

2027-2028 REAPPRAISAL PLAN

Bastrop Central Appraisal District



Board of Directors

Appointed by Taxing Units: Sandra Archer, Justin Bezner, David Glass, Jeannie Ralph, and David Redd

Publicly Elected At Large: Place 1 Paul Johnson, Place 2 John Sabol, and Place 3 Michelle Gaertner

Tax Assessor-Collector Member: Ellen Owens.

Faun Cullens, CEO/Chief Appraiser

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Executive Summary

Bastrop Central Appraisal District prepares and publishes this reappraisal plan to comply with Texas Tax Code Sections 6.05(i) and 25.18 and to describe the district's appraisal responsibilities, reappraisal methods, and annual work program for tax years 2027 and 2028. This plan is intended to assist the Board of Directors, property owners, taxing units, and district staff by explaining how property is identified, analyzed, appraised, reviewed, and reported during the biennial planning cycle.

The district is a political subdivision of the State of Texas and is responsible for local property tax appraisal and exemption administration for the 33 taxing units it serves in Bastrop County. The Board of Directors consists of nine members: five appointed by the local taxing units; three elected at large; and the Bastrop County Tax Assessor-Collector serves as the ninth member. The Board governs the district, and the Chief Appraiser serves as the chief executive officer responsible for administering appraisal operations and delegating duties to district staff and contracted appraisal professionals where appropriate.

Except as otherwise provided by law, taxable property is appraised at market value as of January 1 of each tax year. Market value is determined by applying generally accepted appraisal methods and techniques consistent with Texas Tax Code Chapter 23, the Uniform Standards of Professional Appraisal Practice, the standards of the International Association of Assessing Officers, the Appraisal of Real Estate published by the Appraisal Institute, The Dictionary of Real Estate published by the Appraisal Institute, and any appraisal manuals or guidance issued by the Texas Comptroller.

Although Texas Tax Code Section 25.18 requires all real and personal property to be reappraised at least once every three years, the district's policy is to conduct a general appraisal of taxable property each year. Annual review is necessary because Bastrop County markets continue to change and because statewide oversight programs, including the Property Value Study and the Methods and Assistance Program review, require the district to monitor appraisal accuracy, uniformity, procedures, and compliance on an ongoing basis.

For this plan cycle, reappraisal planning begins in 2026, supports appraisal work for tax years 2027 and 2028, and concludes after completion of the 2028 appraisal calendar. The district's fiscal budget follows a January 1 through December 31 framework, while the operational reappraisal calendar begins each year on or about August 1 so staffing, scheduling, analysis, and field assignments can be aligned with statutory deadlines and the next tax year's workload.

Tax Code Requirements

Section 6.05(i) of the Texas Tax Code requires the Board of Directors to develop a written plan for the periodic reappraisal of all property within the district according to Section 25.18, hold a public hearing on the proposed plan, and provide written notice of that hearing to each participating taxing unit at least ten days before the hearing date. The Board must complete its hearing process, make any amendments, and approve the plan by resolution not later than September 15 of each even-numbered year. Copies of the approved plan must be distributed to participating taxing units and to the Comptroller within sixty days after approval.

Section 25.18 requires the district to implement a plan for periodic reappraisal of all real and personal property in the district at least once every three years. As amended by S.B. 973, effective September 1, 2025, the plan may not include a standard or timeline that prevents the Chief Appraiser from appraising

property as necessary to comply with Section 23.01(a). Accordingly, the inspection cycles, field assignments, and planning schedules described in this plan are operational guides and do not limit the Chief Appraiser's authority or duty to appraise property as required by law. At a minimum, the plan must provide for:

- identifying properties to be appraised through physical inspection or by other reliable means, including deeds, legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
- identifying and updating relevant characteristics of each property in the appraisal records;
- defining market areas within the district;
- identifying the property characteristics that affect value within each market area, including location, physical characteristics, legal and economic attributes, and restrictions or encumbrances;
- developing appraisal models that reflect the relationship between value and relevant property characteristics;
- applying the conclusions reflected in those models to the properties being appraised; and
- reviewing appraisal results to determine value and to test appraisal accuracy and uniformity.

Section 23.01(b) further requires market value to be determined by the application of generally accepted appraisal methods and techniques. When the district uses mass appraisal standards, those standards must comply with USPAP. The district uses the same or similar appraisal methods and techniques for the same or similar kinds of property, while also considering the individual characteristics and all available evidence that are specific to each property.

Reappraisal Cycle

The district follows an annual appraisal cycle within the broader biennial planning period. After the protest phase ends each year, certified values are analyzed through ratio studies to measure overall appraisal performance and to identify any market areas or property categories requiring additional review. These studies are used to test appraisal level and uniformity, identify outliers, evaluate schedules and models, and guide the next year's fieldwork and valuation analysis. No cyclical inspection target, regional assignment, or timeline described in this plan should be interpreted to prevent the Chief Appraiser from updating appraisals when necessary to comply with current law and market-value obligations.

The district also reviews third-party oversight results. The Texas Comptroller's Property Tax Assistance Division conducts the Property Value Study under Section 5.10 and the Methods and Assistance Program review under Section 5.102. The district uses the most recent available PVS and MAP results, together with internal ratio studies and operational review, to evaluate compliance, detect appraisal issues, and refine procedures for the next tax year. BCAD 2024 PVS results indicated an overall median level of appraisal of 1.01 and a COD of 13.05. The 2025 MAP review final scores indicated that the district passed all the mandatory requirements and adequately met all the established benchmarks identified within appraisal district activities. BCAD is currently providing values to the State Comptroller's Property Tax Assistance Division (PTAD) for the 2026 PVS and will receive a MAP review in 2027.

Planning and organization occur throughout the year but intensify after August 1, when management, appraisal, and support staff begin preparing the next tax year's reappraisal activities. District resources, historic workloads, software requirements, GIS needs, staffing levels, and budget projections are reviewed

annually. Mass appraisal systems, public web tools, form revisions, and internal procedures are scheduled and updated as necessary to support annual appraisal work.

The county is currently divided into seven market regions with associated quadrants to support inspection scheduling, market analysis, and assignment management. The district's goal is to physically inspect property at least once every three years and in no case less frequently than allowed under applicable IAAO standards. Field assignments are therefore organized so that the district can identify new construction, demolition, remodeling, land-use changes, and condition changes while also cycling existing accounts through periodic review.

Data collection occurs through field inspection, review of deeds and legal instruments, aerial imagery, sketches, surveys, sales verification, protest information, publications, income and expense data, third-party vendors, and other reliable sources. These data are used to update appraisal records, revise schedules, recalibrate models, and test whether current values remain accurate and equitable.

The district prepares a Mass Appraisal Report each year following the valuation phase of the ad valorem tax calendar. The report is completed and certified by the Chief Appraiser in compliance with USPAP Standard Rule 6 and documents the district's appraisal methods, market analysis, and valuation processes for the tax year.

Annual Reappraisal Activity Detail

Performance Analysis. Following the conclusion of each protest season, the district reanalyzes certified values by property category and market area using ratio studies. Median ratios, coefficient of dispersion, price-related patterns, and other diagnostic indicators are reviewed to measure appraisal accuracy and uniformity and to identify neighborhoods or property classes that may require schedule changes, recalibration, or additional field review. Properties flagged during protest review for quality, condition, location, depreciation, or other characteristic updates may also trigger broader neighborhood or market-area examination to ensure consistent treatment.

Analysis of Available Resources. District management reviews historic expenditures, staffing levels, production measures, and technology resources during the annual budget and planning process. Existing appraisal practices are evaluated to determine whether procedures remain current and whether additional staffing, software functions, training, mapping resources, or vendor support should be added for the upcoming year. Web-based services, GIS resources, and computer-generated forms are reviewed annually and updated as required by law, market conditions, or operational needs.

Planning and Organization. The district maintains a master calendar of statutory deadlines and operational milestones. Each department organizes its workflow around that calendar so tasks such as field inspection, valuation analysis, notice production, protest preparation, ARB support, certification, budget preparation, and Board actions occur on schedule. Personnel assignments and any reassignment of workload are reviewed each year in conjunction with management planning sessions.

Mass Appraisal System. The district uses a computer-assisted mass appraisal system together with web services, GIS tools, sketch validation, imaging, and third-party software where appropriate. The district's CAMA software vendor is GSA Corp. The district's GIS vendor is BIS Consultants.

Data Collection Requirements. Annual data collection includes new construction, demolition, remodeling, reinspection of selected areas, verification of sales, review of sketch characteristics, and

collection of market and income information. On-site inspection, aerial imagery, portable devices, photographs, and office research are used to verify or update account data. The district also gathers information from builders, realtors, brokers, protest submissions, income and expense reports, paid publications, and other market sources to support the sales comparison, cost, and income approaches to value.

The district monitors external conditions that may affect value, including weather-related disasters, local or national economic changes, and market disruptions. When analysis indicates that external factors materially affect property values, the district evaluates those effects and applies appropriate market adjustments in a consistent and supportable manner.

Residential Property

The residential appraisal function is responsible for developing equal and uniform market values for improved residential property, including single-family residences, townhomes, condominiums, manufactured housing, and certain small multi-family properties. Residential valuation generally proceeds through model specification, model calibration, and reconciliation of value indications.

Model specification begins with area, neighborhood, and market analysis. Residential properties are grouped into neighborhoods or market areas based on shared location, physical, economic, and social influences. The district analyzes demographics, employment patterns, housing supply, absorption, age and quality trends, and other market forces to determine whether existing neighborhood boundaries and valuation groupings remain appropriate.

The district primarily uses the sales comparison approach for most urban residential property and a market-modified cost approach for many rural residences and selected urban properties. The market-modified cost model recognizes land value together with replacement cost new less depreciation for improvements. Where appropriate and where reliable data exist, an income-based technique such as a gross rent multiplier may be used for certain residential income-producing property types.

Residential sales information is gathered from field discovery, protest hearings, fee appraisals, third-party vendors, builders, realtors, brokers, websites, and other reliable market sources. Cost schedules are tested and updated using local sales of new or nearly new improvements, quality classifications, depreciation analysis, and accepted cost services. Land schedules, depreciation tables, and other model variables are calibrated to reflect local market behavior and then tested through ratio studies.

The district also recognizes the residential inventory provisions of Texas Tax Code Section 23.12 where applicable. Residential inventory held for sale in the normal course of business and meeting statutory criteria may qualify for wholesale valuation treatment. When this provision applies, the district analyzes market supply, demand, absorption, and build-out timeframes to derive a supportable inventory factor.

Commercial Property

The commercial appraisal function is responsible for developing equal and uniform market values for improved commercial property, including apartments, office buildings, retail property, warehouses, manufacturing facilities, and other income-producing or business-related real estate. Commercial appraisal requires careful analysis of highest and best use, local submarkets, physical utility, and income-producing capability.

Commercial properties may be valued under the cost approach, market-modified cost approach, sales comparison approach, and income approach, depending on the property type and available data. Highest and best use analysis is an important component of model specification because commercial property value is closely tied to use, occupancy, market demand, and location-specific economic influences.

Commercial sales data are obtained from field discovery, district survey letters, protest hearings, third-party sources, builders, realtors, brokers, and market publications. Cost schedules are typically developed using nationally recognized cost services, such as Marshall & Swift, then adjusted with local modifiers for location, quality, time, and other market influences. Income models rely on local and regional data regarding rental rates, vacancy and collection loss, operating expenses, expense reimbursements, and capitalization rates.

Commercial model calibration includes comparison of value indications to verified sales and income evidence, adjustment of unit cost and depreciation measures, refinement of capitalization rates, and review of equity and consistency across similar properties and submarkets. The district tests these models with ratio studies and targeted review before applying values to the tax roll.

Land

The land appraisal function is responsible for equal and uniform market valuation of vacant and improved land. For appraisal purposes, land is generally analyzed by market category, including rural, transitional, residential, and commercial land. The district primarily relies on the sales comparison approach because land value is most directly indicated by market transactions involving comparable sites.

Model specification for land begins with market and neighborhood analysis. Market areas are delineated using location, zoning, access, utility availability, development trends, economic influence, land use, and other factors that affect price behavior. Rural land is commonly valued through price-per-acre or lot-table analysis, residential land may be supported by direct sales, abstraction, or allocation techniques, and commercial land is frequently analyzed on a price-per-square-foot basis.

Land calibration depends on verified sales, deed analysis, field inspection, survey information, protest evidence, and market interviews. The district reviews market trends, adjusts schedules where supported, and tests results for consistency. Land schedules are also reviewed when external conditions or rapid development indicate that prior price levels are no longer representative.

Agricultural land that meets statutory qualifications may receive productivity appraisal rather than market valuation. In general, eligible land must be devoted principally to agricultural use to the degree of intensity generally accepted in the area for five of the preceding seven years. Productivity valuation is based on net-to-land calculations that use typical lease arrangements, lease rates, commodity prices, and expense data obtained from reliable sources such as the Department of Agriculture, Texas A&M resources, and local agricultural advisory board input. The district applies the capitalization rate prescribed or recognized by the Comptroller for productivity analysis. Wildlife management use may qualify as a continuation of agricultural appraisal when legal requirements are met and supporting annual documentation is provided.

Business Personal Property

The business personal property appraisal function is responsible for developing equal and uniform market values for taxable business personal property, leased assets, business vehicles, aircraft, and other taxable personal property used in business operations. Effective January 1, 2026, statutory changes increased the exemption for tangible personal property held or used for the production of income to \$125,000 and modified rendition requirements accordingly. The district identifies accounts through annual field inspection, renditions, certification filings, prior-year records, vehicle listings, state and local sources, and other business discovery processes.

Classification is an important element of model specification. The district uses industry classifications, including standard industrial coding or similar business-type groupings, to organize accounts and align valuation schedules with the nature of the business operation. This helps the district analyze typical asset composition, replacement cycles, depreciation patterns, and market behavior within different industry groups. Where required by current law, the district also reviews whether related entities operating as a unified business enterprise at a common location must be considered together for exemption and rendition purposes.

The primary valuation method for business personal property is the cost approach. Rendition data, historical acquisition costs, reported fixed assets, state schedules, and district cost tables are used to estimate replacement cost new less depreciation. Depreciation schedules are reviewed annually to reflect age, condition, utility, and expected life. When local data are insufficient, the district may rely on state-developed schedules or other accepted sources to maintain uniformity and supportability. Owners whose taxable business personal property exceeds the statutory exemption threshold must render as required by law; owners claiming property under the threshold may be eligible to file the certification or election allowed by current law instead of a full rendition, subject to the Chief Appraiser's authority to request additional information when necessary. If a rendition penalty is imposed, the district will provide notice in the manner and by the deadline required by current law, including the certified-mail notice requirement applicable to late rendition penalties.

Industrial Property

Certain specialized industrial properties and industrial real and personal property require valuation methods and data sources that differ from typical residential or commercial appraisal. Capitol Appraisal Group, Inc. remains the district's contracted appraiser for industrial property. When outside appraisal services are used, the contractor must follow applicable provisions of the Texas Property Tax Code, USPAP, and district contract requirements.

Industrial properties are commonly valued through replacement or reproduction cost new less depreciation models because industrial facilities often have specialized improvements, equipment, or functional characteristics that are not readily measured through routine market sales. Where adequate market or income data exist, those approaches may also be considered to test reasonableness or to support reconciliation.

Annual industrial review includes property identification, review of confidential renditions and asset lists, analysis of additions and retirements, site inspection where appropriate, and comparison of current value conclusions to prior-year certified values and other relevant benchmarks. Computer-assisted review and internal quality checks are used to test results for consistency and supportability.

Utility Property

Utility, railroad, and pipeline properties are highly specialized and generally require centralized data collection and appraisal methods tailored to the type of asset being valued. Capitol Appraisal Group, Inc. remains the district's contracted appraiser for utility, railroad, and pipeline property.

Utility property may be valued through the unit method, which considers the value of an operating enterprise and allocates an appropriate portion of value to the taxable assets within the district. Pipeline property may be valued through replacement or reproduction cost new less depreciation models and, where appropriate, through unit-value analysis. Highest and best use analysis remains important because these properties derive value from integrated operation, regulatory environment, physical location, and service demand.

The district or its contractor relies on confidential renditions, regulatory reports, public records, engineering and operating data, and other available information to identify property characteristics, test current values, and update annual appraisals. Because these assets are also subject to statewide oversight, results are reviewed carefully for consistency with statutory requirements and broader property-study feedback where applicable.

Mineral Property

Mineral appraisal within the district generally focuses on oil and gas interests and other producing mineral properties. Capitol Appraisal Group, Inc. remains the district's contracted appraiser for mineral property. Mineral appraisal is data-intensive and typically relies on production history, reserve estimates, pricing assumptions, decline patterns, operating expenses, ownership information, and market-based discount rates.

The income approach, usually through discounted cash flow analysis, is the most common valuation method for producing oil and gas property because it best reflects the anticipated future economic benefit from the mineral interest. The appraiser uses lease and production information, Railroad Commission data, pricing information, engineering assumptions, and other market inputs to estimate future income and discount that income to present value.

Mineral valuation requires annual review of new leases, newly producing properties, changes in production, ownership updates, and price movement. Value conclusions are compared to prior certified values and other reasonableness indicators to ensure the appraisal is supportable and applied consistently.

Other - Notices, Hearings, and Mass Appraisal Report

Delivery of Notices. Following completion of annual valuation activities, the Chief Appraiser will provide notices of appraised value as required by the Texas Property Tax Code. In general, notice is mailed to property owners whose appraised value increased by more than \$1,000 from the prior year or who otherwise must receive notice under law. Property owners may protest the value or other matters within the applicable statutory deadlines.

Hearing Process. Each year the district develops and maintains the evidence necessary to meet its burden of proof in both informal conferences and formal Appraisal Review Board hearings. Depending on the property type and issue under protest, that evidence may include cost schedules, quality and class tables, depreciation schedules, land schedules, sales grids, equity comparables, income and expense information, capitalization support, maps, photographs, sketches, inspection notes, and other appraisal records not made confidential by law.

Evidentiary Standard for Changes After a Prior-Year Appeal. Clear and convincing evidence is a high legal standard requiring proof that leaves the fact-finder with a firm belief or conviction that the asserted facts are highly probable or reasonably certain. The district uses the following non-exclusive lists as indications of clear and convincing evidence driving changes in value after a prior year appeal:

- The sale of the subject property within 12 months of the date of appraisal or since the previous year's protest.
- Physical inspection indicates that characteristics of the subject property have changed since the previous year's appraisal.
- Correction of other property appraisals which may have caused the subject property to be unequally appraised previously.
- Discovery of previously unknown factors or physical circumstances affecting the property.
- Significant market movements affecting the property.

Mass Appraisal Report. The district prepares and certifies a Mass Appraisal Report each year after the valuation phase of the appraisal calendar and before certification of the appraisal roll. The report is prepared in compliance with USPAP Standard Rule 6 and documents the methods, schedules, analyses, and procedures used by the district for the tax year.

Appendix A – Budget

BASTROP CENTRAL APPRAISAL DISTRICT - 2027 PRELIMINARY BUDGET - SUMMARY

				2025	2025	2026	2027
				BUDGET	ACTUAL	BUDGET	PROPOSED BUDGET @ 6.5%
INCOME							
3120000 APPRAISAL DISTRICT							
	3121000	TOTAL LOCAL SUPPORT		3,978,664	3,980,890	4,291,687	4,592,742
	3126000	TOTAL INTEREST INCOME		25,000	77,747	25,000	25,000
	3127000	TOTAL OTHER REVENUE		12,200	1,955	12,200	12,200
	3120000	GRAND TOTAL ALL REVENUE		4,015,864	4,060,593	4,328,887	4,629,942
EXPENSES							
4120000 APPRAISAL DISTRICT							
	4121000	TOTAL PAYROLL		2,232,417	1,905,801	2,243,817	2,446,570
	4122000	TOTAL INSURANCE		507,173	436,915	475,771	479,456
	4123000	TOTAL PROFESSIONAL/CONTRACT		704,775	844,857	990,000	1,097,716
	4124000	TOTAL OPERATIONS		290,000	188,844	296,300	274,200
	4125000	TOTAL EDUCATION/TRAINING		25,500	22,830	25,500	27,500
	4126000	TOTAL SUPPLIES		24,500	13,323	27,500	29,000
	4127000	TOTAL BUILDING/UTILITIES		54,100	61,413	97,500	103,000
	4128000	TOTAL CAPITAL OUTLAY		50,000	44,740	50,000	50,000
	4120000	TOTAL APPRAISAL DIST EXPENSES		3,888,465	3,518,722	4,206,388	4,507,442
4130000 APPRAISAL REVIEW BOARD							
	4131000	TOTAL ARB MEETING FEES		77,000	76,400	85,000	85,000
	4132000	TOTAL ARB OPERATIONS		39,000	3,344	37,500	37,500
	4120000	TOTAL ARB EXPENSES		116,000	79,744	122,500	122,500
		GRAND TOTAL ALL EXPENSES		4,004,465	3,598,466	4,328,888	4,629,942

Appendix B - Field Assignments

Inspection Frequency Standard. The district's goal is to physically inspect property at least once every three years and not less frequently than allowed under applicable IAAO standards. All accounts are coded by region and quadrant to support scheduling, assignment, and periodic review. New construction should be identified and worked in all regions each year in addition to scheduled cyclical inspections. As required by current Section 25.18(a), these schedules are planning tools only and may not be applied as a standard or timeline that prevents the Chief Appraiser from appraising property as necessary to comply with Section 23.01(a).

2027 Assignments. The 2027 cycle should target Region 1 through Region 7, all quadrants, for accounts with a last inspection year of 2024 or earlier. Final account counts should be pulled from the district's current appraisal system before Board adoption.

Property Type	R1	R2	R3	R4	R5	R6	R7
Commercial	75	10	57	23	110	235	55
Residential	2,208	1,374	1,642	1,477	3,097	1,799	1,312
Mobile Home	280	443	231	649	550	336	47
Vacant Land	1,734	1,974	1,970	1,367	1,808	1,417	3,576
Misc	150	99	152	72	156	620	215
Grand Total	4,447	3,900	4,052	3,588	5,721	4,407	5,205

2028 Assignments. The 2028 cycle should target Region 1 through Region 7, all quadrants, for accounts with a last inspection year of 2025 or earlier. Final account counts should be pulled from the district's current appraisal system before Board adoption.

Property Type	R1	R2	R3	R4	R5	R6	R7
Commercial	252	43	240	39	202	175	91
Residential	3,229	2,117	2,455	3,480	3,901	2,234	2,233
Mobile Home	524	372	253	1,337	620	562	89
Vacant Land	506	268	298	892	444	326	172
Misc	72	36	75	21	48	71	27
Grand Total	4,583	2,836	3,321	5,769	5,215	3,368	2,612

Appendix C - Calendar

Recurring Annual Activities

- Research returned mail and update owner names and mailing addresses.
- Mail and process applications for special appraisal and exemptions, including tracking deadline extensions tied to rendition extensions when required by current law.
- Gather and verify sales data, deed information, and other market evidence.
- Track value gain or loss, process splits and combines, and post Board agendas as required.
- Conduct field inspections, review new construction and demolition, and maintain planning files for ratio studies and schedule review.

Statutory and Operational Calendar

January

Conduct field inspections; check for new construction and demolition; continue planning ratio studies; prepare for audit activities. For Board members beginning a new term on or after January 1, 2026, maintain the signed statutory acknowledgment of duties and track annual training compliance.

February

Process renditions, certifications, and applications; begin or continue ratio studies; register ARB members for required training; continue budget preparation; monitor Board training and certificate filing requirements.

March

Finalize schedules and ratio studies as needed; conduct Board budget workshop.

April

Place Protest and Appeals Procedure advertisement by April 1; business personal property renditions due April 15 unless extended; mail notices of appraised value; 1-d-1 applications due April 30; if a rendition extension is granted to May 15, apply related deadline extensions as required by law for eligible Freeport and allocation filings.

May

Begin ARB hearings; verify ARB training compliance; continue hearing preparation and special-property review; process extended rendition and related exemption/allocation filings due May 15 when extensions apply.

June

Deliver any required late-rendition penalty notices by certified mail not later than June 1; submit appraisal records to the ARB as required; the Chief Appraiser submits the recommended budget to the Board and taxing units by June 15.

July

ARB approves appraisal records by July 20; Chief Appraiser certifies the appraisal roll to taxing units by July 25; review progress on the next biennial planning cycle as applicable.

August

Hold public hearing on the budget; begin planning for the next year's field assignments and workflow.

September

Board adopts the next-year budget not later than September 15; in an even-numbered adoption year, Board also completes hearings and adopts the biennial reappraisal plan by September 15.

October

Mail agricultural survey letters and coordinate with the Agricultural Advisory Board.

November

December

The Board appoints ARB members and Agricultural Advisory Board members and completes year-end planning actions.

Appendix D - Market Areas / Regions and Quads

The district organizes Bastrop County into seven market regions with associated quadrants and neighborhood codes to support field inspection, sales analysis, schedule development, and periodic review. The descriptions below were rolled forward from the prior plan and should be confirmed against the district's current mapping, neighborhood tables, and CAMA/GIS records before final adoption.

Region R1

Representative quadrants include C4, C2, B4, A4, B3, and C3. Representative neighborhoods include Bastrop Rural 001-004, Elgin City 001-006, Double Eagle Ranch, Harvest Ridge, and Saratoga Farms.

Region R2

Representative quadrants include D6, B5, C6, B6, D7, D8, B7, and C7. Representative neighborhoods include Bastrop Hills, Blue Bonnet Acres, Circle D, Hidden Pines, Lake Bastrop Estates, and Smithville Rural 001-003.

Region R3

Representative quadrants include F4, E7, and F5. Representative neighborhoods include Bastrop Rural 006, Indian Lake, La Reata Ranch, Smithville City 001-003, and Monterrey Hills.

Region R4

Representative quadrants include E2, E1, E4, D1, E3, F3, and G3. Representative neighborhoods include Alum Creek, Cedar Creek Bend, Cielo Vista Ranch, High View Ranch, Oak Forest, and Red Rock.

Region R5

Representative quadrants include D3, D4, D2, and E1. Representative neighborhoods include Bastrop City 001/006, Hunters Crossing, Pecan Park, The Colony (MUDs), and West Bastrop Village.

Region R6

Representative quadrants include D5 and C5. Representative neighborhoods include Bastrop City 001-006, Camp Swift, Lost Pines Development, Pine Forest, Tahitian Unit 1, and Piney Ridge.

Region R7

Representative quadrants include E5 and E6. Representative neighborhoods include Colovista Country Club, Tahitian Units 1-5, Smithville City 002-003, and Pecan Shores.

