



**GREGG APPRAISAL
DISTRICT**

2025 & 2026

REAPPRAISAL PLAN

As Adopted August 14, 2024



TABLE OF CONTENTS

I. Executive Summary.....	1
Tax Code Requirement	
Written Plan	
Plan for Periodic Reappraisal	
II. Revaluation Policy.....	2
III. Reappraisal Year Activities.....	2
A. Performance Analysis	
Ratio Study Results	
Appraisal Accuracy (Level of Appraisal)	
Appraisal Uniformity (Equity)	
B. Analysis of Available Resources.....	3
Staffing for Reappraisal Year	
Proposed Budget for 2026	
Existing Practices	
Information Systems (IS) support	
Existing Data and Maps	
C. Planning and Organization.....	3
Calendar of Key Events	
D. Mass Appraisal System.....	4
CAMA System Revisions as Required	
Procedures Revised Annually	
Real Property Valuation	
Personal Property Valuation	
Noticing Process	
Hearing Process	
E. Data Collection Requirements by Tax Year.....	5
New Construction/Demolition	
Remodeling	
Re-inspection of Problematic Market Areas	
Re-inspection Universe of Properties	

C

C

C

Field/Office Verification of Sales Data/Characteristics

F. Pilot Study by Tax Year	6
Test New/Revised Mass Appraisal Methods	
Ratio Studies by Market Areas	
Test Accuracy and Reliability in Particular Market Areas	
G. Valuation by Tax Year	7
Residential Real Property	
Special Inventory Residential Property	
Multifamily Residential/Commercial Property	
Commercial and Industrial Real Property	
Vacant Real and Special Valuation Properties	
Utilities	
Mineral Interest	
Business Tangible Personal Property	
Industrial Tangible Personal Property	
H. The Mass Appraisal Report by Tax Year	11
Scope of Work (Written Reappraisal Plan)	
Compliance with STANDARD RULE 5 – 8 of USPAP	
Signed Certification by the Chief Appraiser	
I. Value Defense	12
Informal/Formal Appeals and Burden of Proof	
Evidence for Market Value and Equity	

IV. Attachments

Attachment #1

- 2025 and 2026 Gregg CAD Operations Calendar
- Appraisal Key Events Calendar

Attachment #2

- Residential Recheck Schedule
- Commercial Recheck Schedule

Attachment #3

- General Overview Gregg County Market Areas
- Land Zone Map

Attachment #4

- Capitol Appraisal Group- Reappraisal Plan

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I. EXECUTIVE SUMMARY

Tax Code Requirement

Passage of SB 1652 amended the Texas Property 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, was amended 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

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

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- (A) The location and market area of the 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

Calendar Amendments and Alterations

The Chief Appraiser is authorized to administratively amend or alter the 2025 and/or the 2026 Operations Calendar as he deems necessary. Calendar changes can be made periodically and will not be considered alterations or amendments to the plan and do not require action by the Board of Directors.

II. REVALUATION POLICY - (REAPPRAISAL CYCLE)

The Gregg County Appraisal District Board of Directors, by approval of this 2025/2026 reappraisal plan, and by the recommendation of the Chief Appraiser, adopts the policy that GCAD reappraise all property in the district each year, therefore both 2025 and 2026 are reappraisal years.

III. REAPPRAISAL YEAR ACTIVITIES

A. 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), by property reporting category. In each appraisal year this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance.

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The Gregg County Appraisal District conducts ratio reports at specific dates during each appraisal cycle. These reports are run post certification, at year end, prior to and during value schedule analysis, and again post schedule implementation.

Attachment #1, the 2025 and 2026 GCAD Appraisal Calendars, show scheduled dates of each ratio report/analysis.

B. Analysis of Available Resources – staffing and budget requirements for tax year 2025 are detailed in the 2025 appraisal district budget, as adopted by the board of directors and attached to the written biennial plan by reference. This reappraisal plan is adjusted to reflect the available staffing in tax year 2025 and the anticipated staffing for 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 are specified. Real property appraisal depreciation tables and cost new tables are tested against verified sales data to ensure that 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 market and published data. Personal property valuation schedules are tested and analyzed based on rendition, current market information and prior year hearing documentation.

Information Systems (IS) support is detailed with year specific functions identified and system upgrades scheduled. Computer generated forms are reviewed for revisions based on year and reappraisal status. Legislative required changes are scheduled for completion and testing. Existing maps and data requirements are specified and updates are maintained on a continuous basis. GCAD also has mapping, property data, and state forms available to the public through its web site, www.gcad.org.

C. 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. These dates often require modification in order to meet the requirements of the office and of the Tax Code. 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.

Attachment #1, the 2025 and 2026 GCAD Appraisal Calendars, provide dates for annual activities by department.

D. 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. All updated procedures are documented for employee use and public inspection. Following is a synopsis of the procedures followed to ensure that GCAD maintains the most current and accurate records/appraisal information possible.

Real Property Valuation

Revisions to cost models, income models, and market models are specified, updated and tested each appraisal year, multiple ratio reports and analysis are tools used to ensure correct results.

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 Valuation*.

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.

Income, expense, and occupancy data is updated in the income models for each market area and cap rate studies are completed using current sales data. The resulting models are tested using ratio study tools.

Personal Property Valuation

GCAD has developed cost & depreciation tables based on information from Marshall Valuation Services, these tables are updated annually. Also, information received during the previous tax year from renditions, and hearing documentation is reviewed and tested against current schedules.

Noticing Process

Annually, 25.19 Notice of Appraised Value forms, along with all other forms and accompanying instructional materials are reviewed and edited for updates to meet all legislative requirements and changes. Any

changes are approved by appraisal district management or the Texas State Comptroller as required. Updates also include the most current versions of application forms and taxpayer assistance publications as issued by the Comptroller's office and the delivery requirements for each.

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. GCAD's in-house hearing documentation is reviewed and updated to reflect the current valuation process. Production of documentation is tested and compliance with HB 201 session 72R, §41 Tax Code, is insured.

E. 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) as recommended by IAAO *Standard on Mass Appraisal of Real Property*, and field verification of sales data and property characteristics.

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 tested. Source of building permits is confirmed and system input procedures are identified. Process of verifying demolition of improvements is specified. This critical annual activity is projected and entered on the key events calendar for each tax 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 finalized in the valuation modeling. This field activity when entered in 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 annual re-inspection requirements for tax years 2025 and 2026 are identified by property type and property classification and are scheduled on the key events calendar. A detailed "recheck" (re-inspection) schedule by abstract and subdivision is included. Also included is a "Zone" map showing the geographic areas denoted on the recheck schedule. Personal Property accounts are inspected annually.

Attachment #1, 2025 & 2026 GCAD "Appraisal Calendar", department "R" events include scheduled dates for Residential rechecks, "C" events include scheduled dates for Commercial rechecks.

Field Verification of Sales Data & 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. Field inspection by appraisers verify the validity of the sales information, the actual physical attributes of the property, whether the sale was an arm's length transaction, and if the sold property is a fair representative of the neighborhood, or a "benchmark property".

F. Pilot Study by Tax Year - New and/or revised mass appraisal models are tested on randomly selected market areas. These modeling tests (sales ratio studies) are conducted by the Gregg Appraisal District four times each year as noted on the key events calendar. 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. The Gregg County Appraisal District has developed guidelines for its in-house ratio studies. Both the guideline information and the actual ratio studies are maintained in the Senior Residential Appraisers office.

Attachment #1, 2025 & 2026 GCAD "Appraisal Calendar", department "R" events include scheduled dates for Ratio Reports.

G. 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 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. Both tax years 2025 and 2026 are scheduled reappraisal years.

The following is information pertaining to the methods used by the Gregg County Appraisal District in appraising properties within its boundaries.

Residential Real Property

To ensure equality and uniformity in our daily work, as directed by the Texas Property Tax Code, and the standards required by USPAP, the Gregg County Appraisal District has developed in-house guidelines for use by its appraisal staff. The "Residential Property Manual" portion of the GCAD *Appraisal Guidelines* explains our office's process of appraising residential property from discovery techniques to the formulation, testing and implementation of value schedules. This also describes the techniques used by GCAD in the market, cost, and income approaches to value on residential properties.

The "Residential Field Appraisal Guide" section of the "Residential Property Manual" contains day to day residential field work instructions. Basic field inspection requirements are set out here. It illustrates how to complete a parcel field card, including all amenities and special feature pricing, how to determine percent complete on unfinished properties, instructions on mobile home pricing, and pad site costing among many other appraisal details. Also contained in this section is a guideline for the classification of residential properties. The classification section sets out the standard specifications relevant to each property class along with pictures of local properties representing each class.

The "Current Market Trends" section of this manual contains current market information concerning residential properties located in the Gregg County Appraisal District. The current complete residential cost schedule by class is contained in this portion of the manual as well as a listing of GCAD's depreciation tables. GCAD has established and identified its residential market areas through neighborhood codes. A neighborhood adjustment chart provides a comparison of the prior to

current year adjustments. The "Current Market Trends" section also provides information on new subdivisions and new construction evaluation in our county by location and by property classification.

Attachment #1, the 2025 and 2026 GCAD "Appraisal Calendar", department "R" events are related to the appraisal of Residential Real Property.

Special Inventory Residential Property

The pricing of residential land is addressed in the "Land Valuation" section of the "Field Appraisal Guide". It describes the combination of methods, (pure base-lot, allocation, abstraction and sales comparison), used by GCAD in the valuation of this property type. This section also provides the methods employed to measure subdivision lot absorption and the assignment of special inventory value to qualifying lots. The detailed information related to these property types is maintained in the Senior Residential Appraiser's office.

Attachment #1, the 2025 and 2026 GCAD "Appraisal Calendar", department "R" events include Special Inventory Residential Property

Multifamily Residential/Commercial Property

The valuation methods used by Gregg County Appraisal District for multifamily residential, (duplex, triplex, quadraplex), property are as follows. GCAD appraisers gather and verify sales and rental income and expense information on multifamily properties. This information is reviewed annually. Economic areas are defined to ensure uniformity in evaluation, and the same information is used to develop cap rates, typical market rental rates and expenses within each economic area. This information is used in a proforma unique to each area, this ensures uniformity among the properties within that area. Sales data is used as a test to insure market value. These manuals contain the information used to calculate cap rates, the rental and expense information, and uniformity tables broken into economic area showing each property in relation to its neighboring properties within that area.

The commercial multifamily properties, apartment complexes and larger multifamily residential, are appraised in much the same way. The properties are ranked based on their amenities. The income and expense information is initially gathered through a general survey which is conducted annually and from operating statements from the actual properties. The survey includes inspection, apartment unit breakdown, rental rates, occupancy, apartment amenities and additional features.

Potential Gross Rent (PGR) is established on each complex. Publications and local market information is used to develop vacancy rates, expense rates, capitalization rates, and reserve for replacement rates. Actual operating statements are also used to test and develop the rates used. A spreadsheet breaking down the rental rates by square foot is used in analysis to ensure uniformity. Sales prices are used to test values and cap rates. The annual analysis information on these properties is contained in the "Commercial/Industrial Manual" section of the GCAD *Appraisal Guidelines* manual. The detailed information related to each property is maintained in the Senior Commercial Appraiser's office.

Attachment #1, the 2025 and 2026 GCAD "Appraisal Calendar", Multifamily Residential Properties are included in department "R" events, the Multifamily Commercial Properties are included in department "C" events

Commercial and Industrial Real Property

The "Commercial/Industrial Manual" section of the GCAD *Appraisal Guidelines* manual explains GCAD methods of appraising commercial and industrial properties. It details data collection techniques, market analysis, and highest and best use analysis. All commercial properties will be valued by the cost approach, the income approach, or the sales comparison approach whichever is deemed most appropriate pursuant to Section 23.0101 of the Texas Property Tax Code. Studies are performed to test the level and uniformity of appraisal within specific property use categories.

The "Current Trends" section of the GCAD *Appraisal Guidelines* provides information on current projects and annual valuation work. The analysis information on these properties used for uniformity studies is also included in this section.

Attachment #1, the 2025 and 2026 GCAD "Appraisal Calendar", department "C" events are related to the appraisal of Commercial and Industrial Real Property.

Vacant Real and Special Valuation Properties

The methods used for the evaluation of vacant property are contained in the "Land Valuation" and the "Rural Land Manual" sections of the GCAD *Appraisal Guidelines* manual. These sections provide the appraiser guidelines for the appraisal of vacant tracts within subdivisions as well as those located in rural areas.

The sales comparison approach is the most common and preferred method of appraising vacant real property. A combination of pure base-lot, allocation, abstraction as well as sales comparison information is used. Rural land pricing is also based on market or sales information. Economic areas for rural land properties are defined and road type and frontage factors along with topography are considered for each property. Sales occurring within each economic area are analyzed to determine market value annually. For more detailed information please see the "Rural Land Manual" section of GCAD Appraisal Guidelines manual. This section also contains GCAD's current rural land pricing schedules. The actual working maps for rural land sales are kept in the Senior Residential Appraiser's office.

Information related to GCAD's methods of valuing Special Valuation Properties is also contained in the "Rural Land Manual" section of the *Appraisal Guidelines* manual. Current calculation methods, cap rates and other information used in the formulation of Open Space, Wildlife Management, and Timber Special Valuation are detailed in this section. The current pricing schedules are also included.

The Gregg County Appraisal District also utilizes the following publications from the Texas Comptroller of Public Accounts; the "Manual for the Appraisal of Agricultural Land", the "Guidelines for the Qualification of Agricultural Land in Wildlife Management Use", and the "Manual for the Appraisal of Timberland" as guidelines in evaluating those properties qualifying for special valuation.

Attachment #1, the 2025 and 2026 GCAD "Appraisal Calendar", Vacant Real and Special Valuation properties are included in department "R" events.

Utilities

Gregg County Appraisal District contracts with Capitol Appraisal Group to appraise all utility properties annually.

Capitol Appraisal Group "2025 & 2026 Reappraisal Plan" contains the section "Plan for Periodic Reappraisal of Utility, Railroad and Pipeline Property", which relates to the appraisal of Utility properties. This manual is maintained in the office of the Chief Appraiser.

Mineral Interest

Gregg County Appraisal District contracts with Capitol Appraisal Group to appraise all Mineral Interest properties annually.

Capitol Appraisal Group "2025 & 2026 Reappraisal Plan" contains the section "Plan for Periodic Reappraisal of Oil and Gas Property". This manual is maintained in the office of the Chief Appraiser.

Tangible Business Personal Property

The "Personal Property Manual" section of the GCAD *Appraisal Guidelines* manual provides information relevant to the methods used by GCAD in the appraisal of Business Personal Property. This section covers the appraisal of this property type from the process of discovery, data collection, market analysis, cost, market and income approaches to value, statistical and uniformity review and model testing. It also includes a listing of resources used by this department to assist in property discovery, the SIC coding used to ensure accurate classification and the depreciation schedules and age-life methodology used to ensure uniformity in asset valuation.

The Gregg County Appraisal District uses many other resources to assist in the appraisal of Tangible Business Personal Property, among these are Marshall Valuation Services, and various publications and reports which are updated annually. All resource publications and reports are maintained in the Business Personal Property department.

Attachment #1, the 2025 and 2026 GCAD "Appraisal Calendar", department "P" events are related to the Business Personal Property department.

Industrial Tangible Business Personal Property

Gregg County Appraisal District contracts with Capitol Appraisal Group to appraise Industrial Tangible Personal Property accounts annually.

Capitol Appraisal Group "2025 & 2026 Reappraisal Plan", contains the section "Reappraisal of Industrial, Utility, and Related Personal Property", which relates to the appraisal of Industrial Tangible Personal Property. This manual is maintained in the office of the Chief Appraiser.

H. 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 April 15th. The Mass Appraisal Report is completed in compliance with

STANDARD RULE 5 - 8 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 5 - 8 of USPAP.

I. 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. Inspection and/or disclosure of evidence and related materials comply with Section 41.461 of the Property Tax Code. Below are some examples of evidence presented:

- 1) Residential Property - protest form, field information card, comparable grid (uniformity and/or equity), value/depreciation schedules, maps, pictures, local property classification guide, etc
- 2) Special Inventory Residential Property - protest form, sales information, ratio studies, parcel card, maps, lot absorption analysis
- 3) Multifamily Residential Property - protest form, sales information, ratio studies, parcel card, maps, expense/income information, uniformity analysis, maps
- 4) Commercial Real Property - protest form, field information card, Marshall/Swift calculation, income & expense information, cap rate information, publications, maps, pictures
- 5) Vacant Real Property - protest form, parcel card, sales information, uniformity analysis, ratio studies, maps
- 6) Industrial Real Property - protest form, field information card, Marshall/Swift calculation, income & expense information, cap rate information, publications, maps, pictures
- 7) Utilities - protest form, property card, asset information, depreciation tables, pricing guides
- 8) Mineral Interest - protest form, production information, decline information, reserve information, operating costs, and pricing information.
- 9) Special Valuation Properties - protest form, Ag/Timber schedules, income/expense information, parcel card, maps, aerial photography

10) Tangible Business Personal Property - protest form, field information card, rendition, valuation guides and publications, in-house value and life expectancy schedules, comparables, vehicle registration listing

11) Industrial Tangible Business Personal Property - protest form, field information card, rendition, valuation guides and publications, in-house value and life expectancy schedules, comparables, vehicle registration listing

ATTACHMENT #1

- **2025 AND 2026 OPERATIONS CALENDAR**
- **APPRAISAL DEPARTMENT KEY EVENTS CALENDAR**

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GREGG COUNTY APPRAISAL DISTRICT

2025 & 2026

OPERATIONS CALENDARS

DEPARTMENT CODING

AT..... APPRAISAL TECHNICIANS DEPARTMENT
C.....COMMERCIAL REAL ESTATE APPRAISAL DEPARTMENT
CA..... CHIEF APPRAISER
DCA..... DEPUTY CHIEF APPRAISER
DP.....DATA PROCESSING DEPARTMENT
EX.....EXEMPTIONS DEPARTMENT
GCAD..... GREGG CAD – ALL DEPARTMENTS
GIS.....GEOGRAPHIC INFORMATION SYSTEM DEPARTMENT
P.....BUSINESS PERSONAL PROPERTY APPRAISAL DEPARTMENT
R.....RESIDENTIAL REAL ESTATE APPRAISAL DEPARTMENT
RT..... RECORDS TECHNICIANS DEPARTMENT
TLO.....TAXPAYER LIASON OFFICER

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2025
OPERATIONS CALENDAR

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DATE	DEPT	DESCRIPTION	
AUGUST 2024			
1	CA	SEND REMINDER EMAIL TO ENTITIES TNT WEBSITE	
1		CERTIFICATION SUBMISSION TO STATE (MANDATE 8/1)	
1		SEND POST-ABATEMENT APPLICATION TO COMPTROLLERS	
1	C/P	SEND LIST OF \$100 MILLION+ PROPERTIES TO ECONOMIC DEVELOPMENT	
1	GCAD	SEND APPRAISAL RECHECK INFO TO POLICE	
1		PRECINCT VALUES	
1-31		FIELDWORK RE-CHECKS	
1-31		SUPPLEMENTS & ENTITY CHANGES	
3		REMOVE PROP CODES (RR,RW,RL,RM & ET)	
3	CA	BEGIN WORK ON DEPOSITORY FOR BOD EVERY EVEN YEAR	
3		SALES FILE SUBMISSION TO STATE	
3		SHAPE FILES TO CAPITOL	
3	GIS	BEGIN MAINT ON MAPS FOR SPLITS AND ACREAGE CHANGES	
3	AT	LATE AG/TIMBER LETTERS TO TAXPAYERS/ENTITIES (LATE PENALTY)	
3	GCAD	BI-ANNUAL REVIEW OF DISASTER PLAN	
3		REVIEW/NOMINATE NEW AG/TIM ADVISORY BOARD MEMBERS TO BOD	
3		RUN QUERY FUNC'S WITHOUT P-CODE DATE	
3		POST CERTIFICATION RATIO REPORT & RUN STRATA REPORT	
3		PLAN SPECIAL PROJECTS & ANNUAL DOCUMENTATION	
3		PRINT RECHECK CARDS AND P-CODES	
3	R/C	BEGIN SALES ENTRY (FEB - JULY)	
3-6		DETERMINE TIME/PERSONNEL FOR REAPPRAISAL PLAN	
3-14		PREPARE APPR ROLLS FOR CAD & TAX OFFICES	
3-14		RUN EXEMPT ROLL	
3-14		FIELDWORK RE-CHECKS, SALES & P-CODES	
5	AT	BEGIN NEW YEAR DATA ENTRY	
5	AT	AG/TIMBER FILES CLEAN-UP	
10		DP - RUN ALPHA LIST OF L1 PROPERTIES FOR MANUAL FILE CHECK	
10		DP-REQUEST BPP ALPHA LISTING & STREET CROSS REF	
10		DP UPDATE "VALUE SUMMARIES" INFO ON WEBSITE	
10		RUN LIST OF CAPITOL ACCOUNTS	
10-21		FIELD WORK PREPARATION & PLANNING	
13		DP - PRINT PERSONAL PROPERTY FIELD CARDS	
14	R/C/P	SUBMIT DEPARTMENT GOALS AND OBJECTIVES	
17	AT	PREPARE ANNUAL VALUE SUMMARIES PUBLICATION + BOOKS & CD'S	
17	AT	OBITUARIES STATUS	
17	AT	DETERMINE FALL ARB HEARING DATE	
17-19		FIELDWORK	
21-31	CA	NOTIFY ENTITIES OF BUDGET & REAPPRAISAL PLAN BOD MEETING	
24		TAP DATA ENTRY	
24		DEADLINE - ISD SHAPE FILES TO STATE	
SEPTEMBER 2024			
1		PROOF LIST BUYER/SELLER LTR (RUN PREVIOUS 6 MONTHS)	
1		ALTERNATE INVENTORY APPRAISAL DATE, IF QUALIFIED (MANDATE 9/1)	

1		SEND TAX OFC OV NEW VALUE ADDED LIST	
1	GCAD	OPEN ENROLLMENT FOR INSURANCE	
1-2		SEPTEMBER 1 INSPECTIONS & NEW VIT ACCTS	
1-30		FIELDWORK RE-CHECKS ETC	
1-30		FIELDWORK RE-CHECKS ETC	
1-30		FIELDWORK	
1-30		PROOF CAPITOL ACCOUNTS	
5	GCAD	REVIEW/REVISE GCAD ARB PROCESS/PROCEDURES	
8	GCAD	BOD ADOPTION OF CAD BUDGET & REAPPRAISAL PLAN	
8	DCA	DEADLINE BOD APPROVAL WRITTEN REAPPRAISAL PLAN(MANDATE 9/15)	
8	CA	LAST DAY FOR BOARD OF DIR TO ADOPT BUDGET (MANDATE 9/15)	
12	CA	CALC & DELIVER TO ENTITIES # BOD VOTES (6.03 d & e) (MANDATE 10/1)	
12	CA	NOTIFY ENTITIES REAPPRAISAL PLAN HEARING (MANDATE 10TH DAY PRIOR)	
14		ENTER/LOAD SALES INFO	
15	AT	OBITUARIES STATUS	
15	AT	REQUEST ENTITY TAX RATES & LEVY INFORMATION	
15	CA	EVEN YEARS ONLY - SEND LETTERS FOR DEPOSITORY	
26	GCAD	FALL ARB HEARING (STATE MANDATE 90 DAYS AFTER ARB APPROVES ROLL)	
30	AT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
30		COMPLETE TAP DATA ENTRY	
30	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
30		INITIAL BUYER/SELLER LETTERS MAILING	
OCTOBER 2024			
1	R/C	LOAD AND BEGIN WORKING PERMITS	
1		LOAD 08/01 P-CODES	
1-12		FIELDWORK SPT	
1-31		FIELDWORK SKG	
1-31		FIELDWORK RECHECKS, SALES AND PERMITS	
1-31		FIELDWORK RECHECKS, SALES AND PERMITS	
2		TEXAS FARM & RANCH SURVEY TO COMPTROLLERS OFFICE	
2	DCA	NOTIFY ENTITIES OF FILED LAWSUITS	
2		COLLECT BLDG & SEPTIC PERMITS, & FIRE REPORTS, ETC	
9		CK PROP GRP CODE DNCVAL	
9	CA	NOTIFY ENTITIES OF REAPPRAISAL PLAN & BUDGET	
9		COMPLETE 7/31 P-CODES	
11		PROCESS BUYER/SELLER LETTERS	
12-16		FIELDWORK SWO	
20	AT	PVS TAX RATE SUBMISSION POST-ELECTION RATE FORM 50-866-A (MANDATE 11/	
19-30		FIELDWORK SGW	
23		ENTER/LOAD SALES INFO	
26		BEGIN SALES VERIFICATION	
26	AT	OBITUARIES STATUS	
26	AT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
30	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
30		COMPLETE TAP DATA ENTRY	
NOVEMBER 2024			

1	CA	EVEN YEARS BOD MEETING FOR DEPOSITORY	
1-30	C/R	FIELDWORK RECHECKS, SALES AND PERMITS	
2	R/C/P	REQUEST ARB OVERRIDE LISTING - REVIEW VALUES	
2		OA RENEWALS FREEZE YEAR VERIFICATION	
2		MAIL OA, DP,HS RENEWALS VERIFICATION	
2-9		FIELDWORK SGW	
2-25		FIELDWORK SLV	
4		ORDER AIRCRAFT BLUEBOOK	
9	AT	ORDER ENVELOPES FOR 1/1 MAIL OUTS	
9		PROCESS BUYER/SELLER LETTERS	
10-27		FIELDWORK SSB	
13		OA RENEWAL DEADLINE	
13		RECHECKS-RELIGIOUS/CHARITABLE	
13	AT	RUN MH PARK LISTINGS	
13		ENTER/LOAD SALES INFO	
13		CHECK PROP CODE OF PA, REND, REND7350	
19	AT	OBITUARIES STATUS	
19	AT	RUN LIST OF AG/T OWNERSHIP CHANGES & CODE REAPPLY	
19	AT	PREPARE MH PARK LETTERS	
25		CONTINUE SALES VERIFICATION	
25	AT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
25	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
25		COMPLETE TAP DATA ENTRY	
DECEMBER 2024			
1		RUN NO LAST INSPECTION DATE	
1		RUN VN SALES REPORT TO IDENTIFY VN SALES	
1		SET UP AG/TIMBER ADVISORY BOARD MEETING FOR JANUARY	
1		RUN NO LAST INSPECTION DATE	
1		UPDATE JAN 1 LETTERS & FORMS	
1		ORDER CAR & OLDER CAR BOOK (NADA 2 COPIES)	
1		AIRPORT & OFFICE BLDG LETTERS	
1	AT	PRINT AG/T REAPPLY LTRS & OAG	
1	AT	MAIL OUT MH PARK LETTERS	
1		ARB SURVEY RESPONSES & SPREADSHEETS	
1		ORDER COMMERCIAL TRUCK BOOK	
1-18		FIELD WORK SLV	
1-31		PRINT REQUESTED 1/1 LETTERS	
1-31		FIELDWORK RE-CHECKS, SALES & PERMITS	
2		REQUEST CAPITOL RENDITIONS	
3		REQUEST DECLARATION LETTER PRINTED	
7		PREPARE BPP INVENTORY NEWS RELEASE	
14		ORDER AIRPAC CD	
14		BEGIN DRIVE OUTS-PHOTO ALL % COMPLETE PROPERTIES	
14		PRODUCE ABATEMENT & RECREATIONAL LISTS	
14		CHECK ACCOUNTS WITH POLLUTION CONTROL	
14		VERIFY ALL SALES (VV, VF, XX, UV,CIC)	

14	AT	MAIL AG/T LETTERS , OAG	
14		WILDLIFE ANNUAL REPORT LTR (MANDATE 1/31)	
14		PREPARE BPP RENDITIONS FOR MAILING	
14	CA	TPTC SEC 6.05© CHIEF APPRAISER ELIGIBILITY (MANDATE 1/1)	
16		ORDER NEW COMPUTER EQPT	
18		PREPARE ANNUALLY REQUIRED APPLICATIONS & LETTERS	
18	AT	OBITUARIES STATUS	
21-31		REVIEW OF DISTRIBUTED VALUE ACCOUNTS & ARB VALUE ACCOUNTS	
21		RATIO REPORT RUN & CHECK OUTLIERS	
21	AT	MAIL 2ND REQUEST LETTERS TO MH PARKS	
23		BEGIN 1/1 SHOPPING CENTER OCCUPANCY CHECKS	
28		MAIL "NEED TO MEASURE" LETTERS	
28	AT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
28		MAIL RECREATIONAL & CHODO APPS	
28		MAIL ANNUALLY REQUIRED APPLICATIONS-HABITAT, JR ACHV, LIONS, HISTORIC	
28		BEGIN RESIDENTIAL DRIVE OUTS	
31		PREPARE ABATEMENT REAPPLY LETTERS FOR MAILING	
31		MAIL OUT PERSONAL PROPERTY NEWS RELEASE	
31		MAIL ABATEMENT APPLICATIONS	
31	AT	RUN AGENT EXPIRATION DATE LIST	
31		LETTERS TO CRAFTERS, PIPE YARDS, WAREHOUSES & TRUCKING	
31		MAIL OUT DECLARATION FORMS FOR VIT ACCTS	
31		MAIL BPP RENDITIONS/LETTERS	
31		UPDATE WEBSITE FOR NEW YEAR	
31		COMPLETE TAP DATA ENTRY	
31	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
31		ENTER/LOAD SALES INFO	
JANUARY 2025			
1	GCAD	APPRAISAL & EXEMPTION QUALIFICATION DATE (MANDATE 1/1)	
1	CA	NOTIFICATION TO COMPTROLLER OF CA ELIGIBILITY (MANDATE 1/1)	
1-31		FIELDWORK RE-CHECKS, SALES & PERMITS	
4		MAIL INCOME/RENTAL SURVEYS	
4		COLLECT BLDG & SEPTIC PERMITS, & FIRE REPORTS, ETC	
4		CONTINUE SALES VERIFICATION	
4	AT	PRINT AOA LETTER FOR UPDATED AGENTS	
4		PRINT OA QUALIFY LIST	
4		LOAD 01/01 YEAR P-CODES INTO I-PADS	
4		LIST OF NEW ARB/BOD MEMBERS - OPEN RECORDS/MEETINGS TRAINING	
4		BIS TURN ON ON-LINE FORM BPP RENDITION	
4		SPECIAL INVENTORY CHANGE DATES/MONITOR RUN	
4		COMPLETION OF 1/1 SHOPPING CENTER OCCUPANCY CHECKS	
4	AT	RUN PRINTOUT FOR EXEMPT PROPERTIES WITH AG/T	
4		PROCESS BUYER/SELLER LETTERS FOR DEC & JAN	
4		COMMERCIAL JAN 1 DRIVE OUT	
4		BEGIN UPDATE OF SALES/INCOME DATABASE (COMPLETE IN MARCH)	
4-8		RESIDENTIAL DRIVE OUTS	

4-8		JANUARY 1 INSPECTIONS & DRIVE OUTS	
4-15		FIELDWORK ON "01" & % COMPLETE PROPERTIES	
11		MAIL 2ND REQUEST "NEED TO MEASURE" LETTERS	
11-15		OFFICE BUILDING INSPECTIONS	
11-15		INSPECTION OF LONGVIEW & GLADEWATER AIRPORTS	
11-31		FIELD WORK SLV	
11-31		PERMIT FIELDWORK	
13		INPUT MKT/EX VAL FOR REC USE PROPS & UPDATE W/REAPPLY DATES	
15		SALES FILE SUBMISSION TO STATE	
15		REVIEW EXEMPTION RESETS	
15		CHANGE DATES FOR PROPS W/PP LINKS SOLD 6/1 TO 12/31 FOR MONITOR	
15		RUN JANUARY 1 FUNCTIONS	
15	AT	NO MORE ZA, MAT, ZO & ZT TO BE CODED GIVE TO AG/TIM COORDINATOR	
18		ALL SPLITS DONE & TURNED INTO APPRAISER'S	
18-31	GCAD	EXTRA APPR IN HOUSE(CUSTOMER SERVICE-COLLECTIONS DEADLINE)	
20		CALCULATE LOW INCOME HOUSING CAP RATE (MANDATE 1/31)	
20		ENTER SALES	
20		SEND BANK SURVEY FOR LOCAL CAP RATE	
20		SHOPPING CENTER SURVEYS	
22		CONTINUE SALES VERIFICATION FIELDWORK	
22		PERSONAL PROPERTY RENDITION TRAINING	
22		65TH BIRTHDAY CODING (OA1) ENTER AUTOMATIC OA	
22	RT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
22	AT	OBITUARIES STATUS	
25	AT	RUN AND REVIEW PROOF LISTS	
29	GCAD	COMPTROLLER'S PRELIMINARY PVS TO ISD'S (MANDATE 1/31)	
29	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
29		DEADLINE FOR MAILING ABATEMENT APPLICATIONS (MANDATE 1/31)	
29		COMPLETE TAP DATA ENTRY	
29		PROOF LIST BUYER/SELLER LTR (RUN PREVIOUS 6 MONTHS)	
31	GCAD	RECEIVE OPERATIONS SURVEY	
FEBRUARY 2025			
1	GCAD	DELINQUENCY DATE FOR COLLECTIONS (MANDATE 2/1)	
1		SPECIAL INV DEADLINE FOR DEALER INV DECLARATION (MANDATE 2/1)	
1	GCAD	CHECK BOD MEMBERS PROPERTY TAXES PAID	
1		CHECK ARB MEMBERS PROP TAXES PAID/NEW MEMBER BACKGROUND	
1	DCA	PVS FINDINGS MUST BE PUBLISHED PRIOR TO 1/31 (MANDATE)	
1		COMPLETE DRIVEOUTS	
1		FINISH CHECK OF PARTIAL COMPLETE PROPERTIES AND ADD PICTURES	
1		SCHEDULE CYBER SECURITY TRAINING PRIOR TO 6/1 (MANDATE)	
1-5		RUN VN, UV, CIC, VF & XX SALES REPORT CHECK FOR OUTLIERS	
1-5		MH PARK FIELD WORK	
1-28		FIELD WORK SLV	
1-28		RENDITION WORK	
1-28		FIELDWORK RE-CHECKS, SALES & PERMITS	
3		UPDATE BPP DEPRECIATION SCHEDULE	

3-28		BEGIN WORKING AG/TIMBER APPLICATIONS	
11		LAST SUPPLEMENTAL NOTICES TO BE MAILED	
12	AT	OBITUARIES STATUS	
12		RUN LIST OF HB3613	
12		PROCESS BUYER/SELLER LETTERS	
12		UPDATE M&S COST AND DEPRECIATION TABLES	
12		CONTACT VENDOR CONCERNING APPRAISAL NOTICES	
14		CHECK REINVESTMENT ZONES	
15		MAIL AIRCRAFT AFFIDAVIT/LETTERS	
15		UPDATE RESIDENTIAL DEPRECIATION SCHEDULES	
15	GCAD	UPDATE DISASTER PLAN	
15-26		SALES VERIFICATION FIELDWORK	
19		REQUEST UPDATED "TRENDS" PRICING GUIDE	
19		QC ALL SPITS FOR THE YEAR FOR ACCURACY	
22	AT	SEND CERTIFIED AGENT HEARING DAY LETTER	
22	AT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
26		DP REQ AG/T QUESTIONNAIRE PRIOR YEAR (PROP GRP CODE "ATX")	
26		COMPLETE TAP DATA ENTRY	
26	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
26		DP-CHANGE DATES NEW SPECIAL INVENTORY ACCTS 1/1 TO 2/28 FOR MONITOR	
MARCH 2025			
1	AT	RUN PRINTOUT FOR EXEMPT PROPERTIES WITH AG/T	
1	R/C	RUN P-CODE LIST FOR PRIOR YEARS TO ENSURE P-CODES ARE CLEARED	
1-16		FIELDWORK RE-CHECKS, SALES & PERMITS	
1-31		RENDITION WORK	
1-31		CONTINUE AG/TIMBER APPLICATION & FIELD WORK	
2		2ND MAILING OF ABATEMENT APPLICATIONS	
2	AT	MAILOUT 2ND REQUEST AG/TIM OAG	
2		REQUEST ESRI MAINTENANCE QUOTE	
2		UPDATE BPP MANUAL	
2		UPDATE HOTEL/MOTEL INCOME INFO FROM COMPTROLLER	
2		REQUEST ABATEMENT COMPLIANCE CERTIFICATES FROM ENTITIES	
2		WORK WITH CAD STAFF TO UPDATE VALUATION SCHEDULE TABLES	
2		RUN 12/1/YEAR P-CODES FOR "CHECK UNIFORMITY FUNC"	
2		RUN 3/1/YEAR P-CODES FOR "FRAMED NEW CONSTRUCTION"	
2		PREPARE PUBLIC SERVICE ADS	
4	GCAD	ARB HEARINGS	
5		LAST DAY OF FIELD WORK	
5		PROCESS BUYER/SELLER LETTERS (LAST PRIOR TO CERTIFICATION)	
10		ALL FIELD WORK TURNED IN FOR DATA ENTRY	
10		VERIFY ALL SALES (VV, VF, XX, UV & CIC)	
12		COMPLETION OF LAND REVALUATION PROJECT	
12	GCAD	MAPS REVIEW IN HOUSE (EVEN YEARS)	
12		REMINDER LETTER 01 INV LOT APPS	
13	GCAD	DEADLINE FOR APPEAL OF PVS STUDY (MANDATE 3/13)	
15		SUPPLEMENT CLOSED	

15	AT	OBITUARIES STATUS	
16		BEGIN WORK ON AG & TIMB PROD VALUE SCHEDULES	
16		CHECK THAT ALL HS ACCTS W/AG ARE READY FOR NOTICE	
16		SEND 4/1 ROLL FORMAT LETTER TO ENTITIES (MANDATE 4/1)	
16		LAST DAY OF FIELD WORK/TURN IN ALL FIELD WORK FOR DATA ENTRY	
16		COMPLETION DATE FOR AG & TIMB PROD VAL SCHEDULE	
16		SEND PUBLIC SERVICE ADS TO NEWSPAPER	
16	AT	RESIDENTIAL DATA ENTRY COMPLETE	
18	AT	MAIL ANNUAL REAPPLY OAG 2ND REQUEST LETTERS	
19		RUN RATIO REPORTS/BEGIN RESIDENTIAL SCHEDULE WORK	
19		CHECK NEW VALUE ADDED PROP GROUP CODE "CAP OK"	
22	AT	REMOVE AG/T FOR FAILURE TO REAPPLY	
22		TURN IN ALL XN RESIDENTIAL ACCOUNTS FOR DATA ENTRY	
22		RMV AG FROM WILDLIFE THAT FAILED TO UPDATE WILDLIFE PLAN	
22		UPDATE RECHECK LIST WITH NEW NBHD CODES	
22	AT	ORDER PROOF LISTS	
22	AT	DATA ENTRY COMPLETE - RESIDENTIAL	
22		UPDATE MH SCHEDULE & DEPRECIATION TABLE	
22	GCAD	REVIEW OF DISASTER PLAN W/STAFF	
22		UPDATE & REFINE INCOME MODELS W/CURRENT MKT DATA	
23		BEGIN WORK ON RURAL LAND SALES	
23		PUBLIC SERVICE ADS PUBLISHED	
23		STRATIFY LAND SALES BY AREA / SIZE	
23		FINAL TEST RATIO & COMPLETION OF RESIDENTIAL SCHEDULES	
26	CA	RECEIVE VALUES FOR REAL PROPERTIES FROM CAPITOL	
26		RURAL LAND SALES ANALYSIS/SCHEDULE TESTING/IMPLEMENTATION	
26	CA	MASS APPR SUMMARY REPORT DUE WHEN ALL SCHEDULES COMPLETED	
27		DATA ENTRY COMPLETE - COMMERCIAL	
30		SEND NOTICES TO VENDOR ALL REAL (RESIDENTIAL & COMMERICAL)	
30	RT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
30	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
30		COMPLETE TAP DATA ENTRY	
30	AT	OPERATIONS SURVEY DUE	
30		DEADLINE CHODO PROP BOUGHT/SOLD (MANDATE 3/31) SEC 11.182	
APRIL 2025			
1	CA	CHECK FOR RECEIPT OF OPERATIONS SURVEY FROM PTAD	
1		MAILOUT NOTICE OF RESIDENCE H.S. EXEMPT ELIGIBILITY SEC 25.192	
1		DUE DATE FOR ROLL FORMAT LETTERS TO ENTITIES (MANDATE 4/1)	
1		CHANGE TO CEILING LTR NEW OR OMITTED	
1		MAIL OUT HSN (HOMESTEAD NOTICE)	
1		01 INV LOT REND DEADLINE (MANDATE 4/1)	
1		PROOF LIST BUYER/SELLER LTR (RUN PREVIOUS 6 MONTHS)	
1		CALCULATE ABATEMENTS	
1	R/C	CHECK FOR ANY ACCOUNTS THAT NEED TO BE "XN"	
1-30	GCAD	RENDITION WORK	
1-30		CONTINUE AG/TIMBER APPLICATION WORK	

5		CYBER SECURITY TRAINING STATE MANDATE BY JUNE 14TH	
5	R/C	UPDATE GCAD APPRAISAL MANUAL	
5		PRINT RESIDENTIAL BOOK	
6		UNIQUE PROPERTIES REVIEW & VALUATION DOCUMENTATION	
6		REAL NOTICES TO VENDOR	
6	GCAD	STAFF INFORMAL & FORMAL ARB ORIENTATION	
9		MAIL ALL REAL NOTICES (RESIDENTIAL & COMMERICAL)	
13		PREPARE PROTEST PROCEDURES FOR PUBLICATION (MANDATE 5/15)	
15		BPP RENDITION DEADLINE (MANDATE 4/15)	
15		MAIL OA NEW VALUE ADDED LETTER	
15	AT	RECEIVE ESTIMATES FROM CAPITOL AND LOCAL RECAPS	
15	AT	PREPARE ESTIMATES	
16		PRINT REAL ESTATE 'XN' NOTICES IN-HOUSE	
16	AT	OBITUARIES STATUS	
16	GCAD	BEGIN INFORMALS - ALL REAL (RESIDENTIAL & COMMERICAL)	
16	R/C	REAL NOTICES MAILED	
19		ENTER BPP XN'S	
20		MAIL EXEMPTION DENIAL LETTERS (CHECK CERTIFIED REQUIREMENTS)	
20	AT	CERTIFY ESTIMATES TO ENTITIES (MANDATE 4/30)	
20	AT	MAIL REMAINING REAL NOTICES (MANDATE 5/15 OR AS SOON)	
20-21	AT	RUN TOP 10 FOR SGW	
21		BPP NOTICES TO PRINTER	
22	AT	RECEIVE CAPITOL PRELIMINARY DATA IMPORT	
22		ADD NOTICE PROCESS FREEZE	
27	AT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
27		PERSONAL PROPERTY NOTICES TO PRINTER	
27		DP-CHANGE DATES NEW SP INV ACCTS 3/1 TO 4/30 FOR MONITOR	
30	CA	DUE DATE FOR OPERATIONS SURVEY	
30	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
30		BPP AND CAPITAL NOTICES MAILED	
30		COMPLETE TAP DATA ENTRY	
30		DEADLINE FOR ABATEMENT APPLICATION (MANDATE 4/30)	
1	AT	FINAL DATE FOR SPECIAL APPRAISAL APPLICATIONS (MANDATE 4/30)	
MAY 2025			
1	AT	DEADLINE FOR RAILROAD ROLLING STOCK REPORTS (MANDATE 5/1)	
1	AT	DEADLINE FOR REQUESTS FOR SEPARATE TAXATION (MANDATE 5/1)	
1-31	GCAD	RENDITION WORK	
1-31		COMPLETE WORK OF AG/TIMBER APPLICATIONS	
3		BEGIN INFORMALS - PERSONAL & CAPITOL	
3		PROCESS FOREIGN TRADE ZONE APPLICATIONS	
3	AT	RUN FINAL ABATEMENT PROOF LISTING	
4		PUBLISH PROTEST PROCEDURES (MANDATE 5/15)	
11	AT	OBITUARIES STATUS	
11	AT	COMPLETE ABATEMENT WORK & REPORT	
11		MAIL PER PROP, CAPITOL AND REMAINING NOTICES	
13	CA	(MANDATE 5/15...OR AS SOON...) SUBMISSION OF APPR. RECORDS TO ARB	

17		PERSONAL PROPERTY RENDITION EXTENSION DEADLINE (MANDATE 5/15)	
17	GCAD	PROTEST DEADLINE DATE FOR REAL PROPERTY	
17		BIS TURN OFF ON-LINE FORM BPP RENDITION	
20		REQUEST LIST FROM CAPITOL FOR NON-COMPLIANCE NOTICES	
20	GCAD	ARB HEARING	
21		DP REQUEST LIST OF 10% PENALTY & MAIL NON-COMPLIANCE NOTICES	
25	RT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
28		DP REQ NON-REND OR NO 30 DAY EXTENSIONS & ENTER 10% PENALTY	
28		COMPLETE TAP DATA ENTRY	
31		DEADLINE RELIG ORG AMEND CHARTER & FILE NEW APP(MANDATE 5/31)	
JUNE 2025			
1-30	GCAD	INFORMALS	
1		BPP & CAPITOL PROTEST DEADLINE DATE	
8	CA	DEADLINE CA SUBMIT BUDGET TO BOD & ENTITIES(MANDATE 6/14)	
10	GCAD	ARB HEARINGS & EVENING OPTION	
15	GCAD	ARB HEARINGS	
17	GCAD	ARB HEARINGS-TELECONFERENCING	
17	AT	OBITUARIES STATUS	
21	GCAD	LAST PROTEST DAY BPP, MINERAL & REMAINING	
22	GCAD	ARB HEARINGS	
24	GCAD	ARB HEARINGS - CAPITOL/AGENT DAY	
25		AUDIT PROPERTIES RECEIVING TCEQ & FREEPORT	
25		AUDIT PROPERTIES RECEIVING ABATEMENTS	
29	GCAD	ARB HEARINGS - TELECONFERENCE	
29	RT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
30		COMPLETE TAP DATA ENTRY	
JULY 2025			
1		PROOF LIST BUYER/SELLER LTR (RUN PREVIOUS 6 MONTHS)	
1	AT	COMPLETE REVIEW OF RAILROAD ROLLING STOCK VAUES (MANDATE 7/1)	
2	GCAD	COMPTR. CERT PVS FINDINGS TO EDUC. COMM. & ISD'S(MANDATE 7/3)	
2	DP/AT	PRINT ARB DETERMINATION LETTERS	
5		CAPTL/LOCAL RECAPS HB366 BEFORE LOAD & "ALL REAL APPR BY CAD"	
5-9		OA/DP NEW VALUE ADDED REMOVE OVERRIDE	
5-9		RUN PROOF LISTS & BEGIN CERTIFICATION PROCESS	
5-9		REVIEW "SPECIAL PROJECTS" INFO & INTEGRATE W/REAPPRAISAL PLAN	
5-9		LOAD MINERAL ACCOUNTS IN SYSTEM FROM CAPITOL	
5-9		RUN CERTIFICATION PROCESS	
7	AT	CK FOR NEW ANNEXATIONS AND DEANNEXATIONS	
7	GCAD	ARB HEARINGS - CATCH ALL APPROVE ROLL	
8	AT	ABATEMENT AND TCEQ PROPERTIES/CALCULATIONS FROM CAPITOL & F2 ACCTS	
9		PRINT RESIDENTIAL RE-CHECK CARDS	
9	GCAD	ARB HEARINGS IF NEEDED	
12		SYSTEM LOCKED PENDING BALANCE TO STATE & CERTIFICATION	
12		COLLECT BLDG & SEPTIC PERMITS, & FIRE REPORTS, ETC	
13		DP -CHANGE DATES FOR REND DATE 2020 WITHOUT SCAN DATE 2020 MONITOR	
13	AT	OBITUARIES STATUS	

13	AT	RECEIVE CAPITOL CERTIFIED VALUES	
15	AT	AFTER CERTIFICATION LIST OF AG/TIMBER PENALTIES TO ENTITIES	
18	AT	BEGIN WORK FOR ANNUAL VALUE SUMMARY BOOKS	
20	GCAD	DEADLINE FOR APPROVAL OF APPRAISAL RECORDS (MANDATE 7/20)	
20		ORDER VEHICLE LISTING	
20	AT	CERTIFY VALUES TO ENTITIES (MANDATE 7/25)	
20		APPRAISAL ROLLS TO TAX OFFICE VENDORS (ELECTRONIC FORMAT)	
23		FINAL SUBMISSION/STATE REPORTING TO COMPTROLLER	
25		NEW VALUE ADDED REPORT FOR TAX OFFICE	
25	AT	CHECK CAPITAL ACCOUNTS ARE ACTIVE FOR AGENTS	
25	AT	DEADLINE COMPT CERTIFY RR ROLLING STOCK APPORT (MANDATE 7/25)	
27	CA	EVEN YEARS - PREPARE DEPOSITORY RFP & REAPPRAISAL PLAN FOR APPROVAL	
27	CA	REVIEW BUDGET FOR APPROVAL	
27		DP - CONVERT ALL ACCTS W/APPR METHOD "SUB" TO "F"	
27		DP - CHANGE DATES OF PROPERTIES WITH BPP LINKS SOLD JANUARY - JUNE FOR	
27	RT	PRINT OVER-65 & DP TAX DEFERRAL LIST FOR PROOFING	
30		COMPLETE TAP DATA ENTRY	
30	AT	OBITUARIES	
31		DEADLINE DATE SEPTEMBER 1 INVENTORY APPLICATION (MANDATE 7/31)	

2026
OPERATIONS CALENDAR

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DATE	DEPT	DESCRIPTION	
AUGUST 2025			
1	CA	SEND REMINDER EMAIL TO ENTITIES TNT WEBSITE	
1		CERTIFICATION SUBMISSION TO STATE (MANDATE 8/1)	
1		SEND POST-ABATEMENT APPLICATION TO COMPTROLLERS	
1	C/P	SEND LIST OF \$100 MILLION+ PROPERTIES TO ECONOMIC DEVELOPMENT	
1	GCAD	SEND APPRAISAL RECHECK INFO TO POLICE	
1		PRECINCT VALUES	
1-31		FIELDWORK RE-CHECKS	
1-31		SUPPLEMENTS & ENTITY CHANGES	
3		REMOVE PROP CODES (RR,RW,RL,RM & ET)	
3	CA	BEGIN WORK ON DEPOSITORY FOR BOD EVERY EVEN YEAR	
3		SALES FILE SUBMISSION TO STATE	
3		SHAPE FILES TO CAPITOL	
3	GIS	BEGIN MAINT ON MAPS FOR SPLITS AND ACREAGE CHANGES	
3	AT	LATE AG/TIMBER LETTERS TO TAXPAYERS/ENTITIES (LATE PENALTY)	
3	GCAD	BI-ANNUAL REVIEW OF DISASTER PLAN	
3		REVIEW/NOMINATE NEW AG/TIM ADVISORY BOARD MEMBERS TO BOD	
3		RUN QUERY FUNC'S WITHOUT P-CODE DATE	
3		POST CERTIFICATION RATIO REPORT & RUN STRATA REPORT	
3		PLAN SPECIAL PROJECTS & ANNUAL DOCUMENTATION	
3		PRINT RECHECK CARDS AND P-CODES	
3	R/C	BEGIN SALES ENTRY (FEB - JULY)	
3-6		DETERMINE TIME/PERSONNEL FOR REAPPRAISAL PLAN	
3-14		PREPARE APPR ROLLS FOR CAD & TAX OFFICES	
3-14		RUN EXEMPT ROLL	
3-14		FIELDWORK RE-CHECKS, SALES & P-CODES	
5	AT	BEGIN NEW YEAR DATA ENTRY	
5	AT	AG/TIMBER FILES CLEAN-UP	
10		DP - RUN ALPHA LIST OF L1 PROPERTIES FOR MANUAL FILE CHECK	
10		DP-REQUEST BPP ALPHA LISTING & STREET CROSS REF	
10		DP UPDATE "VALUE SUMMARIES" INFO ON WEBSITE	
10		RUN LIST OF CAPITOL ACCOUNTS	
10-21		FIELD WORK PREPARATION & PLANNING	
13		DP - PRINT PERSONAL PROPERTY FIELD CARDS	
14	R/C/P	SUBMIT DEPARTMENT GOALS AND OBJECTIVES	
17	AT	PREPARE ANNUAL VALUE SUMMARIES PUBLICATION + BOOKS & CD'S	
17	AT	OBITUARIES STATUS	
17	AT	DETERMINE FALL ARB HEARING DATE	
17-19		FIELDWORK	
21-31	CA	NOTIFY ENTITIES OF BUDGET & REAPPRAISAL PLAN BOD MEETING	
24		TAP DATA ENTRY	
24		DEADLINE - ISD SHAPE FILES TO STATE	
SEPTEMBER 2025			
1		PROOF LIST BUYER/SELLER LTR (RUN PREVIOUS 6 MONTHS)	
1		ALTERNATE INVENTORY APPRAISAL DATE, IF QUALIFIED (MANDATE 9/1)	

1		SEND TAX OFC OV NEW VALUE ADDED LIST	
1	GCAD	OPEN ENROLLMENT FOR INSURANCE	
1-2		SEPTEMBER 1 INSPECTIONS & NEW VIT ACCTS	
1-30		FIELDWORK RE-CHECKS ETC	
1-30		FIELDWORK RE-CHECKS ETC	
1-30		FIELDWORK	
1-30		PROOF CAPITOL ACCOUNTS	
5	GCAD	REVIEW/REVISE GCAD ARB PROCESS/PROCEDURES	
8	GCAD	BOD ADOPTION OF CAD BUDGET & REAPPRAISAL PLAN	
8	DCA	DEADLINE BOD APPROVAL WRITTEN REAPPRAISAL PLAN(MANDATE 9/15)	
8	CA	LAST DAY FOR BOARD OF DIR TO ADOPT BUDGET (MANDATE 9/15)	
12	CA	CALC & DELIVER TO ENTITIES # BOD VOTES (6.03 d & e) (MANDATE 10/1)	
12	CA	NOTIFY ENTITIES REAPPRAISAL PLAN HEARING (MANDATE 10TH DAY PRIOR)	
14		ENTER/LOAD SALES INFO	
15	AT	OBITUARIES STATUS	
15	AT	REQUEST ENTITY TAX RATES & LEVY INFORMATION	
15	CA	EVEN YEARS ONLY - SEND LETTERS FOR DEPOSITORY	
26	GCAD	FALL ARB HEARING (STATE MANDATE 90 DAYS AFTER ARB APPROVES ROLL)	
30	AT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
30		COMPLETE TAP DATA ENTRY	
30	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
30		INITIAL BUYER/SELLER LETTERS MAILING	
OCTOBER 2025			
1	R/C	LOAD AND BEGIN WORKING PERMITS	
1		LOAD 08/01 P-CODES	
1-12		FIELDWORK SPT	
1-31		FIELDWORK SKG	
1-31		FIELDWORK RECHECKS, SALES AND PERMITS	
1-31		FIELDWORK RECHECKS, SALES AND PERMITS	
2		TEXAS FARM & RANCH SURVEY TO COMPTROLLERS OFFICE	
2	DCA	NOTIFY ENTITIES OF FILED LAWSUITS	
2		COLLECT BLDG & SEPTIC PERMITS, & FIRE REPORTS, ETC	
9		CK PROP GRP CODE DNCVAL	
9	CA	NOTIFY ENTITIES OF REAPPRAISAL PLAN & BUDGET	
9		COMPLETE 7/31 P-CODES	
11		PROCESS BUYER/SELLER LETTERS	
12-16		FIELDWORK SWO	
20	AT	PVS TAX RATE SUBMISSION POST-ELECTION RATE FORM 50-866-A (MANDATE 11/	
19-30		FIELDWORK SGW	
23		ENTER/LOAD SALES INFO	
26		BEGIN SALES VERIFICATION	
26	AT	OBITUARIES STATUS	
26	AT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
30	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
30		COMPLETE TAP DATA ENTRY	
NOVEMBER 2025			

1	CA	EVEN YEARS BOD MEETING FOR DEPOSITORY	
1-30	C/R	FIELDWORK RECHECKS, SALES AND PERMITS	
2	R/C/P	REQUEST ARB OVERRIDE LISTING - REVIEW VALUES	
2		OA RENEWALS FREEZE YEAR VERIFICATION	
2		MAIL OA, DP,HS RENEWALS VERIFICATION	
2-9		FIELDWORK SGW	
2-25		FIELDWORK SLV	
4		ORDER AIRCRAFT BLUEBOOK	
9	AT	ORDER ENVELOPES FOR 1/1 MAIL OUTS	
9		PROCESS BUYER/SELLER LETTERS	
10-27		FIELDWORK SSB	
13		OA RENEWAL DEADLINE	
13		RECHECKS-RELIGIOUS/CHARITABLE	
13	AT	RUN MH PARK LISTINGS	
13		ENTER/LOAD SALES INFO	
13		CHECK PROP CODE OF PA, REND, REND7350	
19	AT	OBITUARIES STATUS	
19	AT	RUN LIST OF AG/T OWNERSHIP CHANGES & CODE REAPPLY	
19	AT	PREPARE MH PARK LETTERS	
25		CONTINUE SALES VERIFICATION	
25	AT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
25	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
25		COMPLETE TAP DATA ENTRY	
DECEMBER 2025			
1		RUN NO LAST INSPECTION DATE	
1		RUN VN SALES REPORT TO IDENTIFY VN SALES	
1		SET UP AG/TIMBER ADVISORY BOARD MEETING FOR JANUARY	
1		RUN NO LAST INSPECTION DATE	
1		UPDATE JAN 1 LETTERS & FORMS	
1		ORDER CAR & OLDER CAR BOOK (NADA 2 COPIES)	
1		AIRPORT & OFFICE BLDG LETTERS	
1	AT	PRINT AG/T REAPPLY LTRS & OAG	
1	AT	MAIL OUT MH PARK LETTERS	
1		ARB SURVEY RESPONSES & SPREADSHEETS	
1		ORDER COMMERCIAL TRUCK BOOK	
1-18		FIELD WORK SLV	
1-31		PRINT REQUESTED 1/1 LETTERS	
1-31		FIELDWORK RE-CHECKS, SALES & PERMITS	
2		REQUEST CAPITOL RENDITIONS	
3		REQUEST DECLARATION LETTER PRINTED	
7		PREPARE BPP INVENTORY NEWS RELEASE	
14		ORDER AIRPAC CD	
14		BEGIN DRIVE OUTS-PHOTO ALL % COMPLETE PROPERTIES	
14		PRODUCE ABATEMENT & RECREATIONAL LISTS	
14		CHECK ACCOUNTS WITH POLLUTION CONTROL	
14		VERIFY ALL SALES (VV, VF, XX, UV,CIC)	

14	AT	MAIL AG/T LETTERS , OAG	
14		WILDLIFE ANNUAL REPORT LTR (MANDATE 1/31)	
14		PREPARE BPP RENDITIONS FOR MAILING	
14	CA	TPTC SEC 6.05© CHIEF APPRAISER ELIGIBILITY (MANDATE 1/1)	
16		ORDER NEW COMPUTER EQPT	
18		PREPARE ANNUALLY REQUIRED APPLICATIONS & LETTERS	
18	AT	OBITUARIES STATUS	
21-31		REVIEW OF DISTRIBUTED VALUE ACCOUNTS & ARB VALUE ACCOUNTS	
21		RATIO REPORT RUN & CHECK OUTLIERS	
21	AT	MAIL 2ND REQUEST LETTERS TO MH PARKS	
23		BEGIN 1/1 SHOPPING CENTER OCCUPANCY CHECKS	
28		MAIL "NEED TO MEASURE" LETTERS	
28	AT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
28		MAIL RECREATIONAL & CHODO APPS	
28		MAIL ANNUALLY REQUIRED APPLICATIONS-HABITAT, JR ACHV, LIONS, HISTORIC	
28		BEGIN RESIDENTIAL DRIVE OUTS	
31		PREPARE ABATEMENT REAPPLY LETTERS FOR MAILING	
31		MAIL OUT PERSONAL PROPERTY NEWS RELEASE	
31		MAIL ABATEMENT APPLICATIONS	
31	AT	RUN AGENT EXPIRATION DATE LIST	
31		LETTERS TO CRAFTERS, PIPE YARDS, WAREHOUSES & TRUCKING	
31		MAIL OUT DECLARATION FORMS FOR VIT ACCTS	
31		MAIL BPP RENDITIONS/LETTERS	
31		UPDATE WEBSITE FOR NEW YEAR	
31		COMPLETE TAP DATA ENTRY	
31	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
31		ENTER/LOAD SALES INFO	
JANUARY 2026			
1	GCAD	APPRAISAL & EXEMPTION QUALIFICATION DATE (MANDATE 1/1)	
1	CA	NOTIFICATION TO COMPTROLLER OF CA ELIGIBILITY (MANDATE 1/1)	
1-31		FIELDWORK RE-CHECKS, SALES & PERMITS	
4		MAIL INCOME/RENTAL SURVEYS	
4		COLLECT BLDG & SEPTIC PERMITS, & FIRE REPORTS, ETC	
4		CONTINUE SALES VERIFICATION	
4	AT	PRINT AOA LETTER FOR UPDATED AGENTS	
4		PRINT OA QUALIFY LIST	
4		LOAD 01/01 YEAR P-CODES INTO I-PADS	
4		LIST OF NEW ARB/BOD MEMBERS - OPEN RECORDS/MEETINGS TRAINING	
4		BIS TURN ON ON-LINE FORM BPP RENDITION	
4		SPECIAL INVENTORY CHANGE DATES/MONITOR RUN	
4		COMPLETION OF 1/1 SHOPPING CENTER OCCUPANCY CHECKS	
4	AT	RUN PRINTOUT FOR EXEMPT PROPERTIES WITH AG/T	
4		PROCESS BUYER/SELLER LETTERS FOR DEC & JAN	
4		COMMERCIAL JAN 1 DRIVE OUT	
4		BEGIN UPDATE OF SALES/INCOME DATABASE (COMPLETE IN MARCH)	
4-8		RESIDENTIAL DRIVE OUTS	

4-8		JANUARY 1 INSPECTIONS & DRIVE OUTS	
4-15		FIELDWORK ON "01" & % COMPLETE PROPERTIES	
11		MAIL 2ND REQUEST "NEED TO MEASURE" LETTERS	
11-15		OFFICE BUILDING INSPECTIONS	
11-15		INSPECTION OF LONGVIEW & GLADEWATER AIRPORTS	
11-31		FIELD WORK SLV	
11-31		PERMIT FIELDWORK	
13		INPUT MKT/EX VAL FOR REC USE PROPS & UPDATE W/REAPPLY DATES	
15		SALES FILE SUBMISSION TO STATE	
15		REVIEW EXEMPTION RESETS	
15		CHANGE DATES FOR PROPS W/PP LINKS SOLD 6/1 TO 12/31 FOR MONITOR	
15		RUN JANUARY 1 FUNCTIONS	
15	AT	NO MORE ZA, MAT, ZO & ZT TO BE CODED GIVE TO AG/TIM COORDINATOR	
18		ALL SPLITS DONE & TURNED INTO APPRAISER'S	
18-31	GCAD	EXTRA APPR IN HOUSE(CUSTOMER SERVICE-COLLECTIONS DEADLINE)	
20		CALCULATE LOW INCOME HOUSING CAP RATE (MANDATE 1/31)	
20		ENTER SALES	
20		SEND BANK SURVEY FOR LOCAL CAP RATE	
20		SHOPPING CENTER SURVEYS	
22		CONTINUE SALES VERIFICATION FIELDWORK	
22		PERSONAL PROPERTY RENDITION TRAINING	
22		65TH BIRTHDAY CODING (OA1) ENTER AUTOMATIC OA	
22	RT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
22	AT	OBITUARIES STATUS	
25	AT	RUN AND REVIEW PROOF LISTS	
29	GCAD	COMPTROLLER'S PRELIMINARY PVS TO ISD'S (MANDATE 1/31)	
29	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
29		DEADLINE FOR MAILING ABATEMENT APPLICATIONS (MANDATE 1/31)	
29		COMPLETE TAP DATA ENTRY	
29		PROOF LIST BUYER/SELLER LTR (RUN PREVIOUS 6 MONTHS)	
31	GCAD	RECEIVE OPERATIONS SURVEY	
FEBRUARY 2026			
1	GCAD	DELINQUENCY DATE FOR COLLECTIONS (MANDATE 2/1)	
1		SPECIAL INV DEADLINE FOR DEALER INV DECLARATION (MANDATE 2/1)	
1	GCAD	CHECK BOD MEMBERS PROPERTY TAXES PAID	
1		CHECK ARB MEMBERS PROP TAXES PAID/NEW MEMBER BACKGROUND	
1	DCA	PVS FINDINGS MUST BE PUBLISHED PRIOR TO 1/31 (MANDATE)	
1		COMPLETE DRIVEOUTS	
1		FINISH CHECK OF PARTIAL COMPLETE PROPERTIES AND ADD PICTURES	
1		SCHEDULE CYBER SECURITY TRAINING PRIOR TO 6/1 (MANDATE)	
1-5		RUN VN, UV, CIC, VF & XX SALES REPORT CHECK FOR OUTLIERS	
1-5		MH PARK FIELD WORK	
1-28		FIELD WORK SLV	
1-28		RENDITION WORK	
1-28		FIELDWORK RE-CHECKS, SALES & PERMITS	
3		UPDATE BPP DEPRECIATION SCHEDULE	

3-28		BEGIN WORKING AG/TIMBER APPLICATIONS	
11		LAST SUPPLEMENTAL NOTICES TO BE MAILED	
12	AT	OBITUARIES STATUS	
12		RUN LIST OF HB3613	
12		PROCESS BUYER/SELLER LETTERS	
12		UPDATE M&S COST AND DEPRECIATION TABLES	
12		CONTACT VENDOR CONCERNING APPRAISAL NOTICES	
14		CHECK REINVESTMENT ZONES	
15		MAIL AIRCRAFT AFFIDAVIT/LETTERS	
15		UPDATE RESIDENTIAL DEPRECIATION SCHEDULES	
15	GCAD	UPDATE DISASTER PLAN	
15-26		SALES VERIFICATION FIELDWORK	
19		REQUEST UPDATED "TRENDS" PRICING GUIDE	
19		QC ALL SPITS FOR THE YEAR FOR ACCURACY	
22	AT	SEND CERTIFIED AGENT HEARING DAY LETTER	
22	AT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
26		DP REQ AG/T QUESTIONNAIRE PRIOR YEAR (PROP GRP CODE "ATX")	
26		COMPLETE TAP DATA ENTRY	
26	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
26		DP-CHANGE DATES NEW SPECIAL INVENTORY ACCTS 1/1 TO 2/28 FOR MONITOR	
MARCH 2026			
1	AT	RUN PRINTOUT FOR EXEMPT PROPERTIES WITH AG/T	
1	R/C	RUN P-CODE LIST FOR PRIOR YEARS TO ENSURE P-CODES ARE CLEARED	
1-16		FIELDWORK RE-CHECKS, SALES & PERMITS	
1-31		RENDITION WORK	
1-31		CONTINUE AG/TIMBER APPLICATION & FIELD WORK	
2		2ND MAILING OF ABATEMENT APPLICATIONS	
2	AT	MAILOUT 2ND REQUEST AG/TIM OAG	
2		REQUEST ESRI MAINTENANCE QUOTE	
2		UPDATE BPP MANUAL	
2		UPDATE HOTEL/MOTEL INCOME INFO FROM COMPTROLLER	
2		REQUEST ABATEMENT COMPLIANCE CERTIFICATES FROM ENTITIES	
2		WORK WITH CAD STAFF TO UPDATE VALUATION SCHEDULE TABLES	
2		RUN 12/1/YEAR P-CODES FOR "CHECK UNIFORMITY FUNC"	
2		RUN 3/1/YEAR P-CODES FOR "FRAMED NEW CONSTRUCTION"	
2		PREPARE PUBLIC SERVICE ADS	
4	GCAD	ARB HEARINGS	
5		LAST DAY OF FIELD WORK	
5		PROCESS BUYER/SELLER LETTERS (LAST PRIOR TO CERTIFICATION)	
10		ALL FIELD WORK TURNED IN FOR DATA ENTRY	
10		VERIFY ALL SALES (VV, VF, XX, UV & CIC)	
12		COMPLETION OF LAND REVALUATION PROJECT	
12	GCAD	MAPS REVIEW IN HOUSE (EVEN YEARS)	
12		REMINDER LETTER 01 INV LOT APPS	
13	GCAD	DEADLINE FOR APPEAL OF PVS STUDY (MANDATE 3/13)	
15		SUPPLEMENT CLOSED	

15	AT	OBITUARIES STATUS	
16		BEGIN WORK ON AG & TIMB PROD VALUE SCHEDULES	
16		CHECK THAT ALL HS ACCTS W/AG ARE READY FOR NOTICE	
16		SEND 4/1 ROLL FORMAT LETTER TO ENTITIES (MANDATE 4/1)	
16		LAST DAY OF FIELD WORK/TURN IN ALL FIELD WORK FOR DATA ENTRY	
16		COMPLETION DATE FOR AG & TIMB PROD VAL SCHEDULE	
16		SEND PUBLIC SERVICE ADS TO NEWSPAPER	
16	AT	RESIDENTIAL DATA ENTRY COMPLETE	
18	AT	MAIL ANNUAL REAPPLY OAG 2ND REQUEST LETTERS	
19		RUN RATIO REPORTS/BEGIN RESIDENTIAL SCHEDULE WORK	
19		CHECK NEW VALUE ADDED PROP GROUP CODE "CAP OK"	
22	AT	REMOVE AG/T FOR FAILURE TO REAPPLY	
22		TURN IN ALL XN RESIDENTIAL ACCOUNTS FOR DATA ENTRY	
22		RMV AG FROM WILDLIFE THAT FAILED TO UPDATE WILDLIFE PLAN	
22		UPDATE RECHECK LIST WITH NEW NBHD CODES	
22	AT	ORDER PROOF LISTS	
22	AT	DATA ENTRY COMPLETE - RESIDENTIAL	
22		UPDATE MH SCHEDULE & DEPRECIATION TABLE	
22	GCAD	REVIEW OF DISASTER PLAN W/STAFF	
22		UPDATE & REFINE INCOME MODELS W/CURRENT MKT DATA	
23		BEGIN WORK ON RURAL LAND SALES	
23		PUBLIC SERVICE ADS PUBLISHED	
23		STRATIFY LAND SALES BY AREA / SIZE	
23		FINAL TEST RATIO & COMPLETION OF RESIDENTIAL SCHEDULES	
26	CA	RECEIVE VALUES FOR REAL PROPERTIES FROM CAPITOL	
26		RURAL LAND SALES ANALYSIS/SCHEDULE TESTING/IMPLEMENTATION	
26	CA	MASS APPR SUMMARY REPORT DUE WHEN ALL SCHEDULES COMPLETED	
27		DATA ENTRY COMPLETE - COMMERCIAL	
30		SEND NOTICES TO VENDOR ALL REAL (RESIDENTIAL & COMMERICAL)	
30	RT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
30	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
30		COMPLETE TAP DATA ENTRY	
30	AT	OPERATIONS SURVEY DUE	
30		DEADLINE CHODO PROP BOUGHT/SOLD (MANDATE 3/31) SEC 11.182	
APRIL 2026			
1	CA	CHECK FOR RECEIPT OF OPERATIONS SURVEY FROM PTAD	
1		MAILOUT NOTICE OF RESIDENCE H.S. EXEMPT ELIGIBILITY SEC 25.192	
1		DUE DATE FOR ROLL FORMAT LETTERS TO ENTITIES (MANDATE 4/1)	
1		CHANGE TO CEILING LTR NEW OR OMITTED	
1		MAIL OUT HSN (HOMESTEAD NOTICE)	
1		01 INV LOT REND DEADLINE (MANDATE 4/1)	
1		PROOF LIST BUYER/SELLER LTR (RUN PREVIOUS 6 MONTHS)	
1		CALCULATE ABATEMENTS	
1	R/C	CHECK FOR ANY ACCOUNTS THAT NEED TO BE "XN"	
1-30	GCAD	RENDITION WORK	
1-30		CONTINUE AG/TIMBER APPLICATION WORK	

5		CYBER SECURITY TRAINING STATE MANDATE BY JUNE 14TH	
5	R/C	UPDATE GCAD APPRAISAL MANUAL	
5		PRINT RESIDENTIAL BOOK	
6		UNIQUE PROPERTIES REVIEW & VALUATION DOCUMENTATION	
6		REAL NOTICES TO VENDOR	
6	GCAD	STAFF INFORMAL & FORMAL ARB ORIENTATION	
9		MAIL ALL REAL NOTICES (RESIDENTIAL & COMMERICAL)	
13		PREPARE PROTEST PROCEDURES FOR PUBLICATION (MANDATE 5/15)	
15		BPP RENDITION DEADLINE (MANDATE 4/15)	
15		MAIL OA NEW VALUE ADDED LETTER	
15	AT	RECEIVE ESTIMATES FROM CAPITOL AND LOCAL RECAPS	
15	AT	PREPARE ESTIMATES	
16		PRINT REAL ESTATE 'XN' NOTICES IN-HOUSE	
16	AT	OBITUARIES STATUS	
16	GCAD	BEGIN INFORMALS - ALL REAL (RESIDENTIAL & COMMERICAL)	
16	R/C	REAL NOTICES MAILED	
19		ENTER BPP XN'S	
20		MAIL EXEMPTION DENIAL LETTERS (CHECK CERTIFIED REQUIREMENTS)	
20	AT	CERTIFY ESTIMATES TO ENTITIES (MANDATE 4/30)	
20	AT	MAIL REMAINING REAL NOTICES (MANDATE 5/15 OR AS SOON)	
20-21	AT	RUN TOP 10 FOR SGW	
21		BPP NOTICES TO PRINTER	
22	AT	RECEIVE CAPITOL PRELIMINARY DATA IMPORT	
22		ADD NOTICE PROCESS FREEZE	
27	AT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
27		PERSONAL PROPERTY NOTICES TO PRINTER	
27		DP-CHANGE DATES NEW SP INV ACCTS 3/1 TO 4/30 FOR MONITOR	
30	CA	DUE DATE FOR OPERATIONS SURVEY	
30	AT	SEND SDM AFFIDAVITS AND CANCELLATIONS	
30		BPP AND CAPITAL NOTICES MAILED	
30		COMPLETE TAP DATA ENTRY	
30		DEADLINE FOR ABATEMENT APPLICATION (MANDATE 4/30)	
1	AT	FINAL DATE FOR SPECIAL APPRAISAL APPLICATIONS (MANDATE 4/30)	
MAY 2026			
1	AT	DEADLINE FOR RAILROAD ROLLING STOCK REPORTS (MANDATE 5/1)	
1	AT	DEADLINE FOR REQUESTS FOR SEPARATE TAXATION (MANDATE 5/1)	
1-31	GCAD	RENDITION WORK	
1-31		COMPLETE WORK OF AG/TIMBER APPLICATIONS	
3		BEGIN INFORMALS - PERSONAL & CAPITOL	
3		PROCESS FOREIGN TRADE ZONE APPLICATIONS	
3	AT	RUN FINAL ABATEMENT PROOF LISTING	
4		PUBLISH PROTEST PROCEDURES (MANDATE 5/15)	
11	AT	OBITUARIES STATUS	
11	AT	COMPLETE ABATEMENT WORK & REPORT	
11		MAIL PER PROP, CAPITOL AND REMAINING NOTICES	
13	CA	(MANDATE 5/15...OR AS SOON...) SUBMISSION OF APPR. RECORDS TO ARB	

17		PERSONAL PROPERTY RENDITION EXTENSION DEADLINE (MANDATE 5/15)	
17	GCAD	PROTEST DEADLINE DATE FOR REAL PROPERTY	
17		BIS TURN OFF ON-LINE FORM BPP RENDITION	
20		REQUEST LIST FROM CAPITOL FOR NON-COMPLIANCE NOTICES	
20	GCAD	ARB HEARING	
21		DP REQUEST LIST OF 10% PENALTY & MAIL NON-COMPLIANCE NOTICES	
25	RT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
28		DP REQ NON-REND OR NO 30 DAY EXTENSIONS & ENTER 10% PENALTY	
28		COMPLETE TAP DATA ENTRY	
31		DEADLINE RELIG ORG AMEND CHARTER & FILE NEW APP(MANDATE 5/31)	
JUNE 2026			
1-30	GCAD	INFORMALS	
1		BPP & CAPITOL PROTEST DEADLINE DATE	
8	CA	DEADLINE CA SUBMIT BUDGET TO BOD & ENTITIES(MANDATE 6/14)	
10	GCAD	ARB HEARINGS & EVENING OPTION	
15	GCAD	ARB HEARINGS	
17	GCAD	ARB HEARINGS-TELECONFERENCING	
17	AT	OBITUARIES STATUS	
21	GCAD	LAST PROTEST DAY BPP, MINERAL & REMAINING	
22	GCAD	ARB HEARINGS	
24	GCAD	ARB HEARINGS - CAPITOL/AGENT DAY	
25		AUDIT PROPERTIES RECEIVING TCEQ & FREEPORT	
25		AUDIT PROPERTIES RECEIVING ABATEMENTS	
29	GCAD	ARB HEARINGS - TELECONFERENCE	
29	RT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
30		COMPLETE TAP DATA ENTRY	
JULY 2026			
1		PROOF LIST BUYER/SELLER LTR (RUN PREVIOUS 6 MONTHS)	
1	AT	COMPLETE REVIEW OF RAILROAD ROLLING STOCK VAUES (MANDATE 7/1)	
2	GCAD	COMPTR. CERT PVS FINDINGS TO EDUC. COMM. & ISD'S(MANDATE 7/3)	
2	DP/AT	PRINT ARB DETERMINATION LETTERS	
5		CAPTL/LOCAL RECAPS HB366 BEFORE LOAD & "ALL REAL APPR BY CAD"	
5-9		OA/DP NEW VALUE ADDED REMOVE OVERRIDE	
5-9		RUN PROOF LISTS & BEGIN CERTIFICATION PROCESS	
5-9		REVIEW "SPECIAL PROJECTS" INFO & INTEGRATE W/REAPPRAISAL PLAN	
5-9		LOAD MINERAL ACCOUNTS IN SYSTEM FROM CAPITOL	
5-9		RUN CERTIFICATION PROCESS	
7	AT	CK FOR NEW ANNEXATIONS AND DEANNEXATIONS	
7	GCAD	ARB HEARINGS - CATCH ALL APPROVE ROLL	
8	AT	ABATEMENT AND TCEQ PROPERTIES/CALCULATIONS FROM CAPITOL & F2 ACCTS	
9		PRINT RESIDENTIAL RE-CHECK CARDS	
9	GCAD	ARB HEARINGS IF NEEDED	
12		SYSTEM LOCKED PENDING BALANCE TO STATE & CERTIFICATION	
12		COLLECT BLDG & SEPTIC PERMITS, & FIRE REPORTS, ETC	
13		DP -CHANGE DATES FOR REND DATE 2020 WITHOUT SCAN DATE 2020 MONITOR	
13	AT	OBITUARIES STATUS	

13	AT	RECEIVE CAPITOL CERTIFIED VALUES	
15	AT	AFTER CERTIFICATION LIST OF AG/TIMBER PENALTIES TO ENTITIES	
18	AT	BEGIN WORK FOR ANNUAL VALUE SUMMARY BOOKS	
20	GCAD	DEADLINE FOR APPROVAL OF APPRAISAL RECORDS (MANDATE 7/20)	
20		ORDER VEHICLE LISTING	
20	AT	CERTIFY VALUES TO ENTITIES (MANDATE 7/25)	
20		APPRAISAL ROLLS TO TAX OFFICE VENDORS (ELECTRONIC FORMAT)	
23		FINAL SUBMISSION/STATE REPORTING TO COMPTROLLER	
25		NEW VALUE ADDED REPORT FOR TAX OFFICE	
25	AT	CHECK CAPITAL ACCOUNTS ARE ACTIVE FOR AGENTS	
25	AT	DEADLINE COMPT CERTIFY RR ROLLING STOCK APPORT (MANDATE 7/25)	
27	CA	EVEN YEARS - PREPARE DEPOSITORY RFP & REAPPRAISAL PLAN FOR APPROVAL	
27	CA	REVIEW BUDGET FOR APPROVAL	
27		DP - CONVERT ALL ACCTS W/APPR METHOD "SUB" TO "F"	
27		DP - CHANGE DATES OF PROPERTIES WITH BPP LINKS SOLD JANUARY - JUNE FOR	
27	RT	PRINT OVER-65 & DP TAX DEFERRAL LIST FOR PROOFING	
30		COMPLETE TAP DATA ENTRY	
30	AT	OBITUARIES	
31		DEADLINE DATE SEPTEMBER 1 INVENTORY APPLICATION (MANDATE 7/31)	

**APPRAISAL DEPARTMENT
KEY EVENTS CALENDAR**

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Appraisal Staff Key Events Calendar

The following is a calendar of key events as related to annual activities for the appraisal year. The day to day activities of all departments in the district are contained in the "Gregg CAD Operations Calendar".

August

- Run post certification ratio reports
- Update annual work documentation
- Plan annual goals/objectives & special projects for appraisal activities
- Review property alterations per aerial photography
- Begin field work for annual recheck properties, various coded properties and utility reports
- Begin working January - July building permits & mechanic's liens

September

- September 1 inspections
- Submission of reappraisal plan to GCAD Board of Directors
- Field work for annual recheck properties, various coded properties, mechanics liens & building permits
- Second order annual recheck property cards
- Initial buyer/seller letters mailing post certification

October

- Begin sales verification field work
- Begin working August/September building permits & mechanic's liens
- Field work for annual recheck properties, various coded properties, mechanics liens & building permits

November

- Field work for annual recheck properties, various coded properties, mechanics liens & building permits
- Continue sales verification fieldwork
- Third order annual recheck property cards

December

- Field work for annual recheck properties, various coded properties & building permits
- Mid cycle ratio reports
- Continue sales verification fieldwork
- Begin miscellaneous January 1 property inspections, (incomplete property construction, shopping center occupancy, office building occupancy, mall, airports, etc.)
- Begin drive outs (residential-all non-city limit area roads in county, commercial & BPP-all main CBD's & business areas of county)

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- Annual application mail outs: abatements, pollution control, recreational use, CHODO, homestead renewals, etc.
- Mobile home park owner's 1/1 occupancy questionnaire mail out

January

- Continue miscellaneous January 1 property inspections
- Complete drive outs & new construction inspections (photo all % complete)
- Fieldwork for new & developing subdivisions
- Mail commercial income/rental/expense surveys,
- Mail BPP letters to pipe yards, warehouses, trucking companies, craft malls, office buildings, airports, etc.
- "Need to Measure" letters (sent out prior to estimating unobtainable information on properties)
- Final building permit download, November & December permits
- Continue field work for annual recheck properties, various coded properties, mechanics liens & building permits
- Mail out ag/timber reapply letters & wildlife mgmt. annual report forms
- Continue sales verification fieldwork
- Final annual recheck field card order
- Update sales and income databases
- Begin rendition period of Business Personal Property
- Begin rural land sales analysis
- Run mid-cycle proofing lists
- Re-evaluate goals/objectives activities

February

- Mail second requests on application mail outs
- Begin personal property rendition processing
- Finalize rural land valuation schedules, vacant lots and builder inventory lots/new subdivision absorption rates
- Final sales verification for current year value schedules
- Run residential ratio reports and begin schedule work
- Mobile home park field inspections
- Update mobile home cost & depreciation tables
- Begin update, refine & testing of commercial income models
- Update commercial cost & depreciation tables

March

- Complete fieldwork all appraisal departments (excluding ag/timber application fieldwork)
- Final test ratio & completion of residential cost & depreciation schedules
- Update Business Personal Property cost & depreciation schedules
- Complete ag/timber productivity schedules
- Finalize expense & cap rates

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- Implement and test all finalized schedules
- Update annual property evaluation reports
- Prepare Mass Appraisal report

April

- Continue ag/timber application fieldwork & processing
- Continue personal property rendition processing
- Run proofing lists
- Update appraisal manuals
- Staff informal & formal ARB orientation
- Mail residential property appraisal notices
- Rendition deadline
- Receive preliminary import from Capitol Appraisal
- Prepare estimates for entities
- Begin informal hearings with property owners
- Mail exemption & ag/timber denial letters

May

- Completion of ag/timber application fieldwork & processing
- Continue personal property rendition processing
- Continue informal hearings with property owners
- Submission of appraisal rolls to Appraisal Review Board
- Extension deadline for Business Personal Property Renditions
- Mail balance of appraisal notices
- Mail business personal property non-compliance notices

June

- Continue informal hearings with property owners
- Submit preliminary budget to Board of Directors and entities
- Continue personal property rendition processing
- Begin Appraisal Review Board Hearings

July

- Continue & complete Appraisal Review Board Hearings
- Appraisal Review Board approval of appraisal records
- Load Capitol Appraisal certified values
- Proof list work
- Submit and balance to state on certification information
- Certify values to the entities
- Begin planning work for upcoming appraisal cycle
- First order residential recheck field cards

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ATTACHMENT #2

- **RESIDENTIAL RECHECK SCHEDULE**
- **COMMERCIAL RECHECK SCHEDULE**

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2020-2025 RESIDENTIAL RECHECK SCHEDULE
(SIX YEAR CYCLE)

YEAR 1	2020	
	GLADEWATER ISD	3,076
	WHITE OAK ISD	2,863
	SPRING HILL ISD	3,677
	TOTAL	9,616
YEAR 2	2021	
	LONGVIEW ISD	9,830
YEAR 3	2022	
	LONGVIEW ISD	10,140
YEAR 4	2023	
	SABINE ISD	3,856
	LONGVIEW ISD	3,971
	TOTAL	7,827
YEAR 5	2024	
	PINE TREE ISD	9,449
YEAR 6	2025	
	KILGORE ISD	5,971
	TOTAL	52,833

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2026-2031 RESIDENTIAL RECHECK SCHEDULE (SIX YEAR CYCLE)

YEAR 1	2026	
	GLADEWATER ISD	3,028
	WHITE OAK ISD	2,935
	SPRING HILL ISD	3,559
	TOTAL	9,522
YEAR 2	2027	
	LONGVIEW ISD	9,725
YEAR 3	2028	
	LONGVIEW ISD	10,307
YEAR 4	2029	
	SABINE ISD	4,116
	LONGVIEW ISD	3,917
	LAKE CHEROKEE	426
	TOTAL	8,459
YEAR 5	2030	
	PINE TREE ISD	8,956
YEAR 6	2031	
	KILGORE ISD	6,251
	LAKE DEVERNIA	59
	TOTAL	6,310
	TOTAL	53,279



RECHECK SCHEDULE

YEAR 1

LOCATION	# OF ACCOUNTS
RGW-001	562
RGW-002	459
RGW-003	456
RGW-004	404
RGW-005	565
RGW-006	582
TOTAL GLADEWATER ISD	3028

RWO-001	499
RWO-002	457
RWO-003	523
RWO-004	561
RWO-005	426
RWO-006	469
TOTAL WHITE OAK ISD	2935

RSH-001	365
RSH-002	532
RSH-003	371
RSH-004	620
RSH-005	403
RSH-006	386
RSH-007	445
RSH-008	437
TOTAL SPRING HILL ISD	3559

TOTAL YEAR ONE	9,522
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RECHECK SCHEDULE

YEAR 2

LOCATION	# OF ACCOUNTS
RML-007	433
RML-008	505
RML-009	406
RML-010	385
RML-011	586
RML-012	483
RML-013	494
RML-014	542
RML-015	471
RML-016	337
RML-017	469
RML-028	545
RML-029	760
RML-030	528
RML-031	553
RML-032	445
RML-033	467
RML-034	492
RML-035	366
RML-036	458
TOTAL LONGVIEW ISD	9,725

TOTAL YEAR 2 9,725

AUGUST 1, 2024

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RECHECK SCHEDULE
YEAR 3

LOCATION	# OF ACCOUNTS
RNL-001	482
RNL-002	545
RNL-003	461
RNL-004	554
RNL-005	538
RML-001	516
RML-002	499
RML-003	548
RML-004	465
RML-005	538
RML-006	565
RML-018	513
RML-019	528
RML-020	472
RML-022	491
RML-023	621
RML-024	525
RML-025	500
RML-026	468
RML-027	478
TOTAL LONGVIEW ISD	10,307

TOTAL YEAR 3 10,307

AUGUST 1, 2024

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RECHECK SCHEDULE
YEAR 4

LOCATION	# OF ACCOUNTS
RSB-001	394
RSB-002	594
RSB-003	454
RSB-004	595
RSB-005	485
RSB-006	486
RSB-007	619
RSB-008	489
TOTAL SABINE ISD	4,116
RSL-001	596
RSL-002	590
RSL-003	534
RSL-004	594
RSL-005	668
RSL-006	935
TOTAL LONGVIEW ISD	3,917
RLC-001	
TOTAL LAKE CHEROKEE	426
TOTAL YEAR 4	8,459

AUGUST 1, 2024

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RECHECK SCHEDULE
YEAR 6

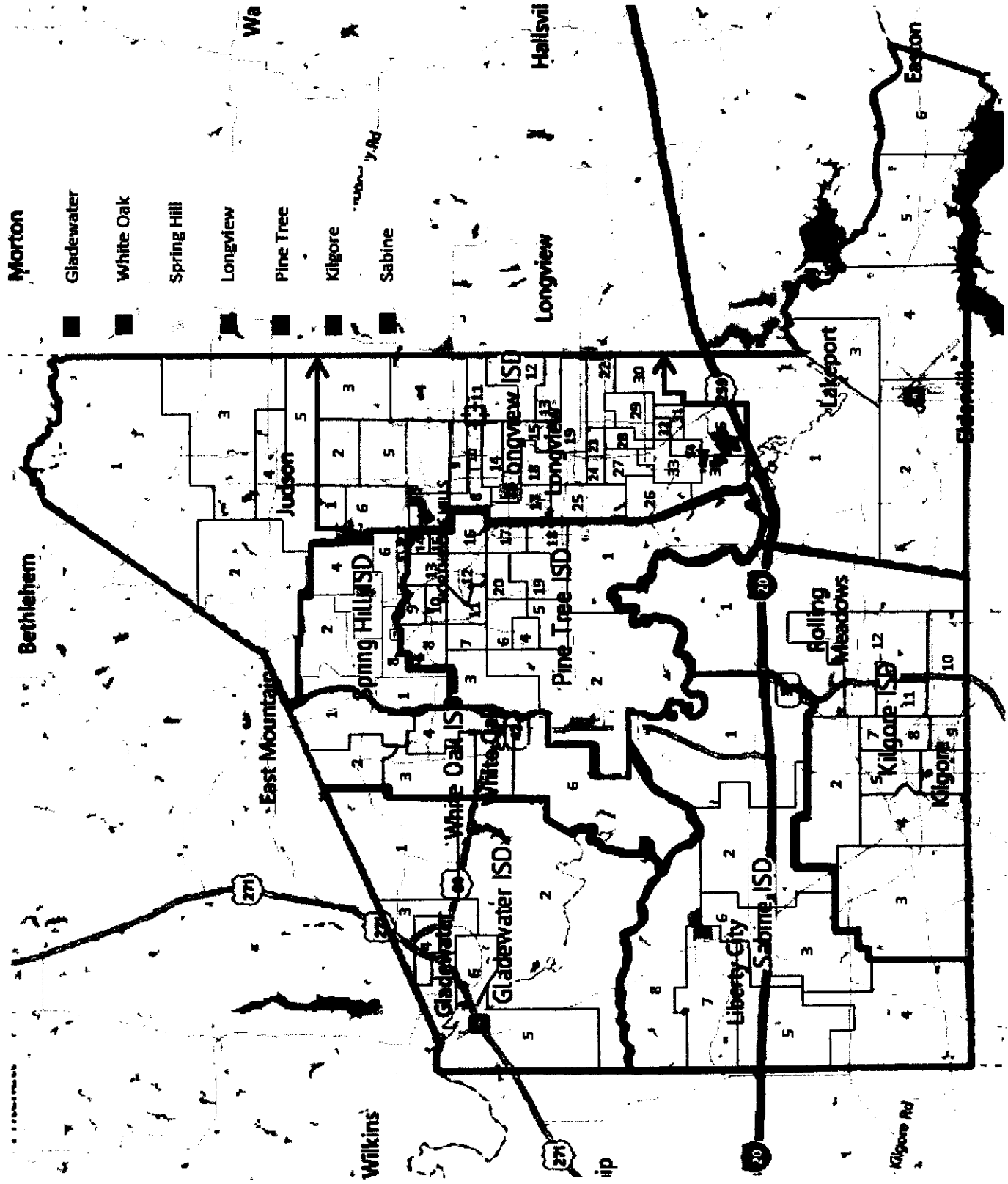
LOCATION	# OF ACCOUNTS
RKG-001	547
RKG-002	599
RKG-003	708
RKG-004	556
RKG-005	414
RKG-006	451
RKG-007	460
RKG-008	452
RKG-009	524
RKG-010	458
RKG-011	468
RKG-012	614
TOTAL KILGORE ISD	6,251
 RLD-001	
TOTAL LAKE DEVERNIA	59
 TOTAL YEAR 6	 6,310

AUGUST 1, 2024

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Rechecks
Commercial Property Department
Gregg Appraisal District

There are approximately 9,624 commercial/industrial properties in the jurisdiction of Gregg CAD. Through previous experience we have determined that the current number of three appraisers working in the commercial property department should be able to review each of these properties at least one time in a period of five years. This would include printing cards, maps, and other necessary information before reviewing the property, the drive to and from the subject property, downloading the pictures, and making the necessary changes to the subject properties.

Each inspection will require a review of all M-S info, a visual inspection, possible physical inspection or re-measure on foot, and a picture of the subject properties. Time spent on each property could range from several minutes to over an hour depending on the nature and complexity of the property.

The current schedule is:

YEAR	ISD	PARCELS
2024-25	Longview ISD (North)	2,023*
2025-26	Longview ISD (South)	2,448*
2026-27	Gladewater ISD	713*
	Sabine ISD	359*
	Spring Hill ISD	410*
	White Oak ISD	329*
	TOTAL	1,811*
2027-28	Pine Tree ISD	1,919*
2028-29	Kilgore ISD	1,423*

*July 11, 2024 numbers

Rechecks summary

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ATTACHMENT #3

- **GENERAL OVERVIEW GREGG COUNTY MARKET AREAS**
- **LAND ZONE MAP**



ATTACHMENT #3

General Overview Gregg County Market Areas

Land Zone Map

Market Areas within Gregg County - General Overview

The identification of market areas and forces within our county is an everchanging process. Market areas are generally defined by physical boundaries, economic areas, social desires and/or governmental forces. These influences drive valuation variances within the jurisdiction. Major contributors of market area influence, both negative and positive, are found throughout the county. Within the larger market areas are smaller neighborhoods, each with unique factors affecting value.

Gregg County contains 276 square miles of area. The county has a population of approximately 123,700 and contains nine cities, the largest being Longview, which also serves as the County seat. Encompassing the entire county are seven school district jurisdictions.

The most active growth area in the county is within Longview ISD. Major construction, both commercial and residential, is found in the northeast area of this district. Another area of Longview ISD, delineated by highway 80 on the north, contains the City of Longview's central business district. The "old down town" area is undergoing a period of gentrification, with renewed interest in purchase and restoration of properties there. Major areas of commerce include Loop 281, Eastman Road/US 259, Hawkins Parkway and business and industrial parks located in various locations. New development is occurring along recent extensions to George Richey Road and North Fourth Street, which are major commercial connecting thoroughfares.

The City of Kilgore's central business district, lying to the west of State Highway 31, is also experiencing market activity and the rehabilitation of some structures in the area. Other market impact features in Kilgore include a community college located adjacent to their CBD and a healthy industrial property presence. Historically, Kilgore was located in the heart of the East Texas Oilfield, and has retained a strong presence of oilfield related industrial and service businesses.

Other market areas are defined by the major highways in Gregg County. One of these is Interstate 20, a major east-west thoroughfare, bringing high traffic count through the county and encouraging commercial growth along its corridor. However, another major market influence, the Sabine River with its low lying, flood prone areas, hinders development along a fair portion of Interstate 20. The Sabine River flows southeast through the entire county, with impact to land usage in areas of six of the seven school districts within Gregg County.

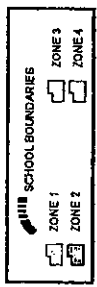
Much of the physical area in the southern half of the county is rural in nature, excluding the City of Kilgore. Again, attributed largely to the low lying areas along the Sabine

River. Many of these areas are unbuildable, but rural subdivisions are found in all school districts as well as a scattering of individual rural residential and agricultural properties.

The cities of White Oak and Gladewater are quiet, small town areas, both containing neighborhoods in various stages of growth, stability or decline. Both of these towns are located along US Highway 80, an east-west two-lane highway running parallel to Interstate 20. Us Highway 80 is an older highway with gentrified areas at major intersections, but marked by older commercial buildings often vacant or in poor condition along much of its corridor.

Lake Cherokee, located in the southeastern area of Gregg County and along the Gregg/Rusk County line, is another market area in the county. Only a portion of the lake property is located in Gregg County. This active, rural market area contains mostly residential properties.

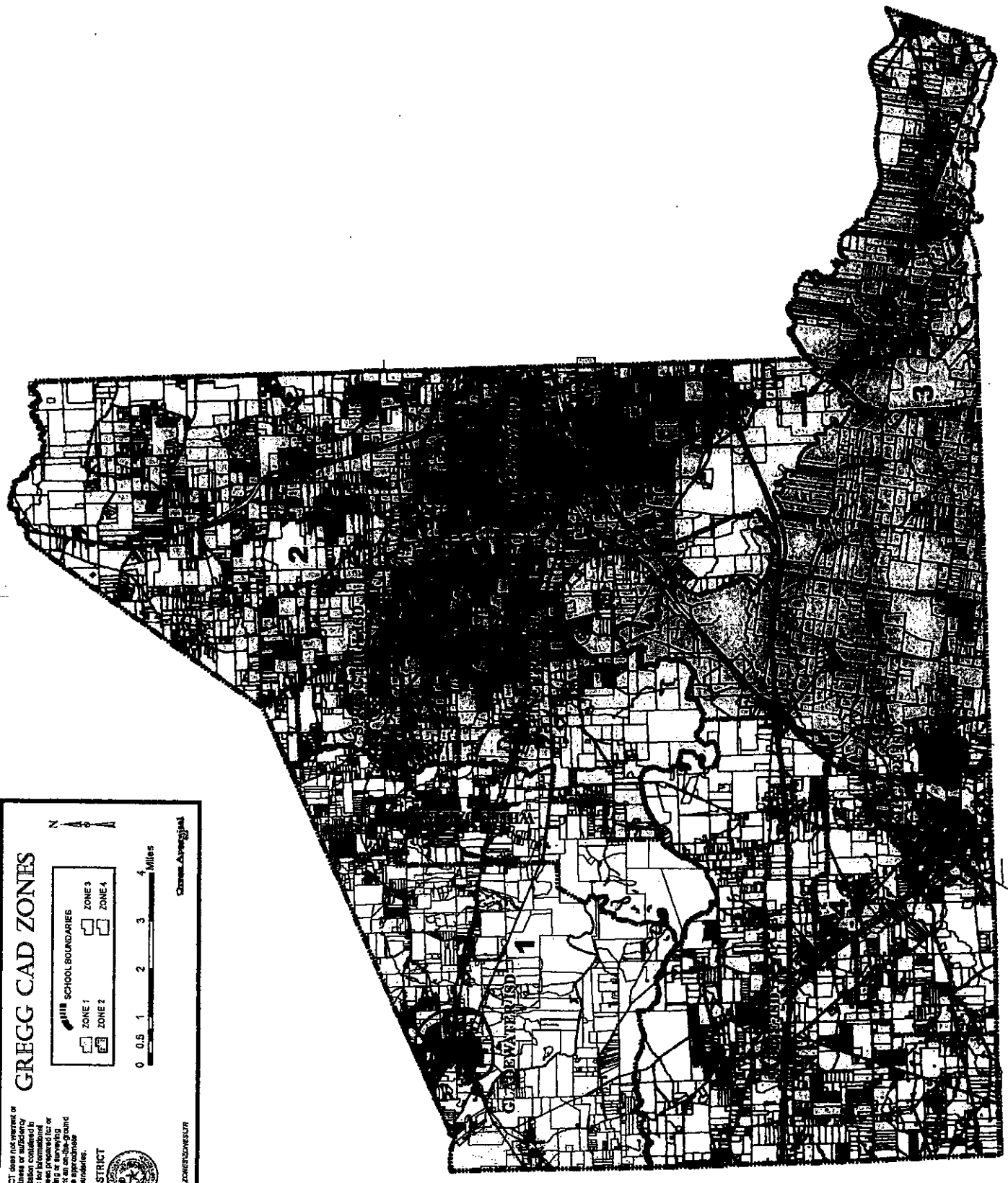
GREGG CAD ZONES



GREGG APPRAISAL DISTRICT does not warrant or
 guarantee the accuracy, completeness or reliability
 of the information or representation contained in
 this document. This product is for informational
 purposes only and may not have been prepared for or
 be suitable for any other purpose. It does not represent an on-the-ground
 survey and represents only the approximate
 relative location of property boundaries.

GREGG APPRAISAL DISTRICT
 GIS DEPARTMENT
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 DALLAS, TEXAS 75204
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AS OF AUGUST 02, 2014
 TOPICALLY: PROJECT SURVEY, ZONING, DEMOGRAPHY



ATTACHMENT #4

- **CAPITOL APPRAISAL GROUP- REAPPRAISAL PLAN**

Document 3B

2025-2026

CAD Plan for 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 Capitol Appraisal Group, LLC (CAGL) to appraise these properties for the CAD.
 - (1) Identifying properties to be appraised: Appraisal of properties is limited to those indicated in the contract with the appraisal district, unless additionally requested by the appraisal district. Newly discovered properties will be discussed with the appraisal district to confirm they are to be appraised by Capitol Appraisal. Through inspection the appraiser identifies personal property to be appraised. The appraiser begins with properties from the previous tax year and identifies new properties from visual identification and/or publications, newspaper articles, or information obtained through the interview of property owners. The appraiser may also refer to other documents, both public and also 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

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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.

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Document 3A

2025-2026

CAD Plan for 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 Capitol Appraisal Group, LLC (CAGL) to appraise these properties for the CAD.
 - (1) Identifying properties to be appraised: Appraisal of properties is limited to those indicated in the contract with the appraisal district, unless additionally requested by the appraisal district. Newly discovered properties will be discussed with the appraisal district to confirm they are to be appraised by Capitol Appraisal. 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.

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Document 3D

2025-2026

CAD Plan for Periodic Reappraisal of Oil and Gas Property

In accordance with Section 25.18 of the Tax Code:

- (a) CAD shall implement the plan for periodic reappraisal of property as approved by the board of directors under Section 6.05 (i).
- (b) The plan provides for annual reappraisal of all oil and gas property appraised by the CAD. The CAD has a professional services contract with Capitol Appraisal Group, LLC (CAGL) to appraise these properties for the CAD.
 - (1) Identification of new property and its situs. As subsurface mineral properties lie within the earth, they cannot be physically identified by inspection like other real property. However, the inability to directly inspect does not appreciably affect the ability to identify and appraise these properties. To identify new properties, CAGL obtains monthly oil and gas lease information from the Railroad Commission of Texas [RRC] to compare against oil and gas properties already identified. The situs of new properties is determined using plats and W-2/G-1 records from the RRC, as well as CAGL's in-house map resources.
 - (2) Identifying and updating relevant characteristics of all oil and gas properties to be appraised. Relevant characteristics necessary to estimate value of remaining oil or gas reserves are production volume and pattern, product prices, expenses borne by the operator of the property, and the rate at which the anticipated future income should be discounted to incorporate future risk. CAGL obtains information to update these characteristics annually from regulatory agencies such as the RRC, the Comptroller of Public Accounts, submissions from property owners and operators, as well as from published investment reports, licensed data services, service for fee organizations and through comparable properties, when available.
 - (3) Defining market areas in the district and identifying property characteristics that affect property value in each market area. Oil and gas markets are regional, national and international. Therefore they respond to market forces beyond defined market boundaries as observed among more typical real properties.
 - (4) Developing an appraisal approach that best reflects the relationship among property characteristics affecting value and best determines the contribution of individual property characteristics. Among the three approaches to value (cost, income and market), the income approach to value is most commonly used in the oil and gas industry. Through use of the discounted cash flow technique in particular, the appraiser is able to bring together relevant characteristics of production volume and pattern, product prices, operating expenses and discount rate to determine an estimate of appraised value of an oil or gas property.

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- (5) Comparison and Review. Use of the income approach is the first step in determining an estimate of market value. After that the appraiser reviews the estimated market value compared to its previous certified value and also compares it to industry expected payouts and income indicators. The appraiser examines the model's value with its previous year's actual income, expecting value to typically vary within in a range of 2-5 times actual annual income, provided all appropriate income factors have been correctly identified. Finally, periodic reassignment of properties among appraisers and review of appraisals by a more experienced appraiser further expand the review process.

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Document 3C

2025-2026

CAD Plan for 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 Capitol Appraisal Group, LLC (CAGL) to appraise these properties for the CAD.
 - (1) Identifying properties to be appraised: Appraisal of properties is limited to those indicated in the contract with the appraisal district, unless additionally requested by the appraisal district. Newly discovered properties will be discussed with the appraisal district to confirm they are to be appraised by Capitol Appraisal. 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. Due to the varied nature of utility, railroad, and pipeline properties there is no standard data collection form or manual. New permitting documents on record with the Railroad Commission of Texas provide a source to identify potential new pipeline projects but does not provide indication if the project was actually started, completed, or a distinct location of the proposed project. Every effort is made to discover new utility, railroad, and pipeline properties through personal observation combined with permitting documents.
 - (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),

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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.

