

TOM GREEN COUNTY MASS APPRAISAL REPORT FOR
AD VALOREM TAXATION
FOR YEAR 2024

This report is made in compliance with Uniform Standards and Appraisal Practices, specifically with NEW USPAP Standard Rule 5 AND 6. There will be additional revisions in 2025.

The scope of work for the 2024 mass appraisal for Tom Green County Appraisal District was to appraise all property located in Tom Green County, titled Reappraisal Plan 2023 to 2024.

All of Christoval I.S.D., all of Grape Creek I.S.D., all of Miles I.S.D., all of San Angelo I.S.D., all of Veribest I.S.D., all Wall I.S.D., and all of Water Valley I.S.D. In addition to the school districts listed, a statistically selected reappraisal of the City of San Angelo, and Tom Green County property was also performed. Inclusive in the entities listed above and all rural water conservation districts, the volunteer fire / rescue units, and a municipal utility district.

TGCAD performed the appraisal for 2024 for the taxing jurisdictions served by TGCAD. The purpose of the reappraisal was to estimate the market value* of individual parcels identified within all jurisdictions included in the Tom Green County market area. (*cash or cash equivalency basis, as of January 1, 2024.) The appraisal valuations and information will be used for funding and planning purposes for the local school jurisdictions and local governmental entities and will become the 2024 property tax roll and levy.

*"Market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

(A) exposed for sale in the open market with a reasonable time for the seller to find a purchaser.

(B) both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and

(C) both the seller and purchaser seek to maximize their gain, and neither is in a position to take advantage of the exigencies of the other. (Publication cited: PROPERTY TAX CODE, SUBTITLE A. GENERAL PROVISIONS, CHAPTER 1, GENERAL PROVISIONS, and Section Definitions (C) (7)).

The scope of work contained in the 2024 reappraisal of all identified residential parcels within the boundary of Tom Green County economic/geographic/political area, all Commercial Real Property, all business personal property, all mobile home parks, all minerals, all industrial accounts and clean-ups on any real property outstanding from previous appraisal efforts, new plats, new construction, building permits, and review any certain areas which may have been outside acceptable statistical ranges.

The Re-appraisal year of 2024 has not been a product of any extraordinary assumptions, hypothetical situations or limiting conditions, other than:

- The appraisals were prepared exclusively for ad valorem tax purposes.
- The property characteristics and identities on which the appraisals are based are assumed to be correct.
- Physical inspections of the property appraised were performed as staff resources and time allowed.
- Validation of sales transactions occurred through questionnaires to buyer and seller, telephone interview, field review, recorded documents, and vendor information.
- No responsibility is assumed for the legal description or for matters including legal or title considerations. Title to any property is assumed to be good and marketable, unless otherwise stated.
- All property is appraised as if free and clear of all liens or encumbrances, unless otherwise stated.
- All taxes are assumed to be current, and with no outstanding superior liens.
- All property is appraised as under responsible, adequately capitalized ownership and competent property management.
- All engineering is assumed to be correct. Any written or drawn plots, plans or site maps are only included to aid in locating and visualizing the property.
- It is assumed there is full compliance with all applicable federal, state, and local environmental regulations and laws unless noncompliance is stated, defined and considered in this mass appraisal report.
- It is assumed that all required licenses, certificates of occupancy, consent of other administrative authority from any local, state, or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.
- It is assumed that the utilization of the land and improvements of the properties described are within the boundaries or property lines and that there are no encroachments or trespasses unless noted on the appraisal record.
- It is assumed that no hazardous materials exist on any property which may affect the market value of the subject property or any neighboring property.

The properties are subject to the reappraisal functions of the 2023 - 2024 Reappraisal Plan, as amended, including individual parcel identities. These identities and characteristics include, but not limited to legal descriptions, easements, covenants, restrictions various types of deeds, written agreements, will, probate, and any other device, stirrup, or descent, duly recorded in the County Clerk's Office of Tom Green County, the individual legal descriptions and property rights and/or encumbrances for each parcel, are noted in the TGCAD CAMA system.

All 3 methods of determination of value were employed in the 2024 reappraisal of the target area. The most relevant method (Cost, Market, or Income) was determined by highest and best use analysis and is dependent upon the property type and the usage of the property.

The Texas Constitution, Article VIII, Sec 1, provides that property be taxed in proportion to its value as determined by law. Texas Property Tax Code implements this provision as follows:

§23.01. Appraisals Generally

(a) Except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1.

(b) The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of the property shall be considered in determining the property's market value.

(1) Notwithstanding Section 1.04(7)(C), in determining the market value of a residence homestead, the chief appraiser may not exclude from consideration the value of other residential property that is in the same neighborhood as the residence homestead being appraised and would otherwise be considered in appraising the residence homestead because the other residential property was sold at a foreclosure sale conducted in any of the three years preceding the tax year in which the residence homestead is being appraised and was comparable at the time of sale based on relevant characteristics with other residence homesteads in the same neighborhood; or

(2) has a market value that has declined because of a declining economy.

(c) The market value of a residence homestead shall be determined solely based on the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property.

(d) Notwithstanding any provision of this subchapter to the contrary, if the appraised value of property in a tax year is lowered under Subtitle F, the appraised value of the property as finally determined under that subtitle is considered to be the appraised value of the property for that tax year. In the following tax year, the chief appraiser may not increase the appraised value of the property unless the increase by the chief appraiser is reasonably supported by substantial evidence when all of the reliable and probative evidence in the record is considered as a whole. If the appraised value is finally determined in a protest under Section 41.41(a)(2) or an appeal under Section 42.26, the chief appraiser may satisfy the requirement to reasonably support by substantial evidence an increase in the appraised value of the property in the following tax year by presenting evidence showing that the inequality in the appraisal of property has been corrected with regard to the properties that were considered in determining the value of the subject property. The burden of proof is on the chief appraiser to support an increase in the appraised value of property under the circumstances described by this subsection.

Acts 1979, 66th Leg., p. 2252, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1985, 69th Leg., ch. 823, § 5, eff. Jan. 1, 1986; Acts 1997, 75th Leg., ch. 1039, § 21, eff. Jan. 1, 1998; Acts 2009, 81st Leg., ch. 619, § 1, eff. Jan. 1, 2010; Acts 2009, 81st Leg., ch. 1211, § 1, eff. Jan. 1, 2010; Acts 2009, 81st Leg., ch. 1405, § 2, eff. Jan. 1, 2010; Acts 2011, 82nd Leg., ch. 91 (S.B.1303), § 27.001(56), (57), eff. Sept. 1, 2011. (publication cited: "Texas Property Tax Code, 2011")

It should be noted in an unpublished opinion, the Houston Court of Appeals has approved the following definition of highest and best use:

"Highest and best use" is the reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and results in the highest value. The four criteria the highest and best use must meet are legally permissible, physically possible, financial feasibility, and maximum profitability.

In determining Highest and Best Use for the properties defined in all TGCAD market areas, it was found that local property identity, combined with characteristics that may affect a property's market value was consistent with Sec 23.01, Texas Property Tax Code, and the definition opined by the Houston Court of Appeals.

Therefore, Single family residential properties used the market approach; new residential land developments and new improvements use the Costs and Market approach. Commercial property uses both Costs and Income approaches, and business personal property use both Cost and Market approaches to value:

Independent Performance Test

According to Chapter 5 of the TPTC and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Division (PTD) conducts a semiannual property value study (PVS) of each Texas school district and each appraisal district. As a part of this semiannual study, the code also requires the Comptroller to: use sales and recognized auditing and sampling techniques; review each appraisal district's appraisal methods, standards and procedures to determine whether the district used recognized standards and practices (MAP review); test the validity of school district taxable values in each appraisal district and presume the appraisal roll values are correct when values are valid; and, determine the level and uniformity of property tax appraisal in each appraisal district.

The methodology used in the property value study includes stratified samples to improve sample representativeness and techniques or procedures of measuring uniformity.

This study utilizes statistical analysis of sold properties (sale ratio studies) and appraisals of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting. For appraisal districts, the reported measures include median level of appraisal, coefficient of dispersion (COD), the percentage of properties within 10% of the median, the percentage of properties within 25% of the median, and price-related differential (PRD) for properties overall and by state category (i.e., categories A, B, C, D and F are directly applicable to real property).

There are seven independent school districts in TGCAD for which appraisal rolls are annually developed. The preliminary results of this study are released in January in the year following the year of appraisal. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) in the following July of each year for the year of appraisal.

This outside (third party) ratio study provides additional assistance to the CAD in determining areas of market activity or changing market conditions.

Final Reconciliation and Certification

Data compiled from all sources used during reappraisal to determine market values were sufficient in relationship to the population of properties to be appraised. This relationship indicated 57.34 % of the population was represented by validated market information.

(38,313 Notices / 66,822 TOTAL PARCELS).

Reappraisal efforts in the target markets included a total parcel count for 2024 of 66,822. The District mailed 38,313 Notices of Appraised Value.

USPAP Standard Rule 5 AND 6

Each written mass appraisal report must contain a signed certification:

I certify that, to the best of my knowledge and belief:

The statements of fact contained in this report are true and correct.

The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.

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

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

My engagement in this assignment was not contingent upon developing or reporting pre-determined results.

My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.

My analyses, opinions and conclusions were developed, and this report has been prepared in conformity with the "Uniform Standards of Professional Appraisal Practice".

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

The following persons did make personal inspections of certain properties located within the defined areas which were reappraised for 2024, as dictated by time and available resources, however, not all properties appraised were physically inspected, and the use of aerial imagery was utilized in those cases.

The following individuals provided mass appraisal assistance to the person signing this certification.

Tara Fuller	Residential Property	Class III 75423
Stoney Hariman	Commercial Property	RPA 72319
John Timmons	Special Properties & AG	RPA/RTA 71698
Buffy Wilson	Deputy Chief Appraiser	RPA 71059
Curtis Heppler	Residential Property	Class II 77385
Nicole Martinez	Personal Property	Class III 77153
Megan Pape	Residential Manager	RPA 76254
Mary Doran	Residential Property	RPA 76535
Austin Wright	Commercial Real	RPA 75073
Tatum Faris	Personal Property	Class III 77785
Madison Stewart	Residential Property	Class II 77591
Stacey Torres	Residential Property	Class II 77821

I, Tyler Johnson, Chief Appraiser for the TGCAD, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the District subject to appraisal for taxation, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined by the Texas Property Tax Code and Uniform Standards of Professional Appraisal Practices, Sections 5 and 6.


 Tyler Johnson, Chief Appraiser, TDLR 74501, RPA
 Tom Green County Appraisal District