REVALUATION DECISION (REAPPRAISAL CYCLE)

For the 2027-2028 reappraisal cycle, BCAD will continue annual market analysis and appraisal maintenance, together with a cyclical property inspection, review, and data verification.

For the 2027 appraisal year, BCAD will review qualifying values established through the final resolution of a 2026 protest in accordance with Section 23.01(e). For the 2028 appraisal year, BCAD will similarly review qualifying values established through the final resolution of a 2027 protest in accordance with Section 23.01(e). If a property has not materially changed and the available evidence does not support a change in value, the prior determination will remain the appropriate basis for the following year's market value.

BCAD may adjust the market value based on new construction, remodeling, demolition, other physical or legal changes, corrected property information, evidence of a further reduction, or other reliable market evidence. Any increase governed by Section 23.01(e) must be reasonably supported by clear and convincing evidence. This provision does not apply while the protest determination remains subject to binding arbitration, review by the State Office of Administrative Hearings, or litigation.

The 2028 appraisal year will serve as the districtwide equalization year. BCAD will reappraise all taxable property as of January 1 in accordance with Chapter 23 of the Texas Property Tax Code, using current market data, verified property information, ratio-study results, and generally accepted appraisal methods and techniques. This review will identify and correct valuation inconsistencies, respond to changing market conditions, and maintain appraisal accuracy and uniformity.

Reappraisal and equalization under this plan do not limit the responsibilities imposed by Sections 23.01(a) and 25.18 or supersede any protection applicable under Section 23.01(e).