2025-2026 Reappraisal Plan

Revaluation Decision (Reappraisal Cycle) Extracted BOD Action Section Only

Per Board of Directors' Action September 10, 2024:

This plan does not require the reappraisal in the year following settlement of a contested value agreed to by the parties excepting only new construction, new improvements, or evidence of further reduction in value.

Per Board of Directors' Action September 16, 2024, the board clarified the following:

For the 2025 appraisal, the market value of 2024 protest resolutions will be the basis for the 2025 market value unless there is clear and convincing evidence under Tax Code Section 23.01 (e) to adjust it. (this is current practice) Beginning in appraisal year 2025, the market value for protests resolved in that year that are not appealed to arbitration, SOAH, or litigation will remain the market value for 2026 unless there is a physical change to the property including new construction, new value, new improvements, or evidence of further reduction in value. (This follows the directive passed Sept 10, 2024)

2027-2028 Proposed Reappraisal Plan

Revaluation Decision (Reappraisal Cycle)

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

For the 2027 appraisal year, qualifying values established through the final resolution of a 2026 protest will be reviewed in accordance with Section 23.01(e). When the property has not materially changed and the available evidence does not support a change, the prior determination may remain the appropriate basis for the 2027 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).

A Side-by-Side Analysis

Topic	2025–2026 Reappraisal Plan	Proposed 2027–2028 Reappraisal Plan
Overall approach	Focuses primarily on carrying forward values established through resolved protests.	Combines annual market analysis and appraisal maintenance with cyclical inspections, data verification, and districtwide equalization.
Relationship to reappraisal cycle	The board action creates a specific carry-forward policy for qualifying protest-resolved values.	States that BCAD's continuing appraisal and reappraisal responsibilities remain in effect while any applicable protections under §23.01(e) are preserved.
First appraisal year	A qualifying 2024 protest value will be the basis for the 2025 market value unless clear and convincing evidence supports an adjustment under §23.01(e).	A qualifying value established through final resolution of a 2026 protest will be reviewed under §23.01(e) for 2027.
Treatment of prior protest value	Uses mandatory language: the resolved value "will be the basis" for the following year.	States that the prior determination "may remain the appropriate basis" if the property has not materially changed and the evidence does not support a change.
Values resolved during first year	A qualifying 2025 resolved value "will remain" the 2026 value unless a listed exception applies.	Any §23.01(e) protection applicable to a qualifying value reduction finally determined in 2027 will be preserved during the 2028 districtwide equalization.
Property review or reappraisal	The September 10 directive states that the plan does not require reappraisal in the year following a qualifying contested-value settlement, except for specified circumstances.	Provides for continued property review and reappraisal using current information and applicable appraisal methods while preserving any protection provided under §23.01(e).
Permitted reasons for adjustment	New construction, new value, new improvements, or evidence of further reduction in value.	New construction, remodeling, demolition, other physical or legal changes, corrected property information, further reduction, or other reliable market evidence.
Use of current market evidence	The board action emphasizes preservation of the prior resolved value, subject to the stated exceptions and §23.01(e).	Expressly permits BCAD to use current property information, market evidence, ratio-study results, and applicable appraisal methods.

Topic	2025–2026 Reappraisal Plan	Proposed 2027–2028 Reappraisal Plan
Effect of §23.01(e)	Used as the standard for determining whether a qualifying prior-year value may be increased.	Preserves the clear-and-convincing-evidence standard for increases governed by §23.01(e), while recognizing BCAD's continuing appraisal and reappraisal responsibilities.
Evidentiary standard	Clear and convincing evidence is required under §23.01(e) for a qualifying increase.	An increase subject to §23.01(e) must be reasonably supported by clear and convincing evidence.
Pending appeals	The carry-forward provision excludes protests appealed to binding arbitration, SOAH, or litigation.	The provision does not apply while the protest determination remains subject to binding arbitration, SOAH review, or litigation.
Second appraisal year	Qualifying 2025 resolved values generally remain in place for 2026, subject to the listed exceptions.	The 2028 appraisal year is a districtwide equalization year in which all taxable property will be reappraised as of January 1.
Effect of 2028 equalization	No separate districtwide equalization year is identified in the extracted board action.	All property will be reviewed using current information, while §23.01(e) protections applicable to qualifying 2027 value reductions will be preserved.
Other statutory duties	Relies principally on the board directives and §23.01(e).	States that the plan does not limit BCAD's responsibilities under §§23.01(a) and 25.18 or supersede protections under §23.01(e).

The key policy distinction is:

The proposed plan more clearly aligns with statutory requirements by preserving the clear-and-convincing-evidence protection under §23.01(e), while also recognizing BCAD's continuing appraisal and reappraisal responsibilities under §§23.01(a) and 25.18. It distinguishes BCAD's authority to review and reappraise property using current information from its authority to increase a qualifying prior-year value. This allows BCAD to maintain accurate and uniform appraisals without overriding the taxpayer protections provided by §23.01(e).