

PROCEDURES FOR APPRAISING REAL PROPERTY

Market value of property shall be determined by the application of generally accepted appraisal methods and techniques. 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. 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 per tax code 12.01.

Each account appraised at current market value as of January 1st of current year.

Conduct on site inspection, if the property has any new improvements measure and draw showing all measurements. Document which type of construction and condition of existing improvements, take photograph of all improvements and enter into account.

New improvements are valued by using cost schedules that are based upon sales in the area. The appraiser will note the different features of each property.

Worksheets (appraisal cards) are given to Data entry clerks in office to finalize the appraisal process.