

GARZA CENTRAL APPRAISAL
DISTRICT

REAPPRAISAL PLAN FOR
TAX YEARS 2023 & 2024

AS ADOPTED BY THE BOARD OF DIRECTORS
September 7th, 2022

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SCOPE OF RESPONSIBILITY

The Garza Central Appraisal District (Garza CAD) has prepared this plan as required under Section 6.05 (i) and Section 25.18 of the Texas Property Tax Code (PTC) and as a tool to organize the reappraisal. This report is designed to provide the Board of Directors, property owners, taxing entities and taxpayers with a better understanding of the district’s responsibilities and activities—especially the reappraisal process of the Garza Central Appraisal District. As we progress into the actual reappraisal process, we reserve the right to modify the plan as required, in order to meet the requirements for this office as set forth in the Texas Property Tax Code.

The Garza Central Appraisal District is a political subdivision of the State of Texas created to appraise all of the taxable property within its jurisdiction at 100% market value. Appraisal districts were created by the Legislation in 1979 and approved by voters in the 1980 general election. The provision contained in the Texas Property Tax Code, relative to legal, statutory, and administrative requirements, governs all appraisal districts.

The Board of Directors, elected by the taxing units within the boundaries of Garza County, constitutes the district’s governing body. Garza CAD has a five-member voting Board of Directors and one non-voting member. The Board of Directors appoints the Chief Appraiser, who is the chief administrator and executive officer of the district.

Garza Central Appraisal District is responsible for conducting appraisals to be used by the six taxing units it serves. Those six entities are as follows:

City of Post

Garza County

Garza Health Care District

Post ISD

Southland ISD

Crosbyton CISD

Each taxing unit sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals and estimated values by the appraisal district allocate the year’s tax burden on the basis of each taxable property’s market value. The appraisal district also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

Except as otherwise provided by the Property Tax Code, all taxable property is appraised at its “market value” as of January 1 of the tax year. Under the tax code, “market value” is defined as the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- Exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- Both the seller and the buyer know of all 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;
- Both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the other.

Any reference to a specific work plan contained herein is considered tentative for the Appraisal

District. The work plan assumptions are made with the understanding that there are no natural disasters or new legislative requirements that will require the Appraisal District to reallocate resources necessary to complete the normal work plan to address these possible high needs areas. As well, the Garza Central Appraisal District work plan is made under the assumption that there will be an ample supply of market data, and/or verifiable market activity in the district for conducting a reappraisal process.

PERSONNEL RESOURCES

The Garza Central Appraisal District Staff consists of three employees—
Office clerk (tax collection, data entry, customer service, clerical, assists with all levels of appraisal)

Deputy Chief Appraiser (deed changes, data entry, assists with all levels of appraisal)

Chief Appraiser (The position of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling the appraisal district operations.)

The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulations (TDLR). All personnel that are performing appraisal work are registered with TDLR and are required to take appraisal courses to achieve the status of Registered Professional Appraiser within five years of employment as an appraiser. After they are awarded their license, they must receive additional training as required to maintain certification. Failure to meet these minimum standards results in termination of employment. Garza CAD currently has one licensed Registered Professional Appraiser, one Class II Appraiser and one Class III Appraiser.

EXECUTIVE SUMMARY

PROPERTY TAX CODE REQUIREMENT:

The passage of Senate Bill 1652 amended Section 6.05 of the Texas Property Tax Code to require a written biennial reappraisal plan by adding Subsection (i) to read as follows:

(i)--To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the hearing. Not later than September 15 of each even-numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the Comptroller within 60 days of the approval date.

PLAN FOR PERIODIC REAPPRAISAL REQUIREMENT:

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

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

PERFORMANCE ANALYSIS:

The individual school districts equalized values are analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity with regards to the State Comptroller’s property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* published by the International Association of Assessing Officers.

REVALUATION DECISION (REAPPRAISAL CYCLE):

The Garza CAD, by policy adopted by the Board of Directors and the Chief Appraiser, reappraises all property located in one-third of the county on an annual basis with the exception of the industrial, mineral and personal property accounts which are appraised annually. In a reappraisal year, the District appraises all properties in that one-third of the County. The District reviews cost tables and schedules for every class of property in the District each year, with adjustments made to the schedules when needed. The reappraisal year completes appraisal of all properties in the district. Tax year 2022 was a reappraisal year and tax year 2025 is a reappraisal year.

Pursuant to Section 25.18 of the Texas Property Tax Code, the Garza CAD has established a reappraisal plan to provide for the reappraisal of all property within the district at least once every three (3) years.

ANALYSIS OF AVAILABLE RESOURCES:

The staffing and budget requirements for the Garza Central Appraisal District for the tax year 2023 are detailed in the 2023 budget, as adopted by the Board of Directors. The 2023 budget is attached

to the written biennial plan for reference. This reappraisal plan is adjusted to reflect the available staffing in tax year 2023 and anticipated staffing for tax year 2024. Budget restraints can impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in the 2023-2024 time period.

PLANNING AND ORGANIZATION:

A preliminary reappraisal calendar of key events with critical completion dates is prepared for each area of work. This calendar is prepared to detail completion dates for appraisal, clerical, customer service, and information systems. A calendar is prepared for tax years 2023 and 2024 and can be viewed on page 13 of this document.

MASS APPRAISAL SYSTEM:

Computer Assisted Mass Appraisal (CAMA) system revisions are completed by the Information Systems Software Provider. System revisions and procedures are performed by the Provider. Garza Central Appraisal District contracted with the firm of Capitol Appraisal Group, Inc. for these services.

PILOT STUDY BY TAX YEAR:

New and/or revised mass appraisal models are tested each tax year. Sales Analysis and ratio studies, by market area, are conducted on proposed values relevant to the area of the district that will be appraised that tax year. Proposed values on each category are tested for accuracy and reliability. Actual test results are compared with anticipated results and those models not performing satisfactorily are refined and retested. The procedures used for model specification and calibration are in compliance with USPAP, STANDARD RULE 5.

DATA COLLECTION REQUIREMENTS:

Data sources used by the District are continually reviewed and researched. Field and office procedures are reviewed and revised as required for data collection. Activities for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle, and field or office verification of sales data and property characteristics. On properties that have transferred ownership, the District will verify the sales price and individual property characteristics as of the date of sale through field inspection and office research.

PRODUCTION OF VALUES:

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

THE MASS APPRAISAL REPORT:

Each tax year, the required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6—3 of *USPAP*. This written report is attached to the Reappraisal Plan for reference.

VALUE DEFENSE:

The Appraisal District has the burden of proof for market value and equity in both formal and informal Appraisal Review Board hearings. The evidence used in these hearings is specified and tested. The Garza CAD identifies the evidence to be used in informal and formal hearings by property type and the steps to be taken to ensure compliance with House Bill 201.

Informal hearings are conducted by phone, mail, or in person by District appraisers. Appraisers may present sales data or data specific to the property and like properties in defense of the district values. If the taxpayer wished to pursue a dispute further, District staff will guide them through the initial phase of the formal protest procedures. The Appraisal District's website, garzacad.org, provides a link to a video on "How to Present Your Case at an Appraisal Review Board Hearing".

PERFORMANCE ANALYSIS

REAL PROPERTY VALUATION:

Revisions to cost models, income models, and market models are specified, updated, and tested each year. Garza Central Appraisal District contracts with LISCO Appraisal Service for these services.

Cost schedules are tested with market data (sales) to ensure that the appraisal district is in compliance with Texas Property Tax Code, Section 23.011. Replacement cost new tables as well as depreciation tables are tested for accuracy and uniformity using ratio study tools and compared with cost data from recognized industry leaders, such as Marshall & Swift and local contractors.

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

PERSONAL PROPERTY VALUATION:

An outside vendor, Just Texas, provides Garza CAD with a listing of vehicles that would/could qualify as commercial vehicles that are registered in Garza County. The vendor develops this listing from the Texas Department of Transportation (DOT) Title and Registration Division records. This listing is coordinated with our industrial appraiser from Capitol Appraisal Group.

Other sources of data include property owner renditions and field inspections. Density schedules are updated using data received during the previous tax year from renditions and hearing documentation. Valuation procedures are reviewed, modified as needed, and tested.

NOTICING PROCESS:

25.19 appraisal notice forms are produced by the IS Provider. The Provider reviews and edits for updates and changes required by legislative mandates. These are reviewed and signed off on by the Garza Central Appraisal District Chief Appraiser. The district publishes information about the notices and how to protest in the local newspaper. The district makes available the latest copy of the Comptroller's pamphlet *Taxpayer's Rights, Remedies, and Responsibilities*.

HEARING PROCESS:

Garza Central Appraisal District currently conducts formal and informal hearings. Protest hearing scheduling for informal and formal Appraisal Review Board hearings is reviewed and updated as required. Standards of documentation are reviewed and amended as required. The appraisal district hearing documentation is reviewed and updated to reflect the current valuation process and requirements. The district makes available the Texas Comptroller of Public Accounts Appraisal Review Board Survey to anyone that appears before the Board. Compliance with Chapter 41 of the Property Tax Code and HB201 is insured.

Defining Market Areas in the District

Market areas for residential properties are delineated within the Post ISD, the City of Post, the Southland ISD, the town site of Justiceburg as well as the immediately surrounding areas. Rural residential properties represent another market area. Lake Alan Henry properties are part of the Post ISD market area. Market areas are reviewed annually for presence of competing property characteristics.

Garza CAD has four specific market areas. Each school district is a market area and the rural area of Garza County is treated as a market and will actually fall within all three school districts. The general market areas for Garza County are as follows:

1. Post ISD – Post ISD is the largest school district in the county. It includes the City of Post, the town site of Justiceburg, the Lake Alan Henry area and surrounding rural areas located in the central and southern portion of the county that reaches from east to west. Post ISD is a district that overlaps into Lynn and Kent counties.

1-a) **City of Post** – Post is by far the largest city within the county with a 2020 population of approximately 4,790 citizens. It is located to the southeast of Lubbock, Texas and encompasses 3.8 square miles. Median market value of a residence in 2022 was \$68,132.

1-b) **The town site of Justiceburg** – The rural community of Justiceburg lies about 15 miles southeast of Post.

1-c) **Lake property** – Property located near and around Lake Alan Henry in Garza County is a rural market area located approximately 18 miles southeast of the City of Post. There are twenty-seven properties with a general homestead exemption in the lake area. This area is unique to the rural area of the county and justifies its own neighborhood schedules within the Post ISD. In 2022, sales in this market area were frequent.

2. Southland ISD – Southland ISD is an area located along the northwest Garza County line for approximately 12 miles before going south about 5 miles and bearing west approximately 8 miles before taking a southern turn again for about 5 miles and returning to the western border of the county. Southland ISD includes the town site of Southland as well as the surrounding rural areas. Southland ISD is an overlapping property with Lynn County and Lubbock County.

2-a) **The town site of Southland** – The town site of Southland is located 20 miles northwest of the City of Post. The median market value of a residence in 2022 was \$53,925.

3. Crosbyton CISD – Crosbyton CISD is approximately a 42 square mile area that lies in the northeast corner of Garza County. The district itself is located in Crosbyton County and overlaps into Garza County. Appraisal duties for this area are performed by Garza CAD staff and data is provided to the Crosbyton CAD for assessment.

4. Rural area of Garza County – The rural area of Garza County is another market area with an adjustment to value up or down based on the proximity within the market areas above mentioned.

The four market areas are obvious to the general public. While the Garza Central Appraisal District believes these are important to consider as market areas, upon detailed review of the properties within each of these areas, the appraisers have segmented many properties into neighborhoods in order to better appraise properties at market value and to remain as equal and uniform as possible.

THE WRITTEN REAPPRAISAL PLAN

PLANNING A REAPPRAISAL

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

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

STEPS IN A REAPPRAISAL

The International Association of Assessing Officers (IAAO) textbook, Property Appraisal and Assessment Administration, lists ten steps in a reappraisal. These steps outline those activities performed by Garza Central Appraisal District for the completion of periodic reappraisals.

Activities are listed below in the order in which they occur:

1. Performance Analysis:
 - a. ratio study
 - b. equity of existing values
 - c. consistency of values with market activity
2. Reappraisal Decision:
 - a. statutory — at least once every three years
 - b. administrative policy

3. Analysis of Available Resources:
 - a. staffing
 - b. budget
 - c. existing practices
 - d. information system support
 - e. existing data and maps
4. Planning and Organization
 - a. target completion dates
 - b. identify performance objectives
 - c. specific action plans and schedules
 - d. identify critical activities with completion dates
 - e. set production standards for field activities
5. Mass Appraisal System Development:
 - a. Forms, manuals and procedures for collecting and processing property characteristics, sales, and income data
 - b. CAMA (computer assisted mass appraisal) system revisions as required
6. Pilot Study
 - a. test new/revised appraisal methods as applicable
 - b. conduct ratio studies
 - c. determine if values are accurate and reliable
7. Data Collection
 - a. building permits and other sources of new construction
 - b. check properties that have undergone remodeling
 - c. re-inspection of problematic properties
 - d. re-inspection of universe of properties on a cyclic basis
8. Production of Values:
 - a. market analysis (based on ratio studies)
 - b. schedules development
 - c. application of revised schedules
 - d. calculation of preliminary values
 - e. tests of values for accuracy and uniformity
9. The Mass Appraisal Report
 - a. establish scope of work
 - b. compliance with Standards Rule 6-2 of USPAP
 - c. signed certification by the chief appraiser as required by Standards Rule 6-3 of USPAP
10. Final Performance Analysis:
 - a. prepare and deliver notices of value to property owners
 - b. hold informal hearings
 - c. schedule and hold formal appeal hearings

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

PLANNING AND ORGANIZATION

2023/2024 Reappraisal Plan

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

1. Three-Year Cycle: The CAD is divided into three areas. Each year, all real residential and commercial property within one of the areas will be reappraised, regardless of any ratio study/report findings. These areas are identified as follows:
 - a. Area One: All of the Southland Independent School District and Blocks 9, 13, 14, 19, 30, and 80 of the Post I.S.D. Area Three is to be completed in 2023.
 - b. Area Two: City of Post and Post I.S.D. Blocks 55, 11, 40, 12 and 25. Area Two to be completed in 2024.
 - c. Area Three: Post I.S.D. - Blocks 2, 5, 6, 7, 8, 22, 50 and 97. Crosbyton CISD – Block 2. To be completed in 2025.

Note: all income producing personal property within the CAD is appraised on an annual basis, regardless of its location

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

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

Organization

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

Data entry of field work notes and sketches is performed by appraisal district staff.

The chief appraiser performs market analysis. Sales data is gathered throughout the year from deed records, sales confirmation letters from property owners, and other sources. LISCO Appraisal Service is supplied with all sales data throughout the year and assists with the market analysis. The market data is analyzed, sales data is confirmed, outliers are identified, existing classification system is reviewed, market schedules are reviewed and updated as necessary, and final market schedules are applied to the universe of properties.

Capitol Appraisal Group is contracted to appraise all mineral and industrial property within the Garza Central Appraisal District.

2023 Reappraisal Schedule

<p>Mid November 2022</p>	<p>Begin planning sales analysis studies for all areas within the CAD. Gather current sales data from sales confirmation letters, deed records and other sources.</p>
<p>December 2022</p>	<p>Begin field work in the western one-third of Garza County. (All of the Southland Independent School District and Blocks 9, 13, 14, 19, 30, and 80 of the Post I.S.D.) As parcels are driven, staff will begin updating changes in the appraisal data base. Compile data received from the City of Post for building permits and teardowns.</p>
<p>January to March 2023</p>	<p>Print single line account listings for Use Code 1 flags in the Centurion appraisal program. Compile data received from the County Clerk’s office with regard to Assumed Name/dba applications. Print Mobile Home movement report from TX Dept of Housing & Community Affairs Mail homestead applications, special-use valuation applications, personal property renditions, exemption applications and any other required forms. Continue field inspections as provided by the reappraisal plan area. Begin running sales analysis reports specific to Area One Compare with CAD values and sales information. Identify necessary schedule adjustments. Begin working BPP renditions that have been returned.</p>
<p>March through April 2023</p>	<p>Complete field inspections as provided by the reappraisal plan area-Area One. Refine sales analysis and mass appraisal schedules. Statistically test schedules. April 15th is the deadline to file renditions unless extensions are granted. Continue working renditions for deadline completion. Complete data entry of all reappraisal and maintenance changes. Assist field appraiser with reappraisal functions as needed. Finalize all field work and data collection activities. Execute mass appraisal/maintenance activities as required. Prepare for mailing of 2023 Notices of Value.</p>

May through June 2023	Hold informal hearings. Respond to property owner’s inquiries, protests, and questions from Notice mailings. Provide certified estimated values to taxing units. Hold ARB hearings.
July 2023	Process and mail ARB orders of determination. Enter into computer all changes as ordered by ARB and notify other CADs that fall into an overlapping area. ARB approval of appraisal records by July 20 th and Certification of appraisal records and values to the taxing units by July 25 th .
August 7th, 2023	Send Notice of Estimated Taxes
As needed throughout the year	Maintain database—name, address, legal, value, etc. Maintain records retention Flag any changes with regard to exemptions, ownership changes, value changes to be followed up on in the next appraisal year. (Hard copy kept in 2023 folder.) Handle any outstanding protests by scheduling ARB hearings as needed.

2024 Reappraisal Schedule

The same timetable and duties apply in each year. The field appraiser shall physically inspect all property in as described in Area Two (2). The chief appraiser and CAD staff shall continue to complete the same duties and reappraisal steps as outlined.

Mid November 2023	Begin planning sales analysis studies for all areas within the CAD. (City of Post and Post I.S.D. Blocks 55, 11, 40, 12 and 25.) Gather current sales data from sales confirmation letters, deed records and other sources.
December 2023	Begin field work in the middle one-third of Garza County. As parcels are driven, staff will begin updating changes in the appraisal data base. Compile data received from the City of Post for building permits and teardowns.
January to March 2024	Print single line account listings for Use Code 2 flags in the Centurion appraisal program. Compile data received from the County Clerk’s office with regard to Assumed Name/dba applications. Print Mobile Home movement report from TX Dept of Housing & Community Affairs Mail homestead applications, special-use valuation applications, personal property renditions, exemption applications and any other required forms.

	<p>Continue field inspections as provided by the reappraisal plan area.</p> <p>Begin running sales analysis reports specific to Area One</p> <p>Compare with CAD values and sales information.</p> <p>Identify necessary schedule adjustments.</p> <p>Begin working BPP renditions that have been returned.</p>
March through April 2024	<p>Complete field inspections as provided by the reappraisal plan area-Area Two.</p> <p>Refine sales analysis and mass appraisal schedules.</p> <p>Statistically test schedules.</p> <p>April 15th is the deadline to file renditions unless extensions are granted. Continue working renditions for deadline completion.</p> <p>Complete data entry of all reappraisal and maintenance changes.</p> <p>Assist field appraiser with reappraisal functions as needed.</p> <p>Finalize all field work and data collection activities.</p> <p>Execute mass appraisal/maintenance activities as required.</p> <p>Prepare for mailing of 2024 Notices of Value.</p>
May through June 2024	<p>Hold informal hearings.</p> <p>Respond to property owner’s inquiries, protests, and questions from Notice mailings.</p> <p>Provide certified estimated values to taxing units.</p> <p>Hold ARB hearings.</p>
July 2024	<p>Process and mail ARB orders of determination.</p> <p>Enter into computer all changes as ordered by ARB and notify other CADs that fall into an overlapping area.</p> <p>ARB approval of appraisal records by July 20th and Certification of appraisal records and values to the taxing units by July 25th.</p>
August 7th, 2024	<p>Send Notice of Estimated Taxes</p>
As needed throughout the year	<p>Maintain database—name, address, legal, value, etc.</p> <p>Maintain records retention</p> <p>Flag any changes with regard to exemptions, ownership changes, value changes to be followed up on in the next appraisal year. (Hard copy kept in 2025 folder.)</p> <p>Handle any outstanding protests by scheduling ARB hearings as needed.</p>