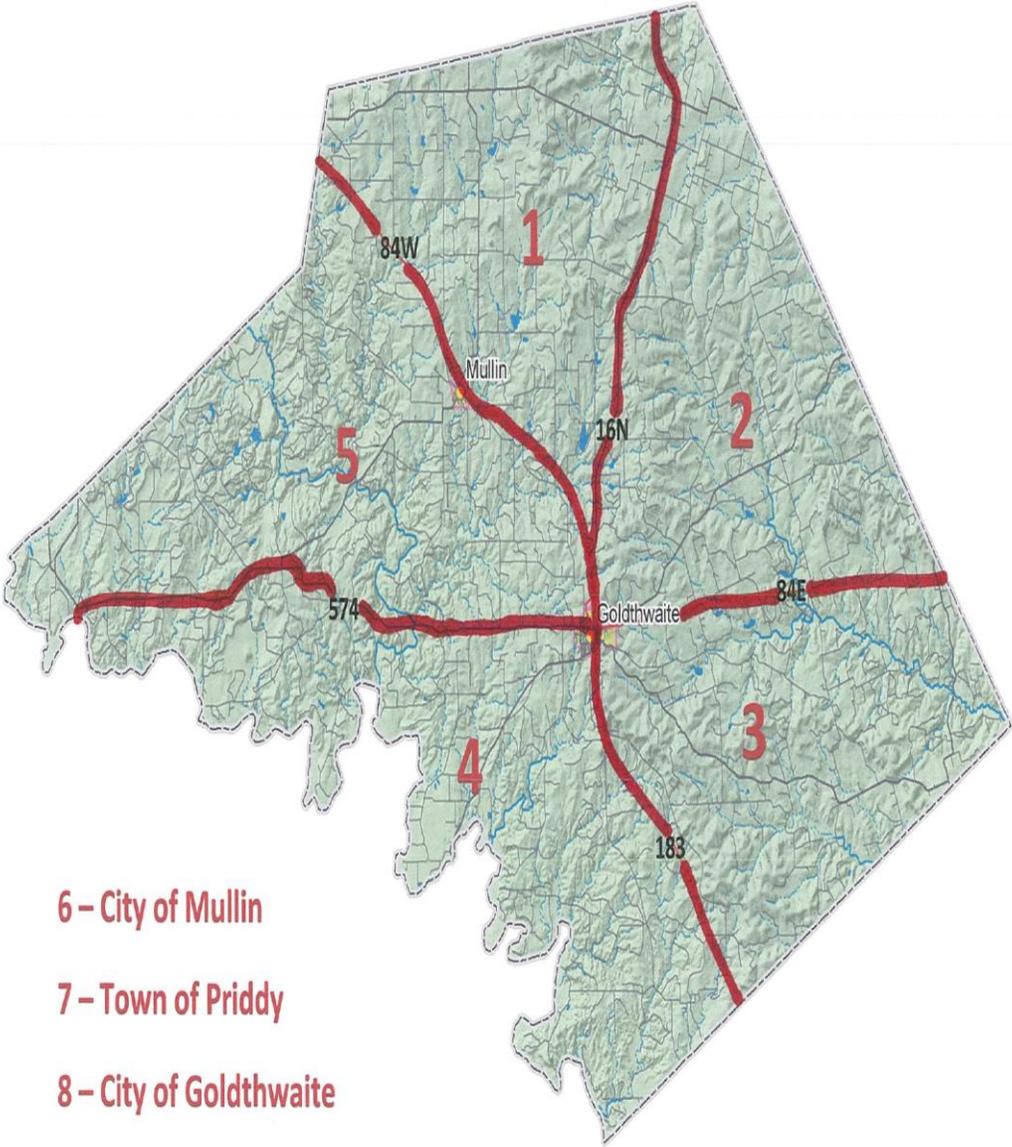
ZONE	DESCRIPTION
1	Hwy 84 West to Hwy 16 North
2	Hwy 16 North to Hwy 84 East
3	Hwy 84 East to Hwy 183 (including the Town of Star)
4	Hwy 183 to FM 574
5	FM 574 to Hwy 84 West
6	City of Mullin
7	Town of Priddy
8	City of Goldthwaite

In 2025, MCAD will reappraise 1/3 of the county. This is composed of Zones 3 and 4 and consists of an estimated parcel count of 3,200 in the Goldthwaite and Lometa school districts. The reappraisal process begins in August 2024 and continues through February 2025. This includes residential, commercial, personal, and rural property. New construction will be picked up for the entire county.

For 2026, MCAD will reappraise approximately 1/3 of the county. This is composed of Zones 5, 6, and 8 and consists of an estimated parcel count of 2,900 in the Goldthwaite, Mullin, and Brookesmith school districts. The reappraisal process begins in August 2025 and continues through February 2026. This includes residential, commercial, personal and rural property. New construction will be picked up for the entire county.

The remaining zones will be reappraised in coming tax years on a rotation basis to ensure all property is reappraised at least once every three years.

Re-Appraisal Zones



- 6 – City of Mullin
- 7 – Town of Priddy
- 8 – City of Goldthwaite

STATE OF TEXAS

COUNTY OF MILLS

RESOLUTION ADOPTING 2025-2026 REAPPRAISAL PLAN

WHEREAS, Section 6.05(i) of the Property Tax Code requires a biennially developed written plan for the periodic reappraisal of all property according to Section 25.18; and

WHEREAS, A public hearing considering the proposed plan has been conducted; and

WHEREAS, any needed amendments have been made to the plan;

THEREFORE, BE IT RESOLVED, the Board of Directors for the Mills Central Appraisal District has voted to approve and adopt the reappraisal plan for 2025-2026.

Upon adoption, a copy of the reappraisal plan will be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the Texas Comptroller's Office within 60 days of the adoption date.

Adopted and signed this _____ day of September, 2024.

Chairperson

Vice-Chairperson