2027 &
2028

2027 - 2028 Reappraisal Plan

ARANSAS COUNTY APPRAISAL DISTRICT

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ARANSAS COUNTY APPRAISAL DISTRICT 2027–2028 REAPPRAISAL PLAN

AS ADOPTED BY THE BOARD OF DIRECTORS

Adopted: ____________________, 2026

Public Hearing Held: ____________________, 2026

Approved by Resolution of the Board of the Aransas County Appraisal District.

Executive Summary

The Aransas County Appraisal District (District) is responsible for appraising property within Aransas County for ad valorem tax purposes. This Reappraisal Plan describes the District's planned reappraisal activities for tax years 2027 and 2028 and is adopted by the Board of Directors (Board) in accordance with the Texas Property Tax Code.

The District reviews and reappraises all real and personal property within the boundaries of the District each year. This includes taxable property, exempt property, and property receiving special appraisal or special valuation treatment. Annual review and reappraisal allow the District to maintain current appraisal records, recognize changes in market conditions, identify new construction and property changes, and promote uniformity among similar properties.

This plan is intended to provide a clear explanation of the District's reappraisal framework. It identifies the general methods, resources, data sources, market analysis, valuation approaches, and review procedures used by the District to carry out its statutory responsibilities. It is not intended to function as a complete appraisal manual, operations manual, software guide, or limitation on the professional judgment of the Chief Appraiser and appraisal staff.

Aransas County represents a distinct appraisal environment. The county has a small land area compared to many Texas counties, but it contains approximately 30,100 parcels and a substantial amount of real and personal property value. The 2026 certified total market value in Aransas County was approximately $8 billion dollars. The local market is strongly influenced by coastal location, water access, water view, recreational and retirement demand, limited land supply, and a high proportion of residential and vacant land property. Commercial property is generally associated with local business, services, tourism, marine-related activity, lodging, and related uses. Agricultural, industrial, utility, mineral, and manufacturing property exist within the county but represent a smaller portion of the District's regular appraisal workload.

The District uses generally accepted mass appraisal practices and considers the cost, sales comparison, and income approaches to value as appropriate for the property type and available data. The District also uses field review, physical inspections, aerial imagery, deed and plat records, permit information, sales verification, renditions, taxpayer-provided information, and other reliable sources to maintain appraisal records and support valuation decisions.

The District appraises property for the following taxing units:

- Aransas County
- Aransas County Road and Flood District
- Rockport-Fulton Independent School District,
- Aransas Pass Independent School District
- Port Aransas Independent School District
- City of Rockport
- Town of Fulton
- City of Aransas Pass
- Aransas County Municipal Utility District No. 1 (MUD #1)
- Aransas County Navigation District
- Lamar Improvement District

This Reappraisal Plan is a planning and compliance document. It is intended to describe the District's work for the 2027–2028 cycle at a practical level suitable for Board review, public understanding, and statutory compliance.

1. Purpose, Scope, and Use of the Reappraisal Plan

1.1 Purpose of the Plan

The purpose of this Reappraisal Plan is to describe how the District plans to conduct reappraisal activities for tax years 2027 and 2028. The plan provides a general framework for identifying property, maintaining property records, analyzing market data, applying appraisal models, reviewing results, and producing appraisal records for use by the taxing units served by the District.

The plan is adopted to comply with the requirements of the Texas Property Tax Code and to support the District's responsibility to appraise property at market value, except where the Tax Code provides for special appraisal, exemption, limitation, or other statutory treatment. Market value is determined as provided by law and generally reflects the price at which a property would transfer under the conditions described in the Tax Code.

1.2 Scope of the Plan

This plan applies to all real and personal property within the boundaries of the District. The plan includes property that is taxable, exempt, receiving special appraisal, receiving special valuation treatment, or appraised with the assistance of contracted appraisal services.

The plan addresses the general reappraisal activities required by law, including property identification, data collection, market area review, model development, model application, and review of appraisal results. It also describes the District's annual work cycle, use of appraisal resources, and general valuation practices by property category.

1.3 Use of the Plan

This Reappraisal Plan is intended to guide the District's reappraisal work during the 2027–2028 cycle. It is not intended to serve as a complete operations manual or to prescribe every step taken by District staff in the appraisal process.

The District maintains appraisal manuals, classification guides, depreciation schedules, land schedules, market area groupings, appraisal procedures, contractor documentation, and other working materials separately from this plan. Those materials may be updated as needed under the direction of the Chief Appraiser to reflect current data, market conditions, statutory changes, software changes, or improved appraisal practices.

The Chief Appraiser is responsible for implementing this plan. In carrying out that responsibility, the Chief Appraiser may adjust schedules, staffing assignments, procedures, data sources, appraisal methods, and review activities as necessary to comply with law, respond to market conditions, address property changes, meet statutory deadlines, and produce accurate and uniform appraisal records. Such adjustments do not require amendment of this plan unless the change materially alters the reappraisal framework adopted by the Board.

2. Available Resources

The District reviews available resources each year as part of the reappraisal process. Resources include staffing, budget, appraisal software, mapping resources, aerial imagery, field equipment, data sources, contracted services, training, and administrative support.

The District's adopted budget provides the financial framework for District operations. The Reappraisal Plan does not reproduce the budget, but the budget is considered in determining whether the District has the resources necessary to complete planned reappraisal activities.

2.1 District Organization

The District is an independent political subdivision of the State of Texas. The District is responsible for appraising property within Aransas County for ad valorem tax purposes on behalf of the participating taxing units.

The Board is the governing body of the District. The Board's responsibilities include adopting the District budget, adopting required policies, appointing the Chief Appraiser, and approving the biennial Reappraisal Plan after the required public hearing process.

The Chief Appraiser is the chief administrator and executive officer of the District. The Chief Appraiser is responsible for the day-to-day operation of the District, supervision of staff, implementation of the Reappraisal Plan, completion of appraisal records, and performance of duties required by the Texas Property Tax Code.

2.2 Staffing

The District operates with ten full-time employees. Staff members perform management, appraisal, mapping, deed, customer service, administrative, bookkeeping, and support functions. Because the District is a small office, employees may perform multiple duties depending on workload, statutory deadlines, field work needs, protest season, and administrative requirements.

The District's staffing structure is intended to support annual review and reappraisal of all real and personal property in the county. The Chief Appraiser may assign staff to geographic areas, property types, field review, data entry, sales analysis, business personal property, informal review, hearings, or other duties as needed. See Appendix A.

2.3 Budget and Equipment

The District's budget is adopted annually by the Board. Budgeted resources support staff, appraisal operations, software, mapping, aerial imagery, field work, training, contracted services, office operations, and other necessary functions.

If the Chief Appraiser determines that additional personnel, equipment, contracted services, software, data resources, or other support are needed to complete the District's statutory responsibilities, the Chief Appraiser will inform the Board through the budget process or other appropriate means.

2.4 Training and Professional Development

The District supports staff training and professional development. Appraisal staff are expected to maintain required licensing, registration, continuing education, and professional competency applicable to their duties.

Training may include appraisal courses, continuing education, software training, the Texas Comptroller of Public Accounts (Comptroller) or professional association programs, and other education relevant to mass appraisal, property tax administration, mapping, customer service, and statutory compliance.

2.5 Contracted Services

The District may use contracted services when specialized expertise, efficiency, or technical support is needed. Contracted services may include specialized appraisal, software support, mapping support, aerial imagery, legal support, printing, data processing, and other services.

The use of contracted services does not transfer the District's statutory responsibility for the appraisal roll. The Chief Appraiser remains responsible for appraisal administration and acceptance of appraisal records produced or supported through contracted work.

3. Statutory Authority

3.1 Texas Property Tax Code Section 6.05(i)

Texas Property Tax Code Section 6.05(i) requires the Board of an appraisal district to develop a written plan for the periodic reappraisal of all property within the boundaries of the district. The Board must hold a public hearing to consider the proposed plan, provide required notice to participating taxing units, make any amendments considered appropriate, and approve the plan by resolution not later than September 15 of each even-numbered year.

After approval, copies of the plan must be distributed as required by the Tax Code.

3.2 Texas Property Tax Code Section 25.18

Texas Property Tax Code Section 25.18 requires each appraisal office to implement the reappraisal plan approved by the Board. The plan must provide for reappraisal activities for all real and personal property in the district at least once every three years.

The required reappraisal activities include:

- identifying properties to be appraised through physical inspection or other reliable means

- identifying and updating relevant property characteristics in the appraisal records
- defining market areas in the district
- identifying property characteristics that affect value in each market area
- developing appraisal models that reflect the relationship between property characteristics and value
- applying the conclusions reflected in the models to the properties being appraised
- reviewing the appraisal results to determine value

The District conducts these activities annually as part of its current reappraisal practice.

4. Section 25.18 Reappraisal Activities

Texas Property Tax Code Section 25.18 identifies the activities that must be addressed in the District's plan for periodic reappraisal. The District performs these activities annually for all real and personal property in the District.

The District's annual reappraisal does not require that every parcel receive the same type or level of review each year. Properties may be reviewed by physical inspections, aerial imagery, documents, sales verification, taxpayer-provided information, or other reliable means.

The appropriate type of review depends on the property type, available data, prior record accuracy, observed changes, market activity, construction activity, protest or taxpayer information, aerial imagery, and appraisal staff judgment.

The following sections describe how the District addresses each required reappraisal activity in Tax Code Section 25.18.

4.1 Identifying Properties to Be Appraised

The District identifies properties to be appraised through physical inspection and other reliable means of identification. These sources may include:

4.1(a) Deeds, Plats, and Ownership Records

The District reviews deed records and other ownership documents to maintain ownership, legal description, and parcel records. Deed review may identify ownership transfers, splits, combinations, new subdivisions, easements, or other changes relevant to appraisal records.

Plats and surveys may be used to identify new lots, changes in parcel configuration, subdivision development, and land characteristics. The District updates maps and appraisal records as needed to reflect reliable legal and geographic information.

4.1(b) Permits and Local Government Information

Where building permits, demolition permits, or similar local government records are available, the District uses them to identify new construction, remodeling, additions, repairs, demolitions, and changes in use. Because not all areas of the county may have the same permit requirements or availability, permit review is supplemented by field review, physical inspection, aerial imagery, taxpayer information, and other discovery methods.

4.1(c) Field Review and Physical Inspections

The District conducts field review and physical inspections as part of its annual reappraisal process. Appraisal staff review properties from public rights-of-way or through other lawful and appropriate means. Field review may be used to identify new construction, demolition, remodeling, condition changes, land use changes, access issues, site characteristics, and other features affecting value.

Field work may be organized by geographic area, market area, neighborhood, property type, workload priority, or issue identified through other data sources. Staff may perform additional review when records appear inconsistent, when a property has sold, when aerial imagery indicates change, when a taxpayer provides information, or when market analysis indicates a need for further verification.

4.1(d) Aerial Imagery

The District expects to use aerial imagery each year during the 2027–2028 cycle. Aerial imagery is an important tool in a coastal county with diverse waterfront, rural, subdivision, and improved property characteristics.

Aerial imagery may be used to identify new construction, demolition, additions and remodeling. It is also used to review roof lines, building footprints, pools, piers, docks, site improvements, and areas not readily accessible by routine field inspections. In addition, it allows for comparison of current and prior-year conditions and confirmation of land use or site characteristics. It is an excellent tool for appraisal record maintenance.

Aerial imagery supplements, but does not fully replace, field review and other reliable data sources. When imagery indicates a material change or raises a question that cannot be resolved in the office, staff may schedule additional review.

4.1(e) New Construction, Demolition & Remodeling

The District identifies and reviews new construction and demolition each year. Sources may include permits, field review, aerial imagery, deed or plat review, taxpayer information, builder or owner contact, and other reliable sources. New improvements are measured or otherwise reviewed using reliable methods. The District seeks to maintain consistency in the way improvement areas and property characteristics are recorded. Demolitions are reviewed to confirm removal and to update appraisal records as of the appropriate appraisal date.

4.1(f) Taxpayer-Provided Information

The District considers reliable information provided by property owners, agents, business owners, tenants, managers, and other taxpayers. This may include photographs, closing statements, settlement statements, construction information, income and expense information, rent rolls, renditions, repair estimates, demolition information, surveys, leases, and other records.

4.1(g) Business Personal Property Discovery

Business personal property discovery is conducted through renditions, prior-year accounts, field observation, taxpayer contact, public information, business listings, vehicle and vessel information, sales tax or licensing information, and other reliable sources.

The District reviews business accounts to identify new businesses, closed businesses, changes in location, changes in property type or scale, and accounts requiring additional information. Rendition review is a primary source of business personal property data, but the District may also use estimates, schedules, comparable business data, field observations, and other information when renditions are not filed or appear incomplete.

4.2 Identifying and Updating Property Characteristics

The District identifies and updates relevant property characteristics in the appraisal records. Property characteristics may be collected or reviewed through field inspection, physical review, aerial imagery, office review, permits, sales verification, taxpayer-provided information, renditions, appraisal records, and other reliable sources. The District updates appraisal records when reliable information indicates that property characteristics have changed or that existing records should be corrected.

4.2(a) Real property

For real property, relevant characteristics may include:

- Location
  - market area, neighborhood, or land table assignment
  - waterfront, canal frontage, water view, or other water influence
- Land type
  - frontage, depth, access, and shape
  - topography and site utility
  - zoning or land use restrictions
- Improvement
  - type, size, construction quality or class
  - year built, effective age and condition
  - exterior
    - roofing and foundation
    - building components and amenities
    - pools, porches, garages, storage buildings, piers, docks, and other features
    - demolition, remodeling, or new construction
    - occupancy or use
    - factors affecting functional or economic utility

4.2(b) Personal property

For personal property, relevant characteristics may include:

- business type, location, observed business activity, acquisition cost and year
- furniture, fixtures, machinery, equipment, vehicles, vessels, inventory, supplies, etc.
- rendition information, depreciation category
- comparison to similar businesses
- information provided during protest or review

4.3 Defining Market Areas

Market area analysis allows the District to group and compare properties that are influenced by similar market forces. The purpose of defining market areas is to support accurate appraisal, uniform treatment of similar properties, and meaningful review of sales and appraisal performance.

Market areas are not fixed permanently and are reviewed each year. If sales activity, development patterns, buyer behavior, land use, access, amenities, or appraisal performance indicate that a market area should be revised, the District may adjust the grouping, land table, neighborhood assignment, or valuation schedule.

4.3(a) Major Market Areas

The District may consider the county in broad geographic market areas for planning and review purposes, while also using more specific land tables and neighborhoods for valuation analysis.

The northern portion of the county includes areas such as Holiday Beach, Lamar, Goose Island-related areas, and other properties influenced by Copano Bay, nearby water bodies, rural land, and limited development patterns.

The central portion of the county includes much of the county's improved property base, including the City of Rockport, the Town of Fulton, nearby subdivisions, commercial corridors, waterfront and canal-front neighborhoods, and many residential and vacant land accounts.

The southern portion of the county includes the Aransas Pass area, Conn Brown Harbor-related influences, mixed residential and commercial use, and properties associated with the southern county boundary and regional access routes.

The western portion of the county includes rural, semi-rural, agricultural, and water-influenced properties, with some residential and commercial uses.

The eastern portion of the county includes San Jose Island and related island characteristics, access limitations, water influence, and large-tract use.

These broad descriptions are used for general planning and communication. Actual appraisal analysis may occur at a more specific level through land tables, neighborhoods, property categories, and market groupings.

4.3(b) Land Tables, Neighborhoods, and Market Area Groupings

The District uses land tables, neighborhoods, and market area groupings to organize real property for appraisal analysis. Land tables are particularly important in Aransas County because land value is a major component of total property value and because location, water influence, access, and subdivision characteristics can materially affect land value.

Land tables and neighborhoods may reflect property types, such as waterfront, water-view and canal-front, inland subdivision, rural or semi-rural. Other factors include identification of commercial corridors, island or peninsula characteristics, access and utility differences, lot size and configuration, subdivision amenities, local demand patterns or other characteristics affecting market value.

The District reviews land tables and neighborhoods each year using sales data, field review, aerial imagery, appraisal performance, and staff analysis.

4.4 Identifying Property Characteristics That Affect Value

The District identifies property characteristics that affect value in each market area. These characteristics may include location, physical attributes, legal attributes, economic attributes, and restrictions or conditions affecting marketability.

Aransas County's market is shaped by its coastal setting and limited land area. Market value is often affected by water-related influences, recreational and retirement demand, proximity to bays and harbors, tourism, availability of buildable land, and access to local services.

Residential and vacant land markets are especially sensitive to location. Waterfront, canal-front, water-view, and water-influenced properties may show different market behavior than inland properties. However, market areas do not operate in isolation. Countywide scarcity and demand can influence properties outside the highest-value waterfront areas.

Commercial markets are influenced by local population, seasonal activity, tourism, lodging demand, marine and recreational activity, local business services, and regional access. The District considers these influences when reviewing commercial property categories and income-producing property.

The District also considers broader market forces that affect property values across market areas. Aransas County contains many localized market areas, but those areas do not operate in isolation. Because the county has limited land area, significant water influence, and strong recreational, retirement, and coastal demand, market pressure in higher-value areas can affect nearby or otherwise secondary areas. Properties with fewer individual amenities may still reflect elevated market value due to scarcity, location within the county, proximity to water-influenced markets, access to local services, and buyer substitution patterns.

4.5 Developing Appraisal Models

The District develops and maintains appraisal models, schedules, and valuation methods that reflect the relationship between property characteristics and market value. These models may include land schedules, cost schedules, depreciation schedules, neighborhood factors, market adjustment factors, income models, business personal property schedules, special appraisal calculations, and other appraisal tools.

The District applies appraisal judgment in selecting and calibrating methods appropriate for the local market, the property type, and the data available. The use of mass appraisal methods requires consistency and uniformity, but it also requires review, testing, and adjustment when market evidence indicates that schedules or models should be refined.

Models are reviewed and adjusted as needed to reflect current market evidence, appraisal performance, physical changes, and statutory requirements.

4.5(a) Property types

For **residential property and vacant land**, the District relies heavily on sales analysis, land tables, neighborhood review, market area analysis, and calibrated cost data where improvements are present. For **commercial property**, the District may use the cost approach, sales comparison approach, income approach, or a reconciliation of approaches depending on the property type and available data. For **business personal property**, the District uses renditions, depreciation schedules, category review, field discovery, and comparison to similar businesses. For **mineral, utility, industrial real & personal (MUIP)** property, the District uses contracted appraisal assistance.

4.5(b) Sales Information

4.5(b)(1) Use of Sales in a Non-Disclosure State

Because Texas does not require public disclosure of property sale prices, the District must collect sales information from multiple sources. No single source is expected to provide complete market data. The

District uses available information collectively and applies appraisal judgment to determine which sales are reliable for analysis.

The District may use confirmed sales, partially confirmed sales, sales submitted by taxpayers, fee appraisals, market listings, and other market evidence as appropriate. The weight given to each item depends on reliability, relevance, comparability, and consistency with other market data.

4.5(b)(2) Sales Data Collection

Sales data sources may include sales questionnaires sent to buyers and sellers. Also used is information provided by deeds of trust, taxpayers, informal reviews, Appraisal Review Board (ARB) proceedings, brokers, agents, listing information, and local knowledge or any other reliable sources.

4.5(b)(3) Sales Verification

The District verifies sales to the extent possible using available and reliable sources. Sales verification may include questionnaires, taxpayer contact, buyer or seller confirmation, broker or agent confirmation, listing information, closing information, protest evidence, fee appraisals, and other sources.

The District reviews whether a sale appears to be an arm's-length transaction and whether the sale price reflects market value. A sale may be excluded from primary analysis or given reduced weight if it appears to involve unusual conditions, related parties, distress, atypical financing, personal property, business value, incomplete data, or other factors that limit its usefulness.

Taxpayer-provided information is reviewed for relevance, reliability, and consistency with market data and appraisal records. The District may use such information to correct property characteristics, verify sales, update condition, apply special appraisal treatment, review exemptions, or support valuation decisions.

4.5(c) Mass Appraisal Software

The District uses the Computer-Assisted Mass Appraisal (CAMA) system by Harris Govern to maintain appraisal records and support mass appraisal functions. The CAMA system is used to maintain property records, ownership information, legal descriptions, property characteristics, sketches, land tables, improvement data, exemptions, special appraisal information, valuation schedules, notices, protest records, and other appraisal-related data.

The District maintains mapping and GIS records to support property identification, parcel maintenance, field review, market analysis, and public service. Mapping records assist the District in identifying parcel boundaries, location, neighborhood relationships, land table assignments, access, water influence, and other geographic characteristics.

Mapping records are updated as reliable information becomes available through deeds, plats, surveys, Geographic Information System (GIS) review, field observations, aerial imagery, and other sources.

4.5(d) Supporting Manuals, Schedules, and Working Documents

The District maintains supporting manuals, schedules, and working documents separately from this Reappraisal Plan. These materials may include appraisal manuals, classification guides, neighborhood and market area documentation, condition rating guidance, internal procedures and reference materials and contractor reports with supporting documentation. Also used are schedules, such as land, cost, business personal property and depreciation, along with income approach worksheets or models and special productivity calculations.

These materials may be revised as needed under the direction of the Chief Appraiser. Updates to supporting materials do not require amendment of this Reappraisal Plan unless the update materially changes the reappraisal framework adopted by the Board.

4.6 Applying Conclusions Reflected in Appraisal Models

After appraisal models, schedules, or adjustments are developed or reviewed, the District applies them to the relevant properties in the appraisal records.

The District seeks to apply appraisal models consistently to similarly situated properties while recognizing relevant differences in property characteristics, market area, use, condition, and legal or economic attributes.

4.7 Reviewing Appraisal Results

The District reviews appraisal results to determine whether proposed values are accurate, uniform, and supported by market evidence or other appropriate appraisal data. Review may include:

4.7(a) Purpose of Sales Analysis

Sales analysis is a central part of the District's annual reappraisal process. The District uses sales information to evaluate market trends, review land values, calibrate appraisal schedules, test appraisal models, identify market areas requiring adjustment, and support value conclusions.

Sales are analyzed in relation to property type, location, land table, neighborhood, improvement characteristics, condition, sale date, sale terms, and other relevant factors.

4.7(b) Ratio Studies

The District conducts ratio studies to evaluate appraisal level and appraisal uniformity. Ratio studies may be performed by property category, market area, land table, neighborhood, school district, property type, improvement class, value range, or other relevant grouping.

Ratio study results help the District determine whether appraisal schedules or models should be adjusted. The District reviews measures of central tendency and uniformity as appropriate for the data set being studied. The District also considers sample size, reliability of sales, representativeness of the data, property characteristics, and market conditions.

The District's goal is to appraise property at market value and to maintain uniformity among similar properties. Ratio study results are used as analytical tools and are considered together with appraisal judgment, field review, property characteristics, and other market evidence.

4.7(c) Market Area Review

Each year, the District reviews market areas to determine whether existing groupings remain appropriate. Review may include sales ratio studies, comparison of sold and unsold properties, land table performance, waterfront, water-view, and inland value relationships, subdivision or neighborhood changes, commercial corridors and property types, new development or redevelopment, appraisal protests/evidence and staff field observations.

When analysis indicates that a market area, land table, or neighborhood should be adjusted, the District may revise the grouping or adjust valuation schedules to better reflect market evidence.

4.7(d) Model Testing and Calibration

The District tests appraisal models and schedules during the appraisal cycle. Model testing may include review of sold properties, unsold properties, land table performance, improvement schedules, depreciation schedules, condition adjustments, commercial income indicators, and business personal property categories.

When testing indicates that a schedule or model does not adequately reflect market evidence, the District may recalibrate or adjust the model. Adjustments may be applied to land values, improvement values, depreciation, condition factors, neighborhood factors, market area factors, income assumptions, or other components of value.

4.7(e) Data Integrity and System Review

The District reviews appraisal data for accuracy and consistency/uniformity on an ongoing basis. Particularly before appraisal notices are mailed and appraisal records submitted for approval to the Appraisal Review Board, the district reviews data. Review may include the comparison of proposed values to prior-year values, significant value changes, sold properties, land table changes, neighborhood and market area adjustments, and new construction and demolition. In addition, there are edit checks, comparison reports, field review, sales verification, ratio studies, value change reports, exemption review, special appraisal review, and supervisory review.

The District makes corrections and refinements when review indicates that changes are warranted. When errors, inconsistencies, or incomplete records are identified, the District makes corrections as appropriate. Data quality is an ongoing responsibility and is addressed throughout the appraisal year.

5. Real Property Valuation – 3 Approaches

5.1 Generally Accepted Appraisal Practices

The District uses generally accepted appraisal practices in conducting mass appraisal. The District considers applicable standards and guidance, including standards issued by the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice to conduct mass appraisal work.

The District appraises real property using generally accepted mass appraisal methods. The District considers the cost approach, sales comparison approach, and income approach to value as appropriate for the property type, market area, and available data.

Not every approach is equally applicable to every property. The District selects, applies, and reconciles valuation methods based on the nature of the property and the reliability of available information. In mass appraisal, valuation schedules and models are developed and applied to groups of similar properties, then tested and refined through sales analysis, ratio studies, field review, and other performance review.

Except where the Texas Property Tax Code provides for special appraisal, exemption, limitation, or other statutory treatment, real property is appraised at market value as of January 1 of the tax year.

The District considers market value evidence from sales, property characteristics, income information, cost data, market trends, and other reliable sources. Values are reviewed for both accuracy and uniformity.

5.2 Sales Comparison Approach

The sales comparison approach estimates value by comparing a property to similar properties that have sold. The District uses sales data to analyze market behavior, calibrate land and improvement schedules, define market areas, review neighborhood factors, and test appraisal results.

The sales comparison approach is especially important for residential property and vacant land in Aransas County because these property types make up a large portion of the local market and generally provide the most useful market evidence.

Sales are reviewed for reliability, comparability, and market relevance. Adjustments or interpretation may be needed for differences in location, water influence, size, condition, age, quality, date of sale, financing, personal property, or other factors.

5.3 Cost Approach

The cost approach estimates the value of an improvement by estimating the current cost to replace or reproduce the improvement, less depreciation, and adding the value of the land. The District may use cost schedules, local modifiers, depreciation schedules, condition ratings, market adjustments, and other data to calibrate the cost approach to local market conditions. It includes the review of newer improvements, improvement contributions to total value and mass appraisal consistency. The District does not rely on cost data without review. Cost schedules are tested against market evidence and adjusted when necessary to reflect local value relationships.

The cost approach is particularly useful for properties with limited sales data, where improvement characteristics can be consistently modeled and special-use where market sales are limited.

5.4 Income Approach

The income approach estimates value based on the income-producing capability of a property. The District uses the income approach for appropriate income-producing commercial property categories when reliable data supports its use.

The District uses direct capitalization where appropriate. Income approach analysis may consider market rent, occupancy, vacancy and collection loss, operating expenses, net operating income, capitalization rates, property type, location, quality, condition, and market expectations.

The income approach may be used regularly for property categories such as apartments, storage facilities, RV parks, hotels, and leased commercial property when sufficient data is available to support a reliable and uniform model. The District may reconcile income approach indications with cost and sales comparison indications when more than one approach provides useful evidence.

Income and expense information provided to the District is reviewed for relevance and reliability. The District may use property-specific income information, market-derived income information, lease information, rent surveys, expense data, sales-derived capitalization rates, investor expectations, and other reliable sources as appropriate.

5.5 Reconciliation of Approaches

When more than one valuation approach is applicable, the District reviews the reliability and relevance of each approach. The final value conclusion may be based on one approach or a reconciliation of multiple approaches.

The weight given to each approach depends on property type, available data, quality and reliability of the data, market behavior, consistency with similar properties, appraisal performance, statutory requirements and professional appraisal judgment.

The District's objective is to produce values that reflect market value and uniformity, except where a different statutory standard applies.

6. Appraisal by Property Type

6.1 Residential Property

Residential property and vacant land make up the largest portion of the District's routine appraisal workload. These property types include single-family residences, residential lots, condominiums, townhomes, manufactured homes, waterfront and canal-front residential property, water-view property, inland subdivision property, rural residential property, and other residential or residentially-oriented land. Because Aransas County is a coastal county with limited land area and significant water influence, residential and vacant land values are often highly sensitive to location and site characteristics.

The District maintains residential property records that may include location, land table and size, neighborhood or market area, site characteristics, improvement size and sketch, construction type, class or quality, year built and effective age, condition, exterior material, roof type and roof cover, foundation type, garages, carports, porches, decks, pools, piers, docks, and other features, remodeling, additions, or demolition, photographs and aerial imagery, sales and protest history and exemption or limitation information, and other relevant property data.

Property characteristics are updated through field review, physical inspection, aerial imagery, sales verification, taxpayer information, permits, and other reliable sources.

6.1(a) Residential Valuation

Residential valuation is generally based on a combination of the sales comparison approach and the cost approach, with sales analysis providing the primary test of market performance where reliable sales are available.

The District reviews residential sales by neighborhood, land table, subdivision, property type, size, age, condition, quality, and location. Sales are used to calibrate land values, improvement schedules, depreciation, condition adjustments, and market area factors.

Improvement values are developed using cost schedules adjusted for local market conditions. Depreciation, effective age, condition, quality, and functional or economic influences are considered as appropriate.

6.1(b) Vacant Land Valuation

Vacant land is appraised using market evidence from land sales, subdivision analysis, land table review, allocation methods, abstraction, and comparison to similar parcels. Land valuation is especially important in Aransas County because land location and water influence can be a substantial part of total property value.

Land characteristics considered by the District may include waterfront or canal frontage, water view, proximity to water or recreational amenities, subdivision or neighborhood, lot size, frontage and depth, shape and utility, access, availability of utilities, elevation, drainage, or flood-related considerations, zoning or restrictions, commercial or residential utility, and market demand.

6.1(c) Waterfront, Canal-Front, and Water-Influenced Property

Water influence is a significant value factor in Aransas County. The District considers waterfront, canal-front, water-view, and other water-influenced characteristics when reviewing market areas and setting land values.

The presence, quality, usability, and market perception of water influence may vary by location. The District may consider frontage, access, view, navigability, protection, nearby amenities, subdivision characteristics, and comparable sales when determining value relationships.

Water-influenced properties are reviewed within their specific market context and in relation to broader countywide demand.

6.1(d) Condominiums and Similar Property

Condominiums and similar properties are reviewed by project, location, unit characteristics, view, size, amenities, age, condition, and sales activity. The District may analyze condominium projects separately when market behavior indicates that project-specific factors affect value.

Common elements, project amenities, view, access, and unit characteristics may affect value. The District reviews sales within the same project when available and may consider sales from comparable projects when necessary.

6.1(e) Residential New Construction

New residential construction is identified through field review, physical inspection, aerial imagery, permits, deed and plat review, taxpayer information, and other sources. New construction is reviewed for completion status as of January 1 and is appraised according to its condition and stage of completion on the appraisal date.

The District records improvement characteristics and applies applicable schedules, depreciation, and market adjustments. Partially complete improvements are appraised based on their completion status as of January 1.

6.1(f) Residential Remodeling and Condition

Residential remodeling, additions, damage, deterioration, and condition changes are reviewed when discovered through field work, aerial imagery, permits, sales verification, taxpayer information, protest evidence, or other reliable sources.

The District may update improvement characteristics, effective age, condition, class, depreciation, or other factors when reliable information indicates that a change is warranted.

6.2 Commercial Real Property and Income-Producing Property

Commercial property in Aransas County includes retail, office, restaurant, service, lodging, storage, RV park, apartment, mixed-use, marine-related, and other income-producing or business-use property. The county's commercial market is influenced by local residents, tourism, recreation, seasonal activity, coastal location, and regional access.

The District reviews income and expense information for consistency, typicality, reliability, and relevance. Property-specific information may be adjusted or reconciled to market expectations when individual income or expenses are not typical of the market.

The District appraises commercial real property using the cost approach, sales comparison approach, income approach, or a reconciliation of approaches as appropriate.

Income and expense information is handled in accordance with applicable confidentiality requirements.

6.2(a) Commercial Property Data

Commercial property records may include location, land size and site characteristics, property type and use, building size, construction type, class or quality, age and effective age, condition, occupancy or use, income-producing characteristics, lease or rental information, site improvements, parking and access, photographs, sketches, aerial imagery, sales and protest history.

Commercial records are updated through field review, aerial imagery, sales verification, taxpayer information, income and expense information, permits, renditions, and other reliable sources.

6.2(b) Commercial Cost Approach

The cost approach may be used for commercial property when it provides a reliable indication of value or a useful measure of improvement contribution. The District uses commercial cost schedules, depreciation, condition, class, and market adjustments as appropriate.

The cost approach may be useful for newer commercial improvements, owner-occupied properties, special-use properties, or properties with limited sales or income data.

6.2(c) Commercial Sales Comparison Approach

The sales comparison approach may be used when reliable commercial sales are available. Commercial sales are reviewed for property type, location, use, size, age, condition, income characteristics, occupancy, and sale terms.

Because commercial properties may differ significantly in use and income-producing capacity, sales are analyzed carefully before being applied broadly. Sales may be used to support market adjustments, review land values, test cost schedules, or reconcile value conclusions.

6.2(d) Commercial Income Approach

The District uses the income approach for appropriate income-producing commercial properties. Direct capitalization may be used when reliable income, expense, occupancy, and capitalization rate data support the analysis.

The income approach may be used for property categories such as apartments, storage facilities, RV parks, hotels, leased commercial property, and other income-producing property where reliable data supports the method.

Income analysis may consider market rent, actual rent, occupancy, vacancy and collection loss, allowable operating expenses, net operating income, capitalization rates, property quality, condition, location, and market demand.

The District may develop income models by property type. These models may be tested against sales, available income and expense data, market rent information, and other relevant evidence.

The District may request or consider income and expense information from property owners, managers, agents, tenants, or other sources. Information may include rent rolls, leases, income statements, expense statements, occupancy data, room rates, unit mix, market rent information, and other relevant records.

6.2(e) Commercial Reconciliation

Commercial valuation often requires reconciliation of multiple indicators. The District reviews the reliability of cost, sales, and income indications and determines which approach or combination of approaches best reflects market behavior for the property category.

The District's final value conclusion is intended to reflect market value and uniformity among similar commercial properties.

6.3 Business Personal Property

Business personal property includes tangible personal property used for the production of income. This may include furniture, fixtures, machinery, equipment, computers, tools, vehicles, vessels, inventory, supplies, and other taxable personal property.

The District appraises business personal property annually using renditions, depreciation schedules, discovery methods, category review, field observations, taxpayer information, and other reliable sources.

6.3(a) Renditions

Business owners are required to submit a *Business Personal Property Rendition of Taxable Property* form as required by the Texas Tax Code. Renditions are a primary source of information for business personal property appraisal. The District reviews renditions for property type, cost, acquisition year, location, business activity, inventory, and other relevant information.

When a rendition is not filed, appears incomplete, or is inconsistent with other information, the District may estimate value using available data, prior-year records, depreciation schedules, comparable businesses, field observations, public information, or other reliable sources.

6.3(b) Valuation of Business Personal Property

Business personal property is generally appraised using cost less depreciation, adjusted as appropriate for property type, age, condition, economic life, and market evidence. The District maintains depreciation schedules and category guidance to support uniform appraisal of similar property.

The District may consider all appropriate approaches to value, but rendition data, cost information, depreciation schedules, and comparison to similar businesses are commonly used in business personal property appraisal.

Business categories may be reviewed to promote consistency and equity among similar businesses. Adjustments may be made when market evidence, rendition data, or appraisal review indicates that schedules should be refined.

6.3(c) Inventory

Inventory is appraised in accordance with the Texas Property Tax Code. The District reviews inventory information provided by business owners and may consider the kind, quality, quantity, nature, and market value of the inventory.

Businesses of similar type should generally be appraised using consistent methodology, while recognizing differences in scale, inventory composition, turnover, and business activity.

6.3(d) Special Inventory

Special inventory is appraised in accordance with applicable provisions of the Texas Property Tax Code. Special inventory may include property categories subject to specific statutory appraisal or reporting requirements.

The District reviews special inventory declarations, statements, sales records, and other required or relevant information. Special inventory accounts are maintained separately as needed to comply with statutory requirements and appraisal procedures.

6.4 Mineral, Utility, Industrial – Real and Personal (MUIP) Property

The District appraises MUIP property with assistance from a contracted appraisal firm. Pritchard & Abbott, Inc. (P&A) currently provides specialized appraisal services for MUIP. P&A follows their own reappraisal plan.

MUIP property may require appraisal methods, data sources, technical knowledge, industry analysis that differ from routine residential, commercial, land, or business personal property appraisal.

6.4(a) Property Types

MUIP property appraised with contracted assistance may include mineral interests, oil and gas interests. Properties include utility, pipeline, industrial real, industrial tangible personal, heavy industrial and related MUIP property requiring technical appraisal support.

The specific property types reviewed by the contracted appraisal firm may vary depending on the property present in the county and the terms of the District's contract.

6.4(b) Appraisal Methods

The contracted appraisal firm may consider the cost, sales comparison, and income approaches to value as appropriate for the property type and available data. MUIP appraisal may require industry-specific information, production data, regulatory information, cost data, income analysis, depreciation analysis, allocation methods, and other technical information. The District relies on the contracted appraisal firm's expertise while retaining responsibility for appraisal administration through the Chief Appraiser.

6.4(c) Review and Acceptance of Contracted Appraisal Work

The Chief Appraiser or designated District staff review contracted appraisal work as appropriate. Review may include communication with the contracted appraisal firm, comparison to prior-year values, review of property lists, review of changes, review of taxpayer inquiries, and review of protest evidence.

Contractor documentation may be maintained separately from this Reappraisal Plan and incorporated into appraisal records as appropriate.

6.5 Agricultural, Wildlife, and Other Special Appraisal Property

Certain properties qualify for special appraisal or special valuation treatment under the Texas Property Tax Code. The District identifies, reviews, and appraises these properties according to statutory requirements.

In Aransas County, agricultural and wildlife management properties exist but represent a smaller portion of the appraisal workload than in many rural counties. Approximately 73,000 acres receive agricultural or wildlife special appraisal.

6.5(a) Agricultural Productivity Appraisal

Qualified agricultural land is appraised based on productivity value as provided by the Texas Property Tax Code. Productivity appraisal is based on the land's capacity to produce agricultural products under typical management, rather than its market value for development or other uses.

The District develops agricultural productivity values using applicable statutory requirements, local information, typical income and expense data, agricultural use categories, capitalization rates, information from the Agricultural Advisory Board, and other relevant sources.

Agricultural productivity calculations and supporting materials are maintained separately from this Reappraisal Plan and may be updated as needed under the direction of the Chief Appraiser.

6.5(a)(1) Local Agricultural Conditions

Agricultural use in Aransas County is influenced by coastal conditions, soil types, grazing capacity, water and drainage conditions, tract size, access, and the limited amount of land suited for agricultural production compared to many other Texas counties.

The District may consider local agricultural practices, typical stocking rates, crop or grazing conditions, expenses, lease information, and other relevant data when reviewing agricultural productivity values and eligibility.

6.5(a)(2) Agricultural Applications and Eligibility Review

Property owners seeking agricultural special appraisal must apply and qualify under the Texas Property Tax Code. The District reviews applications, property use, degree of intensity, history of use, ownership information, and other relevant factors.

The District may conduct field review, request additional information, review aerial imagery, consult local agricultural information, and consider Agricultural Advisory Board input when reviewing eligibility or continued qualification.

6.5(a)(3) Agricultural Advisory Board

The District uses the Agricultural Advisory Board as a source of local information for agricultural productivity appraisal. The Agricultural Advisory Board assists the Chief Appraiser by providing local knowledge related to agricultural use, productivity, typical practices, expenses, and conditions affecting agricultural appraisal in Aransas County. The Chief Appraiser considers information from the District's Agricultural Advisory Board together with available local data, statutory requirements, Comptroller guidance, and other relevant information when developing agricultural productivity values.

6.5(b) Wildlife Management Use

Qualified land may receive special appraisal based on wildlife management use when statutory requirements are met. Wildlife management use generally requires that the land previously qualified for agricultural appraisal and that the owner actively use the land to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use.

The District reviews wildlife management applications, plans, activities, acreage requirements, prior agricultural qualification, and supporting documentation. Wildlife management activities may include habitat control, erosion control, predator control, providing supplemental water, providing supplemental food, providing shelter, and making census counts, as applicable.

The District may use field review, aerial imagery, owner documentation, and other reliable information to determine whether the property continues to qualify.

6.5(c) Other Special Appraisal and Special Valuation Property

The District reviews other special appraisal or special valuation property as required by law. This may include special inventory, exemptions, limitations, abatements if applicable, or other statutory treatments.

The District maintains records to support qualification, valuation, and continued eligibility. Applications, renditions, declarations, statements, and other required documents are reviewed according to applicable deadlines and statutory requirements.

6.5(d) Rollback, Change of Use, and Removal of Special Appraisal

When property receiving special appraisal changes use or no longer qualifies, the District reviews the account for any required action under the Texas Property Tax Code. This may include removal of special appraisal, correction of records, or calculation of additional tax.

The District reviews changes in use through deeds, field review, aerial imagery, taxpayer information, permits, development activity, and other reliable sources.

7. Appraisal Valuation Equalization Phase

7.1 Appraisal Notices

The District prepares and mails notices of appraised value as required by the Texas Property Tax Code. Appraisal notices are reviewed for statutory compliance, current form requirements, taxpayer information, protest deadlines, and other required content.

The timing of appraisal notices may vary by property type, appraisal cycle, completion of valuation work, printing schedules, statutory deadlines, and administrative needs. The District seeks to provide notices in a manner that allows taxpayers adequate time to review their proposed values and file protests within the deadlines established by law.

7.2 Taxpayer Communication

The District provides information to property owners, agents, taxing units, and the public regarding appraisal records, exemptions, special appraisal, business personal property renditions, appraisal notices, protest procedures, and other appraisal matters.

The District encourages property owners to communicate with the appraisal office when they believe appraisal records are incorrect or when they have relevant information concerning property characteristics, ownership, exemption status, special appraisal eligibility, income-producing property, business personal property, damage, demolition, or other matters affecting value.

7.3 Informal Review

The District provides informal review opportunities during the appraisal and protest process. Informal review allows property owners or agents to discuss appraisal concerns with District staff before or during the formal protest process.

When an informal review results in an agreement and the Tax Code allows correction or settlement, the District may update the appraisal record as appropriate. If an informal review does not resolve the matter, the property owner may proceed to a formal hearing before the Appraisal Review Board if a timely protest has been filed.

7.4 Appraisal Review Board (ARB) Hearings

The ARB is appointed in accordance with the Texas Property Tax Code and is responsible for carrying out the duties assigned by law. The ARB conducts impartial hearings and makes determinations on taxpayer protests, taxing unit challenges and other matters within its statutory jurisdiction. The ARB reviews and approves the appraisal records each year. In fulfilling these responsibilities, the ARB functions as an independent decision-making body, ensuring a fair and impartial property tax appeals process.

District staff prepare and provide evidence as required by law and appear at ARB hearings to explain the District's appraisal records, valuation methods, comparable sales, property characteristics, exemption determinations, special appraisal determinations, or other matters at issue.

The District seeks to conduct the hearing process professionally, efficiently, and in compliance with applicable legal requirements. Scheduling, evidence exchange, hearing notices, and hearing procedures are handled according to the Tax Code, ARB procedures, and applicable Comptroller rules or guidance.

7.5 Value Defense

Value defense is the process of explaining and supporting the District's appraisal conclusions during informal review, ARB hearings, arbitration, litigation, or other proceedings. The District uses appraisal records, sales analysis, maps, aerial imagery, photographs, property sketches, comparable properties, income analysis, cost schedules, depreciation schedules, land tables, ratio studies, renditions, contractor information, and other relevant evidence as appropriate.

The type of evidence used depends on the property type and issue presented. For **residential and vacant land property**, evidence may focus on comparable sales, land table analysis, property characteristics, and neighborhood or market area review. For **commercial property**, evidence may include cost, sales, income, and market data. For **business personal property**, evidence may include renditions, depreciation schedules, comparable business data, and asset information. For **special appraisal property**, evidence may include applications, use history, field review, aerial imagery, productivity data, and statutory qualification requirements.

The District's goal is to present evidence that is clear, relevant, and understandable to taxpayers and the ARB.

7.6 Corrections and Post-Hearing Updates

After informal review, ARB hearing, settlement, correction, arbitration, litigation, or other review, the District updates appraisal records as required or appropriate. Corrections may affect value, ownership, property characteristics, exemption status, special appraisal status, business personal property records, or other appraisal data.

Information learned during the protest process may also be considered in future appraisal cycles for market analysis, model review, data correction, or staff training.

7.7 Performance Review After Certification

After certification of the appraisal roll, the District continues to review appraisal performance. Post-certification review may include analysis of protest outcomes, ARB decisions, arbitration or litigation results, identification of data issues, review of staffing and resource needs, updates to schedules and procedures, planning of field review priorities, preparation for budget and reappraisal planning, sales received after appraisal notices, taxpayer feedback, market changes, internal staff review, continuation of deed, sales, mapping, and property record maintenance.

8. Supporting Documentation

The District maintains supporting documents, schedules, manuals, and workpapers separately from this Reappraisal Plan. These materials support implementation of the plan but are not reproduced in full unless specifically attached by the District. Their omission from the plan does not mean they are not used or maintained by the District.

Maintaining supporting documents separately allows the District to update technical materials, schedules, procedures, and workpapers as needed without requiring amendment of the Board-adopted Reappraisal Plan, provided the updates remain consistent with the plan and applicable law.

This plan should be read together with other District records and materials that support the appraisal process. Examples of supporting documents can be found throughout this reappraisal plan.

The District may maintain contractor documentation separately for MUIP properties, including industrial, utility, mineral, pipeline, and other MUIP property. Contractor documentation may include appraisal reports, value summaries, property lists, methodology descriptions, data sources, and protest support materials. Contractor documentation is used to support appraisal records and may be reviewed by the Chief Appraiser or designated staff. It is not necessary to reproduce all contractor materials in this Reappraisal Plan.

The Chief Appraiser may update supporting materials as necessary to reflect statutory or rule changes, market conditions, appraisal performance, software changes, new data sources, changes in property characteristics, improved appraisal practices, staffing or workflow needs, corrections to prior records, guidance from the Comptroller or professional standards.

Updates to supporting materials do not require Board amendment of this Reappraisal Plan unless the update materially changes the reappraisal framework approved by the Board.

These documents may be maintained in electronic or paper form.

9. Annual Work Cycle for 2027 and 2028 Reappraisal Plans

The reappraisal cycle is affected by statutory deadlines, market conditions, staffing, weather, data availability, software processing, protest volume, and other operational factors. The Chief Appraiser may adjust the order, timing, staffing, or method of reappraisal activities as needed to complete the appraisal roll and comply with the Texas Property Tax Code.

The annual work cycle described in this plan is intended as a planning framework. It does not prevent the District from performing reappraisal activities earlier, later, more frequently, or in a different sequence when necessary or appropriate. Actual dates and sequencing may be adjusted by the Chief Appraiser as needed to comply with law, respond to workload, incorporate new data, address market conditions, or meet operational needs.

Because the District reviews and reappraises all real and personal property annually, the appraisal cycle is continuous. Work completed after certification supports the next year's reappraisal.

9.1 August Through December

During the period following certification and continuing through the end of the calendar year, the District begins and continues appraisal preparation for the next tax year.

Typical activities may include the following tasks.

- field review and physical inspections
- review of new construction, demolition, and remodeling
- review of deed and plat changes
- mapping updates
- permit review
- aerial imagery planning or review as available
- review of sold properties
- sales verification and sales questionnaire processing
- land table and neighborhood review
- commercial property review
- business personal property discovery
- agricultural and wildlife special appraisal review
- exemption and special appraisal record maintenance
- review of prior-year protest results
- updates to appraisal schedules and working documents
- staff training and planning
- preparation for January 1 appraisal date

The District may prioritize areas with known construction activity, market change, incomplete data, sales activity, or appraisal performance concerns.

9.2 January Through March

January 1 is the appraisal date for most property. During January through March, the District continues data review and begins final valuation analysis for the current tax year.

Typical activities may include the following tasks.

- completion of field review and data entry
- review of January 1 property status
- review of new construction completion status
- processing of ownership and legal description changes
- sales analysis
- ratio studies
- land table and neighborhood calibration
- residential valuation review
- vacant land valuation review
- commercial valuation review
- income model review for applicable property types
- business personal property rendition preparation and processing
- agricultural and wildlife special appraisal review
- exemption application processing
- quality control and edit checks
- preparation of proposed values

The District may conduct additional field review when data analysis, aerial imagery, sales verification, or taxpayer information indicates that further review is needed.

9.3 April and May

During April and May, the District generally completes proposed value work, sends appraisal notices as required, receives and processes renditions, conducts informal reviews, and prepares for ARB proceedings.

Typical activities may include the following tasks.

- final review of proposed values
- appraisal notice preparation and delivery
- taxpayer inquiries and informal review
- receipt and review of business personal property renditions
- business personal property valuation
- exemption and special appraisal review
- protest processing
- preparation of evidence
- scheduling support for ARB hearings
- continued correction of appraisal records

The timing of appraisal notices may vary by property type and operational requirements. The District will follow applicable notice requirements and protest deadlines.

9.4 June and July

During June and July, the District supports the ARB hearing process and prepares for certification of the appraisal roll. The District works to complete hearings and certification in accordance with the Texas Property Tax Code and applicable deadlines. Typical activities may include the following tasks:

- informal review
- ARB hearings
- evidence preparation and exchange
- processing of ARB orders
- correction of appraisal records
- review of remaining protests
- final roll review
- submission of appraisal records to the ARB for approval
- certification of appraisal rolls to taxing units
- post-certification review and administrative closeout

10. Public Access and Distribution

10.1 Public Hearing and Adoption

The Board will hold a public hearing to consider the proposed 2027–2028 Reappraisal Plan as required by Texas Property Tax Code Section 6.05(i). Notice of the hearing will be provided to participating taxing units as required by law.

After the public hearing, the Board may make amendments considered appropriate. The final plan must be approved by board resolution, not later than September 15, 2026.

10.2 Distribution

After approval, the District will distribute copies of the approved Reappraisal Plan as required by the Texas Property Tax Code. Copies will be provided to the presiding officer of the governing body of each taxing unit participating in the District and to the Comptroller within the time required by law.

10.3 Public Availability

The District will make the approved Reappraisal Plan available to the public at the District office and on the District website.

11. Plan Administration and Amendment

11.1 Implementation

The Chief Appraiser is responsible for implementing the Reappraisal Plan. Implementation includes assigning staff, coordinating field review, maintaining appraisal records, overseeing valuation analysis, managing notices and protest support, working with contracted appraisal services, and ensuring that appraisal activities are completed in accordance with law.

11.2 Administrative Adjustments

The Chief Appraiser may make administrative adjustments to the timing, sequence, staffing, or procedures used to carry out the plan. Administrative adjustments may be necessary due to staffing, workload, weather, market changes, statutory deadlines, software needs, data availability, construction activity, protest volume, or other operational factors.

Administrative adjustments do not require Board amendment unless they materially change the reappraisal framework adopted by the Board.

11.3 Amendment of the Plan

If a material change to the Reappraisal Plan is necessary during the 2027–2028 cycle, the Chief Appraiser may present a proposed amendment to the Board for consideration. Any amendment should be considered and approved in a manner consistent with applicable legal requirements.

12. Conclusion

The Board adopts this Reappraisal Plan to guide reappraisal activities for tax years 2027 and 2028. The plan reflects the District's annual practice of reviewing and reappraising all real and personal property within the county, including taxable property, exempt property, and property receiving special appraisal or special valuation treatment.

The plan is designed to satisfy the requirements of the Texas Property Tax Code, support generally accepted mass appraisal practices, and reflect the local appraisal environment of Aransas County. The District will use field review, aerial imagery, appraisal records, sales analysis, market area review, cost schedules, income analysis, business personal property review, special appraisal review, contracted appraisal assistance, and other reliable methods to produce accurate and uniform appraisal records.

The District recognizes that a reappraisal plan is a framework for appraisal work, not a substitute for professional judgment, statutory compliance, appraisal manuals, or day-to-day administration. The Chief Appraiser and District staff will implement this plan in a manner intended to comply with law, meet required deadlines, respond to market conditions, and serve the taxpayers and taxing units of Aransas County.

LIMITING CONDITIONS

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

1. The appraisals are prepared exclusively for ad valorem tax purposes with a January 1 assessment date.

2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised are performed as staff resources and time allowed. Some interior inspections of property appraised are performed at the request of the property owner and required by the district for clarification purposes and to correct property descriptions.

3. Sales data provided by third party sources that have historically provided extremely reliable and accurate sales information is considered verified and confirmed by the District assuming deed transfer dates correlate with sale dates. If discrepancies arise then the District will attempt to re-verify and confirm the sales data information from the appropriate parties.

4. Appraisals prepared by third-party appraisal firms will discuss Assumptions and Limiting Conditions in their appraisal manuals provided to the District. Currently, mineral interest, industrial, industrial BPP, utility, gas, and oil appraisals are prepared by Pritchard & Abbott, Inc.

5. Appendix A has a list of staff providing significant assistance to the person signing this certification.

Certification Statement: "I, Ray Presley, Chief Appraiser for the Aransas County Appraisal District, solemnly swear that I have made or caused to be made a reappraisal plan for Aransas County Appraisal District for the 2027 and 2028 tax years as required by law."

____

Ray Presley
Chief Appraiser

13. Board Resolution

RESOLUTION 07-21-2026

A RESOLUTION OF THE ARANSAS COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS TO APPROVE THE REAPPRAISAL PAN FOR TAX YEARS 2027-2028.

WHEREAS, Section 25.18 of the Texas Property Tax Code requires each appraisal office to implement a written plan for the periodic reappraisal of all real property located within the boundaries of the appraisal district; and

WHEREAS, the Chief Appraiser has prepared a written Reappraisal Plan for Tax Years 2027-2028 that describes the methods, resources, and procedures to be used in conducting the reappraisal of all taxable real property within the District; and

WHEREAS, the Board of Directors has reviewed the proposed Reappraisal Plan, considered the recommendations of the Chief Appraiser, and find that the plan complies with the requirements of the Texas Property Tax Code and supports the District's obligation to appraise property at its market value as of January 1 of each tax year; and

WHEREAS, the Board of Directors finds that approval of the Reappraisal Plan is in the best interest of the taxpayers and taxing units served by the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ARANSAS COUNTY APPRAISAL DISTRICT THAT:

1. **Approval of the Reappraisal Plan**
   The Board of Directors hereby approves the Reappraisal Plan for Tax Years 2027-2028 as presented by the Chief Appraiser.

2. **Implementation**
   The Chief Appraiser is authorized and directed to implement the approved Reappraisal Plan in accordance with Section 25.18 of the Texas Property Tax Code and all other applicable laws and professional standards.

3. **Administrative Authority**
   The Chief Appraiser is authorized to make administrative or operational adjustments to the implementation of the Reappraisal Plan as necessary to respond to staffing, budgetary, technological, legal, or operational changes, provided such adjustments do not materially alter the objectives or statutory requirements of the approved plan.

4. **Availability of the Plan**
   The approved Reappraisal Plan shall be maintained as a public record of the District and made available in accordance with applicable law.

5. **Effective Date**
   This Resolution shall take effect immediately upon its adoption.

PASSED AND APPROVED by the Board of Directors of the Aransas County Appraisal District on this ____ day of ________, *2026*

BOARD OF DIRECTORS

Board Chair

Board Secretary

Appendix A – Licensed Staff Providing Mass Appraisal Assistance

Department	**Employee**	**Position**	**License Type**	**TDLR** License #**
Administration	Ray Presley	Chief Appraiser	RPA*	75210
	Val Smith	Deputy Chief Appraiser	RPA*	75349
Residential & Land	Scott Arrington	Appraiser	RPA*	75210
Commercial	Eamon Burke	Appraiser	RPA*	75671
Business Personal Property	Jackie Pena	Appraiser	RPA*	75368
Special Productivity Valuation				

*Registered Professional Appraiser

** Texas Department of Licensing and Regulation