

**Amendment to:
Morris County Appraisal District
Biennial Reappraisal Plan Tax Years 2023-2024**

On October 19th, the Board of Directors met at a regular monthly meeting and approved the attached changes/additions to the 2023-2024 Morris County Appraisal District Reappraisal Plan.

This amendment approved and signed by:

Dated this 19th day of October 2023.



Chairman

ATTEST:



Secretary

HOMESTEAD SURVEY PROCEDURES

SB 1801 EFFECTIVE 9/1/2023

SB 1801 amends Section 11.43 of the Property Tax Code. Section 11.43 (h-l) requires the chief appraiser of an appraisal district to develop a program for the periodic review of each residence homestead exemption granted by the district under Section 11.13 to confirm that the recipient of the new exemptions still qualifies for the exemption. The program must require the chief appraiser to review each residence homestead exemption at least once every five years. The program may provide for the review to take place in phases, with a portion of the exemption reviewed in each tax year.

Morris County Appraisal District will follow the Biennial Reappraisal Plan for the Homestead Review Program. Each ISD in reappraisal activities (every 3 years) will receive a Homestead Survey Questionnaire following the below schedule. Each year a review of any tasked accounts from inspection vacancy, notification from USPS, mailing address and situs does not match and/or there is question of the homestead.

- August 1- Mail Homestead Survey Questionnaire with return envelope to be returned in 60 days.
(Survey contains 60-day letter language) This is ran from RE REPORTS ISD Mailing Labels by Parcel for accounts coded with any homestead. This list will be marked off as they are received. After the 60 days, accounts will be moved into the 30-day TASK category.
- October 1- Mail 30-day letter to all accounts not returned within the 60 days with Homestead Application, Rights & Remedies, Protest form and return envelope.
30-day TASK will be removed as received. Letters will be generated by this TASK.
- December 1- Mail 30-day letter to all accounts not returned from second mailing with Homestead Application, Rights & Remedies, Protest Form and postage paid envelope by Certified Mail.
30-day TASK will be removed as received. Letters will be generated by this TASK.
- January 1- Homestead Removals of any not returned from prior mailings from the TASK list.
- April (Notice)- 25.193 Notice of Canceled or Reduced Exemption (Software Provider runs a query each year of these accounts and we mail in house prior to 25.19 Notice of Appraised Value).

2024 CALENDAR OF KEY EVENTS

PROJECTED DATES

APPRAISAL RELATED ACTIVITY OR EVENT

August, 2023

- Begin 2024 appraisal field work for a portion of the South end of County, Hughes Springs ISD, being working Tasks (appraisal & office).
- Mail homestead questionnaire to all homesteads within Hughes Springs ISD.
- Begin data collection of sales, cost and income for 2024 model calibration.
- Review ratio study, identify key areas for review.
- Roll appraisal year from 2023 to 2024.
- Annual TAAO Conference.

September, 2023

- September 1 – Statutory Appraisal Date for certain Inventory Properties (23.12).
- Labor Day – District office closed.
- Begin review of 2024 Business Personal Property (BPP) valuation models.
- Invoices for 2023 4th Quarterly Budget Allocations mailed to taxing units.

October, 2023

- Submit for approval, 2023 3rd Quarter Change Dockets, to the ARB.
- Mail 30-day letter with all 30-day requirements, other than certified, to all accounts with no response to homestead questionnaire.
- Complete Annual Report.
- Taxing units mail 2023 tax bills.
- Columbus Day- District office closed.

November, 2023

- Annual Texas Rural Chief Appraiser's Conference.
- Ag Advisory Board meeting.
- Veteran's Day and Thanksgiving Holidays – District office closed.

December, 2023

- 2023 Annual Employee Performance Reviews.
- Mail 30-day letter with all 30-day requirements certified to all accounts with no response from homestead questionnaire or previous 30-day letter.
- Christmas Holidays – District office closed.

- Mail BPP, Residential Homestead Exemptions, Special Valuation Applications, and other exemption applications that require annual filing.
- Invoice for 2024 1st Quarterly Budget Allocation mailed to taxing units.

January, 2024

- Continue appraisals.
- Begin BPP appraisals for all of county.
- Submit for approval, 2023 4th Quarter Change Dockets, to the ARB
- January 1 – Statutory appraisal date for most categories of taxable properties.
- Remove all homesteads with no response from homestead questionnaire, first 30-day letter & second 30-day letter certified.
- Begin running sales ratio reports.
- Identify necessary schedule adjustments.
- New Year and MLK Holidays – District office closed.
- Update all known regular homestead Exemptions to over-65 exemptions with birthdates in 1959.
- Mail Income Information Requests to Income Producing Properties
- Mail Income Information Requests to Agriculture Special Appraisal Properties

February, 2024

- Begin working BPP Renditions.
- President's Day – District office closed.
- Annual TAAD's Conference.
- Continue running sales ratio reports.
- Refine sales analysis and mass appraisal schedules.
- Statistically test schedules.
- Complete data entry of all reappraisal and maintenance changes.

March, 2024

- Completion of field work including BPP, commercial and residential.
- Complete Mass Appraisal Report.
- Finalize 2024 RE schedule changes.
- Execute mass appraisal/maintenance activities.
- Invoice for 2024 2nd Quarterly Budget Allocation mailed to taxing units.
- Run Error Edits in preparations of 25.19 Notices for Appraised Values.

- Prepare for 2024 25.19 Notice of Appraised Value.
- Publish Property Tax Information (22.21) & Render Notice.

April, 2024

- Submit for approval, 2024 1st Quarter Change Dockets, to the ARB.
- Release to Pritchard & Abbott, Inc. for printing of 25.19 Notices of Appraised Value.
- Mail notices of appraised value for single-family residence homestead properties (Sec. 25.19).
- Notify the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01).
- Property owners to file renditions and property information reports unless they request a filing extension in writing (Sec. 22.23) by April 1.
- Submit 2024 Certified Estimated Value to taxing units.
- Begin Operating Budget preparations for 2025.
- Last day for property owners to file these applications or reports with the CAD:
 - Some exemption applications (Sec. 11.43) **
 - Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43);
 - Applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d and 1-d-1 agricultural land, timberland, restricted-use timberland, recreational-park-scenic land and public access airport property (Secs. 23.43, 23.54, 23.75, 23.84, 23.94, 23.9804);
 - Railroad rolling stock reports (Sec. 24.32);
 - Requests for separate listing of separately owned land and improvements (Sec. 25.08);
 - Requests for proportionate taxing of a planned unit development property (Sec. 25.09);
 - Requests for separate listing of separately-owned standing timber and land (Sec. 25.10);
 - Requests for separate listing of undivided interests (Sec. 25.11); a
 - Requests for joint taxation of separately owned mineral interest (Sec. 25.12).
- Begin informal hearings with property owners/agents.

May, 2024

- Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Secs. 41.41, 41.70).
- Property owners to file renditions and property information reports if they requested an extension in writing. For good cause, chief appraiser may extend this deadline another 15 days (Sec. 22.23).
- Prepare appraisal records and submit to ARB (Secs. 25.01, 25.22).
- Memorial Day – District office closed.
- 2025 Budget Workshop.
- Hold informal hearings with property owners/agents.

June, 2024

- Invoice for 2024 3rd Quarterly Budget Allocation mailed to taxing units.
- 2025 Proposed Budget to Entities by June 15. (PTC Section 6.06)
- Juneteenth – District office closed.
- Hold 2024 Formal Protest hearings with ARB.
- Begin preparing 2025-26 Reappraisal Plan.

July, 2024

- July 4th – District office closed.
- Submit for approval, 2024 2nd Quarter Change Dockets, to the ARB
- Hold 2024 Formal Hearings of all Mineral, Utility & Industrial Hearings with property owners/agents.
- July 20 - Date ARB must approve appraisal records, but may not do so if more than 5 percent of total appraised value remains under protest.
- July 25 - Last day for Texas Comptroller to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date (Sec. 24.38).
- July 25 - Last day for chief appraiser to certify appraisal roll to each taxing unit (Sec. 26.01). (Creates Appraisal Roll)

*The projected dates incorporated into the calendar may be adjusted within the overall plan due to unforeseen change in staffing, budgetary constraints, weather, legislative changes, and /or reevaluation of the priorities of the project with the plan. **