YOUNG CENTRAL APPRAISAL DISTRICT

2027-2028 – BIENNIAL REAPPRAISAL PLAN

Public Hearing and Board Adoption Date

9-9-2026

This Appraisal Plan is being submitted as a tool to organize the reappraisal process for the Young Central Appraisal District. This plan attempts to outline the necessary work to complete a phase of reappraisal over the next two years. 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.

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I. INTRODUCTION

The Young Central Appraisal District (YCAD), pursuant to Sec. 6.05 (i) & 25.18 of the Texas Property Tax Code, has prepared and published this reappraisal plan to provide our Board of Directors, taxing jurisdictions, property owners, and the public in general, with a better understanding of the District's goals, responsibilities and activities.

This biennial reappraisal plan is required by the Texas Property Tax Code and contains a general introduction to YCAD's statutory role in the property tax system and several sections describing the proposed reappraisal effort by the appraisal departments within YCAD. YCAD is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A five-member Board of Directors - comprised of five members appointed by the taxing units within the boundaries of Young County, constitutes the District's governing body. The Chief Appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district. The chief appraiser is allowed, by law, to delegate authority and appraisal responsibilities to his/her employees.

The purpose of a reappraisal is for the appraisal district to implement routine reappraisals to ensure accuracy in the District's records and to be in line with the local real estate market when establishing appraisal values for a given tax year. This plan consists of many facets, and varying degrees of complexity regarding the general appraisal process, but consists of a general introduction, and the scope of work planned by the appraisal district under the guidelines as described therein.

II. DEFINITION OF THE REAPPRAISAL PLAN & GENERAL OVERVIEW OF TAX CODE REQUIREMENTS

Passage of Senate Bill 1652 in 2005 amended the Property Tax Code to require each Appraisal District to prepare a biennial reappraisal plan which will serve as the scope of work in accordance with the Uniform Standards of Professional Appraisal Practices. The following details the Tax Code requirements:

Section 6.05 (i) – Appraisal Office:
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 for 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.

Section 25.18,- Periodic Reappraisals:
Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05(i).

(b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at
least once every three years:

(1) identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based

photographs, surveys, maps, and property sketches;
(2) identifying and updating relevant characteristics of each property in the appraisal records;
(3) defining market areas in the district;
(4) identifying property characteristics that affect property value in each market area, including:

> *(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 the properties being appraised; and
(7) reviewing the appraisal results to determine value.

(c) A taxing unit by resolution adopted by its governing body may require the appraisal office to appraise all property within the unit or to identify and appraise newly annexed territory and new improvements in the unit as of a date specified in the resolution. On or before the deadline requested by the taxing unit, which deadline may not be less than 30 days after the date the resolution is delivered to the appraisal office, the chief appraiser shall complete the appraisal and deliver to the unit an estimate of the total appraised value of property taxable by the unit as of the date specified in such resolution. The unit must pay the appraisal district for the cost of making the appraisal. The chief appraiser shall provide sufficient personnel to make the appraisals required by this subsection on or before the deadline requested by the taxing unit. An appraisal made pursuant to this subsection may not be used by a taxing unit as the basis for the imposition of taxes.

The Young Central Appraisal District (YCAD), is an independent political subdivision of the State of Texas, established to appraise all taxable property within its jurisdiction at current market value, as described within the Texas Property Tax Code. The creation of appraisal districts was passed with the 66th Legislative Session in 1980, and approved by the voters in the November 1980 general election. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district, and its operations.

The appraisal district is responsible for the property appraisals, and exemption administration for the jurisdictions or taxing entities within the county, for the purpose of ad valorem taxation. Each taxing jurisdictions sets their own tax rates, to generate revenue to support/fund such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. The values set forth by the appraisal district, gives the estimate used to allocate the year's tax burden on the basis of each property's “taxable” value, after all exemptions and adjustments are accounted for. The District also determines eligibility for various types of property tax exemptions such as the general homestead exemption, the elderly and disabled, disabled veterans, charitable or religious organizations, agricultural productivity valuation, etc.

The District is responsible for establishing and maintaining around 30,000 real, mineral, industrial, utility and personal property accounts covering 931 square miles within Young County.

Except, as otherwise provided by in the Texas Property Tax Code, all taxable property is appraised at its “market value”, as of January 1st each year. Under the tax code, **“market value”** means, *“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 the uses and purposes to which the property is adapted, which it is capable of being used and of the enforceable restrictions on its use;*
** both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.*

Section 23.01(a), Texas Property Tax Code, provides that, except as otherwise provided by Chapter 23, all taxable property is appraised at its market value as of January 1. Special appraisal provisions may establish different valuation rules or dates for specific categories of property.

Chapter 23, Subchapter A. is entitled *"Appraisals Generally"* and further defines the scope of work required for local property tax appraisals. Section 23.01(a) states that "*Except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1."* Section (b) further mandates, *"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 taken into account in determining the property's market value".*

The chief appraiser and District staff are further instructed to consider the cost, income and sales comparison methods of appraisal and to use the most appropriate valuation method to determine the market value for each property. Section 23.01, subsection (e) was added in 2009 and amended in 2019 to address the valuation of properties lowered in a previous year under the Remedies (Subtitle F) section of the tax code. Section 23.01(e) prohibits a chief appraiser from raising the value of these properties, in the following year unless the increase is supported by clear and convincing evidence. The subsection also places conditions on the valuation of properties that were lowered in the previous year, related to remedies for unequal appraisal. Additional instructions related to the consideration of foreclosure sales were also provided relative to the appraisal of a residential homestead property

The remainder of Chapter 23 of the tax code provides for a host of special appraisal provisions to be used in the valuation of specific types of properties. For example, there are instructions for the appraisal of residential real property inventory (§ 23.12), dealer's inventory (§ 23.121, 23.124, 23.1241 and 23.127), taxable leaseholds (§ 23.13), oil or gas interests (§ 23.175), homeowner' organization property (§ 23.18), low income, tax credit housing (§ 23.215), residential homestead property (§ 23.23), agricultural use land (§ 23.41), open-space land (§ 23.52), and public access airport property (§ 23.91).

The scope of the appraisal assignment will vary for those properties that are subject to special appraisal provisions as provided by Chapter 23 or Chapter 25 of the property tax code.

Circuit Breaker Limitation-Property Tax Code Section 23.231

Texas Property Tax Code Section 23.231 provides a limitation on annual increases in the appraised value of certain qualifying real property other than residence homesteads. Under current law, the limitation applies to the 2024, 2025, and 2026 tax years and expires December 31, 2026. Unless the Texas Legislature extends or otherwise modifies the provision, the circuit breaker limitation will not apply beginning with the 2027 tax year.

YCAD will administer the circuit breaker limitation in accordance with the law applicable to each tax year and will implement any subsequent legislative amendments or Comptroller guidance affecting the provision.

III. REAPPRAISAL STATUTORY RESPONSIBILITIES AND REQUIREMENTS

The Texas Property Tax Code, under Section 25.18, requires each appraisal office to implement a plan for periodic reappraisal activities for all real and personal property in the District at least once every three years. YCAD's current policy is to conduct a general review and appraisal of taxable property annually, with specialized property categories such as business personal property, minerals, industrial property, and utility property generally appraised annually.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted mass appraisal programs, and recognized appraisal methods and techniques, we compare that information with the data for similar properties, and with recent cost and market information. The District follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation, known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. Applicable Texas law controls in the event of a conflict.

The District conducts an onsite field review of real and personal property in a portion of the county annually as part of a reappraisal cycle. During an onsite field review, the appraisal staff will generally measure a new home or building or remeasure existing improvements. They also observe, document and record new or existing property characteristics and record land parcel characteristics. Appraisers observe property characteristics from the property's exterior, whereas the commercial and personal property staff may need to enter a property or business to complete the review.

The business personal property (BPP) staff will attempt to speak with someone on site to review info, while trying to not disrupt the business. Supplemental questions can be answered via a follow-up phone call or other research methods discussed in this document under the BPP section.

YCAD appraisers have access to key information to assist in both onsite field and desktop reviews. This information includes but is not limited to: building permits and building plans; utility hookup applications, aerial imagery, GIS analysis tools; county deed records and other county clerk document filings; contact with property owners; misc. real estate or business websites; market sales information; third-party real or personal property data subscriptions and other miscellaneous sources of data.

Any reference to a specific work plan contained herein is to be considered tentative for the Appraisal District. The work plan assumptions are made with the understanding that there are no natural disasters, new legislative requirements, or other factors beyond local control that will require the appraisal district to reallocate resources necessary to complete the tasks at hand. Additionally, these work plans are made under the assumption that there will be a sufficient supply of market data, information, and or verifiable market activity in the District for conducting the reappraisal process.

Reappraisal Standards:

The opinion of market value of real and business personal property is calculated using specific information and data about each property. Utilizing various computer-assisted mass appraisal (CAMA) programs, and generally recognized appraisal methods and techniques, licensed and trained property appraisers compare the subject property information with the data for similar properties, and with available market data. The District adheres to the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable.

Mass appraisal is defined as the process of valuing a group of properties using standard methods, employing common data, and allowing for statistical testing. Appraisers perform mass appraisal with the assistance of a Computer-Assisted Mass Appraisal (CAMA) software system, with additional technical software and hardware support.

The 2027-2028 Reappraisal will also be completed in compliance with the guidelines and standards as specified by the Texas Comptroller in the Methods and Assistance Program (MAP). Effective January 1, 2010, Chapter 5.102 of the Texas Property Tax Code was amended to require "at least once every two years, the Comptroller shall review the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures and methodology used by each appraisal district to determine compliance with generally accepted standards, procedures, and methodology.

As part of the 2027-2028 Reappraisal Plan, any changes made to current standards, operating procedures or methodologies will be documented by the YCAD staff in preparation for the next MAP review cycle.

In cases where the appraisal district contracts for professional valuation services, the contract requires adherence to similar professional standards. Any third-party appraisal firm, in which YCAD contracts with, is also required to develop a mass appraisal report and reappraisal plan pertaining to the properties for which they have responsibility to appraise.

Reappraisal Calendar:

January 1 is the statutory appraisal date for establishing market value of properties in Texas, unless otherwise specified by law. Based on a typical, annual tax calendar, reappraisal activities generally begin around August 1 or when the majority of property appeals from the previous year are completed. A calendar of key events is included in this report, listed as the Property Tax Calendar.

IV. PERSONNEL RESOURCES

The office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of District operations. The administration's function is to plan, organize, direct functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services.

The appraisal department is responsible for the valuation and appeals aspects of all real and personal property accounts. The property types appraised generally include but are not limited to commercial, residential, business personal, special inventory, open space ag. land, minerals, utilities and industrial. The District's appraisers are subject to the provisions of the Property Taxation Professional Certification Act, and must be duly registered, current and active with the Texas Department of Licensing and Regulation.

Support functions such as records maintenance, information technology, assistance to property owners, appraisal and administrative support, are crucial to the day-to-day business operations, as well as within the scope of work outlined in this plan.

All appraisal personnel receive on-the-job training in data collection and valuation methodology at the beginning and throughout the reappraisal cycle. At the beginning of each reappraisal, updates are made to all standardized manuals to ensure uniformity and accuracy in the data collection and appraisal processes.

Forms, reports and other data collection tools are updated to reflect the applicable tax year. The Chief Appraiser and staff meet regularly to plan, update, introduce new procedures and regularly monitor appraisal activity to ensure that all personnel are following standardized appraisal methods and techniques.

Performance Analysis- Internal and External Studies:

Internal Ratio Analysis - To better identify areas that may require a reappraisal effort, the previous years' certified values are analyzed with ratio studies to determine overall appraisal accuracy and uniformity. Ratio studies are stratified by various attributes including school district, neighborhood, and property type.

YCAD follows the current IAAO Standard on Ratio Studies as a guideline to develop statistics including mean, median and weighted mean to measure levels of appraisal accuracy within the defined stratified groupings. Coefficient of Dispersion (COD) is calculated to measure overall uniformity of appraisal values. The resulting analysis will be used to determine neighborhood or property types that may require an on-site field inspection, office review or to help with valuation model recalibration.

External Ratio Analysis - Section 5.10 of the Texas Property Tax Code requires the Comptroller to conduct a study at least once every two years to determine the degree of uniformity and the median level of appraisals by the appraisal district within each major category of property.

The Property Value Study (PVS) uses statistical analysis of sold properties and appraisals of unsold properties as a basis for assessment ratio reporting. The preliminary results of this study are released in January following the year for which the study is conducted.

Final results are then certified to the Education Commissioner of the Texas Education Agency in July. This outside (third party) ratio study provides meaningful data to YCAD in regards to the accuracy and uniformity.

V. THE SEVEN REAPPRAISAL PLAN DETAILS

Identifying properties to be appraised through physical inspections or by other reliable means of identification, including deeds or other legal documentation, aerial photography, land-based photography, surveys, maps and property sketches;

The Appraisal District receives listings of all deeds filed in Young County through the Young County Clerk office. Those deeds are read and abstracted by the deed analyst. Information is recorded in the computer assisted mass appraisal (CAMA) software including grantor, grantee, date of recording, volume, and page, and the document number, in the County Clerk's records. Property identification numbers are assigned to each parcel, that generally will remain with the property for its life.

Business personal property is located by canvassing the county street-by-street, using data sources such as yellow pages, commercial reporting services, social media and other online information, local area Chamber of Commerce, DBA listings from the Young County Clerk and other business listing publications to ensure that all property owners are located.

All businesses are mailed a rendition generally around January 1st of each year. Owners are required by law to list all business personal property applicable to the business. Rendition penalties will be imposed when authorized and required by applicable law, including penalties for failure to timely render or for fraudulent or intentionally false information. Renditions are also required from utility companies, railroads, and pipelines.

GIS mapping is maintained for location purposes for real property accounts within the county. These maps are stored and accessed digitally through the base map online, as well as with the Pictometry integration online. In conjunction with appraisal district staff, the data is updated, and maintained by BIS Consulting for base map data, and Eagleview (Pictometry). The base map is available online for public use, while Pictometry has limited access, primarily to Young CAD staff.

Market Area Delineation:

Market areas are defined by the physical, economic, governmental, and social forces that influence property values. The effects of these forces were used to identify, classify, and stratify or delineate similarly situated properties into smaller, more comparable, and manageable subsets for valuation purposes.

Delineation can involve the physical drawing of neighborhood boundary lines on a map; it can also involve statistical separation or stratification based on attribute analysis. These homogeneous properties have been delineated into valuation neighborhoods for residential property or economic class for commercial property, but because there are discernible patterns of growth that characterize a neighborhood or market segment, analyst staff will annually evaluate the neighborhood boundaries or market segments to ensure homogeneity of property characteristics. NAICS codes differentiate business types and proper identification and delineation is the cornerstone of the business personal property valuation system.

The Young Central Appraisal District has established three geographic regions within the county: West, Northeast, and Southeast (see Exhibit "A"). The geographic reappraisal cycle is supplemented by targeted reappraisal projects and complete or substantial reappraisal of specified municipalities or other market areas when warranted by appraisal performance, market conditions, property changes, inspection history, or other appraisal considerations.

For purposes of the 2027–2028 cycle, the Southeast Region is scheduled for primary geographic reappraisal activity in 2027, while the West Region is scheduled for primary geographic reappraisal activity in 2028. Specific municipal and market-area projects are identified in Exhibit C.

Identifying and updating relevant characteristics of each property in the appraisal records;

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update relevant characteristics for each real property at least once every three years. Appraisal values are reviewed annually, and are subject to change. Business personal properties, mineral, industrial and utility properties are appraised every year.

YCAD reviews property characteristics annually through a combination of field inspection, aerial imagery, permits, sales information, office review, taxpayer information, and other reliable sources. Physical inspection is supplemented by reliable alternative means of identification and verification when appropriate.

Exterior observations will generally be conducted from public rights-of-way or other lawful locations. Interior access will be requested when appropriate and will be conducted only with consent or other lawful authority. If access is unavailable, YCAD may use reliable alternative sources.

Appraisers drive to neighborhoods within the District and gather data about each home, commercial business, or vacant land as needed. The appraisers inspect property by noting the condition of the property, changes since the previous inspection, check the measurements of structures (at least two of the most complicated sides), update photos as needed, and verify the class and features on the account. All information is stored and updated through the CAMA (computer-assisted mass appraisal) system.

Data stored in the CAMA system includes but is not limited to an exterior sketch of the improvement, which allows the computer system to calculate square footage for the various areas of the building. Components within the building such as bathrooms, fireplaces, air conditioning, type of roof, type of exterior, etc. A historical record of photos taken of the property. As well as important notes, documents, and information regarding the property that has been collected over time.

The appraised value of real estate is calculated using specific information about each property, as well as through our improvement and land class schedules developed through mass appraisal and market research. Using a CAMA system, and recognized appraisal methods and techniques, we compare information with the data for similar properties, and with recent cost and market data.

The District follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable.

Sales are routinely validated during the annual re-appraisal process each year. Using information obtained through the MLS (multiple listing service), sale surveys mailed by the District, listings available online or through other publications, as well as information obtained through public record from recorded deeds, assists the District in having sound market information. General trends in supply/demand, employment, interest rates, new construction, cost, and any other information available is useful in developing our cost and market-based schedules.

The District’s website provides a broad range of information available for public access, including property characteristics, value data, ownership records and District contact information. The District has a geographic information system (GIS) that maintains maps and various layers of data and aerial photography also available for public use.

The BPP (business personal property) staff routinely inspects business personal property. The appraiser reviews the quality of inventory, how dense the stocking is, and collects any essential information about equipment that they see. If their observation is different than the rendition made by the business, a higher value may be assigned than the rendered amount. The District utilizes a multitude of market, cost and value information in our effort to be as accurate as possible in determining the appropriate value for personal property.

YCAD contracts appraisal services for mineral, utilities, industrial, and related business personal property types for the District.

YCAD retains oversight of contracted appraisal services and is responsible for ensuring that contracted appraisal activities are consistent with applicable law, the District's appraisal policies and procedures, and the objectives established by this Reappraisal Plan.

Defining market areas in the district;

Pursuant to Sec. 25.18 of the Property Tax Code, the appraisal district has established a reappraisal plan to provide for the reappraisal of all properties within the District at least once every three years (for more specific instruction, see Exhibit “C” Work Plan). These proposed reappraisals are subject to market conditions, available resources and any unforeseen events that may alter personnel or priority.

Annually, appraisers combine similar types of property into “neighborhoods.” Neighborhood analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and stratify comparable properties into smaller, manageable groups known as neighborhoods.

Market areas within the district include, but are not limited to the following:

The City of Graham
Improved & Vacant Residential Properties
Improved & Vacant Multi-Family Properties
Improved & Vacant Commercial/Industrial Properties
Improved & Vacant “Exempt” Properties

The City of Olney
Improved & Vacant Residential Properties
Improved & Vacant Multi-Family Properties
Improved & Vacant Commercial/Industrial Properties
Improved & Vacant “Exempt” Properties

The City of Newcastle
Improved & Vacant Residential Properties
Improved & Vacant Multi-Family Properties
Improved & Vacant Commercial/Industrial Properties
Improved & Vacant “Exempt” Properties

Lake Graham & Eddleman (On & Off Water Properties)
Improved & Vacant Residential Properties
Improved & Vacant Multi-Family Properties
Improved & Vacant Commercial/Industrial Properties
Improved & Vacant “Exempt” Properties

Rural Subdivisions (Timber Ridge, Alta Vista, East Park etc.)
Improved & Vacant Residential Properties
Improved & Vacant Multi-Family Properties
Improved & Vacant Commercial/Industrial Properties
Improved & Vacant “Exempt” & “Special Use” Properties

Rural (including Jean, Loving, South Bend & Eliasville) (County Wide)
Improved & Vacant Residential Properties
Improved & Vacant Multi-Family Properties
Improved & Vacant Commercial/Industrial Properties
Improved & Vacant “Exempt” & “Special Use” Properties

Identifying property characteristics that affect property value in each market area, including:

(A) The location and market area of the property;
(B) Physical attributes of 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;

Each parcel of property has detailed information recorded in the CAMA system. For land, the legal description, dimensions, zoning, size, available utilities, and special characteristics are noted in a form that can be used and compared with other land parcels.

Each improvement shows the sketch and dimensions, a picture of the improvement, the class which indicates original construction quality, the year of construction of each part of the improvement, the type of roof, the roof covering, the exterior covering of the improvement, number of baths, fireplaces, air conditioning type, other attributes, and overall condition of the improvement.

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;

For areas that have been grouped into neighborhoods, which have improvements that are generally similar in construction, age, condition, location, and size, analysis of market data forms the basis of evaluation of market activity, including the level of supply and demand affecting the market area, neighborhood, or school district.

Market sales are used to verify accuracy to our land, and improvement schedules, including additional components that may or may not be currently accounted for. Cost, income and market approaches to value are the techniques used, where one or more is utilized to validate sales and base schedules.

Base schedules are used for the basis or all improvement and land values, which are derived from market information as well as the cost approach. For multiple family, and other income producing properties that generally do not fall into "neighborhoods", the income approach to value is generally favored, due to limited, or complex market data for sales verification to occur.

Vacant land is grouped into neighborhoods with other parcels that have similar characteristics, school districts, and amenities. Using these neighborhoods, values are tested through improved as well as vacant sales, and the indicated land schedules are then applied to all parcels. These values take into consideration location, size, topography, and other characteristics that the market recognizes as significant.

Applying the conclusions reflected in the model to the characteristics of the properties being appraised

By utilizing sales data for each neighborhood, the appraiser measures accrued depreciation of structures by condition rating. Similar properties with similar condition are assigned values for land, as well as a per square foot based from our improvement schedules for that Neighborhood.

By utilizing the age, quality, condition, construction components, and other variables, the model is developed and applied to all parcels within the neighborhood**.** Once the field review is complete, the appraiser conducts a routine valuation review of all properties.

Once the appraiser is satisfied with the level and uniformity of value for each neighborhood within his area of responsibility, models are developed and the CAMA system applies all the factors and assigns value to each parcel.

Reviewing the appraisal results to determine value.

After completing the process of assigning values to all parcels within a neighborhood using the computer assisted mass appraisal programs, printouts are run to make comparisons of values per square foot within the neighborhood and comparison of those appraised values per square foot with current sales data from the neighborhood.

The primary tool used by the appraisers to measure and improve performance is the ratio study. The District ensures that the appraised values that it produces meet the standards set forth using generally accepted appraisal practices and techniques.

Overall sales ratios are generated for each neighborhood to allow the appraiser to review general market trends within their area of responsibility, and to provide an indication of market fluctuation over a specified period of time.

A sales ratio is run for each neighborhood to evaluate the level and uniformity of appraisal and to identify potential market trends or areas requiring additional analysis. YCAD generally uses the 95%–105% range as an appraisal-performance benchmark consistent with Comptroller ratio-study practices and generally accepted appraisal practices

VI. MARKET & COST RECONCILIATION & VALUATION

The replacement cost new of property improvements (RCN) less accrued depreciation (AD) plus land value (LV) equals market value (MV). As the cost approach separately estimates both the land and building value. Neighborhood analysis of market sales is used to achieve an acceptable sale ratio or level of appraisal.

Market factors are developed from appraisal statistics provided from market analyses and ratio studies and are used to ensure that estimated values are consistent with the market and to reconcile cost indicators. The District's primary approach to the valuation of properties uses a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not particularly specified in a purely cost model.

The following equation denotes the hybrid model used:

MV=LV+(RCN-AD)

Whereas, in accordance with the cost approach, the estimated market value (MV) of the property equals the land value (LV) plus contributory values and uses depreciated replacement cost, which reflect only the supply side of the market, it is expected that adjustments to the cost values may be needed to bring the level of appraisal to an acceptable standard as indicated by market sales. Thus, demand side economic factors and influences may be observed and considered.

The market, or location adjustments, may be abstracted and applied uniformly within neighborhoods to account for location variances between market areas or across a jurisdiction. Whereas, in accordance with the Market Approach, the estimated market value (MV) of the property equals the basic unit of property, under comparison, times the market price range per unit for sales of comparable property.

For residential property, the unit of comparison is typically the price per square foot of living area or the price indicated for the improvement contribution. This analysis for the hybrid model is based on both the cost and market approaches as a correlation of indications of property valuation.

A significant unknown for these two indications of value is determined to be the rate of change for the improvement contribution to total property value. The measure of change for this property component can best be reflected and based in the annualized accrued depreciation rate.

This cost related factor is most appropriately measured by sales of similar property. The market approach, when improvements are abstracted from the sale price, indicated the depreciated value of the improvement component, in effect, measuring changes in accrued depreciation, and cost factor.

The level of improvement contribution to the property is measured by abstraction of comparable market sales, which is the property sale price less land value. The primary unknown for the cost approach is to accurately measure accrued depreciation affecting the amount of loss attributed to the improvements as age increases and condition changes.

This evaluation of cost results in the depreciated value of the improvement component based on age and condition. The evaluation of this market and cost information is the basis of reconciliation and indication of property valuation under this hybrid model.

When the appraiser reviews a neighborhood, the appraiser reviews and evaluates a ratio study that compares recent sales prices of properties, appropriately adjusted for the effects of time, within a delineated neighborhood, with the value of the properties' based on the estimated depreciated replacement cost of improvements plus land value.

The calculated ratio derived from the sum of the sold properties' estimated value divided by the sum of the time adjusted sales process indicates the neighborhood level of appraisal based on sold properties. The ratio is compared to the acceptable appraisal ratio, 95% to 105%, to determine the level of appraisal for each neighborhood. If the level of appraisal for the neighborhood is outside the acceptable range of ratios, adjustments to the neighborhood are made.

If reappraisal of the neighborhood is indicated, the appraiser analyzes available market sales, appropriately adjusted for the apparent effects of time, by market abstraction of property components. This abstraction of property components allows the appraiser to focus on the rate of change for the improvements contribution to the property by providing a basis for calculating accrued depreciation attributed to the improvement component.

This impact on value is usually the most significant factor affecting property value and the most important unknown to determine by market analysis. Abstraction of the improvement component from the adjusted sale price for a property indicated the effect of overall market suggested influences and factors on the price of improvements that were a part of this property, recently sold. Comparing this indicated price or value allocation for the improvement with the estimated replacement cost new of the improvement indicated any loss in value due to accrued forms of physical, functional, or economic obsolescence.

This is a market driven measure of accrued depreciation and results in a true and relevant measure of improvements marketability, particularly when based on multiple sales that indicate the trending of the rate of change over certain classes of improvements within certain neighborhoods. Based on this market analysis, the appraiser estimated the annual rate of depreciation for given improvement descriptions considering age and observed condition. Once estimated, the appraiser recalculates the improvement value of all property within the sale sample to consider and review the effects on the neighborhood sale ratio.

After an acceptable level of appraisal is achieved within the sale sample, the entire neighborhood of property is recalculated utilizing the indicated depreciation rates taken from market sales. This depreciation factor is the basis for trending all improvement values and when combined with any other site improvements and land value, brings the estimated property value through the cost approach closer to actual market prices as evidenced by recent sale prices available within a given neighborhood.

Therefore, based on analysis of recent sales located within a given neighborhood, estimated property values will reflect the market influences and conditions only for the specified neighborhood, thus producing more representative and supportable values. The estimated property values calculated for each updated neighborhood are based on market indicated factors applied uniformly to all properties within a neighborhood.

Finally, with all the market-trend factors applied, a final ratio study is generated that compares recent sale prices with the proposed appraised values for these sold properties. From this set of ratio studies, the appraiser judges the appraisal level and uniformity in both updated and non-updated neighborhoods and verifies appraised values against overall trends as exhibited by the local market, and finally, for each school district as a whole.

The CAMA system begins with the cost approach to value to estimate original cost of each improvement. All residential parcels in the District are valued with a replacement cost estimated from identical cost schedules based on the improvement classification system using a comparative unit method.

These cost estimates are compared with sales of new improvements and evaluated from year to year and indexed to reflect the local residential building and labor market. Costs may also be indexed for neighborhood factors and influences that affect the total replacement cost of the improvements in a smaller market area based on evidence taken from a sample of market sales.

Cost schedules will be reviewed against nationally recognized cost publications, local construction-cost information, verified sales, and other relevant market evidence. Any adjustments will be supported by the District's appraisal analysis and documented in its appraisal records.

A review of the residential cost schedule is performed annually. As part of this review and evaluation process of the estimated replacement cost, newly constructed sold properties representing various levels of quality of construction in the District are considered.

By utilizing the cost system, properties are equalized as to their original costs. The property data characteristics of these properties are verified and photographs are taken of the samples. Components measured in the cost include the size and quality of the structure, such type and pitch of roof structure, roof covering, exterior covering, windows, floorplan complexity, as well as special features such as fireplaces, pools, and other special amenities.

The market sales are studied for improvement contributions in each neighborhood and adjustments to cost are applied to each neighborhood in the form of all types of depreciation. Finally, each structure is rated as to its current condition. Ratings range from unsound to excellent. Sales are also categorized using the same condition rating system so that sales comparisons will be made to properties of like construction and condition.

This same concept is used in commercial properties as well as business personal property, with the cost basis being established by nationally recognized resources, such as Marshall & Swift guides, NADA, etc.

Mineral, Utilities, Industrial and corresponding Personal Property values are set by the contracted appraisal firm assigned to the appropriate accounts.

VII. STAFF EDUCATION AND TRAINING

All personnel that are performing appraisal work are registered with the Texas Department of Licensing and Regulation (TDLR) and are required to complete all necessary courses to achieve the status of Registered Professional Appraiser within five years of employment. After they are awarded their license, they must maintain the required hours for continuing education every two years.

Additionally, all appraisal personnel receive training in the appraisal processes, including fieldwork and statistical analysis of all types of property to ensure equality, and uniformity of appraisal, for all types of property. New appraisers are introduced to all of the documentation covering the appraisal manuals, as well as receive on-the-job training. Management introduces new/updated procedures as needed, routinely meets with all appraisal staff, and monitors appraisal activity to ensure that all personnel are following appraisal standards, practices, and procedures.

VIII. SHARED APPRAISAL DISTRICT BOUNDARIES

Section 6.02 of the Property Tax Code amended during the 2007 Legislative Session states the Appraisal District's boundaries are the same as the County's boundaries effective January 1, 2008. Due to HB1010, effective 2008, this section no longer applies. The District shares information with adjacent counties, especially those the District collects overlapping school districts for. The District established procedures whereby ownership and property data information are routinely exchanged with overlapping jurisdictional boundaries. These overlapping jurisdictions enter into Stephens, Throckmorton, Archer, Jack and Baylor Counties.

IX. INDEPENDENT PERFORMANCE TEST

According to Chapter 5 of the Texas Property Tax Code and Section § 403.302 of the Texas Government Code, the Texas Comptroller's Property Tax Assistance Division (PTAD) conducts ratio studies of appraisal districts under Section 5.10 of the Texas Property Tax Code and conducts the School District Property Value Study under Section 403.302 of the Texas Government Code. PTAD also conducts Methods and Assistance Program reviews of appraisal districts under Section 5.102 of the Texas Property Tax Code.

The Comptroller conducts periodic Property Value Studies, Methods and Assistance Program reviews, and other oversight activities according to the schedules and procedures established by applicable law and Comptroller rules. PTAD will verify sales using recognized auditing, and sampling techniques, as well as review each appraisal district's appraisal methods, standards and procedures, to determine whether the District used recognized standards and practices. This test determines the validity of school district values in each appraisal district, to presume if the appraisal roll values are within the median level of appraisal, and determine the uniformity of appraisals in each appraisal district.

The methodology used in the property value study includes stratified samples to test a range of properties similar in value and use. This study utilizes statistical analyses of sold properties, (sale ratio studies) as well appraisals of unsold properties. 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 as well as by their state category.

There are 5 independent school districts within the Young Central Appraisal District for which appraisal rolls are annually developed. The preliminary results of the PVS are released February 1st in the year following the year of assessment. The final results of this study is certified to the Education Commissioner of the Texas Education Agency (TEA) the following July. This outside (third party) ratio study provides additional assistance to the CAD in determining areas of market activity or changing market conditions. The final MAP report is released in December. Any recommendations will be addressed immediately.

X. REAPPRAISAL AND NON-REAPPRAISAL YEAR ACTIVITIES

1. Performance Analysis
Equalized values from the preceding tax year will be analyzed through ratio studies to evaluate appraisal accuracy and uniformity overall and by appropriate market area and property category. YCAD will use current IAAO guidance on ratio studies as a principal professional reference.

2. Analysis of Available Resources
The District will evaluate staffing, budget, information systems, GIS, contracted appraisal services, field resources, data availability, and training needs annually. Resources will be prioritized according to statutory requirements, appraisal performance, market activity, data quality, and operational need.

3. Planning and Organization
A calendar of key events and internal target dates will be prepared for major work areas. Production standards will be considered in scheduling field assignments. Dates may be adjusted because of staffing, budget, weather, legislative changes, contractor availability, market conditions, or changing project priorities.

4. Mass Appraisal System
The CAMA system will be maintained and updated to incorporate legislative requirements, appraisal-model changes, data corrections, reporting needs, and system improvements. GIS and mapping resources will be maintained in coordination with the District's technology providers.

5. Data Collection Requirements
Activities will include permits, new construction, demolition, remodeling, reinspection of problematic market areas, the three-year inspection cycle, sales verification, and continuing review of relevant property characteristics.

6. Pilot Study by Tax Year
New or revised mass-appraisal models and schedules will be tested each tax year before broad implementation. Testing will include market comparison, ratio analysis, review of outliers, and professional appraisal judgment.

7. Valuation by Tax Year
2027 and 2028 valuation assignments will be established through the annual work plan and will reflect the District's three-year inspection cycle, performance analysis, market conditions, and available resources.

XI. REVALUATION DECISION

YCAD will determine annually which properties, neighborhoods, market areas, and property categories require reappraisal or targeted review. The decision will be based upon appraisal performance, market evidence, property changes, statutory requirements, prior inspection history, and available resources.

Revaluation Indicators
- Sales-ratio performance and uniformity
- Significant changes in market conditions
- New construction or redevelopment
- Changes in land use or highest and best use
- Data-quality problems
- Appeal trends and recurring valuation issues
- Results of Comptroller studies

- Changes in cost, income, or market parameters
- Properties not recently inspected

A statistical indicator will not automatically result in a blanket adjustment. YCAD will investigate the underlying cause and select the appropriate corrective action.

XII. PERFORMANCE ANALYSIS

Performance analysis is an integral part of the annual appraisal process. YCAD will use internal and external studies to evaluate accuracy, reliability, and uniformity and to identify areas requiring additional field inspection, data correction, model recalibration, or revaluation.

Ratio Studies

The District will analyze appraisal-to-sale ratios by appropriate geographic and property-type strata. Mean, median, weighted mean, coefficient of dispersion, and price-related differential may be considered where sufficient data exists.

Sales Validation and Outliers

Sales will be reviewed for arm's-length characteristics, reliable consideration, accurate property identification, unusual financing, personal-property components, and other circumstances affecting reliability. Unusual ratios will be investigated before exclusion from a study.

External Performance Studies

YCAD will consider the Texas Comptroller's Property Value Study and Methods and Assistance Program findings as independent sources of information. External results will be evaluated with local sales, property characteristics, market conditions, and professional appraisal judgment.

Continuous Improvement

The performance-analysis process follows the principle: Measure → Analyze → Investigate → Diagnose → Correct → Test → Verify.

XIII. ANALYSIS OF AVAILABLE RESOURCES

Successful implementation of the 2027–2028 plan depends upon personnel, funding, technology, field equipment, appraisal data, contracted services, and sufficient time. The District will allocate resources to maximize appraisal accuracy, uniformity, statutory compliance, and timely completion.

Personnel

- Chief Appraiser and supervisory personnel
- Appraisal staff and field personnel
- Administrative and support personnel
- Specialized contracted appraisal professionals
- Technology and GIS support

Contracted Services

YCAD will coordinate contracted appraisal services for minerals, utilities, industrial property, and related personal property, including applicable appeals. The District retains oversight of contracted appraisal activities.

Technology and GIS

CAMA resources, GIS, mapping, aerial imagery, mobile appraisal tools, reporting systems, and related technology will be maintained and updated as necessary.

Resource Prioritization

When resources are limited, work will be prioritized by statutory requirements, appraisal risk, market activity, performance results, property changes, data quality, geographic efficiency, and the potential effect on appraisal accuracy and uniformity.

XIV. PLANNING AND ORGANIZATION

Annual Appraisal Calendar

YCAD will maintain annual calendars identifying statutory deadlines, fieldwork periods, data-collection periods, valuation milestones, notice preparation, ARB activities, certification, and transition to the next appraisal cycle.

Annual Work Plan

The annual work plan will identify geographic areas, property categories, major projects, inspection priorities, production targets, quality-control activities, and anticipated completion dates.

Three-Year Reinspection Cycle

The District will maintain a three-year reappraisal cycle providing for the identification and updating of relevant property characteristics and the other reappraisal activities required by Section 25.18 for all real and personal property. The cycle may be supplemented by annual reviews, targeted inspections, reappraisals, and other appraisal activities necessary to comply with Section 23.01 and other applicable law.

Flexibility

The work plan is an operational roadmap, not an inflexible promise that every assignment will occur on a predetermined date. Significant changes will be documented and priorities adjusted as necessary.

XV. PROPERTY TAX LAW DEADLINES & IMPORTANT DATES

The Texas Comptroller's current Property Tax Calendar will serve as the primary reference for statutory deadlines. YCAD will maintain 2027 and 2028 working calendars incorporating statutory dates and earlier internal target dates.

The detailed calendar will be maintained as Exhibit B. Because statutory deadlines and administrative requirements may be amended by the Legislature or updated by the Comptroller, the current Comptroller calendar and applicable law shall control in the event of any conflict with this exhibit.

Where a statutory deadline falls on a Saturday, Sunday, or legal holiday, the applicable statutory extension rules will be followed.

XVI. MASS APPRAISAL SYSTEM

Computer-Assisted Mass Appraisal (CAMA)

YCAD uses a computer-assisted mass appraisal system to maintain property records, ownership, property characteristics, valuation models, sales, exemptions, reports, and other appraisal information.

Real Property Valuation

Real property models and schedules will be tested and updated annually using current market data, verified sales, cost information, depreciation, land schedules, income information, and other appropriate evidence.

Personal Property Valuation

Business personal property will be identified, rendered, inspected, classified, valued, and reviewed annually. Renditions, prior-year records, field observations, cost information, depreciation schedules, and other reliable sources will be used.

Notice and Hearing Process

The CAMA system and related processes will support required notices, appraisal records, taxpayer review, ARB evidence, and final certification.

XVII. DATA COLLECTION REQUIREMENTS

New Construction / Demolition

Permits, field inspections, aerial imagery, sales, owner information, and other sources will be used to identify new construction and demolition. Improvements will be valued according to their status and applicable law as of January 1.

Remodeling

Remodeling and additions will be identified through permits, field inspection, sales review, aerial imagery, owner information, and other available sources.

Reinspection of Problematic Market Areas

Areas identified through ratio studies, appeals, market analysis, or data-quality review may receive targeted reinspection.

Reinspection of the Universe of Properties

The District will continue its geographic three-year cycle, supplemented by annual review of property changes and priority inspections.

Sales Verification

Sales will be verified through questionnaires when available, listing information, public records, field review, owner information, and other reliable sources. Property characteristics as of the sale date will be considered when analyzing the transaction.

XVIII. PILOT STUDY

New and revised appraisal models will be tested before implementation. Pilot studies will compare model results with verified sales and other market evidence and will evaluate level and uniformity of appraisal.

- Review model assumptions
- Test schedules and factors
- Analyze ratio statistics
- Investigate outliers
- Compare results by market area and property type
- Document conclusions and corrective changes

XIX. REAPPRAISAL WORK PLAN

The 2027–2028 work plan will allocate appraisal resources by property type and activity. Specific geographic assignments and annual project targets will be maintained in Exhibit C.

Residential

Residential work will emphasize the three-year inspection cycle, new construction, remodeling, sales verification, neighborhood analysis, land schedules, depreciation, and market-factor calibration.

Commercial

Commercial work will include market segmentation, income and expense analysis where applicable, cost schedules, comparable sales, land analysis, property condition, and review of specialized property.

Industrial

Industrial property will be reviewed through the District's internal processes and contracted specialized appraisal resources, as applicable.

Business Personal Property

Business personal property will be reviewed annually through renditions, field inspections, discovery efforts, classification, cost schedules, and depreciation.

Agricultural / Special Valuation

Special-use properties will be reviewed annually for qualification, productivity information, land use, ownership, and statutory requirements.

Minerals and Utilities

Mineral and utility properties will be appraised annually using specialized appraisal methods and contracted resources where applicable.

New Construction and Property Changes

New construction, demolition, remodeling, annexation, land changes, and other property changes will be incorporated into the annual appraisal process.

XX. VALUATION BY TAX YEAR

Values for both tax years will be developed as of the applicable January 1 valuation date unless a special statutory provision applies. Models will be calibrated using the most current reliable market information available.

2027

The 2027 work plan will emphasize completion of the next geographic inspection cycle, review of areas identified through 2026 performance analysis, market changes, new construction, and model recalibration.

2028

The 2028 work plan will evaluate the effectiveness of 2027 changes and prioritize the remaining geographic cycle, areas with continuing performance issues, new development, and updated market conditions.

XXI. RESIDENTIAL REAL PROPERTY

Sales Comparison Approach

Residential properties will be analyzed through verified sales and appropriate neighborhood stratification. Comparable sales will be selected based on location, physical characteristics, age, quality, condition, size, land, and other relevant market factors.

Cost Approach
The cost approach will consider current replacement cost new, depreciation, effective age, and land value. Cost schedules will be tested against market evidence and updated when warranted.

Income Approach
The income approach may be considered for residential property that is commonly purchased or valued for its income-producing capacity, where reliable rental and expense data exists.

XXII. SPECIAL INVENTORY RESIDENTIAL PROPERTY

Sales Comparison Approach
Sales of comparable inventory or similar property may be considered when available and reliable.

Cost Approach
Partially complete or developer-held residential inventory will be valued according to applicable law, using land value and the appropriate level of completion and market evidence.

Income Approach
Where income-producing characteristics are relevant and reliable data exists, an income analysis may supplement the other approaches.

XXIII. MULTI-FAMILY RESIDENTIAL PROPERTY

Sales Comparison Approach
Comparable sales of similar multifamily properties will be analyzed where sufficient market data exists.

Cost Approach
Replacement cost, depreciation, land value, and applicable improvements will be considered.

Income Approach
The income approach will generally receive significant consideration because multifamily property is commonly purchased for its income-producing capacity.

XXIV. COMMERCIAL REAL PROPERTY

Sales Comparison Approach
Comparable commercial sales will be analyzed by property type, location, quality, size, age, condition, and other relevant characteristics.

Cost Approach
Cost analysis will use current cost data, depreciation, functional and external obsolescence where supported, and land value.

Income Approach
Income-producing commercial property will be analyzed using market rents, occupancy, expenses, capitalization rates, and other reliable income data.

XXV. VACANT REAL PROPERTY

Sales Comparison Approach
Vacant land will generally be valued through comparable land sales, with consideration of location, size, utility, access, zoning or restrictions, development potential, and other market factors.

Income Approach
Where land is purchased or held primarily for income production and reliable information exists, an income analysis may supplement the sales comparison approach.

XXVI. UTILITIES & MINERAL INTERESTS

Utility and mineral properties will be appraised annually. Specialized appraisal methodology will be applied based on the nature of the property, applicable law, available market information, and professional appraisal standards.

YCAD retains oversight of contracted appraisal services and is responsible for ensuring that contracted appraisal activities are consistent with applicable law, the District's appraisal policies and procedures, and the objectives established by this Reappraisal Plan.

Minerals
Mineral interests will be valued using appropriate reserve, production, pricing, operating-cost, ownership-interest, and discount-rate information. The District will coordinate with its specialized appraisal contractor as applicable.

Utilities
Utility property will be analyzed using appropriate unit, cost, income, market, or other recognized appraisal methods based on the property type and available data.

Industrial Property
Industrial property and related personal property will be reviewed using specialized cost, income, market, and depreciation analysis as appropriate.

XXVII. SPECIAL VALUATION PROPERTIES

Agricultural Special Use
Agricultural land receiving special appraisal will be evaluated under applicable provisions of the Texas Property Tax Code. Qualification, use, productivity, land category, and supporting agricultural information will be reviewed annually.

Timber / Wildlife / Other Special Appraisals
Where applicable, timber, wildlife management, and other special valuation properties will be reviewed for continuing qualification and compliance with statutory requirements.

XXVIII. BUSINESS TANGIBLE PERSONAL PROPERTY

Business personal property is appraised annually. The District will identify businesses through existing records, renditions, public records, commercial information, field canvassing, online sources, and other reliable discovery methods.

- Renditions will be processed and reviewed
- Non-rendering accounts will be investigated
- Property will be classified by appropriate business or industry category
- Cost and depreciation schedules will be applied and tested
- Field inspections will be conducted as resources and circumstances warrant

- Appeals and requests for information will be documented and addressed

XXIX. VALUE DEFENSE

YCAD will maintain sufficient appraisal evidence to explain and defend values. Evidence may include property-record data, photographs, sketches, comparable sales, ratio studies, cost information, income analysis, land schedules, market studies, appraisal models, and other relevant documentation.

Consistency and Equity

When a value is challenged, the District will consider both market evidence and appraisal equity. Comparable properties should be similar in relevant characteristics; differences will be analyzed rather than assuming that proximity alone establishes comparability.

Documentation

Significant valuation conclusions and supporting evidence will be maintained in the appraisal record or other appropriate District system.

XXX. ARB APPEAL PROCEDURES

YCAD appraisal staff will provide professional and timely assistance to the Appraisal Review Board. Staff will prepare evidence, property records, sales information, appraisal methodology, and other documentation necessary to support the District's position.

- Review the protest and issues raised
- Verify property characteristics
- Prepare market and equity evidence
- Review comparable properties and sales
- Document corrections when warranted
- Present evidence to the ARB
- Implement ARB orders and other lawful determinations

The District will comply with applicable statutory requirements governing protests, hearings, ARB orders, binding arbitration, judicial appeals, and corrections to the appraisal roll.

XXXI. LIMITING CONDITIONS

This plan is a framework for the 2027–2028 reappraisal cycle. Actual work may be modified by changes in law, staffing, budget, weather, market conditions, natural disasters, technology, contractor availability, data limitations, litigation, or other circumstances beyond the District's reasonable control.

Nothing in this plan shall be construed to prevent the Chief Appraiser from appraising property as necessary to comply with Section 23.01(a), Texas Property Tax Code. The geographic assignments, project sequencing, inspection schedules, and other timelines contained in this plan are intended to organize the District's appraisal activities and shall not limit the Chief Appraiser's authority or responsibility to appraise property when necessary to establish market value as required by law.

- All appraisal conclusions remain subject to applicable law.
- Professional appraisal judgment will be used where data is incomplete or conflicting.
- Statistical results will be interpreted in context.
- Internal target dates may be changed when necessary.

- Statutory deadlines and legal requirements remain controlling.

XXXII. TREATMENT OF RESIDENCE HOMESTEADS

Qualified residence homesteads will be administered in accordance with the Texas Constitution and Property Tax Code. Market value and capped value will be maintained separately as required by law.

The District will calculate applicable residence-homestead limitations annually. When a property no longer qualifies for a limitation or the limitation expires under applicable law, the property will be treated according to the statutory requirements.

New construction and partially complete residential inventory will be addressed according to applicable statutory provisions and the January 1 valuation date.

XXXIII. CONCLUSION

The Young Central Appraisal District provides this 2027–2028 Reappraisal Plan to inform the Board of Directors, taxing jurisdictions, property owners, and the public about the District's planned appraisal activities.

The plan is intended to promote transparency, accountability, accuracy, uniformity, and consistency in the appraisal process. It recognizes that appraisal is a continuous process and that the District must respond to actual market conditions, legislative changes, property changes, and available resources.
YCAD is committed to professionalism, strong customer service, honesty, integrity, and the responsible use of public resources. The District will continue to use recognized appraisal practices and applicable professional standards in carrying out its statutory responsibilities.

XXXIV. CERTIFICATION STATEMENT

I, Jesse D. Blackmon, the Chief Appraiser for the Young Central Appraisal District, will implement the 2027–2028 Reappraisal Plan as adopted by the Board of Directors and will administer the appraisal program in accordance with applicable law.

Date: August 20, 2026

____

Jesse D. Blackmon, RPA, CCA
Chief Appraiser
Young Central Appraisal District

EXHIBIT A
Young County Regional Map

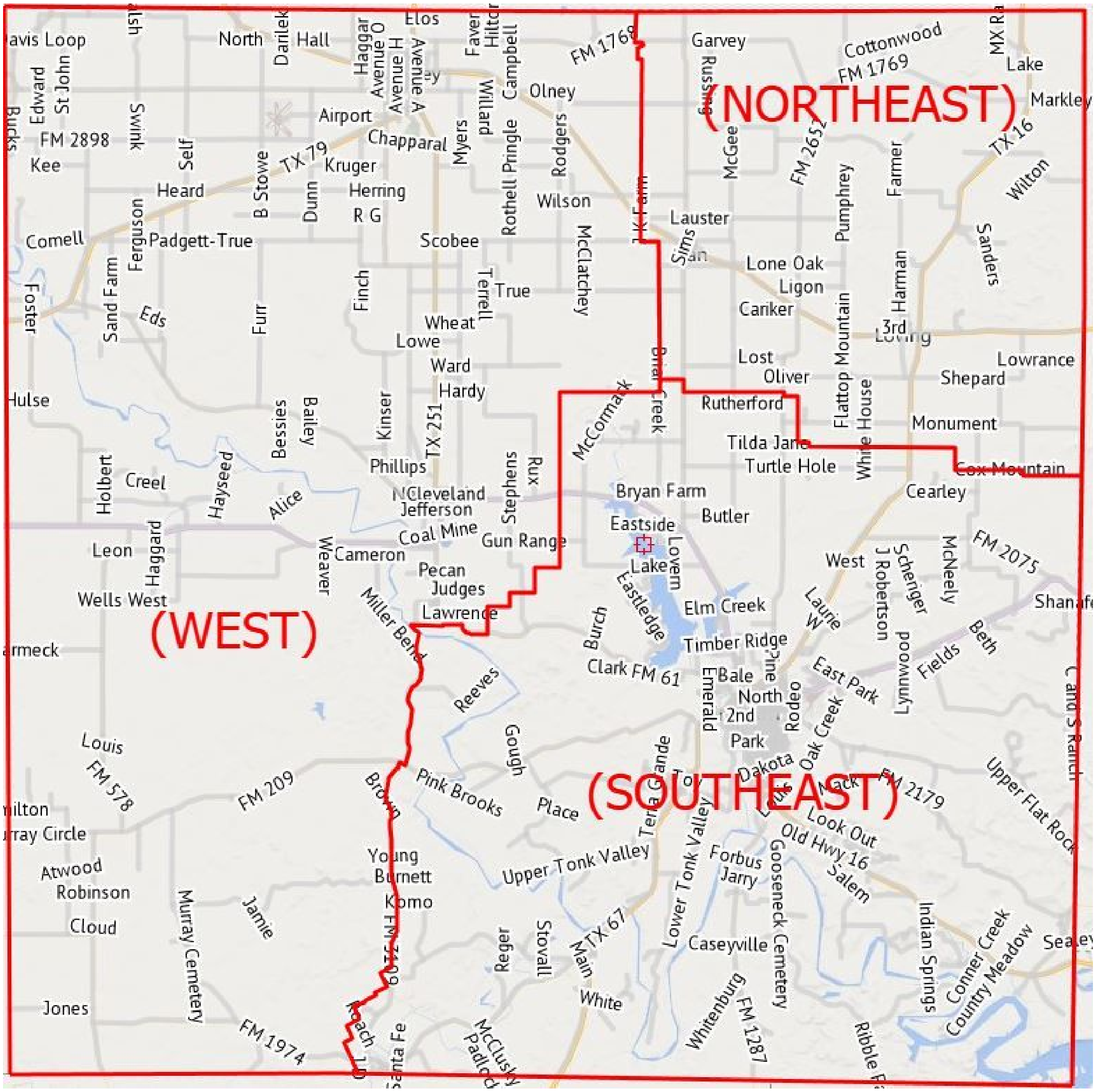

EXHIBIT B
Property Tax Law Deadlines & Important Dates

This calendar shows important property tax deadlines for appraisal districts, taxing units and property owners. Unless otherwise noted, all sections are Tax Code citations. Tax Code Section 1.06 provides that "[i]f the last day for the performance of an act is a Saturday, Sunday, or legal state or national holiday, the act is timely if performed on the next regular business day." The deadlines shown in this calendar reflect dates as they are provided in the law without any adjustment for an extension that might be applicable.

January	
1	• Date that taxable values (except for inventories appraised Sept. 1) and qualification for certain exemptions are determined for the tax year (Secs. 11.42(a), 23.01(a), 23.12(f)). • Date a tax lien attaches to property to secure payments of taxes, penalties and interest that will be imposed for the year (Sec. 32.01(a)). • Date that members of appraisal district boards of directors begin two-year terms in even-numbered years in counties with a population less than 75,000 (Secs. 6.03(b)). • Date that appointed members of appraisal district boards of directors begin four-year staggered terms every other even-numbered year, with elected members beginning four-year staggered terms every other odd-numbered year in counties with a population 75,000 or more (Sec. 6.0301(e)). • Date that half of appraisal review board (ARB) members begin two-year terms and that ARB commissioners begin one-year terms (Sec. 6.41(d-8)). • Date by which ARB commissioners, if appointed in the county, are required to return a list of proposed ARB members to the local administrative district judge (Sec. 6.41(d-7)). • Deadline for chief appraisers to notify the Comptroller's office of eligibility to serve as chief appraisers (Sec. 6.05(c)). • Date the temporary exemption for qualified property damaged by disaster expires as a qualified property of the first tax year in which the property is reappraised under Sec. 25.18 (Sec 11.35(k)). January – In General • Appraisal district public information packet release. • Appraisal Review Board (ARB) training registration begins. • Methods and Assistance Program (MAP) final reports released for prior calendar year. • MAP referrals to the Texas Department of Licensing and Regulation of appraisal districts that failed to complete recommendations included in their final MAP report published two years prior. • MAP reviews begin for current calendar year. • Operations survey sent to chief appraisers.
2	• Date rendition period begins (Sec. 22.23(a)).
10	• If a tax bill from the previous year is mailed after this date, the delinquency date is postponed (Sec. 31.04(a)).
31	• Deadline for the Comptroller's office to publish the preliminary *School District Property Value Study (SDPVS)* findings, certify findings to the Texas commissioner of education, and deliver findings to each school district (Gov't Code Sec. 403.302(g)). **NOTE:** A qualified school district or property owner may protest preliminary findings by filing a petition with the Comptroller not later than the 40th day after the date (whether Jan. 31 or an earlier date) on which the Comptroller's findings are certified to the Texas commissioner of education (Gov't Code Sec.403.303(a)). • Last day for chief appraiser to deliver applications for agricultural designation and exemptions requiring annual applications (Secs. 11.44(a)), 23.43(e)).

	• Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to provide notice of intent to pay by installment and pay the first installment of homestead property taxes if the delinquency date is Feb. 1. Other delinquency dates have different installment notice and payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a-1)). • Last day for homeowners or qualified businesses whose properties were damaged in a disaster within a designated disaster area to pay the first installment for taxes with Feb. 1 delinquency dates if using installment payment option. Other delinquency dates have different notice and payment deadlines (Sec. 31.032(b)). • Last day for an appraisal district to give public notice of the capitalization rate to be used in that year to appraise property with low- and moderate-income housing exemption (Sec. 11.1825(r)).

February	
1	• Last day for motor vehicle, vessel and outboard motors, heavy equipment and manufactured housing dealers to file dealer's inventory declarations (Secs. 23.121(f), 23.124(f), 23.1241(f), 23.127(f)). • Date that taxes imposed the previous year become delinquent if a bill was mailed on or before Jan. 10 of the current year (Secs. 31.02(a), 31.04(a)). • Rollback tax and interest for change of use of 1-d, 1-d-1, timber, and restricted-use timber land become delinquent if taxing unit delivered a bill to the owner at least 20 days before this date (Secs. 23.46(c), 23.55(e), 23.76(e), 23.9807(f)). • Electronic Property Transaction Submission (EPTS) due. • Application period opens for local governments seeking disabled veteran assistance payments. February – In General • ARB survey report issued • TLO training begins.
15	• Last day for tax collector to disburse motor vehicle, vessel and outboard motor, heavy equipment and manufactured housing inventory taxes from escrow accounts to taxing units (Secs. 23.122(k), 23.1242(j), 23.125(k), 23.128(j)).
28 (29 if a leap year)	• Last day to request separate appraisal for interest in a cooperative housing corporation (Sec. 23.19(c)).

March	
31	• Last day for taxing units' second quarterly payment for the current year appraisal district budget (Sec. 6.06(e)). • Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to pay second installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a) and (a-1)). • Last day for homeowners or qualified businesses whose properties were damaged in a disaster area to pay second installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines (Sec. 31.032(a) and (b)). • Last day for qualified community housing development organizations to file listing of property acquired or sold during the past year with the chief appraiser (Sec. 11.182(i)). • Operations survey data due March – In General • ARB survey report issued

	• ARB training is available. • Publication of legal requirements for rendition statements and availability of forms. • SDPVS preliminary findings protest deadline (not later than 40 days after certification of preliminary SDPVS findings).

April	
1	• Last day for qualifying local governments to submit completed applications to the Comptroller's office to receive disabled veteran assistance payments for previous fiscal year (Local Gov't Code Sec. 140.011(e)). • Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for single-family residence homestead properties (Sec. 25.19(a)). • Last day (or as soon thereafter as practicable) for chief appraiser to deliver a clear and understandable written notice to property owner of a single-family residence that qualifies for an exemption under Sec. 11.13 if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year (Sec. 25.193(a)). • Last day for the chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01(a)). April – In General • Acceptance of Electronic Appraisal Roll Submission (EARS) test file submissions through June 1. • Request special district market and taxable values and no-new-revenue, voter-approval, M&O and I&S tax rates.
15	• Last day to file renditions and property reports on most property types. Chief appraiser must extend deadline to May 15 upon written request (Sec. 22.23(a) and (b)). **NOTE:** The Comptroller and each chief appraiser are required to publicize the legal requirements for filing rendition statements and the availability of the forms in a manner reasonably designed to notify all property owners of the law (Sec. 22.21). Chief appraisers need to check with their legal counsel to determine the manner and timing of this notice to meet the legal requirement.

30	• Last day for property owners to file these applications or reports with the appraisal district:
	  ○ Some exemption applications (Sec. 11.43(d))*;
	  ○ Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43(g));
	  ○ Certain applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d agricultural land, 1-d-1 agricultural land, timberland, restricted-use timberland, recreational-park-scenic land and public access airport property (Secs. 23.43(b), 23.54(d) and (h), 23.75(d) and (h), 23.84(b) and (d), 23.94(b) and (d), 23.9804(e) and (i));
	  ○ Railroad rolling stock reports (Sec. 24.32(e));
	  ○ Requests for separate listing of separately owned land and improvements (Sec. 25.08(c));
	  ○ Requests for proportionate taxing of a planned unit development association property (Sec. 25.09(b));
	  ○ Requests for separate listing of separately owned standing timber and land (Sec. 25.10(c));
	  ○ Requests for separate listing of undivided interests (Sec. 25.11(b)); and
	  ○ Requests for joint taxation of separately owned mineral interests (Sec. 25.12(b)).
	• Last day for chief appraiser to certify estimate of the taxable value for counties, municipalities and school districts (counties and municipalities can choose to waive the estimate) (Sec. 26.01(e) and (f)). A school district with a fiscal year beginning July 1 may use this certified estimate when preparing the notices of public meetings to adopt the budget and discuss the proposed tax rate (Educ. Code Sec. 44.004(g)-(j)).
	• Last day to file rendition statements and property reports for property regulated by the Texas Public Utility Commission, Texas Railroad Commission, federal Surface Transportation Board or the Federal Energy Regulatory Commission. Chief appraiser must extend deadline to May 15 upon written request (Sec. 22.23(d)).
	• Last day for property owners to file applications for allocation under Secs. 21.03, 21.031, 21.05 or 21.055. For good cause, chief appraiser shall extend deadline up to 30 days. Other deadlines apply if the property was not on the appraisal roll in the previous year (Sec. 21.09(b)).

*Exemption applications for cemeteries, certain charitable organizations, religious organizations, private schools, nonprofit water supply or wastewater service corporations and other nonprofit organizations must be filed within	

one year of acquiring the property (Secs. 11.42(d) and 11.43(d)). Homestead exemption applications, other than Sec. 11.13(c) or (d), for property acquired after January 1 may receive an exemption authorized by Section 11.13 for the applicable portion of that tax year immediately on qualification for the exemption if the preceding owner did not receive the same exemption for that tax year (Sec, 11.42(f)).

May	
1	• Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for properties other than single-family residence homesteads (Sec. 25.19(a)). • Last day (or as soon thereafter as practicable) for chief appraiser to deliver a clear and understandable written notice to the property owner of residence homestead property that does not qualify for an exemption under Sec. 11.13 if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year (Sec. 25.193(a)). • Truth-in-Taxation website, forms and videos updated
1-14	• Period to file resolutions with chief appraiser to change appraisal district's finance method (Sec. 6.061(c)).
1-15	• Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Sec. 41.70(a) and (b)). **NOTE**: Chief appraisers must annually publicize property owner rights and methods to protest to the ARB (Sec. 41.41(b)). Chief appraisers should consult legal counsel on the manner and timing to fulfill this requirement.
2	• Beginning of time period when taxing units must notify delinquent taxpayers that taxes delinquent on July 1 will incur additional penalty for attorney collection costs at least 30 days and not more than 60 days before July 1. Period ends on June 1 (Sec. 33.07(d)).
15	• Deadline for ARBs to adopt ARB hearing procedures; adopted hearing procedures must be submitted to PTAD within 15 days of adoption (Sec. 41.01(c) and (d)). • Last day to file renditions and property reports for most property types if an extension was requested in writing. Chief appraiser may extend deadline an additional 15 days for good cause (Sec. 22.23(b)). • Date (or as soon as practicable thereafter) for chief appraiser to prepare appraisal records and submit to ARB (Secs. 25.01(a), 25.22(a)). • Last day to file most protests with ARB (or by 30th day after notice of appraised value is delivered, whichever is later) (Sec. 41.44(a)(1)).
19	• Last day for chief appraiser to determine whether a sufficient number of eligible taxing units filed resolutions to change appraisal district's finance method (Sec. 6.061(d)).
24	• Last day for chief appraiser to notify taxing units of change in the appraisal district's finance method (Sec. 6.061(d)).
31	• Last day for taxing units to file challenges with ARB (or within 15 days after the date the appraisal records are submitted to ARB (whichever is later) (Sec. 41.04). • Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to pay third installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a) and (a-1)). • Last day for homeowners and qualified businesses whose properties were damaged in a disaster area to pay third installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines (Sec. 31.032(a) and (b)). • Last day for a religious organization that has been denied a Sec. 11.20 exemption because of its charter to amend the charter and file a new application (or before the 60th day after the date of notification of the exemption denial, whichever is later) (Sec. 11.421(b)). • Last day for taxing unit to take official action to extend the date by which aircraft parts must be transported outside the state after acquired or imported to up to 730 days for the aircraft parts to be exempt from taxation as freeport goods for the current and subsequent tax years (Sec. 11.251(l)).

June	

1	• Deadline for filing an EARS test file submission June – In General • Oil and Gas data submission requested
14	• Last day for chief appraiser to submit proposed budget for next year to appraisal district board and taxing units (unless taxing units have changed appraisal district's fiscal year) (Sec. 6.06(a) and (i)).
15	• Last day (or the 60th day after the date on which the chief appraiser delivers notice to the property owner under Sec 22.22, if applicable) for chief appraisers to accept and approve or deny late-filed freeport exemption applications (Sec. 11.4391(a)).
16	• Beginning date that appraisal district board may pass resolution to change appraisal district's finance method, subject to taxing units' unanimous approval. Period ends before Aug. 15 (Sec. 6.061(a)).
30	• Last day to pay second half of split payment for taxes imposed last year (Sec. 31.03(a)). • Last day for taxing units' third quarterly payment for the appraisal district budget for the current year (Sec. 6.06(e)). • Last day to form a taxing unit to levy property taxes for the current year (Sec. 26.12(d)). • Last day for taxing units to adopt local option percentage homestead exemptions (Sec. 11.13(n)). • Last day for a private school that has been denied an 11.21 exemption because of the charter to amend the charter and file a new application (or the 60th day after the date of notification of the exemption denial, whichever is later) (Sec. 11.422(a)(1)).
July	
1	• Date that delinquent taxes incur total 12 percent penalty (Sec. 33.01(a)). • A taxing unit or appraisal district may provide that taxes that become delinquent on or after Feb. 1 of a year but not later than May 1 of that year and that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, if the unit or appraisal district or another unit that collects taxes for the unit has contracted with an attorney to enforce the collection of delinquent taxes (Sec. 33.07(a)). **NOTE:** Taxing units and appraisal districts that have imposed the additional penalty for collection costs under Sec. 33.07 may provide for an additional penalty for attorney collection costs of taxes that become delinquent on or after June 1 under Secs. 26.07(f), 26.15(e), 31.03, 31.031, 31.032, 31.04, or 42.42. The penalty is incurred on the first day of the first month that begins at least 21 days after the date the collector sends the property owner a notice of delinquency and penalty (Sec 33.08(a) and (c)). • Last day for review and protests of appraisals of railroad rolling stock values (or as soon as practicable thereafter); once the appraised value is approved, the chief appraiser certifies to the Comptroller's office the allocated market value (Secs. 24.35(b), 24.36). July – In General • Truth-in-taxation website, forms and videos updated
20	• Date ARB must approve appraisal records, but may not do so if more than 5 percent of total appraised value remains under protest. The board of directors of an appraisal district in a county with a population of 1 million or more may postpone the deadline to Aug. 30 or increase the threshold percentage from 5 to 10 percent of the appraised value of properties not under protest (Sec. 41.12(a)-(c)).
25	• Last day for Comptroller's office to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date (Secs. 24.38, 24.40). • Last day for chief appraiser to certify appraisal roll to each taxing unit (Sec. 26.01(a)). • Last day for chief appraiser to prepare and certify to the assessor for each taxing unit an estimate of the taxable property value if the ARB has not approved the appraisal records by July 20 (Sec. 26.01(a-1)).
31	• Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to pay fourth installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a-1)).

	• Last day for homeowners and qualified businesses whose properties were damaged in a disaster area to pay fourth installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines (Sec. 31.032(b)). • Last day for property owners to apply for Sept. 1 inventory appraisal for the next year (Sec. 23.12(f)).

August	
1	• Date taxing unit's assessor submits appraisal roll and date that collector submits collection rate estimate for the current year to the governing body (or soon after as practical) (Sec. 26.04(b)). • EARS due for any appraisal district with fewer than 200,000 taxable parcels but more than 10,000 parcels, excluding Category G parcels.* • EPTS due. • Oil and Gas data submission due. On or About the 15th • SDPVS final results certified to commissioner of education
7	• Date taxing units (other than school districts, small taxing units and water districts) must publicize no-new-revenue and voter-approval tax rates, unencumbered fund balances, debt obligation schedule and other applicable items (or as soon as practical thereafter) (Secs. 26.04(e) and (e)(1), 26.052(b) and Water Code Secs. 49.107(g), 49.108(f)). • Date chief appraisers must post a notice on the appraisal district's Internet website to property owners in the appraisal district stating the estimated amount of property taxes may be found in the property tax database required by Tax Code Section 26.17 (or as soon thereafter as practicable) (Sec. 26.04(e-2)). • Date chief appraisers must publish the notice required by Tax Code Section 26.04(e-2) in a newspaper of general circulation in the county for which the appraisal district is established (Sec. 26.04(e-6)).
14	• Last day for appraisal district board to pass resolution to change appraisal district's finance method, subject to taxing unit's unanimous consent (Sec. 6.061(a)). • Last day for appraisal district board to pass resolution to change number of directors, method for appointing, or both, and deliver the resolution to each taxing unit (Sec. 6.031(a)).
15	• Deadline for Comptroller's office to certify final SDPVS findings to commissioner of education except as provided (Comptroller Rule Sec. 9.4317(d)).
30	• Date ARB must approve appraisal records for appraisal districts in counties with populations of 1 million or more where the board of directors has postponed the deadline from July 20 (Sec. 41.12(c)(1)).
31	• If a tax bill is returned undelivered to a taxing unit by the United States Postal Service, a taxing unit must waive penalties and interest if the taxing unit does not send another tax bill at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the property owner establishes that a current mailing address was furnished to the appraisal district for the tax bill before Sept. 1 of the year in which the tax is assessed (Sec. 33.011(b)(1)). • Last day taxing units may file resolutions with the appraisal district board to oppose proposed change in the appraisal district finance method (Sec. 6.061(a)). • Last day for taxing unit entitled to vote for appointment of appraisal district boards of directors to file a resolution opposing a change by the appraisal district board in the number and selection of directors (Sec. 6.031(a)). • Deadline to file form with chief appraiser and collector to elect not to be treated as a motor vehicle inventory dealer for the next tax year, if eligible (Sec. 23.121(a)(3)(D)(iii)).

September	
1	• Date that taxable value of inventories may be determined at property owner's written option (Sec. 23.12(f)). • EARS due for any appraisal district with fewer than 10,000 or more than 200,000 taxable parcels, excluding Category G parcels.*

	September – In General • Utility Data Report due. • Farm and Ranch Survey released. • MAP Preliminary reports released to chief appraisers for current calendar year. • Notification sent to appraisal district BOD if a school district's local value is found invalid in the final SDPVS. • Notification and preliminary data request is sent to appraisal districts that will receive a Targeted Appraisal Review Program (TARP).
14	• Last day for appraisal district board to adopt appraisal district budget for the next year, unless a district has changed its fiscal year (Sec. 6.06(b) and (i)). • Last day for appraisal district board to notify taxing units in writing if a proposal to change a finance method by taxing units' unanimous consent has been rejected (Sec. 6.061(a)). • Last day for appraisal district board to notify taxing units in writing if a proposal to change the number or method of selecting appraisal district boards of directors is rejected by a voting taxing unit (Sec. 6.031(a)).
29	• Last day for taxing units to adopt tax rate for the current year, or before the 60th day after the date the certified appraisal roll is received by a taxing unit, whichever is later. Failure to adopt by these required dates results in a unit adopting the lower of its no-new-revenue tax rate for this year or last year's tax rate; unit's governing body must ratify new rate within five days of establishing rate (Sec. 26.05(a) and(c)).
30	• Last day for taxing units' fourth quarterly payment for appraisal district budget for the current year (Sec. 6.06(e)).

October	
1	• Date tax assessor mails tax bills for the year (or soon after as practical) (Sec. 31.01(a)). October – In General • Adjusted limit on gross receipts published. • Farm and Ranch Survey due. • MAP review notice and data request for next calendar year sent. • TARP reports released • Operations survey data posted.
15	• TARP reviews begin for current cycle. • Deadline for appraisal districts to submit Form 50-886-a, *Tax Rate Submission Spreadsheet* (XLSX) (required for all taxing units), with complete information for all taxing units. • Deadline for all appraisal districts to submit all SDPVS required forms including certified freeze recaps and/or required backup documentation for all taxing units.

November	
1	• Remaining data from appraisal districts due for final MAP reports for the current calendar year. • Report on residence homesteads subject to certain property tax limitations, deferrals and abatements issued. November – In General • Final reports released for TARP.
15	• Deadline for appraisal districts to provide a subsequent post-election submittal of Form 50-886-a, *Tax Rate Submission Spreadsheet* (XLSX), with final tax rates.

	• Deadline for appraisal districts to provide subsquent applicable SDPVS required forms for all taxing units impacted by a tax rate election.
30	• First half of split payment of taxes is due on or before this date (Sec 31.03(a)).

December	
1	• **1st** - Electronic responses to Comptroller's ARB survey due. December – In General • Final reports released for TARP. • Time when appraisal office may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47(a)).
16	• SDPVS pre-preliminary data release. (Clerical corrections from appraisal districts or school districts are due three weeks after release.)
31	• Last day for taxing units' first quarterly payment for appraisal district budget for next year (Sec. 6.06(e)). • Last day for taxing units to take official action to tax goods-in-transit for the following tax year (Sec. 11.253(j)). • Biennial property tax report issued in even-numbered years. • Comments and suggestions received by taxpayer liaison officers outside of the Comptroller's ARB survey due. • Statewide List of Tax Rates posted. (Tax Code Section 5.091) • Annual report on Appraisal District Ratio Study report issued. • "Report on Cost of Property Tax Exemptions for 100% Disable Veterans" report issued in even-numbered years.

EXHIBIT C
2027–2028 Work Plan

The annual work plan will identify geographic assignments, property categories, production targets, reinspection priorities, specialized appraisal projects, quality-control activities, and anticipated completion dates.

Mineral, utility, and industrial property, together with related business personal property appraised by the contracted appraisal firm, will be addressed in the service provider's own Biennial Reappraisal Plan. The contractor's specialized-property plan and supporting schedules are incorporated by reference for the limited property categories assigned under the contract, are maintained as District records, and do not relieve YCAD of its statutory oversight and responsibility.

Work Area	2027 Priority	2028 Priority	Frequency
Residential real property	Performance-driven reappraisal; three-year cycle; new construction and remodeling	Continue cycle; follow-up on 2027 findings	Annual review / 3-year characteristic update
Commercial real property	Market analysis, sales, income/cost calibration	Continue market review and targeted reappraisal	Annual review
Business personal property	Renditions, discovery, inspection, valuation	Renditions, discovery, inspection, valuation	Annual
Agricultural / special valuation	Qualification and productivity review	Qualification and productivity review	Annual
Minerals / utilities / industrial	Specialized contracted appraisal	Specialized contracted appraisal	Annual
New construction / changes	Permits, field and desktop review	Permits, field and desktop review	Annual
Sales verification	Verify and analyze qualified sales	Verify and analyze qualified sales	Continuous
Performance analysis	Ratio studies and model testing	Ratio studies and model testing	Annual

Annual reviews will be conducted through sales ratio studies and/or reappraisals as data, time and resources permit. All regions, tasked for various purposes, such as new construction, permits, sales, or general re-checks are added, and updated on a continual basis.

With the use of the Pictometry, and Sketch Validation software, along with other third-party imagery, our reappraisal efforts may consist of aerial imagery review, incorporated with onsite field inspections and internal data review. For each specific year and appropriate region, emphasis for onsite inspections will be for properties not previously inspected within the last three years.

Target Areas for 2027-2028

2027

City of Graham – Including but not limited to the subdivisions and abstracts located within the city limits. This entire region is scheduled for a reappraisal, for all property types located within the city limits that have not been reappraised within the last three years. This currently contains 6,750 parcels. Other reappraisals shall be done as currently scheduled in the next field inspection cycle.

Southeast Region – All rural regions outside of the city limits of Graham, etc. as outlined on the Young County Regional Map, that have not been reappraised within the last three years. This is excluding the Alta Vista/Spivey Hill, Lake Graham, Lakewood West, Timber Ridge and Timber Lake subdivisions.

Misc. Rural Abstracts & City Properties – Reappraisals will be done on all properties other than those listed above as scheduled within the reappraisal cycle each year in the scheduled next field inspection cycle within the PACS CAMA software monitor as “Rechecks” etc.

2028

City of Newcastle – Including but not limited to the subdivisions and abstracts located within the city limits. This entire location is scheduled for a complete reappraisal, for all property types not previously reappraised within the last three years. This currently contains around 650 parcels. Other reappraisals shall be done as currently scheduled in the next field inspection cycle.

City of Olney – Including but not limited to the subdivisions and abstracts located within the city limits. This entire location is scheduled for a complete reappraisal, for all property types not previously reappraised within the last three years. This currently contains around 2,220 parcels. Other reappraisals shall be done as currently scheduled in the next field inspection cycle.

North East & West Region – All rural regions outside of the city limits of Olney and Newcastle as outlined on the Young County Regional Map that have not been inspected within the last three years.

Misc. Rural Abstracts & City Properties – Reappraisals will be done on all properties other than those listed above as scheduled within the reappraisal cycle each year in the scheduled next field inspection cycle, within the PACS CAMA software monitor as “Rechecks” etc.

EXHIBIT D
Resolution Adopting the 2027–2028 Reappraisal Plan

STATE OF TEXAS

COUNTY OF YOUNG

RESOLUTION NO 2026-002

BOARD OF DIRECTORS APPROVING AND ADOPTING

THE 2027-2028 BIENNIAL REAPPRAISAL PLAN OF THE

YOUNG CENTRAL APPRAISAL DISTRICT

WHEREAS, pursuant to Sec. 6.05 (i) & 25.18 of the Texas Property Tax Code, the District has prepared and published, this reappraisal plan to provide our Board of Directors, taxing jurisdictions, property owners, and the public in general, with a better understanding of the District's goals, responsibilities and activities.

This plan consists of many facets and varying degrees of complexity regarding the general appraisal process and establishes the scope of work planned by the appraisal district under the guidelines described herein for the 2027–2028 tax years.

WHEREAS, the members of the Board of Directors for the Young Central Appraisal District, upon the advice and counsel of the Chief Appraiser, believe that all provisions of the Texas Property Tax Code are duly covered, in addition to providing the appropriate information to outline the Reappraisal Plan and District's goals for the tax years 2027-2028.

NOW, THEREFORE, BE IT RESOLVED, that the 2027-2028 Biennial Reappraisal Plan of the Young Central Appraisal District, is hereby approved and adopted as the official Biennial Reappraisal Plan of the District for 2027-2028.

BE IT FURTHER RESOLVED that this resolution constitutes the Board of Directors' final approval and adoption of the 2027–2028 Biennial Reappraisal Plan, on this day of September, 9, 2026, pursuant to Section 6.05(i), Texas Property Tax Code.

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ZT Burkett, Chairman

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Ben Wilson, Secretary